Document Map

Arlington Heights Park District

2015-2016

AHPD Annual Budget

Document Map

Arlington Heights Park District

Annual Operating Budget

For Fiscal Year Ending April 30, 2016

February 27, 2015

OVERVIEW

Document Map

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Reader's Guide

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

Financial Summaries
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
The Budget by Fund Section provides coordinated narrative and line items by fund.

Program Summaries
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
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
This section provides the legal documents for passing the budget.

Statistics
Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance and monitor trends.

Appendix
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.

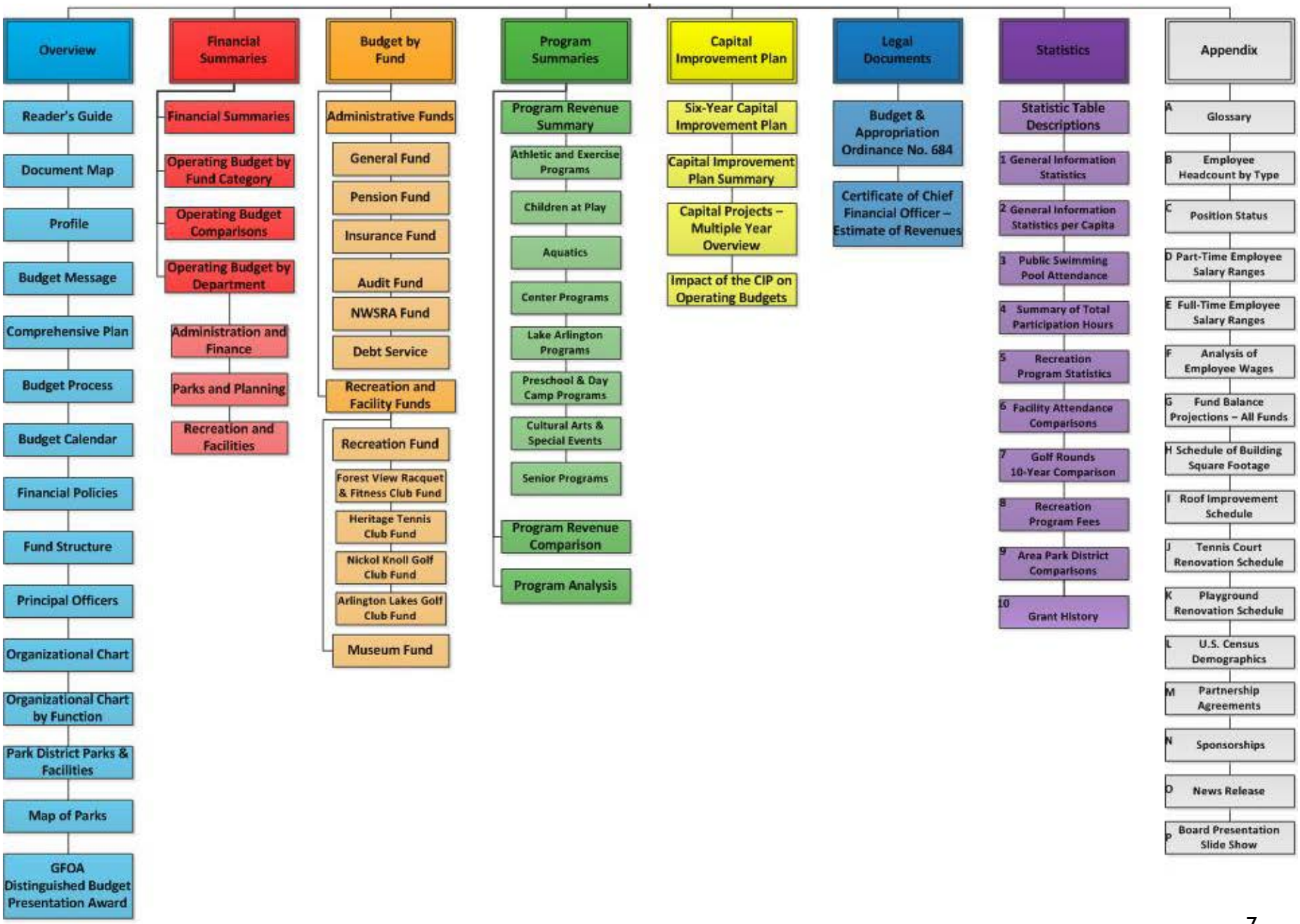
Instructions for Navigating Annual Budget Downloadable PDF Files
Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.

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

All pages are linked to the Table of Contents or Document Map. 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 Document Map located in the top left hand corner of any page or click the Table of Contents bookmark on the left.

Document Map

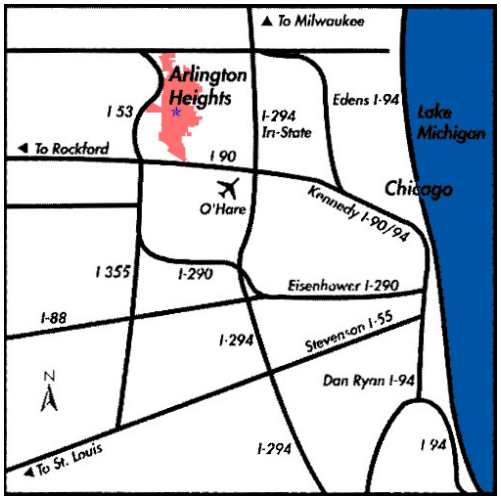


Profile

Established
On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.

Governed
By a five member, volunteer Board of Commissioners, each of whom serves four years. Current Board consists of Maryfran H. Leno, President; Myles A. Naughton, Vice-President; Timothy Gelinas, Robert J. Nesvacil, and H. William (Will) Ploger.

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.



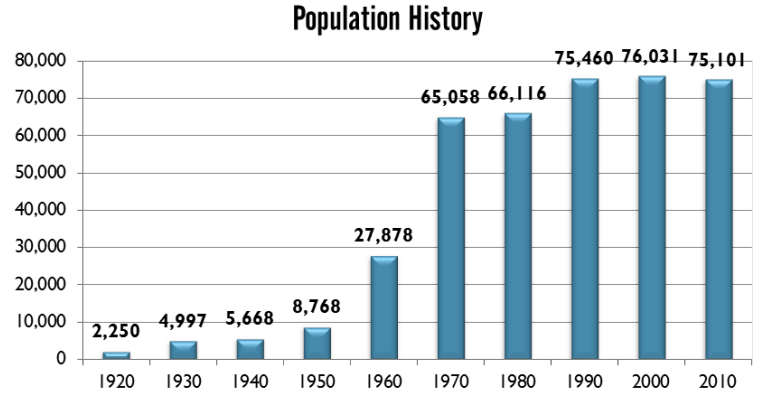
Staff
The District has an appointed executive director responsible for administration of the District and 102 authorized full-time staff. The District also employs over one thousand part-time, seasonal, and temporary workers, and volunteers.

Real Estate
The equalized assessed value of real estate for 2013 is $2,381,331,473 (most recent available).

Tax Rate
The tax rate for 2013 is .633 per $100 of assessed value (most recent available).

Fiscal Year Budget
The proposed operating budget for 2015/16 is $ 26,182,545. The fiscal year begins May 1 and concludes on April 30.

Population
The Park District's population is approximately 75,101. 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.



Profile

Ethnic Breakdown
The median household income is $68,613 with an average household size of 2.4 and median age of 42.7. 88% of the population in the village is white, 1.3% are African American, 7.1% are Asian, and 5.7 % claim Hispanic ethnicity.

Bond Rating
The District issues General Obligation Bonds periodically for capital improvements. In October 2014, the Park District's Aaa bond rating was reaffirmed 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 457.42 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, a dog park, 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.

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

Budget Message

February 27, 2015

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, 2016, 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 2015.

We're proud that we not only provide Park District residents with excellent programs and facilities, but are able to do so while maintaining a strong and stable financial position. Revenues continue to show signs of growth and are diversified among multiple sources. The Park District has a comprehensive approach to capital and infrastructure needs, not only planning for future assets, but also ensuring the proactive maintenance and replacement of existing assets. The 2015/16 budget also projects approximately $16.7 million in accumulated fund balance, i.e. savings.

Moody's Investors Service re-affirmed the Park District's Aaa bond rating in October 2014 noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations.

Budget Development

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.

During the 2013/14 budget year, the Park District completed the 2014-2020 Comprehensive Plan. This plan was a yearlong effort which establishes a broad vision for the Park District moving forward. The resulting plan identifies six key goals areas: Financial Resources & Assets, Recreational Opportunities & Facilities, Leadership, Teamwork, Customer-Focused Service, and Stewardship. Specific goals and strategies were developed for each of these areas. The Comprehensive Plan becomes the basis for developing the annual budget and capital improvement plan. A status update is included with the action items throughout the budget document.

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.

2015/16 Budget Summary

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 2015/16 is $26,182,545, a 1% decrease from the 2014/15 budget. The major components are shown below:

2015/16 Proposed Annual Operating Budget

General Fund	$	5,557,045
Recreation Fund		9,748,381
Debt Service Funds		4,214,661
All Other Funds		6,662,458
Total	$	26,182,545

Revenue sources for the Annual Operating Budget Funds decreased to $25,154,382, a decrease of 4.2% over the previous year. Real estate taxes of $15,652,597 (62%), and fees and charges of $9,501,785 (38%), support the operating budget. Other significant changes in revenues and expenditures are highlighted in the Financial Summaries section.

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 2014 is 1.5% and for levy 2015 the tax cap will be .8%. The minimal 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.

In formulating the annual budget, staff analyzes an enormous amount of data to project the next fiscal year's revenues and expenditures. Staff reviews current and historical revenues and expenditures, proposed new projects and initiatives, current economic conditions, relevant changes in law, and numerous other factors. Some items, particularly reoccurring expenses or more stable revenues, are relatively easy to predict and/or control. Other items are more volatile and can fluctuate greatly depending upon local and world conditions. The Park District's overall budgeting philosophy is to budget and project figures conservatively.

By its very nature, the preparation of any budget requires the allocation of limited resources. 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 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 the Park District is taking appropriate actions regarding finances, as we continue on 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 2015/16 and 2016/17

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.

Projects	2015/16	2016/17
Arlington Lakes Golf Club Course Renovation	$2,000,000	$ 500,000
Contingency	250,000	250,000
ADA Concession Stand, Washrooms & Bleacher Renovation HHS	250,000	-
Heritage Tennis Club Renovation	200,000	1,700,000
Recreation Registration Software	170,000	-
Festival Playground and Gazebo Improvements	101,000	-
Land Acquisition	100,000	100,000
Raven Asphalt Walkway Improvements	100,000	-
Wildwood Tennis Court & Basketball Court TitanTrax Overlay	100,000	-
Forest View Racquet & Fitness Club Front Desk and Flooring	90,000	-
Vehicle & Equipment Replacements	50,000	224,000
Lake Arlington Pathway and Park Improvements	-	1,464,500
Lake Arlington Parking Lot Renovation	-	350,000
Arlington Lakes Golf Club Clubhouse Interior Improvements	-	250,000
Heritage Playground Renovation	-	145,000
Olympic Tennis Court & Skate Park TitanTrax Overlay	-	110,000
Flentie Playground, Asphalt Walkway Improvements	-	75,000
Volz Tennis Court & Basketball Court TitanTrax Overlay	-	75,000
Park Improvements under $75,000	535,050	415,800
	$3,946,050	$ 5,659,300

Arlington Lakes Golf Club Course Renovation – This will be the first major renovation of the ALGC course since opening its doors in 1979. Construction will begin in June 2015 with an anticipated completion date of early July 2016. Major highlights include:

- Eliminating unnecessary bunkers and reconstructing the remaining bunkers
- Improved quality of sand and better drainage
- Level and rebuild all tee complexes
- Add continuous cart paths throughout course
- Reshaping #4, #6, #9, #11, #13, #16, #17, #18 and practice green

- Expanded patio area with outdoor grill
- Flip the nine hole sides to allow for 3 and 6-hole rounds
- Reconstruct holes #16 and #18 improving accessibility and aesthetics

Lake Arlington Pathway and Park Improvements – The project includes the renovation and widening of the existing 2.3 miles of pedestrian/bike path, constructs a large picnic shelter with game tables and a nearby interpretive sensory garden, provides a new ADA fishing pier, a shoreline pier for radio controlled boats, new exercise stations, expanded boat storage and ADA access improvements. Construction will begin in 2016. A $400,000 Open Space and Land Acquisition grant has been awarded for this project.

Heritage Tennis Club – The Tennis Club renovation includes remodeling the locker rooms and reception/waiting area, ADA accessibility to the courts and the addition of a new programming room. Construction will begin in 2016.

Maintenance of Facilities – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends 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 $ 387,000 projects (ADA) for 2015/16 and $522,250 for 2016/17.

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.

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.

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.

Acknowledgements

The dedication of management and staff to the budget process deserves recognition. They are to be commended for their continued efforts.

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: online community surveys, 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

1.1 Identify and pursue alternative funding to meet public demand.

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

1.3 Provide a safe environment for District visitors and personnel.

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

1.5 Strategically manage and integrate 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

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

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

2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.

Leadership

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

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

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

Teamwork

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

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

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

5.1 Maintain effective interaction between Board and staff.

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

5.3 Continue quality customer-focused service.

Stewardship

6.1 Continue to promote and educate the public on environmental and conservation issues.

6.2 Protect and actively manage our natural resources.

6.3 Develop standards for planning and construction of new facilities.

Budget Process

Basis for the Budget

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2014. 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.

Budget Calendar

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.

2014	
September 9	Future Capital Project Plan Meeting – All Supervisors
September 10 – October 24	Teams meet, evaluate their parks and prepare presentation for November 18th
November 18	Future Capital Project Plan Meeting – All Supervisors -Presentation by Teams
November 12	Budget worksheets and instructions will be distributed
November 18	Supervisors Workshop – Capital Project Presentations
December 1-30	Directors review all Capital Project Requests
December 19	Departments submit budget spreadsheets to the Director of Finance and Personnel
2015	
January 13	Budget review meetings with the Executive Director and the Parks and Planning Department
January 14	Budget review meetings with the Executive Director and the Recreation and Facilities Department
January 15	Budget review meetings with the Executive Director and golf operations staff
January 14-28	Directors finalize the 6 –Year Capital Improvement Plan and Projects for 2015/16
January 19-28	Review meetings with the Executive Director as needed
January 30	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners and staff
February 4	Presentation of the Proposed Capital Improvement Plan to the Board of Commissioners
February 20	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff Make available to the public at the Park District Administration Center and the Arlington Heights Public Library
March 4	Board of Commissioners' Committee of the Whole meeting to review the Annual Operating Budget
April 7	Publish Public Hearing Notice
April 14	Public Hearing held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance. Tentative approval of the 2015/16 Budget and Appropriation Ordinance.
April 22	Adoption of the 2015/16 Budget and Appropriation Ordinance. This must be legally enacted prior to August 1.
May 1-31	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.
November 1	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.

Financial Policies

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.

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.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations.
- 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 may accumulate funds for the purpose of building repairs and improvements.

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 by segregating transactions related to certain government functions or activities.
- 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 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.

Financial Policies

Accounting, Auditing and Financial Reporting Policies (continued)

- All governmental funds including General Corporate, Special Revenue, Debt Service, and Capital Projects funds are accounted for and budgeted 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 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.
- 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 Distinguished Budget Presentation 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.

- Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.
- An investment policy has been adopted by the Board, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system.
- All funds must be invested or held in secure instruments that are both (a) allowed by state law AND (b) insured by either an agency of the federal government, collateralized by the holding institution, or judged to be safe by the Illinois Institutional Investors Trust or any successor group which guides investments for a consortium of park districts or other municipal governments.
- The District's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District attempts to match funds to projected disbursements.

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 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.

Financial Policies

Revenue Policies (continued)

- 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 January 2015 Board Meeting.
- The Park District will aggressively pursue opportunities for grant funding.
- Tennis club fees are based on the tennis club fees and charges policies approved by the Board of Commissioners at the January 2015 Board Meeting.

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.

- The District shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
- As part of the development of the Capital Improvement Plan, the condition of the District's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
- The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.

Financial Policies

Capital Improvement Policies (continued)

- Projects are evaluated using the following criteria:
  - Eliminates a threat to personal and public safety
  - Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order)
  - Advances the implementation of the Comprehensive Plan
  - Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Plan (law, regulation, or court order)
  - Improves the positive impact on the environment and reduces carbon footprint
  - Rehabilitates or replaces a facility or equipment that has reached its useful life and/or preserves existing resources/ return on investment
  - Reduces future maintenance or operating costs
  - Leverages available private or local, state, or federal government funds
  - Generates net revenue that will exceed the direct operational cost of facility and create a profit without using tax revenue
  - Provides new or expanded level of service
  - Promotes intergovernmental cooperation and other partnership opportunities
  - Improves the way the District operates resulting in increased productivity and efficiency, i.e. raise quality, save labor time, improve service, enhance communication, maximize layout of space, enhance technology.
- The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
- The District defines a capital project as having a relatively high monetary value (at least $5,000 for operating equipment and machinery and at least $25,000 for land acquisition and improvements), a long useful life (at least five years), and results in the creation of a fixed asset or the revitalization of a fixed asset.
- Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policy

The laws of the State of Illinois authorize the District the power and authority to contract debt, borrow money and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging and equipping such projects or to refund bonds. 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 Park District retains external bond counsel for all debt issuances to ensure compliance with applicable federal and state tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.

Financial Policies

Debt Policy (continued)

The Park District prepares the appropriate disclosures as required by the Securities and Exchange Commission, the Federal Government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers and other appropriate entities and persons to ensure compliance with applicable laws and regulations. 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.

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, restrict 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.

Fund Structure

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-term 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 outstanding opportunities through recreation for children and adults with disabilities.

Fund Structure

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.

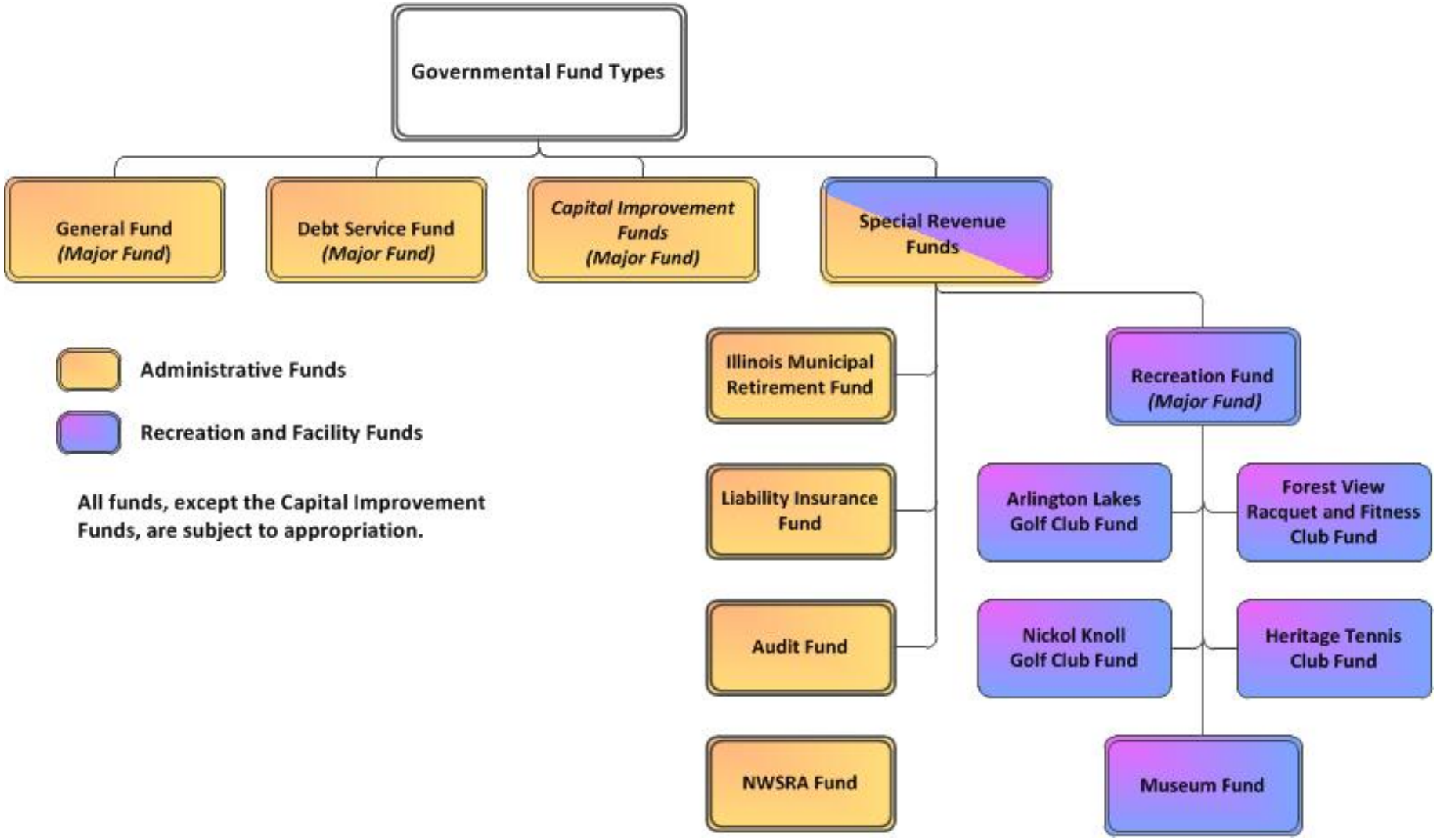
HERITAGE TENNIS CLUB FUND - a subsidiary fund established to account for the operations and maintenance of an indoor tennis facility. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

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.

Fund Structure



Principal Officers

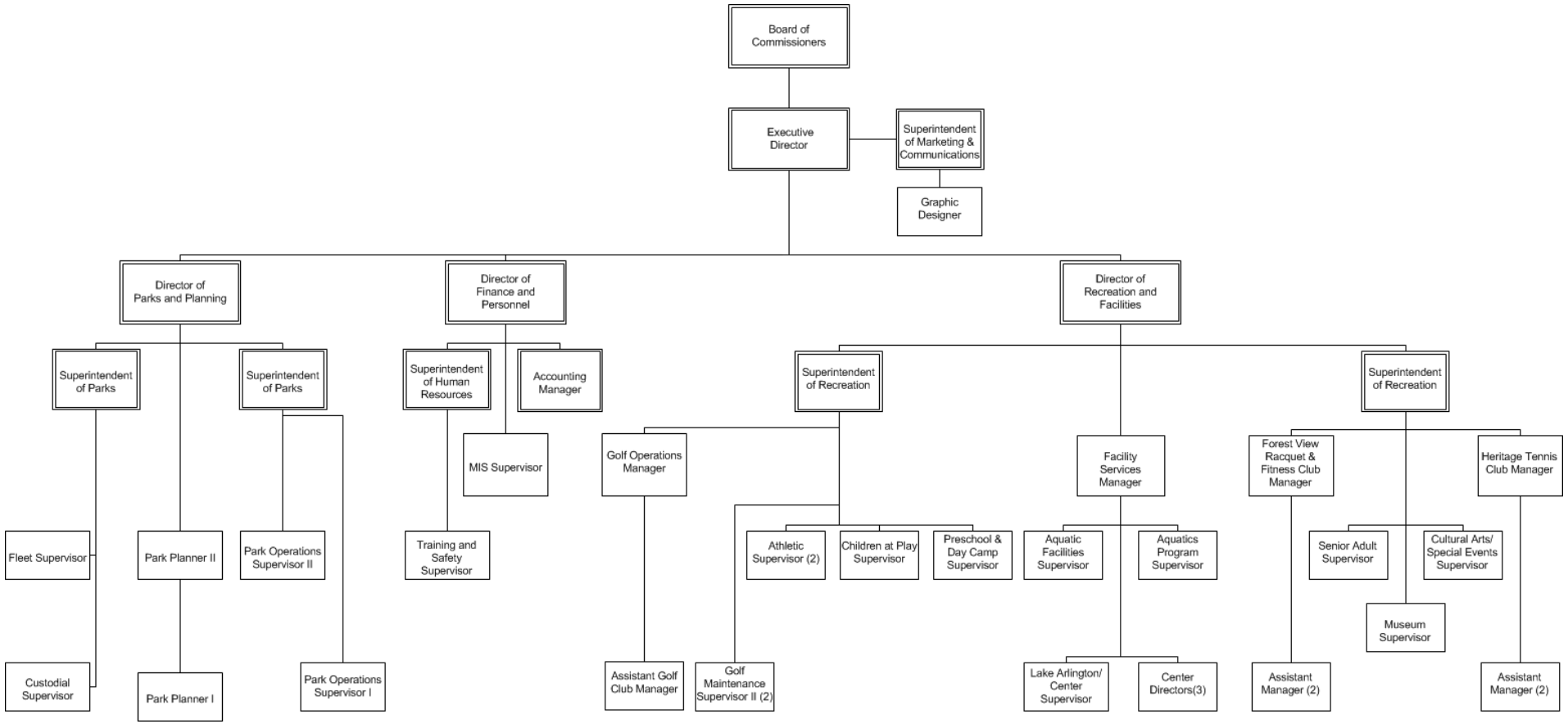
Board of Commissioners

Maryfran H. Leno	President
Myles A. Naughton	Vice President
Timothy Gelinas	Commissioner
Robert J. Nesvacil	Commissioner
H. William Ploger	Commissioner

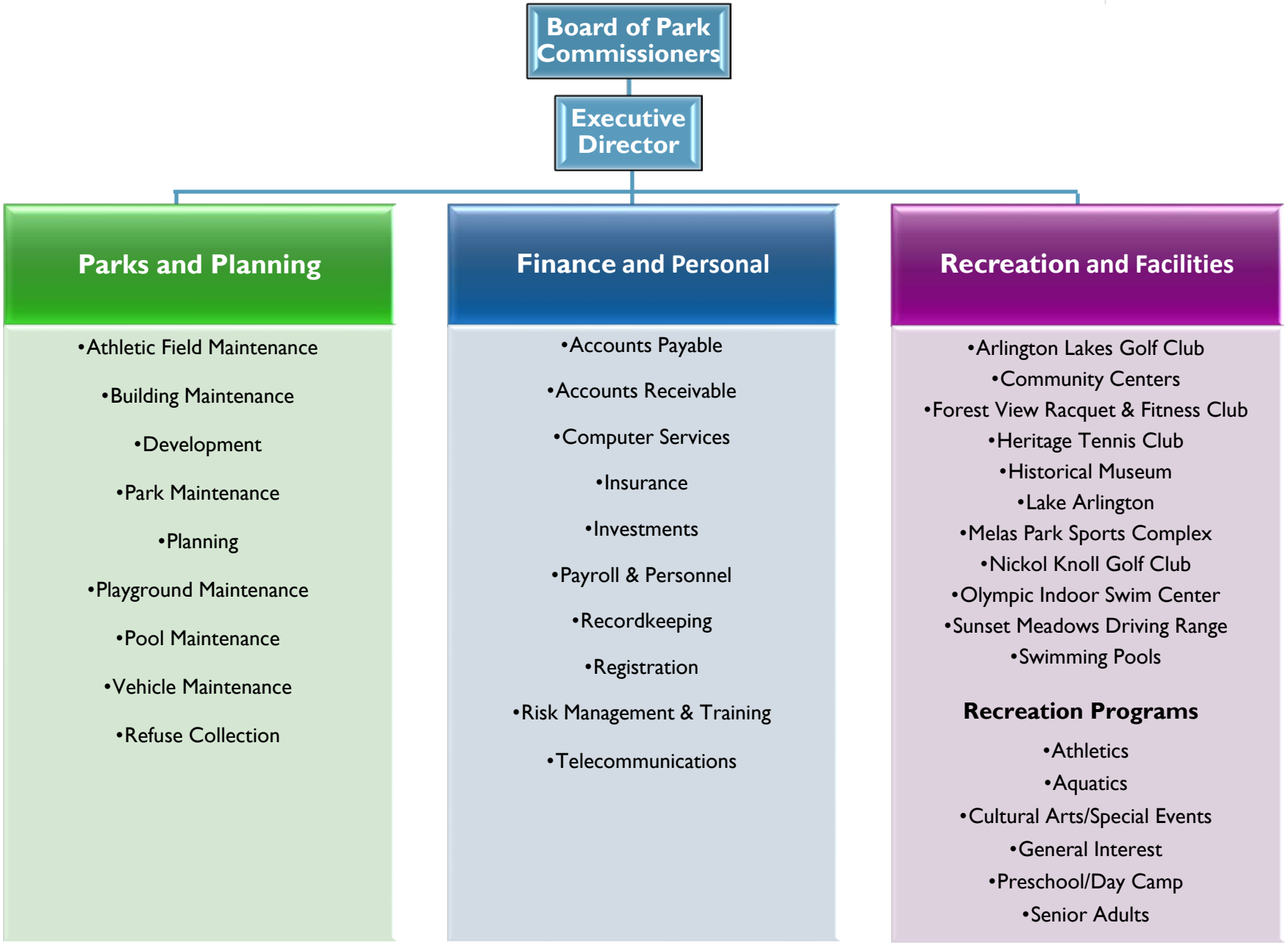
Administrative Staff

Stephen C. Scholten	Executive Director
Donna L. Wilson	Director of Finance & Personnel
Alann Petersen	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities

Organizational Chart



Organizational Chart by Function



Document Map

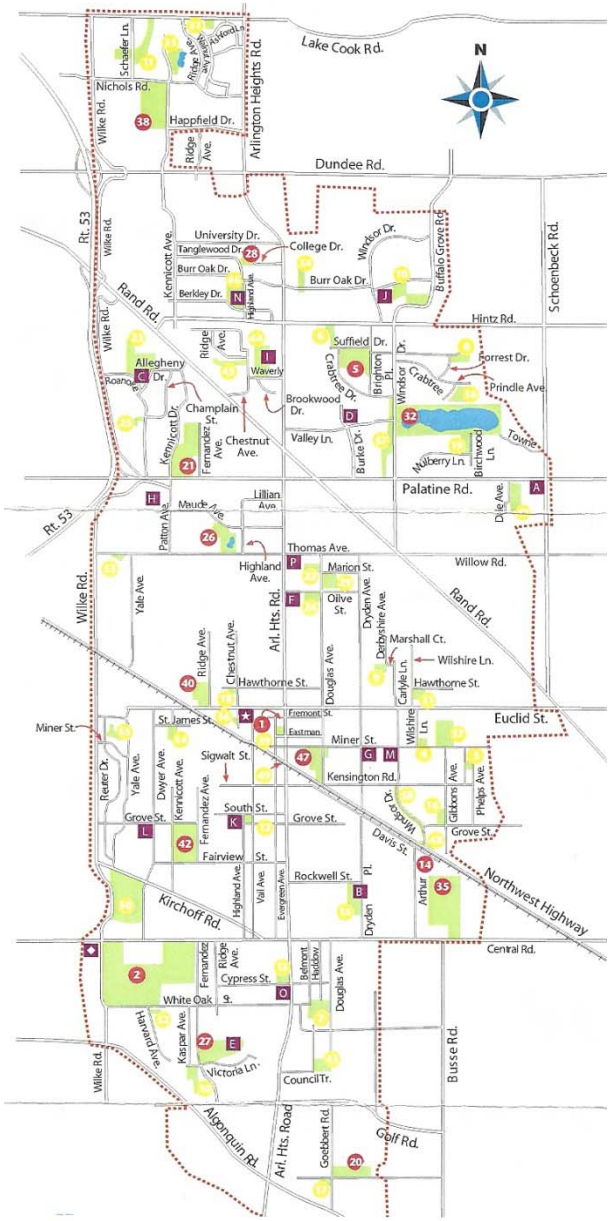
Map of Parks & Facilities

Facilities

1. Administration Center
   410 N. Arlington Heights Road
   847-577-3000 • www.ahpd.org
2. Arlington Lakes Golf Club
   1211 S. New Wilke Road
   847-577-3030
5. Camelot Park
   1005 E. Suffield Drive
   847-577-3010
20. Forest View Racquet & Fitness Club
    800 E. Falcon Drive
    847-640-2574
21. Frontier Park
    1933 N. Kennicott Drive
    847-577-3015
26. Hasbrook
    333 W. Maude
27. Heritage Park
    506 W. Victoria Lane
    847-577-3020
28. Heritage Tennis Club
    7 W. College Drive
    847-398-7780
32. Lake Arlington
    2201 N. Windsor Drive
    847-577-3059 (April–October)
35. Melas Park
    1500 W. Central Road
38. Nickol Knoll Golf Club
    3800 N. Kennicott Avenue
    847-590-6050
40. Olympic Indoor Swim Center
    660 N. Ridge Avenue
    847-577-3025
42. Pioneer Park
    500 S. Fernandez Avenue
    847-577-3035
    Pool: 847-577-3038
47. Recreation Park
    500 E. Miner Street
    847-577-3040
    Pool: 847-577-3036
50. Sunset Meadows
    700 S. Dwyer Avenue
    847-394-5865

Historical Museum
110 W. Fremont Street
847-255-1225

Senior Center
1801 W. Central Road
847-797-5341



Document Map

Facilities & Features

	Park Name	Location	Acres	Washrooms	Registration	Pool	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Pickle Ball	Basketball	Inline Hockey	Volleyball	Shared Use Path	Shelter	Garden Plots	Skate Park	Bocce & Baggo	Ice Rink	Sled Hill	Special Use	Notes
1	Administration Center	410 N. Arlington Heights Rd.	1.10	♿	■																			■	
2	Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	■	■																			■	18 Hole Course, Banquet Hall
3	Banta	21 N. Phelps Ave.	1.50				♿						1/2			■									
4	Berbecker	207 N. Wilshire Ln.	2.00				♿	1					1/2												
5	Camelot	1005 E. Suffield Dr.	15.00	♿	■	♿	♿	1	■		3 L			1		1	■	1				1			
6	Camelot Connector Parkway	2649 N. Douglas Ave.	5.40														♿								
7	Carefree	508 E. Lincoln St.	10.60				♿	1	■		2			2	1		■								
8	Carousel	1925 E. Suffield Dr.	5.80				♿		■					1/2			♿								
9	Carriage Walk	425 E. Frederick St.	3.30				♿										■								
10	Centennial	1209 E. Burr Oak Dr.	21.40				♿	2	■		4			1			♿	1						■	Nature Area and Boardwalk
11	Creekside	1928 N. Schaefer Rd.	22.40				♿				2			1/2		1	■								
12	Cronin	309 S. Highland Ave.	2.00				♿										■								
13	Cypress	1254 S. Evergreen Ave.	5.00																■						
14	Davis Street	1436 E Davis Street	5.80																						
15	Dryden	811 E. Rockwell St.	3.36				♿	1	■		4							1							
16	Evergreen	336 S. Forrest Ave.	3.50				♿	1						1											
17	Falcon	2408 S. Goebbert Rd.	1.10				♿							1/2											
18	Festival	309 W. Hawthorne St.	0.33				♿											1							
19	Flentie	2040 E. Mulberry Ln.	4.50				♿	1						1/2		1	■								
20	Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	♿	■						6,5L	6						1						■	Racquetball and Fitness
21	Frontier	1913 N. Kennicott Dr.	29.40	♿	■	♿	♿	2	■		2 L			1 L			♿	1	■							
22	Green Slopes	1341 N. Belmont Ave.	5.00								4						■						■		
23	Greenbrier	1410 W. Roanoke Dr.	9.90				♿	2			1				1		♿								
24	Greens	1233 N. Arlington Heights Rd.	4.20				♿							1			■								
25	Happiness	2208 N. Verde Dr.	3.60				♿																		
26	Hasbrook	333 W. Maude Ave.	14.00		■		♿	2			2 L			L			0.5								
27	Heritage	506 W. Victoria Ln.	22.30	♿	■	♿	♿	1	■		3 L			2 L		1	0.8					2	■		
28	Heritage Tennis Club	7 W. College Dr.	2.90	■	■							8													
29	Hickory Meadows	1324 N. Hickory Ave.	5.00														■	1				2			

L Lighted Facilities

♿ Handicap-Accessible Facilities

Document Map

Facilities & Features

	Park Name	Location	Acres	Washrooms	Registration	Pool	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Pickle Ball	Basketball	Inline Hockey	Volleyball	Shared Use Path	Shelter	Garden Plots	Skate Park	Bocce & Baggo	Ice Rink	Sled Hill	Special Use	Notes
30	Kingsbridge Arboretum	903 W. Victoria Ln.	5.20																					■	Memorial Arboretum
31	Klehm	1615 E. Hawthorne St.	2.00				♿							1											
32	Lake Arlington	2101 N. Windsor Dr.	93.00	♿	■		♿										2.3	1						■	Lake, Boating, Fishing, Concessions
33	Lake Terramere	10 N. Kennicott Ave.	11.00				♿										■								Lake, Fishing
34	McDonald Creek Parkway	307 E. Hackberry Dr.	11.00														■								
35	Melas	1500 W. Central Rd.	35.00	♿	■		♿	4 L								2	2.5	1						■	Canine Commons Dog Park
36	Memorial	305 W. Fremont St.	0.50																					■	Military Memorials
37	Methodist	216 N. Prindle Ave.	8.50					4	■																
38	Nickol Knoll Golf Club	3800 N. Kennicott Ave.	56.00	♿	■			1									1.3							■	9-Hole Course
39	North School Park	307 N. Evergreen Ave.	1.65	♿			♿										■							■	Fountain, Amphitheater
40	Olympic	660 N. Ridge Ave.	9.90	♿	■	♿	♿				2			1						1				■	Safety Town Course
41	Patriots	1815 N. Dale Ave.	17.00				♿	2	■					2				1							
42	Pioneer	500 S. Fernandez Ave.	23.30	♿	■	♿	♿	4	■		4 L			1			0.8					2				
43	Prairie	1695 S. Belmont Ave.	10.00				♿	1	■					1			■								
44	Rand - Berkley	Waverly & Brookwood	7.06				♿	3	■																
45	Rand Connector Parkway	2440 N. Chestnut Ave.	1.70																						
46	Raven	2913 N. Mitchell Ave.	8.50				♿	2	■		3			1											
47	Recreation	500 E. Miner St.	21.10	■	■	♿	♿	1,1L			3 L			1			■					1				
48	Rose Garden	531 E. Northwest Hwy	0.50																						
49	Shaag	360 S. Lincoln Ln	1.70											1/2											
50	Sunset Meadows I & II	1201 W. Kirchoff Rd.	37.13	♿	■		♿		■	2							0.9	1			1	2	■	■	Driving Range, Putting Green,
51	Sunset Ridge	512 W. Ashford Ln.	2.35				♿							1											
52	Victory	1313 S. Harvard Ave.	1.70				♿				1														
53	Virginia Terrace	1447 N. Chicago Ave.	3.50				♿	1						1			♿								
54	Volz	903 W. St. James St.	5.00				♿	1			1		2	1/2			■								
55	Westgate	213 N. Reuter Dr.	2.00				♿										■								
56	Wildwood	2321 N. Prindle Ave.	6.50				♿				3			2			■								
57	Willow	2039 N. Brighton Pl.	22.00				■										■								
58	Windsor Parkway & Triangles	Windsor & Wilshire	4.50																						
			715.98																						

L Lighted Facilities

♿ Handicap-Accessible Facilities

GFOA Distinguished Budget Award

Arlington Heights Park District's 2015/16 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, 2014. 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.

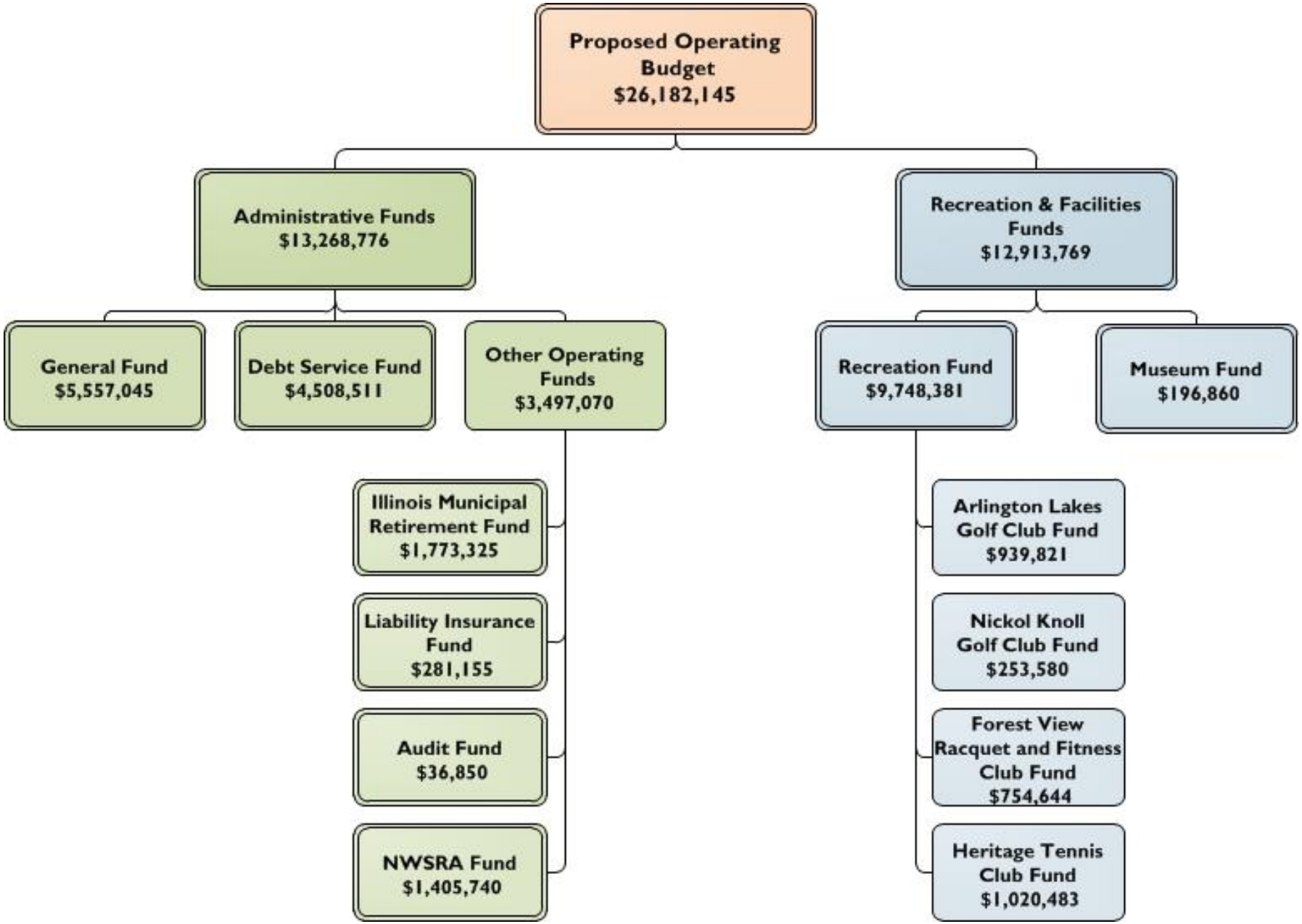
This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Document Map

Financial Summaries

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

Financial Summary



Financial Summary

Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2015/16 was prepared based on conservative revenue projections. Fees and charges are based on an analysis of the market and covering direct and a portion of indirect costs. The Park District has experienced a reduction in investment income as a result of current economic conditions. The unemployment rate in Arlington Heights, IL, is 4.8%.

The community is 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 71% residential and 29% commercial and industrial. The 2013 assessed value of taxable property decreased 13.2% to $2,381,331,473. This was the fourth year the assessed value of taxable property has decreased. While declining sales taxes, income taxes, and motor fuel taxes do not impact the Park District directly, declines in discretionary income impact Park District revenues.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, postponing capital projects, suspending vacant full-time positions and providing stable fees. Cost containment measures implemented have resulted in balanced budgets and healthy reserve levels. As staff continues to monitor economic recovery forecasts, competition, and revenue trends, the 2015/16 proposed budget reflects only conservative increase in areas with proven growth. By being fiscally responsible in prior budget years, the Park District has developed ways to operate more efficiently which, when combined with revenue enhancements and expenditure reductions, has positioned it to be financially strong and maintain healthy reserves in order to be proactive in any economy.

Health Care Reform

Under the Affordable Care Act (ACA), effective January 1, 2015, large employers will have to provide their full-time employees and their dependent children affordable health insurance or they will incur penalties. The penalty for not providing all eligible full-time employees healthcare is $2,000 per year per each full-time employee minus the first 30 employees. If an employer provides coverage but it is not affordable, the penalty assessed is $3,000 per eligible employee who receives a subsidy from the exchange.

ACA defines “full-time” as those employees working an average of 30 hours a week. This is greatly different from the Fair Labor Standards Act definition, which defines full-time employees as those regularly working 40 hours a week. Because our part-time and seasonal employees work in a number of different positions, the potential for them to meet or exceed the 30 hours per week threshold is great, and their work hours will be monitored very closely.

Although the ACA mandates were pushed back a year, from January 1, 2014 to January 1, 2015, the Arlington Heights Park District used a measurement period of November 1, 2013 through October 31, 2014 to identify its potential liability for increased health insurance expenses. Three part-time employees qualified as full-time equivalents for health insurance starting January 1, 2015. Covering these individuals will increase the Park District’s 2015/16 health insurance expense by $35,336.

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 Insurance, Museum, and Forest View Racquet & Fitness 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 and Arlington Lakes Golf 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 17% and 36% respectively of their annual operating expenses accumulated in available fund balance. This is after funding the fiscal sustainability portion.

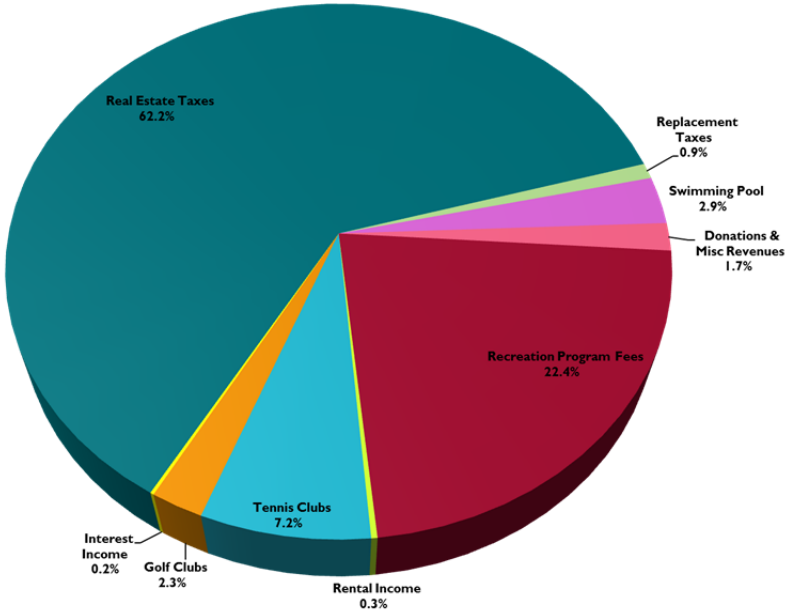
	Administration	Recreation & Facilities	2015/16 Proposed Budget	2014/15 Budget	Projected 2014/15	% Change By Current Budget	% Change By Projected Year End
Fund Balance Policy Designations							
Non-spendable	60,000	158,250	218,250	204,500	218,250	6.7	0.0
Deferred Taxes	4,002,000	1,584,394	5,586,394	5,323,440	5,315,084	4.9	5.1
Fiscal Sustainability	2,246,668	3,045,776	5,292,444	5,338,414	5,338,962	-0.9	-0.9
Available Balance	1,186,860	4,412,083	5,598,943	6,305,158	6,851,899	-11.2	-18.3
Est. Fund Balance - End of Year	7,495,529	9,200,503	16,696,031	17,171,512	17,724,194	-2.8	-5.8

Financial Summary

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.



Recreation Program Fees are shown net of discounts and scholarships.

	Amount	Percent of Total	Increase (Decrease) from 2014/15	Percent of Increase (Decrease)
Real Estate Taxes	$15,652,597	62.2 %	$ 315,669	2.1 %
Replacement Taxes	235,719	0.9	3,483	1.5
Rental Income	65,852	0.3	974	1.5
Interest Income	40,057	0.2	592	1.5
Donations & Misc Revenues	419,737	1.7	(20,487)	-4.7
Recreation Program Fees	5,623,869	22.4	164,215	3.0
Swimming Pool Revenues	720,873	2.9	12,446	1.8
Tennis Club Revenues	1,822,443	7.3	54,817	3.1
Golf Club Revenues	573,235	2.3	(751,120)	-56.7
Total Revenues	$25,154,382	100.0 %	$ (219,411)	-0.9 %

Revenues for the 2015/16 Proposed Operating Budget are expected to be $25,154,382, a .9% decrease from the 2014/15 projected actual.

All Funds Revenue Comparison

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Real Estate Taxes	$ 14,511,775	14,797,666	15,644,147	15,336,928	15,652,597
Replacement Taxes	211,537	242,079	244,676	232,236	235,719
Rental Income	81,800	65,100	63,264	64,878	65,852
Interest Income	23,950	19,678	46,909	39,465	40,057
Donations & Misc Revenues	433,524	356,506	472,185	440,224	419,737
Recreation Program Fees	5,561,712	5,431,146	5,693,072	5,460,160	5,623,869
Swimming Pool Revenues	859,796	735,713	826,115	708,427	720,873
Tennis Club Revenues	1,762,277	1,756,049	1,864,162	1,767,626	1,822,443
Golf Club Revenues	1,331,051	1,419,921	1,404,121	1,324,355	573,235
Total	$ 24,777,421	24,823,858	26,258,651	25,374,299	25,154,382

Financial Summary

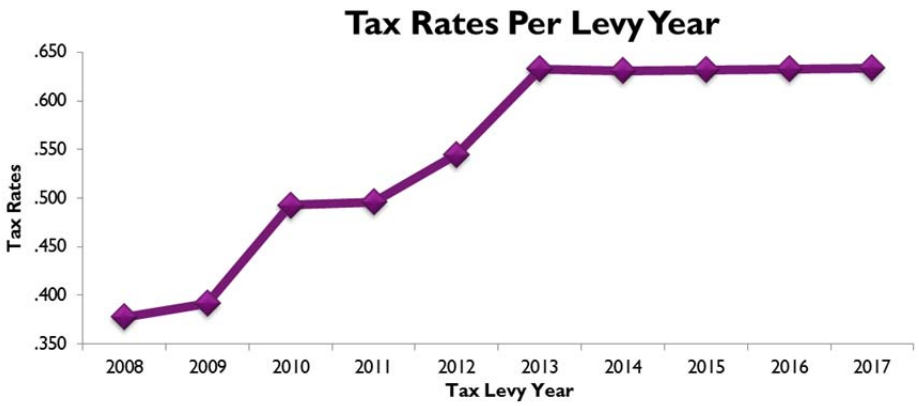
Real Estate Tax Revenues

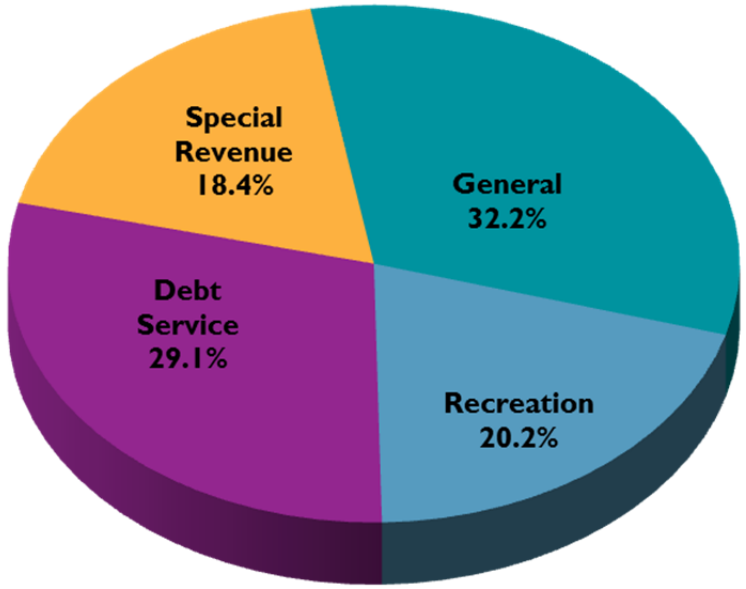
Real estate tax provides 62.2% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of 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 2013 Tax Levy. In 2014, a 1.5% tax cap increase over the previous year's extended levy was allowed. The 2014 Tax Levy was prepared at a 3.3% increase. The increase was primarily due to the increases in the debt service fund maturity schedule.

The Park District is committed to maintaining stable tax rates. The tax rate for 2013 was 63.3¢ per $100 of equalized assessed valuation. It is expected that the 2014 tax rate will be 63.1¢. 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 715.98 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.





Financial Summary

Approximate Cost to Homeowners

House's Fair Market Value	$100,000	$250,000	$300,000	$500,000	$750,000	$850,000
Approximate Park District Taxes:						
Annual Amount	$209	$522	$627	$1,044	$1,567	$1,776
Monthly Amount	$17	$44	$52	$87	$131	$148
Daily Amount	$0.57	$1.43	$1.72	$2.86	$4.29	$4.86

Formula used to calculate taxes:	2014 Levy	2013 Levy
Estimated Market Value	$300,000	$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	$30,000	$30,000
State Equalizer	3.3000	3.3000
Equalized Assessed Valuation	$99,000	$99,000
Park District Tax Rate	0.633%	0.566%
Approximate Park District Taxes	$626.67	$560.34

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $235,719 in replacement tax revenue; this is a 1.5% 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 2014/15, 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 .45%. These rates are anticipated to continue as they are currently in 2015/16.

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. The rent for the Frontier Park house was eliminated in fiscal year 2014/15.

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.

Swimming Pool Revenues

Pool admissions are up 1.8% from 2013/14. People continue to wait until the last minute to make the decision to buy a pass or pay the daily fee. For the 2014/15 season a discount was offered in April encouraging pass holders to renew early. The campaign resulted in pass sales of 1,533 which exceeded sales in May 2013 by 409 passes.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased $5.

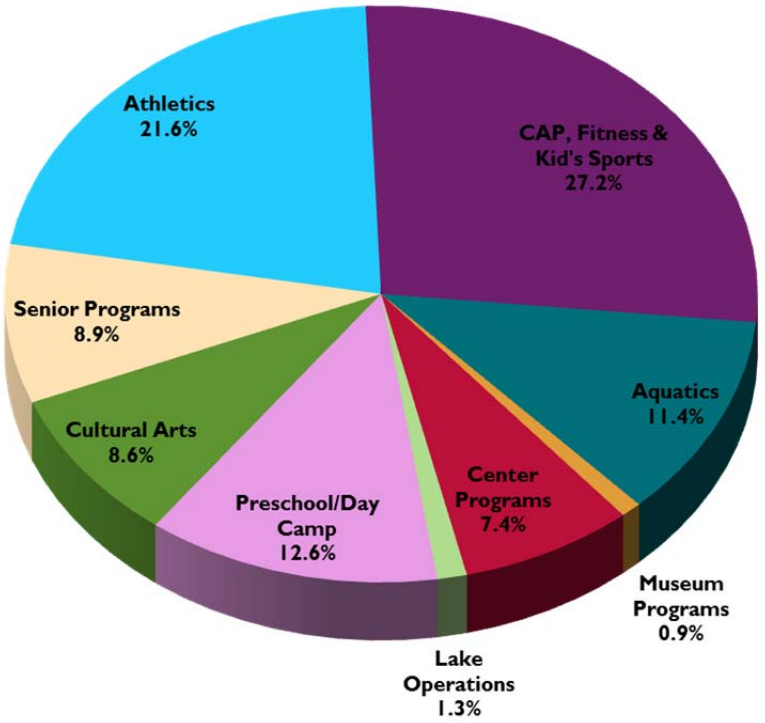
Financial Summary

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 2015/16. 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 2015/16 Proposed Operating Budget are 22.8% of the Park District's revenue ($5,743,601); a 2.9% increase over the 2014/15 projected actual. The major recreation program revenue sources are identified in the following chart and table.

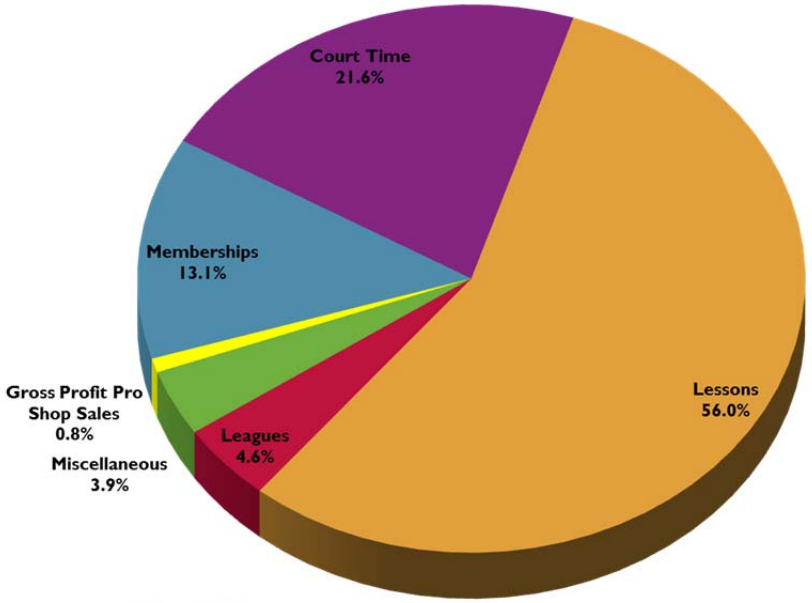
	Actual 12/13	Actual 13/14	Budget 14/15	Projected 14/15	Proposed 15/16
Athletics	1,117,562	1,093,125	1,221,090	1,115,790	1,236,690
CAP, Fitness & Kid's Sports	1,530,755	1,517,131	1,545,005	1,573,126	1,561,573
Aquatics	736,858	723,709	768,412	650,617	656,197
Museum Programs	45,247	45,832	52,250	58,240	59,250
Center Programs	567,124	501,769	481,480	428,631	427,084
Lake Operations	65,334	54,688	68,400	64,481	72,500
Preschool/Day Camp	706,758	698,979	675,014	699,477	723,286
Cultural Arts	442,053	482,673	481,515	504,024	495,571
Senior Programs	455,595	450,665	510,590	485,000	511,450
Total - All Programs	$5,667,286	5,568,571	5,803,756	5,579,386	5,743,601



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 2015/16 Proposed Operating Budget are 7.2% of the Park District's revenue ($1,866,162); a 5.3% increase over the 2014/15 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Gross Profit Pro Shop Sales	$ 20,486	13,067	12,324	14,991	15,125
Memberships	241,581	232,318	255,983	236,636	239,055
Court Time	389,071	380,772	367,561	388,210	392,810
Lessons	955,907	955,432	1,068,226	978,245	1,020,076
Leagues	84,513	96,593	84,647	81,095	84,083
Miscellaneous	70,719	77,867	75,421	68,449	71,294
Total	$1,762,277	1,756,049	1,864,162	1,767,626	1,822,443

Memberships

Memberships are proposed to increase 1% over the 2014/15 projected actual. The proposed membership revenue increase is based on a growth in membership; membership rates will not increase in 2015/16. Forest View Racquet and Fitness Club will continue to offer a racquetball membership, based on analysis of the racquetball industry; an adult membership will include all court rates and a lower league fee.

Court Time

Court time revenues budgeted to increase 1.2% from 2014/15 projected actual.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues are expected to increase 8% over the 2014/15 projected. 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 outdoor summer tennis programs registered 1,515 players in 2014 compared to 1,433 players in 2013. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Financial Summary

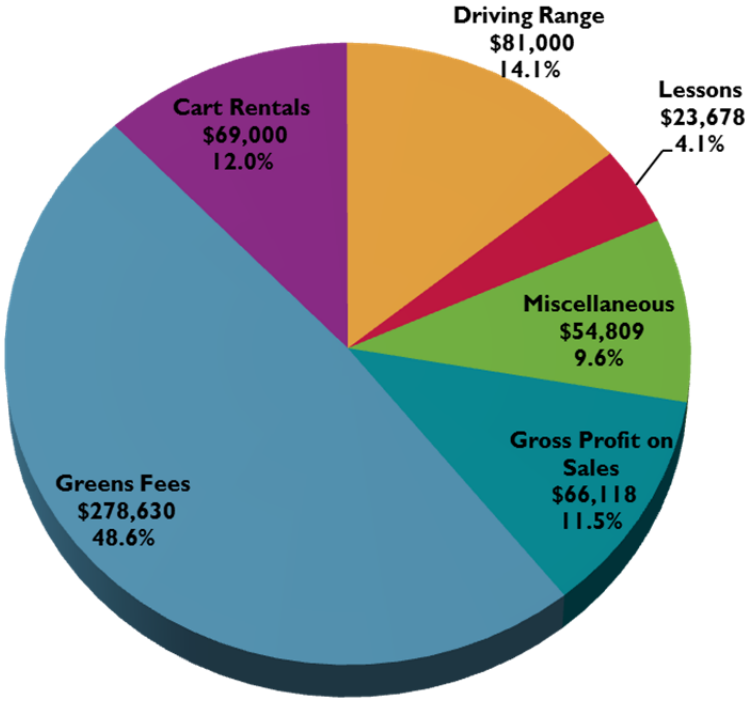
Golf Club Revenues

The Park District operates the Arlington Lakes Golf Club, an 18-hole golf course, Nickol Knoll Golf Club, a 9-hole par three golf course and Sunset Meadows Driving Range that has 25 permanent tees for golf practice. These operations charge user fees to pay the costs of the services provided and utilize tax revenues for park-related services.

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 increased this past year. Rounds were budgeted using last season's projected totals of 39,879 rounds. The Board approved golf course fees in January 2015. Non-resident rates were decreased, while resident rates stayed the same as last year. The golf operations will be promoting heavily to area schools and other park district programs to increase participation.

Golf Club revenues for the 2015/16 Proposed Operating Budget are 2.3% of the Park District's revenue ($573,235); a 56% decrease from the 2014/15 projected. In January 2015 the Park Board approved funding for the Master Plan for the golf course to undergo. Construction is scheduled to begin in June 2015 and resume play at the course in July 2016. Staff is being aggressive with their approach to get as many rounds of golf in May and early June as possible.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Gross Profit on Sales	$ 77,742	115,255	117,428	119,343	66,118
Greens Fees	883,990	898,723	879,860	798,232	278,630
Cart Rentals	214,709	241,279	247,600	254,390	69,000
Driving Range	69,116	81,255	81,555	77,000	81,000
Lessons	16,110	17,751	23,000	22,988	23,678
Miscellaneous	69,384	65,657	54,678	52,402	54,809
Total	$ 1,331,051	$ 1,419,921	$ 1,404,121	$ 1,324,355	$ 573,235

Financial Summary

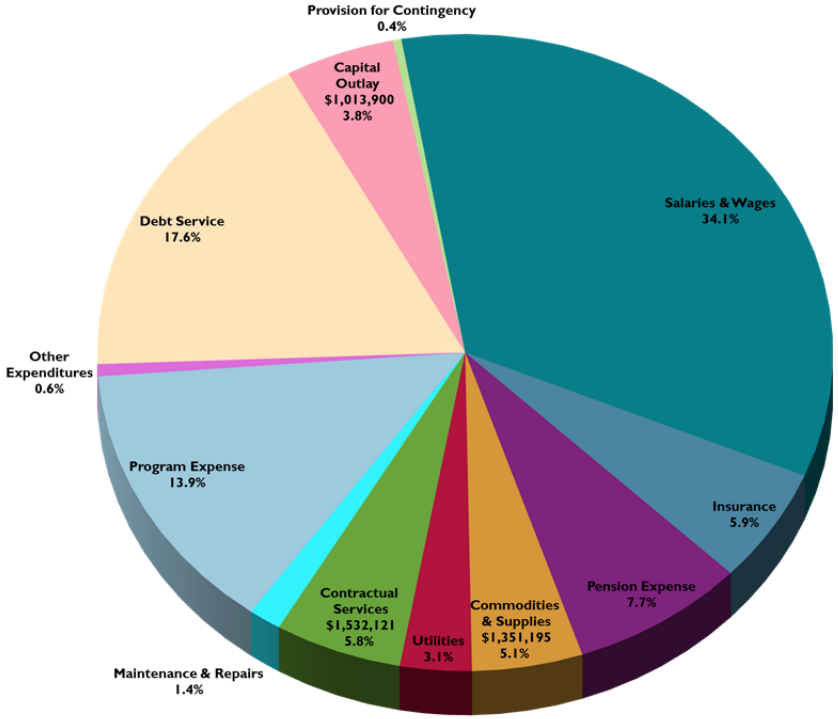
Expenditures

Expenditures for the 2015/16 Proposed Operating Budget is 18.3% less than the 2014/15 projected actual. This is due to a refunding of the 1997E Series Park Bonds. The increase from last year's budget is less than 1 %.

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 2014/15	Percent of Increase (Decrease)
Salaries & Wages	$ 8,928,317	34.1 %	$ 242,370	2.8 %
Insurance	1,532,474	5.9	(52,000)	-3.3
Pension Expense	2,007,875	7.7	56,484	2.9
Commodities & Supplies	1,272,002	4.9	40,627	3.3
Utilities	823,353	3.1	30,409	3.8
Contractual Services	1,465,890	5.6	(72,965)	-4.7
Maintenance & Repairs	377,247	1.4	97,422	34.8
Program Expense	3,643,503	13.9	197,194	5.7
Other Expenditures	160,023	0.6	11,741	7.9
Debt Service	4,609,311	17.6	(7,607,655)	-62.3
Capital Outlay	1,262,550	4.8	396,140	45.7
Provision for Contingency	100,000	0.4	100,000	NA
Total Expenses	$ 26,182,545	100.0 %	$ (6,560,233)	-20.0 %

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries & Wages	$ 8,575,587	8,343,959	8,823,892	8,685,947	8,928,317
Insurance	1,307,183	1,396,216	1,670,059	1,584,474	1,532,474
Pension Expense	1,858,882	1,816,859	1,994,782	1,951,391	2,007,875
Commodities & Supplies	1,180,069	1,090,533	1,351,194	1,231,375	1,272,002
Utilities	903,604	814,371	880,769	792,944	823,353
Contractual Services	1,345,613	1,453,218	1,532,122	1,538,855	1,465,890
Maintenance & Repairs	248,717	210,230	299,616	279,825	377,247
Program Expense	3,904,404	3,681,209	3,764,296	3,446,309	3,643,503
Other Expenditures	105,250	157,100	159,971	148,282	160,023
Debt Service	4,029,189	11,317,826	4,890,974	12,216,966	4,609,311
Capital Outlay	1,466,266	1,092,382	987,650	866,410	1,262,550
Provision for Contingencies	-	-	100,000	-	100,000
Total Expenses	$ 24,924,764	31,373,902	26,455,325	32,742,778	26,182,545

Financial Summary

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 $332,640 (3.9%) from the 2014/15 projected actual. This category represents 33.3% of the 2015/16 budget. Full-time salaries are budgeted at the current (or expected April 30, 2014) 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. Salaries for 2015/16 include the potential hiring of a new full-time Assistant Program Manager position at the Heritage Tennis Club. This new position is pending Park Board approval and will take the place of the Head Pro, which is a part-time position with insurance benefits.

									Budget	Projected	Proposed
	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	15/16
Full-Time IMRF	101	102	102	102	102	100	96	101	102	94	99
Part-Time IMRF	36	34	35	36	37	48	51	65	79	69	73
Part-Time Regular and Short-Term (Non-IMRF)	1,072	1,046	1,048	1,102	1,077	1,068	1,024	1,040	1,033	1,023	1,033
Total	1,209	1,182	1,185	1,240	1,216	1,216	1,171	1,206	1,214	1,186	1,205

Insurance

The proposed insurance budget decreased $52,000 (3.3%) from the 2014/15 projected actual. This category represents 5.9% of the 2015/16 budget.

- The Park District switched health insurance carriers for calendar year 2015. Blue Cross Blue Shield offered a cost-effective yet comprehensive health insurance benefit for employees is the Park District's goal. UHC's proposed rate for 2015 was an 8.1% increase. The proposed budget reflects a decrease increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months.
- 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 decreased .82%. Property insurance increased by 4.4% and is paid for by the General Fund.

Commodities & Supplies

This category represents 5% of the 2015/16 budget; commodities increased $40,627 from projected actual. The major increases are in Landscape Materials, Photography and Marketing Promotion Supplies, Parts & Fittings for vehicles and equipment, and Non-capital Assets.

Financial Summary

Utilities

This category is budgeted at 3.1% ($30,409) more than the 2014/15 projected actual. This is 6.5% less than the 2014/15 budget. The utility budget has been prepared based on 2014/15 estimated usage and the contract price on natural gas and electricity.

Pension

Pension expense is 7.7% of the 2015/16 budget. This year's proposed budget is 2.9% ($56,684) 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 2015 calendar year is 14.59% of participating members' salaries. This is less than a 1% increase from last year.

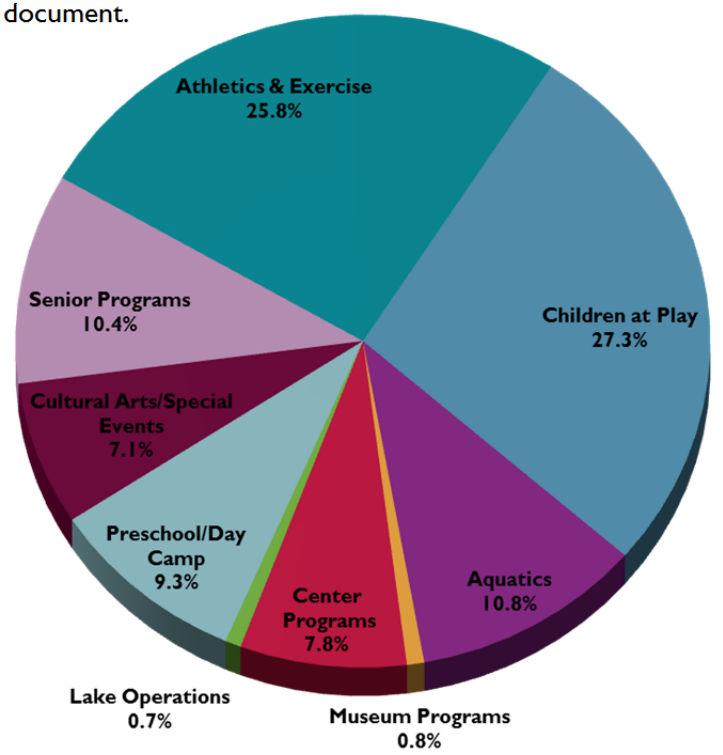
Contractual Services

This category represents 5.8% of the 2015/16 budget. The proposed budget increased by $45,813 (2.9%) less than the 2014/15 projected actual. The 2015/16 includes a $25,455 increase in postage – staff is exploring the option of mailing the program guide vs. the delivery service.

Program Expenses

Program Expenses are up 5.7% over last year's projected, primarily due to increases in Aquatics, CAP and Athletics & Exercise categories. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

	Actual 11/12	Actual 12/13	Budget 13/14	Projected 13/14	Proposed 14/15
Athletics & Exercise	$ 847,996	1,167,345	956,636	867,685	970,180
Children at Play	896,106	911,772	991,952	972,775	1,027,413
Aquatics	403,051	403,724	407,572	381,252	405,435
Museum Programs	27,418	29,079	29,880	27,047	30,250
Center Programs	321,405	340,369	339,748	273,636	291,790
Lake Operations	27,105	30,878	30,700	27,448	28,000
Preschool/Day Camp	390,868	379,324	375,814	344,198	350,740
Cultural Arts/Special Events	287,889	284,479	260,035	287,764	268,153
Senior Programs	376,758	350,118	403,800	373,000	392,335
Total - All Programs	$3,578,596	3,897,088	3,796,137	3,554,805	3,764,296



Debt Administration

This category represents 17.6% of the 2015/16 budget. The proposed budget decreased by 62.3% from the 2014/15 budget. This is due to the refinancing of the 2005 General Obligation Limited Park Bonds.

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 2014, 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.

Capital Improvements

This category represents 4.8% of the 2015/16 budget. The proposed budget increased by $396,140 from the 2014/15 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 chart summarizes the major projects from all sources anticipated for fiscal year 2015/16:

Projects	2015/16	2016/17
Arlington Lakes Golf Club Course Renovation	$2,000,000	$ 500,000
Contingency	250,000	250,000
ADA Concession Stand, Washrooms & Bleacher Renovation HHS	250,000	-
Heritage Tennis Club Renovation	200,000	1,700,000
Recreation Registration Software	170,000	-
Festival Playground and Gazebo Improvements	101,000	-
Land Acquisition	100,000	100,000
Raven Asphalt Walkway Improvements	100,000	-
Wildwood Tennis Court & Basketball Court TitanTrax Overlay	100,000	-
Forest View Racquet & Fitness Club Front Desk and Flooring	90,000	-
Vehicle & Equipment Replacements	50,000	224,000
Lake Arlington Pathway and Park Improvements	-	1,464,500
Lake Arlington Parking Lot Renovation	-	350,000
Arlington Lakes Golf Club Clubhouse Interior Improvements	-	250,000
Heritage Playground Renovation	-	145,000
Olympic Tennis Court & Skate Park TitanTrax Overlay	-	110,000
Flentie Playground, Asphalt Walkway Improvements	-	75,000
Volz Tennis Court & Basketball Court TitanTrax Overlay	-	75,000
Park Improvements under $75,000	535,050	415,800
	$3,946,050	$ 5,659,300

Operating Budget by Category – All Funds Combined

	Administration	Recreation & Facilities	2015/16 Proposed Budget	2014/15 Budget	Projected 2014/15	% Change By Current Budget	% Change By Projected Year End
Real Estate Taxes	12,419,139	3,233,458	15,652,597	15,644,147	15,336,928	0.1	2.1
Bond Proceeds	-	-	-	-	7,724,487	NA	NA
Replacement Taxes	235,719	-	235,719	244,676	232,236	-3.7	1.5
Rental Income	65,852	-	65,852	63,264	64,878	4.1	1.5
Interest Income	40,057	-	40,057	46,909	39,465	-14.6	1.5
Donations & Misc Revenues	32,526	387,211	419,737	472,185	440,224	-11.1	-4.7
Recreation Program Fees	-	5,743,601	5,743,601	5,803,756	5,579,386	-1.0	2.9
Scholarships/Discounts	-	(119,732)	(119,732)	(110,684)	(119,226)	NA	0.4
Swimming Pool Revenues	-	720,873	720,873	826,115	708,427	-12.7	1.8
Tennis Club Revenues	-	1,822,443	1,822,443	1,864,162	1,767,626	-2.2	3.1
Golf Club Revenues	-	573,235	573,235	1,404,121	1,324,355	-59.2	-56.7
Total Revenue	12,793,293	12,361,089	25,154,382	26,258,651	33,098,786	-4.2	-24.0
Salaries & Wages	3,240,893	5,687,424	8,928,317	8,823,892	8,685,947	1.2	2.8
Insurance	940,292	592,182	1,532,474	1,670,059	1,584,474	-8.2	-3.3
Pension Expense	1,773,325	234,550	2,007,875	1,994,782	1,951,391	0.7	2.9
Commodities & Supplies	647,892	624,110	1,272,002	1,351,194	1,231,375	-5.9	3.3
Utilities	129,293	694,060	823,353	880,769	792,944	-6.5	3.8
Contractual Services	964,555	501,335	1,465,890	1,532,122	1,538,855	-4.3	-4.7
Maintenance & Repairs	230,861	146,386	377,247	299,616	279,825	25.9	34.8
Program Expense	-	3,643,503	3,643,503	3,764,296	3,446,309	-3.2	5.7
Other Expenditures	83,154	76,869	160,023	159,971	148,282	0.0	7.9
Debt Service	4,508,511	100,800	4,609,311	4,890,974	12,216,966	-5.8	-62.3
Capital Outlay	750,000	512,550	1,262,550	987,650	866,410	27.8	45.7
Provision for Contingency	-	100,000	100,000	100,000	-	0.0	NA
Total Expense	13,268,776	12,913,769	26,182,545	26,455,325	32,742,778	-1.0	-20.0
Net Surplus/(Deficit)	(475,483)	(552,680)	(1,028,163)	(196,674)	356,008	422.8	-388.8
Est. Fund Balance - Beg of Year	7,971,012	9,753,183	17,724,194	17,368,186	17,368,186	2.0	2.0
Est. Fund Balance - End of Year	7,495,529	9,200,503	16,696,031	17,171,512	17,724,194	-2.8	-5.8
Fund Balance Policy Designations							
Non-spendable	60,000	158,250	218,250	204,500	218,250	6.7	0.0
Deferred Taxes	4,002,000	1,584,394	5,586,394	5,323,440	5,315,084	4.9	5.1
Fiscal Sustainability	2,246,668	3,045,776	5,292,444	5,338,414	5,338,962	-0.9	-0.9
Available Balance	1,186,860	4,412,083	5,598,943	6,305,158	6,851,899	-11.2	-18.3
Est. Fund Balance - End of Year	7,495,529	9,200,503	16,696,031	17,171,512	17,724,194	-2.8	-5.8

Document Map

Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	Debt Service	NWSRA	2015/16 Proposed Budget	2014/15 Budget	% Change 2014/15 Budget
Real Estate Taxes	4,940,425	1,714,025	302,475	30,248	4,468,286	963,680	12,419,139	12,481,685	-0.5
Replacement Taxes	235,719	-	-	-	-	-	235,719	244,676	-3.7
Rental Income	65,852	-	-	-	-	-	65,852	63,264	4.1
Interest Earned	40,057	-	-	-	-	-	40,057	46,909	-14.6
Donations & Misc. Revenues	32,526	-	-	-	-	-	32,526	25,154	29.3
Total Revenues	5,314,579	1,714,025	302,475	30,248	4,468,286	963,680	12,793,293	12,861,688	-0.5
Salaries & Wages	3,240,893	-	-	-	-	-	3,240,893	3,050,701	6.2
Insurance	659,137	-	281,155	-	-	-	940,292	1,035,910	-9.2
Pension Expense	-	1,773,325	-	-	-	-	1,773,325	1,758,366	0.9
Commodities	647,892	-	-	-	-	-	647,892	664,349	-2.5
Utilities	129,293	-	-	-	-	-	129,293	132,146	-2.2
Contractual Services	271,965	-	-	36,850	-	655,740	964,555	1,017,078	-5.2
Maintenance and Repairs	230,861	-	-	-	-	-	230,861	143,869	60.5
Other Expenditures	83,154	-	-	-	-	-	83,154	76,976	8.0
Debt Service	-	-	-	-	4,508,511	-	4,508,511	4,777,294	-5.6
Capital Outlay	-	-	-	-	-	750,000	750,000	526,400	42.5
Transfers In/Out	293,850	-	-	-	(293,850)	-	-	-	
Total Expenses	5,557,045	1,773,325	281,155	36,850	4,508,511	1,405,740	13,268,776	13,183,089	0.6
Net Surplus/(Deficit)	(242,466)	(59,300)	21,320	(6,602)	(40,225)	(442,060)	(475,483)	(321,401)	47.9
Est. Fund Balance - Beg of Year	5,588,774	556,436	206,116	14,045	343,728	1,261,913	7,971,012	8,082,694	-1.4
Est. Fund Balance - End of Year	5,346,308	497,136	227,436	7,443	303,503	819,853	7,495,529	7,761,293	-3.4
Fund Balance Policy Designations									
Non-spendable	60,000	-	-	-	-	-	60,000	52,000	15.4
Deferred Taxes	2,272,596	497,136	148,213	14,500	597,353	472,203	4,002,000	3,773,834	6.0
Fiscal Sustainability	2,105,278	-	70,289	5,528	-	65,574	2,246,668	2,190,261	2.6
Available Balance	908,435	-	8,935	(12,585)	-	282,076	1,186,860	1,745,198	-32.0
Est. Fund Balance - End of Year	5,346,308	497,136	227,436	7,443	597,353	819,853	7,495,529	7,761,293	-3.4

Operating Budget by Category – Recreation and Facility Funds

	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Total Recreation	Museum	2015/16 Proposed Budget	2013/14 Budget	% Change 2013/14 Budget
Real Estate Taxes	3,100,369	-	-	-	-	3,100,369	133,089	3,233,458	3,162,462	2.2
Scholarships/Discounts	(119,732)	-	-	-	-	(119,732)	-	(119,732)	(110,684)	NA
Rental Income	35,953	-	-	-	-	35,953	6,875	42,828	43,317	-1.1
Recreation Program Fees	5,684,351	-	-	-	-	5,684,351	59,250	5,743,601	5,803,756	-1.0
Swimming Pool Revenues	720,873	-	-	-	-	720,873	-	720,873	826,115	-12.7
Gross Profit on Sales	168,700	6,858	8,267	15,518	50,600	249,943	-	249,943	313,552	-20.3
Memberships	-	126,430	112,625	-	-	239,055	-	239,055	255,983	-6.6
Court Time	-	168,450	224,360	-	-	392,810	-	392,810	367,561	6.9
Lessons	-	447,380	572,696	14,200	23,678	1,057,954	-	1,057,954	1,091,226	-3.0
League Fees	-	41,908	42,175	-	-	84,083	-	84,083	84,647	-0.7
Green Fees	-	-	-	164,330	114,300	278,630	-	278,630	879,860	-68.3
Golf Cart Rentals	-	-	-	21,000	48,000	69,000	-	69,000	247,600	-72.1
Driving Range Revenue	-	-	-	-	81,000	81,000	-	81,000	81,555	-0.7
Miscellaneous Income	170,683	40,039	31,255	520	40,089	282,586	5,000	287,586	350,013	-17.8
Total Revenue	9,761,197	831,065	991,378	215,568	357,667	12,156,875	204,214	12,361,089	13,396,963	-7.7
Salaries & Wages	3,697,657	514,509	589,276	152,649	596,658	5,550,749	136,675	5,687,424	5,773,191	-1.5
Insurance	463,592	38,100	38,690	13,975	31,000	585,357	6,825	592,182	634,149	-6.6
Pension Expense	-	57,800	77,775	-	98,975	234,550	-	234,550	236,416	-0.8
Commodities & Supplies	397,742	41,203	34,058	38,003	109,344	620,350	3,760	624,110	686,845	-9.1
Utilities	511,807	67,262	41,738	20,520	50,833	692,160	1,900	694,060	748,623	-7.3
Contractual Services	392,602	24,340	24,337	14,074	36,032	491,385	9,950	501,335	515,044	-2.7
Maintenance & Repairs	105,559	8,930	6,709	13,459	11,729	146,386	-	146,386	155,747	-6.0
Program Expense	3,608,453	-	-	-	-	3,608,453	35,050	3,643,503	3,764,296	-3.2
Other Expenditures	57,619	2,500	7,900	900	5,250	74,169	2,700	76,869	82,995	-7.4
Debt Service	100,800	-	-	-	-	100,800	-	100,800	113,680	NA
Capital Outlay	312,550	-	200,000	-	-	512,550	-	512,550	461,250	11.1
Provision for Contingency	100,000	-	-	-	-	100,000	-	100,000	100,000	0.0
Total Expenses	9,748,381	754,644	1,020,483	253,580	939,821	12,716,909	196,860	12,913,769	13,272,236	-2.7
Net Surplus/(Deficit)	12,816	76,421	(29,105)	(38,012)	(582,154)	(560,034)	7,354	(552,680)	124,727	-543.1
Est. Fund Balance - Beg of Year	8,884,377	174,201	1,991,096	(638,240)	(752,573)	9,658,861	94,322	9,753,183	9,285,493	5.0
Est. Fund Balance - End of Year	8,897,193	250,622	1,961,991	(676,252)	(1,334,727)	9,098,827	101,676	9,200,503	9,410,220	-2.2
Fund Balance Policy Designations										
Non-spendable	60,000	15,000	17,500	3,000	62,000	157,500	750	158,250	152,500	3.8
Deferred Taxes	1,519,181	-	-	-	-	1,519,181	65,214	1,584,394	1,549,606	2.2
Fiscal Sustainability	2,333,958	188,661	205,121	63,395	234,955	3,026,090	19,686	3,045,776	3,148,153	-3.3
Available Balance	4,984,055	46,961	1,739,370	(742,647)	(1,631,682)	4,396,056	16,026	4,412,083	4,559,960	-3.2
Est. Fund Balance - End of Year	8,897,193	250,622	1,961,991	(676,252)	(1,334,727)	9,098,827	101,676	9,200,503	9,410,220	-2.2

Operating Budget Comparisons – All Funds Combined

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By: Projected Year End	% Change By: Current Budget	Projected 2016/17	Projected 2017/18
Real Estate Taxes	14,511,775	14,797,666	15,644,147	15,336,928	15,652,597	2.1	0.1	15,847,199	16,045,037
Debt Proceeds	-	7,306,400	-	7,724,487	-	-100.0	NA	-	-
Replacement Taxes	211,537	242,079	244,676	232,236	235,719	1.5	-3.7	238,076	240,457
Rental Income	81,800	65,100	63,264	64,878	65,852	1.5	4.1	66,511	67,176
Interest Income	23,950	19,678	46,909	39,465	40,057	1.5	-14.6	41,259	41,671
Donations & Misc Revenues	433,524	356,506	472,185	440,224	419,737	-4.7	-11.1	432,329	436,652
Recreation Program Fees	5,667,225	5,568,335	5,803,756	5,579,386	5,743,601	2.9	-1.0	5,915,909	5,975,068
Scholarships/Discounts	(105,513)	(137,189)	(110,684)	(119,226)	(119,732)	0.4	8.2	(120,929)	(122,139)
Swimming Pool Revenues	859,796	872,902	826,115	708,427	720,873	1.8	-12.7	735,290	742,643
Tennis Club Revenues	1,762,277	1,756,049	1,864,162	1,767,626	1,822,443	3.1	-2.2	1,858,892	1,877,481
Golf Club Revenues	1,331,051	1,419,921	1,404,121	1,324,355	573,235	-56.7	-59.2	1,203,839	1,350,975
Total Revenue	24,777,421	32,267,447	26,258,651	33,098,786	25,154,382	-24.0	-4.2	26,218,374	26,655,021
Salaries and Wages	8,575,587	8,343,959	8,823,892	8,685,947	8,928,317	2.8	1.2	9,151,525	9,380,313
Insurance	1,307,183	1,396,216	1,670,059	1,584,474	1,532,474	-3.3	-8.2	1,570,786	1,610,055
Pension Fund Expenses	1,858,882	1,816,859	1,994,782	1,951,391	2,007,875	2.9	0.7	2,058,072	2,109,524
Commodities & Supplies	1,180,069	1,090,533	1,351,194	1,231,375	1,272,002	3.3	-5.9	1,303,802	1,336,397
Utilities	903,604	814,371	880,769	792,944	823,353	3.8	-6.5	843,937	865,035
Contractual Services	1,345,613	1,453,218	1,532,122	1,538,855	1,465,890	-4.7	-4.3	1,502,537	1,540,101
Maintenance & Repairs	248,717	210,230	299,616	279,825	377,247	34.8	25.9	386,678	396,345
Recreation Program Expenses	3,904,404	3,681,209	3,764,296	3,446,309	3,643,503	5.7	-3.2	3,734,591	3,827,955
Other Expenditures	105,250	157,100	159,971	148,282	160,023	7.9	0.0	164,024	168,124
Debt Service	4,029,189	11,317,826	4,890,974	12,216,966	4,609,311	-62.3	-5.8	4,655,404	4,701,958
Capital Outlay	1,466,266	1,092,382	987,650	866,410	1,262,550	45.7	27.8	861,740	344,037
Provision for Contingencies	-	-	100,000	-	100,000	NA	0.0	100,000	100,000
Total Expense	24,924,764	31,373,902	26,455,325	32,742,778	26,182,545	-20.0	-1.0	26,333,095	26,379,845
Net Surplus/(Deficit)	(147,343)	893,545	(196,674)	356,008	(1,028,163)	-388.8	422.8	(114,721)	275,176
Est. Fund Balance - Beg. of Year	16,621,984	16,474,641	17,368,186	17,368,186	17,724,194	2.0	2.0	16,696,031	16,581,310
Est. Fund Balance - End of Year	16,474,641	17,368,186	17,171,512	17,724,194	16,696,031	-5.8	-2.8	16,581,310	16,856,486
Fund Balance Policy Designations									
Non-spendable	216,953	210,876	204,500	218,250	218,250	0.0	6.7	215,130	217,281
Deferred Taxes	5,000,800	5,119,742	5,323,440	5,315,084	5,586,394	5.1	4.9	5,388,048	5,455,313
Fiscal Sustainability	4,484,210	4,500,293	5,338,414	5,338,962	5,292,444	-0.9	-0.9	5,178,988	5,308,462
Available Balance	6,772,678	7,537,276	6,305,158	6,851,899	5,598,943	-18.3	-11.2	5,799,145	5,875,430
Est. Fund Balance - End of Year	16,474,641	17,368,186	17,171,512	17,724,194	16,696,031	-5.8	-2.8	16,581,310	16,856,486

Operating Budget Comparisons – Administrative Funds

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	11,579,952	11,758,817	12,481,685	12,164,060	12,419,139	2.1	-0.5
Bond Proceeds	-	7,306,400	-	7,724,487	-	NA	NA
Replacement Taxes	211,537	242,079	244,676	232,236	235,719	1.5	-3.7
Rental Income	81,800	65,100	63,264	64,878	65,852	1.5	4.1
Interest Earned	23,950	19,678	46,909	39,465	40,057	1.5	-14.6
Donations & Misc. Revenues	39,945	9,677	25,154	32,044	32,526	1.5	29.3
Total Revenues	11,937,184	19,401,751	12,861,688	20,257,170	12,793,293	-36.8	-0.5
Salaries and Wages	2,984,543	2,981,403	3,050,701	3,077,861	3,240,893	5.3	6.2
Insurance	867,883	938,328	1,035,910	972,462	940,292	-3.3	-9.2
Pension Fund Expenses	1,627,105	1,575,046	1,758,366	1,721,703	1,773,325	3.0	0.9
Commodities & Supplies	549,231	524,596	664,349	597,449	647,892	8.4	-2.5
Utilities	132,512	135,759	132,146	120,792	129,293	7.0	-2.2
Contractual Services	965,306	1,012,002	1,017,078	1,050,532	964,555	-8.2	-5.2
Maintenance & Repairs	121,912	91,625	143,869	128,880	230,861	79.1	60.5
Other Expenditures	44,421	79,338	76,976	69,487	83,154	19.7	8.0
Debt Service	4,029,189	11,317,826	4,777,294	12,103,286	4,508,511	-62.7	-5.6
Capital Outlay	658,635	190,256	526,400	526,400	750,000	42.5	42.5
Transfers In/Out	-	-	-	-	-	NA	NA
Total Expenses	11,980,737	18,846,179	13,183,089	20,368,852	13,268,776	-34.9	0.6
Net Surplus/(Deficit)	(43,553)	555,573	(321,401)	(111,682)	(475,483)	325.7	47.9
Est. Fund Balance - Beg of Year	7,570,674	7,527,121	8,082,694	8,082,694	7,971,012	-1.4	-1.4
Est. Fund Balance - End of Year	7,527,121	8,082,694	7,761,293	7,971,012	7,495,529	-6.0	-3.4
Fund Balance Policy Designations							
Non-spendable	61,499	59,403	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	3,559,774	3,634,806	3,773,834	3,760,379	4,002,000	6.4	6.0
Fiscal Sustainability	1,412,167	1,409,937	2,190,261	2,190,808	2,246,668	2.5	2.6
Available Balance	2,493,681	2,978,548	1,745,198	1,959,824	1,186,860	-39.4	-32.0
Est. Fund Balance - End of Year	7,527,121	8,082,694	7,761,293	7,971,012	7,495,529	-6.0	-3.4

Document Map

Operating Budget Comparisons – Recreation and Facility Funds

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By: Projected Year End	% Change By: Current Budget
Real Estate Taxes	2,931,823	3,038,849	3,162,462	3,172,868	3,233,458	1.9	2.2
Scholarships/Discounts	(105,513)	(137,189)	(110,684)	(119,226)	(119,732)	0.4	8.2
Rental Income	46,287	44,152	43,317	38,471	42,828	11.3	-1.1
Recreation Program Fees	5,667,225	5,568,335	5,803,756	5,579,386	5,743,601	2.9	-1.0
Swimming Pool Revenues	859,796	872,902	826,115	708,427	720,873	1.8	-12.7
Gross Profit on Sales	268,284	292,301	313,552	303,968	249,943	-17.8	-20.3
Memberships	241,581	232,318	255,983	236,636	239,055	1.0	-6.6
Court Time	389,071	380,772	367,561	388,210	392,810	1.2	6.9
Lessons	972,017	973,183	1,091,226	1,001,233	1,043,754	4.2	-4.4
League Fees	84,513	96,593	84,647	81,095	84,083	3.7	-0.7
Green Fees	883,990	898,723	879,860	798,232	278,630	-65.1	-68.3
Golf Cart Rentals	214,709	241,279	247,600	254,390	69,000	-72.9	-72.1
Driving Range Revenue	69,116	81,255	81,555	77,000	81,000	5.2	-0.7
Miscellaneous Income	317,339	282,223	350,013	320,926	301,786	-6.0	-13.8
Total Revenue	12,840,238	12,865,696	13,396,963	12,841,616	12,361,089	-3.7	-7.7
Salaries and Wages	5,591,044	5,362,556	5,773,191	5,608,086	5,687,424	1.4	-1.5
Insurance	439,300	457,888	634,149	612,012	592,182	-3.2	-6.6
Pension	231,777	241,813	236,416	229,688	234,550	2.1	-0.8
Commodities & Supplies	630,838	565,937	686,845	633,926	624,110	-1.5	-9.1
Utilities	771,092	678,612	748,623	672,152	694,060	3.3	-7.3
Contractual Services	380,307	441,217	515,044	488,323	501,335	2.7	-2.7
Maintenance & Repairs	126,805	118,605	155,747	150,945	146,386	-3.0	-6.0
Recreation Program Expenses	3,904,404	3,681,209	3,764,296	3,446,309	3,643,503	5.7	-3.2
Other Expenditures	60,829	77,762	82,995	78,795	76,869	-2.4	-7.4
Debt Service	-	-	113,680	113,680	100,800	NA	NA
Capital Outlay	807,631	902,126	461,250	340,010	512,550	50.7	11.1
Provision for Contingency	-	-	100,000	-	100,000	NA	0.0
Total Expenses	12,944,027	12,527,724	13,272,236	12,373,926	12,913,769	4.4	-2.7
Net Surplus/(Deficit)	(103,789)	337,972	124,727	467,690	(552,680)	-218.2	-543.1
Est. Fund Balance - Beg of Year	9,051,310	8,947,520	9,285,493	9,285,493	9,753,183	5.0	5.0
Est. Fund Balance - End of Year	8,947,521	9,285,493	9,410,220	9,753,183	9,200,503	-5.7	-2.2
Fund Balance Policy Designations							
Non-spendable	155,454	151,473	152,500	158,250	158,250	0.0	3.8
Deferred Taxes	1,441,026	1,484,936	1,549,606	1,554,705	1,584,394	1.9	2.2
Fiscal Sustainability	3,072,043	3,090,356	3,148,153	3,148,153	3,045,776	-3.3	-3.3
Available Balance	4,278,997	4,558,728	4,559,960	4,892,074	4,412,083	-9.8	-3.2
Est. Fund Balance - End of Year	8,947,521	9,285,493	9,410,220	9,753,183	9,200,503	-5.7	-2.2

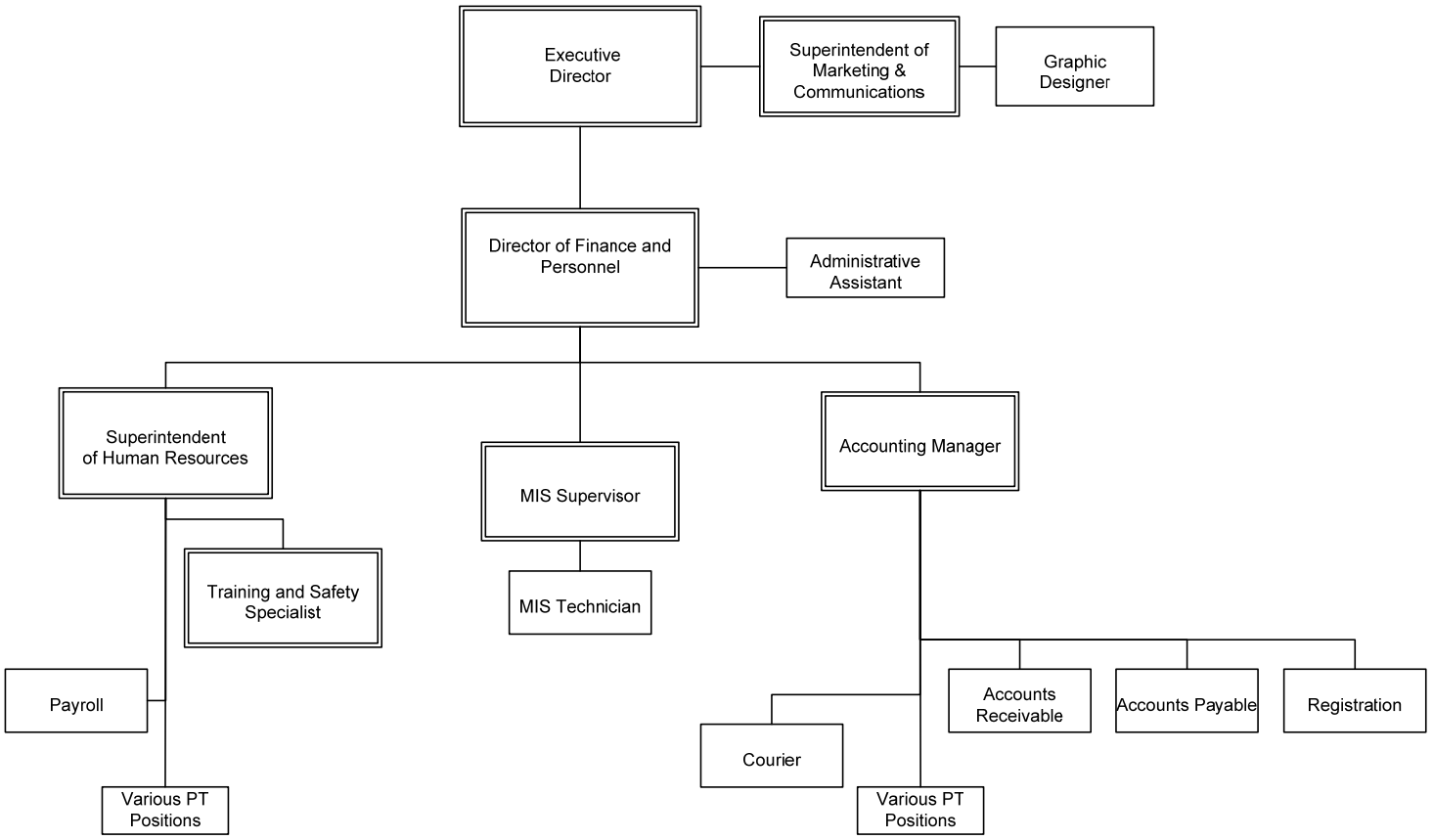
Administration & Finance Department

Description

The Administration and Finance Department 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 departments. This department 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 department is responsible for the management of the Park District's financial, human resources, and management information systems. The department'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 department. The special revenue funds included are Pension, Liability Insurance, NWSRA (Special Recreation), and Audit Funds.

Administration and Finance



Administration & Finance Department

Administration and Finance Department Funds

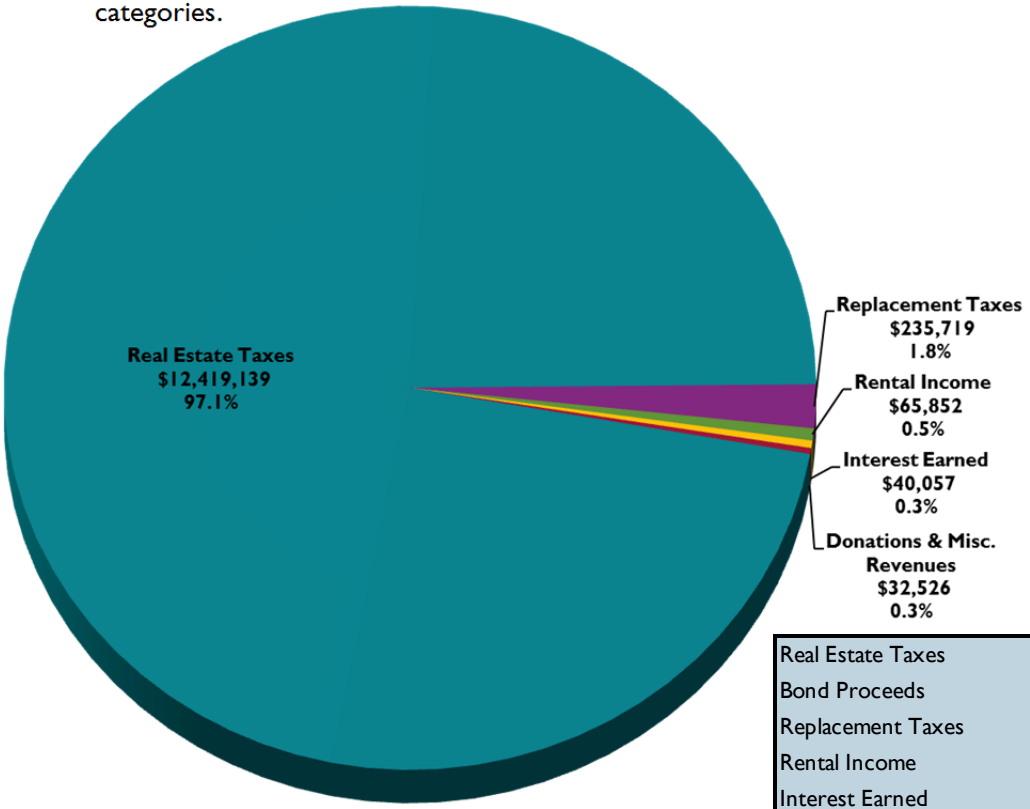
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.

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 $12,861,689; a 1.4% increase from the 2013/14 Budget. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 97% of the total revenue for the Administration and Finance Department. Real estate taxes are budgeted to increase 2.1% from the 2014/15 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2014 Tax Levy. In 2012, a 1.5% tax cap increase over the previous year's extended levy was allowed. The 2012 Tax Levy was prepared at a 3.3% increase. The increase was primarily due to the increases in the debt service maturity schedule.

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Real Estate Taxes	$ 11,579,952	11,758,817	12,481,685	12,164,060	12,419,139
Bond Proceeds	-	7,306,400	-	7,724,487	-
Replacement Taxes	211,537	242,079	244,676	232,236	235,719
Rental Income	81,800	65,100	63,264	64,878	65,852
Interest Earned	23,950	19,678	46,909	39,465	40,057
Donations & Misc. Revenues	39,945	9,677	25,154	32,044	32,526
Total Revenues	$ 11,937,184	19,401,751	12,861,688	20,257,170	12,793,293

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $235,719 in replacement tax revenue; this is a 1.5% 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 2014/15, 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 .45%. These rates are anticipated to continue as they are currently in 2015/16.

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. Due to its demolition in fiscal year 2013/14, rent for the Frontier Park house was eliminated.

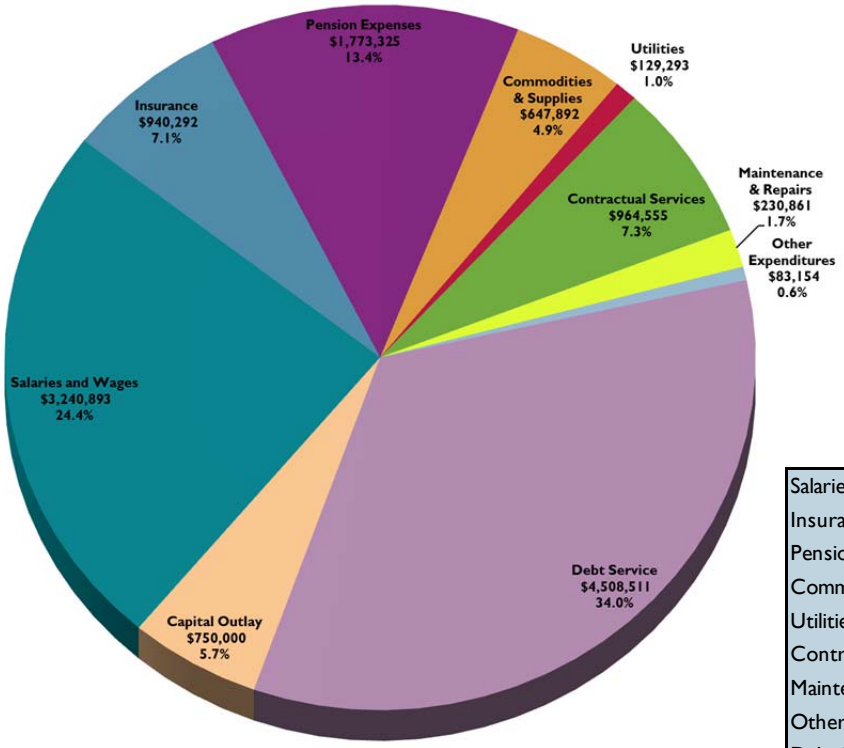
Donations and Miscellaneous Revenue

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.

Administration & Finance Department

Expenditures

Expenses are budgeted at $13,268,776, a .6% increase from the 2014/15 budget. A comparison of major expenditure functions are identified in the chart and table.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	$ 2,984,543	2,981,403	3,050,701	3,077,861	3,240,893
Insurance	867,883	938,328	1,035,910	972,462	940,292
Pension Expenses	1,627,105	1,575,046	1,758,366	1,721,703	1,773,325
Commodities & Supplies	549,231	524,596	664,349	597,449	647,892
Utilities	132,512	135,759	132,146	120,792	129,293
Contractual Services	965,306	1,012,002	1,017,078	1,050,532	964,555
Maintenance & Repairs	121,912	91,625	143,869	128,880	230,861
Other Expenditures	44,421	79,338	76,976	69,487	83,154
Debt Service	4,029,189	11,317,826	4,777,294	12,103,286	4,508,511
Capital Outlay	658,635	190,256	526,400	526,400	750,000
Total Expenses	$ 11,980,737	18,846,179	13,183,089	20,368,852	13,268,776

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 5.3% from the 2014/15 projected actual. This category represents 24.4% of the 2015/16 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2015) 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:

									Budget	Projected	Proposed
	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	15/16
Full-Time IMRF	24	24	24	23	23	23	22	17	17	17	17
Part-Time IMRF	9	7	8	5	6	6	5	4	4	4	4
Part-Time Regular and Short-Term (Non-IMRF)	20	20	22	20	15	15	6	6	6	6	6
Total	53	51	54	48	44	44	33	27	27	27	27

Insurance

The proposed insurance budget decreased $32,170 (-3.3%) from the 2014/15 projected actual. This category represents 7.1% of the 2015/16 budget.

- The Park District switched health insurance carriers for calendar year 2015. Blue Cross Blue Shield offered a cost-effective yet comprehensive health insurance benefit for employees is the Park District's goal. UHC's proposed rate for 2015 was an 8.1% increase. The proposed budget reflects a decrease increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months.
- 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 decreased .82%. Property insurance increased by 4.4% and is paid for by the General Fund.

Commodities & Supplies

This category represents 8.4% of the 2015/16 budget; commodities increased $50,443 from projected actual. The major increases are in Landscape Materials, Photography and Marketing Promotion Supplies, Parts & Fittings for vehicles and equipment, and Non-capital Assets.

Utilities

This category is budgeted at 7% ($8,501) more than the 2014/15 projected actual. The utility budget has been prepared based on 2014/15 estimated usage and the contract price on natural gas and electricity.

Pension

Pension expense is 13.4% of the 2015/16 budget. This year's proposed budget is 3.% ($51,622) 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 2015 calendar year is 14.59% of participating members' salaries. This is less than a 1% increase from last year.

Contractual Services

This category represents 7.3% of the 2015/16 budget. The proposed budget decreased by $85,977 (8.2%) from the 2014/15 projected actual. The 2014/15 projected actual includes $89,487 in professional services to refund the 2005 Park Bonds.

Debt Administration

This category represents 34% of the 2015/16 budget. The proposed budget decreased by 62.7% from the 2014/15 budget. This is due to the refinancing of the 2005 General Obligation Limited Park Bonds.

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.

Capital Improvements

This category represents 5.7% of the 2015/16 budget. The proposed budget increased by $223,600 over the 2014/15 projected actual to provide for an increase in ADA capital projects.

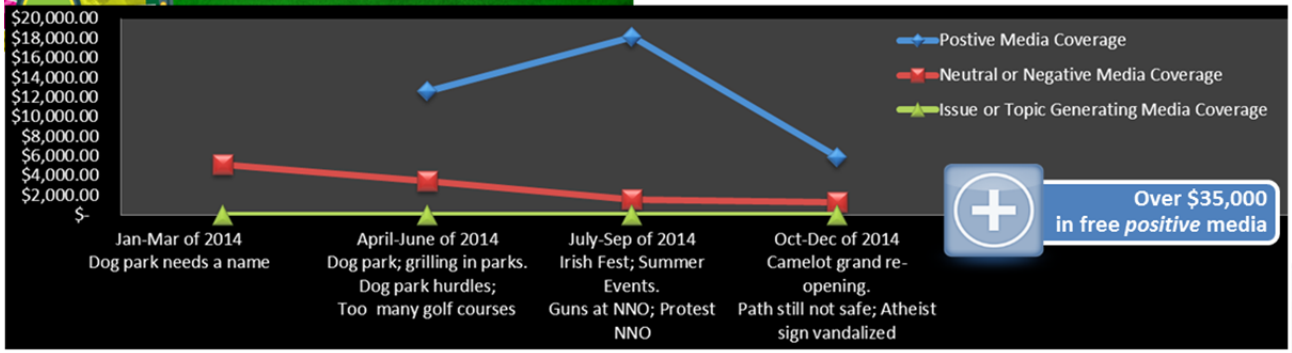
The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A six-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the 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.

Administration & Finance Department

Marketing and Communications

20 Contributors Trained YTD

MOC Department Media Metrics & Milestones 2014



Over $35,000 in free *positive* media

Design Intent

Documented design intent for park rules signs, interior wayfinding , ADA and promotional signage to standardize terminology, hierarchy of messaging, fonts and branding specifications.

AHPD.org

•TV = 449,255 •TPV = 1,327,534 PAGE VISITS	•Average 2:36 •Avg. Daily Visits = 1,230 TIME ON SITE in min.	•Average 3.0 •Top page = online reg. PAGES/VISIT
•Google •Yahoo •Bing TOP REFERRERS	•Safari •Chrome •IE down TOP WEB BROWSERS	•8/7/14 with 4,597 visits •Res. Regis. MOST TRAFFIC

E-communication Program

•67 E-blasts •13,842 recipients •271,625 total •Must grow lists Emails sent	•33% vs. Govt. avg. 23.8%* •*Constant Contact source. Open rate	•4.8% General •*Avg. Govt. CT 13% •Targeted E-blasts perform better Click thru

Mobile Program

•IOS sig. usage •Android •Windows Devices	•1,596 new users •133 per month •Went live 12/12 •T = 3,085 (2013) WiFi users	•Olympic •Admin. Center •Forest View – replaces PIO Most WiFi

Social Media

• 2,041 up 567 FANS	• <SPD • <NPD COMPARED TO OTHER P.D'S	• 875 up 186 FOLLOWERS

Noteworthy Campaigns

nch Northwest Community Healthcare

Sponsor Relations

Aligning Marketing & Communications Efforts with Desired Business Outcomes

Plan and Measure	•Create synergy by ensuring our marketing plans are in sync with overall CP objectives and understand what business needles we need to move. •Know what's working and what isn't to optimize marketing resources to get measurable results. Make data-driven decisions. •Evaluate Email Program to improve results and to deliver relevant content. •Key program areas: Golf Operations, Senior Programs, Tennis, Fitness
Employee Engagement	•Implement a new online Get Help Desk designed to streamline Marketing & IT requests. •Improve ability to produce standardized templates for in-house use by staff District-wide. •Produce a series of CMS and Email Broadcast training videos using Screenflow software to strengthen self-service learning opportunities for content contributors. •Continue to support the addition and ongoing training of website content contributors. •Customer Service Architects: Vision, Values, Mantra, Training = Cultural Transformation
Relationship Management	•Redesign E-mail communication program to make better use of segmentation capabilities. •Explore the feasibility of reconfiguring all websites using responsive web coding to optimize them for all devices (monitor size, mobile phones, tablets). •Develop a comprehensive agency-wide Sponsorship/Partners Program with guidelines including agency philosophy, marketing asset inventory with value/pricing and proof of performance measures.
Brand Management	•Present recommendations to update facility identification signs District-wide.

Administration & Finance Department

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources and Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Explore new opportunities (including grants) and continue to seek funding and in-kind opportunities with existing and new partners.		2015/16
1.2 Administer the District finances in a sound and accountable fiscal manner.		
In conjunction with the financial software conversion, document procedures for all critical functions. Review current processes, streamline where needed with a focus on value to the customer or taxpayer.	IP	2014/15
Oversee financial software conversion.	C	2014/15
Develop succession and organizational plans which address impact of retirements and attrition.	IP	2014/15
Continue to evaluate capital projects community center renovations to ensure that the Park District is prepared to go forward, if and when the opportunity arises.		2015/16
Continue successful fiscal practices and implement new fiscal efficiencies to insure a stable financial future.		2015/16
Update record descriptions and classifications to maintain proper disposal requests.		2016/17
Research new ISP/Phone providers when current contract is up to find best value for our internet/phone needs.		2016/17
1.3 Provide a safe environment for District visitors and personnel.		
Complete a successful PDRMA Loss Control Review for 2014. This includes all pre-review meetings, setting up review requirements with staff, scheduling all 10 site visits and follow-up visits, and coordinating the collection and presentation of required materials.	C	2014/15
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Upgrade all server operating systems to newest versions, consolidating server use and decreasing the number of active servers. Create a new AHPD domain.	C	2014/15
Develop a District-wide Technology Plan.	IP	2014/15
Add a debit card feature to pool passes.	P	2014/15
Implement a new payroll/HRIS system (as part of the new financial software system) and provide training to end users.	C	2014/15
Research options for using the data from the District's online registration system with the ahpd.org website.		2015/16
Research, develop then implement a centralized system for collecting, analyzing and reporting customer satisfaction feedback across the agency.		2015/16

Administration & Finance Department

	Status	Fiscal Year
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 digital dashboard for supervisors in order to track the flows inherent in the business processes and key performance indicators that they monitor.		2015/16
Create online program evaluations.		2015/16
Create and implement a rewards/loyalty program for AHPD patrons.		2015/16
Implement E-Verify to streamline I-9 and Social Security verification.	IP	2015/16
Implement pay cards as a payment options for staff.	C	2015/16
Convert the District's current inspection program from paper forms to electronic format. Create electronic inspections for playgrounds, athletic fields, facilities and special features (i.e. skate park) that are unique to each location.	IP	2015/16
Update Microsoft Office and IBM Lotus software to latest versions.		2015/16
Implement a District-wide facility reservation system, include the ability to track facility attendance, and provide better analysis of facility capacity.		2016/17
Implement a 3-year rotation to replace desktop computers to keep current with new technology advances.		2016/17
Research increasing the use of point-to-point wireless networking equipment bringing network access to remote locations without adding new cabling/infrastructure.		2017/18
1.5 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.		
Research new ways for customers to navigate the online program guide and provide electronic assistance in finding suitable programs for individual family schedules.		2016/17
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.		
Explore options to increase the amount of recreation programming space available to the community.		2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Develop and implement 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.		2014/15
Develop and implement an agency-wide assessment strategy to evaluate communication efforts: Program Guide, E-communications, Website, HotSpot and other outbound communications.		2014/15

Administration & Finance Department

	Status	Fiscal Year
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Review and evaluate effectiveness of Park District advisory committees.	IP	2014/15
3.3 Enhance the District's image through effective and proactive public relations.		
Implement standardized templates for marketing materials (flyers, fact sheets and tri-fold brochures) that are easily updatable by staff District-wide.	IP	2014/15
Successfully implement a District-wide Customer Satisfaction program that positively impacts all customer contacts and improves the quality of service.	IP	2014/15
Improve ability to produce standardized templates for in-house use by seeking training opportunities and conducting benchmark research.		2015/16
Develop a document that outlines the design intent for interior wayfinding and promotional signage to include terminology, hierarchy of messaging, fonts and branding specifications.		2016/17
Research and present recommendations to update facility identification signs District-wide to include materials, parts, fabrication, construction, mounting and installation details.		2016/17
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Produce a series of Content Management System (CMS) and Email Broadcast training videos using ScreenFlow to strengthen self-service learning opportunities for content contributors.	IP	2014/15
4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.		
Establish a training program to prepare Parks and Planning staff to obtain a Commercial Driver's License (CDL) and safely drive District vehicles requiring a CDL.	IP	2014/15
Develop career paths for all applicable full-time positions and tie into succession plans for key positions.	IP	2015/16
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop an online New Employee Orientation program available on the InfoSpot that will be an acceptable alternative for employees who are unable to attend an in person New Employee Orientation session.	IP	2015/16
Coordinate the District's submission for Distinguished Accredited Agency with IPRA/IAPD. This includes distribution of all required information to staff, collection of required documents, and scheduling of any meetings.	IP	2015/16
Customer-Focused Service		
5.1 Maintain effective interaction between Board and staff.		
Design, implement and evaluate, on an annual basis, a long range planning survey to determine the consensus vision of the Board of Commissioners and the appropriate direction for the Arlington Heights Park District. Share this information with the Board at a Committee of the Whole meeting.		2014/15

Administration & Finance Department

	Status	Fiscal Year
Customer-Focused Service		
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.		
Implement a new online Get Help Desk designed to streamline Marketing and IT requests.	IP	2014/15
5.3 Continue quality customer-focused service.		
Conduct an HR Audit to ensure our processes and practices meet best HR practices standards.	IP	2014/15
Explore the feasibility of reconfiguring all websites using responsive web coding to optimize them for all devices. i.e. computers with all different size monitors, mobile phones, tablets, etc.		2016/17

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget (less capital)	$6,993,910	$7,185,493	$9,990,212	$9,990,212	$20,235,401	$11,949,343	$11,980,737	$18,846,179	$20,368,852	$13,268,776
$ Spent on Operating Expenses per Capita	$91	$93	$130	$130	$269	$159	$160	$251	$271	$177
Full-Time-IMRF	24	24	24	23	23	23	22	17	17	17
Part-Time-IMRF	9	7	8	5	6	6	5	4	4	4
Part-Time Regular/Short-Term (Non-IMRF)	20	20	22	20	15	15	6	6	6	6
Number of Full-Time Equivalents	53	51	54	48	44	44	33	27	27	27
Number of Internet Visits - www.ahpd.org	111,115	137,889	163,266	166,531	286,267	386,942	485,359	468,061	449,225	458,643
Number of Registrations	71,551	73,791	76,984	81,460	83,309	81,278	80,187	82,847	76,106	77,628
% of Online Registrations	85.8%	90.5%	93.0%	93.0%	91.2%	90.3%	92.1%	91.7%	91.9%	91.9%
Number of Accounts Payable Vouchers	8,384	12,582	12,383	12,989	10,806	13,414	11,732	11,487	11,754	11,445
Number of Accounts Payable Checks	7,183	7,200	6,801	6,881	6,519	6,468	5,961	6,240	6,396	6,199
Number of W-2's Processed	1,253	1,185	1,238	1,203	1,171	1,233	1,206	1,210	1,186	1,201
Number of Payroll Checks	14,401	14,168	14,772	15,086	15,288	15,072	14,846	14,881	15,025	15,010

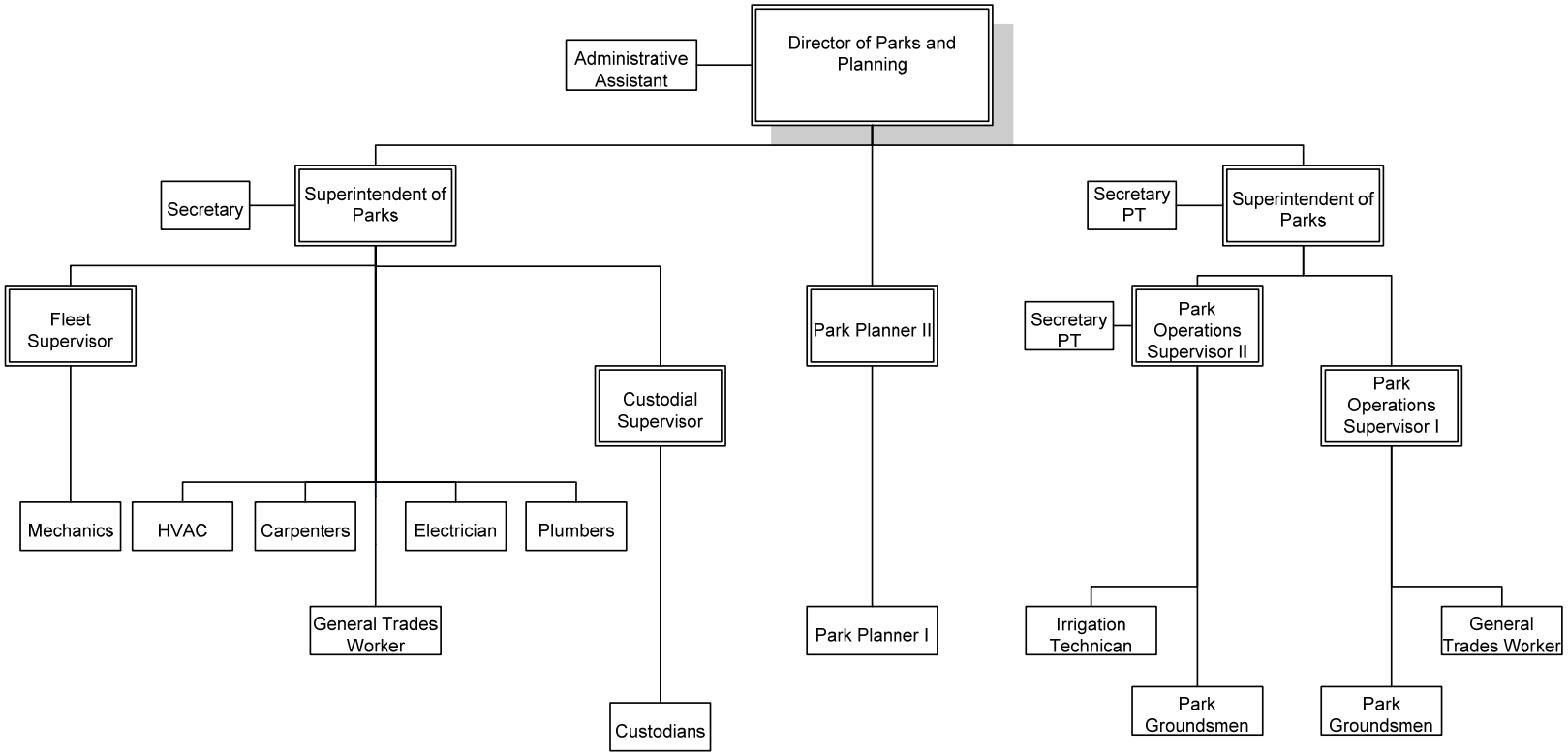
Parks & Planning Department

Description

The Parks and Planning Department at the Arlington Heights Park District consists of 3 divisions, including the Buildings, Parks, and Planning Divisions. The Divisions are responsible for the maintenance and improvements of all size classifications totaling 715.98 acres. Classifications include community parks, neighborhood parks, play lots, special use parks, and connector parkways. The Parks and Planning Department maintains 25 buildings, 5 outdoor swimming pools, an indoor swim center, 45 ball diamonds (41 Park District, 4 School District), 27 soccer fields/football fields, 52 outdoor tennis courts, 42 playgrounds, a 50-acre boating lake, 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 consisting of over 49 licensed vehicles and over 80 major pieces of fleet equipment is also maintained.

The Parks and Planning Department is involved in providing a wide variety of general/routine maintenance repairs, renovation, and improvements throughout the Park District, utilizing in-house, skilled labor forces. The Department's general goals include, but are not limited to: ensuring properly maintained parks and athletic fields, facilities, equipment; increasing responsiveness, productivity, efficiency and effectiveness in a fiscally responsible manner. 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. The staffing to meet the needs of the District consists of 45 full-time and up to 37 part-time/seasonal staff.

Parks and Planning



Parks & Planning Department

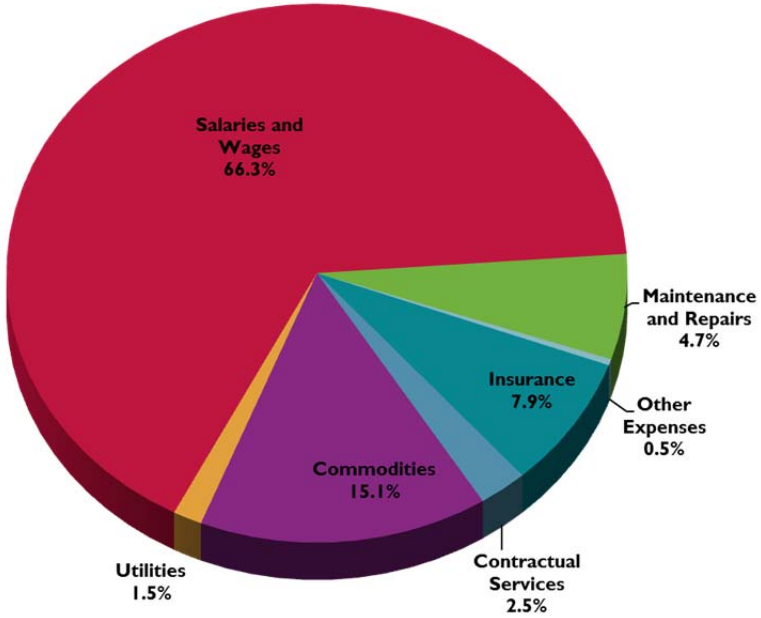
2015/16 - A Year of Numbers

3	Tree Memorials Installed
25	Ash Trees Removed
26	Brick Memorials Installed at Memorial Park
27	Days of Usable Ice for Skating *(starting 12/9/14 to 2/9/15)*
33	Days of Sledding *(starting 12/8/14 to 2/9/15)*
36	Brick Memorials Installed at North School Park
37	Inches of Snow *(up to 2/9/15)*
126	Cubic Feet of Concrete Installed at Raven Playground
174	Gallons of Interior and Pool Paint
202	Ash Trees Treated
221	Trees Planted
271	Park Rules Signs Installed
373	Trash Cans Cleaned/Painted
733	Cubic Yards of Playground Mulch Installed
976	Hours Trimming and Pruning Trees
1,320	Gallons of Athletic Field Paint Used
1,505	Muriatic Acid (for PH control)
2,490	Rolls of Paper Towels
3,024	HVAC filters
3,500	Spring Bulbs Planted
5,600	Pounds of Calcium Chloride for Pools
5,840	Cubic Yards of Mulch Made In-House
7,992	Gallons of Liquid Chlorine
8,154	Annual Flowers Planted
8,700	Rolls of Toilet Paper
10,000	55 Gallon Trash Bags
10,800	Pounds of DE for Pool Filter Systems
22,900	Square Feet of Floor Refinishing
23,000	Number of Doggie Bags purchased in 2014
25,341	Number of Pieces (including bolts) installed for Raven Playground
28,290	Square Feet of Colorcoating on Tennis Courts and Basketball Courts

Parks & Planning Department

The majority of the Parks & Planning Department budget is found in the General Fund. The proposed 2015/16 budget for Parks and Planning is $4,648,997. This total is an overall increase of approximately 3% ($147,346) from what was budgeted in 2014/15. Staff has worked hard to maintain or reduce expenses in all areas of the Department. As always, many areas of the Parks & Planning budget are estimated or projected dollars, identified as necessary for maintaining the District if a need should present itself. The 2015/16 budget has been prepared with no new levels of service or responsibility. While there are some individual accounts that are above the maximum 2% goal for budget increases, the majority of the overall increase comes from the recommended start of a comprehensive maintenance program for asphalt parking lots, pathways, tennis courts and basketball courts throughout the District. The maintenance on these areas has been identified as an operating expenses starting in the 2015/16 budget.

The following chart illustrates the relationship between each of the seven (7) main expense categories:



	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Salaries and Wages	$ 2,774,979	2,714,726	2,956,562	2,942,862	3,080,109
Insurance	316,012	295,512	397,311	333,758	369,367
Commodities	603,662	554,793	720,037	662,019	699,882
Utilities	67,657	67,840	70,448	68,397	70,323
Contractual Services	93,094	75,263	132,512	113,865	117,960
Maintenance and Repairs	151,719	123,653	198,167	186,992	294,253
Other Expenses	11,532	21,365	15,142	15,883	17,103
Total Operating Expenses	$ 4,018,655	3,853,151	4,490,179	4,323,776	4,648,997

Salaries and Wages

This category has a proposed budget of $3,080,109, approximately 66%, of the Parks & Planning Department annual budget, with a 4.2% increase from the 2014/15 budgeted amount. In recent years the Camelot Community Center has been staffed with a part-time custodian. The proposed budget includes a full-time custodian for the new community center. Salaries of new employees replacing vacant positions are lower than those of previous employees.

	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	Budget 14/15	Projected 14/15	Proposed 15/16
Full-Time IMRF	45	45	45	45	45	44	42	46	46	44	45
Part-Time IMRF	1	1	1	1	1	2	3	5	6	5	5
Part-Time Regular and Short-Term (Non-IMRF)	30	31	31	31	31	32	32	32	32	32	32
Total	76	77	77	77	77	78	77	83	84	81	82

Insurance

This category is $369,367 (7.9%) of the 2015/16 department budget and is budgeted at an overall 10.7% ($35,609) increase from the 2014/15 projected actual. The proposed budget projects a 10% increase in premiums (January to April 2016) and anticipates full staffing.

Commodities

Commodities budget is the second largest category at 15% of the proposed budget. The 2015/16 budget is an overall increase of $37,863 (5.7%) from the 2014/15 projected actual. However, this is almost a 3% ($20,155) decrease from the 2014/15 Commodities budget. This category is used to budget for supplies, products, parts, and materials used by Parks & Planning staff to repair and maintain parks and facilities. A number of regularly purchased products, parts, and materials had a standard increase, staff still found ways to cut the budget, but not reduce services, wherever possible. Knowing the Capital Improvement Budget would be considerably lower in 2015/16; staff felt this would impact the operational budgets. Several accounts in the Commodities budget were slightly adjusted in anticipation of an increase in smaller in-house projects taking place.

The Commodities budget also includes fuel costs. Fuel consumption at the District has remained consistent in recent years. However, fuel pricing is an extremely temperamental commodity to predict. The 2015/16 Gasoline, Oil & Antifreeze account was prepared with the assistance of the District's fuel supplier. Staff is comfortable proposing a 16% ($27,000) decrease from the 2014/15 budget, and still meet the needs of the District.

	Unleaded ($/Gal.)	Diesel ($/Gal.)
2014/15	$ 3.61	$ 4.61
2015/16	$ 2.67	$ 3.25

Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier Service Center, the Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.5% ($70,323) of the overall proposed department budget and reflects a minor increase of $1,926 (2.8%) from the 2014/15 projected actual. The utility budget has been prepared based on 2014/15 usage and the electric and natural gas contracts.

Contractual Services

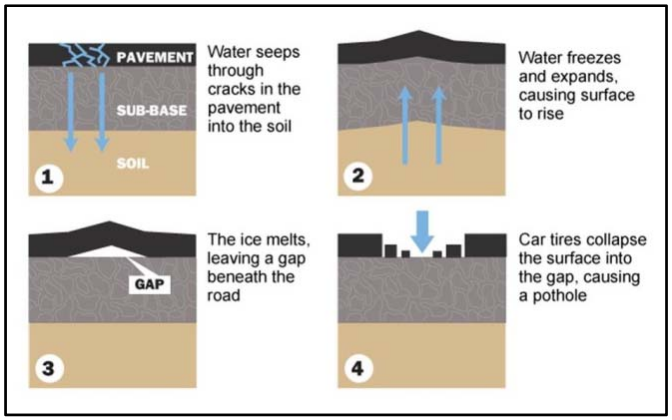
The Contractual Services budget primarily consists of waste disposal and environmental services performed by outside contractors. The Parks & Planning Department prefers to keep the use of outside contractors to a minimum. Staff recognizes the investment made in employees and very little routine maintenance work that is not done by District staff. In 2015/16 this category is only 2.5% of the overall department budget, and is an 11% reduction from the 2014/15 budget. A significant portion of this reduction can be attributed to the services related to the Park Nuisance Bid (Goose Control) being lower than anticipated.

Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2015/16 budget, this category is 6.3% ($294,253) of the overall department budget, a 57.4% ($117,960) increase from the 2015/16 projected actual. As mentioned previously, two (2) new line items have been added to the Operating budget this year; M&R-Sealcoating and M&R-Colorcoating.

Parks & Planning Department

Properly designed and constructed asphalt pavements rarely wear out from normal use, if constructed in a bubble. However, weathering, sunlight, water and ice, and the destructive effects of chemicals, gasoline and oil primarily, cause surface deterioration on asphalt parking lots, pathways, tennis courts and basketball courts. Asphalt pavements that are not sealed are constantly exposed to destructive elements that cause expensive damage and shorten the service life of pavement. Sealcoating and colorcoating guards our investment by providing a tough protective shield that locks out destructive elements and seals in the tars of the asphalt, keeping it resilient and durable. Implementing a new and consistent pavement maintenance program we will substantially prolong the life of our asphalt parking lots and walks.



Without the $97,500 budgeted for sealcoating and colorcoating in 2015/16, the overall Maintenance and Repairs budget has an overall reduction of about 1% from the 2014/15 budget.

Following is the proposed list of locations for sealcoating and colorcoating in 2015/16:

Property	Area	Service	Sealcoating	Colorcoating
Camelot Park & Community Center	Asphalt Parking Lot	Crackfill, Sealcoat & Striping	$ 5,000	$ -
Camelot Park & Community Center	Asphalt Walks	Crackfill, Sealcoating	1,600	-
Centennial Park	Outdoor Tennis Courts	Crackfill, Colorcoat & Striping	-	18,000
Centennial Park	Outdoor Basketball Court	Crackfill, Colorcoat & Striping	-	5,000
Davis II Service Center	Asphalt Parking Lot & Yard	Crackfill, Sealcoating & Striping	3,500	-
Evergreen Park	Outdoor Basketball Court	Crackfill, Colorcoat & Striping	-	4,000
Forestview Tennis Club	Asphalt Parking Lot	Crackfill, Sealcoat & Striping	2,600	-
Greenbrier Park	Outdoor Tennis Courts	Crackfill, Colorcoat & Striping	-	4,500
Greenbrier Park	Outdoor Inline Rink	Crackfill, Colorcoat & Striping	-	4,000
Greens Park	Outdoor Basketball Court	Crackfill, Colorcoat & Striping	-	4,000
Greens Park	Asphalt Walks	Crackfill & Sealcoating	1,300	-
Heritage Park & Community Center	Asphalt Parking Lot	Patching, Crackfill, Sealcoating & Striping	7,000	-
Olympic Park & Swim Center	Asphalt Parking Lot	Crackfilling, Sealcoating & Striping	8,800	-
Pioneer Park & Community Center	Outdoor Tennis Courts	Crackfill, Colorcoat & Striping	-	18,000
Pioneer Park & Community Center	Asphalt Parking Lot	Crackfill, Sealcoat & Striping	9,000	-
Pioneer Park & Community Center	Asphalt On Street Parking	Crackfill, Sealcoat & Striping	1,200	-
		Totals	**$ 40,000**	**$ 57,500**

Parks & Planning Department

Other Expenses

The Other Expenses budget primarily consists of travel, training, and miscellaneous personnel expenses that do not fit into another category. This category represents less than 1% ($17,103) of the overall department budget.

Budget Highlights for 2015/16

Staffing • It is anticipated that all positions will be fully staffed • Camelot Community Center Custodian position converted to full-time	**Athletic Field Improvements** • Continue scheduled softball/baseball field improvement program • Continue seasonal soccer/football field turf improvement program
Pools • Continue scheduled swimming pool maintenance and energy efficiency program • Ongoing water management upgrades	**Planning Highlights** • ADA accessibility and transition plan implementation • Ongoing Hazardous Tree Removal, Replacement and EAB Treatments
Building Improvements • Davis Street Service Center Window Replacements and Exterior Tuckpointing	**Playground Renovations** • Festival Playground and Gazebo Improvements
Paving and Parking Lot Improvements • Park-wide ADA access route improvements	**Hard Surface Improvements** • Tennis and Basketball Court Renovation at Wildwood Park TitanTrax Overlay • Raven Park Asphalt Walk Improvements • Patriots Park Asphalt Walk Improvements • Colorcoating and sealcoating at various basketball courts, tennis courts, walkways and parking lots
Fleet Management • Replacement of selected licensed fleet vehicles and trailers, tractors, and construction equipment per replacement schedule	

Parks & Planning Department

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources and Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Establish procedures and processes for identifying, pursuing, and obtaining all possible grant money for construction projects.		2016/17
1.3 Provide a safe environment for District visitors and personnel.		
Inventory park assets with GIS/GPS technology to provide efficient management and maintenance of park assets.		2017/18
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Develop the automated inspection reporting functions of the District's maintenance reporting system software and institute its use.	P	2014/15
Learn ArcGIS software and use to obtain residents' addresses for notifications of upcoming projects.	IP	2014/15
Create a janitorial supply management system.		2015/16
Investigate tree management programs that employ GPS and GIS mapping.		2015/16
Computerize the memorial program so data is easily accessible and is more efficient to assist customers.		2016/17
Learn GIS and implement it into everyday use by both staff and patrons of the Park District.		2016/17
Implement a fully integrated fleet tracking software program.		2018/19
Recreational Opportunities and Facilities		
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.		
Create an accurate boundary map of the entire Park District.		2015/16
Leadership		
4.3 Adequately train, evaluate, support, and provide a qualified team to operate the business of the District at a quality level.		
Develop a training program to improve custodian communications.		2016/17
Research and develop a custodian handbook.		2015/16
Evaluate and implement improvements to Parks & Planning Department job descriptions and organizational structure.		2015/16
Establish a sound Parks & Planning employee succession plan and provide guidance to employees for career planning and goal setting.		2015/16
Develop a Parks and Planning Internship program.		2015/16

Parks & Planning Department

	Status	Fiscal Year
4.3 Adequately train, evaluate, support, and provide a qualified team to operate the business of the District at a quality level.		
Develop and institute training programs for supervisors and front line maintenance staff to improve their ability to utilize the District's maintenance reporting system.		2015/16
Develop and institute a program for skill cross training and transition planning for trades workers.		2016/17
Stewardship		
6.1 Continue to promote and educate the public on environmental and conservation issues.		
Evaluate and expand green management practices to reduce the District's carbon footprint.		2018/19
6.2 Protect and actively manage our natural resources.		
Convert Parks and Planning Inspection forms to digital/tablet form for storage.	P	2014/15
Develop a Parks and Planning Tree Inventory and Management Plan.		2016/17
Develop DIII as a service center to eventually replace Frontier Service Center.		2018/19
6.3 Develop standards for planning and construction of new facilities.		
Review and revise bid documents and bidding procedures for small and large construction projects and purchases	C	2014/15
Develop and implement construction standards for commonly improved assets, i.e., tennis courts, pathways, parking lots, bench pads, etc.		2015/16

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget	$3,574,680	$3,687,819	$3,906,134	$3,917,786	$4,059,910	$4,055,091	$4,018,655	$3,853,151	$4,323,776	$4,648,997
Total acres of park land, openspace operated and maintained	715	715	715	715	716	716	716	716	716	716
Cost per acre to maintain park land, openspace operated and maintained	$4,999	$5,157	$5,462	$5,479	$5,670	$5,664	$5,613	$5,382	$6,039	$6,493
Cost per capita to maintain park land, openspace operated and maintained	$46	$48	$51	$51	$54	$54	$54	$51	$58	$62
Number of full-time employees or full-time equivalents	45	45	45	45	44	42	42	42	44	44
Building Square Footage	379,402	379,402	382,716	382,716	382,716	382,716	382,716	388,616	399,282	399,282

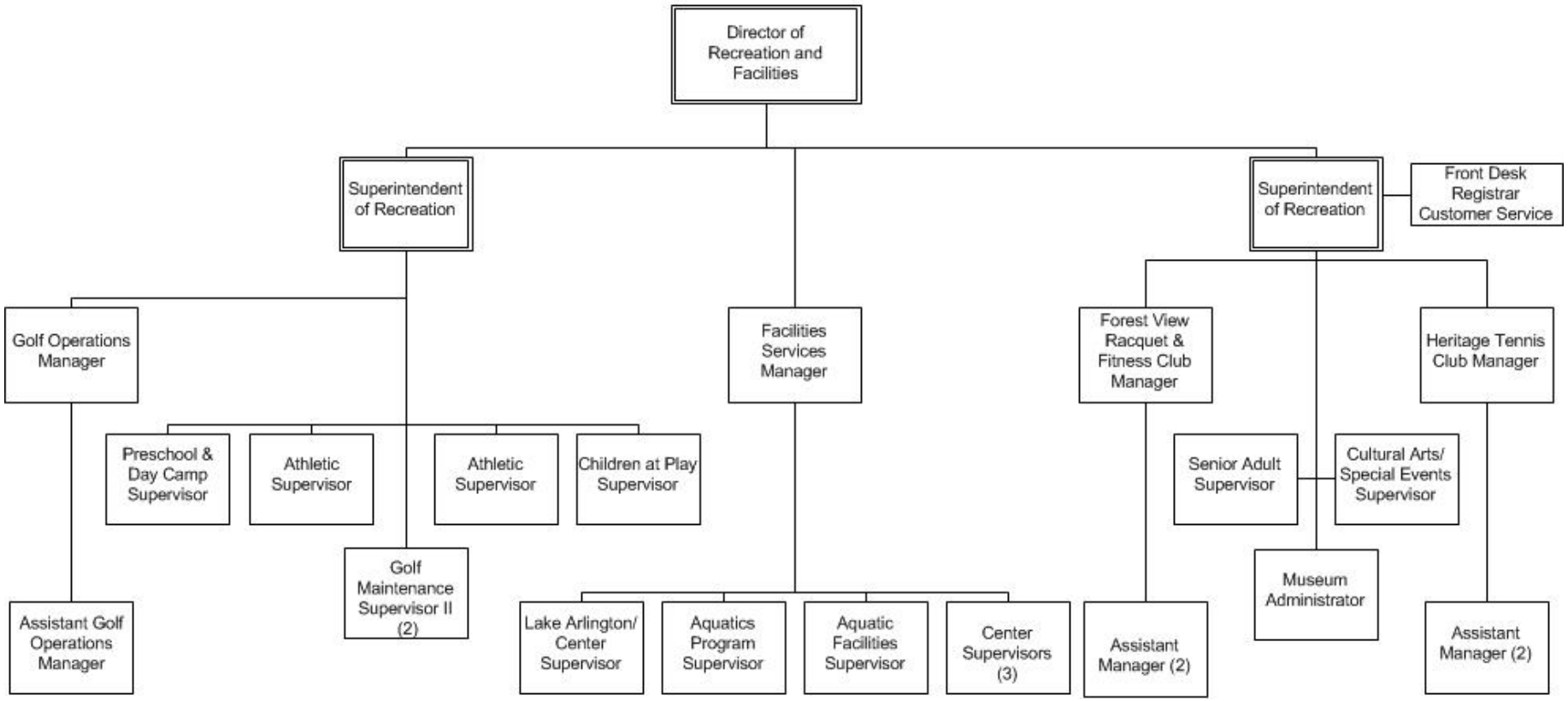
Recreation & Facilities Department

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.

Recreation and Facilities



Recreation & Facilities Department

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.

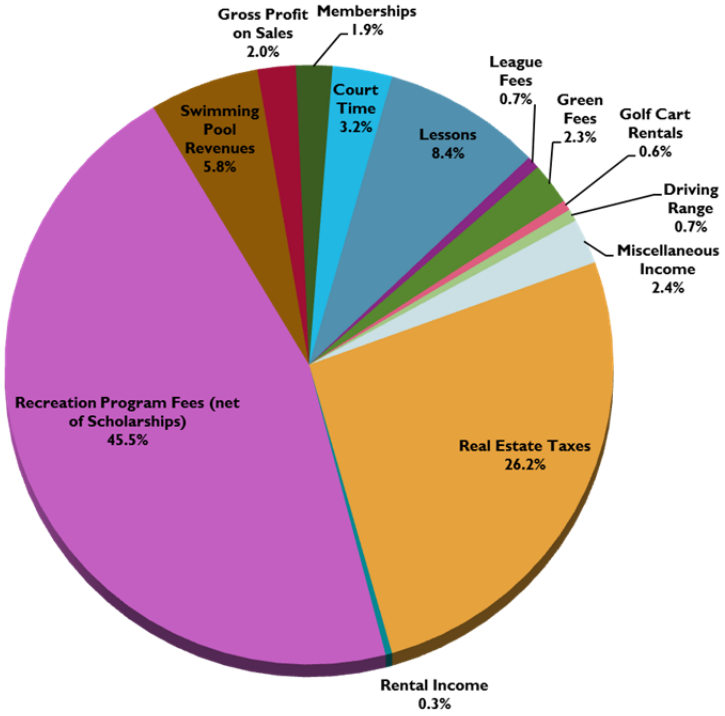
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs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

Recreation & Facilities Department

Revenues

Revenues are budgeted at $12,361,089, a 3.7% decrease from the 2014/15 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Real Estate Taxes	$ 2,931,823	3,038,849	3,162,462	3,172,868	3,233,458
Scholarships/Discounts	(105,513)	(137,189)	(110,684)	(119,226)	(119,732)
Rental Income	46,287	44,152	43,317	38,471	42,828
Recreation Program Fees	5,667,225	5,568,335	5,803,756	5,579,386	5,743,601
Swimming Pool Revenues	859,796	872,902	826,115	708,427	720,873
Gross Profit on Sales	268,284	292,301	313,552	303,968	249,943
Memberships	241,581	232,318	255,983	236,636	239,055
Court Time	389,071	380,772	367,561	388,210	392,810
Lessons	972,017	973,183	1,091,226	1,001,233	1,043,754
League Fees	84,513	96,593	84,647	81,095	84,083
Green Fees	883,990	898,723	879,860	798,232	278,630
Golf Cart Rentals	214,709	241,279	247,600	254,390	69,000
Driving Range Revenue	69,116	81,255	81,555	77,000	81,000
Miscellaneous Income	317,339	282,223	350,013	320,926	301,786
Total Operating Revenue	$12,840,238	12,865,696	13,396,963	12,841,616	12,361,089

Recreation Program Fees

Program revenues continue to increase each year. Most program categories are increasing. The major increase is in Athletics, Preschool/Day Camp, and Senior categories. Program Revenues are budgeted at $5,743,601 for 2015/16, an increase of 3%. The largest percent of revenue comes from Athletics & Exercise, CAP, Fitness & Kid's Sports, and Preschool/Day Camp program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Real Estate Tax Revenues

Real estate tax provides 26.2% of the total revenue for the Recreation and Facilities Department. There is a 1.9% increase in real estate tax revenues.

Recreation & Facilities Department

Swimming Pool Revenues

Pool admissions are up 1.8% from 2013/14. People continue to wait until the last minute to make the decision to buy a pass or pay the daily fee. For the 2014/15 season a discount was offered in April encouraging pass holders to renew early. The campaign resulted in pass sales of 1,533 which exceeded sales in May 2013 by 409 passes.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased $5.

Golf Club Revenues

Golf club revenues represent 4.6% of the department's budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. Golf revenues have steadily declined over the years. In January 2015 the Park Board approved funding for Master Plan for the golf course to undergo renovation. Construction is scheduled to begin in June 2015 and resume play at the course in July 2016. Staff is being aggressive with their approach to get as many rounds of golf in May and early June as possible.

Tennis Club Revenue

Tennis Club revenues represent 14.7% of the department's 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 1% over the 2014/15 projected actual.

Court Time

Court time revenues are an increase of 1.2% from 2014/15 projected actual.

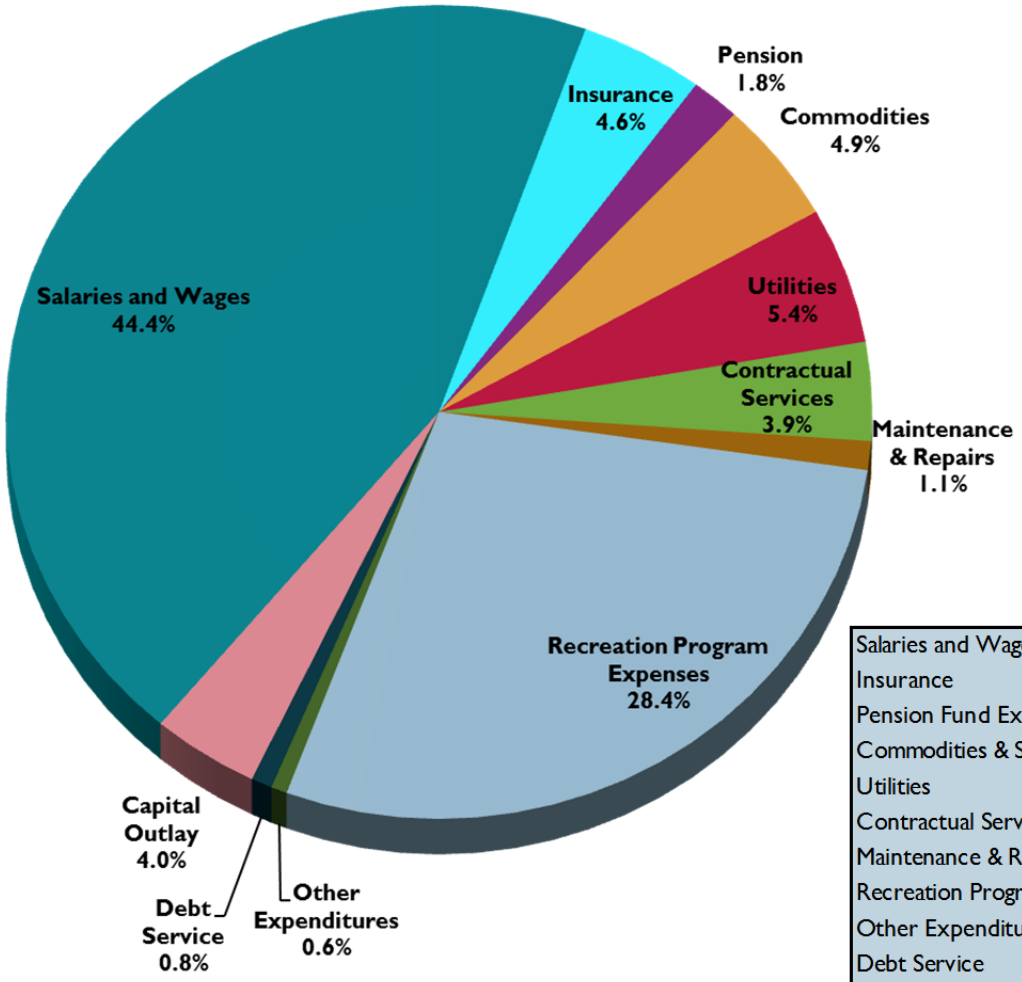
Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 8% over the 2014/15 projected. 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 outdoor summer tennis programs registered 1,515 players in 2014 compared to 1,433 players in 2013. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Recreation & Facilities Department

Expenses

Expenses are budgeted at $12,913,769, a decrease of 2.7% from the 2014/15 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	$ 5,591,044	5,362,556	5,773,191	5,608,086	5,687,424
Insurance	439,300	457,888	634,149	612,012	592,182
Pension Fund Expenses	231,777	241,813	236,416	229,688	234,550
Commodities & Supplies	630,838	565,937	686,845	633,926	624,110
Utilities	771,092	678,612	748,623	672,152	694,060
Contractual Services	380,307	441,217	515,044	488,323	501,335
Maintenance & Repairs	126,805	118,605	155,747	150,945	146,386
Recreation Program Expenses	3,904,404	3,681,209	3,764,296	3,446,309	3,643,503
Other Expenditures	60,829	77,762	82,995	78,795	76,869
Debt Service	-	-	113,680	113,680	100,800
Capital Outlay	807,631	902,126	461,250	340,010	512,550
Provision for Contingency	-	-	100,000	-	100,000
Total Expenses	$12,944,027	12,527,725	13,272,236	12,373,926	12,913,769

Recreation & Facilities Department

Salaries and Wages

The proposed salaries and wages budget increased 1.4% from the 2014/15 projected actual. This category represents 44% of the 2015/16 budget. Full-time salaries are budgeted at the current (or expected April 30, 2015) 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:

									Budget	Projected	Proposed
	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	15/16
Full-Time IMRF	32	33	33	34	34	33	32	38	39	33	37
Part-Time IMRF	26	26	26	30	30	40	43	56	69	60	64
Part-Time Regular and Short-Term (Non-IMRF)	1,022	995	995	1,051	1,031	1,021	986	1,002	995	985	995
Total	1,080	1,054	1,054	1,115	1,095	1,094	1,061	1,096	1,103	1,078	1,096

Insurance

This category is 4.6% of the Recreation and Facilities Department Budget and is budgeted 3.2% less than the 2014/15 projected actual. The proposed budget reflects a decrease in health insurance premiums for the first eight months of the 2015/16 fiscal year, and 10% increase for the remaining four months.

Pension

Pension expense is 1.8% of the 2015/16 budget. This year's proposed budget is 2.1% more than last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension 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 1.5% ($9,816) less than the 2014/15 projected actual. This is mainly due to closing Arlington Lakes Golf Club for construction.

Utilities

This category is budgeted at 3.3% ($21,908) less than the 2014/15 projected actual. This is 7.3% less than the 2014/15 budget. The utility budget has been prepared based on 2014/15 estimated usage and the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 2.7% more than the 2014/15 projected actual. The 2014/15 budget includes $40,000 for the GPRED (Healthy Communities Research Group) project. The Park District is working to develop a community cooperative to have a team of national experts to develop an assessment tool that would enhance parks and recreation agency effectiveness, influence active living behaviors in 10- to 14-year-olds, and position agencies as public health providers.

The 2015/16 includes a $25,455 increase in postage – staff is exploring the option of mailing the program guide vs. the delivery service.

Program Expenses

Program Expenses are 5.7% more than last year's projected, primarily due to increases in Aquatics, CAP and Athletics & Exercise categories.

Recreation & Facilities Department

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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 preschool program offerings District wide and determine the duplication of services and streamline to offer the most effective programming for this age group.		2015/16
Study the department's program offerings to eliminate dead weight programs and offer new, fun, and innovative programs in their place. Offer a minimum of 20 new programs or opportunities per year.		2018/19
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Re-evaluate both tennis clubs' branding images developed in 2011 and take the marketing efforts to a second level. Evaluate the current strengths of each facility, staff, programming and opportunities and develop/implement a plan best suited for each facility to increase memberships and lesson participation and overall exposure through these marketing efforts.	IP	2014/15
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.		
Review and assess suitable community organization(s) and research the benefit to the Arlington Heights Park District.		2016/17
3.3 Enhance the District's image through effective and proactive public relations.		
Develop an updated program evaluation process and form.		2015/16
Lead intergovernmental communication with school districts by meeting with administration on an annual basis.		2018/19
Be the liaison to Frontier Days Committee and provide a minimum of one new event/program per year.		2018/19
Customer-Focused Service		
5.3 Continue quality customer-focused service.		
Develop a Customer Service Plan for Recreation and Facilities Department.	IP	2014/15
Develop and implement customer service standards used by all department staff.	IP	2014/15
Develop a Customer Care Manager position in the Recreation & Facilities Department.		2015/16

Recreation & Facilities Department

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$10,967,326	$11,574,175	$11,829,830	$12,014,990	$12,053,377	$12,936,715	$12,944,027	$12,527,725	$12,373,926	$12,913,769
$ Spent on Operating Expenses per Capita	$143	$150	$154	$156	$160	$172	$172	$167	$177	$172
Full-Time-IMRF	32	33	33	34	34	33	32	38	33	37
Part-Time-IMRF	26	26	26	30	30	40	43	56	60	64
Part-Time Regular/Short-Term (Non-IMRF)	1,022	995	995	1,051	1,031	1,021	986	1,002	985	995
Total Number of Employees	1,080	1,054	1,054	1,115	1,095	1,094	1,061	1,096	1,078	1,096
Classes Offered	2,783	2,785	2,864	3,377	3,152	2,911	3,533	3,859	3,955	4,054
Registrants	71,551	73,791	76,984	81,225	83,309	81,278	80,187	76,106	77,628	79,181
Total Participation Hours	1,088,570	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380	1,699,708	1,733,702
Forest View Tennis/Racquetball Memberships	998	1,061	943	953	873	875	862	843	845	865
Heritage Tennis Club Memberships	612	554	529	586	513	507	477	468	475	485
Golf Rounds, Arlington Lakes Golf Club	42,855	41,756	41,390	42,516	37,209	39,009	39,269	39,879	40,277	12,540
Golf Rounds, Nickol Knoll Golf Club	15,228	14,819	14,871	15,710	13,496	12,055	12,076	12,542	12,668	12,542
Public Swim Attendance	182,140	191,159	192,979	166,186	208,498	183,559	189,066	161,657	178,094	182,546
Youth Sports Participation	10,269	10,031	9,850	9,632	9,561	8,396	7,622	7,270	6,514	6,664
Adult Sports Participation	8,434	7,408	8,369	8,057	8,028	5,929	5,717	5,388	4,836	4,933

Document Map

Budget by Fund

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

General Fund

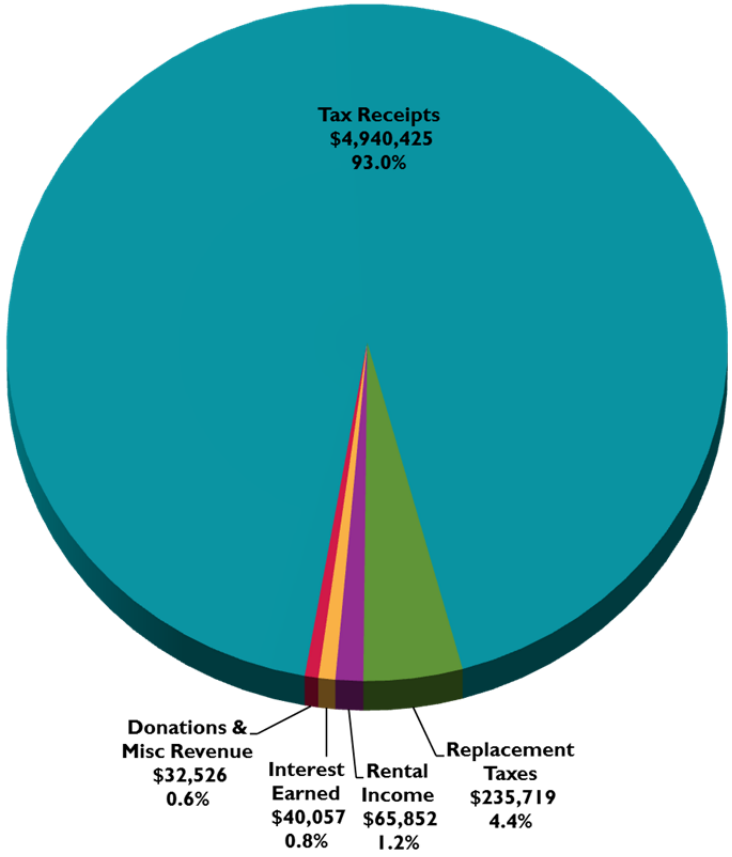
The **General Fund** is the Park District's major operating fund. All revenues that, by law or for administrative control, are not in separate funds are deposited in the General Fund. A major portion of the revenues is derived from a specific annual property tax levy, and expenses of these monies are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

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	$ 4,562,917	$ 4,683,215	$ 4,905,600	$ 4,855,000	$ 4,940,425	2%	1%
Replacement Tax Receipts	211,537	242,079	244,676	232,236	235,719	1%	-4%
Rental Income	81,800	65,100	63,264	64,878	65,852	2%	4%
Interest Earned	23,950	19,678	46,909	39,465	40,057	2%	-15%
Donations & Misc Revenue	39,945	9,677	25,154	32,044	32,526	2%	29%
Total Revenues	$ 4,920,149	$ 5,019,749	$ 5,285,603	$ 5,223,623	$ 5,314,579	2%	1%
Salaries and Wages	2,984,543	2,981,403	3,050,701	3,077,861	3,240,893	5%	6%
Property Insurance	130,376	136,506	147,215	147,215	153,697	4%	4%
Health Insurance	464,916	518,510	602,606	536,658	505,440	-6%	-16%
Commodities	549,231	524,596	664,349	597,449	647,892	8%	-2%
Utilities	132,512	135,759	132,146	120,792	129,293	7%	-2%
Contractual Services	229,668	222,219	294,695	254,085	271,965	7%	-8%
Maintenance and Repairs	121,912	91,625	143,869	128,880	230,861	79%	60%
Other Expenses	44,421	79,338	76,976	69,487	83,154	20%	8%
Transfers In/Out	-	-	309,008	309,008	293,850	-5%	-5%
Total Expenses	$ 4,657,579	$ 4,689,956	$ 5,421,565	$ 5,241,435	$ 5,557,045	6%	2%
Net Surplus/Deficit	262,570	329,793	(135,962)	(17,812)	(242,466)	1261%	78%
Est. Fund Balance - Beg of Year	5,014,223	5,276,793	5,606,586	5,606,586	5,588,774	0%	0%
Est. Fund Balance - End of Year	$ 5,276,793	$ 5,606,586	$ 5,470,624	$ 5,588,774	$ 5,346,308	-4%	-2%
Fund Balance Policy Designations							
Non-spendable	$ 61,499	$ 59,403	$ 52,000	$ 60,000	$ 60,000	0%	15%
Deferred Taxes	2,238,293	2,277,214	2,403,744	2,233,300	2,272,596	2%	-5%
Fiscal Sustainability	1,282,726	1,287,828	2,045,023	2,045,023	2,105,278	3%	3%
Available Balance	1,694,275	1,982,141	969,857	1,250,451	908,435	-27%	-6%
Est. Fund Balance - End of Year	$ 5,276,793	$ 5,606,586	$ 5,470,624	$ 5,588,774	$ 5,346,308	-4%	-2%

General Fund

Revenues

Revenues are budgeted at $5,314,579, a 1.7% increase from the 2014/15 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 General Fund reflects a 1.8% increase in real estate taxes over the 2014/15 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $235,719 in replacement tax revenue; this is a 1.5% 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

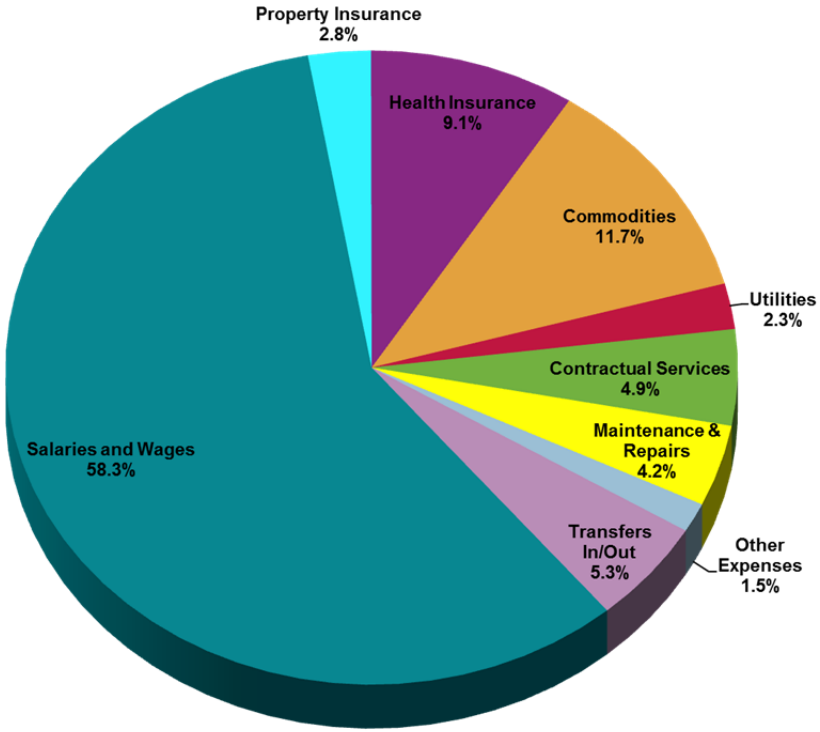
During 2014/15, the Park District was able to invest a majority of its funds at an average rate of less than 1%. Current interest rates are averaging right around .45%. These rates are anticipated to continue as they are currently in 2015/16.

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Revenue					
Real Estate Taxes	$4,562,917	4,683,215	4,905,600	4,855,000	4,940,425
Replacement Tax Receipts	211,537	242,079	244,676	232,236	235,719
Rental Income	81,800	65,100	63,264	64,878	65,852
Interest Earned	23,950	19,678	46,909	39,465	40,057
Donations & Misc Revenue	39,945	9,677	25,154	32,044	32,526
Total	$4,920,149	5,019,749	5,285,603	5,223,623	5,314,579

General Fund

Expenditures

Expenses are budgeted at $5,421,563, a 5.2% increase from the 2014/15 budget and a 9.4% increase from 2014/15 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Expense					
Salaries and Wages	$2,984,543	2,981,403	3,050,701	3,077,861	3,240,893
Property Insurance	130,376	136,506	147,215	147,215	153,697
Health Insurance	464,916	518,510	602,606	536,658	505,440
Commodities	549,231	524,596	664,349	597,449	647,892
Utilities	132,512	135,759	132,146	120,792	129,293
Contractual Services	229,668	222,219	294,695	254,085	271,965
Maintenance and Repairs	121,912	91,625	143,869	128,880	230,861
Other Expenses	44,421	79,338	76,976	69,487	83,154
Transfers In/Out	-	-	309,008	309,008	293,850
Total	$4,657,579	4,689,956	5,421,565	5,241,435	5,557,045

Salaries and Wages

This category is budgeted at 5.3% more than the 2014/15 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2015) 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. Positions temporarily vacant have been filled. Merit increases are based on a 3% increase for full-time salaries.

Property Insurance

This category is budgeted at 4.4% more than the current 2014/15 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

General Fund

Health Insurance

This category is 9.1% of the General Fund Budget and is budgeted at 5.8% less than the 2014/15 projected actual. The Park District switched inurance carriers for calendar year 2015. Blue Cross Blue Shield offered a cost-effective yet comprehensive health insurance benefit for employees is the Park District's goal. UHC's proposed rate for 2015 was an 8.1% increase. The proposed budget reflects a decrease increase in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months.

Commodities

This category is budgeted at an 8.4% ($50,443) more than the 2014/15 projected actual. The major increase in this category is due to increases in Landscape Materials, Photography and Marketing Promotion Supplies, Parts & Fittings for vehicles and equipment, and Non-capital Assets.

Utilities

This category is budgeted at -2% ($8,501) less than the 2014/15 projected actual. This is 2.2% less than the 2014/15 budget. The utility budget has been prepared based on 2014/15 estimated usage and the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 7% ($17,880) increase over 2014/15 projected actual. This is 7.7% less than the 2014/15 budget.

Maintenance & Repairs

This category is budgeted at a 79.1% ($101,981) increase over 2014/15 projected actual. A comprehensive maintenance program for asphalt parking lots, pathways, tennis courts and basketball courts is proposed throughout the District. The maintenance on these areas has been identified as an operating expenses starting in the 2015/16 budget. Without the $97,500 budgeted for sealcoating and colorcoating in 2015/16, the overall Maintenance and Repairs budget has an overall reduction of about 1% from the 2014/15 budget.

Other Expense

This category is budgeted at a 19.7% ($13,667) more than the 2014/15 projected actual. The 2014/15 projections are less than budgeted.

Debt Service

For fiscal years 2014/15 and 2015/16 the General Fund is paying the interest on the 2005 General Obligation Limited Park Bonds. The Park District refinanced the 1997 Alternate Bonds in 2013 and in order to keep the non-referendum debt maturities below the debt service extension base (DSEB). The General Fund paid $309,008 interest in 2014/15. In October 2014, the Park Distict refinanced the 2005 General Obligation Limited Park Bonds and the amount of interest that the General Fund will pay in 2015/16 is $293,850.

Pension Fund

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

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2015 is $11,135,364. Of this amount, $7,560,263 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 2015 calendar year is 14.59% of participating members' salaries. This is less than a 1% increase from last year.

						% Change By	
Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	Projected Year End	Current Budget
Real Estate Taxes	1,693,403	1,722,859	1,717,000	1,700,000	1,714,025	1	0
Total Revenues	1,693,403	1,722,859	1,717,000	1,700,000	1,714,025	1	0
IMRF Full-Time	945,717	924,064	1,023,150	887,726	914,350	3	-11
IMRF Part-Time	-	-	-	138,293	142,425		
Pension-FICA	681,388	650,982	735,216	695,684	716,550	3	-3
Total Expenses	1,627,105	1,575,046	1,758,366	1,721,703	1,773,325	3	1
Net Surplus/Deficit	66,298	147,813	(41,366)	(21,703)	(59,300)	173	43
Est. Fund Balance - Beg of Year	364,028	430,326	578,139	578,139	556,436	-4	-4
Est. Fund Balance - End of Year	430,326	578,139	536,773	556,436	497,136	-11	-7
Fund Balance Policy Designations							
Deferred Taxes	430,326	578,139	536,773	556,436	497,136	-11	-7
Est. Fund Balance - End of Year	430,326	578,139	536,773	556,436	497,136	-11	-7

Pension Fund

Impact of 2013 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The estimated 2014 investment return for IMRF is 5.57%. This return translates into investment income of approximately $2.3 billion after investment and administrative expenses. Member and annuitant reserves will be credited approximately $1.58 billion as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately $0.72 billion.

On average, employer accounts will be credited approximately 5.17% of interest and residual investment income on their beginning of the year employer reserve balance. These credits reflect the fact that, as a sponsor of a defined benefit plan, IMRF employers share all the risks and rewards of investment returns. The Park District will be provided a statement in March/April showing the effect on the Park District's funding ratio.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	7.64%	7.43%	7.42%	7.42%	7.58%	7.58%	7.58%	7.87%	7.85%	7.69%
Funding Adjustment	2.70%	2.64%	2.51%	2.74%	5.27%	5.72%	5.50%	5.46%	5.76%	6.00%
Net Retirement Rate	10.34%	10.07%	9.93%	10.16%	12.85%	13.30%	13.08%	13.33%	13.61%	13.69%
Other Program Benefits										
Death	0.19%	0.19%	0.12%	0.11%	0.13%	0.11%	0.15%	0.16%	0.16%	0.17%
Disability	0.21%	0.21%	0.17%	0.16%	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%
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	11.36%	11.09%	10.84%	11.05%	13.75%	14.16%	13.98%	14.22%	14.50%	14.59%
Percent Change	7.9%	-2.4%	-2.3%	1.9%	24.4%	3.0%	-1.3%	1.7%	2.0%	0.6%

Liability Insurance Fund

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, 2013, the total equity of PDRMA was $47,501,601and as of October 31, 2014, the total equity of PDRMA was $46,543,535.

The Park District's total contribution for 2014/15 is $420,296 and for 2015/16 the contribution is $416,852. This is a .82% decrease. Property insurance increased by 4.4% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

The Arlington Heights Park District earned a total agency score of 99.05 percent for the 2014 Loss Control Review.

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By: Projected Year End	% Change By: Current Budget
Real Estate Taxes	257,480	279,331	292,900	295,500	302,475	2	3
Total Revenues	257,480	279,331	292,900	295,500	302,475	2	3
Liability Premiums	99,114	102,074	100,100	100,100	96,786	-3	-3
Workers' Compensation	166,949	170,524	172,989	172,989	166,369	-4	-4
Unemployment Compensation	6,528	10,714	13,000	15,500	18,000	16	38
Total Insurance	272,591	283,312	286,089	288,589	281,155	-3	-2
Total Expenses	272,591	283,312	286,089	288,589	281,155	-3	-2
Net Surplus/Deficit	(15,111)	(3,981)	6,811	6,911	21,320	208	213
Est. Fund Balance - Beg of Year	218,297	203,186	199,205	199,205	206,116	3	3
Est. Fund Balance - End of Year	203,186	199,205	206,016	206,116	227,436	10	10
Fund Balance Policy Designations							
Deferred Taxes	117,156	137,184	143,521	144,795	148,213	2	3
Fiscal Sustainability - 25%	69,068	62,021	71,522	71,522	70,289	-2	-2
Available Balance	16,962	-	(9,027)	(10,201)	8,935	-188	-199
Est. Fund Balance - End of Year	203,186	199,205	206,016	206,116	227,436	10	10

Public Audit Fund

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

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

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

Sikich, LLP was appointed auditor for the Park District for fiscal years ending April 30, 2014; April 30, 2015; and April 30, 2016. The fees are $27,920; $28,478; and $29,048 respectively.

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	27,661	29,595	30,300	30,000	30,248	1	0
Total Revenues	27,661	29,595	30,300	30,000	30,248	1	0
Professional Services	25,797	30,005	32,350	36,000	36,850	2	14
Total Expenses	25,797	30,005	32,350	36,000	36,850	2	14
Net Surplus/Deficit	1,864	(410)	(2,050)	(6,000)	(6,602)		
Est. Fund Balance - Beg of Year	18,591	20,455	20,045	20,045	14,045	-30	-30
Est. Fund Balance - End of Year	20,455	20,045	17,995	14,045	7,443	-47	-59
Fund Balance Policy Designations							
Deferred Taxes	14,342	14,165	14,847	14,500	14,500	0	-2
Fiscal Sustainability - 15%	4,335	4,050	4,853	5,400	5,528	2	14
Available Balance	1,778	1,830	(1,705)	(5,855)	(12,585)	115	638
Est. Fund Balance - End of Year	20,455	20,045	17,995	14,045	7,443	-47	-59

NWSRA Fund

The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for the physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by ADA, and enhance and expand existing program opportunities for residents with special needs.

NWSRA was formed in 1973 and 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 and 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 Arlington Heights Park District's contribution is based on an amount established and approved in September 2014.

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	1,114,891	1,006,208	1,112,282	954,327	963,680	1	-13
Total Revenues	1,114,891	1,006,208	1,112,282	954,327	963,680	1	-13
NWSRA Contribution	560,379	553,508	548,719	548,719	535,740	-2	-2
Recreation Overhead Contribution	148,231	119,067	139,914	120,000	120,000	0	-14
ADA Compliance Projects	658,635	190,256	526,400	526,400	750,000	42	42
Total Expenses	1,367,245	862,831	1,215,033	1,195,119	1,405,740	18	16
Net Surplus/Deficit	(252,354)	143,377	(102,751)	(240,792)	(442,060)	84	330
Est. Fund Balance - Beg of Year	1,611,682	1,359,328	1,502,705	1,502,705	1,261,913	-16	-16
Est. Fund Balance - End of Year	1,359,328	1,502,705	1,399,954	1,261,913	819,853	-35	-41
Fund Balance Policy Designations							
Deferred Taxes	522,624	452,090	545,018	467,620	472,203	1	-13
Fiscal Sustainability - 10%	56,038	56,038	68,863	68,863	65,574	-5	-5
Available Balance	780,666	994,577	786,073	725,429	282,076	-61	-64
Est. Fund Balance - End of Year	1,359,328	1,502,705	1,399,954	1,261,913	819,853	-35	-41

Debt Service Fund

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

The District issues General Obligation Bonds periodically for capital improvements. In October 2014, the Park District refunded the Series 2005 Bonds using limited tax bonds. These bonds would be retired over ten years.

The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations. 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.

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	3,923,600	4,037,609	4,423,603	4,329,233	4,468,286	3	1
Bond Proceeds	-	7,100,000	-	7,303,045	-	-100	NA
Bond Premium	-	206,400	-	421,442	-	-100	NA
Total Revenues	3,923,600	11,344,009	4,423,603	12,053,720	4,468,286	-63	1
Professional Services	-	86,400	-	89,487	-	-100	NA
Bank Charges	1,231	803	1,400	2,241	1,500	-33	7
Interest	539,189	452,826	533,286	533,286	452,011	-15	-15
Principal	3,490,000	10,865,000	3,935,000	11,570,000	4,055,000	-65	3
Transfer In	-	-	-	(309,008)	(293,850)	-5	
Total Expenses	4,030,420	11,405,029	4,469,686	11,886,006	4,214,661	-65	-6
Net Surplus/Deficit	(106,820)	(61,020)	(46,083)	167,714	253,625	51	-650
Est. Fund Balance - Beg of Year	343,853	237,033	176,014	176,014	343,728	95	95
Est. Fund Balance - End of Year	237,033	176,014	129,931	343,728	597,353	74	360
Fund Balance Policy Designations							
Deferred Taxes	237,033	176,014	129,931	343,728	597,353	74	360
Est. Fund Balance - End of Year	237,033	176,014	129,931	343,728	597,353	74	360

Debt Service Fund

The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund general obligation bonds.

$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.

$7,600,000 General Obligation Refunding Park Bonds, Series 2013A & B.
These bonds refund the Refunding General Obligation (Alternate Revenue Source) Park Bonds, Series 1997E.

$5,000,000 General Obligation Debt Certificates (Limited Tax), Series 2013C.
These bonds were issued for the purpose of renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements. The Recreation Fund will be paying the interest on these certificates until they are refinanced using non-referendum limited park bonds.

$9,620,000 General Obligation Limited Park Bonds, Series 2014A & B.
These bonds refunded the 2005 Series bonds that 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.

Debt Maturity Schedule

The Park District's current total bond structure is very short in duration, highly supportive of its Aaa rating.

Fiscal	Series 2010B (Series 2001)			Series 2013 A & B (Series 1997E)			Series 2014 A & B (Series 2005)			All General Obligation Issues		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2016	475,000	46,419	521,419	3,580,000	107,400	3,687,400	-	298,191	298,191	4,055,000	452,010	4,507,010
2017	1,365,000	36,919	1,401,919	-	-	-	1,200,000	274,550	1,474,550	2,565,000	311,469	2,876,469
2018	150,000	4,500	154,500	-	-	-	1,135,000	240,550	1,375,550	1,285,000	245,050	1,530,050
2019	-	-	-	-	-	-	1,170,000	206,500	1,376,500	1,170,000	206,500	1,376,500
2020	-	-	-	-	-	-	1,205,000	171,400	1,376,400	1,205,000	171,400	1,376,400
2021	-	-	-	-	-	-	950,000	147,300	1,097,300	950,000	147,300	1,097,300
2022	-	-	-	-	-	-	960,000	118,800	1,078,800	960,000	118,800	1,078,800
2023	-	-	-	-	-	-	1,000,000	90,000	1,090,000	1,000,000	90,000	1,090,000
2024	-	-	-	-	-	-	1,000,000	60,000	1,060,000	1,000,000	60,000	1,060,000
2025	-	-	-	-	-	-	1,000,000	30,000	1,030,000	1,000,000	30,000	1,030,000
	1,990,000	87,838	2,077,838	3,580,000	107,400	3,687,400	9,620,000	1,637,291	11,257,291	15,190,000	1,832,529	17,022,529

Debt Service Fund

Legal Debt Margin

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 Park District has approximately $48 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation ($13.6 million). The Park District has the capacity to issue $.5 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to $2,055,767 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

The legal debt margin is the difference between the outstanding debt and the total amount the Park District is legally allowed to borrow. The Park District remains below the debt ceiling for general obligation debt, as determined by the following calculation.

Fiscal Year	2010	2011	2012	2013	2014	2015
Assessed Valuation	$ 3,517,661,126	$ 3,249,076,050	$ 2,964,612,539	$ 2,743,411,132	$ 2,381,331,473	$ 2,381,331,473
Overall Debt Limit						
Debt Limit 2.875% of assessed value	$ 101,132,757	$ 93,416,686	$ 85,232,610	$ 78,873,070	$ 68,463,280	$ 68,463,280
Less Total Debt applicable to the limit	27,661,060	27,327,199	24,117,547	20,730,121	22,225,000	20,230,000
Legal Debt Margin	$ 73,471,697	$ 66,089,487	$ 61,115,063	$ 58,142,949	$ 46,238,280	$ 48,233,280
Total debt applicable to the limit as a %-age of debt limit	27.4%	29.3%	28.3%	26.3%	32.5%	29.5%
Non-Referendum Debt Limit						
Debt Limit .575% of assessed value	$ 20,226,551	$ 18,682,187	$ 17,046,522	$ 15,774,614	$ 13,692,656	$ 13,692,656
Less Total Debt applicable to the limit	11,820,000	12,240,000	10,790,000	9,255,000	11,975,000	13,200,000
Legal Debt Margin	$ 8,406,551	$ 6,442,187	$ 6,256,522	$ 6,519,614	$ 1,717,656	$ 492,656
Total debt applicable to the limit as a %-age of debt limit	58.4%	65.5%	63.3%	58.7%	87.5%	96.4%

Ratio of Outstanding Debt

The debt per capita figure is an indicator of the debt burden apportioned to individual residents of the Park District (assuming each resident is responsible for an equal share of the debt). Debt per capita continues to show consistent annual declines.

Fiscal Year	Population	General Obligation Bonds	Less: Amounts Available In Debt Service Fund	Total	Percentage of Equalized Value	Per Capita
2009/10	77,784	$ 26,971,060	$ 63,406	$ 26,907,654	0.8%	$ 345.93
2010/11	75,101	26,606,199	260,491	26,345,708	0.8%	350.80
2011/12	75,101	23,649,547	343,853	23,305,694	0.8%	310.32
2012/13	75,101	20,522,121	237,033	20,285,088	0.7%	270.10
2013/14	75,101	17,140,000	176,014	16,963,986	0.7%	225.88
2014/15	75,101	15,190,000	597,353	14,592,647	0.6%	194.31

Recreation Fund

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.

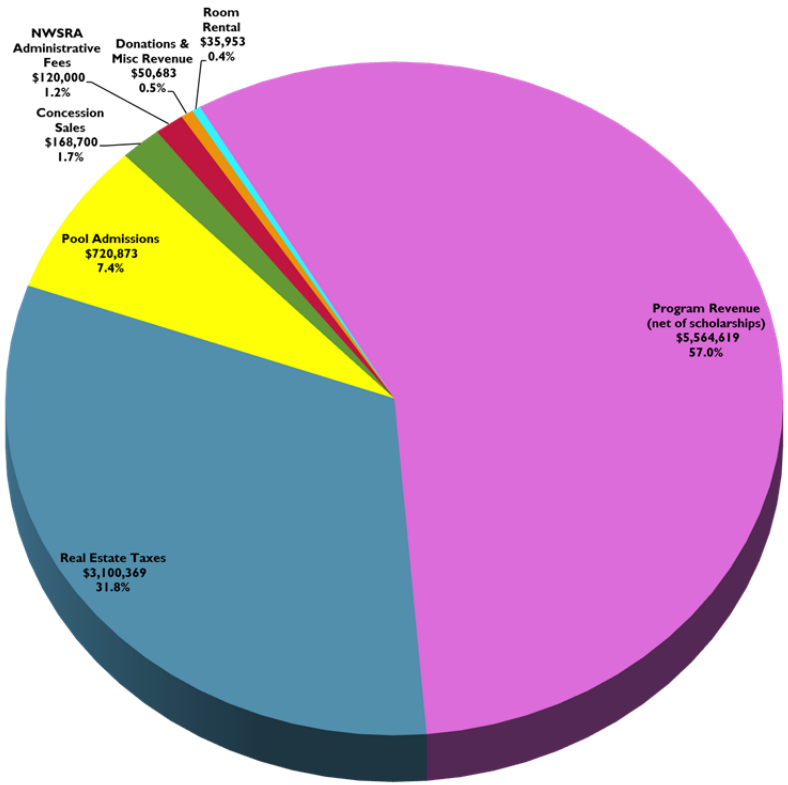
Recreation Fund

Description	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	2,809,835	2,911,501	3,030,000	3,041,250	3,100,369	1.9	2.3
Donations & Misc Revenue	29,005	19,632	75,000	46,629	50,683	8.7	-32.4
Scholarships/Discounts	(105,513)	(137,189)	(110,684)	(119,226)	(119,732)	0.4	8.2
Room Rental	39,729	38,952	35,550	32,096	35,953	12.0	1.1
Concession Sales	170,056	163,979	183,800	169,634	168,700	-0.6	-8.2
NWSRA Administrative Fees	148,231	119,067	139,914	120,000	120,000	0.0	-14.2
Pool Admissions	859,796	872,902	826,115	708,427	720,873	1.8	-12.7
Program Revenue	5,622,040	5,522,738	5,751,506	5,521,146	5,684,351	3.0	-1.2
Total Revenues	9,573,179	9,511,582	9,931,201	9,519,956	9,761,197	2.5	-1.7
Salaries and Wages	3,496,781	3,320,638	3,651,732	3,533,595	3,697,657	4.6	1.3
Insurance	340,423	358,252	479,720	495,799	463,592	-6.5	-3.4
Commodities	361,850	316,313	379,664	349,237	397,742	13.9	4.8
Utilities	572,594	498,885	562,957	494,630	511,807	3.5	-9.1
Contractual Services	281,782	323,044	384,361	360,283	392,602	9.0	2.1
Maintenance and Repairs	86,582	77,802	107,942	104,674	105,559	0.8	-2.2
Other Expenses	45,252	60,542	58,750	57,620	57,619	0.0	-1.9
Program Expenses	3,875,325	3,652,476	3,734,046	3,412,649	3,608,453	5.7	-3.4
Debt Service	-	-	113,680	113,680	100,800	-	-11.3
Capital Outlay	795,466	848,971	371,250	197,500	312,550	58.3	-15.8
Provision for Contingencies	-	-	100,000	-	100,000	-	0.0
Total Expenses	9,856,055	9,456,923	9,944,102	9,119,667	9,748,381	6.9	-2.0
Net Surplus/Deficit	(282,876)	54,658	(12,901)	400,289	12,816	-96.8	-199.3
Est. Fund Balance - Beg of Year	8,712,306	8,429,430	8,484,088	8,484,088	8,884,377	4.7	4.7
Est. Fund Balance - End of Year	8,429,430	8,484,088	8,471,187	8,884,377	8,897,193	0.1	5.0
Fund Balance Policy Designations							
Non-spendable	57,487	57,801	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	1,381,074	1,422,676	1,484,700	1,490,213	1,519,181	1.9	2.3
Fiscal Sustainability - 10%	2,308,270	2,346,245	2,368,213	2,368,213	2,333,958	-1.4	-1.4
Available Balance	4,682,599	4,657,366	4,566,274	4,965,952	4,984,055	0.4	9.1
Est. Fund Balance - End of Year	8,429,430	8,484,088	8,471,187	8,884,377	8,897,193	0.1	5.0

Recreation Fund

Proposed Budget Highlights

Revenues are budgeted at $9,761,197, an increase of 2.5% over the 2014/15 projected actual. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Revenue					
Tax Receipts	$2,809,835	2,911,501	3,030,000	3,041,250	3,100,369
Donations & Misc Revenue	29,005	19,632	75,000	46,629	50,683
Scholarships/Discounts	(105,513)	(137,189)	(110,684)	(119,226)	(119,732)
Room Rental	39,729	38,952	35,550	32,096	35,953
Concession Sales	170,056	163,979	183,800	169,634	168,700
NWSRA Administrative Fees	148,231	119,067	139,914	120,000	120,000
Pool Admissions	859,796	872,902	826,115	708,427	720,873
Program Revenue	5,622,040	5,522,738	5,751,506	5,521,146	5,684,351
Total	$9,573,179	9,511,582	9,931,201	9,519,956	9,761,197

Real Estate Taxes

The Recreation Fund has a maximum tax rate of 12¢ per $100 of assessed valuation. The Recreation Fund reflects a 1.9% increase over the 2014/15 projections.

Pool Admissions

Pool admissions are up 1.8% from 2013/14. People continue to wait until the last minute to make the decision to buy a pass or pay the daily fee. For the 2014/15 season a discount was offered in April encouraging pass holders to renew early. The campaign resulted in pass sales of 1,533 which exceeded sales in May 2013 by 409 passes.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2014/15. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased $5.

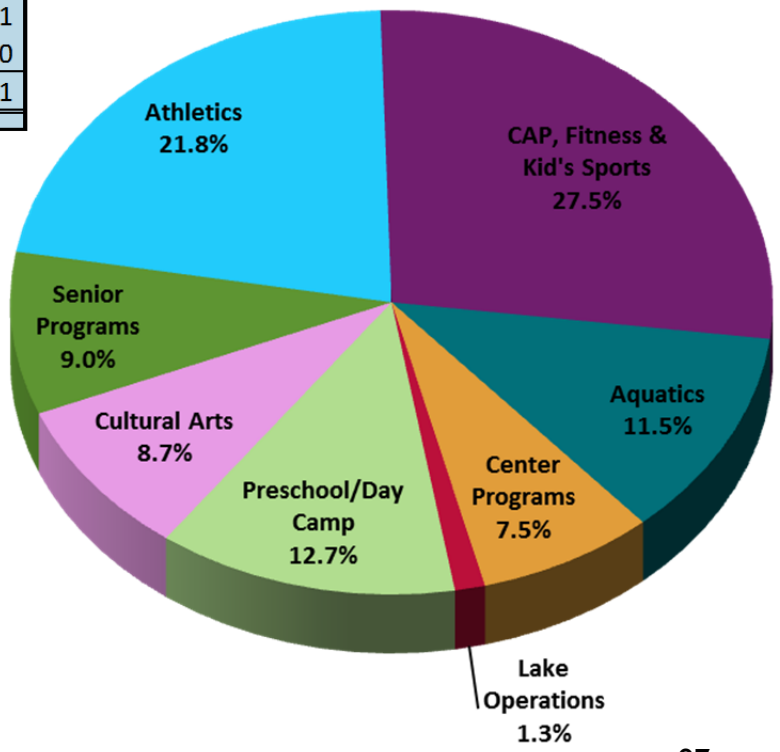
Recreation Fund

Program Revenues

Program revenues continue to increase each year. Most program categories are remaining the same. The major increase is in Athletics, Preschool/Day Camp, and Senior categories. Program Revenues are budgeted at $5,684,351 for 2015/16, an increase of 3%. The largest percent of revenue comes from Athletics & Exercise, CAP, Fitness & Kid's Sports, and Preschool/Day Camp program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 12/13	Actual 13/14	Budget 14/15	Projected 14/15	Proposed 15/16
Athletics	$1,117,562	1,093,125	1,221,090	1,115,790	1,236,690
CAP, Fitness & Kid's Sports	1,530,755	1,517,131	1,545,005	1,573,126	1,561,573
Aquatics	736,858	723,709	768,412	650,617	656,197
Center Programs	567,124	501,769	481,480	428,631	427,084
Lake Operations	65,334	54,688	68,400	64,481	72,500
Preschool/Day Camp	706,758	698,979	675,014	699,477	723,286
Cultural Arts	442,053	482,673	481,515	504,024	495,571
Senior Programs	455,595	450,665	510,590	485,000	511,450
Total - All Programs	$5,622,039	5,522,739	5,751,506	5,521,146	5,684,351

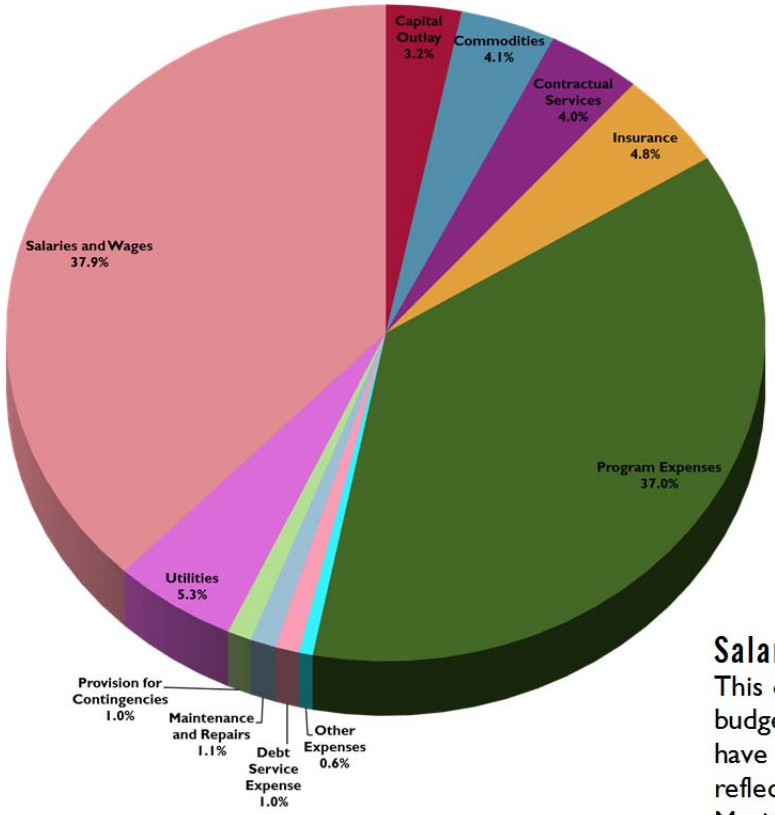
Recreation Program Revenues by Source



Recreation Fund

Expenses

Expenses are budgeted at $9,748,381, an increase of 6.9% from the 2014/15 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Expense					
Salaries and Wages	$3,496,781	$3,320,638	$3,651,732	$3,533,595	$3,697,657
Insurance	340,423	358,252	479,720	495,799	463,592
Commodities	361,850	316,313	379,664	349,237	397,742
Utilities	572,594	498,885	562,957	494,630	511,807
Contractual Services	281,782	323,044	384,361	360,283	392,602
Maintenance and Repairs	86,582	77,802	107,942	104,674	105,559
Other Expenses	45,252	60,542	58,750	57,620	57,619
Program Expenses	3,875,325	3,652,476	3,734,046	3,412,649	3,608,453
Debt Service Expense	-	-	113,680	113,680	100,800
Capital Outlay	795,466	848,971	371,250	197,500	312,550
Provision for Contingencies	-	-	100,000	-	100,000
Total	$9,856,055	9,456,923	9,944,102	9,119,667	9,748,381

Salaries and Wages

This category is budgeted at 5.3% more than the 2014/15 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2015) 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. Positions temporarily vacant have been filled. Merit increases are based on a 3% increase for full-time salaries.

Insurance

This category is 4.8% of the General Fund Budget and is budgeted at 4.8% less than the 2014/15 projected actual. The Park District switched inurance carriers for calendar year 2015. Blue Cross Blue Shield offered a cost-effective yet comprehensive health insurance benefit for employees is the Park District's goal. UHC's proposed rate for 2015 was an 8.1% increase. The proposed budget reflects a decrease increase in health insurance premiums for the first eight months of the 2014/15 fiscal year and a 10% increase for the remaining four months.

Recreation Fund

Commodities
Commodities are 13.9% ($32,319) more than the 2014/15 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 3.5% ($17,177) more than the 2014/15 projected actual. This is 9.1% less than the 2014/15 budget. The utility budget has been prepared based on 2014/15 estimated usage (includes Camelot Community Center) and the contract price on natural gas and electricity.

Program Expenses
Program Expenses are 5.7% more than last year's projected, primarily due to Athletics and Children at Play (CAP), Fitness & Kid's Sports.

Contractual Services
This category is budgeted at a 2.7% more than the 2014/15 projected actual. The 2014/15 budget includes $40,000 for the GPRED (Healthy Communities Research Group) project. The Park District is working to develop a community cooperative to have a team of national experts to develop an assessment tool that would enhance parks and recreation agency effectiveness, influence active living behaviors in 10- to 14-year-olds, and position agencies as public health providers.

The 2015/16 includes a $25,455 increase in postage – staff is exploring the option of mailing the program guide vs. the delivery service.

Maintenance & Repairs
Maintenance & Repair – This category is budgeted at .8% more than 2014/15 projected actual.

Capital Outlay
The 2014/15 capital projects included upgraded irrigation at Olympic Park (postponed) and other general recreation equipment replacements.The 2015/16 capital budget includes new flooring and a new front desk for Forest View Racquet & Fitness Club, new recreation registration software and other general recreation equipment replacements.

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 section.

Forest View Racquet & Fitness Club

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 tennis, indoor racquetball/handball, 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

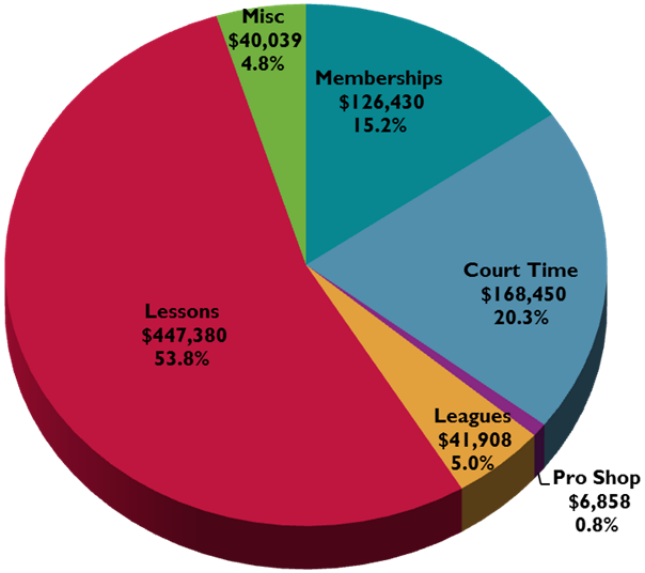
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness programming studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club 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 strength equipment, Precor ellipticals and stationary bikes, and Life Fitness treadmills. Two racquetball courts were converted into a 1,500-square foot fitness floor.

Proposed Budget Highlights

Revenues are budgeted at $831,065, an increase of 2.4% from the 2014/15 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Gross Profit Pro Shop Sales	7,394	4,898	4,999	6,843	6,858
Memberships	118,607	118,377	130,170	125,136	126,430
Court Time	166,837	172,573	150,292	167,350	168,450
Lessons	420,451	430,190	454,474	432,400	447,380
Leagues	37,912	48,889	40,797	40,985	41,908
Miscellaneous	37,490	41,915	39,240	38,623	40,039
Total Operating Revenues	788,691	816,842	819,972	811,337	831,065

Forest View Racquet & Fitness Club

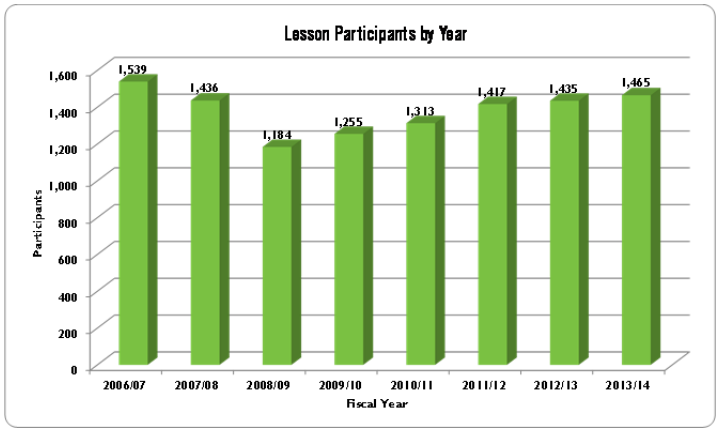
Lessons

The 2014/15 projections indicate an increase in group tennis lesson revenue from 2014/15 budget. The proposed budget increase of 3.4% in 2015/16 is based on a fee increase and anticipated increased participation in group tennis lessons. The increase in group lesson participation has impacted court availability for private lessons. Demand for private lessons continues to be strong.

Tennis - Quickstart tennis lessons and the Forest View Tennis Academy continue to maintain the consistency in the junior lesson portion of the program. Staff sees an opportunity for continued growth in the tennis area in 2015/16 due in part to the quality of instruction provided by Forest View staff, and a high demand in the adult demographic. The full time position of Assistant Program Manager was added in July of 2014 to streamline oversight of tennis programming.

Racquetball – Forest View entered into a contractual agreement in January of 2014 with an outside party to deliver racquetball league and lesson programming. Revenue from racquetball activity increased 13% from the prior year.

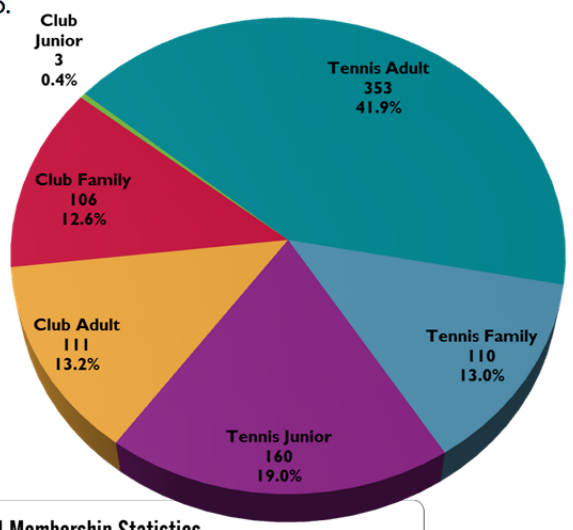
Fitness - The cardio area of the fitness center was renovated in July 2011 which has helped to maintain a core of fitness patrons. Revenue from fitness classes, other than contractual, was reclassified to the recreation fund in May 2014.

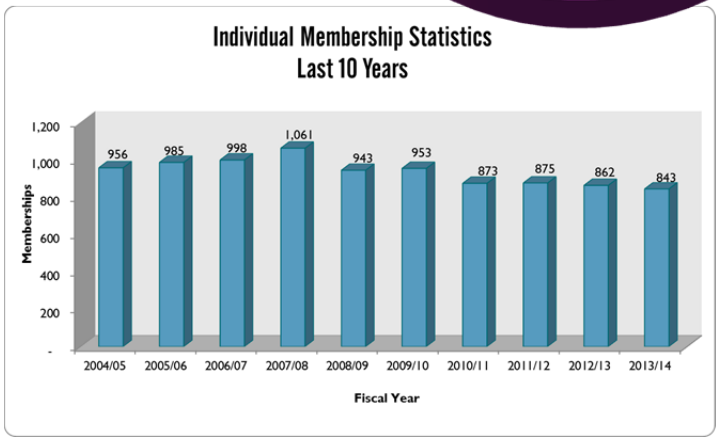


Memberships

Proposed membership revenue is based on an increase in the number of memberships, and incremental revenue from the new all-inclusive racquetball membership that was introduced in 2014 that includes all court rates and a lower league fee. There will not be a change in membership rates in 2015/16. A long-term goal is to continue to address the overall membership concept. In 2015/16 club staff will continue to work in conjunction with the Marketing Department on a comprehensive membership campaign. These campaigns are an integral part of marketing the club.

Memberships by Type



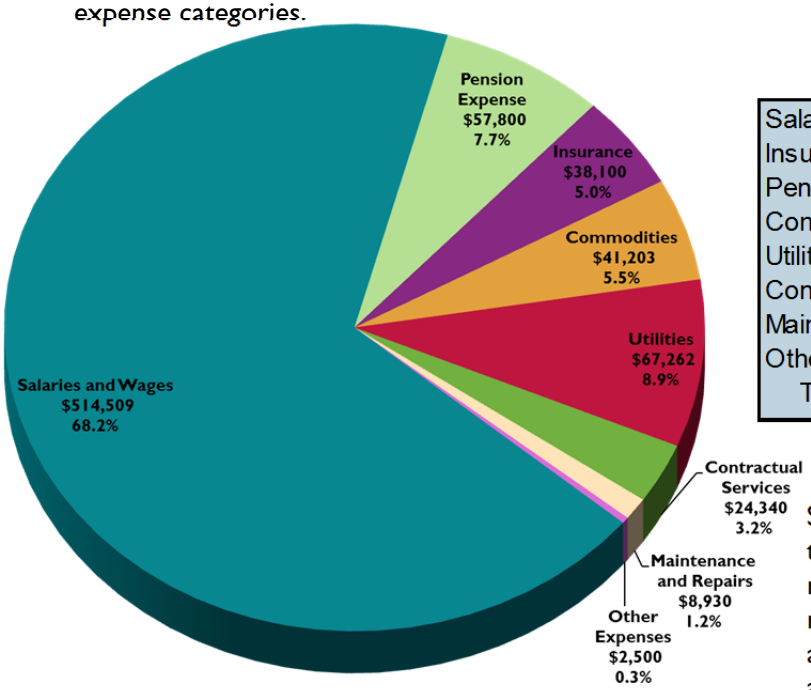


Forest View Racquet & Fitness Club

Court Time/ Leagues

The proposed 2015/16 court time shows a slight increase compared to 2014/15 projected actual. The strong demand for non-prime court time is the reason for the increase. The proposed 2015/16 league revenue budget is relatively flat, compared to 2014/15. Leagues include racquetball, USTA, and Tennis Travel Teams. Staff hired an independent contractor for racquetball to improve racquetball league growth.

Expenses are budgeted at $754,644, a 3.5% increase over the 2014/15 projection. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	460,882	478,775	513,397	499,625	514,509
Insurance	18,341	26,172	33,258	34,782	38,100
Pension Expense	56,600	61,109	55,990	56,123	57,800
Commodities	37,402	33,738	40,893	39,443	41,203
Utilities	72,050	63,848	69,324	65,341	67,262
Contractual Services	22,530	25,199	24,983	23,768	24,340
Maintenance and Repairs	4,863	11,427	8,217	8,300	8,930
Other Expenses	1,360	1,253	2,500	2,000	2,500
Total Operating Expenses	674,028	701,521	748,562	729,382	754,644

Salaries, employee benefits, and utilities continue to represent the major portion of the expense side of the budget. A decrease in utilities is the result of expense reduction through the contracts and the updated roof and indoor tennis court reflective ceiling/insulation. Moderate temperatures in both summer and winter had a favorable impact on utility usage. Expenses in other areas such as commodities and contractual services are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

The major project completed in 2014/15 was front entrance improvements that included landscaping, lighting, concrete work and an updated facility sign. Proposed 2015/16 projects, pending Park Board approval, is a new front desk/point of sale, new flooring throughout the facility and installation of an upgraded security/ camera system.

Forest View Racquet & Fitness Club

2014-2020 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 Forest View Racquet & Fitness Club in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources and Assets		
1.5 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.		
Develop a compelling tournament package that includes both indoor tennis clubs in order to submit strong tournament bids for higher level events.	P	2015/16
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.		
Research and develop a long term plan for the current second floor fitness space.	IP	2015/16
Evaluate racquetball independent contractor arrangement periodically.	IP	2015/16
Research the possibility of erecting a "bubble" over three of the outdoor courts at Forest View in order to determine capacity for the growth of the indoor programming.	P	2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Evaluate Academy and Quickstart progamming to determine the effectiveness of current programs, and to determine if changes are necessary to maintain long-term growth.		2016/17
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Partner with athletic programs such as soccer, baseball, etc. to provide sports specific personal training utilizing the fitness staff/areas of the club.		2016/17
3.3 Enhance the District's image through effective and proactive public relations.		
Establish relationships with local middle school personnel, and investigate the creation of an annual community-wide Tennis Play Day at those schools using support materials from the USTA.	P	2016/17
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Develop training materials and update manual for front desk staff.	IP	2015/16

Forest View Racquet & Fitness Club

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget	$638,350	$709,165	$655,237	$660,897	$695,955	$713,967	$674,028	$701,521	$729,382	$754,644
Memberships	998	1,061	943	953	873	875	862	843	845	865
Cost Per Member	$640	$668	$695	$693	$797	$770	$814	$865	$863	$872
Average Percent Tennis Court Usage	71%	78%	70%	74%	77%	75%	76%	76%	76%	77%
Lesson Participants	1,539	1,436	1,184	1,255	1,313	1,417	1,435	1,465	1,470	1,480
League Participants	145	146	186	222	262	225	203	201	213	215

Heritage Tennis Club

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.

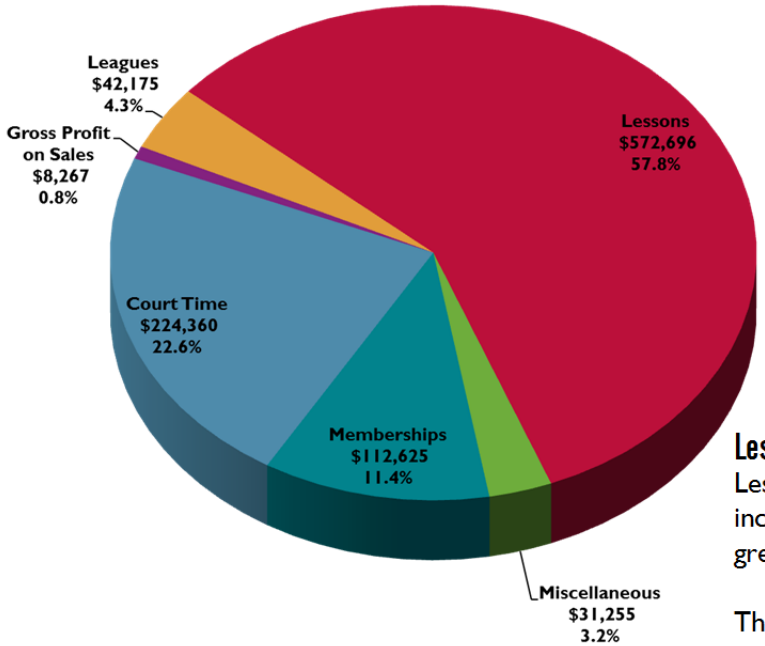
Description

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 $991,378, an increase of 3.7% over the 2014/15 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Gross Profit on Sales - Snack Bar	5,574	4,883	4,675	5,084	5,225
Gross Profit Pro Shop Sales	7,518	3,286	2,650	3,064	3,042
Memberships	122,974	113,941	125,813	111,500	112,625
Court Time	222,234	208,199	217,269	220,860	224,360
Lessons	535,456	525,242	613,752	545,845	572,696
Leagues	46,601	47,704	43,850	40,110	42,175
Miscellaneous	33,229	35,952	36,181	29,826	31,255
Total Operating Revenues	973,586	939,207	1,044,190	956,289	991,378

Lessons and Leagues

Lesson and league programs remain strong at the club. Lesson revenues are projected to increase 5% for the 2015/16 proposed budget. Lesson programs continue to contribute the greatest source of revenue to the club's operation (57.8%).

The club's budget also includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Wheeling, River Trails, and Prospect Heights. The 2014 Arlington Heights outdoor summer tennis program had 1,152 participants. Buffalo Grove had 215 and Wheeling, River Trails, and Prospect Heights had 148 participants. Overall, the outdoor summer tennis programs registered 1,515 players in 2014 compared to 1,433 players in 2013. Staff has also started offering fall and spring outdoor lessons on a limited basis.

Heritage Tennis Club

Court Time

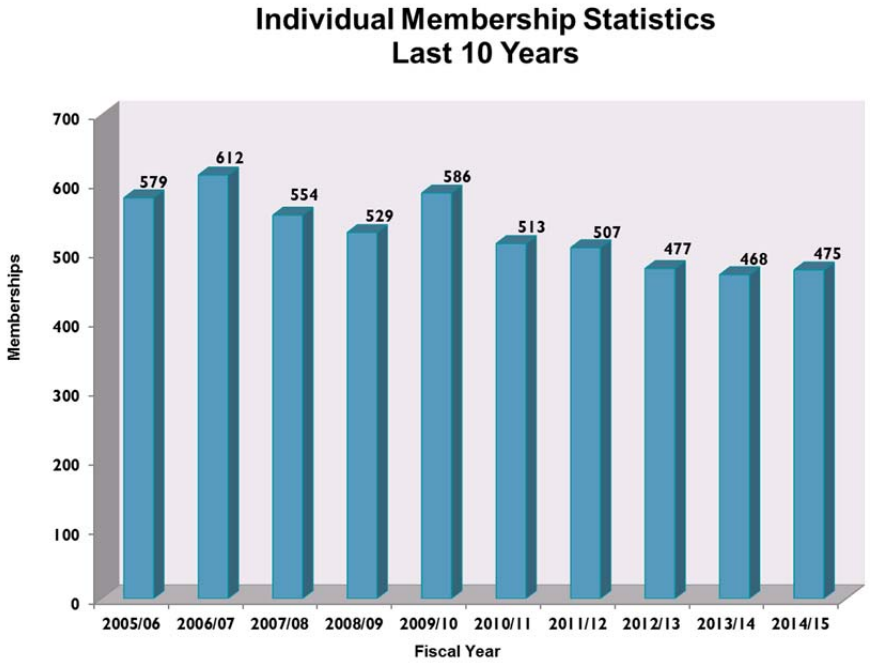
Court time revenues are projected to increase 1.6% more than the 2014/15 projected. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives. The 2015/16 proposed court time budget is 22.6% of the club's revenues.

Memberships

2014/15 projected memberships is 475.

To encourage membership sales in 2014/15 and continuing in 2015/16:

- A monthly payment option was implemented in 2005/06 for adult and family memberships. 2014/15 has monthly payment contracts for approximately 91% of this season's adult and family memberships.
- A pre-season promotion offered a $0 joining fee to new members.
- 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 players participating in the Tournament Training program, permanent court time, travel and in-house league programs.



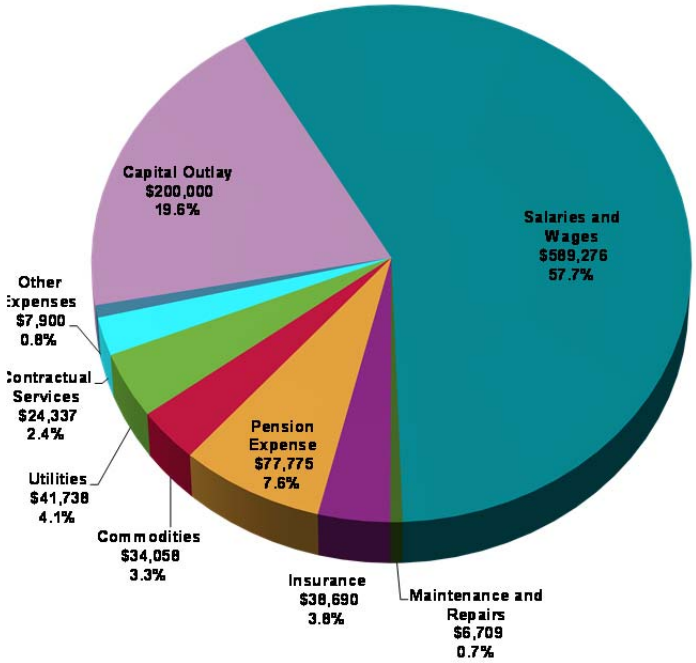
Club Highlights

- Staff created a schedule for 10 and under QuickStart Tennis events for six "Day Off School" days. The program registered 18 participants on Columbus Day, 15 on Martin Luther King Day and 32 on President's Day.
- Heritage hosts two Junior Challenger tournaments every season so the club can offer competition experience to members and lesson participants in an event close to home. The tournaments include boys' and girls' 10, 12, and 14 divisions. The 2014/15 tournaments registered 95 players; 53 in spring 2014 and 42 in the Winter.
- Travel League play for women, and mixed doubles teams continue to draw high participation levels. Heritage participates in two travel leagues that support three teams for the club.
- Thanksgiving holiday court promotions: $23/hour for members and $32/hour for non-members. Guest fees were waived. This promotion sold 206 court hours in 2014.

Heritage Tennis Club

An area of focus in the 2014/15 indoor season was lesson revenue generation and working with the pro staff to redesign programming for all player levels. Staff plans to review, coordinate and redesign the lesson program in time for the 2015 spring session.

Expenses before capital are budgeted at $820,483, an increase of 4.7% from the 2014/15 projected. Expenses after capital are budgeted at $1,020,483, an increase of 13.6% from the 2014/15 projection. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	538,166	525,946	593,512	566,457	589,276
Insurance	40,809	35,166	50,784	35,159	38,690
Pension Expense	72,575	72,531	76,798	75,845	77,775
Commodities	39,999	22,446	40,071	28,793	34,058
Utilities	44,050	43,106	43,354	40,523	41,738
Contractual Services	22,419	21,471	26,242	23,018	24,337
Maintenance and Repairs	10,025	5,768	9,200	7,275	6,709
Other Expenses	4,243	4,928	8,150	6,600	7,900
Capital Outlay	12,165	47,219	90,000	115,000	200,000
Total Operating Expenses	784,451	778,581	938,111	898,670	1,020,483

Salaries for 2014/15 included hiring a new full-time Assistant Program Manager position at the club. This position was filled in September 2014 and will take the place of the Head Pro, which was a part-time position with insurance benefits. This position will focus on lesson and pro staff development.

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.

Projects for 2014/15 included include design & engineering fees for the long term master plan/interior schematic design for the Heritage Tennis Club. This master plan project is pending Park Board review and approval. If approved, the project could be scheduled to begin as early as March 2016.

Heritage Tennis Club

2014-2020 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 Heritage Tennis Club in order to advance the overall goals of the Park District. . *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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.		
Identify options for improving or replacing the current tennis court reservation system.		2018/19
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 and implement a program evaluation designed to review programs and staff to determine strengths and weaknesses.	IP	2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Upgrade the club's e-newsletter to identify with the Park District's brand and increase readership.	P	2014/15
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Investigate a partnership with the Palatine Park District on the opportunity to run their spring, summer, and fall outdoor tennis programs.	C	2015/16
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Employ a full-time Assistant Program Manager qualified to train, evaluate, and supervise the club's teaching staff in order to grow and improve the quality of the lesson and league programs.		
Develop a training curriculum to provide better trained and qualified summer tennis instructors.	IP	2014/15

Heritage Tennis Club

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget (without capital)	$719,759	$707,340	$739,776	$766,971	$785,139	$779,394	$772,286	$731,362	$783,670	$820,483
Memberships	612	554	529	586	513	507	477	468	475	485
Cost Per Member	$1,176	$1,277	$1,398	$1,309	$1,530	$1,537	$1,619	$1,563	$1,650	$1,692
Average Percent Court Usage	66%	63%	63%	65%	63%	60%	60%	55%	66%	66%
Lesson Participants *(Indoor & summer outdoor lessons)*	2,763	2,687	3,199	3,256	3,436	3,204	3,008	3,120	3,111	3,126
League Participants *(Fall and Spring)*	381	331	320	294	250	233	236	216	209	216

Arlington Lakes Golf Club

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

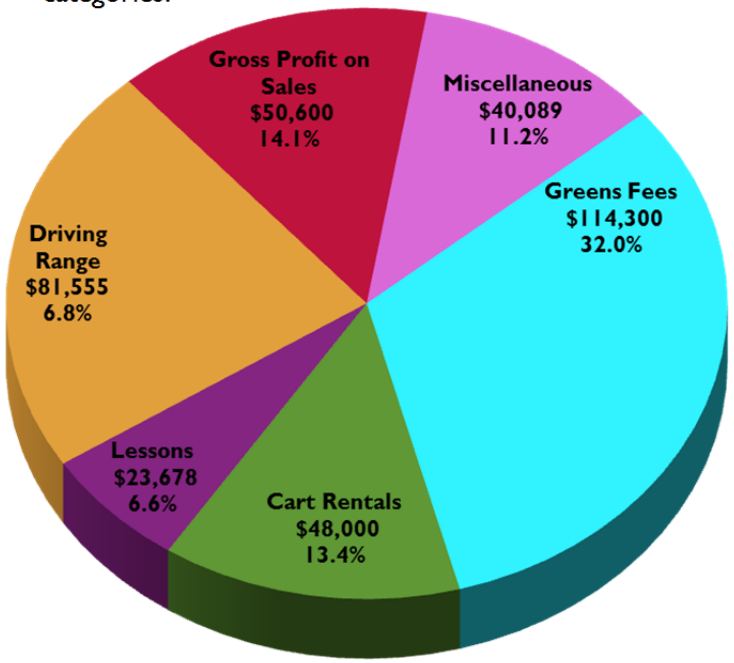
Arlington Lakes Golf Club promotes fun golf at fantastic rates, which is the main attraction of the club. Located on eighty-nine acres, this 18-hole, par-68 course has 106 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers with classes and leagues spring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

Arlington Lakes has banquet facilities overlooking the golf course, which provide sandwiches for golfers 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 and a putting green for golf practice. The driving range is open daily during the months April-September.

Proposed Budget Highlights

Revenues are budgeted at $357,667, an 68% decrease from the 2014/15 projected. The following chart illustrates the relationship between revenue categories.



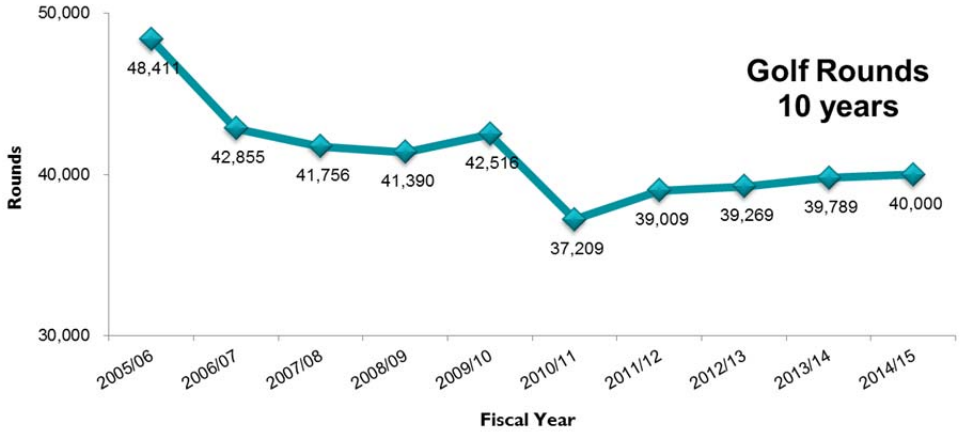
	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Restaurant & Snack Bar Sales	$ 143,298	191,922	189,334	188,733	87,100
Cost of Goods Sold	79,935	94,145	100,200	89,900	39,000
Gross Profit	63,362	97,777	89,134	98,833	48,100
Pro Shop Sales	44,892	65,546	57,100	61,233	15,000
Cost of Goods Sold	40,795	57,461	39,900	53,303	12,500
Gross Profit	4,097	8,085	17,200	7,930	2,500
Gross Profit on Sales	67,460	105,862	106,334	106,763	50,600
Greens Fees	758,862	755,951	723,510	658,840	114,300
Cart Rentals	199,198	224,963	230,500	236,790	48,000
Driving Range Revenue	69,116	81,255	81,555	77,000	81,000
Lessons	16,110	17,751	23,000	22,988	23,678
Miscellaneous	59,144	50,065	37,942	38,497	40,089
Total Operating Revenues	$ 1,169,890	1,235,847	1,202,841	1,140,878	357,667

Arlington Lakes Golf Club

Golf Rounds

Golf rounds represent 60.2% of the golf club's revenues and are budgeted to increase 4% over the 2014/15 projected. Permanent tee times are available Saturdays and Sundays from 5:45 a.m. to 1:00 p.m. Forty foursomes regularly register for the permanent tee times on Saturdays and Sundays. Permanent tee times are filled through 9:30 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. Many of the lesson portions will take place at Sunset Meadows Driving Range.

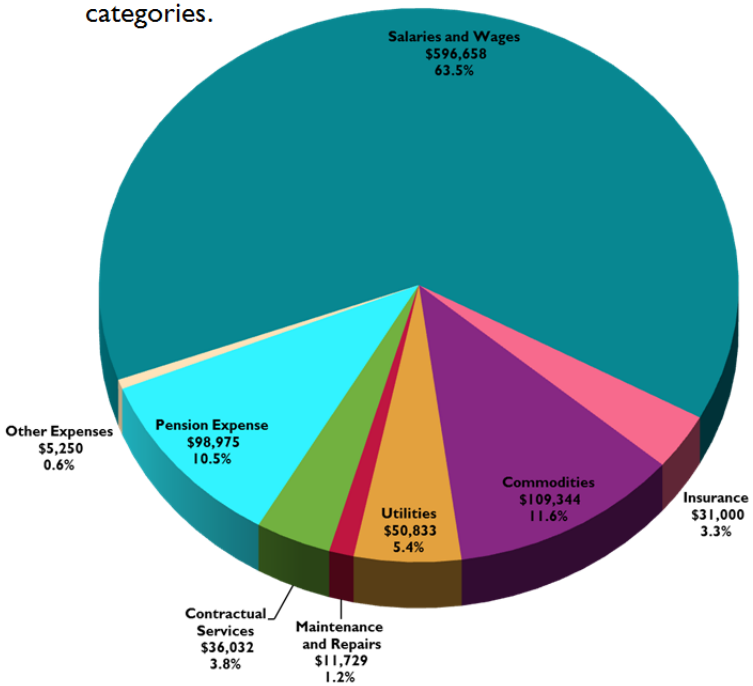
League play (18.6% of golf rounds) continues to be strong. Arlington Lakes hosts 30 leagues: 13 morning and 17 afternoon. There is little available league time.



In January 2015 the Park Board approved funding for the Master Plan for the golf course to undergo. Construction is scheduled to begin in June 2015 and resume play at the course in July 2016. Staff is being aggressive with their approach to get as many rounds of golf as possible in May and early June.

Expenses

Expenses are budgeted at $939,821, a 20% decrease from the 2014/15 projected. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	$ 825,712	754,103	726,098	730,706	596,658
Insurance	28,403	24,661	50,661	28,646	31,000
Pension Expense	102,602	108,173	103,628	97,720	98,975
Commodities	158,612	157,222	185,019	176,168	109,344
Utilities	54,144	46,698	48,638	49,836	50,833
Contractual Services	40,413	56,269	58,320	62,264	36,032
Maintenance and Repairs	13,408	13,589	18,298	15,053	11,729
Other Expenses	6,525	9,073	9,995	8,975	5,250
Total Operating Expenses	$ 1,229,820	1,169,790	1,200,657	1,169,368	939,821

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

Arlington Lakes Golf Club

The budget for 2015/16 remains relatively constant with last year although cost of fuel, commodities, and insurance keep rising substantially. Full-time and seasonal staff schedules will reduce overtime by 40% and seasonal labor will be eliminated in late fall and early spring. 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%.

Incentives like "Daily Specials" will be offered during the week to promote additional play during underutilized tee times. New tee areas will provide increased challenge and fun for the more seasoned player.

The point of sale and tee reservations software was upgraded to Golf Now Reservations for 2014/15 for Arlington Lakes, Sunset Meadows and Nickol Knoll. This new software will assist in our marketing efforts, expedite customer transactions, and increase our reporting capabilities.

Fifty-two new golf carts including an ADA cart were leased from Yamaha. The lease is for 6 years. Cost is approximately $18,000 per year. With the closure of the golf course in June, Yamaha has agreed to lower our monthly costs until July 2016.

Several different internet partners are used to help us sell under-utilized tee times. These companies include Greatgreenfees.com, Golf Now.com, and golfpipeline.com.

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. Demo Days will be scheduled with golf vendors. Continuing in 2014 we offered a loyalty program when you buy 7 buckets your 8th is free. Email addresses were obtained and have been helpful in creating a sense of value among the driving range customers.

2014-2020 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 golf club operations and programs in order to advance the overall goals of the Park District. . *(C= Complete, IP=In Progress, P=Postponed)*

Financial Resources and Assets

	Status	Fiscal Year
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 golf tee time reservation system and train staff to efficiently check-in customers and utilize software to its maximum capability.	C	2014/15
1.5 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.		
Update banquet facilities and clubhouse to reflect the image of AHPD as one of the highest-ranking and quality-conscious park districts in Chicago.	IP	2017/18

Arlington Lakes Golf Club

	Status	Fiscal Year
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.		
Achieve the community reputation of offering the best instructional and developmental golf programs in the area while increasing revenue from instruction programs by 50%.	IP	2018/19
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Develop partnerships with Arlington Heights business and organizations to promote our golf facilities as destinations for meetings and events.	IP	2015/16
Customer-Focused Service		
5.3 Continue quality customer-focused service.		
Implement new point of sale program for golf operations to increase staff efficiency, better reporting capabilities, and more marketing opportunities.	C	2014/15
Stewardship		
6.2 Protect and actively manage our natural resources.		
Review hybrid or electric unit options for equipment replacements to reduce fossil fuel consumption.	IP	2014/15
6.3 Develop standards for planning and construction of new facilities.		
Establish a phased plan to update the golf course, improve landscape design and address drainage, cart traffic, bunkers, greens, tees, and parking at clubhouse.	IP	2014/15
Install an open-sided carport structure at west end of clubhouse to protect golf cars from weather and UV damage during the season.	P	2016/17
Update kitchen facilities in upper level clubhouse to improve overall image and functioning of the facility.	IP	2018/19

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget	$1,191,058	$1,255,356	$1,296,123	$1,294,876	$1,446,451	$1,278,661	$1,229,820	$1,169,790	$1,169,368	$939,821
Number of Rounds	42,855	41,756	41,390	42,516	37,209	39,009	39,269	39,879	40,277	12,540
Cost Per Round	$29	$30	$31	$30	$39	$33	$31	$29	$29	$75

Nickol Knoll Golf Club

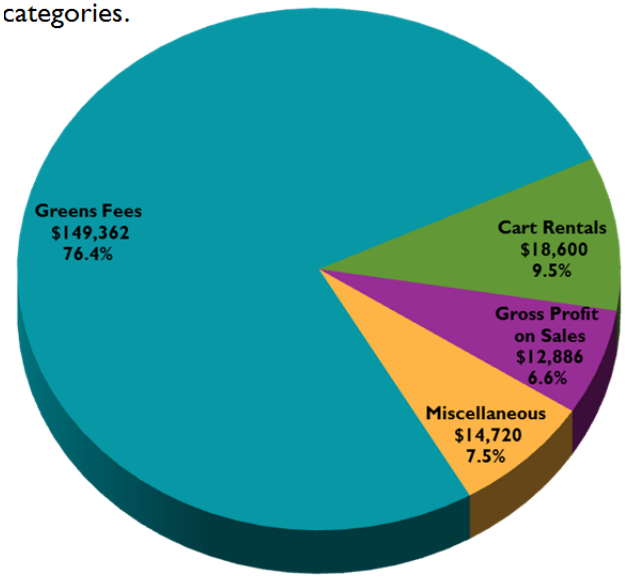
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from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

Description

Nickol Knoll Golf Club is built on 56 hilly acres and is consistently rated one of the best Par-3 courses in all of Chicagoland. Three holes feature vertical-drop tee shots and three holes boast uphill shots to the green. Bent grass tees and greens, give this small course a big course feel. 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 beautiful 360° panoramic view of the area includes the Chicago Skyline.

Proposed Budget Highlights

Revenues are budgeted at $195,568, a 6.6% increase from the 2014/15 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Gross Profit on Snack Bar	5,990	9,196	9,094	9,464	9,268
Gross Profit Pro Shop Sales	4,292	197	2,000	3,116	3,618
Total Gross Profit on Sales	10,282	9,393	11,094	12,580	12,886
Greens Fees	125,128	142,772	156,350	139,392	149,362
Cart Rentals	15,511	16,316	17,100	17,600	18,600
Miscellaneous	10,240	15,592	16,736	13,905	14,720
Total Operating Revenues	161,161	184,073	201,280	183,477	195,568

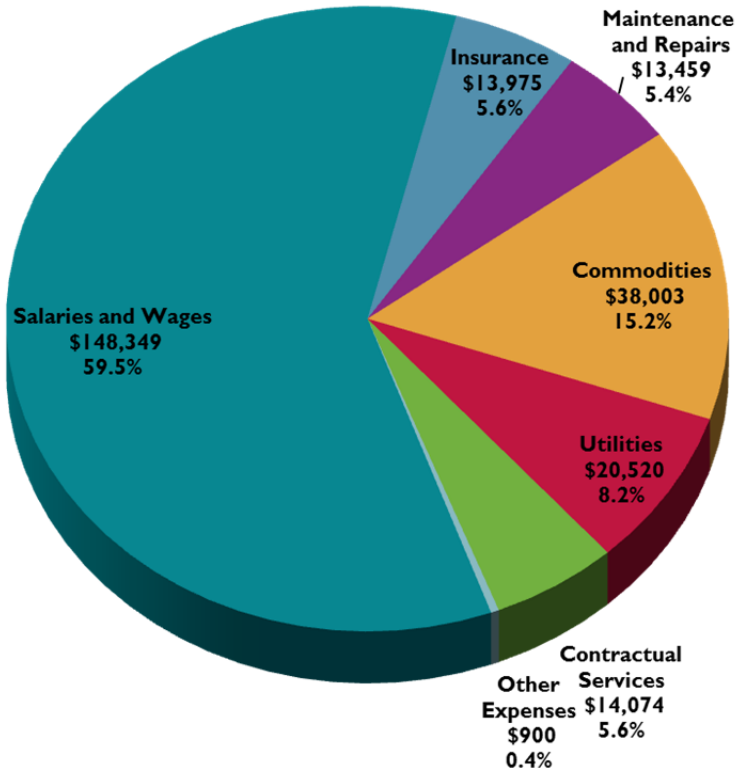
The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to provide a directed effort at producing future generations of golfers to enjoy the game through innovative instructional programs.

New programs and incentives will be offered to generate more revenue at Nickol Knoll. The programs will include new cross programming with other areas of the Park District including a golf and tennis camp as well as a golf and baseball camp. Other offerings include "Daily Specials" during the week to promote additional play during underutilized tee times. New teeing areas will provide increased challenge and fun for the more seasoned player.

The loyalty program has been successful and will was be upgraded to Golf Now Reservations in 2014/15. This new software will assist in our marketing efforts, expedite customer transactions and increase our reporting capabilities.

Nickol Knoll Golf Club

Expenses are budgeted at $249,280, a 1.1% increase over the 2014/15 projections. The following chart illustrates the relationship between expense categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	135,917	146,264	144,697	145,328	148,349
Insurance	10,263	10,969	13,094	12,872	13,975
Commodities	30,750	34,224	38,698	37,825	38,003
Utilities	25,515	24,218	22,850	19,922	20,520
Contractual Services	8,786	9,838	11,189	14,040	14,074
Maintenance and Repairs	11,927	10,018	12,290	15,643	13,459
Other Expenses	905	-	900	900	900
Total Operating Expenses	224,063	235,531	243,718	246,530	249,280

Expenses reflected in this 2015/16 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 a new irrigation controller . This is reflected in the capital Improvement plan and funded by the Capital Projects Fund.

Nickol Knoll Golf Club

2014-2020 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 golf club operations and programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.		
Develop a more aggressive verticutting and topdressing program on golf greens to improve quality that meets or exceeds golfer's expectations.	IP	2014/15
Design and construct new back tee areas to increase yardage length as well as make the golf course more challenging.	IP	2014/15
Reconstruct out of play sand traps which are labor-intensive and replace with sod to reduce costs and speed up play.		2015/16

Performance Measures

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

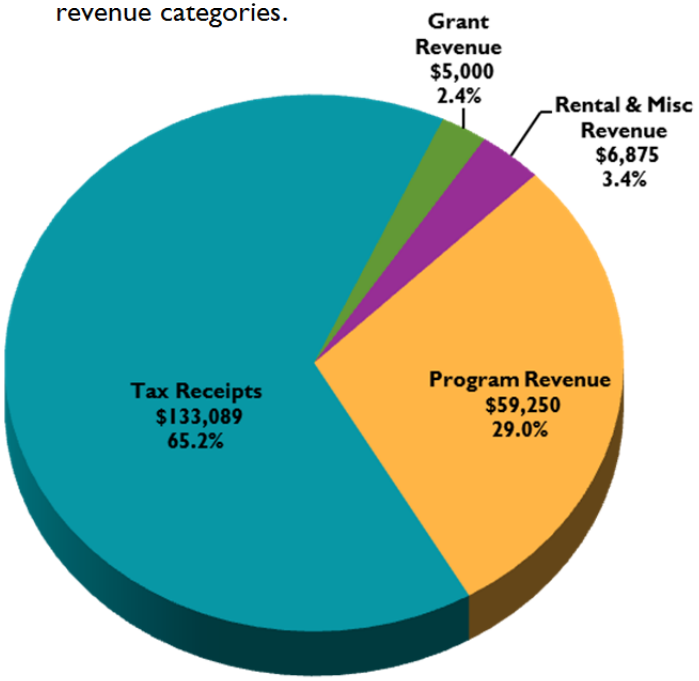
	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget	$237,751	$236,889	$248,300	$226,405	$221,361	$210,610	$224,063	$246,530	$249,280	$246,530
Golf Rounds	15,228	14,819	14,871	15,710	13,496	12,055	12,076	12,542	12,668	12,542
Cost Per Round	$16	$16	$17	$14	$16	$17	$19	$20	$20	$20

Museum Fund

The **Museum Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy; expenses are for programming and operations of the Museum. The Historical Museum is a cooperative effort of the Arlington Heights Park District, the Arlington Heights Historical Society, and the Village of Arlington Heights. 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, part time staff, and volunteers.

Proposed Budget Highlights

Revenues are budgeted at $204,214, a decrease of 11.1% from the 2014/15 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Tax Receipts, Current	121,988	127,348	132,462	131,618	133,089
Grant Revenue	-	-	5,000	33,446	5,000
Rental & Misc Revenue	6,558	5,200	7,767	6,375	6,875
Program Revenue	45,185	45,598	52,250	58,240	59,250
Total Operating Revenue	173,731	178,146	197,479	229,679	204,214

Real Estate Taxes

The Museum Fund has a tax rate of .6¢ per $100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 65.2% of total revenue.

Grant Revenue

In fiscal year 2013/14, a $43,800 Capital Grant through the Illinois Department of Natural Resources and the Illinois State Museum was awarded to update signage on the Museum grounds. The project included replacement of the main Museum Campus signs, property directional signs, the addition of flora/ fauna bronze signs and three message repeaters to be installed on the grounds. The project was completed in Fall 2014 for a total cost of $33,446.

Museum Fund

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-nine programs were offered in 2014/15 at the Museum with 7,273 participants.

The Heritage Gallery held three exhibits during the 2014/15 fiscal year: Arlington Artists on Display XII, Quilted Treasures, a Doll and Toy and Made in Arlington Heights. Attendance for 2013/14 was 1,716, compared to a 2012/13 attendance of 2,003. In 2012/13, the largest drawing exhibition was the Doll and Toy with 715 visitors.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	$ 2,000	1,000	1,000	1,000	800	200	2,350	1,100	1,250
Adult Programs	9,500	6,000	3,500	6,500	3,000	3,500	9,500	6,000	3,500
Youth Programs	5,000	3,300	1,700	4,000	2,800	1,200	5,200	3,400	1,800
Birthday Party Programs	-	-	-	1,000	450	550	2,000	800	1,200
Scout Programs	2,000	800	1,200	2,000	800	1,200	2,000	800	1,200
Family Programs	6,000	2,300	3,700	5,500	1,550	3,950	6,200	2,400	3,800
Special Events	22,750	14,750	8,000	34,240	22,660	11,580	28,000	14,750	13,250
School Programs	4,000	1,800	2,200	4,000	1,600	2,400	4,000	1,800	2,200
Total Museum Programs	$ 51,250	29,950	21,300	58,240	33,660	24,580	59,250	31,050	28,200

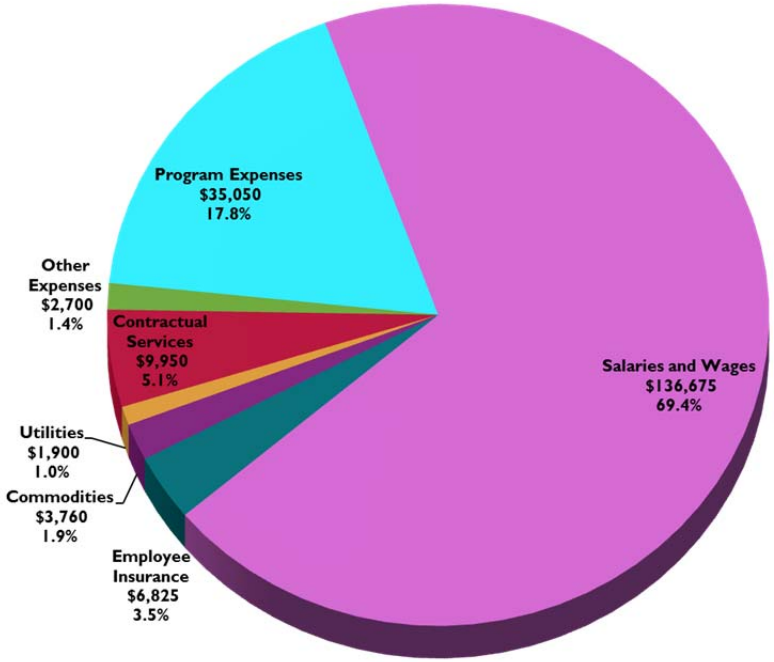
The 2014 Irish Fest was the most successful in over 4 years with 3,004 in attendance. The fest is held on Friday evening and Saturday, history of attendance: 2013 – 1,747; 2012 - 2,013; 2011 - 2,512; 2010 - 3,115. The majority of the fest is Irish music and dancing; but a change was made in the two later evening bands performing are more pop music/ local bands; this change has proven to have a positive impact on attendance. Great weather in 2014 was also a plus.

A continued concerted effort was made to advertise and brand the event as a fundraising effort for the Historical Museum. This effort will be continued in 2015, with a two-pronged approach to solicit local sponsors from a philanthropic perspective and advertise to attendees that all proceeds from this fest directly support programming at the Museum. For the first time; the Park District coordinated the purchase and service of the beverage sales (with the help of Frontier Days Festival volunteers); which proved to be a profitable change. The net for the event was approximately $12,000.

The teas continue to be a staple in Museum programming. In 2014, approximately 125 participated. (In 2013 - 135) Our third annual "Motoring at the Museum" Car Show registered approximately 80 cars down slightly from the previous year when 96 were registered. There were approximately 500 people in attendance (750 in 2013). The cloudy weather with a chance a rain did have an impact on the number of cars registered and overall attendance.

Museum Fund

Expenses are budgeted at $196,860, a decrease of 6.4% from the 2014/15 projected. The following chart illustrates the relationship between expense categories for 2015/16.



	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Salaries and Wages	133,586	136,829	143,755	132,375	136,675
Employee Insurance	1,061	2,668	6,632	4,754	6,825
Commodities	2,224	1,994	2,500	2,460	3,760
Utilities	2,739	1,855	1,500	1,900	1,900
Contractual Services	4,377	5,396	9,950	4,950	9,950
Other Expenses	2,545	1,965	2,700	2,700	2,700
Program Expenses	29,079	28,733	30,250	33,660	35,050
Capital	-	5,936	-	27,510	-
Total Expenditures	175,611	185,376	197,287	210,309	196,860

Salaries and Wages

Full-time wages consist of the Museum Administrator and a portion of the salary for the Superintendent of Recreation. The Museum Administrator resigned in September of 2014 and the new Administrator began in late December. There were several months without this salary that is why projected is lower than 2014/15 budget. Recreation support staff in the salary line item includes the following part-time staff program coordinator, the school/scout coordinator, the curator, a heritage gallery attendant, a room rental attendant, and a facility attendant.

Capital

This category reflects the grant expense in 2013/14 and 2014/15 of $33,446 for updating the signage on the Museum grounds.

2014-2020 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 museum operations and programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

Museum Fund

	Status	Fiscal Year
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 action plan for Birthday Parties at the Museum and incorporate these in to the Museum's program offerings.	C	2015/16
Offer new School/Scout programs and prepare a plan of action to incorporate these in to the Museum's program offerings.	IP	2015/16
Evaluate the opportunity for new cooperative programs between the Park District and the Historical Society that would be a benefit to both and prepare a plan of action to incorporate these into the Museum's program offerings.		2016/17
Investigate additional cooperative programming, with other community groups, other museums, or other areas in the Park District and prepare a plan of action to incorporate these into the Museum's program offerings.		2015/16
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Design a training program for part-time museum staff.		2015/16
Customer-Focused Service		
5.1 Maintain effective interaction between Board and staff.		
Implement an Annual Museum Open House to raise awareness with our internal customers.	P	2016/17

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total operating budget	$155,798	$161,844	$166,437	$169,046	$162,780	$177,171	$175,611	$185,377	$210,309	$196,860
Total Participation Hours	15,166	21,199	13,499	18,268	20,102	17,918	18,012	14,199	17,000	17,710
Number of Programs	35	43	43	42	39	39	49	49	45	50
Number of Participants*	6,672	7,993	5,984	7,683	7,578	6,776	7,273	5,354	6,775	6,800
Room Rentals	71	80	79	80	79	89	84	81	82	80
Heritage Gallery Visits	2,477	2,174	2,480	2,084	1,934	2,301	2,003	1,716	2,000	2,300

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

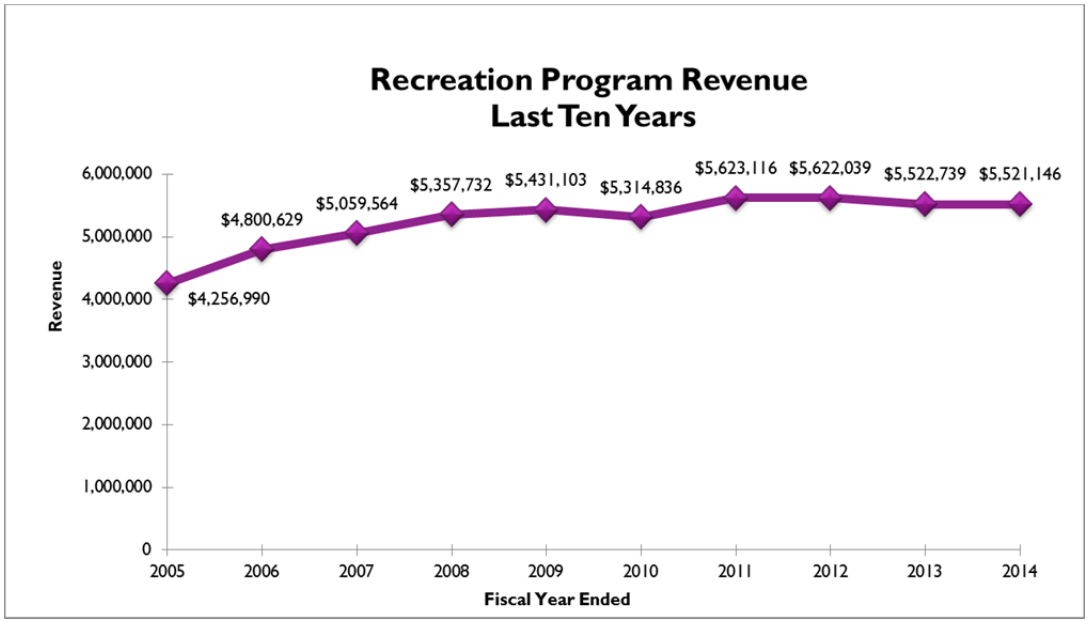
Document Map

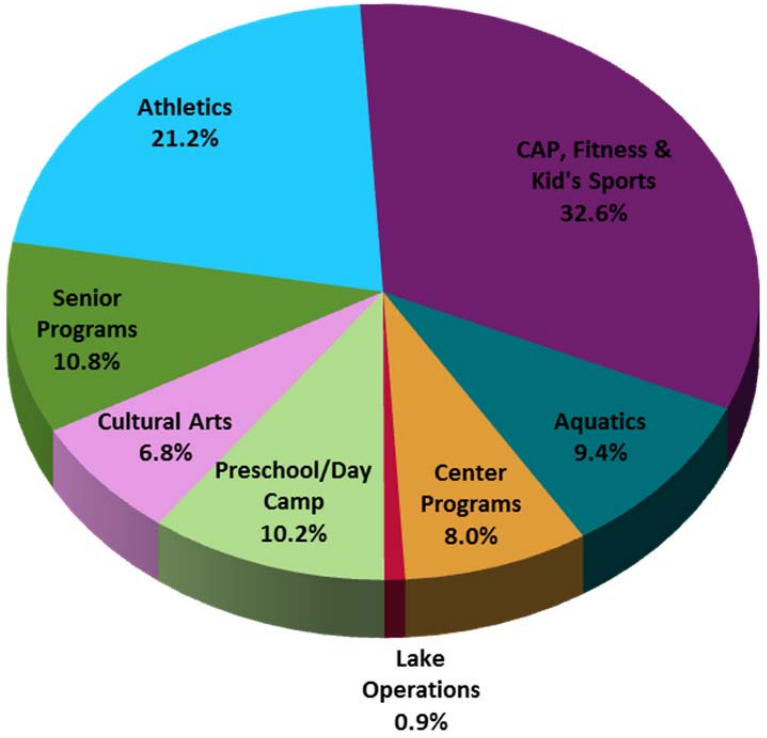
PROGRAM SUMMARIES

Program Revenue Summary

Program revenues continue to increase each year. Program Revenues are budgeted at $5,684,351 for 2015/16, an increase of 3%. The largest percent of revenue comes from Athletics & Exercise, CAP, Fitness & Kid's Sports, and Preschool/Day Camp program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 12/13	Actual 13/14	Budget 14/15	Projected 14/15	Proposed 15/16
Athletics	$1,117,562	1,093,125	1,221,090	1,115,790	1,236,690
CAP, Fitness & Kid's Sports	1,530,755	1,517,131	1,545,005	1,573,126	1,561,573
Aquatics	736,858	723,709	768,412	650,617	656,197
Center Programs	567,124	501,769	481,480	428,631	427,084
Lake Operations	65,334	54,688	68,400	64,481	72,500
Preschool/Day Camp	706,758	698,979	675,014	699,477	723,286
Cultural Arts	442,053	482,673	481,515	504,024	495,571
Senior Programs	455,595	450,665	510,590	485,000	511,450
Total - All Programs	$5,622,039	5,522,739	5,751,506	5,521,146	5,684,351





Recreation Program Revenues by Source

Athletics

Description

Athletic programs include coordination of men's, women's, and co-ed softball leagues comprised of over 250 teams; youth house league soccer consisting of approximately 2,500 kindergarten through eighth graders in five divisions playing two seasons per year and travel team soccer with over 300 players on 27 teams, Travel program has 24 Academy teams and 3 Volunteer teams, ages 8-18. Summer Tee Ball and Rookie Ball offer 35 classes at four community centers. Numerous co-ed adult volleyball; and men's and youth basketball leagues are also offered.

Other athletic programming includes junior high and high school volleyball, summer sports camps, and special events. Athletic supervisors work with the Arlington Heights Youth Athletic Association to provide boys' baseball, girls' softball, and youth football.

Program Budget

Athletic program net revenue will increase slightly from a 2014/15 projected year-end of $395,917 to $470,152 for the proposed 2015/16 budget.

Evening Tee Ball programs at Hersey High School are growing. Over 550 kids participated in 3 levels of tee ball.

Volleyball programs continue to expand with revenues approaching $100,000. During 2014/15, 500 junior high players and 20 high school teams played volleyball.

House and Travel Soccer leagues continue to be strong with over 2,500 players in the 2014/15 season. There are 15 coaches and trainers on AHPD staff that work with travel teams. In 2014/15 there were 27 total travel soccer teams, and 100 house soccer teams.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
High School Baseball	$ 21,600	15,120	6,480	15,000	9,992	5,008	16,500	10,000	6,500
Lacrosse	-	-	-	9,000	7,200	1,800	16,000	12,000	4,000
Pre-K Soccer	35,000	21,000	14,000	30,000	21,676	8,324	32,000	23,000	9,000
Youth Soccer	170,000	70,000	100,000	166,386	76,386	90,000	170,000	69,000	101,000
Traveling Soccer	300,000	339,000	(39,000)	294,000	327,000	(33,000)	377,650	370,033	7,617
Soccer Camps	35,800	24,500	11,300	31,632	13,650	17,982	32,000	14,000	18,000
Tee Ball	40,000	26,500	13,500	37,560	21,707	15,853	40,000	22,000	18,000
Co-Rec Volleyball	40,800	26,075	14,725	40,000	23,000	17,000	45,500	26,500	19,000
Youth Volleyball	52,000	24,500	27,500	50,000	21,100	28,900	54,000	23,000	31,000
Gymnasium Drop-In	2,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000
Hoops & Headers	32,800	23,000	9,800	34,123	23,792	10,331	34,750	24,400	10,350
Athletic Field Rentals	76,500	20,000	56,500	97,000	20,000	77,000	97,000	20,000	77,000
Boy's Basketball	88,700	52,500	36,200	78,120	29,000	49,120	79,200	30,000	49,200
Girl's Basketball	33,620	18,109	15,511	30,000	14,128	15,872	30,100	14,200	15,900
Men's Basketball	45,880	35,850	10,030	38,530	30,500	8,030	36,600	26,360	10,240
Mens Football	5,600	4,950	650	3,650	3,112	538	5,600	4,950	650
Women's Softball	16,250	10,250	6,000	11,286	6,430	4,856	12,670	6,600	6,070
Men's 12" Softball	176,800	89,761	87,039	104,422	59,370	45,052	111,900	59,400	52,500
Men's 16" Softball	35,740	16,000	19,740	27,891	10,395	17,496	28,220	10,095	18,125
Banner Advertising	2,000	-	2,000	-	-	-	-	-	-
Dog Park	10,000	5,000	5,000	15,190	435	14,755	15,000	-	15,000
	$ 1,221,090	823,115	397,975	1,115,790	719,438	395,917	1,236,690	766,538	470,152

Melas Park

Activities at Melas Park are estimated to generate $235,227 in revenue and project a net profit of $70,683. Over 250 softball teams participated in activities at this site. Fall softball leagues offered at this site continue to be successful. Spring league has started to generate more interest from college students.

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Revenue					
Softball	$204,021	$189,780	$228,790	$133,938	$143,538
Gross Profit - Snack Bar	30,961	30,310	26,500	26,567	26,689
Field Rental Fees	39,861	51,802	54,500	61,991	65,000
Total Revenues	$274,843	$271,892	$309,790	$222,496	$235,227
Expense					
Salaries and Wages	91,076	43,129	42,219	37,182	42,709
Commodities	6,647	4,321	7,113	312	496
Utilities	61,100	43,248	46,667	17,154	39,805
Contractual Services	2,281	3,605	2,729	1,552	3,265
Maintenance & Repair	2,715	2,315	2,162	1,083	2,074
Program Expenses	128,573	116,199	116,011	74,029	76,195
Total Operating Expenses	$292,392	212,817	216,901	131,313	164,544
Gross Surplus/Deficit	$ (17,549)	59,075	92,889	91,183	70,683

2014-2020 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 athletic programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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 number of teams in adult volleyball to consistently have over 40 teams per season.	IP	2015/16
Recruit volunteer assistant coaches for travel teams along with managers for each team. Coaches will be recruited from the house program.	IP	2017/18

Athletics

	Status	Fiscal Year
Recreational Opportunities and Facilities		
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Create a District-wide athletic field rental guide/pamphlet.	R	2015/16
Implement color change for AHPD Soccer program (ACES).	C	2016/17
Create brochures/marketing material to help promote programs and increase participation in all adult basketball, football, softball programs with a targeted increase of 10 football teams, 4 basketball teams per session, and 6 softball teams in each session (spring, summer, fall).	IP	2016/17
Leadership		
3.3 Enhance the District's image through effective and proactive public relations.		
Create a youth basketball coaches manual/season production schedule.	IP	2014/15
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Require all soccer referees to become certified referees within the first 12 months of hiring and reset the pay scale to show a more linear raise in pay tied to an employee's number of years of service.	IP	2015/16

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$606,584	$644,126	$672,804	$706,085	$689,780	$722,082	$1,052,726	$925,213	$719,438	$766,538
Total Participation Hours	289,355	313,632	293,516	316,637	285,892	303,262	290,437	239,763	140,352	143,159
Youth Sports Participation	10,269	10,031	9,850	9,632	9,561	8,396	7,622	7,270	6,514	6,644
Adult Sports Participation	8,434	7,408	8,369	8,057	8,028	5,929	5,717	5,388	4,836	4,933
Total Participation	18,703	17,439	18,219	17,689	17,589	13,499	13,339	12,658	11,350	11,577

Children at Play (CAP), Fitness & Kid's Sports

Description

The CAP program is a before and after school recreation program for all children attending 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 could probably not afford to participate in any other Park District programs. The program is free and activities include arts and crafts, swimming, sports and games, and field trips.

The Safety Town program is held at Olympic Park using a classroom in the lower level and the outdoor model village. Four- and six-year-olds are exposed to a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus and pedestrian safety. Morning 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 2-12 years old. Camps are also offered during the summer months at Recreation and Pioneer Parks.

Fitness programs are offered year round at Camelot, Recreation, Pioneer, Forest View and the Administration Center. These programs include Ticket To Fitness classes (Punch Cards) and a variety of registration classes.

Program Budget

The program net revenue will decrease from a 2014/15 projection of $511,080 to $384,559 for the proposed 2015/16 budget due to increases in expenses for staff and supply costs.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Children At Play	$1,308,197	981,656	326,541	1,319,474	872,594	446,880	1,308,944	974,944	334,000
Athletic Camps	51,340	36,088	15,252	48,818	35,856	12,962	51,660	36,312	15,348
Fitness	68,450	66,930	1,520	65,755	60,000	5,755	68,650	66,122	2,528
General Fitness	55,910	44,047	11,863	58,924	34,480	24,444	56,511	42,758	13,753
Outreach	3,700	4,961	(1,261)	2,000	4,187	(2,187)	2,000	4,901	(2,901)
Safety Town	9,984	7,600	2,384	13,223	9,477	3,746	11,088	8,077	3,011
Sports	47,424	33,196	14,228	64,932	45,452	19,480	62,720	43,900	18,820
Total	$1,545,005	1,174,478	370,527	1,573,126	1,062,046	511,080	1,561,573	1,177,014	384,559

Fitness

Health and fitness programming encompasses the coordination of 40 Park District exercise classes held each year with approximately 2,200 participants. Classes vary in type and difficulty and include a variety of cardio, strength and mind body classes.

Children at Play (CAP), Fitness & Kid's Sports

General Preschool

The Sports category includes several contractual programs. These include Adult & Tot Sports Stop, Floor Hockey, Fun With Football (Level I, II, and Dad and Me), Little Dribblers, Lacrosse, 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.

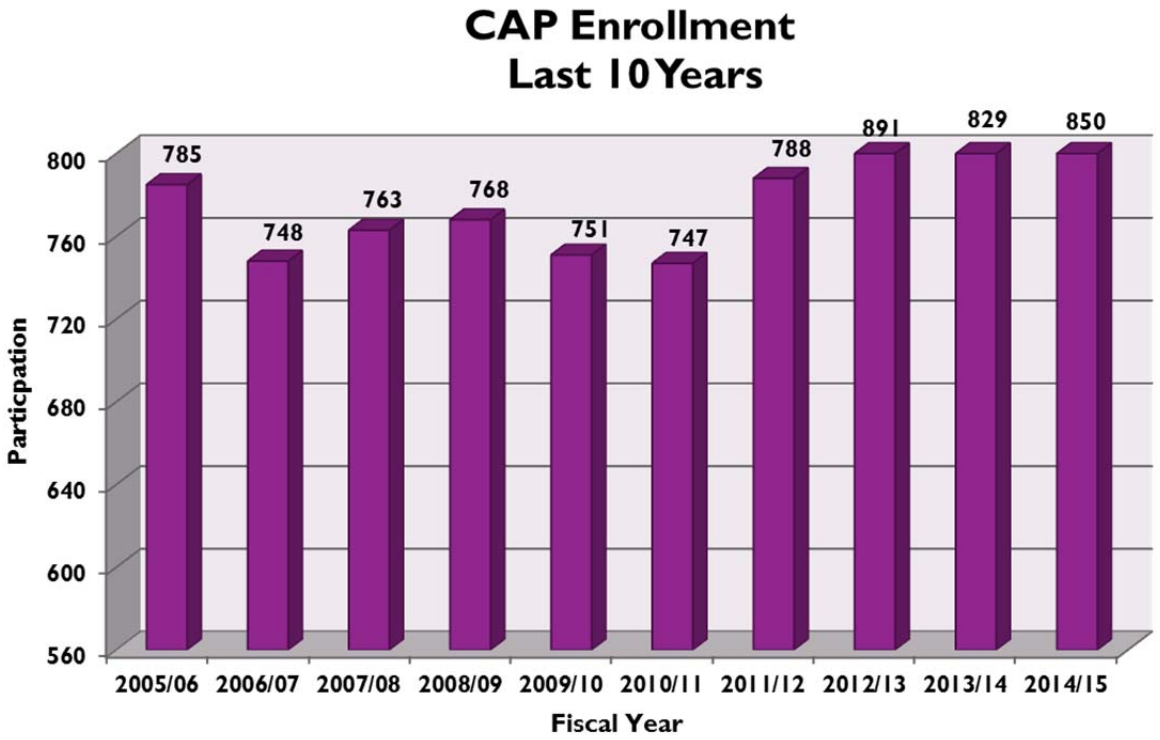
Safety Town offers games, songs, guest speakers, videos, and a miniature village designed as a comprehensive overview of safety issues geared toward the young child. Program evaluations indicated a 100% level of satisfaction with all aspects of the program.

Sport Camps

Skyhawks Sports Camps, available throughout the summer, offer a variety of one-week specialty sports camps. Camps are held outdoors, mainly at Poe School. These camps are primarily offered for the 7-12 age group.

Children at Play

CAP is budgeted to meet all direct and indirect costs including the cost of a full-time recreation supervisor. Staff costs will continue to grow in this area to meet the demand of increased registrations and to stay competitive with other agencies offering similar services. This past year there were fewer children enrolled in CAP, but more families took the full-time plan that included 4-5 days per week for both mornings and afternoons.



Children at Play (CAP), Fitness & Kid's Sports

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 5-14 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 positive recreational choices promoting many of the 40 developmental assets. Camp activities include arts and crafts, sports, games, swimming, cookouts, and field trips. The Arlington Heights Park Foundation supports the annual Summer Outreach Program with a yearly financial contribution that is used for field trips and to offset staffing expenses.

2014-2020 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 athletics and exercise programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources & Assets		
1.2 Administer the District finances in a sound and accountable fiscal manner.		
Improve the fitness program net income by 10%.	IP	2014/15
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.		
Implement Spin classes into our fitness programming.	C	2014/15
Offer five new health and wellness programs for youth ages 6-12 every year.	IP	2015/16
Increase number of teams in adult volleyball to consistently have over 40 teams per season.		2015/16

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	868,982	892,819	898,666	887,600	860,628	862,394	869,734	858,049	872,594	974,944
Total CAP Participation Hours	343,582	346,403	344,252	339,230	340,866	362,343	568,976	645,375	657,900	657,900
Number of CAP Participants	748	763	768	751	747	788	827	829	850	850

Preschool and Day Camp Programs

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 3-6. 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 remain stable from a 2014/15 projected year-end of $353,737 to $354,413 for the proposed 2015/16 budget. Staff is rescheduling program time slots, implementing minimal fee increases, increasing class maximums in Kaleidoscope Camp, and expanding marketing in all areas in an effort to retain market share in this area. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Mini Gym	$ 13,600	6,915	6,685	14,900	8,006	6,894	15,706	8,717	6,989
Preschool	200,522	134,529	65,993	193,577	134,778	58,799	199,449	135,976	63,473
Kaleidoscope Camp	59,452	34,609	24,843	67,915	29,909	38,006	86,273	47,033	39,240
General Preschool Programs	46,100	23,457	22,643	39,212	21,545	17,667	39,903	21,971	17,932
Camp Arlington	17,360	7,920	9,440	13,920	6,245	7,675	11,705	6,515	5,190
Total	$ 675,014	350,740	324,274	699,477	345,740	353,737	723,286	368,873	354,413

Programs are added throughout the year and many are added in response to parental suggestions and requests.

The Mini Gym category includes the following classes: Mini Gym, Mini Motor Midgets, and Kid Rock. General preschool programs include: Kindermusik, What's Cooking, Time Together, On My Way, All On My Own, Kid's Club, and Adult and Tot Time Out,

Preschool and Day Camp Programs

Preschool

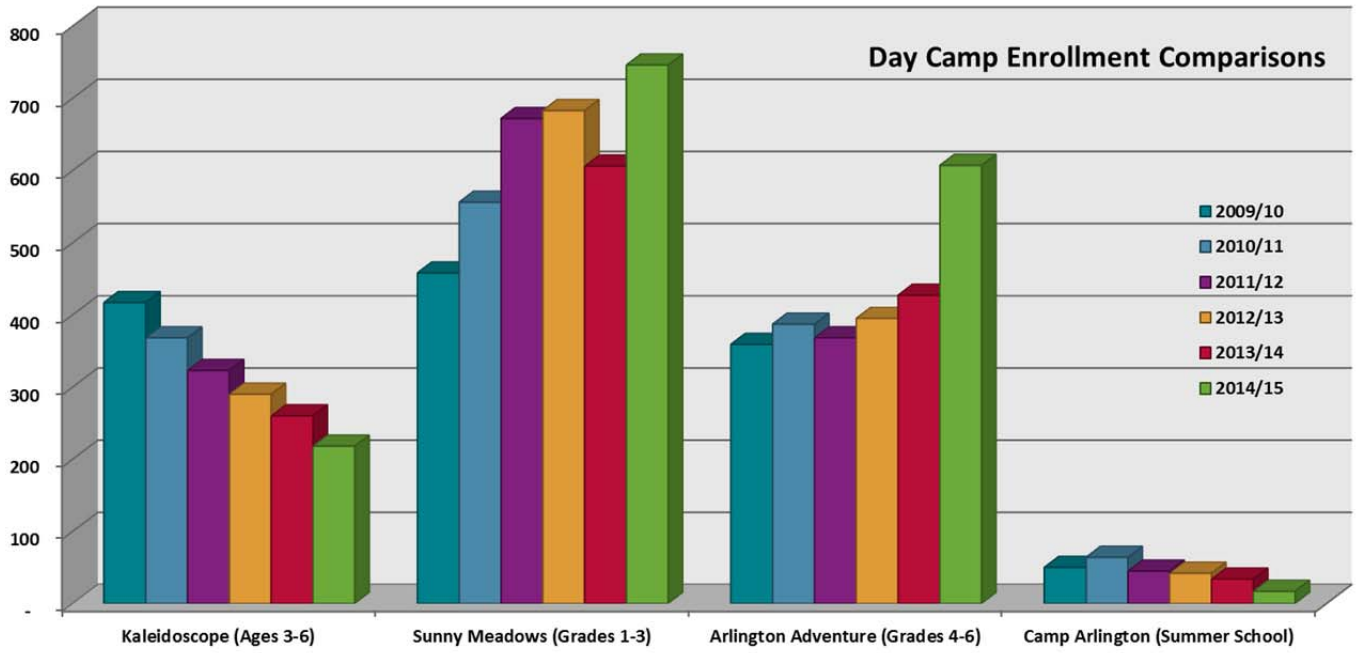
This preschool program provides a 2-day per week program for 3-year-olds, as well as a 3-day per week program for 4-year-olds. The fees for Preschool increased 2%. This increase is necessary to cover rising direct and indirect costs for this program. Cost is $6.77 per hour for the four-year-olds' program; and $7.96 per hour for the three-year-olds' program.

Day Camp

Day camp participation in 2014 increased by 145 participants. There were 1,533 participants in 2014 compared to 1,388 participants in 2013. The day camp fees for 2014/15 increased 2% for the main camp, as well as morning and afternoon extended times; Day Camp fees increased by 1.5%. This increase makes the hourly fee $4.98 for Sunny Meadows/Arlington Adventure; $5.25 for Camp Arlington.

Kaleidoscopes Camp (including Little Explorers Camp) participation increased 6% with 341 participants in 2014, compared to 321 in 2013. This camp's fees increased $5.

For 2014/15 overall, projected net in the Preschool/Day Camp area shows an increase of 1% over budget. Factors that contributed to the increase were more preschool program offerings. Staff has increased preschool marketing with greater visibility at large special events such as Picnic in the Park, Trunk or Treat, and Polar Express.



Preschool and Day Camp Programs

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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.	***IP***	
Investigate offering additional à la carte options for participants in the day camp programs.		2015/16
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.	***C***	
Get involved in a community or professional organization.		2014/15
3.2 Seek out partnerships with other recreation providers within our region.	***IP***	
Approach local businesses to participate in day camp or preschool programming by giving demonstrations, lectures or donating products.		2016/17

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$410,379	$416,070	$440,596	$396,980	$370,814	$390,868	$379,324	$357,780	$345,740	$368,873
Total Participation Hours	154,500	173,362	162,749	162,933	161,087	157,580	176,443	158,356	164,126	164,947
Preschool Participants	189	165	160	142	140	142	139	133	138	139
Day Camp Participants	1,393	1,313	1,542	1,284	1,375	1,408	1,412	1,327	1,588	1,596
General Preschool/Infant Participants	1,854	2,237	2,248	2,067	897	1,085	923	913	974	979

Aquatics

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 renovated in 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.

Aquatic program revenue for 2015/16 is proposed at $656,197 vs. projected year-end revenue for 2014/15 of $650,617. Swimming lessons continue to be a strong program area. Fee increases for 2015/16 averaged $1. These increases cover rising instructor costs.

The summer lesson program is consistent 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.

School District 214 rented pool time at Olympic during the 2014/15 school year for the Hersey High School boys' and girls' swim and water polo teams. The weekly fee increased in 2013/14 by 10%.

Competitive swimming continues to flourish in Arlington Heights. The Interpark swim team which features seven swim teams (one team at Camelot, Frontier, Pioneer, Heritage, and Olympic Pools, and two teams at Recreation) had 476 swimmers. The Muskie Swim Team had 182 swimmers in the summer. The two programs combined had 658 swimmers which was a decrease from 2013/14 (761 swimmers). The fall/winter enrollment is 215 swimmers – a 16% decrease (39 swimmers) from 2013/14. Staff implemented a new pre-registration program that allowed the program to focus more on quality versus quantity. Fee increases ranged from zero to $10 based on the age group. The other fall/winter team formed in 2008/09, the Arlington Otters, held steady with 76 swimmers compared to 70 the prior year. Staff was able to adjust pool use to accommodate the additional participants. This team is for the novice swimmer – much like Interpark.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	$404,956	207,632	197,324	361,752	186,998	174,754	372,633	190,737	181,896
Alligator Swim Team	7,500	2,700	4,800	9,978	2,700	7,278	7,500	2,700	4,800
Swim Tennis Camp	30,000	13,600	16,400	-	-	-	-	-	-
Aqua Fitness	56,474	33,884	22,590	50,000	29,000	21,000	50,682	29,000	21,682
Muskie Swim Team	130,642	71,000	59,642	115,025	57,545	57,480	115,698	57,600	58,098
Otter Swim Team	11,440	6,675	4,765	11,056	5,675	5,381	11,600	7,005	4,595
Inter Park Swim	95,400	53,044	42,356	74,581	45,664	28,917	74,675	44,680	29,995
Water Polo	12,000	10,000	2,000	6,665	4,337	2,328	5,857	4,214	1,643
Other Swim Programs	20,000	6,900	13,100	21,560	6,900	14,660	17,552	4,875	12,677
Total	$768,412	405,435	362,977	650,617	338,819	311,798	656,197	340,811	315,386

Aquatics

Swimming Pool Operations

Temperatures during summer 2013 were unseasonably cool and wet for the entire summer. Rain totals for June, July, and August measured 17.25" , 5.20" inches above normal for that period. The whole summer of 2014 had only five 90 degree days, compared to twelve in 2013. August never saw a 90 degree day. The cool and wet weather could have resulted in low pool admissions and pass sale revenue however staff introduced a new pool pass sale campaign in 2014/15 and pass sales increased.

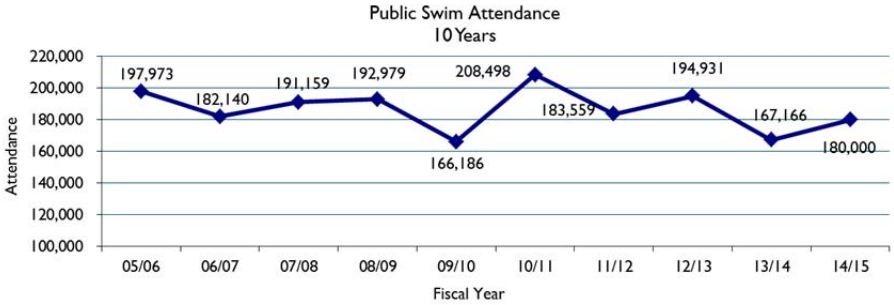
Pool Pass and Admissions

Pool Pass sales began in April 2014 to try and make the sales less dependent on the weather. Pass holders could save up to $25 in April. The campaign resulted in 1,533 passes sold which was 409 more than May 2013.

When developing the 2015/16 aquatic budget the assumption was that weather would be as seasonable as it was in 2012/13. Proposed revenue on daily admissions is based on a 5-year average. Pool Pass fees and daily admission fees were increased for 2015/16. Admissions were increased minimally and passes increased $5.

Pool Lifeguards

Lifeguarding expenses for 2015/16, are based on the actual pool schedule at the swimming pools, are calculated at $575,569. This is a 6% increase over the 2014/15 projected actual. 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.



	Actual 2011/12	Actual 2012/13	Budget 2013/14	Projected 2013/14	Proposed 2014/15
Daily Admissions	$197,687	180,960	189,250	181,256	184,879
Annual Swim Pass-N.R. Family	24,820	19,488	20,600	15,940	16,259
Annual Swim Pass-N.R. Individual	10,035	10,569	8,160	8,409	8,576
Annual Swim Pass-Family	482,027	516,098	471,035	372,096	379,537
Annual Swim Pass-Individual	47,771	46,164	42,130	37,028	37,770
Annual Swim Pass-Babysitter	5,644	5,300	4,950	4,957	5,056
Public Swim Coupon Books	4,462	3,428	3,990	2,741	2,796
Pool Rentals	87,350	90,895	86,000	86,000	86,000
Total Pool Admissions	$859,796	872,902	826,115	708,427	720,873

2014-2020 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 swimming pool operations and aquatic programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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.		
Investigate possibility of a 4-tiered swim team program that ties in to the Arlington Muskie Swim Team loyalty program. This may include time trial tryouts.	IP	2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Create and develop a Pool Birthday Party marketing plan to enhance patron awareness of offerings and increase revenue for parties.	IP	2015/16
Develop and implement an Aquatic marketing plan that encompasses all the different facets of Aquatics.	IP	2014/15
Leadership		
3.2 Seek out partnerships with other recreation providers within our region.		
Develop a joint swim safety program with SD25 and the YMCA that will teach non-swimmers how to be safe in and around the water.	C	2015/16
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 new staff evaluation for all Aquatic part-time-staff.	IP	2014/15
Research and develop a coaching staff curriculum program for all swim team staff.	IP	2015/16
Customer-Focused Customer Service		
5.3 Continue quality customer-focused service.		
Review selling pool passes earlier than May with a special sale.	C	2015/16
Research and develop a plan to create more of a "resort" experience for guests at our Aquatic facilities.	IP	2015/16

Aquatics

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$1,300,381	$1,145,138	$1,129,968	$1,231,773	$1,012,538	$1,030,829	$1,101,380	$995,060	$1,042,902	$1,099,480
Average Cost per Hour to Operate a Pool	$238	$238	$252	$220	$160	$158	$179	165	$174	$183
Cost per Capita to Operate and Maintain Pools	$17	$15	$15	$16	$13	$14	15	13	14	15
Number of Pools	6	6	6	6	6	6	6	6	6	6
Pool Pass Sales	3,906	3,658	3,454	3,202	3,202	3,025	2,932	3,085	3,014	3,044
Public Swim Attendance	182,140	191,159	192,979	166,186	208,498	183,559	189,066	161,657	178,094	179,875
Total Participation Hours - Public Swim	364,280	384,558	415,058	332,372	416,996	367,118	378,132	322,314	355,855	359,413
Number of Classes Offered	478	496	542	669	693	702	731	685	706	713
Program Registrations	7,907	8,154	7,568	7,600	7,865	8,104	7,842	6,860	7,602	7,678
Total Participation Hours - Aquatic Programs	83,751	85,420	85,739	85,484	89,137	94,324	96,366	91,385	94,025	94,965

Center Programs

Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Parks. Large District-wide programs, supervised by one of the recreation supervisors include dog obedience, gymnastics, karate, garden plots, and birthday parties. 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, All Star Sports, 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 2015/16 budget is $39,189.

Staff will continue exploring opportunities where center programs can be led by Park District staff instead of using independent contractors. Staff are developing new scout programs and reinventing our school day off offerings.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	$ 90,013	46,733	43,280	65,235	40,348	24,887	82,023	53,339	28,684
Gymnastics	226,228	158,360	67,868	177,040	123,928	53,112	178,000	124,000	54,000
Karate	80,000	56,000	24,000	93,059	65,141	27,918	94,000	66,000	28,000
Piano	17,355	12,202	5,153	17,374	13,489	3,885	-	-	-
Birthday Parties	30,925	17,730	13,195	30,925	18,730	12,195	30,925	18,730	12,195
Special Events	9,875	22,950	(13,075)	15,989	24,669	(8,680)	11,875	14,350	(2,475)
Center Special Events	21,000	8,900	12,100	22,500	10,900	11,600	22,500	10,900	11,600
Garden Plots	6,084	567	5,517	6,509	567	5,942	7,761	576	7,185
Total	$481,480	323,442	158,038	428,631	297,772	130,859	427,084	287,895	139,189

2014-2020 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 community center programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources and Assets		
1.3 Provide a safe environment for District visitors and personnel.		
Develop an extended safety plan for Recreation Park to be included in the District-wide safety plan.	C	2014/15
Develop and implement a detailed facility cleaning checklist to adhere to the appropriate seasons throughout the year.	IP	2016/17
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.		
Plan a new December special event to bring in at least 50 attendees in the first year.	C	2014/15
Re-evaluate the gymnastics registration process in conjunction with the Rolling Meadows Park District.	C	2014/15

Center Programs

	Status	Fiscal Year
Recreational Opportunities and Facilities (continued)		
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 one-day skills challenge events in different sporting and age categories to be held at Frontier Park.	IP	2015/16
Increase community center program net profit by 20% over the next 3 fiscal years.	IP	2016/17
Market and expand the community gardens program with the re-opening of Frontier Gardens.	IP	2016/17
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations..		
Become more involved with IPRA sections & committees and other external organizations.	C	2014/15
Teamwork		
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Analyze registrar position(s) at Pioneer Park to best meet the needs of the District, supervisors, and operations at Pioneer Park.	IP	2015/16
Customer-Focused Customer Service		
5.3 Continue quality customer-focused service.		
Evaluate and plan an additional "Santa" special event to help offset the overwhelming demand of Polar Express.	C	2014/15
Increase the number of community center birthday parties by 25% over the next two years.	IP	2015/16

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	256,086	326,523	317,061	350,786	332,133	321,405	340,369	314,762	297,772	287,895
Total Participation Hours	48,763	53,408	55,959	59,013	59,046	54,836	59,895	91,385	68,705	69,392
Community Center Attendance	132,505	148,800	171,771	174,939	170,130	167,509	177,327	169,395	171,410	173,124
Classes	110,547	127,916	137,300	133,126	128,022	126,579	137,154	124,769	129,501	130,796
Drop-In	9,700	8,886	16,562	24,003	22,836	23,064	22,273	22,675	22,671	22,897
Clubs	4,210	5,594	6,866	10,181	9,202	8,600	10,024	13,231	10,618	10,725
Rentals	8,048	6,404	11,043	7,629	10,070	9,266	7,876	8,720	8,621	8,707

Lake Arlington

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 2015/16 budget is $40,450. 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 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	$ 1,500	500	1,000	1,770	1,450	320	1,500	750	750
Boat Rentals	19,500	-	19,500	18,502	-	18,502	19,500	-	19,500
Boat Storage	5,000	-	5,000	4,984	-	4,984	5,000	-	5,000
Boat Stickers	250	-	250	100	-	100	250	-	250
Launching Fees	150	-	150	274	-	274	250	-	250
Youth Sailing	35,000	27,500	7,500	27,040	21,646	5,394	30,000	23,100	6,900
Other Lake Programs	7,000	3,500	3,500	11,811	7,179	4,632	16,000	8,200	7,800
Total	$ 68,400	31,500	36,900	64,481	30,275	34,206	72,500	32,050	40,450

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 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Revenue					
Program Revenues	$ 78,110	75,802	80,400	76,290	88,500
Snack Bar Gross Profit	1,052	3,744	5,500	8,027	8,000
Total Revenues	79,162	79,546	85,900	84,317	96,500
Expense					
Salaries and Wages	49,730	43,440	46,000	42,266	44,000
Commodities	8,968	7,875	11,832	9,100	9,100
Utilities	13,510	11,123	12,869	11,152	11,485
Contractual Services	1,583	1,642	1,600	1,600	1,600
Program Expenses	39,042	35,964	37,500	38,579	46,800
Total Expense	112,833	100,044	109,801	102,697	112,985
Gross Surplus/Deficit	$ (33,671)	(20,498)	(23,901)	(18,380)	(16,485)

Lake Arlington

2014-2020 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 Lake Arlington operations and programs in order to advance the overall goals of the Park District. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
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 Lake Arlington program revenue by 10% each year.	IP	2016/17
Increase concession net profit at Lake Arlington by 20%.	IP	2015/16
Stewardship		
6.3 Develop standards for planning and construction of new facilities.		
Develop strategic site plan for Lake Arlington.	C	2014/15

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$90,340	$104,709	$111,825	$109,107	$121,699	$111,500	$112,833	$100,044	$102,967	$112,985
Number of Programs	30	31	31	31	31	49	49	42	37	49
Number of Participants	384	404	410	418	420	324	410	385	404	424

Cultural Arts

Description

Cultural Arts programs are held at the community centers, Administration Center Annex, and Hasbrook Park. The dance program rooms at Pioneer and the Administration Center Annex, include raised wooden floors, ballet barres, and mirrored walls. Hasbrook Park features dance and arts and crafts rooms. Pioneer Park Community Center includes a dance/fitness room with amenities similar to the Annex, and an art room. The majority of dance classes are offered in the Annex and at Pioneer with overflow programming at Hasbrook.

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 June through August, which are held in North School Park, along with periodic events at other parks.

Program Budget

The 2014/15 program net revenue for the Cultural Arts area was budgeted at $248,514; projected net for 2014/15 is $253,765 and proposed for 2015/16 is $249,424. 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 2014/15 was budgeted at $197,080. This area's projected net is $208,259 with a 2015/16 proposed net of $211,814. The proposed net is based on dance student participation remaining strong and maintaining budgeted costs. Fees in the dance area will increase $1-$4 per program. As of February 2015, dance enrollment is 970 (February 2014 – 979). The past several years have shown our ability to maintain this high participation level in dance. Staff attributes this to quality programs, continued popularity of the Jazz Hip/Hop classes, and gaining students from other dance programs/studios. The dance instructors provide quality instruction that enhances our program.

Please note in February 2015; due to restructuring at the Metropolis Performing Arts Center, cooperative programming with the Park District was discontinued. No revenue is budgeted in this area for 2015/16.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool Arts & Crafts	$ 28,205	16,993	11,212	28,281	16,993	11,288	28,969	16,335	12,634
Youth Arts & Crafts	20,685	14,183	6,502	14,613	11,843	2,770	20,371	13,495	6,876
Adult Arts & Crafts	8,480	5,790	2,690	6,000	4,585	1,415	9,146	5,910	3,236
Preschool Dance	116,594	56,370	60,224	125,000	66,794	58,206	118,292	58,025	60,267
Youth Dance	191,762	86,910	104,852	214,000	99,232	114,768	205,641	89,500	116,141
Adult Dance	60,551	28,547	32,004	62,971	27,686	35,285	67,176	31,770	35,406
Community Band	-	4,000	(4,000)	-	4,000	(4,000)	-	4,000	(4,000)
Drama/Theatre	4,860	3,220	1,640	3,659	2,826	833	3,780	1,656	2,124
Metropolis Performing Arts	17,808	-	17,808	18,000	-	18,000	-	-	-
Concerts	-	-	-	-	-	-	7,000	7,000	-
NSP Events	-	-	-	-	-	-	2,000	500	1,500
Arts Camp	32,570	16,988	15,582	31,500	16,300	15,200	33,196	17,956	15,240
Total	$481,515	233,001	248,514	504,024	250,259	253,765	495,571	246,147	249,424

Cultural Arts

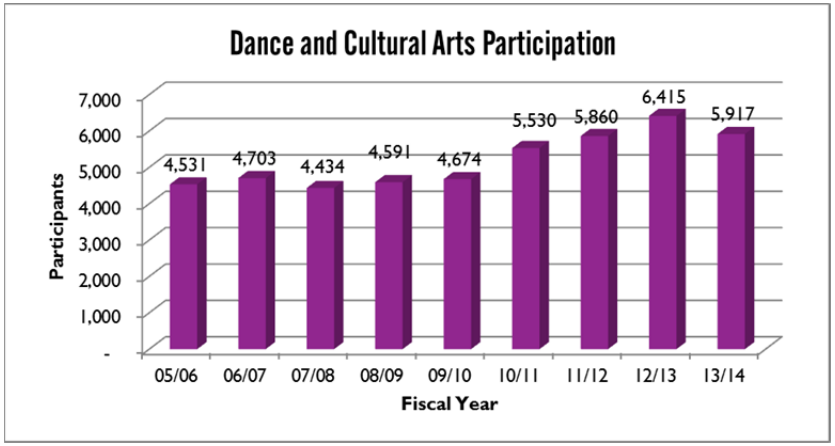
2014 Special Events

Thirteen concerts were held at North School Park and Centennial Park in the summer of 2014. Concert attendance for 2014 was 2,640 compared to 1,350 participants in 2013, with inclement weather affecting the concert season. The 2014 schedule offered Wednesday Community Band concerts, a concert at Centennial Park, several military bands and the Tuesday children's lunchtime series, "Just Entertain Me" also held in North School Park.

Three major special events were Picnic in the Park with 2,500 participants; National Night Out with 4,500 participants (included a concert); and Trunk or Treat, a Halloween event that involves local businesses held at the Village Public Works Building had 2,000 participants. Other special events and rentals brought thousands of visitors to the park including the annual Art Guild Art Fair, Autumn Harvest Fest, and the Tree Lighting Ceremony. Rentals held in North School Park typically include weddings and church services. Total concert, special event, and rental participation for May 1, 2014 through December 2014 was 19,640 compared to 20,050 in 2013.

Dance and Cultural Arts

Participation in the cultural area remains sound as illustrated by the graph identifying participation of 5,917 in 2013/14 compared to 6,415 in 2012/13. Participation includes Performing and Visual Arts and Arts Alive Camp numbers from the 2013/14 Annual Report. While Dance enrollment remains strong, art participation continues to see a decrease in participation.



With the expansion of Arts Alive/Tennis programming in 2015 and hiring a new summer art instructors, staff are optimistic that participation will improve in the visual arts area. In addition, staff plans to work with the Marketing Department to further develop this area's brand Arlington Heights Park District "Self-Expression Starts Here."

The winter/spring 18-week session of dance concludes with the annual recital in May. A total of 979 students participated in 2014. The recital was held at St. Viator and Hersey High Schools on Friday, Saturday, and Sunday with a total of 10 shows. The theme for 2014 was "Art in Motion" with over 5,800 in attendance.

The 2014 summer Arts Alive camp had 264 participants compared to 256 in 2013. The winter version of Arts Alive 2014 had 69 participants vs. 62 in 2013.

In cooperation with The Metropolis Performing Arts Center, the Park District offered several performance camps including Curtains Up!, Lights Up, Little Lights Up, and Encore camps. In 2014, participation was 308 compared to 350 in 2013. The Park District also advertised various Metropolis classes seasonally and shared in a portion of the revenue.

Cultural Arts

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

Recreational Opportunities and Facilities	Stat	Fisc
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 the dance companies to determine how and in what form they fit into the dance program's future.	C	2014/
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Establish and implement a job timeline and duties for the cultural arts assistant position.	C	2014/ 15
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the district at a quality level.		
Establish a training list and plan for all cultural arts staff so they are equipped and up-to-date with safety skills needed for the District's community centers and facilities.		2015/ 16
Customer-Focused Service		
5.3 Continue quality customer-focused service.		
Develop a marketing plan for the arts camp, including evaluations and a new brand for the program.		2015/
Develop a communication plan for North School Park Rentals including an updated flyer, manual, and calendar for the front office to help with customer inquiries.	P	2016/ 17

Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$190,409	$217,921	$214,498	$230,187	$218,215	$249,402	$248,974	$266,270	$250,259	$246,147
Total Participation Hours	46,036	27,703	33,838	59,308	64,114	67,073	65,206	65,354	65,681	66,009
Visual Arts Participants	1,043	1,021	952	775	838	654	744	715	719	726
Arts Alive Camp	420	441	429	478	454	397	352	318	320	350
Performing Arts Participants	3,240	2,972	3,210	3,421	4,238	4,809	4,967	4,884	4,908	4,958
Special Events Participation	19,836	24,455	22,360	24,375	19,650	19,075	21,810	20,050	20,150	21,158

Senior Programs

Description

At the Arlington Heights Senior Center, active older adults have the opportunity to exercise with classes like Zumba Gold, BeMoved, Grannies at the Barre, Tai Chi, and Yoga. Other offerings include bridge, a variety of arts and crafts programs, dance classes, day and overnight travel, a workout facility, and wood shop. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and eight other agencies that provide service to older adult citizens of the community.

Senior Programs

Senior program revenue is proposed to net $122,325 in 2015/16, the projected net for 2014/15 is $116,700. 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 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.

	Budgeted 14/15			Projected 14/15			Proposed 15/16		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	73,000	32,900	40,100	73,000	32,900	40,100	74,300	35,300	39,000
Health Center Membership	38,000	16,000	22,000	38,000	16,000	22,000	38,500	16,500	22,000
Bridge	27,000	14,650	12,350	27,000	14,650	12,350	27,500	15,050	12,450
Performing Arts	9,400	5,420	3,980	8,000	4,100	3,900	11,800	7,000	4,800
Line Dance	31,000	21,800	9,200	27,000	18,000	9,000	26,000	17,000	9,000
Oil Painting	7,120	3,750	3,370	7,000	4,300	2,700	6,500	3,500	3,000
Water Colors	7,600	4,790	2,810	6,000	3,750	2,250	6,500	4,250	2,250
Crafts	11,900	8,510	3,390	10,000	7,000	3,000	12,500	8,200	4,300
Woodcarving	4,370	175	4,195	3,800	100	3,700	3,900	75	3,825
Woodshop	3,200	4,040	(840)	3,200	3,400	(200)	3,950	3,750	200
No Fee Programs	-	1,800	(1,800)	-	1,600	(1,600)	-	1,500	(1,500)
Overnight Trips	63,000	54,000	9,000	50,000	41,000	9,000	65,000	52,500	12,500
Trips	180,000	170,500	9,500	180,000	170,500	9,500	183,000	173,500	9,500
Tour Memberships	12,500	-	12,500	12,000	-	12,000	12,000	-	12,000
Other Senior Programs	42,500	54,000	(11,500)	40,000	51,000	(11,000)	40,000	51,000	(11,000)
Total	510,590	392,335	118,255	485,000	368,300	116,700	511,450	389,125	122,325

There are four memberships through the Park District at the Senior Center. The Fun and Fit (Aerobics and Strength Training) membership is offered daily with participants ranging in age from 60-90. There is an Athletic Club with membership at 211 patrons in 2013/14. It is anticipated to have 210 members by the end of fiscal year 2014/15.

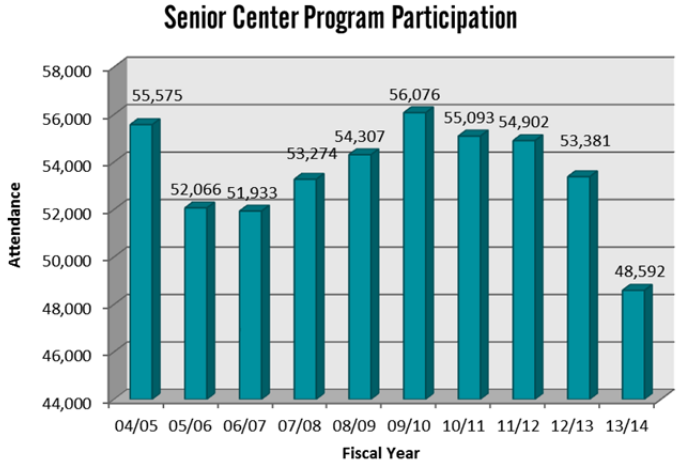
The Wood Shop membership is experiencing an improvement in activity, punch pass sales, shop classes, and overall shop attendance. In 2013/14 a total of 58 membership passes were sold for the entire fiscal year. As of February 2015, 50 passes have been sold. Those who utilize the shop are satisfied patrons and the atmosphere reflects a real camaraderie. The addition of a new CNC computer-oriented wood working machine should increase usage of the shop in 2015/16.

Senior Programs

The Tour Club membership for 2013/14 was 564 (May through April). In 2014/15 (from May through January), 423 memberships have been sold. Tour Club is expected to take out 50 day trips this year and seven trips in extended travel.

Program Participation

In 2014, the Senior Center celebrated seventeen years at its present location. Attendance is steady as shown. It is the vision of our staff to embrace change, think innovatively, excel in customer service/hospitality, and become trailblazers in the industry.



Senior Center Operations

The actual year-end net for 2013/14 reflected a positive position and is projected to do the same in 2014/15. Major sponsors include Village Bank and Trust ($3,900) and the Lutheran Home and Cherished Place ($6,500). 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 maintained some fees and slightly increased others in order to offer quality programs and instructors and meet the appropriate percentage over direct costs.

Cards, gift items, and miscellaneous craft items are for sale in the Gift Shop at a price point that is sensitive to the Senior Center patrons. The Shop is anticipated to net $5,300 in 2015/16.

One challenge is the growth of senior programming for the 50-70 age category. More people are working past the typical retirement age of 65 and not able to attend programing during typical center hours. Senior Center staff is constantly evaluating the addition of evening and weekend programs, events, and trips. An ageless approach to programming allows patrons to experiment and gravitate toward their own concept of leisure and recreation.

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Revenue					
Gift Shop Revenues	$ 2,207	5,941	5,500	5,450	5,300
Senior Programs	455,595	450,665	510,090	485,000	511,450
Total Operating Revenue	457,802	456,606	515,590	490,450	516,750
Expense					
Salaries and Wages	49,482	47,068	51,900	51,900	53,450
Commodities	7,085	6,571	8,100	8,200	8,300
Utilities	3,797	3,311	4,600	4,200	4,600
Contractual Services	6,411	5,493	9,400	8,800	8,900
Maintenance and Repairs	2,690	643	3,000	2,700	3,500
Senior Programs	350,116	343,496	392,335	368,300	389,125
Total Operating Expenses	419,581	406,582	469,335	444,100	467,875
Operating Totals					
Total Revenues	457,802	456,606	515,590	490,450	516,750
Total Expenses	419,581	406,582	469,335	444,100	467,875
Gross Surplus/Deficit	$ 38,221	50,024	46,255	46,350	48,875

Senior Programs

2014-2020 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. *(C= Complete, IP=In Progress, P=Postponed)*

	Status	Fiscal Year
Financial Resources and Assets		
1.1 Identify and pursue alternative funding to meet public demand.		
Create a sponsorship package for Arlington Athletic Club and Wood Shop. Research possible area sponsors and contact them regarding sponsorship opportunities.	IP	2014/15
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.		
Implement a campaign encouraging patrons to register and renew their Tour Club Membership on the web. Evaluate usage of web renewals to determine future online registration.	P	2016/17
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.		
Implement cooperative programming between the Senior Center and other Park District facilities. Research possibility of creating a partnership with both Park District Golf Courses to offer joint programming.	IP	2016/17
Evaluate feasibility of Senior Center satellite programming. Establish 2-part workshops in which one class would meet at Park District facility and second class would meet at Senior Center. Review pricing to avoid internal competition.	IP	2016/17
2.3 Provide strategic marketing planning to provide a strong foundation for increasing customer loyalty, brand relevance, and business profitability.		
Develop Marketing Plan to target customers outside the Senior Center. Target audience should be patrons that have not participated in Park District Senior Center Programming. Marketing brand should be geared towards more active participants in the 50-70 age group. Marketing Plan should include active branding campaign for the Park District Programs at the Senior Center.	IP	2014/15
Standardize all signage in the building so patrons can easily recognize Park District programs. Replace both permanent and temporary signs. Create template that can be used for all signage.	IP	2015/16

Senior Programs

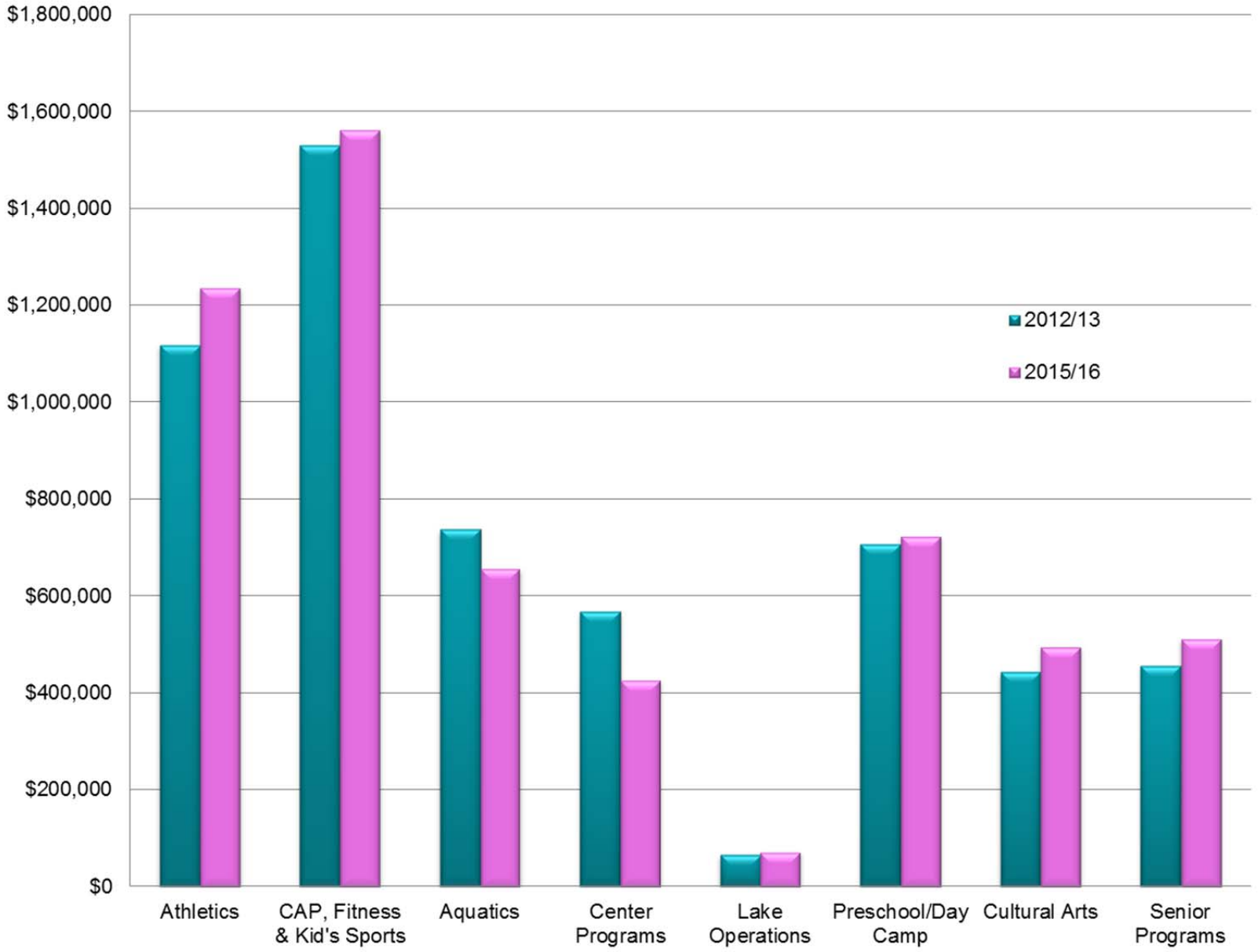
Performance Measures

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

	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Projected 2014/15	Proposed 2015/16
Total Operating Budget	$384,821	$376,024	$412,353	$413,320	$419,581	$444,448	$406,582	$469,335	$444,100	$467,875
Total Participation Hours	113,114	104,120	116,721	117,088	117,192	115,041	106,465	104,438	112,824	113,952
Number of Programs	2,280	2,554	2,565	2,640	2,649	2,649	2,435	2,432	2,562	2,562
Program Attendance	51,933	53,274	54,037	56,076	55,093	54,902	53,381	*48,592	53,680	53,750
Tours Offered	52	52	51	50	47	47	46	48	50	50
Tour Attendance	2,589	1,878	2,055	2,028	1,842	1,631	1,575	1,439	1,762	1,779
Arlington Athletic Club Members	200	223	228	209	227	208	206	211	210	215

*Frigid winter weather in 2013/14 has impacted program attendance.

Program Revenue Comparison by Category



Program Analysis

	Programs	Budgeted 14/15 Revenue	Budgeted 14/15 Expense	Budgeted 14/15 Net	Projected 14/15 Revenue	Projected 14/15 Expense	Projected 14/15 Net	Proposed 15/16 Revenue	Proposed 15/16 Expense	Proposed 15/16 Net
Athletics										
410	High School Baseball	21,600	15,120	6,480	15,000	9,992	5,008	16,500	10,000	6,500
420	Lacrosse	-	-	-	9,000	7,200	1,800	16,000	12,000	4,000
439	Pre-K Soccer	35,000	21,000	14,000	30,000	21,676	8,324	32,000	23,000	9,000
440	Youth Soccer	170,000	70,000	100,000	166,386	76,386	90,000	170,000	69,000	101,000
445	Traveling Soccer	300,000	339,000	(39,000)	294,000	327,000	(33,000)	377,650	370,033	7,617
450	Soccer Camps	35,800	24,500	11,300	31,632	13,650	17,982	32,000	14,000	18,000
455	Tee Ball	40,000	26,500	13,500	37,560	21,707	15,853	40,000	22,000	18,000
437	Tournament Fees	-	-	-	-	-	-	-	-	-
480	Co-Rec Volleyball	40,800	26,075	14,725	40,000	23,000	17,000	45,500	26,500	19,000
483	Youth Volleyball	52,000	24,500	27,500	50,000	21,100	28,900	54,000	23,000	31,000
484	Gymnasium Drop-In	2,000	1,000	1,000	2,000	1,000	1,000	2,000	1,000	1,000
540	Hoops & Headers	32,800	23,000	9,800	34,123	23,792	10,331	34,750	24,400	10,350
598	Athletic Field Rentals	76,500	20,000	56,500	97,000	20,000	77,000	97,000	20,000	77,000
400	Boy's Basketball	88,700	52,500	36,200	78,120	29,000	49,120	79,200	30,000	49,200
401	Girl's Basketball	33,620	18,109	15,511	30,000	14,128	15,872	30,100	14,200	15,900
404	Men's Basketball	45,880	35,850	10,030	38,530	30,500	8,030	36,600	26,360	10,240
415	Mens Football	5,600	4,950	650	3,650	3,112	538	5,600	4,950	650
425	Women's Softball	16,250	10,250	6,000	11,286	6,430	4,856	12,670	6,600	6,070
430	Men's 12" Softball	176,800	89,761	87,039	104,422	59,370	45,052	111,900	59,400	52,500
435	Men's 16" Softball	35,740	16,000	19,740	27,891	10,395	17,496	28,220	10,095	18,125
596	Banner Advertising	2,000	-	2,000	-	-	-	-	-	-
965	Dog Park	10,000	5,000	5,000	15,190	435	14,755	15,000	-	15,000
	Total	1,221,090	823,115	397,975	1,115,790	719,438	395,917	1,236,690	766,538	470,152
CAP, Fitness & Kid's Sports										
997	Children At Play	1,308,197	981,656	326,541	1,319,474	872,594	446,880	1,308,944	974,944	334,000
451	Athletic Camps	51,340	36,088	15,252	48,818	35,856	12,962	51,660	36,312	15,348
485	Fitness	68,450	66,930	1,520	65,755	60,000	5,755	68,650	66,122	2,528
560	General Fitness	55,910	44,047	11,863	58,924	34,480	24,444	56,511	42,758	13,753
980	Outreach	3,700	4,961	(1,261)	2,000	4,187	(2,187)	2,000	4,901	(2,901)
630	Safety Town	9,984	7,600	2,384	13,223	9,477	3,746	11,088	8,077	3,011
680	Sports	47,424	33,196	14,228	64,932	45,452	19,480	62,720	43,900	18,820
	Total	1,545,005	1,174,478	370,527	1,573,126	1,062,046	511,080	1,561,573	1,177,014	384,559

Program Analysis

	Programs	Budgeted 14/15 Revenue	Budgeted 14/15 Expense	Budgeted 14/15 Net	Projected 14/15 Revenue	Projected 14/15 Expense	Projected 14/15 Net	Proposed 15/16 Revenue	Proposed 15/16 Expense	Proposed 15/16 Net
Preschool/Day Camp										
600	Mini Gym	13,600	6,915	6,685	14,900	8,006	6,894	15,706	8,717	6,989
620	Preschool	200,522	134,529	65,993	193,577	134,778	58,799	199,449	135,976	63,473
640	Kaleidoscope Camp	59,452	34,609	24,843	67,915	29,909	38,006	86,273	47,033	39,240
650	General Preschool Programs	46,100	23,457	22,643	39,212	21,545	17,667	39,903	21,971	17,932
925	Day Camp	337,980	143,310	194,670	369,953	145,257	224,696	370,250	148,661	221,589
928	Camp Arlington	17,360	7,920	9,440	13,920	6,245	7,675	11,705	6,515	5,190
	Total	675,014	350,740	324,274	699,477	345,740	353,737	723,286	368,873	354,413
Athletics, Fitness, CAP, Preschool		3,441,109	2,348,333	1,092,776	3,388,393	2,127,224	1,260,734	3,521,549	2,312,425	1,209,124
Aquatics										
100	Swimming Lessons	404,956	207,632	197,324	361,752	186,998	174,754	372,633	190,737	181,896
150	Alligator Swim Team	7,500	2,700	4,800	9,978	2,700	7,278	7,500	2,700	4,800
190	Swim Tennis Camp	30,000	13,600	16,400	-	-	-	-	-	-
155	Aqua Fitness	56,474	33,884	22,590	50,000	29,000	21,000	50,682	29,000	21,682
175	Muskie Swim Team	130,642	71,000	59,642	115,025	57,545	57,480	115,698	57,600	58,098
176	Otter Swim Team	11,440	6,675	4,765	11,056	5,675	5,381	11,600	7,005	4,595
180	Inter Park Swim	95,400	53,044	42,356	74,581	45,664	28,917	74,675	44,680	29,995
185	Water Polo	12,000	10,000	2,000	6,665	4,337	2,328	5,857	4,214	1,643
199	Other Swim Programs	20,000	6,900	13,100	21,560	6,900	14,660	17,552	4,875	12,677
	Total	768,412	405,435	362,977	650,617	338,819	311,798	656,197	340,811	315,386
Center Programs										
200	Center Programs	90,013	46,733	43,280	65,235	40,348	24,887	82,023	53,339	28,684
510	Gymnastics	226,228	158,360	67,868	177,040	123,928	53,112	178,000	124,000	54,000
520	Karate	80,000	56,000	24,000	93,059	65,141	27,918	94,000	66,000	28,000
799	Piano	17,355	12,202	5,153	17,374	13,489	3,885	-	-	-
900	Birthday Parties	30,925	17,730	13,195	30,925	18,730	12,195	30,925	18,730	12,195
940	Special Events	9,875	22,950	(13,075)	15,989	24,669	(8,680)	11,875	14,350	(2,475)
941	Center Special Events	21,000	8,900	12,100	22,500	10,900	11,600	22,500	10,900	11,600
955	Garden Plots	6,084	567	5,517	6,509	567	5,942	7,761	576	7,185
	Total	481,480	323,442	158,038	428,631	297,772	130,859	427,084	287,895	139,189

Program Analysis

Programs		Budgeted 14/15			Projected 14/15			Proposed 15/16		
		Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Lake Operations										
090	Adult Sailing	1,500	500	1,000	1,770	1,450	320	1,500	750	750
091	Boat Rentals	19,500	-	19,500	18,502	-	18,502	19,500	-	19,500
092	Boat Storage	5,000	-	5,000	4,984	-	4,984	5,000	-	5,000
093	Boat Stickers	250	-	250	100	-	100	250	-	250
094	Launching Fees	150	-	150	274	-	274	250	-	250
095	Youth Sailing	35,000	27,500	7,500	27,040	21,646	5,394	30,000	23,100	6,900
097	Other Lake Programs	7,000	3,500	3,500	11,811	7,179	4,632	16,000	8,200	7,800
	Total	68,400	31,500	36,900	64,481	30,275	34,206	72,500	32,050	40,450
Aquatics, Centers, & Lake Arlington		1,318,292	760,377	557,915	1,143,729	666,866	476,863	1,155,781	660,756	495,025
Cultural Arts										
300	Preschool Arts & Crafts	28,205	16,993	11,212	28,281	16,993	11,288	28,969	16,335	12,634
325	Youth Arts & Crafts	20,685	14,183	6,502	14,613	11,843	2,770	20,371	13,495	6,876
350	Adult Arts & Crafts	8,480	5,790	2,690	6,000	4,585	1,415	9,146	5,910	3,236
700	Preschool Dance	116,594	56,370	60,224	125,000	66,794	58,206	118,292	58,025	60,267
725	Youth Dance	191,762	86,910	104,852	214,000	99,232	114,768	205,641	89,500	116,141
750	Adult Dance	60,551	28,547	32,004	62,971	27,686	35,285	67,176	31,770	35,406
775	Community Band	-	4,000	(4,000)	-	4,000	(4,000)	-	4,000	(4,000)
776	Drama/Theatre	4,860	3,220	1,640	3,659	2,826	833	3,780	1,656	2,124
780	Metropolis Performing Arts	17,808	-	17,808	18,000	-	18,000	-	-	-
785	Concerts	-	-	-	-	-	-	7,000	7,000	-
786	NSP Events	-	-	-	-	-	-	2,000	500	1,500
920	Arts Camp	32,570	16,988	15,582	31,500	16,300	15,200	33,196	17,956	15,240
	Total	481,515	233,001	248,514	504,024	250,259	253,765	495,571	246,147	249,424

Program Analysis

	Programs	Budgeted 14/15 Revenue	Budgeted 14/15 Expense	Budgeted 14/15 Net	Projected 14/15 Revenue	Projected 14/15 Expense	Projected 14/15 Net	Proposed 15/16 Revenue	Proposed 15/16 Expense	Proposed 15/16 Net
Senior Programs										
800	Senior Fitness & Athletics	73,000	32,900	40,100	73,000	32,900	40,100	74,300	35,300	39,000
803	Health Center Membership	38,000	16,000	22,000	38,000	16,000	22,000	38,500	16,500	22,000
804	Bridge	27,000	14,650	12,350	27,000	14,650	12,350	27,500	15,050	12,450
805	Performing Arts	9,400	5,420	3,980	8,000	4,100	3,900	11,800	7,000	4,800
807	Line Dance	31,000	21,800	9,200	27,000	18,000	9,000	26,000	17,000	9,000
820	Oil Painting	7,120	3,750	3,370	7,000	4,300	2,700	6,500	3,500	3,000
830	Water Colors	7,600	4,790	2,810	6,000	3,750	2,250	6,500	4,250	2,250
835	Crafts	11,900	8,510	3,390	10,000	7,000	3,000	12,500	8,200	4,300
840	Woodcarving	4,370	175	4,195	3,800	100	3,700	3,900	75	3,825
843	Woodshop	3,200	4,040	(840)	3,200	3,400	(200)	3,950	3,750	200
845	No Fee Programs	-	1,800	(1,800)	-	1,600	(1,600)	-	1,500	(1,500)
859	Overnight Trips	63,000	54,000	9,000	50,000	41,000	9,000	65,000	52,500	12,500
860	Trips	180,000	170,500	9,500	180,000	170,500	9,500	183,000	173,500	9,500
861	Tour Memberships	12,500	-	12,500	12,000	-	12,000	12,000	-	12,000
899	Other Senior Programs	42,500	54,000	(11,500)	40,000	51,000	(11,000)	40,000	51,000	(11,000)
	Total	510,590	392,335	118,255	485,000	368,300	116,700	511,450	389,125	122,325
Cultural Arts & Senior Programs		992,105	625,336	366,769	989,024	618,559	370,465	1,007,021	635,272	371,749
Summary by Program Category										
	Athletics	1,221,090	823,115	397,975	1,115,790	719,438	395,917	1,236,690	766,538	470,152
	CAP, Fitness & Kid's Sports	1,545,005	1,174,478	370,527	1,573,126	1,062,046	511,080	1,561,573	1,177,014	384,559
	Aquatics	768,412	405,435	362,977	650,617	338,819	311,798	656,197	340,811	315,386
	Center Programs	481,480	323,442	158,038	428,631	297,772	130,859	427,084	287,895	139,189
	Lake Operations	68,400	31,500	36,900	64,481	30,275	34,206	72,500	32,050	40,450
	Preschool/Day Camp	675,014	350,740	324,274	699,477	345,740	353,737	723,286	368,873	354,413
	Cultural Arts	481,515	233,001	248,514	504,024	250,259	253,765	495,571	246,147	249,424
	Senior Programs	510,590	392,335	118,255	485,000	368,300	116,700	511,450	389,125	122,325
	Total - All Programs	5,751,506	3,734,046	2,017,460	5,521,146	3,412,649	2,108,062	5,684,351	3,608,453	2,075,898
Summary by Superintendent										
Athletics, Fitness, CAP, Preschool		3,441,109	2,348,333	1,092,776	3,388,393	2,127,224	1,260,734	3,521,549	2,312,425	1,209,124
Aquatics, Centers, & Lake Arlington		1,318,292	760,377	557,915	1,143,729	666,866	476,863	1,155,781	660,756	495,025
Cultural Arts & Senior Programs		992,105	625,336	366,769	989,024	618,559	370,465	1,007,021	635,272	371,749
	Total - All Programs	5,751,506	3,734,046	2,017,460	5,521,146	3,412,649	2,108,497	5,684,351	3,608,453	2,075,898

Document Map

Capital Improvement Plan

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

Six-Year Capital Improvement Plan

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A 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 $5,000.
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the Strategic Initiatives outlined in the 2014/2020 Comprehensive Plan.

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.

The Park District's Six-Year Capital Improvement Program funds capital projects such as the redevelopment of 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 services. The average cost to fund these types of projects (excluding major renovations) is $1.2 million per year.

The recent Master Plans for each of the community centers were completed to help us determine the priorities and proper placement of amenities in each of the parks. The Park District is well-positioned financially; however, it does not have the capacity to finance these Master Plans within 5-10 years.

Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing community center renovations and maintaining existing parks and facilities.

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.

Operating Funds represent pay-as-you-go contributions from the operating revenues for capital projects specific to the fund making the contribution.

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. Available fund balance in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects. For fiscal years 2015/16 no funds are available because the Park District refinanced the 1997 Alternate Bonds in 2013 and in order to keep the non-referendum debt maturities below the debt service extension base (DSEB), the fund is paying $293,850 interest on those bonds.

Recreation Fund - This fund is a Special Revenue 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.

NWSRA Fund – This fund is a Special Revenue Fund 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. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

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

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 $3.5 million in cash, in lieu of land, from developers for capital improvements in parks near major developments.

Grants - The Park District has an impressive record of success with obtaining grants from various agencies and organizations.

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. A grant has been awarded for a $400,000 grant for the pathway and park improvements at Lake Arlington.

PARC Grants (Park and Recreational Facility Construction Act) were created by Public Act 096-0820 effective November 18, 2009 to provide grants to be disbursed by the DNR to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project means the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning, and installation of capital facilities consisting, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces and natural areas. The Park District received a PARC grant of $2.5 million for the Camelot Park Community Center. The project was completed in October 2014.

Six-Year 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 $58 million in legal debt margin.

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 ($13.7 million). The Park District has the capacity to issue $.5 million in bonds; however, the debt service extension base (DSEB) on these bonds is limits maturities to $2,055,767 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

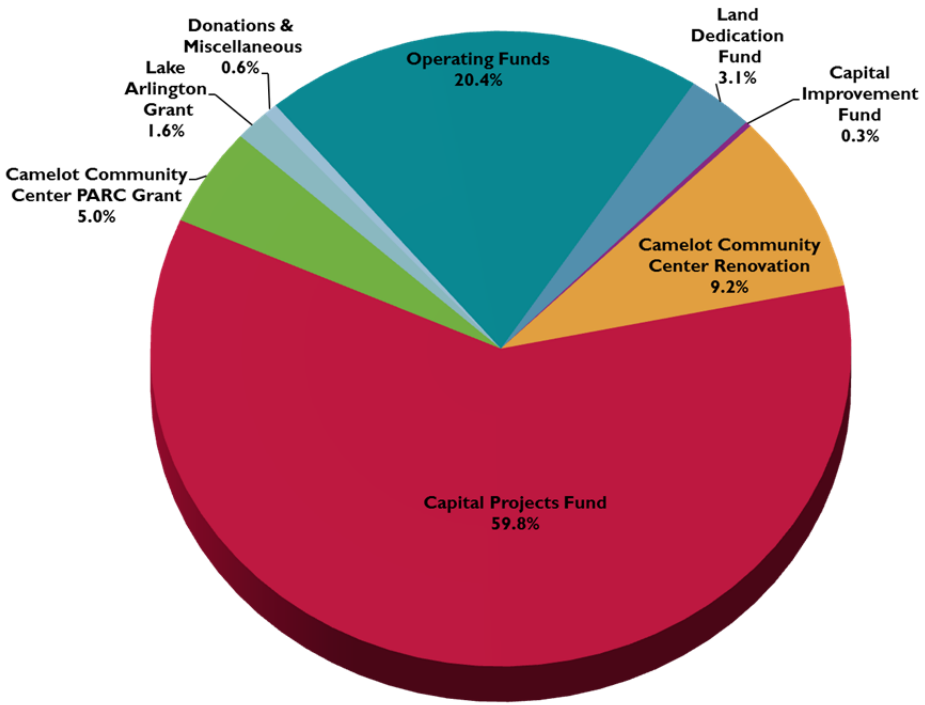
Major Work for 2015/16 and 2016/17

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.

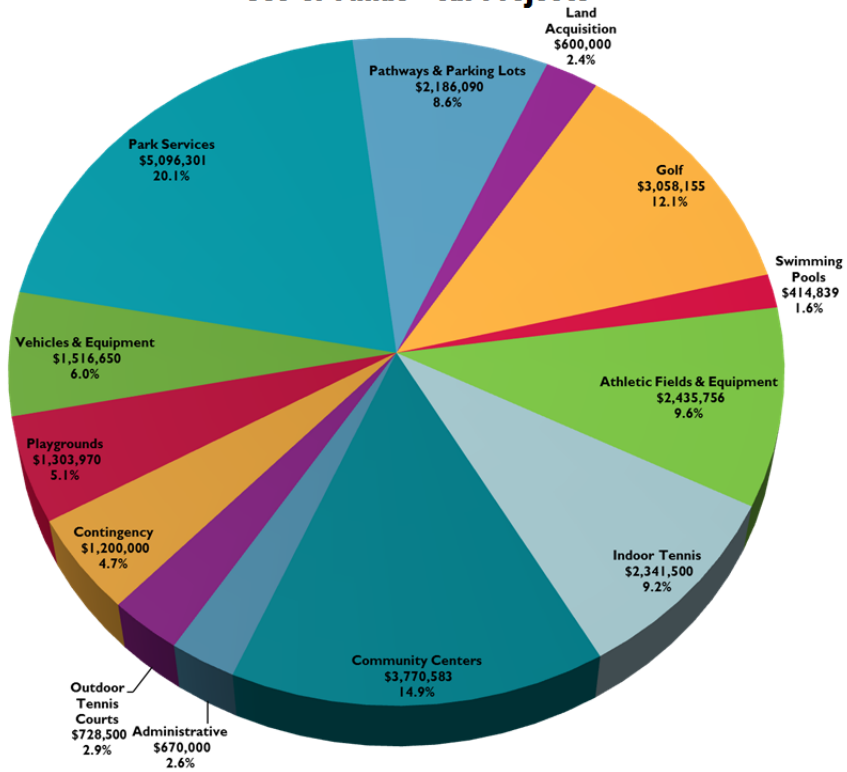
Projects	2015/16	2016/17
Arlington Lakes Golf Club Course Renovation	$ 2,000,000	$ 500,000
Contingency	250,000	250,000
ADA Concession Stand, Washrooms & Bleacher Renovation HHS	250,000	-
Heritage Tennis Club Renovation	200,000	1,700,000
Recreation Registration Software	170,000	-
Festival Playground and Gazebo Improvements	101,000	-
Land Acquisition	100,000	100,000
Raven Asphalt Walkway Improvements	100,000	-
Wildwood Tennis Court & Basketball Court TitanTrax Overlay	100,000	-
Forest View Racquet & Fitness Club Front Desk and Flooring	90,000	-
Vehicle & Equipment Replacements	50,000	224,000
Lake Arlington Pathway and Park Improvements	-	1,464,500
Lake Arlington Parking Lot Renovation	-	350,000
Arlington Lakes Golf Club Clubhouse Interior Improvements	-	250,000
Heritage Playground Renovation	-	145,000
Olympic Tennis Court & Skate Park TitanTrax Overlay	-	110,000
Flentie Playground, Asphalt Walkway Improvements	-	75,000
Volz Tennis Court & Basketball Court TitanTrax Overlay	-	75,000
Park Improvements under $75,000	535,050	415,800
	$ 3,946,050	$ 5,659,300

Six-Year Capital Improvement Plan

Funding Sources - Percent of Total



Use of Funds - All Projects



Funding Sources - Amount by Fiscal Year

	Total Amount	Estimated 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Operating Funds	$ 5,164,529	425,669	1,016,570	2,561,740	344,037	296,963	307,500	212,050
Land Dedication Fund	780,100	74,300	200,300	77,500	80,000	130,000	163,000	55,000
Capital Improvement Fund	67,200	67,200	-	-	-	-	-	-
Camelot Community Center Renovation	2,325,000	2,325,000	-	-	-	-	-	-
Capital Projects Fund	15,146,631	1,472,941	2,678,180	2,620,060	1,937,963	1,263,037	2,828,500	2,345,950
Camelot Community Center PARC Grant	1,275,000	1,275,000	-	-	-	-	-	-
Lake Arlington Grant	400,000	-	-	400,000	-	-	-	-
Donations & Miscellaneous	163,885	90,885	51,000	-	22,000	-	-	-
Total Funding Sources	$ 25,322,344	5,730,994	3,946,050	5,659,300	2,384,000	1,690,000	3,299,000	2,613,000

Use of Funds - Amount by Fiscal Year

	Total Amount	Estimated 2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Community Centers	$ 3,770,583	3,492,283	34,000	27,000	172,300	15,000	15,000	15,000
Administrative	670,000	230,000	205,000	95,000	35,000	35,000	35,000	35,000
Outdoor Tennis Courts	728,500	353,500	70,000	120,000	120,000	35,000	-	30,000
Contingency	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
Playgrounds	1,303,970	198,970	75,000	145,000	115,000	340,000	325,000	105,000
Vehicles & Equipment	1,516,650	227,650	50,000	224,000	355,000	230,000	330,000	100,000
Park Services	5,096,301	561,601	295,700	905,300	679,700	439,000	374,000	1,841,000
Pathways & Parking Lots	2,186,090	382,290	187,800	1,330,000	16,000	150,000	45,000	75,000
Land Acquisition	600,000	-	100,000	100,000	100,000	100,000	100,000	100,000
Golf	3,058,155	52,155	2,020,000	760,000	146,000	-	40,000	40,000
Swimming Pools	414,839	35,289	32,550	7,000	130,000	5,000	205,000	-
Athletic Fields & Equipment	2,435,756	57,756	333,000	46,000	211,000	141,000	1,575,000	72,000
Indoor Tennis	2,341,500	139,500	343,000	1,700,000	104,000	-	55,000	-
Total Funding Uses	$ 25,322,344	5,730,994	3,946,050	5,659,300	2,384,000	1,690,000	3,299,000	2,613,000

Arlington Lakes Golf Club Course Renovation – This will be the first major renovation of the ALGC course since opening its doors in 1979. Construction will begin in June 2015 with an anticipated completion date of early July 2016. Major highlights include:

- Eliminating unnecessary bunkers and reconstructing the remaining bunkers
- Improved quality of sand and better drainage
- Level and rebuild all tee complexes
- Add continuous cart paths throughout course
- Reshaping #4, #6, #9, #11, #13, #16, #17, #18 and practice green
- Expanded patio area with outdoor grill
- Flip nines to allow for 3 and 6-hole rounds during certain times
- Reconstruct holes #16 and #18 improving accessibility and aesthetics

Lake Arlington Pathway and Park Improvements - The project includes the renovation and widening of the existing 2.3 miles of pedestrian/bike path, construction of a large picnic shelter with game tables and a nearby interpretive sensory garden, provides a new ADA fishing pier, a shoreline pier for radio controlled boats, new exercise stations, expanded boat storage and ADA access improvements. Construction will begin in 2016. A $400,000 Open Space and Land Acquisition grant has been awarded for this project.

Heritage Tennis Club - The Tennis Club renovation includes remodeling the locker rooms and reception/waiting area, ADA accessibility to the courts and the addition of a new programming room. Construction will begin in 2016.

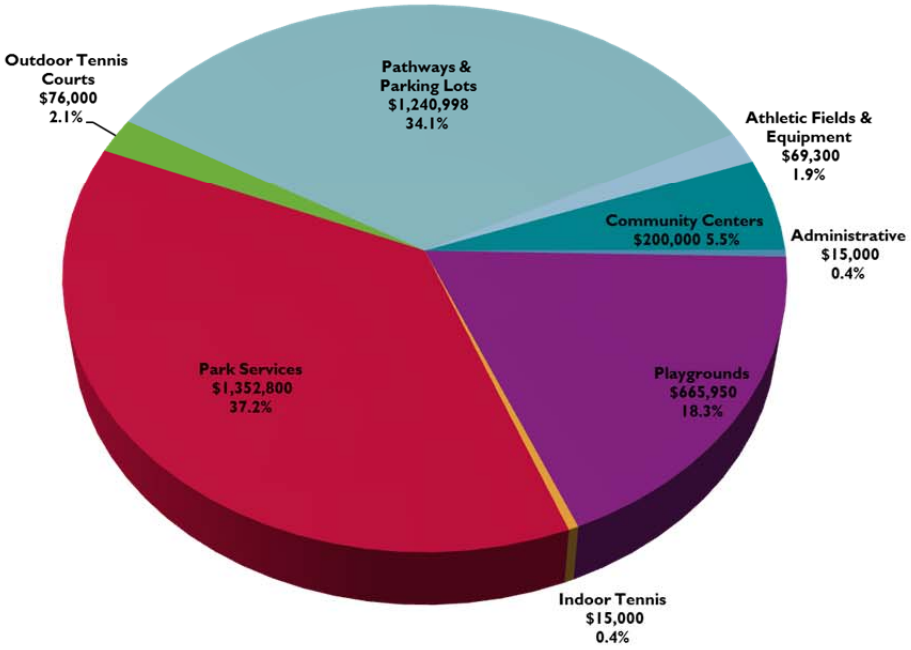
Land Acquisition - The Park District is interested in increasing park acreage to meet the national open space and park standards and continues to pursue property adjacent to existing parks. Newly acquired land must meet the goals of the Park District (it is best if the land can be programmed to provide 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. Replacement schedules for roofs, playgrounds, and outdoor tennis courts are included in the Appendix.

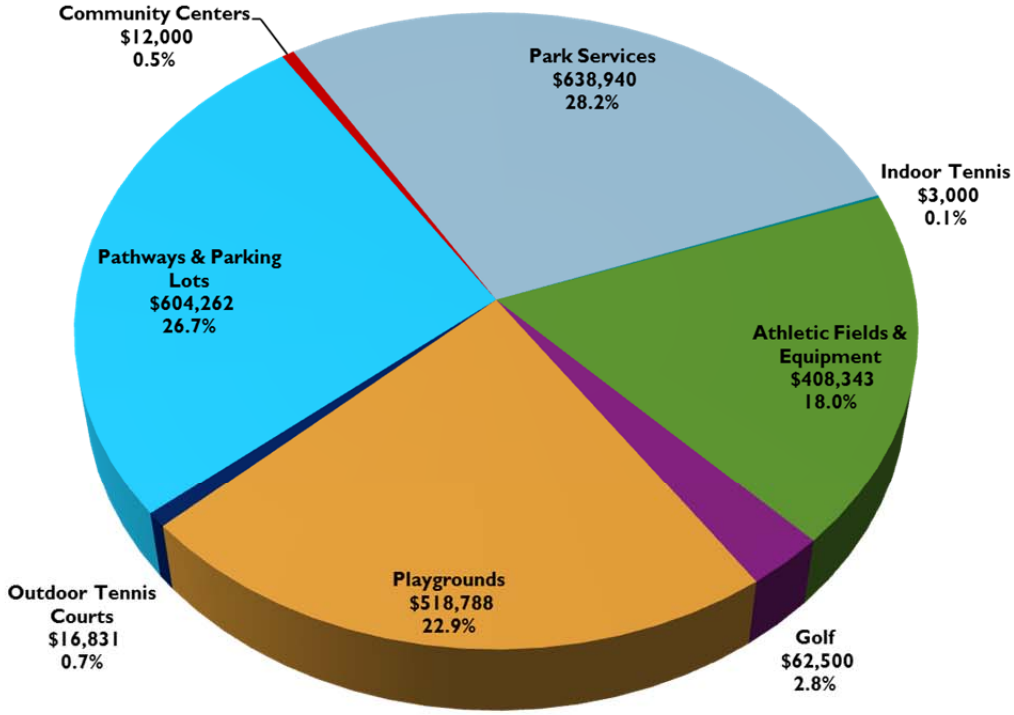
Six-Year Capital Improvement Plan

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 $750,000 projects (ADA) for 2015/16.

Over $4 million is identified in the Six-Year Capital Improvement Plan, distributed in the following areas:



2014-2020 Comprehensive Plan - 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. A capital project must support at least one strategic initiative that supports the overall goals of the Park District.



Distribution of Capital Projects by Strategic Initiative

Six-Year Capital Improvement Plan

Impact of the Capital Plan on Current and Future Operating Budgets

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.

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.

Estimated Operating Savings Attributable to Capital Projects

Area	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Administrative	9,000	9,000	9,000	9,000	9,000	9,000
Athletic Fields & Equipment	110,099	109,099	109,099	109,099	108,755	110,500
Community Centers	2,000	2,000	2,000	2,000	2,000	2,000
Golf	1,250	2,250	1,250	1,250	1,250	1,250
Indoor Tennis	5,000	6,000	6,000	6,000	6,000	6,000
Playgrounds	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(2,000)
Park Services	8,750	11,750	13,250	13,750	14,750	14,750
Outdoor Tennis Courts	8,500	10,500	15,000	15,000	15,000	15,000
Pathways & Parking Lots	9,100	9,100	15,540	15,550	15,550	15,550
	152,699	158,699	169,139	169,649	170,305	172,050

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 chart below summarizes the operating savings from A-rated capital improvement projects included in the six-year Capital Improvement Plan.

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)

SI Supports 2014-2020 Comprehensive Plan **S**trategic **I**nitiative

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

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

Document Map

Capital Improvement Plan Summary

Proposed Projects				Estimated	Proposed					
CP#	Location	Project Description	Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
04773	Camelot	Community Center Master Plan	3,600,000	3,600,000	-	-	-	-	-	-
04316	Raven	Tennis Court Renovations	353,500	353,500	-	-	-	-	-	-
	Undesignated	Vehicle & Equipment Replacements	501,650	227,650	50,000	224,000	-	-	-	-
04404	Melas	Canine Commons Dog Park	152,169	152,169	-	-	-	-	-	-
04593	Undesignated	Financial Software	135,000	135,000	-	-	-	-	-	-
04616	Creekside	Pathway Resurfacing	126,683	126,683	-	-	-	-	-	-
04460	Carousel	Playground Renovation	105,381	105,381	-	-	-	-	-	-
04625	Heritage Tennis Club	Club Renovation	2,000,000	100,000	200,000	1,700,000	-	-	-	-
05005	Arlington Lakes Golf Club	Course Renovation	2,500,000	-	2,000,000	500,000	-	-	-	-
05204	Hersey High School	ADA Concession Stand, Washrooms & Bleacher Renovation	250,000	-	250,000	-	-	-	-	-
05212	Undesignated	Recreation Registration Software	170,000	-	170,000	-	-	-	-	-
04623	Festival	Playground and Gazebo Improvements	101,000	-	101,000	-	-	-	-	-
05165	Raven	Asphalt Walkway Improvements	100,000	-	100,000	-	-	-	-	-
05186	Wildwood	Tennis Court & Basketball Court TitanTrax Overlay	100,000	-	100,000	-	-	-	-	-
05101	Lake Arlington	Pathway and Park Improvements	1,464,500	-	-	1,464,500	-	-	-	-
05100	Lake Arlington	Parking Lot Renovation	350,000	-	-	350,000	-	-	-	-
05007	Arlington Lakes Golf Club	Clubhouse Interior Improvements	250,000	-	-	250,000	-	-	-	-
05088	Heritage	Heritage Playground Renovation	145,000	-	-	145,000	-	-	-	-
05135	Olympic	Tennis Court & Skate Park TitanTrax Overlay	110,000	-	-	110,000	-	-	-	-
05202	Undesignated	Contingency	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
05203	Undesignated	Land Acquisition	600,000	-	100,000	100,000	100,000	100,000	100,000	100,000
All Other Park Improvements			11,007,461	930,611	675,050	615,800	5,359,300	2,084,000	1,390,000	2,313,000
		Total	25,322,344	5,730,994	3,946,050	5,659,300	5,659,300	2,384,000	1,690,000	2,613,000
Projected Funding Sources										
01	General Fund		-	-	-	-	-	-	-	-
02	Recreation Fund		874,865	134,615	371,250	52,000	182,000	40,000	60,000	35,000
90	ADA Projects Identified		2,264,664	191,054	445,320	809,740	162,037	256,963	222,500	177,050
17	Heritage Tennis Club		2,025,000	100,000	200,000	1,700,000	-	-	25,000	-
	Operating Funds		5,164,529	425,669	1,016,570	2,561,740	344,037	296,963	307,500	212,050
09	Land Dedication Fund		780,100	74,300	200,300	77,500	80,000	130,000	163,000	55,000
25	Capital Improvement Fund		67,200	67,200	-	-	-	-	-	-
22	Camelot Community Center Renovation		2,325,000	2,325,000	-	-	-	-	-	-
21	Capital Projects Fund		15,146,631	1,472,941	2,678,180	2,620,060	1,937,963	1,263,037	2,828,500	2,345,950
22	Camelot Community Center PARC Grant		1,275,000	1,275,000	-	-	-	-	-	-
21	Arlington Heights Park Foundation		19,800	14,800	5,000	-	-	-	-	-
21	Historical Arlington Neighborhood Association		8,000	-	8,000	-	-	-	-	-
21	Mount Prospect Park District - Dog Park Share		76,085	76,085	-	-	-	-	-	-
21	Lake Arlington Grant		400,000	-	-	400,000	-	-	-	-
21	Energy Rebates		60,000	-	38,000	-	22,000	-	-	-
		Total	25,322,344	5,730,994	3,946,050	5,659,300	2,384,000	1,690,000	3,299,000	2,613,000

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
12-Administration Center															
04056			2.1	21	PS	15	Upgrade Energy Management System & RTU's	43,427	43,427	-	-	-	-	-	-
04295			1.4	02	A	15	Office Equipment Replacements	35,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
04296			1.4	21	A	15	Computer Equipment/Replacement	175,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
04593			1.4	21	A	15	Financial Software	135,000	135,000	-	-	-	-	-	-
04884			1.4	21	A	15	Server Replacements	10,000	10,000	-	-	-	-	-	-
04811			1.4	21	A	15	Replace Workstations	10,000	10,000	-	-	-	-	-	-
05000			2.1	21	PS	17	Window Replacements	200,000	-	-	40,000	40,000	40,000	40,000	40,000
05001			0.3	21	A	17	Responsive Website	60,000	-	-	60,000	-	-	-	-
05002			2.1	21	PS	18	Annex Lobby Furniture	6,000	-	-	-	6,000	-	-	-
05003			2.1	21	PS	18	Asphalt Parking Lot - North and West Lots	100,000	-	-	-	100,000	-	-	-
05004			2.1	21	PS	20	Boiler Replacement	19,000	-	-	-	-	-	19,000	-
							Total	793,427	228,427	30,000	130,000	176,000	70,000	89,000	70,000
64-Arlington Lakes Golf Club															
04004			2.1	02	G	15	Rotary Motor Replacements	6,700	6,700	-	-	-	-	-	-
04601			2.1	02	G	15	Golf Course Master Plan Design	13,500	13,500	-	-	-	-	-	-
05005			2.1	21	G	16	Golf Course Master Plan Improvements	2,500,000	-	2,000,000	500,000	-	-	-	-
05006			2.1	02	G	17	Ice Machine	5,000	-	-	5,000	-	-	-	-
05007	ADA	25%	2.1	21	G	17	Interior Improvements	250,000	-	-	250,000	-	-	-	-
							Total	2,775,200	20,200	2,000,000	755,000	-	-	-	-
30-Banta															
			1.3	21	PS	18	Park Lighting Replacements	12,000	-	-	-	12,000	-	-	-
05008							Total	12,000	-	-	-	12,000	-	-	-
31-Berbecker															
05009	ADA	50%	1.3	21	AF	19	Backstop Concrete	15,000	-	-	-	-	15,000	-	-
05010	ADA	50%	1.3	21	AF	19	Public Walk along Wilshire Lane (VAH cost sharing)	25,000	-	-	-	-	25,000	-	-
05011	ADA	50%	1.3	21	AF	19	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	6,000	-	-
05012			1.3	21	PS	19	Park Furniture Replacements	2,500	-	-	-	-	2,500	-	-
							Total	48,500	-	-	-	-	48,500	-	-
15-Camelot															
04773	PARC	50%	2.2	22	CC	15	Building Renovations /Addition	3,440,000	3,440,000	-	-	-	-	-	-
04806			2.2	22	Z	15	Owner's Expense and FF&E	160,000	160,000	-	-	-	-	-	-

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
15-Camelot															
04823	ADA	85%	2.1	21	AF	15	Ballfield Backstop Concrete Apron and Walk -ADA	42,756	42,756	-	-	-	-	-	-
05013			2.1	21	PS	20	Shelter Roof Replacement	7,000	-	-	-	-	-	7,000	-
05014			2.1	21	PS	19	Outdoor Basketball Court - Concrete Seating Area	5,000	-	-	-	-	5,000	-	-
							Total	3,654,756	3,642,756	-	-	-	5,000	7,000	-
Camelot Connector															
05015			2.1	09	PS	18	Park Furniture and Bike Path Signage	9,000	-	-	-	9,000	-	-	-
							Total	9,000	-	-	-	9,000	-	-	-
32-Carefree															
04824			2.2	09	PS	15	Inline Hockey Rink Improvements - Fence Extension	5,000	5,000	-	-	-	-	-	-
05016			2.1	21	PS	21	Tennis Courts Overlay - Sport Court Titan Trax	60,000	-	-	-	-	-	-	60,000
05017			2.1	21	Z	21	Asphalt Parking Lot	25,000	-	-	-	-	-	-	25,000
05018			2.1	21	PS	21	Inline Hockey Rink Overlay - Sport Court Titan Trax	30,000	-	-	-	-	-	-	30,000
05019			2.1	21	PS	21	Inline Hockey Rink Overlay - Fence & Dasher boards	150,000	-	-	-	-	-	-	150,000
05020	ADA	50%	2.1	21	PS	19	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	6,000	-	-
							Total	276,000	5,000	-	-	-	6,000	-	265,000
34-Carousel															
04460	ADA	30%	2.1	21	P	15	Playground Improvements	105,381	105,381	-	-	-	-	-	-
05021	ADA	50%	2.1	21	PS	21	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	-	-	6,000
							Total	111,381	105,381	-	-	-	-	-	6,000
71-Carriage Walk															
05022			2.1	21	PS	16	Detention Basin Drainage Improvements	5,000	-	5,000	-	-	-	-	-
05023	ADA	50%	1.3	21	Z	16	Pathway Improvements	20,000	-	20,000	-	-	-	-	-
							Total	20,000	-	20,000	-	-	-	-	-
33-Centennial															
05024			2.1	09	Z	16	Concrete Walk Removal	7,000	-	7,000	-	-	-	-	-
05025			2.1	09	PS	16	Ballfield Retaining Wall Replacement	7,000	-	7,000	-	-	-	-	-
05026	ADA	40%	2.1	21	P	20	Playground Improvements	85,000	-	-	-	-	-	85,000	-
05027			2.1	21	PS	20	Park Furniture	15,000	-	-	-	-	-	15,000	-
05028			2.1	21	PS	20	Interpretative Signage	5,000	-	-	-	-	-	5,000	-

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
33-Centennial															
05029			1.3	21	Z	20	Board Walk Improvements	5,000	-	-	-	-	-	5,000	-
05030	ADA	50%	2.1	21	PS	21	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	-	-	6,000
							Total	130,000	-	14,000	-	-	-	110,000	6,000
74-Creekside															
04616	ADA	53%	2.1	21	Z	15	Pathway Resurface and Engineering	126,683	126,683	-	-	-	-	-	-
05031			2.1	21	T	19	Convert Tennis Courts to Pickle Ball Courts	5,000	-	-	-	-	5,000	-	-
							Total	131,683	126,683	-	-	-	5,000	-	-
54-Cypress Gardens															
05032	ADA	50%	1.3	21	AF	20	Backstop Concrete	25,000	-	-	-	-	-	25,000	-
05033			1.3	21	AF	20	Backstop	13,000	-	-	-	-	-	13,000	-
05034	ADA	50%	2.1	21	AF	20	Portable Toilet Enclosure With Concrete - Ballfield	6,000	-	-	-	-	-	6,000	-
05035	ADA	50%	2.1	21	PS	20	Portable Toilet Enclosure With Concrete - Garden Plots	6,000	-	-	-	-	-	6,000	-
05036			2.1	09	PS	20	Park Sign	3,000	-	-	-	-	-	3,000	-
							Total	53,000	-	-	-	-	-	53,000	-
14-Davis Street Service Center															
04618			2.1	21	PS	15	Fleet Service Area Floor Repairs / Improvements	18,500	18,500	-	-	-	-	-	-
04827			1.4	21	PS	15	Fire System Extension	20,000	20,000	-	-	-	-	-	-
05037			2.1	21	PS	16	Window Replacements Mezzanine Areas	20,000	-	20,000	-	-	-	-	-
05038			2.1	21	PS	16	Tuck-pointing & Exterior Improvements	18,500	-	18,500	-	-	-	-	-
05039			2.1	21	PS	17	Asphalt Lot and Yard	65,000	-	-	65,000	-	-	-	-
05040			1.3	21	PS	20	Fluid Dispensing System	12,500	-	-	-	-	-	12,500	-
							Total	154,500	38,500	38,500	65,000	-	-	12,500	-
84-Davis Street II															
04722			2.1	21	Z	15	Roadway Improvements	86,982	86,982	-	-	-	-	-	-
05041			2.1	21	PS	21	Davis II Roof Improvements	180,000	-	-	-	-	-	-	180,000
05042			2.1	21	PS	18	Greenhouse	15,000	-	-	-	15,000	-	-	-
05043			2.1	21	PS	18	Bulk Material Storage	23,000	-	-	-	23,000	-	-	-
							Total	304,982	86,982	-	-	38,000	-	-	180,000

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
83-Davis Street III															
04725			1.4	21	PS	15	Fire Alarm System	10,000	10,000	-	-	-	-	-	-
04887			2.1	21	PS	21	Building Improvements	950,000	-	-	-	-	-	-	950,000
							Total	960,000	10,000	-	-	-	-	-	950,000
36-Dryden															
05044	ADA	50%	2.1	21	AF	17	Backstop Concrete	10,000	-	-	10,000	-	-	-	-
05055	ADA	50%	2.1	21	AF	17	Portable Toilet Enclosure With Concrete	6,000	-	-	6,000	-	-	-	-
05056			2.1	09	PS	17	Park Furniture	6,000	-	-	6,000	-	-	-	-
							Total	22,000	-	-	22,000	-	-	-	-
37-Evergreen															
05057	ADA	50%	2.1	21	AF	18	Portable Toilet Enclosure With Concrete	6,000	-	-	-	6,000	-	-	-
							Total	6,000	-	-	-	6,000	-	-	-
59-Festival															
04623	ADA	50%	2.1	21	P	16	Playground Improvements	75,000	-	75,000	-	-	-	-	-
05058	AHPF	50%	2.1	21	PS	16	New Gazebo (HANA/AHPF Partnership)	26,000	-	26,000	-	-	-	-	-
							Total	101,000	-	101,000	-	-	-	-	-
38-Flentie Park															
04831			1.3	21	PS	17	Basketball Court Improvements	35,000	-	-	35,000	-	-	-	-
04729	ADA	50%	2.1	21	PS	17	Asphalt Pathway Improvements	40,000	-	-	40,000	-	-	-	-
04730	ADA	50%	2.1	21	PS	17	Portable Toilet Enclosure With Concrete	6,000	-	-	6,000	-	-	-	-
							Total	81,000	-	-	81,000	-	-	-	-
63-Forest View Racquet & Fitness Club															
04832			2.1	02	IT	15	Landscape Improvements - Front of Building	22,000	22,000	-	-	-	-	-	-
04833	AHPF	50%	1.3	02	IT	15	Security Cameras/CCTV System	15,000	15,000	-	-	-	-	-	-
05059			2.1	02	IT	15	Front Desk and Flooring Improvements	92,500	2,500	90,000	-	-	-	-	-
05060	REB	72%	2.1	02	IT	16	Tennis Court Lighting Improvements	53,000	-	53,000	-	-	-	-	-
05061	REB	31%	2.1	02	IT	18	Light Fixture Replacements	70,000	-	-	-	70,000	-	-	-
05062	ADA	50%	2.1	02	IT	18	Portable Toilet Enclosure With Concrete	6,000	-	-	-	6,000	-	-	-
05063			2.1	02	IT	18	Paint Indoor Tennis Court Walls	28,000	-	-	-	28,000	-	-	-
05064			2.1	02	IT	20	Sauna Replacements	30,000	-	-	-	-	-	30,000	-
							Total	316,500	39,500	143,000	-	104,000	-	30,000	-

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Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
17-Frontier															
04625			2.1	25	PS	15	Phase I Master Plan	67,200	67,200	-	-	-	-	-	-
04834			6.2	09	PS	15	Landscape Improvements - Tree Installation	12,000	12,000	-	-	-	-	-	-
04835			6.2	09	PS	15	Garden Plot Improvements	7,500	7,500	-	-	-	-	-	-
05065			2.1	09	PS	16	Improve Service Center Yard - Gravel and Grading	20,000	-	20,000	-	-	-	-	-
05066	ADA	50%	2.1	21	PS	18	Asphalt Walkway North of Service Center	12,000	-	-	-	12,000	-	-	-
05067	ADA	50%	2.1	21	PS	18	Front Entrance Walkway Improvements	5,000	-	-	-	5,000	-	-	-
05068			2.1	21	PS	18	Ceiling Fan Replacements	8,000	-	-	-	8,000	-	-	-
05069	ADA	20%	2.1	21	PS	21	Asphalt Service Center Yard	120,000	-	-	-	-	-	-	120,000
							Total	251,700	86,700	20,000	-	25,000	-	-	120,000
39-Greenbrier															
05070	ADA	50%	2.1	21	PS	18	Backstop Concrete (Field #1)	13,000	-	-	-	13,000	-	-	-
05071	ADA	50%	2.1	21	PS	18	Portable Toilet Enclosure With Concrete	6,000	-	-	-	6,000	-	-	-
05072			2.1	21	T	19	Tennis Courts Overlay - Sport Court Titan Trax	30,000	-	-	-	-	30,000	-	-
05073			2.1	21	PS	19	Outdoor Inline Rink - Sport Court Titan Trax	30,000	-	-	-	-	30,000	-	-
05074	ADA	41%	2.1	21	P	21	Playground Renovation	105,000	-	-	-	-	-	-	105,000
							Total	184,000	-	-	-	19,000	60,000	-	105,000
40-Greens															
05075	ADA	41%	2.1	21	P	18	Playground Renovation	135,000	-	-	-	5,000	130,000	-	-
							Total	135,000	-	-	-	5,000	130,000	-	-
58-Green Slopes															
05076			2.1	21	T	18	Tennis Courts Overlay - Sport Court Titan Trax	120,000	-	-	-	120,000	-	-	-
05077			2.1	21	PS	18	Park Furniture & Signage	5,000	-	-	-	5,000	-	-	-
05078	ADA	50%	2.1	21	Z	18	Concrete Parking Lot Improvements	10,000	-	-	-	10,000	-	-	-
							Total	135,000	-	-	-	135,000	-	-	-
56-Happiness															
05079			2.1	21	PS	18	Pond Fence, Landscape & Shoreline Improvements	6,700	-	-	-	6,700	-	-	-
							Total	6,700	-	-	-	6,700	-	-	-
28-Hasbrook															
04185			2.1	21	PS	15	Install New Water Main Service	25,000	25,000	-	-	-	-	-	-
05080			2.1	09	PS	16	Park Furniture Replacements	3,000	-	3,000	-	-	-	-	-
05081	ADA	50%	2.1	21	AF	16	Backstop Concrete Field #1	13,000	-	13,000	-	-	-	-	-

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CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
28-Hasbrook															
05082	ADA	50%	2.1	21	AF	16	Backstop Concrete Field #2	10,000	-	10,000	-	-	-	-	-
05083	ADA	50%	2.1	21	PS	16	Portable Toilet Enclosure With Concrete	6,000	-	6,000	-	-	-	-	-
05084			2.1	21	CC	16	Roof Improvements	17,000	-	17,000	-	-	-	-	-
05085			2.1	09	PS	16	Pond Fence and Landscape Improvements	6,700	-	6,700	-	-	-	-	-
05086	ADA	27%	2.1	21	P	19	Playground Renovation	110,000	-	-	-	-	110,000	-	-
05087			2.1	21	T	21	Basketball Court Overlay - Sport Court Titan Trax	30,000	-	-	-	-	-	-	30,000
							Total	220,700	25,000	55,700	-	-	110,000	-	30,000
19-Heritage															
05088	ADA	50%	2.1	21	P	17	Playground Improvements	145,000	-	-	145,000	-	-	-	-
05089			2.1	09	PS	17	Park Furniture Replacements	5,000	-	-	5,000	-	-	-	-
05090	ADA	50%	2.1	21	PS	18	Portable Toilet Enclosure With Concrete	6,000	-	-	-	6,000	-	-	-
05091			2.1	21	PS	18	Sled Hill Improvements	76,000	-	-	-	76,000	-	-	-
05092			1.3	21	CC	18	Flooring Replacements	5,300	-	-	-	5,300	-	-	-
							Total	237,300	-	-	150,000	87,300	-	-	-
89-Heritage Tennis Club															
04792			2.1	17	IT	15	Renovate Front Desk, Locker Rooms, Offices & Storage Areas	2,000,000	100,000	200,000	1,700,000	-	-	-	-
05093			2.1	17	IT	20	Install New Backdrops	25,000	-	-	-	-	-	25,000	-
							Total	2,025,000	100,000	200,000	1,700,000	-	-	25,000	-
41-Hickory Meadows															
04652			2.1	21	PS	15	Ice Rink Dasher Boards & Liner	10,000	10,000	-	-	-	-	-	-
05094			2.1	21	PS	18	Concrete Improvements Around Building Perimeter	7,500	-	-	-	7,500	-	-	-
05095			2.1	09	PS	19	Roof Replacement	10,000	-	-	-	-	10,000	-	-
							Total	27,500	10,000	-	-	7,500	10,000	-	-
65-Kingsbridge Arboretum															
05096			2.1	09	PS	19	9 Hole Disc Golf Course	65,000	-	-	-	-	65,000	-	-
							Total	65,000	-	-	-	-	65,000	-	-
77-Lake Arlington															
04089			2.1	21	PS	15	Lift Station	8,000	8,000	-	-	-	-	-	-
04203			2.1	09	PS	15	Landscape Improvements - Lakeside and Pathway Plantings	4,800	4,800	-	-	-	-	-	-
04655			2.1	21	PS	15	Landscape Improvements Pump Station	7,000	7,000	-	-	-	-	-	-
04841			1.4	21	PS	15	Fire Sprinkler System Improvements/Upgrades	4,700	4,700	-	-	-	-	-	-

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CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
77-Lake Arlington															
05097			2.2	02	PS	16	Sailboat Replacement	15,000	-	5,000	-	5,000	-	5,000	-
05098			2.2	02	PS	17	Paddle Boat Replacement	15,000	-	-	5,000	-	5,000	-	5,000
05099			2.1	09	PS	17	Retaining Wall Improvements	18,500	-	-	18,500	-	-	-	-
05100			2.1	21	Z	17	Asphalt Parking Lot - Milling, Undercuts, Surfacing	350,000	-	-	350,000	-	-	-	-
05101	ADA	36%	2.1	21	Z	17	Asphalt Walk - Replacement (includes park furniture)	980,000	-	-	980,000	-	-	-	-
05102	ADA	100%	2.1	21	PS	17	Sensory Garden	65,000	-	-	65,000	-	-	-	-
05103	ADA	29%	2.1	21	PS	17	Picnic Shelter w/Game Tables	96,000	-	-	96,000	-	-	-	-
05104	ADA	19%	2.1	21	PS	17	Fishing Pier & Outcroppings	80,000	-	-	80,000	-	-	-	-
05105	ADA	45%	2.1	21	PS	17	Exercise Stations	80,000	-	-	80,000	-	-	-	-
05106	ADA	100%	2.1	21	PS	17	ADA Access Improvements at beach. Bathroom and pier	45,000	-	-	45,000	-	-	-	-
05107	ADA	18%	2.1	21	PS	17	Public Boat Pier Extension and Storage Improvements	55,000	-	-	55,000	-	-	-	-
05108	ADA	38%	2.1	21	PS	17	Radio Control Boat Area	40,000	-	-	40,000	-	-	-	-
05109			2.1	21	PS	18	Shoreline Improvements (Controlled Burn & Plantings)	25,000	-	-	-	25,000	-	-	-
05110			2.1	21	PS	18	Building Exterior Improvements	10,000	-	-	-	10,000	-	-	-
05111			2.1	21	PS	18	Building Wood Deck Replacement (expansion, planters, seating)	20,000	-	-	-	20,000	-	-	-
05112			2.1	21	PS	18	Building Interior Improvements, Furniture, Signage	10,000	-	-	-	10,000	-	-	-
05113			2.1	21	PS	21	Roof Improvements	43,000	-	-	-	-	-	-	43,000
							Total	1,972,000	24,500	5,000	1,814,500	70,000	5,000	5,000	48,000
70-Lake Terramere															
04845			6.2	21	PS	15	Fish Study/Survey	2,000	2,000	-	-	-	-	-	-
05114			6.2	21	PS	20	Landscape & Shoreline Improvements	10,000	-	-	-	-	-	10,000	-
05115	ADA	50%	2.1	21	Z	20	Asphalt Walks - Renovate with Concrete	40,000	-	-	-	-	-	40,000	-
05116	ADA	44%	2.1	21	P	20	Playground Renovation	125,000	-	-	-	-	-	125,000	-
05117			2.1	21	PS	20	Park Furniture	3,000	-	-	-	-	-	3,000	-
05118			6.2	21	PS	20	Lake Aerator (Solar)	17,500	-	-	-	-	-	17,500	-
							Total	197,500	2,000	-	-	-	-	195,500	-
91-Melas Park															
04404	MPPD	50%	2.2	21	PS	15	Dog Park	152,169	152,169	-	-	-	-	-	-
04846			2.1	21	AF	15	Irrigation Pump Replacement	15,000	15,000	-	-	-	-	-	-
05119			2.1	21	AF	16	Irrigation Controller	20,000	-	20,000	-	-	-	-	-

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CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
91-Melas Park															
05120	ADA	50%	2.1	21	PS	16	Portable Toilet Enclosure With Concrete	6,000	-	6,000	-	-	-	-	-
05121			2.1	21	PS	20	Dugouts/Shade Shelters/Canopies	85,000	-	-	-	-	-	85,000	-
							Total	278,169	167,169	26,000	-	-	-	85,000	-
66-Memorial															
05122	AHPF	50%	2.1	09	PS	16	Decorative Site Lighting	18,000	-	18,000	-	-	-	-	-
							Total	18,000	-	18,000	-	-	-	-	-
43-Methodist															
05123	ADA	50%	2.1	21	Z	19	ADA Sidewalk Improvements	90,000	-	-	-	-	90,000	-	-
05124	ADA	50%	2.1	21	PS	19	Portable Toilet Enclosure With Concrete	6,000	-	-	-	-	6,000	-	-
05125			2.1	21	PS	19	Picnic Table Pads and Tables (4)	16,000	-	-	-	-	16,000	-	-
							Total	112,000	-	-	-	-	112,000	-	-
75-Nickol Knoll															
04216	258		1.2	21	G	15	Utility Vehicle	8,000	8,000	-	-	-	-	-	-
04670			1.2	21	G	15	Clubhouse Patio Paver Replacement	16,900	16,900	-	-	-	-	-	-
04532			2.1	21	G	15	Clubhouse Carpet Replacement	7,055	7,055	-	-	-	-	-	-
05126			2.1	21	G	18	Service Center Roof Replacement	100,000	-	-	-	100,000	-	-	-
05127			2.1	21	G	16	Irrigation Controller	20,000	-	20,000	-	-	-	-	-
05128			2.1	21	PS	21	Dog Park	100,000	-	-	-	-	-	-	100,000
05129			6.2	21	G	20	Clubhouse HVAC Replacement	40,000	-	-	-	-	-	40,000	-
05130			2.1	21	G	21	Service Center HVAC Replacement	40,000	-	-	-	-	-		40,000
							Total	331,955	31,955	20,000	-	100,000	-	40,000	140,000
13-North School Park															
04848	ADA	17%	2.1	21	P	15	Playground Improvements - Poured in Place Surface	31,836	31,836	-	-	-	-	-	-
04219			1.4	21	PS	15	Lighting Upgrades Park-wide	8,400	8,400	-	-	-	-	-	-
05131			1.4	09	PS	16	Lighting Upgrades Park-wide	20,000	-	10,000	10,000	-	-	-	-
05132			2.1	21	PS	16	Holiday Lighting Display	20,000	-	10,000	10,000	-	-	-	-
05133			6.2	09	PS	17	Landscape Improvements - Rejuvenate Mature Plant Material	15,000	-	-	5,000	-	5,000	-	5,000
							Total	95,236	40,236	20,000	25,000	-	5,000	-	5,000

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CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
25-Olympic															
04851			2.1	21	A	15	Marketing Initiatives - Banners, Displays, etc.	15,000	15,000	-	-	-	-	-	-
05134			2.1	09	PS	17	Park Furniture Replacements	10,000	-	-	10,000	-	-	-	-
05135			2.1	21	T	17	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	60,000	-	-	60,000	-	-	-	-
05136			2.1	21	PS	17	Outdoor Skate Park - Sport Court TitanTrax Overlay	50,000	-	-	50,000	-	-	-	-
05137			2.1	21	PS	17	Outdoor Skate Park - Equipment Replacements	20,000	-	-	20,000	-	-	-	-
05138			2.1	21	SW	18	Locker Room Flooring Replacement	30,000	-	-	-	30,000	-	-	-
05139			2.1	21	SW	18	Irrigation System Improvements	90,000	-	-	-	90,000	-	-	-
05140			2.1	21	SW	20	Roof Replacement	160,000	-	-	-	-	-	160,000	-
05141			2.1	21	SW	20	Locker Room Wall Tile Replacement	45,000	-	-	-	-	-	45,000	-
							Total	480,000	15,000	-	140,000	120,000	-	205,000	-
44-Patriots															
05142	ADA	25%	2.1	21	Z	16	Asphalt Walks - Renovate with Concrete	28,000	-	28,000	-	-	-	-	-
05143	ADA	50%	2.1	21	PS	16	Portable Toilet Enclosure With Concrete	6,000	-	6,000	-	-	-	-	-
							Total	34,000	-	34,000	-	-	-	-	-
21-Pioneer															
04854			2.1	21	CC	15	Marketing Initiatives - Banners, Displays, etc.	13,157	13,157	-	-	-	-	-	-
04855			1.3	21	PS	15	Security Cameras/CCTV System	15,000	15,000	-	-	-	-	-	-
05144	ADA	100%	2.1	21	CC	17	Community Center - Accessible Door to Playground	12,000	-	-	12,000	-	-	-	-
05145			2.1	21	AF	18	Backstop & Sideline Fencing Replacement (Field #2)	30,000	-	-	-	30,000	-	-	-
05146			2.1	21	AF	18	Backstop & Sideline Fencing Replacement (Field #3)	30,000	-	-	-	30,000	-	-	-
05147			2.1	21	AF	18	Backstop & Sideline Fencing Replacement (Field #4)	30,000	-	-	-	30,000	-	-	-
05148	ADA	50%	2.1	21	AF	18	Backstop Concrete (Field #2)	10,000	-	-	-	10,000	-	-	-
05149	ADA	50%	2.1	21	AF	18	Backstop Concrete (Field #3)	10,000	-	-	-	10,000	-	-	-
05150	ADA	50%	2.1	21	AF	18	Backstop Concrete (Field #4)	10,000	-	-	-	10,000	-	-	-
05151	ADA	50%	2.1	21	PS	18	Portable Toilet Enclosure w/Concrete	6,000	-	-	-	6,000	-	-	-
05152			2.1	21	PS	18	Picnic Shelter	30,000	-	-	-	30,000	-	-	-
05153			2.1	21	PS	18	Picnic Area Improvements - Concrete Pad & Landscape	15,000	-	-	-	15,000	-	-	-
05154			2.1	21	SW	18	Pool - Shade Area for Concession Stand	10,000	-	-	-	10,000	-	-	-
							Total	221,157	28,157	-	12,000	181,000	-	-	-

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67-Prairie															
05155			2.1	09	AF	20	Outdoor Basketball Court - Bench Pad	5,000	-	-	-	-	-	5,000	-
05156	ADA	40%	2.1	09	P	20	Playground Renovation	105,000	-	-	-	-	-	105,000	-
05157			2.1	21	P	20	Playground - Park Furniture Replacements	10,000	-	-	-	-	-	10,000	-
05158	ADA	50%	2.1	21	PS	20	Portable Toilet Enclosure w/Concrete	6,000	-	-	-	-	-	6,000	-
05159			2.1	21	AF	20	Soccer Field - Concrete Bleacher Pad & Walk	11,000	-	-	-	-	-	11,000	-
							Total	137,000	-	-	-	-	-	137,000	-
95-Rand-Berkley															
05160	ADA	50%	2.1	21	AF	21	Backstop Concrete (Field #1)	12,000	-	-	-	-	-	-	12,000
05161	ADA	50%	2.1	21	AF	21	Backstop Concrete (Field #2)	20,000	-	-	-	-	-	-	20,000
05162	ADA	50%	2.1	21	AF	21	Backstop Concrete (Field #3)	20,000	-	-	-	-	-	-	20,000
05163	ADA	50%	2.1	21	PS	21	Portable Toilet Enclosure w/Concrete	6,000	-	-	-	-	-	-	6,000
05164			2.1	21	PS	18	Park Furniture Replacements	7,500	-	-	-	7,500	-	-	-
							Total	65,500	-	-	-	7,500	-	-	58,000
45-Raven															
04420	ADA	47%	2.1	21	P	15	Playground Renovation	61,753	61,753	-	-	-	-	-	-
04316	ADA	6%	2.1	21	T	15	Tennis and Basketball Courts Renovation	273,500	273,500	-	-	-	-	-	-
04749			2.1	21	T	15	Tennis and Basketball Courts Lighting	80,000	80,000	-	-	-	-	-	-
05165	ADA	50%	2.1	21	Z	16	Asphalt Walks - Renovate with Concrete	100,000	-	100,000	-	-	-	-	-
05166	ADA	50%	2.1	21	AF	16	Backstop Concrete (Field #2)	10,000	-	10,000	-	-	-	-	-
05167	ADA	50%	2.1	21	PS	16	Portable Toilet Enclosure w/Concrete	6,000	-	6,000	-	-	-	-	-
							Total	531,253	415,253	116,000	-	-	-	-	-
23-Recreation															
04857			2.1	21	A	15	Paint Exterior of 17 S. Belmont	25,000	25,000	-	-	-	-	-	-
05166	ADA	20%	2.1	21	Z	16	Asphalt Drop Off Area Improvements	25,000	-	25,000	-	-	-	-	-
05167			2.1	09	SW	16	Pool - Diving Board Replacements	6,300	-	6,300	-	-	-	-	-
05168			2.1	09	PS	16	Ice Rink - Dasher Boards & Liner	7,000	-	7,000	-	-	-	-	-
05169			2.1	21	CC	18	Roof Replacement	150,000	-	-	-	150,000	-	-	-
05170	ADA	50%	2.1	21	AF	18	Backstop Concrete (American Legion Field)	20,000	-	-	-	20,000	-	-	-
05171	ADA	50%	2.1	09	PS	18	Portable Toilet Enclosure w/Concrete	6,000	-	-	-	6,000	-	-	-
05166			1.3	21	PS	18	Concrete Walk Replacements/Repairs	40,000	-	-	-	40,000	-	-	-

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CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
23-Recreation															
05167			2.1	21	AF	18	Baseball Field - Netting/Fencing Extension	25,000	-	-	-	25,000	-	-	-
05168			2.1	21	AF	18	Baseball Field - Dugout Improvements/Renovations	25,000	-	-	-	25,000	-	-	-
							Total	329,300	25,000	38,300	-	266,000	-	-	-
Scarsdale/Shaag															
05169			2.1	09	PS	17	Park Sign	3,000	-	-	3,000	-	-	-	-
05170	ADA	50%	2.1	21	Z	18	Concrete Bench Pad & Accessible Walk	6,000	-	-	-	6,000	-	-	-
							Total	9,000	-	-	3,000	6,000	-	-	-
61-Sunset Meadows															
05171			2.1	02	G	17	Shelter - Restroom Floor Improvements	5,000	-	-	5,000	-	-	-	-
05172			2.1	09	PS	18	Pump Building Fencing & Landscaping	10,000	-	-	-	10,000	-	-	-
05173			2.1	02	G	18	Driving Range Partition Replacements	21,000	-	-	-	21,000	-	-	-
05174			2.1	02	G	18	Driving Range Retaining Wall Replacement	25,000	-	-	-	25,000	-	-	-
05175			2.1	21	AF	20	Football Fields - Artificial Turf	1,500,000	-	-	-	-	-	1,500,000	-
							Total	1,561,000	-	-	5,000	56,000	-	1,500,000	-
78-Sunset Ridge															
05176			2.1	21	AF	19	Outdoor Basketball Court - Replacement	75,000	-	-	-	-	75,000	-	-
05177	ADA	40%	2.1	21	P	19	Playground - Replacement (Including New Edge)	100,000	-	-	-	-	100,000	-	-
05178	ADA	50%	2.1	21	Z	19	Asphalt Walks - Renovate with Concrete	20,000	-	-	-	-	20,000	-	-
							Total	195,000	-	-	-	-	195,000	-	-
46-Victory															
05178	ADA	100%	2.1	21	PS	17	Accessible Concrete Pad for Picnic Table Near Playground	3,800	-	-	3,800	-	-	-	-
							Total	3,800	-	-	3,800	-	-	-	-
47-Virginia Terrace															
04562			2.1	21	Z	15	Replace Pathway and Engineering	8,625	8,625	-	-	-	-	-	-
05179	ADA	100%	2.1	21	Z	16	Concrete Walk to Existing Backstop Concrete	2,000	-	2,000	-	-	-	-	-
05180	ADA	50%	2.1	21	PS	17	Portable Toilet Enclosure w/Concrete	6,000	-	-	6,000	-	-	-	-
							Total	16,625	8,625	2,000	6,000	-	-	-	-
48-Volz															
05181			2.1	21	T	17	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	60,000	-	-	60,000	-	-	-	-
05182			2.1	21	AF	17	Outdoor Basketball Court - Sport Court TitanTrax Overlay	15,000	-	-	15,000	-	-	-	-

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
48-Volz															
05183	ADA	50%	2.2	21	AF	17	Backstop Concrete	10,000	-	-	10,000	-	-	-	-
05184	ADA	50%	2.2	21	PS	17	Portable Toilet Enclosure w/Concrete	6,000	-	-	6,000	-	-	-	-
							Total	91,000	-	-	91,000	-	-	-	-
49-Westgate															
05185			2.1	09	PS	18	Park Furniture Replacements	5,000	-	-	-	5,000	-	-	-
							Total	5,000	-	-	-	5,000	-	-	-
50-Wildwood															
05186			2.1	09	T	16	Outdoor Tennis Courts - Sport Court Titan Trax Overlay	70,000	-	70,000	-	-	-	-	-
05187			2.1	21	AF	16	Outdoor Basketball Court - Sport Court Titan Trax Overlay	30,000	-	30,000	-	-	-	-	-
05188	ADA	50%	2.1	21	PS	16	Portable Toilet Enclosure w/Concrete	6,000	-	6,000	-	-	-	-	-
05189			2.1	09	PS	16	Park Furniture Replacements	6,000	-	6,000	-	-	-	-	-
05190	ADA	50%	2.1	21	Z	21	Asphalt Walks - Replacement	50,000	-	-	-	-	-	-	50,000
							Total	162,000	-	112,000	-	-	-	-	50,000
57-Willow															
05191	ADA	40%	2.1	21	P	18	Playground - Replacement	110,000	-	-	-	110,000	-	-	-
05192			2.1	21	Z	19	Asphalt Walks - Replacement	40,000	-	-	-	-	40,000	-	-
05193			2.1	21	PS	19	Bridge Replacement	85,000	-	-	-	-	85,000	-	-
05194			2.1	21	PS	19	Fence Replacement	16,000	-	-	-	-	16,000	-	-
05195			2.1	21	PS	19	Park Furniture Replacements	7,500	-	-	-	-	7,500	-	-
							Total	258,500	-	-	-	110,000	148,500	-	-
55-Windsor Parkway/Rose Garden															
05196	ADA	40%	2.1	09	Z	16	Rose Garden - Concrete Walks	5,800	-	5,800	-	-	-	-	-
05197			2.1	09	PS	16	Retaining Wall Tuck Pointing - Kensington & Windsor	6,000	-	6,000	-	-	-	-	-
							Total	11,800	-	11,800	-	-	-	-	-
9-General Park Use															
04319			2.1	21	PS	15	Holiday Lighting	6,500	6,500	-	-	-	-	-	-
04318			2.1	21	PS	15	Upgrade Pathway Lighting	2,200	2,200	-	-	-	-	-	-
05198	ADA	100%	1.3	21	PS	15	ADA Transition Plan Projects	305,000	5,000	50,000	50,000	50,000	50,000	50,000	50,000
04863			6.2	21	PS	15	Hazardous Tree Removal, Replacement & EAB Treatment	28,000	28,000	-	-	-	-	-	-
05199			2.1	09	PS	15	Park Signage Improvements/Replacements	87,500	20,000	7,500	-	15,000	15,000	15,000	15,000
05200			2.2	09	PS	15	Park Furniture Replacements	125,000	25,000	10,000	10,000	20,000	20,000	20,000	20,000

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
9-General Park Use															
04866			2.2	21	PS	15	Athletic Field Furniture Replacements	15,000	15,000	-	-	-	-	-	-
04867			2.1	21	PS	15	Tent Replacements	4,900	4,900	-	-	-	-	-	-
05201			2.1	21	PS	15	Boundary & Topographic Surveys	244,305	34,305	20,000	30,000	40,000	40,000	40,000	40,000
05202			1.2	21	CO	16	Contingency Projects	1,200,000	-	200,000	200,000	200,000	200,000	200,000	200,000
05203			2.1	21	LA	16	Land Acquisition (new)	600,000	-	100,000	100,000	100,000	100,000	100,000	100,000
05204	ADA	100%	2.1	21	AF	16	ADA Concession Stand, Washroom, Bleacher Renovation - HHS	250,000	-	250,000	-	-	-	-	-
05205			2.1	09	PS	16	Tree Removals & Replacements	80,000	-	10,000	10,000	15,000	15,000	15,000	15,000
05206			2.1	21	AF	18	Athletic Furniture Replacements (bleachers, player benches, etc.)	60,000	-	-	-	15,000	15,000	15,000	15,000
							Total	3,008,405	140,905	647,500	400,000	455,000	455,000	455,000	455,000
10-General Recreation and Pool Projects															
05207			1.4	02	A	15	Computer Upgrades at Centers	35,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
04327			1.4	21	SW	15	Replacement Pool Mechanical Equipment	9,500	9,500	-	-	-	-	-	-
04329			2.2	02	CC	15	Senior Center Equipment	3,500	3,500	-	-	-	-	-	-
04882	AHPF	100%	2.1	02	SW	15	Pool Inflatable	7,300	7,300	-	-	-	-	-	-
04325			2.1	02	CC	15	Preschool Equipment	1,000	1,000	-	-	-	-	-	-
05208			2.1	02	CC	15	General Recreation Equipment and Replacement	120,626	30,626	15,000	15,000	15,000	15,000	15,000	15,000
05209			2.1	02	CC	15	Table and Chair Replacements	8,000	4,000	2,000	-	2,000	-	-	-
05210			2.1	02	SW	15	Pool Furniture	41,739	18,489	16,250	7,000	-	-	-	-
05211			2.1	02	SW	16	Concession Equipment Replacements	15,000	-	10,000	-	-	5,000	-	-
05212			1.4	02	A	16	Recreation Software	170,000	-	170,000	-	-	-	-	-
05213			2.1	02	AF	17	Soccer Goal Post Replacements	15,000	-	-	5,000	-	5,000	-	5,000
							Total	426,665	79,415	218,250	32,000	22,000	30,000	20,000	25,000
97-Vehicle/Equipment Replacements															
04332	800		1.2	21	VE	15	Miscellaneous Equipment (Under $3,500)	9,300	9,300	-	-	-	-	-	-
04333			1.2	21	VE	15	Mower, Small Engine/Snow Blower Replacements	4,300	4,300	-	-	-	-	-	-
03982	401		1.2	21	VE	15	Morbark Chipper	39,950	39,950	-	-	-	-	-	-
04448	310		1.2	21	VE	15	Recreation Pickup Truck	25,000	25,000	-	-	-	-	-	-
04483	134		1.2	21	VE	15	Toro 4100 Mower with cab and blower	58,500	58,500	-	-	-	-	-	-
04764	206		1.2	21	VE	15	1 - Ton Dump Truck with Plow	49,100	49,100	-	-	-	-	-	-
04869	143		1.2	21	VE	15	Stump Grinder	15,500	15,500	-	-	-	-	-	-
04870	731		1.2	21	VE	15	Overseeder	14,000	14,000	-	-	-	-	-	-

Document Map

Capital Projects - Multiple Year Overview

CP#	Ref	%	SI	Fund	Area	Year	Description	Estimated Project Amount	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
97-Vehicle/Equipment Replacements															
04871	118		1.2	21	VE	15	Line Painting Machine	12,000	12,000	-	-	-	-	-	-
05214	220		1.2	21	VE	16	1-Ton Utility Van Plumber	50,000	-	50,000	-	-	-	-	-
05215	136		1.2	21	VE	17	16' Toro Mower	99,000	-	-	99,000	-	-	-	-
05216	207		1.2	21	VE	17	1 - Ton Dump Truck with Plow	60,000	-	-	60,000	-	-	-	-
05217	135		1.2	21	VE	17	Toro 4100 with Cab and Blower	65,000	-	-	65,000	-	-	-	-
05218	248		1.2	21	VE	18	Aerial Bucket Truck	135,000	-	-	-	135,000	-	-	-
05219	235		1.2	21	VE	18	Garbage Truck (Chassis and Body)	90,000	-	-	-	90,000	-	-	-
05220	102		1.2	21	VE	18	Utility Tractor	50,000	-	-	-	50,000	-	-	-
05221	127		1.2	21	VE	18	Replace Skid Loader with Track Loader	50,000	-	-	-	50,000	-	-	-
05222	209		1.2	21	VE	18	Pickup Truck D2 Supervisor	30,000	-	-	-	30,000	-	-	-
05223	125		1.2	21	VE	19	Utility Tractor	50,000	-	-	-	-	50,000	-	-
05224	147		1.2	21	VE	19	Wheeled Skid Loader	50,000	-	-	-	-	50,000	-	-
05225	309		1.2	21	VE	19	Passenger Van	30,000	-	-	-	-	30,000	-	-
05226	219		1.2	21	VE	19	Dump Truck	85,000	-	-	-	-	85,000	-	-
05227	119		1.2	21	VE	19	Line Painting Machine	15,000	-	-	-	-	15,000	-	-
05228	158		1.2	21	VE	20	Utility Tractor	50,000	-	-	-	-	-	50,000	-
05229	108		1.2	21	VE	20	Loader Tractor - Replace with small wheel loader	60,000	-	-	-	-	-	60,000	-
05230	129		1.2	21	VE	20	Tractor / Loader / Backhoe	75,000	-	-	-	-	-	75,000	-
05231	213		1.2	21	VE	20	Carpenter Van	40,000	-	-	-	-	-	40,000	-
05232	241		1.2	21	VE	20	Small Pickup - Frontier	25,000	-	-	-	-	-	25,000	-
05233	224		1.2	21	VE	20	Electrician Aerial Lift Utility Vehicle	80,000	-	-	-	-	-	80,000	-
05234	201		1.2	21	VE	21	Mechanics 4x4 Work Vehicle	50,000	-	-	-	-	-	-	50,000
05235	239		1.2	21	VE	21	Small Pick-up D-2 Grounds	25,000	-	-	-	-	-	-	25,000
05236	240		1.2	21	VE	21	Small Pick-up D-2 Grounds	25,000	-	-	-	-	-	-	25,000
							Total	1,516,650	227,650	50,000	224,000	355,000	230,000	330,000	100,000
							Total Projects	25,322,344	5,730,994	3,946,050	5,659,300	2,384,000	1,690,000	3,299,000	2,613,000

Legal Documents

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

Document Map

ORDINANCE NO. 684
ARLINGTON HEIGHTS PARK DISTRICT
COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE ARLINGTON HEIGHTS PARK DISTRICT
FOR FISCAL YEAR BEGINNING May 1, 2015
AND ENDING April 30, 2016

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, 2015 to April 30, 2016 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, 2015, and ending April 30, 2016; 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	95,500	105,050
Director of Finance and Personnel	80,250	88,275
Director of Parks and Planning	121,500	133,650
Administrative, Full-Time	414,850	456,335
Administrative, Part-Time	109,608	120,569
Park Planner	135,700	149,270
Custodians, Full-Time	32,625	35,888
Maintenance Labor, Full-Time	1,456,850	1,602,535
Maintenance Labor, Part-Time	184,910	203,401
Overtime	85,500	94,050
Maintenance Area Supervisors	448,275	493,103
Maintenance Labor, Chargeback	(56,000)	(61,600)
Other Salaries & Wages	21,300	23,430
Merit Evaluations	95,625	105,188
Courier	14,400	15,840
Subtotal Salaries and Wages	3,240,893	3,564,982

I. CORPORATE (continued)

Insurance Premiums	(a) Budget	(b) Appropriation
Property Insurance	153,697	169,067
Employee Group Insurance	505,440	555,984
Subtotal Insurance Premiums	659,137	725,051
Commodities		
Printed Supplies	3,122	3,434
Graphic Arts Supplies	5,000	5,500
Office Supplies	15,178	16,696
Data Processing Supplies	12,000	13,200
Landscape Materials	122,715	134,987
Wearing Apparel	17,491	19,240
Recreation Supplies	2,486	2,735
Photography Supplies	7,000	7,700
Marketing Promotions	14,000	15,400
Periodicals & Books	645	710
Lumber Materials	8,976	9,874
Parts/Fittings-Other Equipment	966	1,063
Small Tools	12,027	13,230
Structural/Shop Materials	15,928	17,521
Gasoline, Oil & Antifreeze	139,842	153,826
Electrical Supplies	32,000	35,200
Paints & Solvents-Non Pool	10,862	11,948
Parts/Fittings-Motor Vehicles	76,500	84,150
Parts/Fittings-Rec Equipment	14,630	16,093
Parts/Fittings-Mowing Equipment	39,778	43,756
Parts/Fittings-Plumbing	18,350	20,185
Parts/Fittings-Heating	19,900	21,890
Construction Materials	10,307	11,338
Commodities, Other	6,046	6,651
Non-Capital Assets	42,143	46,357
Subtotal Commodities	647,892	712,681
Utilities		
Electric	24,535	26,989
Telephone	50,751	55,826

I. CORPORATE (continued)

Utilities	(a) Budget	(b) Appropriation
Water	13,608	14,969
Gas Heat	40,399	44,439
Subtotal Utilities	129,293	907,911
Contractual Services		
Rental, Storage Area	3,400	3,740
Equipment Rental	6,253	6,878
Printing & Binding	13,000	14,300
Refuse Disposal	65,518	72,070
Postage	10,890	11,979
License & Permits	4,289	4,718
Legal Services	17,500	19,250
Legal Publications	950	1,045
Professional Services	40,475	44,523
Data Processing Services	40,000	44,000
Advertising, Display	15,300	16,830
Advertising, Classified	2,200	2,420
Association Dues	16,018	17,620
Environmental Services	21,000	23,100
Contractual Services, Other	15,172	16,689
Subtotal Contractual Services	271,965	299,162
Maintenance and Repairs		
M & R-Buildings	25,240	27,764
M & R-Grounds	37,987	41,786
M & R-Paving	6,162	6,778
M & R-Sealcoating	40,000	44,000
M & R-Colorcoating	57,500	63,250
M & R-Fencing	2,908	3,199
M & R-Mach. & Mech. Equipment	2,500	2,750
M & R-Vehicles	34,115	37,527
M & R-Communication Equipment	4,825	5,308
M & R-Fire & Safety Systems	5,364	5,900
M & R-Office Equipment	12,760	14,036
M & R-Other	1,500	1,650
Subtotal Maintenance and Repairs	230,861	253,947

I. CORPORATE (continued)

	Other Expenses	(a) Budget	(b) Appropriation
	Mileage Reimbursement	3,963	4,359
	Public Relations	22,760	25,036
	Publicity/Public Relations	7,500	8,250
	Personnel Expense	18,250	20,075
	Tuition Reimbursement	650	715
	Conference/Training Expense	26,106	28,717
	Travel Expense	3,925	4,318
	Subtotal Other Expenses	83,154	91,469
	Capital Improvements Fund Transfer	293,850	323,235
	Contract Purchase Agreement	-	-
	Subtotal Capital Outlay	293,850	323,235
	Provision for Contingencies	-	-
	Subtotal Provision for Contingencies	-	-
	Total Corporate Expenses	5,557,045	6,878,439
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		5,588,774
	Real Estate Taxes	4,940,425	
	Replacement Tax Receipts	235,719	
	Rental Income	65,852	
	Interest Earned	40,057	
	Donations and Miscellaneous Revenue	32,526	
	Total Estimated Receipts		5,314,579
	Total Estimated Funds Available		10,903,353
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		10,903,353
	Total Estimated Expenditures		5,557,045
	Estimated Balance as of April 30, 2016		5,346,308

Document Map

II. RECREATION

A. Estimated Expenditures

Salaries and Wages	(a) Budget	(b) Appropriation
Executive Director	95,500	105,050
Director of Finance and Personnel	80,250	88,275
Director of Recreation and Facilities	115,000	126,500
Supt. of Recreation	223,000	245,300
Administrative, Full-Time	643,025	707,328
Administrative, Part-Time	267,354	294,089
Custodians, Full-Time	226,400	249,040
Custodians, Part-Time	39,206	43,127
Maintenance Labor, Full-Time	145,700	160,270
Maintenance Labor, Part-Time	24,537	26,991
Overtime	14,680	16,148
Maintenance Area Supervisors	63,200	69,520
Concession Attendants	71,569	78,726
Facility Supervisors	21,330	23,463
Recreation Supervisor II	501,700	551,870
Recreation Supervisor I	253,950	279,345
Recreation Support Staff	100,640	110,704
Pool Cashier	53,833	59,216
Staff Training	36,226	39,849
Other Salaries & Wages	8,400	9,240
Merit Evaluations	64,625	71,088
Swim Pool Lifeguards & Instructors	575,569	633,126
Swimming Pool Aids	10,393	11,432
Courier	17,250	18,975
Intern	16,320	17,952
Park Counselors	28,000	30,800
Subtotal Salaries and Wages	3,697,657	4,067,423
Insurance Premiums		
Employee Group Insurance	463,592	509,951
Subtotal Insurance Premiums	463,592	509,951

II. RECREATION (continued)

Commodities	(a) Budget	(b) Appropriation
Office Supplies	19,900	21,890
Data Processing Supplies	12,000	13,200
Janitorial Supplies	42,840	47,124
Wearing Apparel	18,003	19,803
Recreation Supplies	27,924	30,716
Pool Supplies	5,000	5,500
First Aid Supplies	1,700	1,870
Marketing Promotions	14,000	15,400
Concession Merchandise	83,466	91,813
Parts/Fittings-Other Equipment	787	866
Pool Chemicals & Pool Paint	60,000	66,000
Other Pool Supplies	12,500	13,750
Lumber Materials/Small Tools	972	1,069
Gasoline, Oil & Antifreeze	1,520	1,672
Staff Training Supplies	16,400	18,040
Fish for Stocking Lake	600	660
Misc Taxes	18,809	20,690
Commodities, Other	1,250	1,375
Non-capital Assets	59,426	65,369
Subtotal Commodities	397,742	437,516
Utilities		
Electric	254,013	279,414
Telephone	65,245	71,770
Water	54,097	59,507
Gas Heat	138,452	152,297
Subtotal Utilities	511,807	562,988
Contractual Services		
Equipment Rental	3,400	3,740
Printing & Binding	86,831	95,514
Refuse Disposal	4,687	5,156
Postage	67,379	74,117
Professional Services	46,206	50,827
Data Processing Services	40,000	44,000
Advertising	17,550	19,305

II. RECREATION (continued)

Contractual Services (continued)	(a) Budget	(b) Appropriation
Association Dues	8,948	9,843
Bank Service Charges	109,460	120,406
Other Contractual Services	8,141	8,955
Subtotal Contractual Services	392,602	431,862
Maintenance and Repairs		
M & R - Buildings	44,365	48,802
M & R - Athletic Fields	14,500	15,950
M & R - Pools	13,250	14,575
M & R - Communication Equipment	634	697
M & R - Fire & Safety Equipment	16,703	18,373
M & R - Office Equipment	16,107	17,718
Subtotal Maintenance and Repairs	105,559	116,115
Other Expenses		
Mileage Reimbursement	4,013	4,414
Public Relations	21,111	23,222
Personnel Expense	11,888	13,077
Tuition Reimbursement	1,000	1,100
Conference/Training Expense	16,603	18,263
Travel Expense	3,004	3,304
Subtotal Other Expenses	57,619	63,381
Recreation Programs		
Lake Operations		
Instructors Salaries	24,550	27,005
Program Supplies	7,500	8,250
Subtotal Lake Operations	32,050	35,255
Aquatics		
Instructors Salaries	289,089	317,998
Program Supplies	28,050	30,855
Program Contract Services	1,100	1,210
Rentals	22,572	24,829
Subtotal Aquatics	340,811	374,892

II. RECREATION (continued)

Recreation Programs (continued)	(a) Budget	(b) Appropriation
Recreation Centers (continued)		
Instructors Salaries	234,809	258,290
Program Supplies	27,910	30,701
Program Services	25,176	27,694
Subtotal Recreation Centers	287,895	316,685
Visual Arts		
Instructors Salaries	44,335	48,769
Program Supplies	9,361	10,297
Subtotal Visual Arts	53,696	59,066
Athletics		
Instructors Salaries	109,050	119,955
Officiating Services	144,710	159,181
Program Supplies	104,245	114,670
Program Contract Services	408,533	449,386
Subtotal Athletics and Exercise	766,538	843,192
Preschool/Day Camp		
Instructors Salaries	330,230	363,253
Program Supplies	22,870	25,157
Program Contract Services	23,700	26,070
Subtotal Preschool/Infant	376,800	414,480
Performing Arts		
Instructors Salaries	139,551	153,506
Program Supplies	42,900	47,190
Program Services	10,000	11,000
Subtotal Performing Arts	192,451	211,696
Senior Programs		
Instructors Salaries	164,400	180,840
Program Supplies	20,225	22,248
Program Contract Services	150,500	165,550
Leased Transportation	54,000	59,400
Subtotal Senior Programs	389,125	428,038

II. RECREATION (continued)

Recreation Programs (continued)	(a) Budget	(b) Appropriation
CAP, Fitness & Kids Sports		
Instructors Salaries	967,858	1,064,644
Program Supplies	125,707	138,278
Program Contract Services	59,560	65,516
Leased Transportation	12,000	13,200
Wearing Apparel	3,962	4,358
Subtotal Varied Interests	1,169,087	1,285,996
Subtotal Program Expense	3,608,453	3,969,298
Debt Service	100,800	110,880
Subtotal Debt Service	100,800	110,880
Capital Outlay	312,550	343,805
Subtotal Capital Expenses	312,550	343,805
Provision for Contingencies	100,000	110,000
Subtotal Provision for Contingencies	100,000	110,000
Total Recreation Expenses	9,748,381	10,723,219

IIA. RECREATION - NICKOL KNOLL GOLF CLUB

A1. Estimated Expenditures	(a) Budget	(b) Appropriation
Salaries and Wages		
Maintenance Labor, Part-Time	42,364	46,600
Maintenance Area Supervisors	63,100	69,410
Recreation Instructors	785	864
Merit Evaluations	1,900	2,090
Starters/Rangers/Cart Attendants	44,500	48,950
Subtotal Salaries and Wages	152,649	167,914
Insurance Premiums		
Employee Group Insurance	13,975	15,373
Subtotal Insurance Premiums	13,975	15,373
Commodities		
Printed Supplies	715	787
Office Supplies	50	55
Janitorial Supplies	620	682
Landscape Materials	7,140	7,854
Fertilizer/Insect/Weed Killer	8,670	9,537

IIA. RECREATION - NICKOL KNOLL GOLF CLUB (continued)

Commodities (continued)	(a) Budget	(b) Appropriation
Wearing Apparel	1,850	2,035
Recreation Supplies	5,400	5,940
Lumber Materials	150	165
Small Tools	275	303
Gasoline, Oil & Antifreeze	6,510	7,161
Electrical Supplies	400	440
Paints & Solvents Non-Pool	200	220
Parts/Fittings - Motor Vehicles	2,000	2,200
Parts/Fittings - Mowing Equipment	2,000	2,200
Parts/Fittings - Plumbing & Heating	200	220
Construction Materials	100	110
Sales Taxes	223	245
Other Commodities	1,500	1,650
Subtotal Commodities	38,003	41,803
Utilities		
Electric	9,967	10,964
Telephone	4,497	4,947
Water	633	696
Gas Heat	5,423	5,965
Subtotal Utilities	20,520	22,572
Contractual Services		
Refuse Disposal	4,799	5,279
License & Permits	526	579
Advertising, Display	1,700	1,870
Association Dues	500	550
Program Services	1,140	1,254
Bank Service Charges	4,080	4,488
Other Contractual Services	1,329	1,462
Subtotal Contractual Services	14,074	10,203
Maintenance and Repairs		
M & R - Buildings	3,500	3,850
M & R-Fencing	150	165
M & R-Vehicles	750	825
M & R - Fire & Saftey Systems	2,000	2,200

IIA. RECREATION - NICKOL KNOLL GOLF CLUB (continued)

Maintenance and Repairs (continued)	(a) Budget	(b) Appropriation
M & R - Irrigation Systems	3,500	3,850
M & R - Grounds Fixtures	779	857
M & R - Well & Pump	780	858
M & R - Other	2,000	2,200
Subtotal Maintenance and Repairs	13,459	14,805
Other Expenses		
Mileage Reimbursement	150	165
Promotional Expenses	750	825
Subtotal Other Expenses	900	990
Total Recreation - Nickol Knoll Golf Club Expenses	253,580	273,659

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB

A2. Estimated Expenditures		
Salaries and Wages		
Supt. of Recreation	32,000	35,200
Administrative, Full-Time	44,550	49,005
Maintenance Labor, Full-Time	63,650	70,015
Maintenance Labor, Part-Time	130,435	143,479
Maintenance Area Supervisors	102,650	112,915
Facility Supervisors	127,800	140,580
Golf Instructors	16,454	18,099
Other Salaries and Wages	200	220
Merit Evaluations	17,307	19,038
Courier	2,525	2,778
Cooks, Part-Time	3,337	3,671
Snack Bar Attendants	3,000	3,300
Bartenders	2,750	3,025
Starters/Rangers/Cart Attendants	50,000	55,000
Subtotal Salaries and Wages	596,658	656,324
Insurance Premiums		
Employee Group Insurance	31,000	34,100
Pension and FICA Contribution	98,975	108,873
Subtotal Insurance Premiums	129,975	142,973

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Commodities	(a) Budget	(b) Appropriation
Printed Supplies	100	110
Office Supplies & Kitchen Supplies	1,059	1,165
Janitorial Supplies	4,000	4,400
Landscape Materials	8,000	8,800
Fertilizer/Insect/Weed Killer	12,000	13,200
Wearing Apparel	2,000	2,200
Recreation Supplies	3,000	3,300
Lumber Materials	599	659
Small Tools	500	550
Gasoline, Oil & Antifreeze	24,000	26,400
Electrical Supplies	620	682
Paints & Solvents Non-Pool	486	535
Parts/Fittings - Motor Vehicles	8,000	8,800
Parts/Fittings - Mowing Equipment	8,000	8,800
Parts/Fittings - Plumbing & Heating	2,500	2,750
Construction Materials	1,000	1,100
Sales Taxes	10,980	12,078
Other Commodities	3,500	3,850
Non-capital Assets	19,000	20,900
Subtotal Commodities	109,344	120,278
Utilities		
Electric	35,263	38,789
Telephone	7,520	8,272
Water	2,815	3,097
Gas Heat	5,235	5,759
Subtotal Utilities	50,833	55,916
Contractual Services		
Printing & Binding	1,000	1,100
Refuse Disposal	6,000	6,600
Professional Services	2,612	2,873
Advertising, Display	4,000	4,400
Association Dues	2,200	2,420
Program Services	1,000	1,100
Linen Service	3,860	4,246

IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (continued)

Contractual Services (continued)	(a) Budget	(b) Appropriation
Bank Service Charges	10,000	11,000
Other Contractual Services	5,360	5,896
Subtotal Contractual Services	36,032	39,635
Maintenance and Repairs		
M & R - Buildings	1,672	1,839
M & R - Fencing	306	337
M & R - Machinery and Equipment	3,073	3,380
M & R - Vehicles and Equipment	791	870
M & R - Irrigation Systems	1,000	1,100
M & R - Grounds Fixtures	1,500	1,650
M & R - Well & Pump	700	770
M & R - Office Equipment	2,687	2,956
Subtotal Maintenance and Repairs	11,729	12,902
Other Expenses		
Personnel Expense	900	990
Conference/Training Expense	1,000	1,100
Travel	850	935
Promotional Expenses	2,500	2,750
Subtotal Other Expenses	5,250	5,775
Total Recreation - Arlington Lakes Golf Club Expenses	939,821	1,033,803

IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB

A3. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	12,750	14,025
Administrative, Full-Time	17,325	19,058
Assistant Facility Manager	121,450	133,595
Administrative, Part-Time	63,200	69,520
Custodians, Full-Time	48,075	52,883
Custodians, Part-Time	800	880
Overtime	-	-
Maintenance Labor, Chargeback	6,180	6,798

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

Salaries and Wages (continued)	(a) Budget	(b) Appropriation
Facility Manager	76,750	84,425
Recreation Instructors	149,254	164,179
Other Salaries and Wages	1,200	1,320
Merit Evaluations	8,275	9,103
Courier	1,075	1,183
Nursery Attendants	1,525	1,678
Racquet Stringer	6,650	7,315
Subtotal Salaries and Wages	514,509	565,960
Insurance Premiums		
Employee Group Insurance	38,100	41,910
Pension and FICA Contribution	57,800	63,580
Subtotal Insurance Premiums	95,900	105,490
Commodities		
Office Supplies	1,500	1,650
Janitorial Supplies	7,000	7,700
Awards & Trophies	325	358
Special Events Expense	2,140	2,354
Towels	1,746	1,921
Wearing Apparel	1,000	1,100
Recreation Supplies	13,950	15,345
Stringing Supplies For Resale	6,200	6,820
Vending Merchandise	1,962	2,158
Subtotal Commodities	41,203	45,323
Utilities		
Electric	50,004	55,004
Telephone	4,200	4,620
Water	2,558	2,814
Gas Heat	10,500	11,550
Subtotal Utilities	67,262	73,988
Contractual Services		
Printing & Binding	900	990
Refuse Disposal	1,457	1,603
Advertising	2,575	2,833

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

Contractual Services	(a) Budget	(b) Appropriation
Association Dues	1,250	1,375
Bank Service Charges	13,523	14,875
Other Contractual Services	4,635	5,099
Subtotal Contractual Services	24,340	26,774
Maintenance and Repairs		
M & R - Buildings	8,000	8,800
M & R - Fire & Safety Equipment	300	330
M & R - Office Equipment	630	693
Subtotal Maintenance and Repairs	8,930	9,823
Other Expenses		
Conference/Training Expense	2,000	2,200
Promotional Expenses	500	550
Subtotal Other Expenses	2,500	2,750
Total Recreation - Forest View Fund Expenses	754,644	830,108

IID. RECREATION - HERITAGE TENNIS CLUB

A4. Estimated Expenditures		
Salaries and Wages		
Superintendent of Recreation	28,725	31,598
Administrative, Full-Time	64,800	71,280
Assistant Facility Manager	104,425	114,868
Administrative, Part-Time	35,566	39,123
Custodians, Full-Time	43,525	47,878
Custodians, Part-Time	900	990
Maintenance Labor, Chargeback	3,000	3,300
Facility Supervisors	99,725	109,698
Tennis Instructors	184,173	202,590
Other Salaries and Wages	1,700	1,870
Merit Evaluations	10,275	11,303
Courier	725	798
Nursery Attendants	6,200	6,820
Racquet Stringers	5,537	5,537
Subtotal Salaries and Wages	589,276	647,650

IID. RECREATION - HERITAGE TENNIS CLUB (continued)

Insurance Premiums	(a) Budget	(b) Appropriation
Employee Group Insurance	38,690	42,559
Pension and FICA Contributions	77,775	85,553
Subtotal Insurance Premiums	116,465	128,112
Commodities		
Office Supplies	2,500	2,750
Janitorial Supplies	4,000	4,400
Hygiene/Laundry Supplies	865	952
Awards & Trophies	700	770
League Balls	4,500	4,950
Special Events Expense	1,500	1,650
Towels	1,000	1,100
Wearing Apparel	2,000	2,200
Recreation Supplies	7,467	8,214
Periodicals & Books	400	440
Racquet Stringing Supplies	4,500	4,950
Electrical Supplies	600	660
Sales Taxes	526	579
Other Commodities	500	550
Non-capital Assets	3,000	3,300
Subtotal Commodities	34,058	37,464
Utilities		
Electric	29,949	32,944
Telephone	4,568	5,025
Water	892	981
Gas Heat	6,329	6,962
Subtotal Utilities	41,738	45,912
Contractual Services		
Printing & Binding	1,000	1,100
Refuse Disposal	1,600	1,760
Advertising, Display	3,500	3,850
Association Dues	2,200	2,420
Bank Service Charges	11,037	12,141
Other Contractual Services	5,000	5,500
Subtotal Contractual Services	24,337	25,671

IID. RECREATION - HERITAGE TENNIS CLUB (continued)

		(a) Budget	(b) Appropriation
	Maintenance and Repairs		
	M & R - Buildings	5,000	5,500
	M & R - Fire & Safety Services	1,709	1,880
	Subtotal Maintenance and Repairs	6,709	7,380
	Capital Outlay		
	Improvements - Land & Building	200,000	220,000
	Subtotal Maintenance and Repairs	200,000	220,000
	Other Expenses		
	Conference/Training Expense	6,700	7,370
	Promotional Expenses	1,200	1,320
	Subtotal Other Expenses	7,900	8,690
	Total Recreation - Heritage Tennis Club Expenses	1,020,483	1,120,878
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		9,658,861
	Real Estate Taxes	3,100,369	
	Scholarships/Discounts	(119,732)	
	Rental Income	35,953	
	Recreation Program Fees	5,684,351	
	Swimming Pool Revenues	720,873	
	Gross Profit on Sales	249,943	
	Memberships	239,055	
	Court Time	392,810	
	Lessons	1,057,954	
	League Fees	84,083	
	Green Fees	278,630	
	Golf Cart Rentals	69,000	
	Driving Range Revenue	81,000	
	Miscellaneous Income	282,586	
	Total Estimated Receipts		12,156,875
	Total Estimated Funds Available		21,815,736
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		21,815,736
	Total Estimated Expenditures		12,716,909
	Estimated Balance as of April 30, 2016		9,098,827

III. PENSION

A.	Estimated Expenditures		
	Pension Contributions		
	Pension Full-Time (IMRF only)	1,056,775	1,162,453
	Pension Full-Time (FICA only)	716,550	788,205
	Subtotal Pension Contributions	1,773,325	1,950,658
	Total Pension Expenses	1,773,325	1,950,658
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		556,436
	Real Estate Taxes	1,714,025	
	Total Estimated Receipts		1,714,025
	Total Estimated Funds Available		2,270,461
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		2,270,461
	Total Estimated Expenditures		1,773,325
	Estimated Balance as of April 30, 2016		497,136

IV. INSURANCE

A.	Estimated Expenditures		
	Insurance Premiums	281,155	309,271
	Total Insurance Expenses	281,155	309,271
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		206,116
	Real Estate Taxes	302,475	
	Total Estimated Receipts		302,475
	Total Estimated Funds Available		508,591
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		508,591
	Total Estimated Expenditures		281,155
	Estimated Balance as of April 30, 2016		227,436

V. PUBLIC AUDIT

		(a) Budget	(b) Appropriation
A.	Estimated Expenditures		
	Professional Services	36,850	40,535
	Total Audit Fund Expenses	36,850	40,535
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		14,045
	Real Estate Taxes	30,248	
	Total Estimated Receipts		30,248
	Total Estimated Funds Available		44,293
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		44,293
	Total Estimated Expenditures		36,850
	Estimated Balance as of April 30, 2016		7,443

VI. MUSEUM

Salaries and Wages		
Superintendent of Recreation	6,725	7,398
Museum Supervisor	59,650	65,615
Recreation Support Staff	65,000	71,500
Project Support Staff	3,000	3,300
Merit Evaluations	2,300	2,530
Subtotal Salaries and Wages	136,675	150,343
Insurance Premiums		
Employee Group Insurance	6,825	7,508
Subtotal Insurance Premiums	6,825	7,508
Contractual Services		
Postage	100	110
Association Dues	800	880
Grant Expense	5,000	5,500
Program Expense	4,050	4,455
Subtotal Contractual Services	9,950	10,945
Commodities		
Office Supplies	650	715
Periodicals & Books	585	644
Concession Merchandise	25	28
Non-capital Assets	2,500	2,750

VI. MUSEUM (continued)

	Commodities (continued)	(a) Budget	(b) Appropriation
	Mileage Reimbursement	150	165
	Public Relations	750	825
	Personnel Expense	300	330
	Conference/Training Expense	1,500	1,650
	Subtotal Commodities	6,460	7,106
	Utilities		
	Telephone	1,900	2,090
	Program Expenses		
	Museum Programs	35,050	38,555
	Subtotal Program Expenses	35,050	38,555
	Total Museum Expenses	196,860	216,546
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		94,322
	Real Estate Taxes	133,089	
	Recreation Program Fees	66,125	
	Grant Revenue	5,000	
	Total Estimated Receipts		204,214
	Total Estimated Funds Available		298,536
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		298,536
	Total Estimated Expenditures		196,860
	Estimated Balance as of April 30, 2016		101,676

VII. NWSRA

A.	Estimated Expenditures		
	NWSRA Contributions	535,740	589,314
	Recreation Overhead Contribution	120,000	132,000
	ADA Compliance Projects	750,000	825,000
	Total NWSRA Expenses	1,405,740	1,546,314

VII. NWSRA (continued)

		(a) Budget	(b) Appropriation
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		1,261,913
	Real Estate Taxes	963,680	
	Total Estimated Receipts		963,680
	Total Estimated Funds Available		2,225,593
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		2,225,593
	Total Estimated Expenditures		1,405,740
	Estimated Balance as of April 30, 2016		819,853

VIII. DEBT SERVICE

A.	Estimated Expenditures		
	Bank Charges	1,500	1,650
	Principal	4,055,000	4,460,500
	Interest	452,011	497,212
	Interest	(293,850)	(323,235)
	Total Debt Expenses	4,214,661	4,636,127
B.	Estimated Receipts		
	Estimated Fund Balance as of April 30, 2015		343,728
	Real Estate Taxes	4,468,286	
	Total Estimated Receipts		4,468,286
	Total Estimated Funds Available		4,812,014
C.	Estimated Budget Balance as of April 30, 2016		
	Total Estimated Funds Available		4,812,014
	Total Estimated Expenditures		4,214,661
	Estimated Balance as of April 30, 2016		597,353

SECTION 3: That as part of the annual budget the ARLINGTON HEIGHTS PARK DISTRICT for the fiscal year beginning May 1, 2015, and ending April 30, 2016, it is stated:

A. That the Fund Balance on hand at the beginning of the fiscal year in all accounts is $17,724,195.

B. That the estimated cash expected to be received during the fiscal year from all sources is $25,154,382 exclusive of cash on hand at the beginning of the fiscal year.

C. That the estimated expenditures contemplated for the fiscal year are $26,182,545.

D. That the estimated cash expected to be on hand at the end of the fiscal year is $16,696,032.

E. That the estimated amount of taxes to be received by the ARLINGTON HEIGHTS PARK DISTRICT during the fiscal year is $15,652,597.

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:

_____

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

ATTEST:

_____

SECRETARY

Document Map

ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATE OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2015
AND ENDING April 30, 2016.

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, 2015 and ending April 30, 2016, are estimated as follows:

Source	Amount
Real Estate Taxes	$ 15,652,597
Replacement Taxes	235,719
Rental Income	65,852
Interest Income	40,057
Donations & Misc Revenues	419,737
Recreation Program Fees	5,743,601
Scholarships/Discounts	(119,732)
Swimming Pool Revenues	720,873
Tennis Club Revenues	1,822,443
Golf Club Revenues	573,235
Total Revenues	$ 25,154,382

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Park District this ___th day of April, 2015.

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 _____, 2015.

County Clerk of Cook County by: _____

STATISTICS

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

Statistic and Performance Table Descriptions

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 2015/16 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.

Table 10 Grant History

The Park District has an impressive record of success with obtaining grants from various agencies and organizations. A list of all grants the Park District has received are list in order of year received.

Table 11 Economic Characteristics

Key economic characteristics such as Ten Largest Taxpayers, Equalized Assessed Valuation statistics, Principal Employers and Overlapping Debt are displayed.

Document Map

Table 1

General Information Statistics

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Population	76,943	76,943	76,943	76,958	76,958	76,958	75,101	75,101	75,101	75,101
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	456.53	456.53	456.53	456.53	456.53	456.53	457.42	457.42	457.42	457.42
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56
Total Acres	715.09	715.09	715.09	715.09	715.09	715.09	715.98	715.98	715.98	715.98
Facilities										
Playgrounds	38	38	40	42	42	42	42	42	42	44
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	20	20	16	9	9	9	9	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	43	43	43	43	43	43	43	43	43
Soccer Fields	17	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	53	53	53	52	52	52	52	52	52	50
Picnic Areas	39	17	17	17	17	17	17	17	17	17
Jogging and Bike Trails	15.4miles	15.4miles	15.4miles	16.3miles	16.3miles	16.3miles	16.3miles	16.3miles	16.3miles	16.3miles
Public Swim										
Attendance	146,981	197,973	185,200	197,973	192,049	166,186	208,498	183,559	189,066	161,657
Total Participation Hours	293,962	395,946	370,400	395,946	384,098	332,372	416,996	367,118	378,132	322,314

Table I

General Information Statistics

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Recreation Programs										
Registrants	65,648	65,711	71,551	73,791	76,984	81,225	83,309	81,278	80,187	76,106
Total Participant Hours	1,104,043	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380
Classes Offered (less cancelled)	2,760	2,797	2,783	2,785	2,864	3,377	3,152	2,911	3,533	3,859
Community Center Attendance	436,556	443,123	444,188	471,107	469,992	466,577	462,409	456,378	471,911	496,556
Golf Club Rounds, Arlington Lakes	51,779	48,411	42,855	41,756	41,390	42,516	37,209	39,009	37,269	43,359
Golf Club Rounds, Nickol Knoll	18,423	17,176	15,228	14,819	14,871	15,710	13,496	12,055	12,076	13,872
Racquet Club Memberships										
Forest View Tennis/Racquetball	956	985	998	1,061	943	953	873	875	862	843
Heritage Tennis Club	608	579	612	554	529	586	513	507	477	468
Racquet Club Court Use %										
Forest View Tennis	68%	68%	71%	78%	70%	74%	77%	75%	76%	76%
Forest View Racquetball	14%	13%	14%	14%	14%	16%	16%	15%	15%	15%
Heritage Tennis Club	65%	66%	66%	63%	63%	65%	63%	60%	60%	55%
Assessed Valuation (in thousands)	2,445,415	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334
Tax Rate (per $100 assessed value)	0.465	0.453	0.461	0.404	0.378	0.392	0.493	0.496	0.536	0.633

Document Map

Table 2

General Information Statistics Per Capita

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Projected 2014/15	Proposed 2015/16
Population	76,943	76,943	76,943	76,958	76,958	76,958	75,101	75,101	75,101	75,101	75,101	75,101
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.09	715.09	715.09	715.09	715.09	715.09	715.98	715.98	715.98	715.98	715.98	715.98
Parks	58	58	58	58	58	58	58	58	58	58	58	58
Operating Budget (net of debt refunding)	19,365,650	19,756,849	20,095,665	22,659,664	21,973,639	22,005,202	23,824,397	23,449,346	24,924,761	24,153,902	25,107,778	26,182,545
Cost per Capita	252	257	261	294	286	286	317	312	332	322	334	349
Cost per Acre	27,081	27,628	28,102	31,688	30,728	30,773	33,275	32,751	34,812	33,735	35,068	36,569
Cost per Household	614	627	637	718	697	698	765	752	800	775	806	840
Tax Revenues	11,265,617	11,424,004	12,129,982	12,282,911	12,726,727	13,574,990	13,809,234	14,874,760	14,511,775	14,797,666	15,336,928	15,652,597
Cost per Capita	146	148	158	160	165	176	184	198	193	197	204	208
Cost per Acre	15,754	15,976	16,963	17,177	17,797	18,984	19,287	20,775	20,268	20,668	21,421	21,862
Cost per Household	357	362	385	389	404	430	443	477	466	475	492	502
Cost per Taxpayer	360	371	374	345	338	396	488	491	531	627	625	625
Recreation Program Revenue	4,833,240	4,914,249	5,221,364	5,533,313	5,467,085	5,359,384	5,411,522	5,411,522	5,667,225	5,568,335	5,579,386	5,743,601
Registrants	65,648	65,711	71,551	73,791	76,984	81,225	83,309	81,278	80,187	76,106	77,628	79,181
Average Registrant Cost	74	75	73	75	71	66	65	67	71	73	72	73
Total Participant Hours	1,104,043	1,075,346	1,088,570	1,104,694	1,101,555	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380	1,699,708	1,733,702
Participant Cost per Hour	4.38	4.57	4.80	5.01	4.96	4.88	5.04	4.76	4.37	3.34	3.28	3.31
Recreation Program Expense	3,298,102	3,243,712	3,332,787	3,543,345	3,576,731	3,539,602	3,429,364	3,897,088	3,904,404	3,681,209	3,446,309	3,643,503
Classes Offered (less cancelled)	2,760	2,797	2,783	2,785	2,864	3,377	3,152	2,911	3,533	3,859	3,955	4,054
Average Expense per Class	1,195	1,160	1,198	1,272	1,249	1,048	1,088	1,339	1,105	954	871	899
Arlington Lakes Golf Club Expenses	1,389,702	1,309,188	1,238,552	1,492,245	1,544,423	1,294,876	1,446,451	1,278,661	1,229,820	1,169,790	1,169,368	939,821
Arlington Lakes Golf Club Rounds	51,779	48,411	42,855	41,756	41,390	42,516	37,209	39,009	37,269	43,141	40,291	12,540
Cost per Round	27	27	29	36	37	30	39	33	33	27	29	75
Racquet Club Expenses	1,388,809	1,376,356	1,383,513	1,589,020	1,424,010	1,494,753	1,501,598	1,523,409	1,446,314	1,485,437	1,485,437	1,596,671
Racquet Club Memberships	1,564	1,564	1,610	1,615	1,472	1,539	1,386	1,382	1,311	1,396	1,324	1,331
Cost per Member	888	880	859	984	967	971	1,083	1,102	1,103	1,064	1,122	1,200
Assessed Valuation (in thousands)	2,445,415	2,615,930	2,719,396	3,197,262	3,426,621	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334	2,428,961	2,477,540
Tax Rate (per $100 assessed value)	0.465	0.453	0.461	0.404	0.378	0.392	0.493	0.496	0.536	0.633	0.631	0.632

Table 3

Public Swimming Pool Attendance

Pool	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Camelot	21,127	27,249	26,294	25,877	27,411	18,119	32,361	20,411	24,108	13,228
Frontier	25,475	36,856	34,548	36,110	31,283	24,984	31,550	29,507	26,259	23,915
Heritage	21,040	30,223	26,182	31,552	26,706	20,293	28,876	22,444	29,032	19,030
Pioneer	27,590	38,260	28,024	27,252	38,535	32,705	37,796	30,652	33,993	33,074
Recreation	12,741	19,567	13,827	16,683	14,605	15,667	25,208	18,314	17,917	12,381
Olympic	39,008	45,818	53,265	53,685	53,739	54,418	52,707	62,231	63,452	64,840
All Pools	146,981	197,973	182,140	191,159	192,279	166,186	208,498	183,559	194,761	166,258

Table 4

Summary of Total Participation Hours

Classification	2004/05		2005/06		2006/07		2007/08		2008/09	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	10,145	94,769	9,171	98,731	15,181	83,751	15,011	85,420	16,778	88,166
Preschool/Infant	2,303	63,479	2,745	54,515	2,415	54,105	2,732	51,503	2,408	48,298
Athletics	17,978	271,682	18,241	272,671	19,193	289,355	20,640	313,632	20,814	293,516
General Interest	6,687	343,283	6,561	351,409	6,024	359,585	6,903	366,936	9,046	366,241
Arts and Crafts	1,164	8,923	878	5,772	1,043	6,912	1,013	6,656	1,049	7,097
Performing Arts	3,138	27,503	2,954	26,546	2,955	39,123	1,951	21,047	2,204	26,741
Museum	7,236	16,232	7,304	16,830	6,672	15,166	7,993	21,199	5,980	13,499
Seniors	12,277	114,894	14,269	111,773	14,811	113,114	13,235	104,120	14,750	116,721
Camps	4,850	163,278	3,588	137,099	3,257	127,459	4,313	134,181	3,955	141,276
Total Programs	65,648	1,104,043	65,711	1,075,346	71,551	1,088,570	73,791	1,104,694	76,984	1,101,555
Public Swim	150,795	301,590	200,100	400,200	185,200	370,400	133,716	267,432	192,049	384,098
GRAND TOTALS	216,443	1,405,633	265,811	1,475,546	256,751	1,458,970	207,507	1,372,126	269,033	1,485,653

Classification	2009/10		2010/11		2011/12		2012/13		2013/14	
	#	TPH	#	TPH	#	TPH	#	TPH	#	TPH
Swim Lessons	17,114	85,484	17,089	89,137	16,293	94,324	17,162	96,366	17,046	91,385
Preschool/Infant	2,494	46,785	2,587	38,990	2,536	45,002	2,657	43,369	3,364	50,146
Athletics	22,819	316,637	20,571	285,892	21,236	303,262	19,852	290,437	17,984	239,763
General Interest	10,844	365,597	11,284	366,359	10,149	382,548	9,779	568,206	6,306	672,855
Arts and Crafts	775	5,884	837	5,480	654	4,617	744	5,142	715	4,748
Performing Arts	2,353	26,976	3,850	28,605	4,283	30,052	4,504	34,457	4,408	32,453
Museum	7,683	18,268	7,578	20,102	6,776	17,918	7,273	18,012	5,354	14,199
Seniors	13,765	117,088	15,361	117,192	14,607	115,041	13,804	106,465	16,989	104,438
Camps	3,378	116,148	4,152	122,097	4,744	143,183	4,412	133,174	4,440	134,079
Total Programs	81,225	1,098,867	83,309	1,073,854	81,278	1,135,947	80,187	1,295,628	76,606	1,344,066
Public Swim	166,186	332,372	208,498	416,996	183,559	367,118	189,066	378,132	161,157	322,314
GRAND TOTALS	247,411	1,431,239	291,807	1,490,850	264,837	1,503,065	269,253	1,673,760	237,763	1,666,380

Document Map

Table 5

Recreation Program Statistics

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Summer									
Programs Offered	1,073	1,035	1,113	1,129	1,341	1,584	1,160	1,263	1,245
Programs Closed	107	137	142	155	181	187	221	219	230
Programs Cancelled	83	174	190	157	261	306	255	350	311
Residents Enrolled	14,889	14,227	14,791	14,297	13,599	15,665	15,644	9,703	8,113
Non-Residents Enrolled	3,298	3,663	3,711	4,093	3,285	4,331	3,895	1,422	715
Total Enrolled	18,187	17,890	18,502	18,390	16,884	19,996	19,539	11,125	8,828
Fall									
Programs Offered	1,005	1,064	1,004	1,131	1,379	1,161	1,099	1,635	1,615
Programs Closed	171	178	129	214	222	161	276	379	407
Programs Cancelled	191	257	230	286	355	325	239	374	330
Residents Enrolled	11,089	11,195	11,647	12,399	11,656	11,089	13,029	15,396	14,213
Non-Residents Enrolled	3,852	4,032	4,045	3,980	3,966	3,295	3,665	3,499	1,642
Total Enrolled	14,941	15,227	15,692	16,379	15,622	14,384	16,694	18,895	15,855
Winter									
Programs Offered	575	562	683	580	882	811	620	890	867
Programs Closed	128	100	124	92	179	269	312	258	249
Programs Cancelled	153	24	168	53	202	189	167	244	212
Residents Enrolled	4,955	5,471	6,925	4,650	7,104	6,462	6,426	6,182	5,738
Non-Residents Enrolled	1,498	1,342	1,485	1,465	1,534	1,241	1,301	1,205	1,067
Total Enrolled	6,453	6,813	8,410	6,115	8,638	7,703	7,727	7,387	6,805
Spring									
Programs Offered	709	749	615	663	748	712	766	939	1,253
Programs Closed	185	136	77	79	135	135	223	225	237
Programs Cancelled	138	172	42	143	155	160	73	226	268
Residents Enrolled	10,907	9,443	8,675	8,556	8,671	8,312	6,923	12,018	11,697
Non-Residents Enrolled	1,594	2,344	2,199	2,232	2,061	1,311	1,308	1,903	1,665
Total Enrolled	12,501	11,787	10,874	10,788	10,732	9,623	8,231	13,921	13,362
All Seasons									
Programs Offered	3,362	3,410	3,415	3,503	4,350	4,268	3,645	4,727	4,980
Programs Closed	591	551	472	540	717	752	1,032	1,081	1,123
Programs Cancelled	565	627	630	639	973	980	734	1,194	1,121
Residents Enrolled	41,840	40,336	42,038	39,902	41,030	41,528	42,022	43,299	39,761
Non-Residents Enrolled	10,242	11,381	11,440	11,770	10,846	10,178	10,168	8,029	5,089
Total Enrolled	52,082	51,717	53,478	51,672	51,876	51,706	52,191	51,328	44,850
Percent Change									
Programs	1.3%	-0.5%	0.1%	2.8%	17.9%	-2.6%	-11.5%	21.4%	32.6%
Participants	-0.2%	-0.7%	3.4%	-3.4%	0.4%	-0.3%	0.6%	-0.7%	-13.3%

Table 6

Facility Attendance Comparisons

	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
Camelot											
Classes	30,230	32,951	33,327	29,135	29,106	21,952	22,471	19,284	20,514	23,899	12,069
Drop-In	1,364	1,485	1,657	2,784	1,814	1,886	1,398	2,171	2,173	2,542	245
Clubs	427	468	487	522	579	2,338	1,582	1,318	1,594	1,436	42
Rentals	2,694	4,602	2,977	3,578	3,508	318	446	374	437	956	1,385
Total	34,715	39,506	38,448	36,019	35,007	26,494	25,897	23,147	24,718	28,833	13,733
Frontier											
Classes	28,782	26,349	29,682	25,926	25,451	21,796	20,754	20,074	18,195	19,298	16,640
Drop-In	2,065	2,571	3,996	4,344	3,983	4,694	4,756	3,505	2,899	3,661	2,899
Clubs	1,000	1,721	345	394	1,166	1,770	1,977	1,465	1,714	3,100	664
Rentals	2,030	615	1,712	928	1,682	1,187	1,287	1,237	1,179	1,342	3,328
Total	33,877	31,256	35,735	31,592	32,282	29,447	28,774	26,281	23,987	27,401	23,531
Hasbrook											
Classes	11,501	8,961	9,689	9,780	7,024	4,215	5,989	5,188	5,977	5,553	5,393
Total	11,501	8,961	9,689	9,780	7,024	4,215	5,989	5,188	5,977	5,553	5,393
Heritage											
Classes	16,857	11,529	14,234	17,611	14,012	10,597	9,370	8,945	9,095	7,900	8,223
Drop-In	2,376	5,737	1,780	687	932	2,279	1,760	2,270	1,806	1,744	420
Clubs	772	1,112	792	913	757	1,597	1,551	904	436	959	159
Rentals	985	1,026	1,927	608	1,909	728	706	587	593	400	272
Total	20,990	19,404	18,733	19,819	17,610	15,201	13,387	12,706	11,930	11,003	9,074
Pioneer											
Classes	22,066	23,927	22,637	6,366	27,920	55,706	52,442	54,118	54,199	57,711	59,499
Drop-In	671	890	967	45	7,683	12,727	12,983	13,006	12,733	12,225	12,066
Clubs	4,133	1,386	1,763	1,433	3,006	3,467	2,739	4,460	5,908	6,340	5,133
Rentals	413	1,429	1,382	851	1,586	4,411	6,714	5,920	4,585	5,135	4,207
Total	27,283	27,632	26,749	8,695	40,195	76,311	74,878	77,504	77,425	81,411	80,905
Recreation											
Classes	29,881	31,060	32,339	31,509	31,427	27,249	28,089	25,601	24,576	28,346	28,346
Drop-In	2,332	2,970	1,300	1,026	2,150	2,417	1,939	2,112	2,662	2,503	2,503
Clubs	600	313	823	2,332	1,358	1,009	1,353	453	372	1,396	887
Rentals	275	1,121	50	439	2,358	985	917	1,148	1,082	887	1,396
Total	33,088	35,464	34,512	35,306	37,293	31,660	32,298	29,314	28,692	33,132	33,132

Table 6

Facility Attendance Comparisons

	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
Senior Center											
Classes	55,168	55,448	52,863	51,933	53,694	54,342	55,945	54,092	54,515	53,611	53,611
Total	55,168	55,448	52,863	51,933	53,694	54,342	55,945	54,092	54,515	53,611	53,611
Olympic											
Classes	1,719	2,557	5,009	11,637	10,923	6,103	5,486	7,881	7,202	6,841	6,767
Drop-In	611	16,660	15,749	12,368	12,209	13,464	13,961	15,472	14,030	14,751	20,494
Clubs	-	1,840	8,621	7,626	3,445	5,220	4,704	4,269	5,118	4,053	2,181
Rentals	-	4,728	1,659	2,020	8,297	4,738	5,150	5,895	5,711	4,052	4,020
Total	2,330	25,785	31,038	33,651	34,874	29,525	29,301	33,517	32,061	29,697	33,462
Betsy Ross											
Classes	23,464	29,490	29,145	35,493	38,291	30,042	32,648	29,366	21,551	15,413	20,994
Total	23,464	29,490	29,145	35,493	38,291	30,042	32,648	29,366	21,551	15,413	20,994
C.A.P.											
Classes	135,626	129,038	134,259	143,860	143,526	143,955	143,963	142,678	150,970	159,534	153,692
JAZ	1,440	2,035	1,597	153	-	-	-	-	-	-	-
Total	137,066	131,073	135,856	144,013	143,526	143,955	143,963	142,678	150,970	159,534	153,692
Poe School											
Classes	14,012	16,864	15,909	20,687	15,644	16,180	12,716	16,207	11,858	13,606	16,269
Drop-In	3,000	-	-	-	-	-	-	-	-	-	-
Total	17,012	16,864	15,909	20,687	15,644	16,180	12,716	16,207	11,858	13,606	16,269
Administration Center											
Classes	17,832	13,517	14,577	17,353	15,667	12,620	10,781	12,409	12,694	12,717	12,848
Drop-In/Clubs	6,237	4,001	1,406	-	-	-	-	-	-	-	-
Rental	120	190	60	-	-	-	-	-	-	-	-
Total	24,189	17,708	16,043	17,353	15,667	12,620	10,781	12,409	12,694	12,717	12,848
Total All Facilities											
Classes	387,138	381,691	393,670	401,290	412,685	404,757	400,654	395,843	391,346	404,429	394,343
Drop-In	18,656	34,314	26,855	21,254	28,771	37,467	36,797	38,536	36,303	37,426	78,539
Clubs	6,932	6,840	12,831	13,220	10,311	15,401	13,906	12,869	15,142	17,284	9,066
Rentals	6,517	13,711	9,767	8,424	19,340	12,367	15,220	15,161	13,587	12,772	14,608
Totals	419,243	436,556	443,123	444,188	471,107	469,992	466,577	462,409	456,378	471,911	496,556
Percent Change	-5.9%	4.0%	1.5%	0.2%	5.7%	5.5%	-1.0%	-1.9%	-3.0%	0.4%	5.0%

Table 7

Golf Rounds

Month	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	5 Year Average
May	6,728	6,335	7,179	6,092	6,262	5,025	5,548	5,842	6,487	5,600	5,700
June	8,784	7,803	8,000	7,414	6,708	7,108	6,489	6,959	6,906	6,737	6,840
July	9,035	7,792	7,662	7,581	8,073	7,444	5,953	5,128	7,370	7,542	6,687
August	8,369	7,522	6,350	7,583	6,356	6,482	6,424	5,481	8,154	6,907	6,690
September	4,313	4,381	4,274	4,048	4,102	4,014	3,082	3,891	4,821	4,577	4,077
October	2,828	2,102	2,783	2,620	2,005	2,667	3,069	2,741	3,759	3,534	3,154
November	1,038	1,286	893	1,131	1,748	1,032	1,349	1,685	1,549	850	1,293
December	133	676	59	220	119	1	638	1,655	620	901	763
January *	1,325	1,030	599	836	-	485	610	213	40	94	288
February	170	170	-	106	-	527	288	-	11	-	165
March	1,218	1,083	377	1,246	3,746	638	2,768	1,171	273	722	1,114
April	4,470	2,675	3,580	2,513	3,397	1,786	2,791	2,503	3,151	2,827	2,612
Total	48,411	42,855	41,756	41,390	42,516	37,209	39,009	37,269	43,141	40,291	39,384

* *includes Chili Open participants*

Document Map

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	Change
POOL ADMISSIONS												
Annual Swim Pass - Res. Family	185	190	200	205	211	211	217	222	227	227	232	2.2
Annual Swim Pass - Res. Ind.	107	110	116	120	124	124	128	131	134	134	139	3.7
Annual Swim Pass - NR Family	292	299	314	323	333	333	343	348	353	353	358	1.4
Annual Swim Pass - NR Ind.	173	178	187	193	199	199	205	208	211	211	216	2.4
Annual Swim Pass - Res 2 Person	-	-	-	-	-	-	-	-	170	170	175	2.9
Annual Swim Pass - NR 2 Person	-	-	-	-	-	-	-	-	265	265	270	1.9
Summer Swim Pass - Res. Family	160	165	173	178	183	183	188.50	193.50	198	198	203	2.5
Summer Swim Pass - Res. Ind.	81	83	87	90	93	93	96	99	102	102	107	4.9
Summer Swim Pass - NR Family	251	258	271	279	287	287	295.50	300.50	305	305	310	1.6
Summer Swim Pass - NR Ind.	135	139	146	150	155	155	160.00	163.00	166	166	171	3.0
Summer Swim Pass - Res 2 Person	-	-	-	-	-	-	-	-	149	149	154	3.4
Summer Swim Pass - NR 2 Person	-	-	-	-	-	-	-	-	229	229	234	2.2
Winter Swim Pass - Res. Family	144	144	149.65	154	159	159	164	164	169	169	174	3.0
Winter Swim Pass - Res. Ind.	82	82	86.65	89	92	92	95	95	98	98	103	5.1
Winter Swim Pass - NR Family	228	228	235	242	249	249	257	257	262	262	267	1.9
Winter Swim Pass - NR Ind.	135	135	140	144	148	148	153	153	156	156	161	3.2
Winter Swim Pass - Res 2 Person	-	-	-	-	-	-	-	-	126	126	131	4.0
Winter Swim Pass - NR 2 Person	-	-	-	-	-	-	-	-	197	197	202	2.5
Coupon Books - Res.	47.50	50	50	50	52.50	52.50	52.50	55	55	55	60	9.1
Babysitter Pass - Res.	35	36	38	39	40	40	41	42.50	45	45	50	11.1
Babysitter Pass - Non-Res.	50	52	54.60	56	58	58	60	62	65	65	70	7.7
Daily Admission - Res.	4.75	5.00	5.00	5.00	5.25	5.25	5.25	5.50	5.50	5.50	6.00	9.1
Daily Admission - NR	7.25	7.50	7.50	7.50	7.75	7.75	7.75	7.75	7.75	7.75	8.00	3.2
AM Wading Pool - Res.	2.75	3.00	3.00	3.00	3.25	3.25	3.25	3.25	3.25	3.25	4.00	23.1
AM Wading Pool - Non-Res.	4.75	5.00	5.00	5.00	5.25	5.25	5.25	5.25	5.25	5.25	6.00	14.3
Daily Admission - Evenings - Res.	2.25	2.25	2.25	2.25	2.50	2.50	2.50	2.75	2.75	2.75	3.00	9.1
Daily Admission - Evenings - NR	4.25	4.25	4.25	4.25	4.50	4.50	4.50	4.75	4.75	4.75	5.00	5.3
Olympic: Lap/Senior Swim - Res	2.25	2.50	2.50	2.50	2.75	2.75	2.75	2.75	3.00	3.00	3.00	-
Olympic: Lap/Senior Swim - NR	4.25	4.50	4.50	4.50	4.75	4.75	4.75	4.75	5.00	5.00	5.00	-
AQUATICS												
Water Babies/Toddlers	43	44	46	47	48	50	51	52	54	54	54	-
* Jr. Swim School	56	57	60	61	63	65	66	68	70	70	71	1.4
* Water Scouts	56	57	60	61	63	65	66	68	70	70	71	1.4
* Youth Swim Lessons	54	55	58	61	63	65	66	68	70	70	71	1.4
* Adult Swim Lessons	54	55	58	61	63	65	66	68	70	70	71	1.4
* Diving	56	57	60	61	63	65	66	68	70	70	71	1.4
Water Polo	-	-	-	48	48	50	52	53	55	55	55	-
Aqua-Fitness/Water Arthritis - Multiple Fees												
Pay At The Door	6	6	6	6	7	7	7	7	7	7	8	3.4
5 coupons	25	26	28	29	30	31	32	32	33	33	34	3.0
10 coupons	50	51	54	55	57	58	60	60	62	62	64	3.2
20 coupons	100	100	105	105	110	112	116	116	120	120	124	3.3
30 coupons	150	-	-	-	165	165	168	168	171	171	175	2.3

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
AQUATICS (continued)												
Muskie Swim Team-Summer												
8 & Under	-	-	-	-	143	148	153	160	165	170	170	-
9 & 10	-	-	-	-	143	148	153	160	165	170	170	-
11 & 12	-	-	-	-	153	158	163	173	178	183	183	-
13 - 18	-	-	-	-	246	251	256	256	261	266	266	-
Muskie Swim Team-Winter												
8 & Under	212	247	267	275	275	280	285	299	309	314	314	-
9 & 10	272	277	285	294	294	299	304	319	329	334	334	-
11 & 12	309	319	329	339	349	354	359	375	385	390	390	-
13 - 18	330	420	454	490	504	509	514	520	530	535	535	-
Inter-Park Swim Team	121	123	129	135	140	145	149	152	157	159	160	0.6
Otters	-	-	-	124	124	129	133	136	141	143	144	0.7
Stroke Clinic - Youth (12 classes)	75	76	79	81	83	83	84	84	85	85	85	-
LAKE ARLINGTON												
Rentals												
Daily Launch	5	5	5	5	5	5	5	5	5	5	7	40.0
Season Sticker-Res.	45	45	45	45	45	45	50	50	50	50	55	10.0
Season Sticker-NR	65	65	65	65	65	65	70	70	70	70	75	7.1
Storage - Winter	130	130	130	135	135	135	135	135	140	140	140	-
Storage- Summer All Racks	-	-	-	150	150	150	155	155	160	160	160	-
Storage- All Year All Racks	-	-	-	205	205	205	210	210	215	215	215	-
Sailboat Rental-Weekday	25	25	25	25	25	25	25	25	30	30	30	-
Sailboat Rental - Punch Card(5-1Hr. Rentals)	100	100	100	100	100	100	100	100	110	120	120	-
Paddleboat Rental-Weekend-1/2 hr.	8	8	8	9	9	10	10	10	12	12	12	-
Paddleboat Rental-Weekend-1 hr.	15	15	15	16	16	16	16	16	18	18	18	-
Pontoon Boat Rental (60 minutes)	-	-	-	-	-	-	-	45	45	45	45	-
Programs												
Sailing Lessons - Adult (T/Th)	60	70	75	75	75	75	75	80	80	80	80	-
Sailing Lessons - Private (1 person)	55	55	55	55	55	55	55	60	60	60	60	-
Sailing Lessons - Family Weekend (2 people)	40	40	40	40	110	110	110	110	110	110	110	-
Sailing 101	75	76	77	78	80	80	82	82	84	84	84	-
All Day Sailing Camp	270	275	280	290	295	300	300	300	320	320	320	-
Half Day Sailing Camp	170	175	180	185	190	195	195	195	200	205	205	-
All Day Sailing Camp (Pre/Post Season)	170	175	180	185	190	195	195	195	200	205	205	-
Adventure Camp - 2 Days	85	85	90	95	95	95	97	98	101	105	105	-
Come Sail Away (1 day)	-	-	-	-	-	-	-	38	40	40	40	-
CENTER PROGRAMS												
Mini/Jr. Bulls	38	39	40	41	42	42	42	43	44	45	46	2.2
Advanced Bulls	46	47	48	49	50	50	50	51	51	52	53	1.9
Babysitting	48	48	49	51	52	52	53	53	54	55	56	1.8
Dog Obedience	45	51	51	55	60	62	63	65	66	69	70	1.4
Garden Plots	45	45	47	49	49	49	49	49	52	52	52	-

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
CENTER PROGRAMS (continued)												
Gymnastics - 1hr/wk	92	95	162	178	178	178	178	88	92	92	92	-
Preschool Gymnastics	92	95	162	178	178	178	178	88	92	92	92	-
Karate-Pre	91	95	105	108	112	112	119	119	119	119	119	-
Karate-Youth	91	95	105	108	112	112	119	119	119	119	119	-
Karate-Adult (1 1/2 Hr.)	137	140	148	152	158	158	161	161	161	161	161	-
BIRTHDAY PARTIES												
Bronze Splash- Oly	315	315	315	315	315	315	325	325	325	325	325	-
Gold Splash- Oly	390	390	390	390	390	390	399	399	399	399	399	-
Silver Splash- Oly	345	345	345	345	345	345	355	355	355	355	355	-
Dance Party	-	-	-	300/250	250	250	260	260	265	270	270	-
Glaze Party	-	-	-	-	-	325/280	280	280	280	285	285	-
Old Fashioned Party	-	-	-	275/250	250	250	260	260	265	270	270	-
Princess Party	-	-	-	300/275	275	275	285	285	285	270	270	-
Splish Splash Party	-	-	-	-	-	-	-	-	265	270	270	-
Sports Party	-	-	-	300/250	250	250	260	260	265	270	270	-
Tie-Dye Party	-	-	-	-	-	-	-	-	265	270	270	-
Wet Clay Party	-	-	-	-	-	330/285	285	285	285	290	290	-
GENERAL PRE-SCHOOL/INFANT & CAMPS												
Adult/Tot Timeout	28	28	30	31	32	36	36	36	37	37	38	2.7
Infant Programs	43	45	47	49	50	51	52	53	54	55	56	1.8
(1) Kid Rock	52	53	52	52	45	55	55	55	55	55	55	-
Kids Club	78	78	78	70	70	71	72	73	74	75	76	1.3
Kindermusic	80	75	84	75	77	78	85	85	85	85	85	-
Lunch Bunch	112	112	112	112	112	112	113	113	113	114	114	-
Mini Gym/Motor Midgets	47	49	51	53	54	55	56	57	58	59	60	1.7
Playcenter-2 days/wk. 3-4 yr.	803	845	887	914	941	956	975	995	1,015	1,035	1,088	5.1
Playcenter-3 days/wk. 4-5 yr.	1,238	1,288	1,365	1,406	1,450	1,475	1,500	1,530	1,560	1,591	1,676	5.3
Pre-K Hooray	222	223	223	224	225	225	225	225	229	230	231	0.4
Preschool Academy	-	-	-	133	135	136	137	137	139	140	141	0.7
Twice as Nice (1.5 hr.)	79	81	83	85	86	87	88	89	90	91	92	1.1
What's Cooking	52	54	56	57	58	59	60	61	62	63	64	1.6
Wigglin Gigglin Fun	-	-	-	-	-	42	42	43	44	45	46	2.2
CAMPS												
Kaleidoscopes 3 Hrs./Day - 2 days/wk.	187	195	205	211	217	219	222	227	232	237	239	0.8
Kaleidoscopes 2 1/2 Hrs./Day - 2 days/wk.	156	162	170	175	180	182	185	189	194	199	201	1.0
Kaleidoscopes 3 Hrs./Day - 3 days/wk.	281	292	307	316	325	327	330	340	348	355	355	-
Day Camp (2 wk. Session)	234	244	254	261	268	273	278	283	288	294	299	1.7
P.M. Camp - 3 hrs. (5 wk. Session)	280	294	294	313	321	341	358	364	369	371	371	-
*Vacation Camp (11 hrs./day)	43	45	47	48	49	50	51	52	53	54	54	-

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
SENIOR ADULT PROGRAMS												
Art - Craft Classes (fee varies)												
Art-Knitting + Crochet- 2 hrs and supplies (70/30)	-	27	48	50	52	54	56	57	57	59	60	1.7
Art - Oil Painting (includes supplies)	71	73	75	77	79	81	83	85	87	89	92	3.4
Art - Quilting - Volunteer Instructor	26	27	28	29	30	31	32	33	34	39	41	5.1
Art - Sketch and Paint(includes supplies)	71	73	75	-	-	-	-	-	-	-	-	-
Art - Watercolors (includes supplies)	71	73	75	77	79	81	83	85	87	89	91	2.2
Dance - Ballroom	34	36	38	41	44	47	50	50	51	52	54	3.8
Dance- Be Moved (70/30) Cupani	-	-	-	-	-	-	52	52	54	54	56	3.7
Dance - Line (Contract 70-30) Toomey	6	6	6	6	7	7	7	7	7	7	8	14.3
Dance - Line (Contract 70-30) Hoffman	4.25	4.50	5.00	5.50	6	6.25	6.25	6.25	6.50	7	8	14.3
Dance - Round (Contract - 70/30) Hoffman	4.75	5	5	5.50	6	7	7	7	7	7	8	14.3
Dance - Square (Contract 70-30) Smulson/Hoffman	5	5	6	6	6	6	7	7	-	-	-	-
Dance - Tap	-	-	39	42	45	48	50	52	54	56	56	-
Fitness- Pilates	-	-	-	-	-	-	50	52	54	56	-	
Fitness Trim Time (2x/week)	-	-	76	80	84	88	90	92	94	96	98	2.1
Fitness - Tai Chi - 8 wks.	35	37	39	42	45	47	49	50	51	52	53	1.9
Fitness - Yoga (1.5 hrs.)	50	53	56	59	62	65	68	70	72	74	76	2.7
Fitness Yoga-Chair (1 hr.)	33	35	38	41	44	47	50	52	54	56	58	3.6
Fitness - Yogacise	-	-	38	41	44	47	50	52	54	56	58	3.6
Fitness - Zumba (Gold)	-	-	39	42	45	48	50	52	54	56	58	3.6
Fitness Center-Annual Membership AAC	105/135	107/137	107/137	111/141	115/145	119/149	123/153	127/157	131/161	135/165	139/169	3/2.4
Fun & Fitness and AAC - Annual Combo Pass/Renewal	250/275	255/280	255/280	260/285	265/290	270/295	275/300	280/305	285/310	290/315	295/320	1.7/1.6
Fitness Center-6 mos. Membership/AAC	75	77/87	77/87	80/90	83/93	86/96	89/99	92/102	95/105	97/107	99/109	2.1/1.9
Fun & Fitness - Unlimited Annual/Renewal	185/195	187/197	188/198	189/199	190/200	191/201	192/202	193/203	194/204	195/205	196/206	.5/.5
Fun & Fitness&AAC-6 mos. Combo Pass	150	152/162	152/162	154/164	156/166	158/168	160/170	162/172	164/174	166/176	168/178	1.2/1.1
Fun & Fitness-Unlimited 6 months Mem.	100	102/112	102/112	105/115	108/118	111/121	114/124	117/127	120/130	123/133	126/136	2.4/2.3
Fitness Punch Pass-classes	15x's/50	14x's/50	15x's/55	14x's/55	15x's/60	14/60	15/65	14/65	14/70	15/70	14/75	-6.7/7.1
Personal Training	-	-	-	-	-	31	33	34	35	35	38	8.6
Other Special Events-Fee Varies												
Bridge	38	39	40	42	44	47	50	52	47	49	51	4.1
Mahjongg	-	-	-	-	-	-	25	25	39	40	42	5.0
Tour Membership Renewal/Annual/Household	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	20/25/35	-
Woodcarving - Volunteer Instructor	29	30	31	32	33	34	35	36	37	38	39	2.6
Woodshop Classes (fee varies)												
Woodshop Punch Pass (6 visits)	30	30	30	30	30	30	30	30	30	30	30	-
Woodshop Punch Pass (10 Visits)	50	50	50	50	50	50	50	50	50	50	50	-
Woodshop Punch Pass - daily	8	8	8	8	10	10	10	10	10	10	10	-
VISUAL ARTS												
ABC Art	50	52	54	56	56	57	57	58	58	59	60	1.7
Art Club	-	-	-	-	-	-	70	70	71	71	72	1.4
Art Studio (2 hrs.)	-	-	-	-	-	-	130	130	131	132	132	-

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
VISUAL ARTS (continued)												
Arts Alive-1 day/ wk.-mts 1.75 hrs/3.5-5 yrs	56	58	61	65	65	65	67	67	67	67	68	1.5
Arts Alive-1 day/wk-mts. 2.5 hrs/5-7yrs.	72	74	77	81	81	81	83	83	83	83	84	1.2
Arts Alive-2 days/ wk-mts 2.5 hrs/5-7 yrs.	118	120	123	127	130	133	135	138	140	141	144	2.1
Arts Alive-2 days/wk-mts. 2.5 hrs/7-9 yrs.	118	120	123	127	130	133	135	138	140	141	144	2.1
Artsy Doodlers	50	-	-	-	-	-	-	-	58	60	62	3.3
Basic Drawing	54	56	58	61	63	64	65	65	66	66	67	1.5
Cartoon Drawing	54	56	58	61	63	64	65	65	66	66	67	1.5
Clayworks Preschool	50	52	54	56	56	57	57	58	58	59	60	1.7
Clayworks Teen (1.5 hrs.)	-	-	-	-	-	-	104	104	105	105	106	1.0
Clayworks-Youth (1.25 hrs.)	70	73	76	80	83	86	87	87	88	88	89	1.1
Inspiration Studio (1.5 hrs.)	-	-	-	-	-	-	104	104	105	106	106	-
Krafty Kids	50	52	54	56	56	57	57	58	58	59	60	1.7
Messy 3D Art	-	-	-	-	-	-	70	70	71	71	72	1.4
Mini Artist & Mini Artist w/Adult	50	52	54	56	56	57	57	58	58	59	60	1.7
Multimedia Drawing	54	56	58	61	63	64	65	65	66	66	67	1.5
Oil Painting/Watercolor/Acrylics (1 hr.)	66	66	68	70	73	74	74	74	75	76	76	-
Paint, Paint & More Paint	50	52	54	56	56	57	57	58	58	59	-	
Painting with Acrylics	57	59	62	65	68	64	65	65	66	66	67	1.5
Pottery (2 hrs.)	130	130	135	138	141	143	143	143	144	145	145	-
Seasonal Titles - 8 weeks - 45 min.	50	52	54	56	56	57	57	58	58	59	60	1.7
Seasonal Titles - 8 weeks - 45 min.	54	56	58	61	63	64	65	65	66	66	67	1.5
Winter Adventure- 3 days-mts. 2 hrs.	45	48	50	53	56	57	58	58	58	59	60	1.7
Winter Adventure-2 day-mts 2 hrs.	30	32	34	37	38	39	40	40	40	41	42	2.4
PERFORMING ARTS												
Preschool Dance-15 Weeks												
Tots In Motion (8 weeks - 30 min.)	-	-	-	-	50	51	51	52	52	53	54	1.9
Ballet, Tap & Tumbling I (45 min.)	93	95	98	101	104	105	105	106	107	108	109	0.9
Ballet, Tap & Tumbling II (45 min.)	93	95	98	101	104	105	105	106	107	108	109	0.9
Mini Jazz (45 min)	-	-	-	-		105	105	106	107	108	109	0.9
Ballet, Tap & Tumbling III (1 hr.)	104	106	109	112	115	116	116	117	118	119	124	4.2
Baton			39	34	35	35	35	35	38	38	38	-
Ballet	104	106	109	113	116	117	117	118	120	123	124	0.8
Jazz	104	106	109	113	116	117	117	118	120	123	125	1.6
Tap	104	106	109	113	116	117	117	118	120	123	124	0.8
Combinations	104	106	109	113	116	117	117	118	120	123	124	0.8
VIBE	159	162	165	169	174	143	143	144	146	149	175	17.4
Dance Camp-8 Wks- 1½ day/2 days per week	250	255	255	259	262	264	**186	187	189	197	198	0.5

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
PERFORMING ARTS (continued)												
Adult Dance (ages 14 & over)-15 Wks. (1 hr.)												
Ballet	112	114	117	121	124	126	126	127	129	129	130	0.8
Jazz	112	114	117	121	124	125	125	126	128	129	130	0.8
Pointe	-	114	118	122	125	127	127	128	131	131	132	0.8
Tap	112	114	117	121	124	125	125	126	128	129	130	0.8
Combinations	112	114	117	121	124	125	125	126	128	129	130	0.8
Drama												
Musical Theater Extravaganza - 8 Wks.	56	58	60	63	63	63	63	90	90	90	70	(22.2)
Broadway Beginners - 8 Wks.	50	52	54	57	57	57	57	90	90	90	70	(22.2)
Ready, Set, Act - 8 Wks.	56	58	60	63	63	63	63	90	90	90	70	(22.2)
Music												
Intro to Music (30 min.)	42	44	44	46	46	46	47	47	47	47	47	-
Winter Break Music Camp\2 days\week	-	-	-	-	-	-	-	16	16	16	16	-
Private Piano - Contractual	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	70/30	-
MUSEUM												
General Museum Classes												
Antiques	47/50	47/50	47/50	47/50	48/51	48/51	48/51	48/51	49/52	49/52	50/53	0/0
Antique Appraisals	-	-	-	-	5	5	5	5	5	5	5	-
Art Around The Town	-	-	-	-	-	-	5/8	5	5	5	5	-
Digital Photography	-	-	-	-	-	-	-	-	-	55-70	55-70	-
Car Show (per car registration)	-	-	-	-	-	-	-	-	-	10.00	10.00	-
Children's Craft Classes (fee varies- 1 day classes)	15/18	15/18	15/18	16/20	16/20	16/20	16/20	16/20	16/20	16/20	16/20	0/0
Children's Education Classes	18/23	19/24	19/24	19/24	22/27	22/27	22/27	22/23	23/28	23-30	23/30	0-7.1
High Tea at Banta	17	17/21	18/23	18/23	19/24	19/24	17/19/24	20/25	20/25	22/27	22/27	10-8
PreSchool Teacher Trainings	-	-	-	-	-	-	-	-	-	10-40	10-40	-
Scrapbooking	-	-	-	-	-	33/40	36/44	36/34	38/46	38/46	38/46	-
Special Event - Adult - (Irish Fest/Fri.)	$5 for 2	$5 for 1	5	7	7	8	8	8	8	8	8	-
Special Event - Child - (Irish Fest/Fri)	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	-
Special Event - Adult - (Irish Fest/Sat.)	8	8	8	8	8	9	9	9	9	9	9	-
Special Event - Child - (Irish Fest/Sat.)	2	2	3	3	3	3	3	3	3	3	3	-
Tollhouse Cookie House (per family)	18/22.50	18/23	18/23	18/23	19/24	19/24	19/24	19/24	21/26	21/26	21/26	-
Scout Programs (Per Child)												
Pioneer Petals (Daisy)	-	-	-	-	-	-	-	-	-	4.00	4.00	-
Girl Scouts	-	-	-	-	-	-	-	-	5.00	5.00	5.00	-
Tiger	-	-	-	-	-	-	3.00	3.50	3.50	4.00	4.00	-
Webelos	-	-	-	-	-	-	-		5.00	5.00	5.00	-
Bear	16.00	16.00	16.00	16.00	16.50	16.50	16.50	16.50	16.50	16.50	16.50	-
Wolf	-	-	-	-	-	-	7.50	7.50	7.50	7.50	7.50	-
School Programs (Per Child)												
Harvest Home	-	-	-	2.75	3.50	3.50	3.50	3.50	3.50	4.00	4.00	-
Movin West, Historic House, History Walk	4.00	4.00	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	-
Story Garden Walk	2.50	2.75	3.00	3.25	3.25	3.25	3.50	3.50	3.50	4.00	4.00	-
Young Pioneers	3.00	3.00	3.25	3.25	3.50	3.50	3.50	3.50	3.50	4.00	4.00	-

Table 8

Recreation Program Fees

	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
CHILDREN AT PLAY (C.A.P.)				**DISTRICT 21**								
Before & Aft. 4-5 days/wk.-A	2,007	2,070	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,187	2,187	-
Second Child Discount-B	1,809	1,863	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,962	1,962	-
Before School 4-5 days/wk.-C	927	927	990	990	990	990	990	990	990	1,008	1,008	-
Second Child Discount-D	837	837	891	891	891	891	891	891	891	909	909	-
After School 4-5 days/wk.-E	1,224	1,224	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,260	1,260	-
Second Child Discount-F	1,098	1,098	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,134	1,134	-
Before & Aft. 1-3 days/wk.-G	1,359	1,386	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,503	1,503	-
Second Child Discount-H	1,224	1,251	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,350	1,350	-
Before School 1-3 days/wk.-I	603	621	666	666	666	666	666	666	666	675	675	-
Second Child Discount-J	549	558	594	594	594	594	594	594	594	612	612	-
After School 1-3 days/wk. -K	801	819	828	828	828	828	828	828	828	846	846	-
Second Child Discount-L	720	738	747	747	747	747	747	747	747	765	765	-
CHILDREN AT PLAY (C.A.P.)				**DISTRICT 59**								
Before & Aft. 4-5 days/wk.-A	2,007	2,070	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,241	2,205	(1.6)
Second Child Discount-B	1,809	1,863	1,926	1,926	1,926	1,926	1,926	1,926	1,926	2,016	1,980	(1.8)
Before School 4-5 days/wk.-C	927	927	990	990	990	990	990	990	990	1,035	1,026	(0.9)
CHILDREN AT PLAY (C.A.P.)				**DISTRICT 59**								
Second Child Discount-D	837	837	891	891	891	891	891	891	891	936	945	1.0
After School 4-5 days/wk.-E	1,224	1,224	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,296	1,314	1.4
Second Child Discount-F	1,098	1,098	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,170	1,188	1.5
Before & Aft. 1-3 days/wk.-G	1,359	1,386	1,485	1,485	1,485	1,485	1,485	1,485	1,485	1,530	1,548	1.2
Second Child Discount-H	1,224	1,251	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,377	1,395	1.3
Before School 1-3 days/wk.-I	603	621	666	666	666	666	666	666	666	693	702	1.3
Second Child Discount-J	549	558	594	594	594	594	594	594	594	621	630	1.4
After School 1-3 days/wk. -K	801	819	828	828	828	828	828	828	828	864	873	1.0
Second Child Discount-L	720	738	747	747	747	747	747	747	747	774	783	1.2
CHILDREN AT PLAY (C.A.P.)				**DISTRICT 25**								
Before & Aft. 4-5 days/wk.-A	2,007	2,070	2,142	2,142	2,142	2,223	2,223	2,223	2,223	2,257	2,277	0.9
Second Child Discount-B	1,809	1,863	1,926	1,926	1,926	2,007	2,007	2,007	2,007	2,034	2,052	0.9
Before School 4-5 days/wk.-C	927	927	990	990	990	1,026	1,026	1,026	1,026	1,044	1,062	1.7
Second Child Discount-D	837	837	891	891	891	927	927	927	927	945	954	1.0
After School 4-5 days/wk.-E	1,224	1,224	1,233	1,233	1,233	1,278	1,278	1,278	1,278	1,296	1,314	1.4
Second Child Discount-F	1,098	1,098	1,107	1,107	1,107	1,152	1,152	1,152	1,152	1,170	1,188	1.5
Before & Aft. 1-3 days/wk.-G	1,359	1,386	1,485	1,485	1,485	1,539	1,539	1,539	1,539	1,548	1,566	1.2
Second Child Discount-H	1,224	1,251	1,341	1,341	1,341	1,386	1,386	1,386	1,386	1,395	1,413	1.3
Before School 1-3 days/wk.-I	603	621	666	666	666	693	693	693	693	702	711	1.3
Second Child Discount-J	549	558	594	594	594	621	621	621	621	630	639	1.4
After School 1-3 days/wk. -K	801	819	828	828	828	855	855	855	855	873	882	1.0
Second Child Discount-L	720	738	747	747	747	774	774	774	774	783	792	1.1

Document Map

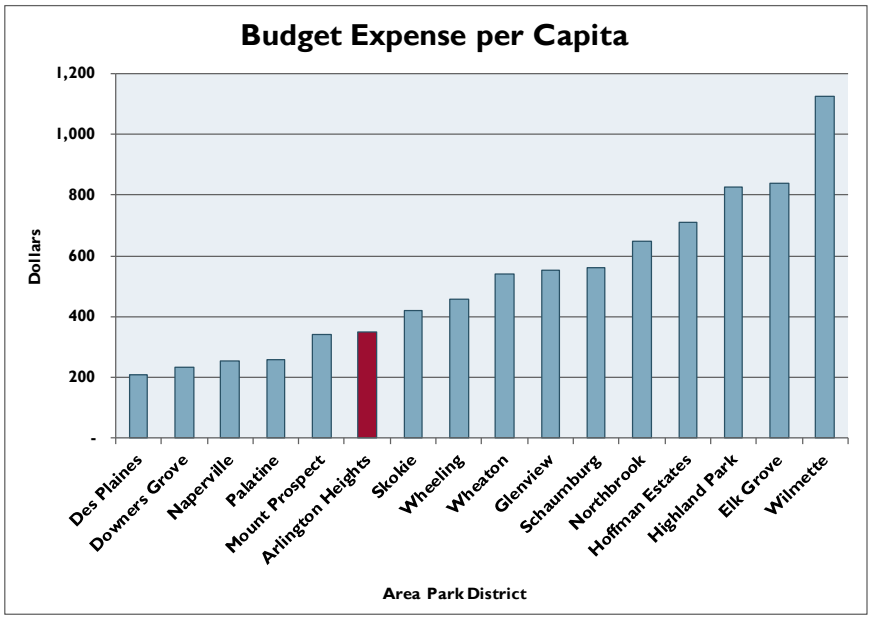
Table 8

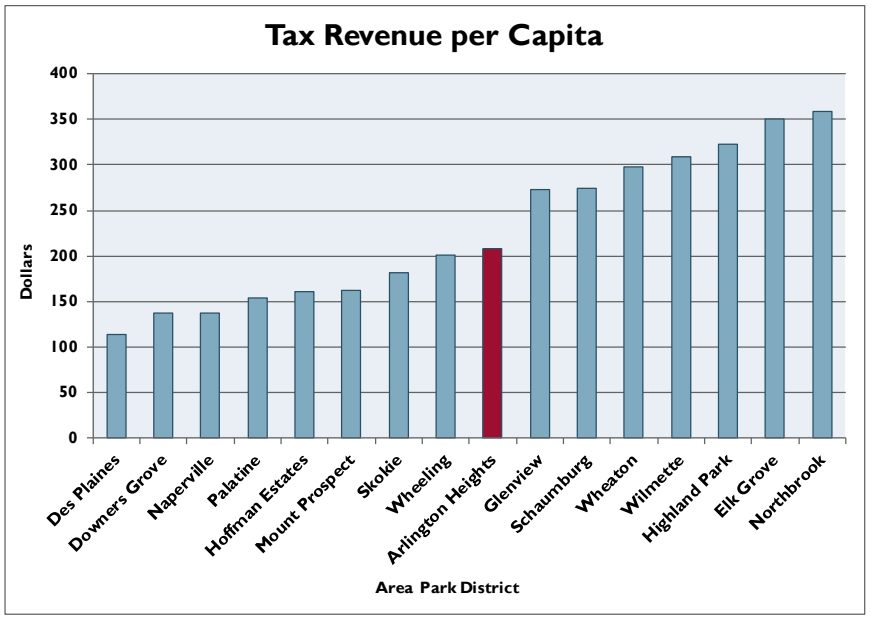
Recreation Program Fees

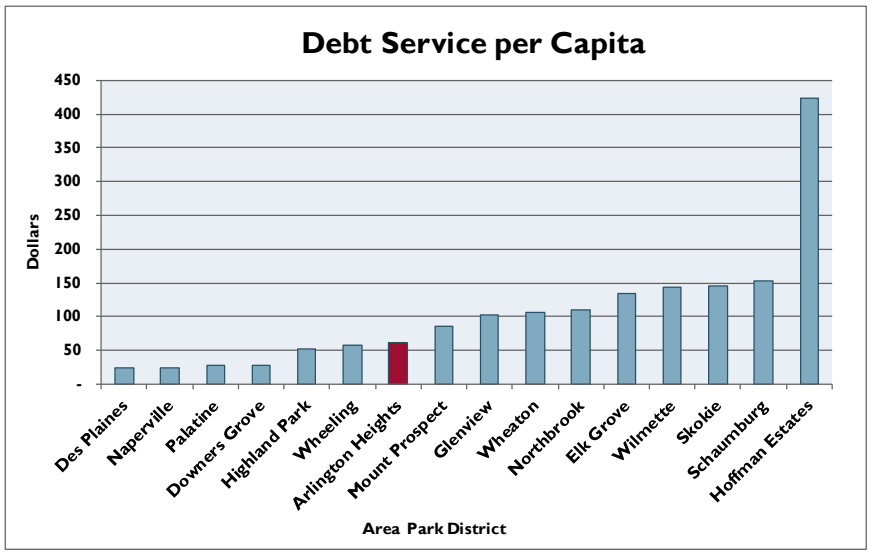
	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	14/15	Change
SPORTS CLASSES												
Adult & Tot Sports Stop	46	46	48	49	49	49	51	54	54	57	58	1.8
Fun With Football	-	-	-	-	-	49	51	54	54	57	58	1.8
Little Dribblers	-	-	-	-	-	49	51	54	54	57	58	1.8
Nothin' But Net	-	46	48	49	49	49	51	54	54	57	58	1.8
Pee Wee Sportsters Camp	44	44	44	44	44	44	44	54	54	57	58	1.8
Sporting Encounters	46	46	48	49	49	49	51	54	54	57	58	1.8
Sportskids Floor Hockey	-	-	-	-	-	-	-	54	54	57	58	1.8
Sports Kids Lacrosse	-	-	-	-	-	-	-	54	54	57	58	1.8
Sportsters/Pee Wee Sportsters	46	46	48	49	49	49	51	54	54	57	58	1.8
Start Smart Golf	46	46	48	49	49	49	51	54	54	57	58	1.8
SAFETY TOWN												
Safety Town - 1 wk. program	45	45	48	49	49	49	51	54	54	64	66	3.1
FITNESS												
Group Fitness (At Door)	6	8	8	8	8	8	9	9	9	9	9	-
6 Punches/5	-	-	-	-	-	-	-	-	40	35	35	-
12 Punches/10	58	60	62	63	65	67	68	71	78	65	65	-
18 Punches/20	74	78	80	82	84	86	88	91	99	120	120	-
24 Punches/30	84	92	95	98	100	103	105	108	120	165	165	-
ATHLETICS												
Soccer-Youth	46	49	51	55	57	57	59	59	61	63	63	-
Soccer-Travel	100	100	105	110	120	130	145	145	145	145	-	-
U8/U9	-	-	-	-	-	-	-	-	-	700	850	21.4
U/10	-	-	-	-	-	-	-	-	-	900	1,050	16.7
U11/U14	-	-	-	-	-	-	-	-	-	1,100	1,250	13.6
High School	-	-	-	-	-	-	-	-	-	950	1,100	15.8
Volunteer	-	-	-	-	-	-	-	-	-	405	600	48.1
T-Ball	59	60	62	64	66	67	68	68	69	70	70	-
Basketball-Youth	72	73	75	76	78	79	80	80	82	83	84	1.2
Basketball-Adult	535	540	545	550	560	560	600	605	620	620	620	-
High School Baseball	1,000	1,050	1,050	1,075	1,100	1,125	1,175	1,200	1,200	1,200	1,200	-
High School Volleyball Leagues	210	210	215	220	225	225	225	225	230	230	230	-
Hoops & Headers	155	160	165	175	180	180	185	185	185	190	190	-
Youth Volleyball	70	73	75	80	82	84	84	85	86	87	88	1.1
Volleyball-CoRec	300	300	310	315	320	320	330	340	345	345	345	-
Football-Mens'	600	600	615	620	625	625	630	700	710	710	710	-
Softball												
"B" Leagues	535	540	550	560	570	570	575	600	610	610	610	-
"C" Leagues	525	530	550	560	570	570	575	600	610	610	610	-
Melas "A" Leagues	720	730	750	750	765	765	765	800	800	800	800	-
Melas "B" Leagues	720	730	750	750	765	765	765	800	800	800	800	-
Melas "C" Leagues	720	730	750	750	765	765	765	800	800	800	800	-
Melas Co-Ed Leagues	720	730	750	750	765	765	765	800	800	800	800	-

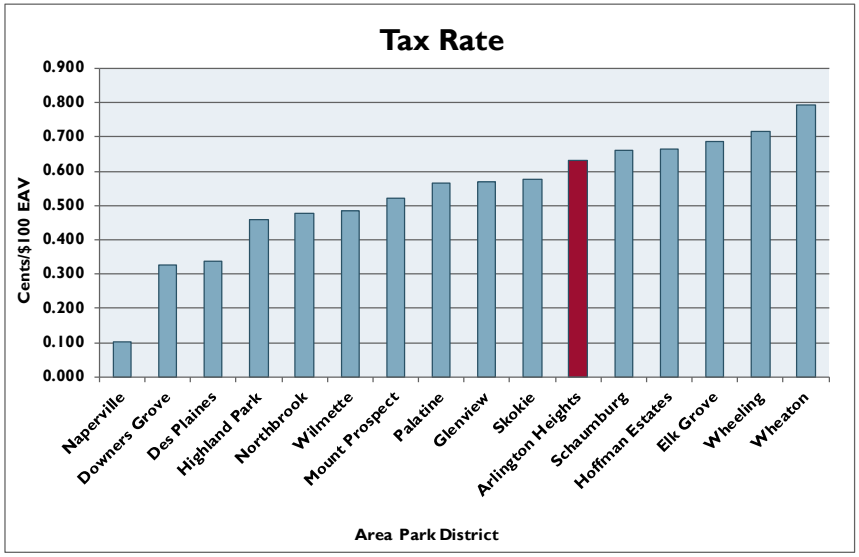
Table 9

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

Table 10

Grant History

Park/Location	Project	Grant/Donation Source	Year	Amount
Willow	Tree Plantings	SBA Grant	1983	$18,700
Prairie	Park Improvements	Community Development Block Grant	1984	61,000
Olympic	Land Acquisition	LAWCON	1986	150,000
Recreation Park	Swimming Pool	LAWCON	1986	200,000
Lake Arlington	Pathway Construction	OSLAD	1990	200,000
Lake Arlington	Pathway Construction	Bicycle	1990	175,000
Lake Arlington	Pathway Construction	OSLAD	1992	175,000
McDonald Creek	Bike Path	IL Department of Conservation	1993	50,000
Melas	Athletic Field Construction	OSLAD	1994	200,000
Melas	Athletic Field Construction	OSLAD	1995	200,000
Pioneer	Pool Renovation	OSLAD	1997	200,000
Melas	Perimeter Pathway	Legislative (through Village of Mt. Prospect)	1998	500,000
Administration Center	South Wing Renovation	Legislative	1999	500,000
Hasbrook	Pathway Reconstruction	Legislative	1999	130,000
Lake Terramere	Playground Renovation	Legislative	1999	100,000
Patriots	Soccer Field Renovation	Legislative	1999	70,000
Frontier	Pool Renovation	OSLAD	2000	400,000
Greenbrier	Playground Renovation	Legislative	2000	50,000
Hasbrook	Playground Renovation	Legislative	2000	90,000
Rand-Berkley	Athletic Field Renovation	Legislative	2000	50,000
Recreation	Baseball Field Lighting	Legislative	2000	105,000
Sunset Ridge	Playground Renovation	Legislative	2000	25,000
Museum	HVAC Improvements in Pop Factory	IDNR	2000	20,000
Museum	Exhibit Design for Small Museums Class	Illinois Humanities Council - Technical Assistance Grant	2000	500
Museum	Climate control project - Muller and Banta Houses	Legislative	2000	100,000
Museum	Climate control project - Muller and Banta Houses	Arlington International Racecourse - Pony Auction	2000	2,700

Table 10

Grant History

Park/Location	Project	Grant/Donation Source	Year	Amount
Museum	Heritage Gallery Picture Hanging	Frontier Days, Inc.	2000	1,800
Museum	Heritage Gallery	Arlington Eve	2000	8,500
Museum	Local History Coloring/Activity Book for Grades K-3	State Museum Program Grant	2000	9,850
Museum	Irish Fest	Illinois Arts Council	2001	1,500
Museum	ADA Videos - Banta and Muller Houses	IDNR	2001	2,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000
Museum	Website development – Kids Connect	IDNR	2002	10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Museum	Irish Fest	Illinois Arts Council	2003	500
Forest View	Lighting Improvements	Illinois Clean Energy Grant	2005	36,720
Sunset Meadows	Pathway and Recreation Amenities	OSLAD	2006	400,000
Administration Center	Replace Magnetic Ballasts	Illinois Clean Energy Grant	2007	6,192
Recreation Programs	Responsible Sports & Community Grant	Liberty Mutual	2008	2,500
Memorial Park	Park Improvements	Legislative	2008	25,000
Patriots	Playground Renovation	Legislative	2008	50,000
Recreation Programs	Family Reading Program/ Literacy	Target	2009	1,500
Recreation Programs	Enrichment for Preschoolers	Target	2011	2,000
Forest View	Tennis Court Improvements	USTA	2012	14,000
Frontier Park	Outdoor Recreation Amenities	OSLAD	2013	400,000
Museum	Museum Campus Signs	IDNR	2014	43,800
Camelot Park	Community Center Renovation	PARC	2014	2,500,000
Lake Arlington	Pathway Construction and Recreation Amenities	OSLAD		400.000
		Total all grants received		$7,717,364

Table 11

Economic Characteristics of the District

Ten Largest Taxpayers

Tax Payer Name	2013 Equalized Assessed Value	Percent of District's Total EAV
Luther Village	$ 38,618,488	1.62%
Town & Country Chicago	18,780,336	0.79%
Amcap Northpoint LLC	16,869,099	0.71%
New Plan Excel Prop. Tr.	14,089,295	0.59%
Nokia Siemens Networks	12,632,274	0.53%
Tanglewood Apts	11,649,033	0.49%
Allyson Massengill	10,917,088	0.46%
YPI Arlington	9,982,872	0.42%
John Hancock Life Ins.	9,674,585	0.41%
Stonebridge Real Estate	9,171,110	0.39%
	$ 152,384,180	6.41%

Principal Employers

2014			
Employer	Number of Employees	Rank	Percentage of Total District
Northwest Community Healthcare	4,000	1	5.3%
Clearbrook	1,000	2	1.3%
Paddock Publications, Inc.	550	3	0.7%
Alexian Brothers Health System	500	4	0.7%
Dex One Corporation	500	5	0.7%
Level 3 Communications, LLC	500	6	0.7%
Kroeschell, Inc.	450	7	0.6%
Gurtz Electric Company	300	8	0.4%
Weber Marking Systems	300	9	0.4%
IMS Buhrke-Olson	250	10	0.3%

Equalized Assessed Value and Actual Value of Taxable Property

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
2004	$ 1,566,032,094	$ 606,781,981	$ 415,112	$ 264,335,184	$ 2,437,564,371	0.466	$ 7,312,693,113
2005	1,713,805,355	628,645,317	391,482	273,088,694	2,615,930,848	0.466	7,847,792,544
2006	1,753,036,509	693,750,417	389,265	272,219,762	2,719,395,953	0.461	8,158,187,859
2007	2,102,491,127	776,254,462	424,008	318,092,866	3,197,262,463	0.404	9,591,787,389
2008	2,303,455,031	786,507,903	460,399	336,197,978	3,426,621,311	0.379	10,279,863,933
2009	2,496,901,209	736,777,878	549,104	283,432,935	3,517,661,126	0.392	10,552,983,378
2010	2,276,816,878	707,298,938	879,364	264,280,870	3,249,276,050	0.450	9,747,828,150
2011	2,136,866,824	599,845,435	719,722	227,180,558	2,964,612,539	0.496	8,893,837,617
2012	1,969,637,182	560,992,292	810,919	211,970,739	2,743,411,132	0.545	8,230,233,396
2013	2,380,337,476	Not Available	996,997	Not Available	2,381,334,473	0.633	7,144,003,419

Overlapping General Obligation Bonded Debt

as of July 31, 2014

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	3,596,310,000	1.89%	$ 67,985,883
Cook County Forest Preserve District	124,455,000	1.89%	2,352,740
Metropolitan Water Reclamation District	2,481,972,000	1.93%	47,868,683
The Village	41,390,000	93.32%	38,625,789
Mount Prospect	50,510,000	2.82%	1,426,529
Palatine	94,435,000	0.09%	86,247
Prospect Heights	14,240,000	7.32%	1,042,442
Rolling Meadows	22,770,000	0.61%	139,993
Community Consolidated School District Number 15	23,474,092	0.93%	217,526
Community Consolidated School District Number 21	44,265,000	21.22%	9,395,073
School District Number 23	10,705,000	36.72%	3,930,678
School District Number 57	8,565,000	3.69%	316,192
School District Number 59	5,540,000	14.26%	789,771
High School District Number 211	16,430,000	0.02%	3,588
District 214	44,695,000	32.07%	14,334,048
William Rainey Harper College	175,310,000	14.30%	25,074,855
Total Overlapping Bonded Debt			$ 213,590,037

Document Map

APPENDIX

Glossary of Terms

Accounting Procedures - All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Activity - The smallest unit of budgetary accountability and control for a specific function within the Park District.

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.

ArcGIS - ArcGIS is a geographic information system (GIS) for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information.

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.

Glossary of Terms

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.

Glossary of Terms

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.

GIS - A geographic information system (GIS) lets us visualize, question, analyze, interpret, and understand data to reveal relationships, patterns, and trends.

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.

GPS - The Global Positioning System (GPS) is a space-based satellite navigation system that provides location and time information in all weather conditions, anywhere on or near the Earth where there is an unobstructed line of sight to four or more GPS satellites.

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.

IDNR - The Illinois Department of Natural Resources (IDNR) is a cabinet-level department of the state government of Illinois. It is headquartered in the state capital of Springfield. The IDNR operates the state parks and state recreation areas, enforces the fishing and game laws of Illinois, regulates Illinois coal mines, operates the Illinois State Museum system, and oversees scientific research into the soil, water, and mineral resources of the state.

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.

LAWCON – The federal Land & Water Conservation Fund program (known as both LWCF and LAWCON) is a grant program managed in Illinois by the Department of Natural Resources.

Glossary of Terms

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.

OSLAD – The Open Space Lands Acquisition and Development (OSLAD) Program is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public parks and open space.

PARC Grant - The Park and Recreational Facility Construction Act (PARC) was created to provide grants to be disbursed by the DNR to eligible local governments for park and recreation unit construction projects.

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.

Glossary of Terms

Resources - Total amounts available for appropriation including estimated revenues and beginning fund balances.

SBA - The Small Business Administration (SBA) is a United States government agency that provides support to entrepreneurs and small businesses.

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.

USTA - The United States Tennis Association (USTA) is the national governing body for the sport of tennis and the recognized leader in promoting and developing the sport's growth on every level in the United States.

Employee Headcount by Type

The Arlington Heights Park District has four 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 Affordable Care Act (ACA)-Eligible Full-time Equivalent Employees which are part-time employees who regularly work thirty (30) or more but less than forty (40) hours (or less than 37.5 hours for clerical positions) a week in a primary position on a three-quarters or year-round basis. This position is considered to be full-time solely for the determination of group health insurance eligibility as required under ACA. Employees in this classification are not eligible for any other benefits awarded to full-time regular employees.

The third 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 fourth 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
2014/15 Budget				
Full-Time IMRF	17	46	39	102
Part-Time IMRF	4	6	69	79
Part-Time Regular and Short-Term (Non-IMRF)	6	32	995	1,033
Total	27	84	1,103	1,214
Year-End Estimate (at 1/20/15)				
Full-Time IMRF	17	44	33	94
Part-Time IMRF	4	5	60	69
Part-Time Regular and Short-Term (Non-IMRF)	6	32	985	1,023
Total	27	81	1,078	1,186
2015/16 Budget				
Full-Time IMRF	17	45	37	99
Part-Time IMRF	4	5	64	73
Part-Time Regular and Short-Term (Non-IMRF)	6	32	995	1,033
Total	27	82	1,096	1,205

The Arlington Heights Park District issued 1,186 W-2's to employees who worked for the Park District in 2014.

Total hours worked by all staff during 2014 was 518,108, or the equivalent of 249 full-time employees. This is 11,267 less hours and 6 fewer FTE's than 2013.

Appendix C

Position Status Report

	Actual					Projected				
	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
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	30	30	30	30	30	30	30	30
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	46	46	46	46	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 Manager	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1
Account Clerks	5	5	5	5	5	5	5	5	5	5
Clerical	1	1	1	1	1	1	1	1	1	1
Courier	1	1	1	1	1	1	1	1	1	1
Total Finance and Personnel Department	12	12	12	12	12	12	12	12	12	12
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 Designer	1	1	1	1	1	1	1	1	1	1
Website Designer	1	1	1	1	1	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
Total Executive Director's Office	5	5	5	5	5	5	5	5	5	5
Recreation and Facilities Department										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	3	3	3	3	3	3	3	3
Recreation Supervisor II	9	9	9	9	9	9	9	9	9	9
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
Superintendent of Golf Operations	1	1	1	0	0	0	0	0	0	0
Golf Club Maintenance Supervisor	2	2	2	2	2	2	2	2	2	2
Golf Maintenance Labor	3	3	2	2	2	2	2	2	2	2
Racquet Club Supervisor	2	2	2	2	2	2	2	2	2	2
Asst. Racquet Club Supervisor	2	2	2	2	3	3	3	3	3	3
Clerical	5	5	5	5	5	5	5	5	5	5
Custodians	3	3	3	3	3	3	3	3	3	3
Total Recreation and Facilities Departmen	40	40	39	38	39	39	39	39	39	39
Total Park District	102	102	102	101	102	102	102	102	102	102

Appendix D

Part-Time Employee Salary Ranges

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

Full-Time Employee Salary Ranges

Position	Min	Mid	Max
Courier	25,230	36,094	46,750
Custodian	28,147	40,069	51,898
Golf Club Maint. Grounds Worker I	28,147	40,069	51,898
Park Groundsman I	28,147	40,069	51,898
Account Clerk	31,402	44,703	57,900
Golf Club Maint. Grounds Worker II	31,402	44,703	57,900
Park Groundsman II	31,402	44,703	57,900
Park Groundsman III	34,858	49,873	64,597
Racquet Club Coordinator	34,858	49,873	64,597
Secretary/Receptionist	34,858	49,873	64,597
Administrative Secretary	38,891	55,640	72,069
Senior Accounting Clerk	38,891	55,640	72,069
Website Designer	38,891	55,640	72,069
Assistant Manager	42,746	61,157	79,216
General Trades Worker	42,746	61,157	79,216
Golf Club Maint. Mechanic	42,746	61,157	79,216
Graphic Designer	42,746	61,157	79,216
Irrigation Technician	42,746	61,157	79,216

Position	Min	Mid	Max
MIS Technician	42,746	61,157	79,216
Park Planner I	42,746	61,157	79,216
Recreation Supervisor I	42,746	61,157	79,216
Carpenter	50,372	67,220	83,671
Custodial Supervisor	50,372	67,220	83,671
Electrician	50,372	67,220	83,671
Golf Club Maint. Supervisor	50,372	67,220	83,671
HVAC Mechanic/Plumber	50,372	67,220	83,671
Mechanic	50,372	67,220	83,671
Museum Administrator	50,372	67,220	83,671
Fleet Supervisor	55,640	73,885	92,128
Park Operations Supervisor II	55,640	73,885	92,128
Park Planner II	55,640	73,885	92,128
Recreation Supervisor II	55,640	73,885	92,128
Training and Safety Supervisor	55,640	73,885	92,128
Manager	61,157	81,210	102,078
MIS Supervisor	61,157	81,210	102,078
Superintendent	67,220	89,419	112,195

Analysis of Employee Wages

		Corporate	Recreation	Museum	All Other Funds	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Forest View Racquet & Fitness	Heritage Tennis	All Operating Funds Combined
2012/13 Actual										
Full-Time	$	2,735,853	2,253,469	71,616		501,573	58,957	179,852	280,524	6,081,844
Part-Time		248,690	3,468,599	73,273		324,139	76,960	281,030	257,642	4,730,333
Total Wages	$	2,984,543	5,722,068	144,889	-	825,712	135,917	460,882	538,166	10,812,177
Revenue	$	5,177,629	9,573,179	173,731	2,835,955	1,169,890	161,161	788,691	973,586	20,853,821
% of Revenue		57.64%	59.77%	83.40%	0.00%	70.58%	84.34%	58.44%	55.28%	51.85%
2013/14 Actual										
Full-Time	$	2,706,503	2,545,626	73,044		396,653	60,314	197,843	294,091	6,274,074
Part-Time		274,900	3,319,671	77,084		357,451	85,950	280,933	231,854	4,627,842
Total Wages	$	2,981,403	5,865,297	150,127	-	754,103	146,264	478,775	525,946	10,901,916
Revenue	$	5,299,080	9,511,582	178,145	2,758,662	1,235,847	184,074	816,842	939,207	20,923,438
% of Revenue		56.26%	61.66%	84.27%	0.00%	61.02%	79.46%	58.61%	56.00%	52.10%
2014/15 Projected										
Full-Time	$	2,806,951	2,441,658	66,375		381,619	63,067	284,525	346,225	6,390,420
Part-Time		270,910	3,341,830	88,337		349,087	82,261	215,100	220,232	4,567,757
Total Wages	$	3,077,861	5,783,488	154,712	-	730,706	145,328	499,625	566,457	10,958,177
Revenue	$	5,519,123	9,519,956	229,679	2,684,327	1,140,878	183,477	811,337	956,289	21,045,066
% of Revenue		55.77%	60.75%	67.36%	0.00%	64.05%	79.21%	61.58%	59.23%	52.07%
2015/16 Proposed										
Full-Time	$	2,946,375	2,341,605	68,675		392,269	63,100	293,080	356,900	6,462,004
Part-Time		294,518	3,548,849	82,250		204,389	89,549	221,429	232,376	4,673,360
Total Wages	$	3,240,893	5,890,454	150,925	-	596,658	152,649	514,509	589,276	11,135,364
Revenue	$	5,617,054	9,761,197	204,214	2,707,953	357,667	215,568	831,065	991,378	20,686,096
% of Revenue		57.70%	60.35%	73.91%	0.00%	166.82%	70.81%	61.91%	59.44%	53.83%

Fund Balance Projections – All Funds

	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Total Recreation Funds	Museum	IMRF Pension	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/13	**5,276,793**	**8,429,430**	**(23,075)**	**1,772,851**	**(790,140)**	**(523,730)**	**8,865,336**	**82,184**	**430,326**	**203,186**	**20,455**	**237,033**	**1,359,328**	**16,474,641**
Revenues	5,019,749	9,511,582	816,842	939,207	1,235,847	184,074	12,687,552	178,145	1,722,859	279,331	29,595	11,344,009	1,006,208	32,267,447
Expenses	4,689,956	8,607,952	701,521	731,362	1,169,790	235,531	11,446,157	185,377	1,575,046	283,312	30,005	11,405,029	672,575	30,287,456
Capital Outlay	-	848,971	-	47,219	-	-	896,190	-	-	-	-	-	190,256	1,086,446
Net Surplus/(Deficit)	329,793	54,658	115,321	160,626	66,057	(51,457)	345,205	(7,232)	147,813	(3,981)	(410)	(61,020)	143,377	893,545
Non-spendable	59,403	57,801	20,580	17,513	51,978	3,093	150,964	509	-	-	-	-	-	210,876
Deferred Taxes	2,277,214	1,422,676	-	-	-	-	1,422,676	62,260	578,139	137,184	14,165	176,014	452,090	5,119,742
Fiscal Sustainability	1,287,828	2,346,245	183,112	204,822	280,811	57,010	3,072,000	18,356	-	62,021	4,050	-	56,038	4,500,293
Available Balance	1,982,141	4,657,366	(111,446)	1,711,142	(1,056,872)	(635,290)	4,564,901	(6,173)	-	-	1,830	-	994,577	7,537,276
Fund Balance, 04/30/14	**5,606,586**	**8,484,088**	**92,246**	**1,933,477**	**(724,083)**	**(575,187)**	**9,210,541**	**74,952**	**578,139**	**199,205**	**20,045**	**176,014**	**1,502,705**	**17,368,186**
Revenues	5,223,623	9,519,956	811,337	956,289	1,140,878	183,477	12,611,937	229,679	1,700,000	295,500	30,000	12,053,720	954,327	33,098,786
Expenses	4,932,427	8,922,167	729,382	783,670	1,169,368	246,530	11,851,117	210,309	1,721,703	288,589	36,000	11,886,006	668,719	31,594,870
Capital Outlay/Transfers	309,008	197,500	-	115,000	-	-	312,500	-	-	-	-	-	526,400	1,147,908
Net Surplus/(Deficit)	(17,812)	400,289	81,955	57,619	(28,490)	(63,053)	448,320	19,370	(21,703)	6,911	(6,000)	167,714	(240,792)	356,008
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	750	-	-	-	-	-	218,250
Deferred Taxes	2,233,300	1,490,213	-	-	-	-	1,490,213	64,493	556,436	144,795	14,500	343,728	467,620	5,315,084
Fiscal Sustainability	2,045,023	2,368,213	187,141	212,028	300,164	60,879	3,128,425	19,729	-	71,522	5,400	-	68,863	5,338,962
Available Balance	1,250,451	4,965,952	(27,940)	1,761,568	(1,114,737)	(702,120)	4,882,724	9,350	-	(10,201)	(5,855)	-	725,429	6,851,899
Fund Balance, 04/30/15	**5,588,774**	**8,884,377**	**174,201**	**1,991,096**	**(752,573)**	**(638,240)**	**9,658,861**	**94,322**	**556,436**	**206,116**	**14,045**	**343,728**	**1,261,913**	**17,724,194**
Revenues	5,314,579	9,761,197	831,065	991,378	357,667	215,568	12,156,875	204,214	1,714,025	302,475	30,248	4,468,286	963,680	25,154,382
Expenses	5,263,195	9,435,831	754,644	820,483	939,821	253,580	12,204,359	196,860	1,773,325	281,155	36,850	4,214,661	655,740	24,626,145
Capital Outlay/Transfers	293,850	312,550	-	200,000	-	-	512,550	-	-	-	-	-	750,000	1,556,400
Net Surplus/(Deficit)	(242,466)	12,816	76,421	(29,105)	(582,154)	(38,012)	(560,034)	7,354	(59,300)	21,320	(6,602)	253,625	(442,060)	(1,028,163)
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	750	-	-	-	-	-	218,250
Deferred Taxes	2,272,596	1,519,181	-	-	-	-	1,519,181	65,214	497,136	148,213	14,500	597,353	472,203	5,586,394
Fiscal Sustainability	2,105,278	2,333,958	188,661	205,121	234,955	63,395	3,026,090	19,686	-	70,289	5,528	-	65,574	5,292,444
Available Balance	908,435	4,984,055	46,961	1,739,370	(1,631,682)	(742,647)	4,396,056	16,026	-	8,935	(12,585)	-	282,076	5,598,943
Fund Balance, 04/30/16	**5,346,308**	**8,897,193**	**250,622**	**1,961,991**	**(1,334,727)**	**(676,252)**	**9,098,827**	**101,676**	**497,136**	**227,436**	**7,443**	**597,353**	**819,853**	**16,696,031**
% Fund Balance Retained:														
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	25%	10%	0%	25%	15%	0%	10%	21%
Available Balance	17%	53%	6%	212%	-174%	-293%	36%	8%	0%	3%	-34%	0%	43%	23%
Total	57%	78%	31%	237%	-149%	-268%	61%	18%	0%	28%	-19%	0%	53%	44%

Schedule of Building Square Footage

Property	Square Feet
Administration Center	28,000
Arlington Lakes Golf Club Clubhouse	11,800
Arlington Lakes Golf Club Service Center	7,290
Belmont Apartments (21 S.)	3,000
Belmont Apartments (17 S.)	2,700
Camelot Park Community Center	24,976
Davis Street Service Center	23,300
Davis Street II Service Center	23,631
Davis Street III Service Center	5,900
Forest View Racquet & Fitness Club	65,100
Frontier Park Community Center	12,783
Frontier Service Center	5,200
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	399,282

Roof Replacement Schedule

Property	Square Feet	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Administration Center & Annex	13,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arlington Lakes GC Clubhouse	6,650	-	-	-	-	-	-	-
Arlington Lakes GC Service Center	4,275	-	-	-	-	-	-	-
Camelot Community Center	11,078	-	-	-	-	-	-	-
Camelot Park Shelter	1,200	-	-	-	-	-	7,000	-
Davis Street Service Center	22,584	-	-	-	-	-	-	-
Davis Street II Service Center	24,000	-	-	-	-	-	-	180,000
Davis Street III Service Center	5,900	-	-	-	-	-	-	-
Forest View Racquet Club	58,552	-	-	-	-	-	-	-
Frontier Community Center	13,770	-	-	-	-	-	-	-
Frontier Service Center	5,202	-	-	-	-	-	-	-
Frontier Park Shelter	1,200	-	-	-	-	-	-	-
Hasbrook Building	3,995	-	17,000	-	-	-	-	-
Heritage Community Center	10,628	-	-	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-
Hickory Meadows Shelter	2,960	-	-	-	-	10,000	-	-
Lake Arlington Boathouse	2,008	-	-	-	-	-	-	43,000
Melas Park Sports Complex	2,600	-	-	-	-	-	-	-
Melas Park Shelter	TBD	-	-	-	-	-	-	-
Nickol Knoll Clubhouse	4,414	-	-	-	-	-	-	-
Nickol Knoll Service Center	6,072	-	-	-	100,000	-	-	-
Olympic Park	29,200	-	-	-	-	-	160,000	-
Patriots Park Shelter Building	2,960	-	-	-	-	-	-	-
Pioneer Community Center	22,800	-	-	-	-	-	-	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	-
Prairie Park Shelter	249	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	-	-	150,000	-	-	-
Recreation Park Festival Bldg.	1,200	-	-	-	-	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-
21 S. Belmont	2,100	-	-	-	-	-	-	-
17 S. Belmont	1,600	-	-	-	-	-	-	-
Total	344,744	$ -	$ 17,000	$ -	$ 250,000	$ 10,000	$ 167,000	$ 223,000

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.

Appendix J

Tennis Court Renovation Schedule

Location	# of Courts	Court Condition	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Primary Locations - A											
FVTC-Outdoors	7	Good				$ 70,000					
Dryden Park	4	Good				$ 18,000				$ 140,000	
Camelot Park	3	Good	$ 13,500				$ 13,500				$ 13,500
Centennial Park	4	Good		$ 18,000				$ 18,000			
Frontier Park	2	Good	$ 9,000				$ 9,000				$ 9,000
Greenslopes Park	4	Poor				$ 120,000			$ 18,000		
Heritage Park	3	Good			$ 13,500				$ 13,500		
Pioneer Park	4	Good		$ 18,000				$ 18,000			
Recreation Park	3	Good				$ 13,500				$ 13,500	
Total	34		$ 22,500	$ 36,000	$ 13,500	$ 221,500	$ 22,500	$ 36,000	$ 31,500	$ 153,500	$ 22,500
Secondary Locations - B											
Carefree Park	2	Good			$ 9,000				$ 60,000		
Creekside Park	2	Good	$ 8,000				$ 8,000				
Olympic Park	2	Fair			$ 60,000				$ 9,000		
Raven Park	3	Poor	$ 225,000					$ 13,500			
Wildwood Park	3	Poor		$ 70,000				$ 13,500			
Total	12		$ 233,000	$ 70,000	$ 69,000	$ -	$ 8,000	$ 27,000	$ 69,000	$ -	$ -
Supplemental Locations - C											
Greenbrier Park	1	Fair		$ 4,500			$ 30,000				
Hasbrook Park	2	Good				$ 9,000				$ 9,000	
Victory Park	1	Good			$ 5,500					$ 5,500	
Volz Park	2	Fair			$ 60,000					$ 9,000	
Total	6		$ -	$ 4,500	$ 65,500	$ 9,000	$ 30,000	$ -	$ -	$ 23,500	$ -
Total All Courts	**52**		**$ 255,500**	**$ 110,500**	**$ 148,000**	**$ 230,500**	**$ 60,500**	**$ 63,000**	**$ 100,500**	**$ 177,000**	**$ 22,500**
M&R Colorcoating ONLY Total			**$ 40,500**	**$ 40,500**	**$ 28,000**	**$ 40,500**	**$ 30,500**	**$ 63,000**	**$ 40,500**	**$ 37,000**	**$ 22,500**

* Courts may require general maintenance such as crackfilling on off years.

Crackfill, Colorcoat & Stripe

Renovate (paving, colorcoat, fencing and equipment)

Sport Court TitanTrax Overlay

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list.

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace Year	Capital Project Plan
Festival Park	1998	$ 41,411	$ -		JEM Morris Co.	Miracle	2-12 yrs	2015	$ 75,000
Heritage Park	1999	113,928	-		Reil Construction	Miracle	2-12 yrs	2016	145,000
Willow Park	1999	46,458	-		Reil Construction	Miracle/Little Tikes	2-12 yrs	2017	110,000
Hasbrook Park	2001	88,710	-		Reil Construction	Miracle	2-12 yrs	2018	110,000
Sunset Ridge	2001	21,935	-		AHPD staff	Landscape Structures	2-12 yrs	2018	100,000
Centennial Park	2002	112,884	-		Milo-Gem Corp.	Landscape Structures	2-12 yrs	2019	84,750
Lake Terramere	2000	110,682	-		Burke Construction	Landscape Structures	2-12 yrs	2019	125,000
Prairie Park	2002	82,602	-		Howard White	BCI Burke	2-12 yrs	2019	105,000
Greenbrier Park	2001	97,624	-		Monohan's Landscape	Miracle	2-12 yrs	2020	105,000
Greens Park	2001	133,734	-		Reil Construction	Miracle	2-12 yrs	2020	135,000
Carefree Park	2003	91,592	-		Kenneth Company	Landscape Structures	2-12 yrs	2021	120,000
Flentie Park	2002	94,918	-		Milo-Gem Corp.	Landscape Structures	2-12 yrs	2021	125,000
Camelot Park	2005	121,427	-		Kenneth Company	Landscape Structures	2-12 yrs	2021	
Creekside Park	2003	91,577	-		Kenneth Company	Little Tikes	2-12 yrs	2022	
Happiness Park	2003	88,369	-		AHPD staff	Little Tikes	2-12 yrs	2022	
Westgate Park	2005	104,993	-		Pedersen Construction	Little Tikes	2-12 yrs	2022	
Dryden Park	2006	65,854	-		Kenneth Company	Gametime	2-5 yrs	2023	
Carriage Walk Park	2005	79,595	-		AHPD staff	Landscape Structures	2-12 yrs	2023	
Cronin Park	2005	97,140	-		Great Lakes Landscape	Gametime	2-12 yrs	2023	
Dryden School	2007	148,170	43,125	29%	Bluemel	Gametime	5-12 yrs	2024	
Klehm Park	2005	69,026	-		Kenneth Company	Landscape Structures	2-12 yrs	2024	
Pioneer Park	2007	142,034	68,801	48%	Landworks	Landscape Structures	2-12 yrs	2024	
Sunset Meadows	2007	88,447	-	0%	Reil Construction	Miracle	2-12 yrs	2024	
Lake Arlington Beach	2006	9,999	-	0%	AHPD staff	Little Tikes	2-5 yrs	2025	
North School Park	2008	62,219	30,837	50%	AHPD staff	Landscape Structures	2-5 yrs	2025	

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace Year	Capital Project Plan
Patriots Park	2008	166,882	57,661	35%	Green Up Landscape	Little Tikes	2-12 yrs	2025	
Shaag/Scarsdale Park	2006	73,991	-		AHPD staff	Little Tikes	2-5 yrs	2025	
Banta Park	2007	135,118	40,425	30%	Green Up Landscape	Playworld	2-12 yrs	2026	
Lake Arlington	2009	70,444	52,113	74%	AHPD staff	Gametime	2-12 yrs	2026	
Olympic Park	2009	150,873	72,443	48%	Green Up Landscape	Landscape Structures	2-12 yrs	2026	
Berbecker Park	2008	158,298	52,957	33%	Green Up Landscape	Landscape Structures	2-12 yrs	2027	
Melas Park	2011	128,080	67,483	53%	Elanar Construction	Gametime	2-12 yrs	2028	
Recreation Park	2011	147,536	104,750	71%	Elanar Construction	Little Tikes	2-12 yrs	2028	
Victory Park	2009	154,922	67,846	44%	Green Up Landscape	Landscape Structures	2-12 yrs	2028	
Rand-Berkley Park	2010	103,666	53,562	52%	Autumn Landscaping	Landscape Structures	2-12 yrs	2029	
Wildwood Park	2010	104,172	46,154	44%	Autumn Landscaping	Little Tikes	2-12 yrs	2029	
Evergreen Park	2011	144,729	73,812	51%	Elanar Construction	Play and Park	2-12 yrs	2030	
Frontier Park	2013	163,780	-	0%	Allied Landscaping	Landscape Structures	2-12 yrs	2030	
Falcon Park	2013	159,050	54,000	34%	Elanar Construction	Little Tikes	2-12 yrs	2031	
Virginia Terrace Park	2012	95,669	41,138	43%	Elanar Construction	Gametime	2-12 yrs	2031	
Volz Park	2013	112,998	58,200	52%	Elanar Construction	Little Tikes	2-12 yrs	2032	
Carousel Park	2014 est	61,753	24,620	40%	Elanar Construction	Playcraft	2-12 yrs	2033	
Raven Park	2014 est	105,381	49,175	47%	AHPD staff	BCI Burke	2-12 yrs	2033	
Totals		$4,275,535	$ 985,307						$1,339,750

2010 U.S. Census Demographics – Village of Arlington Heights, Illinois

	Number	Percent
Total Population	75,101	100.0
Gender		
Male	36,019	48.0
Female	39,082	52.0
Age Composition		
Under 5 years	4,149	5.5
5 to 9 years	4,698	6.3
10 to 14 years	4,742	6.3
15 to 19 years	4,346	5.8
20 to 24 years	3,400	4.5
25 to 34 years	8,511	11.3
35 to 44 years	10,241	13.6
45 to 54 years	12,289	16.4
55 to 59 years	5,322	7.1
60 to 64 years	4,483	6.0
65 to 74 years	6,038	8.0
75 to 84 years	4,459	5.9
85+ years	2,423	3.2
Median age (years)	42.7	-
18 years and over	58,521	77.9
Male	27,578	36.7
Female	30,943	41.2
21 years and over	56,645	75.4
62 years and over	15,587	20.8
65 years and over	12,920	17.2
Male	5,214	6.9
Female	7,706	10.3

	Number	Percent
Race/Ethnic Origin*		
White	66,266	88.2
Black or African American	984	1.3
American Indian and Alaska Native	95	0.1
Asian	5,349	7.1
Hispanic or Latino	4,306	5.7
Other	1,289	1.7
Household by type		
Total households	30,919	100.0
Family households (families)	20,305	65.7
With own children under 18 years	8,704	28.2
Married couple family	17,301	56.0
With own children under 18 years	7,487	24.2
Female householder, no husband present	2,205	7.1
With own children under 18 years	954	3.1
Non-family households	10,614	34.3
Householder living alone	9,313	30.1
Householder 65 years and older	3,977	12.9
Households with individuals under 18 years	9,054	29.3
Households with individuals 65 years and over	9,124	29.5
Average household size	2.41	-
Average family size	3.04	-
Housing Occupancy		
Total housing units	30,919	100.0
Occupied housing units	23,600	76.3
Vacant housing units	1,876	6.1
Homeowner vacancy rate (percent)	2	-
Rental vacancy rate (percent)	10.4	-

* Hispanic or Latino ethnicity overlaps race categories therefore figures due not add to 100%

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
AHYAA	Frontier Park Building	2/24/75	AHYAA will construct at its own cost an addition to current field house at Frontier Park	20 years from the date of the issuance of occupancy permit by the VAH and one year thereafter, unless either party terminates this agreement	
AHYAA	Sunset Meadows Storage Room	10/9/07	PD will make building available for AHYAA storage if unused space is available	Shall be effective from 10/9/07 and last for a term of 20 years unless terminated by mutual agreement; thereafter will automatically renew for 10 years	10/9/27
AHYAA	Sunset Meadows Scoreboard and Field Use	10/11/07	PD allows AHYAA to use either Melas scoreboard when not in use by PD	Agreement shall be effective from 10/11/07 and last for a term of 10 years unless terminated	10/11/17
Buffalo Grove Park District	Outdoor Summer Tennis Program	9/27/04	PD will coordinate Buffalo Grove Park District 's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days notice	
Frontier Days Inc.	Shelter Building at Recreation Park	2/27/95	Frontier Days is allowed to use the shelter building to conduct business/storage.	Beginning 3/1/95 and ending 3/28/96 and from year to year thereafter, unless terminated prior to August 1st by either party	
Frontier Days Inc.	Rec Park Expansion & Improvement Fund	10/11/88	To set aside a separate fund for the acquisition of land adjacent to Rec Park	Good for two years and will automatically be renewed every two years unless either party requests changes or dissolution	
Historical Society VAH	Museum Cooperative Original 6/20/85	12/1/11	Operation of & programming for the Museum facilities	Renewal shall be automatically in effect every third year except in such case that any parties wishes to terminate the agreement	
MWRD Village of Mt. Prospect Mt. Prospect Park District	Melas Park Agreement	7/10/12	Village grants park districts use of Melas for rec events & activities	Commencing on the date of this agreement up to and including 7/10/2051	7/10/51
NW Suburban Academy	Emergency Shelter	01/01/07	Agree to provide emergency shelter for FVRC &/or NSA	And shall automatically renew from year to year, effective January 1, unless either party gives notice	

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
Prospect Heights Park District River Trails Park District	Outdoor Summer Tennis Program	3/3/06	Joint use of facilities-create schedule, coordinate/hire/train instructors, set fees	(Agreement may be terminated by either party at any time giving at least 90 days' notice	
Rolling Meadows Park District	Gymnastic Agreement	1/28/03	RMPD has gymnastics facility that can accommodate AH residents	Agreement will begin 5/1/03 and can be terminated by either party giving at least 90 days prior written notice	
Rolling Meadows Park District	Park District Cooperative	3/23/99	AHPD residents to use RM ice arena & RM residents to use AHPD Olympic Swim Center	Shall be effective 3/1/99 and shall remain in effect from year to year unless termination is effected by either party	
SD #21	Children at Play Program	5/16/96	Operation of before/after school program for children enrolled in school	Shall commence on 6/30/97, thereafter this agreement shall be deemed automatically renewed for successive one-year periods unless either party shall advise the other in writing	
SD #21	Gymnasium Cooperative at Edgar Allen Poe School	3/17/94	Construction of gym & Park District ability to use the gym for recreational activities	Shall continue in effect thru 8/31/14 and shall remain in effect from year-to year thereafter unless termination is effected by either party	
SD #214	AHPD and SD 214 Olympic Pool	4/18/03	SD 214 use of Olympic pools during the hours/dates specified	Reviewed and approved PD and school staff annually	
SD #214	SD 214 Site Reservations	3/8/83	SD agrees to assign portion of Arlington H.S. campus west of Ridge Rd to PD		
SD #214	SD 214 (John Hersey H.S.) Synthetic Turf 2011	5/10/11	Synthetic turf installed/cost shared & PD can use for recreational activities turf may need to be replaced within 8-15 years after the effective date of agreement. If during the term of this agreement one party is of the opinion that the turf requires replacement, it shall notify the other party in writing		
SD #23	Joint Gymnasium (original 1/9/90)	4/10/12	PD allowed to conduct activities in gymnasium during non-school hours	Shall commence on 9/1/12 and shall continue In effect through August 31, 2031	8/31/31

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #23	SD #23 Soccer Fields	5/22/90	PD shall have the right to conduct programs on property during non-school hours	(The initial term of this license shall be for a period of 25 years from the date executed	5/22/15
SD #25	Emergency Shelter Agreement	9/14/1995	PD to provide emergency shelter to students of SD 25 & patrons of parks		
SD #25	AHPD & Thomas High	9/22/92	PD permitted to us the two ball diamonds & soccer fields for 25 years	Amended and extended 10 additional years	09/22/27
SD #25	Use of land adjacent to Dryden Park	2006	PD and SD to make improvements to park	Rolling 10-year term	
SD #25	SD 25 Athletic Field Use	4/18/13	PD to use SD property for rec purposes & SD to use PD property for educational purposes	Shall be for a period of 5 years commencing on 5/1/13 and ending on 4/30/18	4/30/18
SD #25	SD 25 C.A.P.	11/17/01	Operation of before/after school program for children enrolled in school	The initial term of this agreement shall commence on the date hereof and end on 6/30/94 and this agreement shall be deemed automatically renewed for successive one year periods unless either party shall advise the other in writing	
SD #25	SD 25Greenbier Renovation-Summer 1995	4/25/95	Improvements being made to Greenbrier School and the Greenbrier Park site		
SD #25	SD 25 Site Reservations		Remove Rand Jr HS & Rand-Berkley site from VAH reservation map		
SD #25	SD 25 Thomas Athletic Field Use (original 9/22/92)	5/22/07	Amendment to use of ball diamonds and soccer field at Thomas Middle School	Agreement is currently set to expire in 2017	
SD #59	Juliette Low School & Heritage Park		PD use of Juliette Low gym & SD use of Heritage Park playground	Self-Renewing - give to Director of Rec every 2 years for review	
St. Viator High School	Use of Outdoor Tennis Courts at Forest View	10/23/12	St Viator to be able to use tennis courts at FVRFC	Agreement will be in effect from 2012 signing date thru 12/31/2017	12/31/17

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Intergovernmental Nickol Knoll 2nd Amendment	5/16/94	Modification to 1992 agreement concerning the property known as Nickol Knoll		
VAH	Administration Center Use of VAH Parking Garage	6/15/87	VAH shall allocate (40) Eastman parking permits to PD for use at no cost	Shall continue in effect as long as the PD continues to use the facility at 410 N. Arlington Heights Rd, unless sooner terminated or by mutual consent of the parties	
VAH	AH Senior Center Woodshop	5/17/99	Operation of a woodshop at the AH Senior Center	Initial term of agreement is 5 years, automatically renewable for subsequent 5 year periods, unless the PD wishes to cease operations	
VAH	Intergovernmental Agreement Amendment to Nickol Knoll	6/21/93	Parties agree there has been some change in the condition of the landfill	Unless specifically contrary to any provision in the Amendment, all portions of the original agreement dated 8/3/92 between these two parties remain in full force and effect	
VAH	Festival Park Lease original = 1983	11/5/07	20-year renewal of PD lease with VAH for Festival Park	Shall be for a term of 20 years and shall automatically renew for a successive 20 years unless either party notifies the other in writing	11/5/27
VAH	Grants of Easement for Greenbrier & Pioneer Parks	11-6-95	PD grants VAH an easement for construction & maintenance of public sidewalk		
VAH	Lake Arlington Lease	1/22/90	VAH to construct storm water detention basin & PD to develop rec facilities around such basin	Lease shall be for a period of 25 years from the date executed and can be extended an additional 25 years	01/22/40
VAH	Senior Center	8/4/97	VAH granted PD use of portion of Senior Center for recreational activities	20 years from date of agreement with option to extend an additional 20 years	08/04/17
VAH	Recreation Park Special Assessment	8/4/97	PD desires to improve and use Hickory property for a maintenance garage & the VAH/owner approves and determines that the improvements will be done by special assessment		

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Nickol Knoll Lease	8/3/92	PD desires to use portion of site for recreational purposes from VAH/owner	(Agreement shall be binding upon and inure to the benefit of any successor government entity which may assume and perform the duties of either party hereto	
VAH	North School Park Joint Use	4/16/90	To use North School Park for recreational purposes and maximum use of open space land	(Agreement shall remain in effect until the real estate is sold or otherwise dispose of, or until terminated	
VAH	Various agreements between the VAH and AHPD				
VAH	Detention Basin Leases	5/11/99	Joint use of detention basins at Green Slopes, Wildwood, Sunset Meadows, & Hickory Meadows Park	Agreements shall be for a term of 5 years and shall automatically renew for successive 5 year terms unless either party notifies the other in writing	
VAH	Centennial Park Wetlands Property	10/27/92	VAH to use basin for storm water retention & PD to use for rec activities	Agreement is at all times conditional upon and shall not take effect until PD obtains ownership of the property in Exhibit A	
VAH	Sunset Meadows Property	1/24/05	PD to further develop a portion of Sunset Meadows, leased by VAH		
VAH	Vehicle Maintenance	6/16/97	VAH to repair Park District vehicles	Agreement will be in effect from the date of execution and run for 1 year it may be renewed by written agreement signed by both parties	
VAH	Windsor Pkwy/VAH	6/5/96	PD & VAH to develop & operate property to max rec benefits & open space	VAH to grant an easement for the period of 25 years, automatically renewable for subsequent 25 year periods	06/05/21
Village of Mt Prospect	Bicycle Path thru Melas	8/24/04	Extend of the existing bike path at Melas Park to Davis Street		
Wheeling Park District	Summer Tennis	3/15/05	PD will coordinate Wheeling PD's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days notice	

Sponsorships

The Arlington Heights Park District has developed sponsorships for established events like Picnic in the Park, Irish Fest and National Night Out and other special events.

These sponsorships provide 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.

These sponsors have been on board for multiple years, in particular The Peoples' Bank and Lavelle Law.

Company/Entity	Year	Sponsored Events/Assets	Amount
The Peoples' Bank of Arlington Heights	2014	Program Guide Full Back Cover Ad Spot	$ 12,000
	2013	Program Guide Full Back Cover Ad Spot	12,000
	2012	Program Guide Full Back Cover Ad Spot	12,000
	2014	Picnic in the Park Main Sponsor	1,000
	2013	Picnic in the Park Main Sponsor	1,000
	2012	Picnic in the Park Main Sponsor	1,000
	2014	National Night Out Main Sponsor	500
	2013	National Night Out Main Sponsor	500
	2012	National Night Out Main Sponsor	500
AAA Insurance	2014	Motoring at the Museum	2,500
	2013	Trunk or Treat Main Sponsor	1,000
	2013	Hot Nights, Cool Music Concert Series Main Sponsor	1,000
	2013	Melas Park Banner Advertising Program	1,000
Lavelle Law, LTD of Palatine	2014	National Night Out Main Sponsor	500
	2013	National Night Out Main Sponsor	500
	2012	National Night Out Main Sponsor	500
	2012	Picnic in the Park Main Sponsor	500
All About Kids Dentistry	2014	Picnic in the Park Main Sponsor	500
	2013	Picnic in the Park Main Sponsor	500
	2012	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2013	Picnic in the Park Main Sponsor	500
	2013	Program Guide Advertising Sponsor	650
	2012	Program Guide Advertising Sponsor	500
			51,150
		Contributions for 2012/13	15,500
		Contributions for 2013/14	18,650
		Contributions for 2014/15	17,000
			$ 51,150

News Release

The 2015/16 budget at a glance
Arlington Heights Park District's $26,182,545 spending proposal represents a .8 percent decrease

Where the money goes

Expense	This year	Last year	% Change
General Corporate	$ 5,557,045	$ 5,421,565	2.5 %
Recreation	9,748,381	9,944,102	-2.0
Pension	1,773,325	1,758,366	0.9
Insurance	281,155	286,089	-1.7
Public Audit	36,850	32,350	13.9
Museum	196,860	197,287	-0.2
NWSRA Special Recreation	1,405,740	1,215,033	15.7
Arlington Lakes Golf Club	939,821	1,200,657	-21.7
Nickol Knoll Golf Club	253,580	243,517	4.1
Forest View Racquet and Fitness Club	754,644	748,562	0.8
Heritage Tennis Club	1,020,483	938,111	8.8
Debt Service	4,214,661	4,469,686	-5.7
	$ 26,182,545	$ 26,455,325	-1.0 %

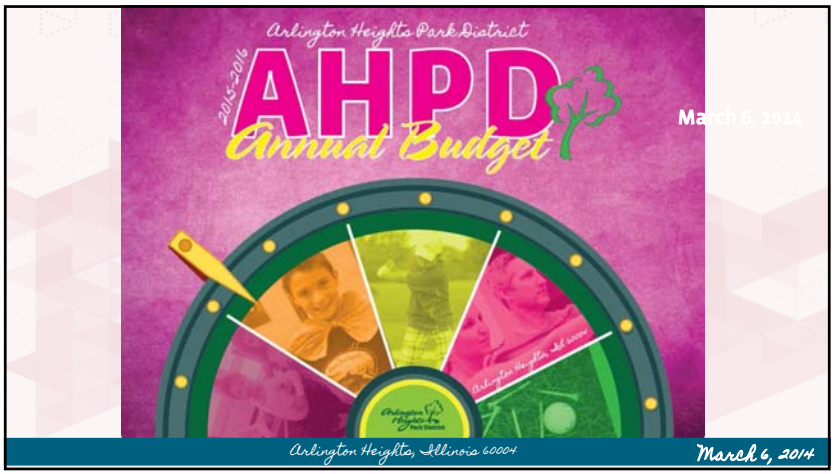
Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	$ 15,652,597	$ 15,644,147	0.1 %
Replacement Taxes	235,719	244,676	-3.7
Rental Income	65,852	63,264	4.1
Interest Income	40,057	46,909	-14.6
Donations & Misc Revenues	419,737	472,185	-11.1
Recreation Program Fees	5,623,869	5,693,072	-1.2
Swimming Pool Revenues	720,873	826,115	-12.7
Tennis Club Revenues	1,822,443	1,864,162	-2.2
Golf Club Revenues	573,235	1,404,121	-59.2
	$ 25,154,382	$ 26,258,651	-4.2 %

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 14, 2015, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

Board Presentation Slide Show



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

2015/16 Major Budget Goals

- Conservative economic forecasts and limited revenue growth
- 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

Board Presentation Slide Show

Focus Points

- What is the Net Position of Entire 2015/16 Budget

	Before Capital	After Capital
Revenues	$ 25,154,382	$ 25,154,382
Expenses	24,819,995	26,182,545
Net Surplus	$ 334,387	$ (1,028,163)

- How does this year's net compare to 2014/15
  - Budget to Budget: Expenses down 1% before capital
  - Budget to Projected Actual: Expenses are down 20% due to debt refunding
    Excluding debt refunding expenses are up 4.3%
  - 2015/16 Surplus before capital of $334,387; after capital outlay $-1,028,163
    ($750,000 ADA Projects)

Focus Points

- Reasons for Change

Full Complement of Staff
Sealcoating & Colorcoating Program
New Registration Software
Commodities & Supplies Increases
ADA Projects

- Fund Balance Direction
  - Projected Balance for 4/30/15 $17,724,194 ($552,682 better than budgeted)
  - Proposed Balance for 4/30/16 $16,696,031

Budget 2015/16 Preview

All Fund Summary

	Budget 2014/15	Projected 2014/15	Proposed 2015/16	Bud-Bud Change	Bud-Proj Change
Revenues	$ 26,258,651	33,098,786	25,154,382	-4.2%	-24.0%
Expenses	26,455,325	32,742,778	26,182,545	-1.0%	-20.0%
Net Surplus	$ (196,674)	356,008	(1,028,163)		

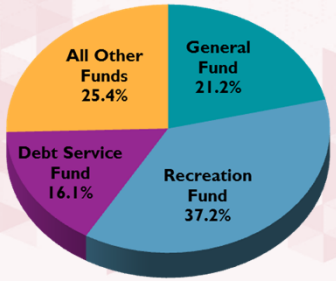
Five-Year Financial Forecast

		Estimated		Projected				
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Property Taxes	$	14,797,666	15,336,928	15,652,597	15,847,199	16,045,037	16,246,167	16,450,644
Bond Proceeds		-	7,724,487	-	-	-	-	-
Fees, Charges, & Other Revenue		10,163,382	10,037,371	9,501,785	9,786,839	10,080,444	10,382,857	10,694,343
Total Revenue	$	24,961,047	33,098,786	25,154,382	25,634,037	26,125,481	26,629,024	27,144,987
Total Expense		24,006,483	32,597,084	26,182,545	26,466,196	27,290,109	27,784,479	28,290,094
Total Revenue	$	24,961,047	33,098,786	25,154,382	25,634,037	26,125,481	26,629,024	27,144,987
Total Expense		24,006,483	32,597,084	26,182,545	26,466,196	27,290,109	27,784,479	28,290,094
Net Surplus (Deficit)	$	954,565	501,702	(1,028,163)	(832,159)	(1,164,629)	(1,155,456)	(1,145,107)
Est. Fund Balance - Beg. of Year	$	16,474,641	17,368,186	17,724,194	16,696,031	15,863,873	14,699,244	13,543,788
Non-spendable		210,876	218,250	218,250	219,341	220,438	221,540	222,648
Deferred Taxes		5,119,742	5,315,084	5,586,394	5,614,326	5,642,398	5,670,610	5,698,963
Fiscal Sustainability		4,500,293	5,338,962	5,292,444	5,318,906	5,345,501	5,372,228	5,399,089
Available Balance		7,537,276	6,851,899	5,598,943	4,711,299	3,490,907	2,279,410	1,077,981
Est. Fund Balance - End of Year	$	17,368,186	17,724,194	16,696,031	15,863,873	14,699,244	13,543,788	12,398,681

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap limits

Board Presentation Slide Show

2015/16 Proposed Annual Operating Budget



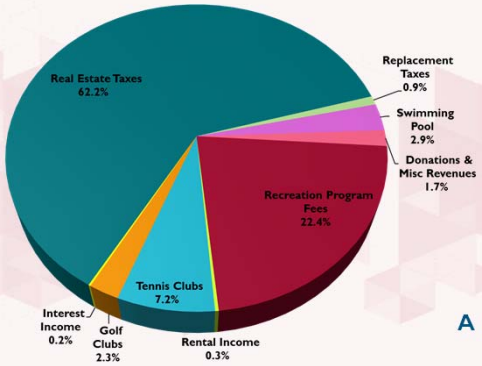
$26,182,545

Fund Balances

- 2015/16 budget shows a 2.8% decrease in the total available fund balance from projected 2014/15
- Percent of fund balance retained that is available is 23%, this is 1% more than last year
- All fund balances, with the exception of Arlington Lakes, and Nickol Knoll Golf Clubs, are projected to be in a surplus position

Revenues

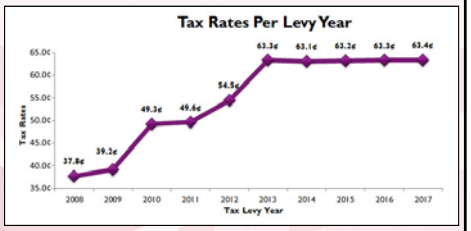
$25,154,382



A decrease of .9% from projected

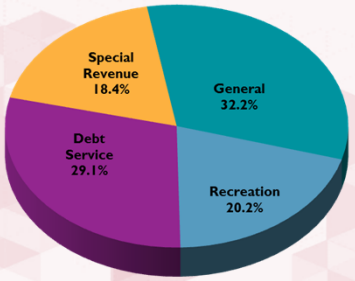
Real Estate Tax Revenues

- Real Estate property taxes are 62.2% of revenues
- The 2014 Tax Levy was prepared at a 3.3% increase based on the 2013 CPI (1.5%)
- It is expected that the 2014 tax rate will be 63.1¢ per $100 of equalized assessed valuation

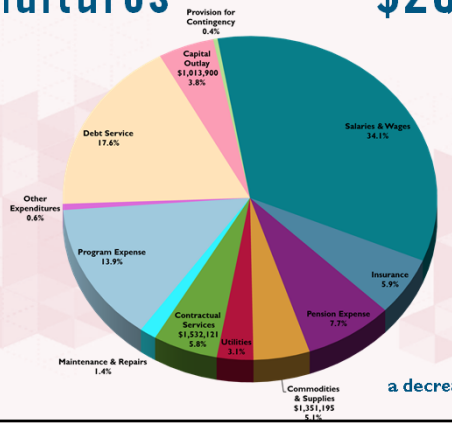


Board Presentation Slide Show

Tax Allocations by Fund



Expenditures $26,182,545



a decrease of 20% from Projected;
-1% from Budget

Salaries and Wages

- The proposed salaries and wages budget increased $242,370 (2.8%) from the 2014/15 projected actual
- This category represents 34.1% of the 2015/16 budget
- Merit increases are based on a 3% increase for full-time salaries
- Full-Time salaries are budgeted at the current (or expected April 30, 2015) salaries of existing personnel and mid-range for vacant positions

2.8% ↑ from projected
1.2% ↑ from budget

Insurance

- General liability and workers' compensation is completely self-funded and premiums decreased .82%
- Property insurance increased by 4.4%
- Employee Group Insurance
  - The Park District switched health insurance carriers for calendar year 2015.
  - The proposed budget reflects a decrease in health insurance premiums for the first eight months of the 2015/16 fiscal year and a 10% increase for the remaining four months.

3.3% ↓ from projected
8.2% ↓ from budget

Board Presentation Slide Show

Pension Expenses

- 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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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	7.64%	7.43%	7.42%	7.42%	7.58%	7.58%	7.58%	7.87%	7.85%	7.69%
Funding Adjustment	2.70%	2.64%	2.51%	2.74%	5.27%	5.72%	5.50%	5.46%	5.76%	6.00%
Net Retirement Rate	10.34%	10.07%	9.93%	10.16%	12.85%	13.30%	13.08%	13.33%	13.61%	13.69%
Other Program Benefits										
Death	0.19%	0.19%	0.12%	0.11%	0.13%	0.11%	0.15%	0.16%	0.16%	0.17%
Disability	0.21%	0.21%	0.17%	0.16%	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%
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	11.36%	11.09%	10.84%	11.05%	13.75%	14.16%	13.98%	14.22%	14.50%	14.59%
Percent Change	7.9%	-2.4%	-2.3%	1.9%	24.4%	3.0%	-1.3%	1.7%	2.0%	0.6%

2.9% ↑ from projected
.7% ↑ from budget

Utilities

- Utilities represent 3.1% of the 2015/16 budget, an increase of $30,409 (3.8%) more than last year
- The utility budget has been prepared using new rates for natural gas and electricity and estimated 2014/15 usage

3.8% ↑ from projected
6.5% ↓ from budget

Contractual Services

- This category represents 5.6% of the 2015/16 budget
- A decrease of $72,965 over the 2014/15 projected actual
  - Areas that are greater than the 2014/15 projection are refuse disposal, professional and other contractual services

4.7% ↓ from projected
4.3% ↓ from budget

Maintenance & Repairs

- This category represents 1.4% of the 2015/16 budget
- A decrease of $97,422 over the 2014/15 projected actual
  - Areas that are greater than the 2014/15 projection are refuse disposal, professional and other contractual services

34.8% ↑ from projected
25.9% ↑ from budget

Board Presentation Slide Show

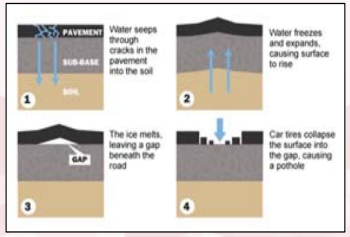
Parks & Planning Department

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

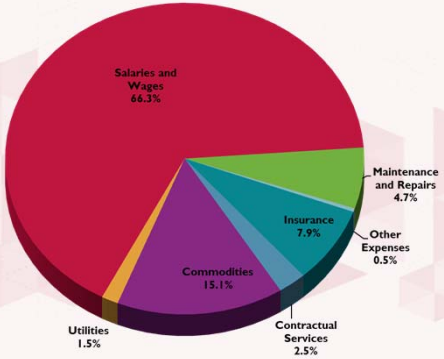
Sealcoating & Colorcoating

- Weathering, sunlight, water and ice, and the destructive effects of chemicals, gasoline and oil cause surface deterioration
- Asphalt pavements is constantly exposed to destructive elements that cause expensive damage and shorten the service life of pavement.
- Sealcoating and colorcoating guards our investment
  - provides a tough protective shield that locks out destructive elements
  - seals in the tars of the asphalt, keeping it resilient and durable.
- Implementing a new pavement maintenance program we will prolong the life of our asphalt parking lots and walks.



$97,500 has been budgeted for sealcoating and colorcoating in 2015/16.

2015/16 Budget $4,648,997



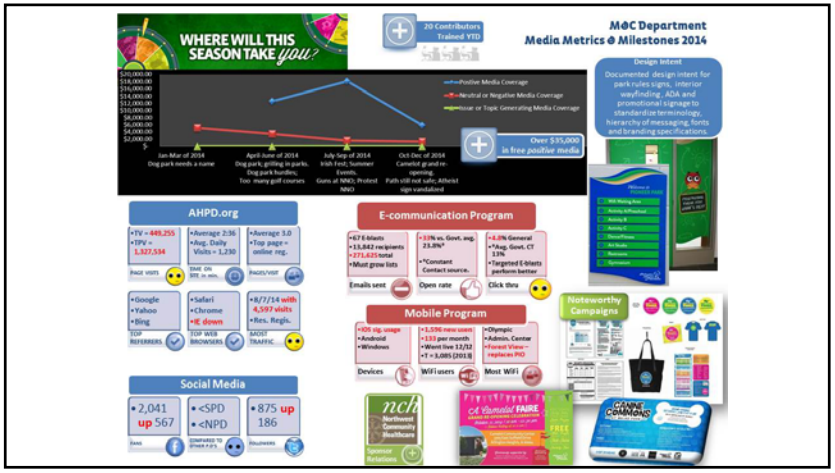
7.5% ↑ from projected
3.5% ↑ from budget

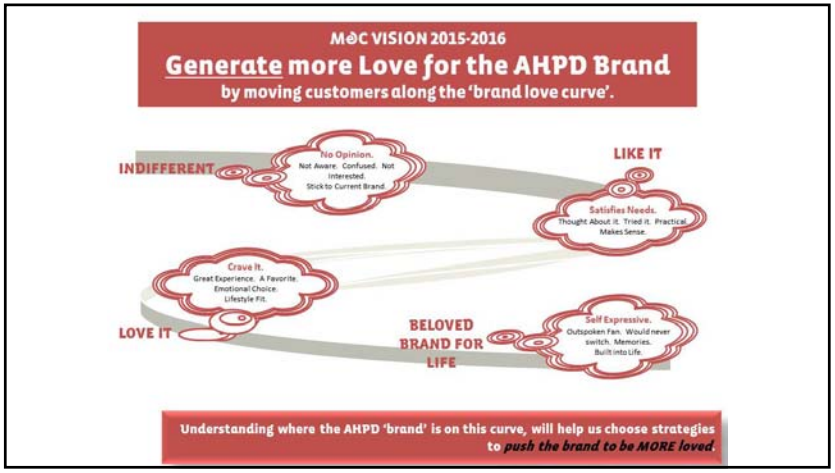
Board Presentation Slide Show

Parks Department Budget

	2012/13 Actual	2013/14 Actual	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Salaries and Wages	$ 2,774,979	2,714,726	2,956,562	2,942,862	3,080,109
Insurance	316,012	295,512	397,311	333,758	369,367
Commodities	603,662	554,793	720,037	662,019	699,882
Utilities	67,657	67,840	70,448	68,397	70,323
Contractual Services	93,094	75,263	132,512	113,865	117,960
Maintenance and Repairs	151,719	123,653	198,167	186,992	294,253
Other Expenses	11,532	21,365	15,142	15,883	17,103
Total Operating Expenses	$ 4,018,655	3,853,151	4,490,179	4,323,776	4,648,997

Marketing & Communications





Board Presentation Slide Show

Recreation & Facilities Department

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

Board Presentation Slide Show

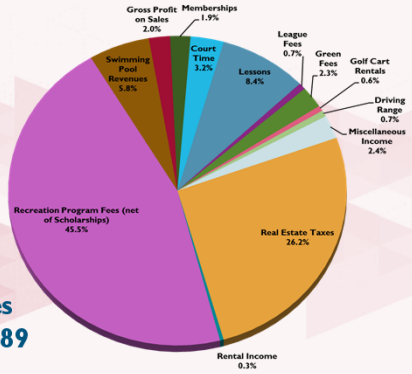
Recreation & Facilities Department

Expenses

Salaries and Wages	$ 5,687,424
Insurance	592,182
Pension Fund Expenses	234,550
Commodities & Supplies	624,110
Utilities	694,060
Contractual Services	501,335
Maintenance & Repairs	146,386
Recreation Program Expenses	3,643,503
Other Expenditures	76,869
Debt Service	100,800
Capital Outlay	512,550
Contingency	100,000
	$ 12,913,769

Fund Balance

Fund Balance 05/01/15	$ 9,753,183
Income before Contingency, Debt, & Capital	160,670
	9,913,853
Contingency	100,000
Debt Service	100,800
Capital Outlay	512,550
Ending Fund Balance	$ 9,200,503



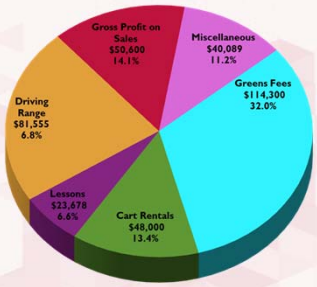
Revenues $12,361,089

Arlington Lakes Golf Club

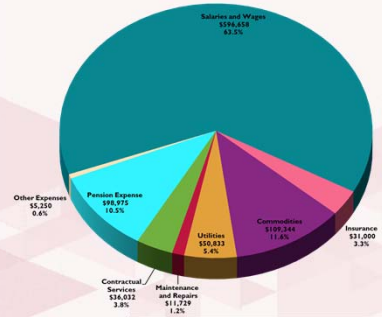
Rounds Played	40,277
# of Leagues	30
League Rounds	6,433
Tournaments and Outings	36

2013/14 Annual Report

Arlington Lakes Golf Club



Revenues $357,667



Expenses $939,821

Arlington Lakes Golf Club Course Construction

- In January 2015 the Park Board approved funding for the Master Plan for the golf course to undergo.
- Construction is scheduled to begin in June 2015 and resume play at the course in July 2016.
- Staff is being aggressive with their approach to get as many rounds of golf as possible in May and early June.

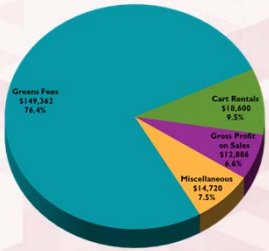
Board Presentation Slide Show

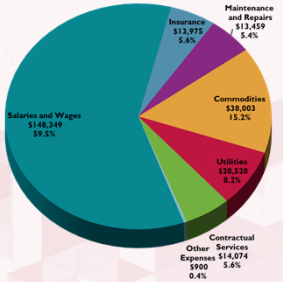
Nickol Knoll Golf Club

Rounds Played	13,782
Tournaments and Outings	10

2013/14 Annual Report

Nickol Knoll Golf Club





Revenues $195,568

Expenses $249,280

Budget Deficit $38,012

Nickol Knoll Golf Club Marketing Campaign

- Free Middle School Clinics in conjunction with CAP programs at area schools
- Free Ladies, Seniors and Junior Clinics done in the month of May
- Junior Leagues offered for ages 7-15
- Junior Travel League to compete with area courses
- Little Stars Basics of golf ages 4-7
- Several camps and lessons focused mostly on Juniors
- Men On Mondays
- Senior Special Tues
- WOW--Women on Wednesdays
- Early Bird Weekend!
- Sunday Family
- Parent/Child Play

Nickol Knoll Golf Club Marketing Campaign

- Special Events
  - Friday June 12th 6pm Arlington Hts Putting Championship NKGC
  - Friday June 19th 8pm Night Golf NKGC
  - Friday July 10th 8:30p Night Golf NKGC
  - Sunday July 26th 12pm Adult/child Championship NKGC
  - Friday August 7th 8:30p Night Golf NKGC
  - Saturday Oct. 10th Turkey Shoot Scramble NKGC
- Email
  - Will use our golf exclusive email database of 9500 people to promote events, programs and daily play
  - Will also incorporate into park district email blasts as well
- Direct Mail
  - Be part of quarterly mailing of program guide
  - Use direct mail company to focus on certain zip codes
- Internet
  - Will use internet partners great greens fees and golf now to sell underutilized tee times
- Newspaper
  - Will advertise weekly in summer time in Daily Herald

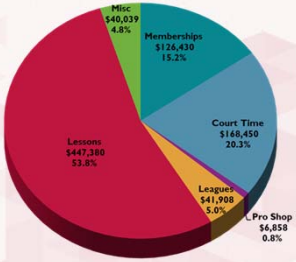
Board Presentation Slide Show

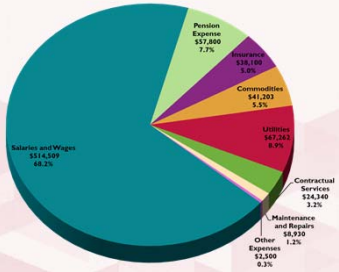
Forest View Racquet and Fitness Club

Individual Members	843
Lesson Participants	1,465
League Participants	201

2013/14 Annual Report

Forest View Racquet and Fitness Club





Revenues $831,065

Expenses $754,644

Budget Surplus $76,421

Business Analysis/Key Objectives

- Forest View's financial position has been consistent, bottom line net three year average is $103,980 per year.
- Net in 2014/15 is projected $81,955.
- Fund balance in 1999/00 was – ($470,679); 2014/15 projection is a +$174,201. Fiscal year ending 04/30/14; was the first time in 14 years the fund balance was in a positive position.
- 2015/16 projected fund balance $250,622; continuing the operation in a positive direction.
- Lesson revenue 2014/15 budget was $454,474 and projected is $432,400. Proposed 2015/16 - $447,380.

Business Analysis/Key Objectives

- Actual 2013/14 – 1,465 lesson participants; projected 2014/15 – 1,470.
- Membership numbers holding steady, rates will not increase in 2015/16 budget.
- A new adult racquetball monthly membership inclusive of court fees and a discount on leagues was added this past fiscal year; increase of 13% in revenue.
- Capital projects for 2014/15 was front facility landscaping/ upgrades.
- 2015/16 projects include an new front desk/point of sale operation, carpeting/ tile and security camera installation.

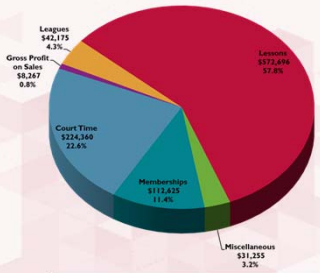
Board Presentation Slide Show

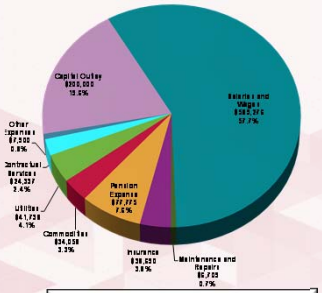
Heritage Tennis Club

Memberships	475
Lesson Participants*	3,202
League Participants	216

2013/14 Annual Report
**Includes 2014 HTC Indoor and Outdoor Park Tennis Participation*

Heritage Tennis Club





Revenues $991,378 **Expenses $1,020,483**

Budget Deficit $29,105

Budget Totals

Revenues	$ 991,378
Expenses	1,020,483
Surplus	$ -29,105
Estimated Beginning Fund Balance	$ 1,991,096
Projected 15/16 Gross Surplus	170,895
Less Capital Budget	-200,000
Remaining Fund Balance	$ 1,961,991

Business Analysis/Key Objectives

- Membership revenue 2014/15 projected $111,500; consistent over the past few years and proposed 2015/16 at $112,625.
- Approximately 91% of total members utilize the monthly option payment plan.
- Adult and family memberships remained steady projected similar for 2014/15 as the previous fiscal year. Membership initiative for 2015/16 will focus on juniors.
- Outdoor recreational program participation – 2014 Summer 1,515 vs 1,433 in 2013. Combination camps; Tennis/ Arts Alive are a "big hit."

Board Presentation Slide Show

Business Analysis/Key Objectives

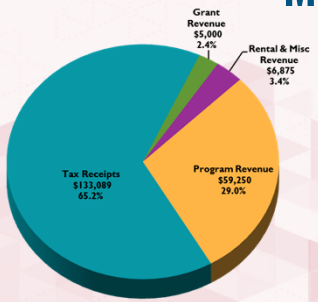
- 2014/15 court time revenue projection is $220,860; continued improvement over prior years; proposed 2015/16 is $224,360.
- USTA Leagues brings in over $30,000 in court time revenue.
- The 2014/15 fund projected net is $172,619 (w/out capitals) and proposed net 2015/16 at $170,895.
- The Heritage Tennis Club master plan renovation was approved by the Park Board in 2014/15. The construction will be completed in 2016/17.

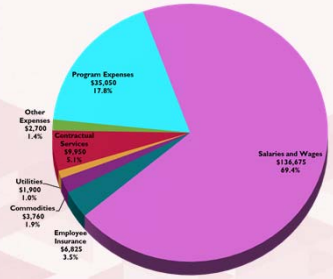
Museum

COOPERATIVE OPERATION

Arlington Heights Park District
Village of Arlington Heights
Arlington Heights Historical Society

Museum





Revenues $204,214

Expenses $196,860

Budget Surplus $7,354

Business Analysis/Key Objectives

- Received $33,446 in funding from the Illinois Department of Natural Resources for updating the main campus signs, property directional signs; addition of bronze flora and fauna signs and installation of three message repeaters for self guided tours. Project completed in February 2015 and received reimbursement from the State.
- The 2014 Irish Fest was the most successful in over 4 years; over 3,000 in attendance and the net for the event was approximately $12,000.
- Addition in 2015/16 of birthday party packages.
- Review/ addition of updated school and scout programming.

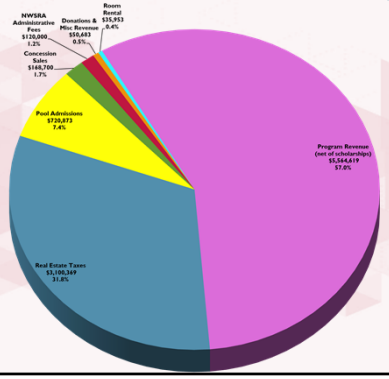
Board Presentation Slide Show

Recreation Fund

Revenues	**$ 9,761,197**
Expenses*	**9,748,381**
Net Surplus	**$ 12,816**

*** Includes Capitals charged to the Recreation Fund**

Revenues by Category



Expenses by Category

	Actual 2012/13	Actual 2013/14	Budget 2014/15	Projected 2014/15	Proposed 2015/16
Expense					
Salaries and Wages	$3,496,781	$3,320,638	$3,651,732	$3,533,595	$3,697,657
Insurance	340,423	358,252	479,720	495,799	463,592
Commodities	361,850	316,313	379,664	349,237	397,742
Utilities	572,594	498,885	562,957	494,630	511,807
Contractual Services	281,782	323,044	384,361	360,283	392,602
Maintenance and Repairs	86,582	77,802	107,942	104,674	105,559
Other Expenses	45,252	60,542	58,750	57,620	57,619
Program Expenses	3,875,325	3,652,476	3,734,046	3,412,649	3,608,453
Debt Service Expense	-	-	113,680	113,680	100,800
Capital Outlay	795,466	848,971	371,250	197,500	312,550
Provision for Contingencies	-	-	100,000	-	100,000
Total	$9,856,055	9,456,923	9,944,102	9,119,667	9,748,381

Program Statistics

(Annual Report Fiscal Year 2013/14)

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Programs Offered	2,864	3,377	3,152	3,428	3,533	3,859
Program Registration	76,984	81,460	83,309	81,278	82,385	76,106
Participant Hours	1,100,839	1,098,867	1,073,854	1,135,947	1,295,628	1,666,380

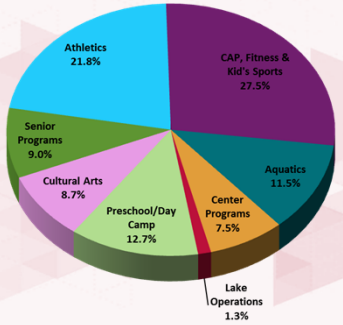
Programs offered increased 9%
Participation hours increased 370,752 or 29%

Board Presentation Slide Show

Program Participation

Classification	2013/14 #	TPH
Swim Lessons	17,046	91,385
Preschool/Infant	3,364	50,146
Athletics	17,984	239,763
General Interest	6,306	672,855
Arts and Crafts	715	4,748
Performing Arts	5,354	32,453
Museum	16,989	14,199
Seniors	4,440	104,438
Camps	4,412	134,079
Public Swim	161,157	322,314
GRAND TOTALS	237,767	1,666,380

Recreation Programs



Revenues	$ 5,684,351
Expenses	3,608,453
Net Surplus	$ 2,075,898

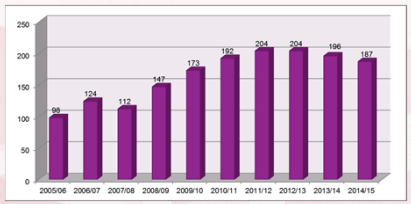
The net goes towards covering the indirect costs of the programs.

Aquatic Financial Summary
Direct and Indirect Costs

	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Revenue	$1,466,520	1,542,707	1,557,961	1,476,979	1,572,406	1,590,109	1,596,653	1,523,860	1,505,493	1,502,020
Expenses										
Staff	737,667	819,138	854,274	848,110	906,098	908,425	823,655	784,278	759,319	792,221
Utilities	211,015	253,006	263,013	245,787	192,458	194,681	188,997	191,832	194,709	196,657
Miscellaneous	34,717	32,381	32,149	37,401	35,691	31,835	33,596	34,471	23,571	36,000
Program Expense	333,505	374,375	364,858	383,174	362,609	388,366	403,725	364,743	375,336	387,959
Maintenance	285,173	253,651	268,044	254,912	224,157	294,803	245,500	261,969	258,811	258,214
	$1,602,077	1,732,551	1,782,338	1,769,384	1,721,013	1,818,110	1,818,110	1,637,293	1,611,747	1,671,051
Net gain / (loss)	$ (135,557)	(189,844)	(224,377)	(292,405)	(148,607)	(228,001)	(228,001)	(113,433)	(106,254)	(169,031)

Scholarship Subsidy

$ in Subsidy



Number of Families

** 2014/15 figures thru 03/03/15*