

PARK DISTRICT OF OAK PARK



2011 BUDGET

In partnership with the community,
we provide quality parks and
recreation experiences for the
residents of Oak Park.

PARK DISTRICT OF OAK PARK

Annual Budget

January 1st 2011 – December 31st 2011

Administrative Offices

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Budget Letter
Honorable Commissioners
Park District of Oak Park
Oak Park, IL 60302



We are pleased to submit a copy of the 2011 Proposed Working Budget. This document provides a detailed outline for the allocation of financial resources. The Working Budget will be used as a tool in partnership with the community to provide quality parks and recreation experiences for the residents of Oak Park.

Budget Process and Controls

The Board of Commissioners outlines Strategic Initiatives and Budget Proposals conceptually at a retreat prior to budget creation. Staff uses this direction along with trend data on participation to create the first working draft budget presented to the Board at special Budget Working Meetings. Taking the direction of the Board, staff creates a second draft of the budget which is available to the public with the Budget and Appropriation Ordinance for thirty days prior to Board adoption. (Budget Calendar found in the Appendix)

The Board of Commissioners establishes budgetary appropriations for the operations of various District departments through the adoption of an annual combined budget and appropriation ordinance after a public hearing. The appropriation is prepared on the same modified accrual basis and using the same accounting practices that are used to account and prepare financial reports for the funds. All appropriated amounts lapse at the end of the fiscal year. Spending control is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

Budgetary control is employed as a management control device during the year through an internal reporting process. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund, and capital project fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The Budgetary Control process includes verification of appropriation amounts before expenditures are incurred and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures. (For more information on District Financial Policies see Appendix B) Ultimately, all expenditures are reviewed and approved by the Board of Commissioners. The Board can approve transfers between some funds and also between various line items in any one fund in the

appropriations ordinance after the first six months of the fiscal year. The Board needs a two-thirds vote to effectuate such a transfer. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund or item that is having money reallocated.

History

After several years of maintaining the status quo, the Park District began to evaluate the organization as a whole in 2001 with the inception of the citizen-based Infrastructure Committee. Many of the suggestions provided in the Committee's final report have been implemented in prior budgets and continue to be implemented in this budget.

Developing a comprehensive master plan (CMP) was one of the keystone recommendations. In 2003, the District started the process of completing a CMP in conjunction with the Village of Oak Park and with the help of many community volunteers. The report provided a roadmap for improving recreation service delivery and facilities in Oak Park and communicated the need for additional funding to the public. The result was the successful passage of the 2005 tax increase referendum for the first time in forty years.

The referendum was developed to accomplish **two goals**. The **first goal** was to provide a funding source for repair and restoration of the Park District's facilities and parks that had deteriorated from years of deferred maintenance due to insufficient resources. The **second goal** was to align the funding and operation of all publicly-owned recreation property and facilities under one governmental agency. The funding alignment also provided the Park District with financial independence from the Village of Oak Park after the final annual fund transfer of \$1.7 Million was completed in 2007. Receipt of the referendum funds began in the fall of 2006. The full impact of the capital improvement funds began to be realized in 2007. Substantial Master Site Plan implementation has occurred at Andersen, Austin Gardens, Field, Fox and Longfellow Parks as well as the completion of the Wenonah and Randolph Tot Lots. Significant Core Center improvements has occurred at Barrie, Fox, Longfellow, and Stevenson Park community centers (including restroom accessibility and enhancements to the lobbies, programming areas and office spaces), a major restoration of Cheney Mansion and the Stevenson Park athletic field (including ADA modifications) and installation of a playground on the grounds of Lincoln School which shares open space with Carroll Park have also been completed. Two lots were acquired next to Carroll Park that have been cleared to expand green space.

In November of 2004, the Board of Commissioners adopted a mission, vision and values policy statement. The *mission statement* “In partnership with the community, we provide quality parks and recreation experiences for the residents of Oak Park” condenses the reason for the existence of the District into a single sentence highlighting the cornerstones of partnership, community, quality and residents. *The vision statement*

“Oak Park’s parks system provides open space and recreation opportunities for all Oak Park residents and we will work persistently to ensure the availability of these quality parks, recreation programs and facilities for generations to come. We strive to provide an excellent parks and recreation system that is deeply integrated into the distinctive Oak Park living experience. We envision the recognition of our parks system by Oak Park residents as a major contributor to the enhanced quality of life that exists in the Village. We value and respect our history, our civic involvement and the Oak Park tradition of innovation and we will strongly consider these factors as we plan for the future. We believe that citizen participation and access to their parks and recreation programs is paramount. The parks system will conduct the public’s business in an open, communicative and self-evaluative fashion. We will reach out to populations that are underserved and we will continually seek feedback and take corrective measures as we strive for excellence. We believe the key to achieving and maintaining an excellent parks and recreation system lies in creating partnerships with other community agencies to provide services in a seamless fashion. These critical partnerships are both within and external to Oak Park’s boundaries. The organization providing the program or service is secondary to the quality and the diversity of the offerings. We promise, in collaboration with our partners to balance development and maintenance of quality parks and facilities with the preservation of open space. In addition, we pledge to offer innovative, high quality programs that provide significant benefits to participants, residents, the environment, the local economy and our overall community,”

represents the direction the organization intends to pursue for the foreseeable future. Finally the *values* of effective communication, inclusion, funding, partnerships, customer service & professional conduct, planning, evaluation and safety clearly outline the way the District intends to carry out the work required to achieve the vision. These values are used in all aspects of the decision making process for the Board and Staff including being part of the employee performance evaluation process.

In 2006, the Park District took a major step in modernizing the structure of the organization and establishing an organization that responds to the needs and desires of the residents. This was accomplished by reorganizing the Recreation and Revenue Facilities Departments and creating specialized positions that focused on program areas rather than facility location. The reorganization centralized the supervision of programs to provide one leader for each major program area. Prior to the reorganization, the District had as many as seven employees supervising the same program based on the program location. The new structure was developed to reduce duplication and improve customer service.

Finally, in November of 2007 the Board approved five strategic initiatives that were developed at an inaugural Board goal-setting workshop. The Board agreed to strive to improve financial strength of the Park District, to be customer focused, to be committed to renewing infrastructure, to be an employer of choice, and to be proactive rather than reactive. The initiatives build on the mission, vision and values of the District and focus on a five year or less timeframe. These initiatives were incorporated into the development of staff goals and communication with the Board in 2008. Likewise the Board plans to consider the initiatives as they take action in the performance of their duties in 2011. The Board will again review these initiatives in July 2011, so that the themes can be used to provide more guidance in the development of the 2012 budget.

2011 PROPOSED BUDGET HIGHLIGHTS

Overview

The financial condition of the Park District of Oak Park continues to improve. Preliminary 2011 year-end estimates indicate increased fund balances, showing eight consecutive years of increases and providing increased financial stability. Significant items included in the budget are:

Park Board Strategic Initiatives

The five strategic themes have been an important consideration as the Park District staff prepared the budget and the Park Board reviewed the budget. Some examples of how the themes are being implemented include:

Financial Strength

Because of sound financial policies, the District is able to continue to budget for growth in programs, services and fund balance at a time when many other governments are cutting back on services due to operating deficits. Strong finances have assisted the District in providing consistent and quality services in a difficult economy.

The District strives to remain financially strong by seeking out partnerships in the community, which allows the District to share the financial burden of projects as well as fulfill part of the overall mission. Examples of this in the 2011 Budget include further investigation of public-private partnerships to fulfill the Gymnastics and Buildings and Grounds Relocation/Renovation Project. The District also strives to partner with other local governmental entities such as being a part of the Village of Oak Park's Health Insurance program, partnering with the Park District of Forest Park to provide opportunities for Seniors and operation of the Dole Learning Center.

Customer Focused

The District is committed to improving the use of technology to meet the needs of the customer as well as reach new participants. The use of online marketing is budgeted to increase in 2011 due to the launch of a new website design. Increased usage of social media including Facebook and Twitter will help to complement the District's online presence.

Initiatives in the Recreation Department for 2011 also include streamlining the facility rental process to an online system. This will improve customer service while reducing the costs associated with the current labor intensive process.

Community input is influential in forming Park Master Plans which identify future sites such as capital improvements plans in Stevenson Park through focus group and community meetings. Stevenson Park is the home of the District's Active Sports Area, a multi-purpose sports field and the 49 Lake Teen Center which is built on top of two of the community's four water reservoirs.

Employer of Choice

The District seeks to attract high-quality, motivated, creative employees when there is a staff vacancy. The District also strives to educate and develop current employees in order to have qualified internal candidates for succession planning. The 2011 Budget includes tuition reimbursement for four of the District's full time employees.

The District offers 85% coverage of health benefits to all full time employees through the Village of Oak Park's benefit program. The District offers a \$1200 incentive into a medical or dependent care flexible spending program for those employees who are covered by a different health insurance plan. In 2011, the District plans to take over administration of insurance benefits to be able to better service our employees.

The District continues to strive to maintain staff accurate job descriptions and to provide competitive compensation. The District will reclassify the Human Resources Coordinator to a Human Resources Manager. This change will also benefit the rest of the staff by providing increased skill in mentoring and team building while assuring accountability of staff at all levels.

(Please refer to Payroll Expense category below for additional information)

Pro-active vs. Reactive

In 2011, the District will also receive the results of the Community Attitudes and Interests Survey launched in late 2010. Four goals have been identified for this survey including: to gather data to benchmark against the results of the 2004 survey; to gather input which will assist the Park Board in determining the future of Ridgeland Common; to gather input which will assist the Park Board in making future decisions regarding the Park District's gymnastics program and facility; and to collect data regarding customer satisfaction.

Items in the budget are typically in response to a demonstrated need. However, the District strives to allocate funds to allow staff to act proactively rather than reactively. Due to a thorough review of employees hours and job descriptions, eight new IMRF positions are being proposed for 2011 budget. This is a proactive decision on the part of staff to avoid being forced into adding staff because of hours restrictions.

Continuing to Renew Infrastructure

(Please refer to Capital Maintenance category below for additional information)

Budget Items of Interest

Taxes

The target tax rate at the time of the 2005 referendum was \$0.447. Attempting to levy an exact rate is a difficult task as it requires making assumptions on changes in EAV. The District attempted to levy this rate in the 2009 property tax levy, however the District had not assumed the large change in the equalizer from 2.9786 to 3.3701. This large change resulted in the District not achieving the target rate, but resulting in a rate of \$0.4239 per \$100 EAV.

The District evaluates the property tax levy each year and discusses many options. The options presented to the Board for the 2010 property tax levy included setting the levy at what is required to meet current operating and capital obligations, increasing the levy by the CPI-U, increasing the levy by the CPI-U plus new property and the maximum allowed under PTELL. The board voted to raise the levy by CPI-U.

The District plans on setting the total property tax levy for funds subject to the Property Tax Extension Limitation Law (PTELL) at \$7,600,604 an increase of \$185,634 or 2.5% from the 2009 extended levy for the same funds. All taxing funds other than the Special Recreation and Debt Service funds are included in the PTELL limitation calculations. The 2009 tax rate for capped funds was \$0.4022 per \$100 of Equalized Assessed Value (EAV) and the 2010 tax rate for capped funds is projected to increase to \$0.4041.

The total 2009 tax extension was \$7,587,000 and the 2010 total levied amount is increasing 2.70% to \$8,025,604 with a projected rate of \$0.4270 per \$100 of EAV.

Fund Balance and Interest Income

The budget for interest income has been decreased significantly corresponding to average interest rates currently being seen by the District and less funds available for investment as capital projects are completed. To address this, the District will continue to investigate new investment options including conducting a banking services RFQ.

The targeted Fund Balance level is 25% of operating expenses. In 2002, the operating fund balance had fallen below 7% because of not fully realizing the impact the tax cap would have on the District’s finances and selling an alternate revenue bond with a primary funding source of pool revenue based on building an family aquatic center. The aquatic center was not built so pool revenue was never able to fully fund the repayment schedule. As of the end of 2009, the District had a fund balance percentage of 25.6%.

2009 YEAR END

FUND	2009 BUDGET	RECOMMENDED RETENTION FUND BALANCE		AUDITED FUND BAL 12/31/2009		VARIANCE
		%	AMT	%	AMT	
CORPORATE FUND	3,082,000	25%	770,500	39%	1,207,317	436,817
IMRF FUND	576,000	15%	86,400	29%	167,119	80,719
LIABILITY FUND	206,000	75%	154,500	70%	143,194	(11,306)
AUDIT FUND	21,000	25%	5,250	65%	13,552	8,302
RECREATION FUND	2,820,316	25%	705,079	33%	923,867	218,788
MUSEUM FUND	115,684	25%	28,921	92%	106,770	77,849
SPECIAL RECREATION FUND	386,000	25%	96,500	35%	135,918	39,418
DEBT SERVICE FUND	5,000	25%	1,250	-251%	(12,528)	(13,778)
REVENUE FACILITIES FUND	1,990,000	25%	497,500	-9%	(181,523)	(679,023)
CHENEY FUND	216,000	25%	54,000	-42%	(90,776)	(144,776)
TOTAL	9,418,000	25%	2,399,900	25.6%	2,412,910	13,009

If an individual fund has met the targeted goal for fund balance retention, any revenue generated in excess of annual expenses will be transferred to the Capital Project Fund as a means to accelerate park improvements or to address unforeseen conditions when the CIP was developed.

Year-end estimates indicate that the District has increased fund balances by a greater than budgeted amount, showing seven consecutive years of increases.

Bonds & Interest

The District’s 2011 Budget contains plans to issue debt for a total amount of \$5,300,000 to address critical facility needs for Buildings and Grounds and Gymnastics. These properties were also budgeted in 2009 but did not become available, so these funds will be rebudgeted in 2011 in hopes to address these critical facilities. The budget anticipates the \$5,300,000 being issued in two separate transactions based on when the proceeds will be needed. The projected interest rate is between 4.25% and 4.6% for both issues. The following chart outlines anticipated outstanding debt for 2011.

**Park District of Oak Park
Debt Service Schedule**

	Principal	Length	Type	Repayment source	2009
Series 2011 A	2,700,000	15	TBD	Capital Improvement Fund	217,246 4.25%
Series 2011 B	2,600,000	15	TBD	Capital Improvement Fund	200,975 4.6%
Series 2007	515,000	10	Debt Certificate	Capital Improvement Fund	66,343 3.7%
Interest Rate					
Total Yearly Debt Service					484,564

Series 2011 B - Proceeds to be used for facility improvements for Gymnastics

Series 2011 A - Proceeds to be used for facility improvements for Buildings and Grounds.

Series 2007 - Proceeds used for renovation and restoration of Cheney Mansion.

Capital Maintenance

The proposed budget includes over \$9.0 million for funding the projects identified in the Capital Improvement Plan (CIP). Some of the major projects for 2011 include:

- Facility improvements or property acquisition to accommodate the Buildings and Grounds Department and the Gymnastics Center
- Master Plan Improvements at Ridgeland Common, Mills, Rehm and Taylor Parks
- Master Plan for Stevenson Park
- Replacement boilers at Barrie, Fox, Longfellow and Stevenson Centers
- Redevelopment of the District’s website
- A Park Tune-Up at Barrie Park
- Continuation of the vehicle replacement program

Please refer to the Capital Improvement Plan for a complete list of 2011 projects, which is available at www.oakparkparks.com.

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District’s per capita spending from the Capital Projects Fund for 2005-2011.

Per Capita Spending on Capital Project Expenses

	2005	2006	2007	2008	2009	2010-Budget	2011-Budget
Capital Project Expenses	\$ 76,365	\$ 1,168,679	\$ 4,475,601	\$ 3,323,403	\$ 1,979,439	\$ 8,633,794	\$ 9,298,612
Per Capita Amount	\$ 1.52	\$ 23.25	\$ 89.03	\$ 66.11	\$ 39.37	\$ 171.74	\$ 184.97

Estimated Population in 2006 50,272

Cost Savings and Management Efficiencies

The Park District strives to maintain the most efficient and effective use of resources provided by the tax payers through property taxes and program and facility users through fees and charges. Examples of this include the use of the IPRA joint purchase program, state vehicle purchase programs, and a formal bid process for office supplies. Some of the ways the District is looking for cost savings or efficiencies include:

- Evaluating the Recreation Program Portfolio to provide services more efficiently, for example, eliminating the preschool at Field Center due to a history of low participation
- Incorporating the Cost of Service Study into affiliate agreements and the budget process
- Proposing an updated Comprehensive Revenue Policy
- Partnering with the Village of Oak Park for Health Insurance
- Opting to pay the IMRF required rate instead of the phase in option
- Using existing partnerships with affiliate organizations such as the Friends of the Oak Park Conservatory, Pleasant Home Foundation and sports organizations and collaborative such as the Township Youth Interventionist and Early Childhood Collaborative
- Limiting the amount of full time staff with approximately 90% of the services being provided by part time staff
- Using the skills and talents of the Park District Citizen Committee, Greening Advisory Committee and Art Advisory Committee for the benefit of the District to help develop policies such as the environmental policy and public art policy
- Continuing to improve the monitoring of the PO system requiring supervisor approval before purchases are made rather than after the goods or services have been received.
- Expanding the electronic ticket system to log requests for the Communications Department and Buildings and Grounds.
- Maintaining replacement schedules for vehicles so that they are replaced before maintenance costs become more than the value of the vehicle
- Incorporating volunteer stewards and the volunteer Green Team for “bio diverse areas” as envisioned in the Environmental Policy.
- Applying for grants such as CDBG and OSLAD

Employee – Related Expenses

Included in this budget is the annual merit increase system that allows full-time and part-time staff in IMRF qualified positions to earn a salary increase of the CPI-U plus 1.5%, with a floor of 3.5% if they are above the midpoint of their salary range and achieve a performance rating of Satisfactory or higher. The CPI-U for 2009 was 2.7% which led to an increase of 4.2% implemented in the 2011 budget. Employees below the midpoint are eligible for additional adjustments based on years of service and the difference between current salary and the midpoint and achieving a satisfactory or above performance rating. The goal of the Salary and Wage Program is to have all employees at the midpoint of their salary range in the fifth year of service.

The creation of an incentive program was the final part of the Salary and Wage program and was implemented in 2006. The incentive program rewards employees for strong performance by paying employees that receive the highest rating of superior with an extra two week paycheck and those with proficient rating with an extra one week paycheck. In 2009, 3 employees were rated as Superior, and 27 employees were rated as Proficient for a total of 27 employees. There were 27 employees in 2009 to receive the incentive, 28 employees in 2008, 27 employees in 2007 and 23 employees in 2006.

The following chart shows a ten year summary of the number of full time employees by Service Area.

Park District of Oak Park											
Number of Full Time Employees by Service Area / Location											
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Corporate Administration	7	7	6	6	7	7	8	9	9	9.5	10
Cheney	1	1	1	1	1	1	1	1	1	1	1
Conservatory	3	3	3	3	3	3	3	3	3	3	3
Buildings and Grounds	10	11	11	10.5	10.5	11	11	12	12	12	12
Recreation	12	11	10	10	8	10	10	10	10	10	10
Revenue Facilities	10	9	9	9.5	9.5	11	11	11	11	11	11
Customer Service	2	2	3	3	3	4	4	4	4	4	4
Total	45	44	43	43	42	47	48	50	50	50.5	51

Increases for part time staff are budgeted to increase by 3.0% to 4.2% from the 2010 budget. The minimum wage will increase to \$8.50 per hour in 2011. This has increased from \$7.75 in 2008, \$8.00 in 2009 and \$8.25 in 2010.

The programs and services offered by the District can require many people doing the same job at the same time or require people with specialized skills for short periods of time. To meet these needs the District relies on approximately 550 part time staff throughout the year to provide the recreation programs and services offered.

164,656 hours have been budgeted for part time staff in 2011. Using the Full Time Equivalent (FTE) factor of 2080 hours, this equates to 79.2 full time employees.

In addition to the flexibility a part time workforce provides there is also a reduced cost. Based on the District's salary ranges and benefit costs there is an annual savings of \$1.8 million by hiring 550 part time employees instead of 79 full time employees.

Park District of Oak Park			
Number of Part Time FTE by Service Area			
	2009	2010	2011
Corporate Administration	1.4	1.5	1.6
Cheney	3.1	2.5	2.2
Conservatory	2.8	4.1	5.6
Buildings and Grounds	6.9	9.8	7.7
Recreation	28.5	30.3	32.9
Revenue Facilities	29.0	24.6	23.9
Customer Service	6.7	8.3	5.2
Total	78.4	81.1	79.2

Health insurance costs are budgeted to increase by 5%. A reimbursement of \$1,200 has been included for those employees that decline to use the Park District's health insurance plan. The District offers IRS Section 125 tax exempt salary reduction for a medical flexible spending account, a child care account and health insurance premiums. This reduces payroll taxes paid by both the District and the employee.

The Illinois Municipal Retirement Fund employer contribution rate has increased to 10.21% of payroll. The District experienced a large rate reduction in 2007 because the District finished paying for an Early Retirement Incentive (ERI) offered in 1999.

IMRF Rates

2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
8.10%	11.52%	11.52%	12.30%	13.01%	14.01%	9.60%	8.03%	7.86%	9.27%	10.21%

The District began to receive information in late 2008 regarding a dramatic employer contribution rate increases in 2010. These increases are being caused by losses in IMRF’s investment portfolio. IMRF offered a phase-in rate as well as the required rate. The District opted to take the required contribution rate to save overall. The current rate formula may cause increases of as much as 100% in one year. The District is continuing to take steps to mitigate the impact on future budgets by reviewing job descriptions of all part time positions to limit the number of employees required to participate.

The 2011 Budget includes the expense of eight newly qualified part time IMRF positions. These positions were identified in the budget process or by the IMRF Audit that took place in 2010.

- 2 Gymnastic coaches
- 1 Customer Service Staff Member for Revenue Facilities
- 1 Revenue Facilities Maintenance Worker
- 1 Program Coordinator for Revenue Facilities
- 1 Youth Athletics Coordinator for the Recreation Department
- 1 Grower for the Conservatory
- 1 Grower for Cheney Mansion

Recreation Program Initiatives

The Recreation Department continues in the process of a reorganizing from a facility to a program (market) driven model. This shift in our operational recreation delivery system was initiated to maximize our resources, eliminate program duplication, improve customer service and create new recreation opportunities. The 2011 budget reflects a continuation in the reorganization process and is focused on achieving pricing balance and consistency, while delivering quality oriented programs, activities and services. Staff expanded their use of resources and engaged in new methods to determine program pricing and expense detail. The result is aimed at providing an improved and expanded program portfolio for Oak Park residents. Most program fees are expected to increase by 3.2% to cover the additional costs of operating programs.

The Revenue Facilities Fund has shifted the pass pricing to all participants purchasing individual pass instead of by household. This will have limited effects on the total revenue collected but will have impacts on the pass holder. Below is a chart summarizing the effect on pool pass holders if bought during polar bear pricing season.

Households	Resident Sold	2010 Fee+ 3%	Proposed 2011 Pass Type	Fee	Difference	Total Fee Paid	Rev. Difference Pass Types
Polar Bear			Polar Bear				
Child 1-5	853	\$39	Individual (1)	\$53	\$14	\$53	\$14
Individual	379	\$61	Individual (1)	\$53	(\$8)	\$53	(\$8)
HH 2	495	\$109	Individual (2)	\$106	(\$3)	\$106	(\$3)
HH 3	405	\$157	Individual (3)	\$159	\$2	\$159	\$2
HH 4	309	\$199	Individual (4)	\$212	\$13	\$212	\$13
HH 5	131	\$237	Individual (5)	\$265	\$28	\$265	\$28
HH 6	30	\$275	Individual (6)	\$318	\$43	\$318	\$43
HH 7	6	\$303	Individual (7)	\$371	\$68	\$371	\$68
HH 8	1	\$345	Individual (8)	\$424	\$79	\$424	\$79
Senior	135	\$39	Individual (1)	\$53	\$14	\$53	\$14
Sp. Needs	17	\$39	Individual (1)	\$53	\$14	\$53	\$14
Lap Pass	70	\$56	Lap Pass	\$56	\$0	\$56	\$0
Lap Combo	50	\$53	Lap Pass	\$56	\$3	\$56	\$3
Total PB Revenue		\$289,375		\$309,350	\$19,975		
Regular Season			Pass Type			Paid	Pass Types
Child 1-5	294	\$47	Individual (1)	\$61	\$14	\$53	\$14
Individual	472	\$68	Individual (1)	\$61	(\$7)	\$53	(\$8)
HH 2	300	\$128	Individual (2)	\$122	(\$6)	\$106	(\$3)
HH 3	203	\$186	Individual (3)	\$183	(\$3)	\$159	\$2
HH 4	143	\$236	Individual (4)	\$244	\$8	\$212	\$13
HH 5	76	\$284	Individual (5)	\$305	\$21	\$265	\$28
HH 6	14	\$330	Individual (6)	\$366	\$36	\$318	\$43
HH 7	4	\$381	Individual (7)	\$427	\$46	\$371	\$68
HH 8	1	\$427	Individual (8)	\$488	\$61	\$424	\$79
Senior	35	\$47	Individual (1)	\$61	\$14	\$53	\$14
Sp. Needs	9	\$47	Individual (1)	\$61	\$14	\$53	\$14
Lap Pass	40	\$66	Lap Pass	\$66	\$0	\$56	\$0
Lap Combo	24	\$63	Lap Pass	\$66	\$3	\$56	\$3

Other initiatives include the

- Launching and management of a second Dog Park located at Maple Park.
- Automation of the facility rental process and deployment of the Park Ambassador
- Expansion of rink and gymnastics programs by using facilities other than RC and the Gymnastics Center
- Increasing program and membership participation of Active Adults with the help of the Senior Advisory Committee

BUDGET SUMMARY

The proposed budget for 2011 in the operating funds is increasing by 4.23% to \$9,854,025. The Capital Project Fund is increasing by 5.97% to \$9,642,494. The total budget for 2011 is increasing 5.08% to \$19,501,519. This budget was kept relatively stable due to Board direction to limit increases on property tax to the increase in CPI-U.

The totals for each fund are as follows:

Fund	2010 Budget	2011 Budget	Percent Change
Corporate	\$6,717,787	\$6,917,459	2.97%
Recreation	\$3,473,897	\$3,540,151	1.91%
Revenue Facilities	\$2,022,778	\$2,154,425	6.51%
Cheney Mansion	\$210,160	\$205,744	-2.10%
Fund Balance Contributions	(\$73,000)	(\$49,000)	-32.88%
Capital Projects Contribution	(\$548,550)	(\$556,710)	1.49%
Interfund Transfers	(\$2,349,018)	(\$2,358,044)	0.38%
Total Operating Funds	\$9,454,054	\$9,854,025	4.23%
Capital Projects	\$9,098,942	\$9,642,494	5.97%
Bonds and Interest	\$5,000	\$5,000	0.00%
Total Bond and Capital	\$9,103,942	\$9,647,494	5.97%
Grand Total	<u>\$18,557,996</u>	<u>\$19,501,519</u>	5.08%

CONCLUSION

The pursuit of the Park District of Oak Park's Mission continues as this budget forecasts the District's ability to provide quality and safe recreation programs, parks and facilities to our residents during the 2011 Fiscal Year beginning January 1, 2011 and ending December 31, 2011.

This budget provides the flexibility to continue the review and renewal process initiated in 2001 while continuing to provide quality parks and recreation experiences for the residents of Oak Park, in partnership with the community

Respectfully submitted,

Park District of Oak Park Staff

PARK DISTRICT of OAK PARK
REVENUE / EXPENSE COMPARISON - ALL FUND TYPES

DESCRIPTION	BUDGET 2009			BUDGET 2010			BUDGET 2011		
	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE
CORPORATE									
ADMINISTRATION	\$5,271,255	\$3,233,714	\$2,037,541	\$5,753,300	\$3,651,967	\$2,101,333	\$5,827,726	\$3,633,027	\$2,194,699
COMMUNICATIONS	2,400	259,990	(257,590)	2,850	270,015	(267,165)	6,000	291,242	(285,242)
CONSERVATORY	63,338	382,360	(319,022)	66,766	377,465	(310,699)	71,854	396,235	(324,381)
BUILDINGS & GROUNDS	28,007	1,476,936	(1,448,929)	33,674	1,544,517	(1,510,843)	33,434	1,608,555	(1,575,121)
IMRF	576,000	576,000	0	634,000	634,000	0	730,500	730,500	0
LIABILITY INSURANCE	206,000	206,000	0	220,000	220,000	0	236,000	236,000	0
AUDIT	21,000	21,000	0	21,200	21,200	0	21,900	21,900	0
TOTAL CORPORATE	\$6,168,000	\$6,156,000	\$12,000	\$6,731,790	\$6,719,164	\$13,504	\$6,927,414	\$6,917,459	\$9,955
RECREATION									
ADMINISTRATION	\$947,000	\$485,819	\$461,181	\$950,000	\$529,582	\$420,418	\$950,000	\$596,816	\$353,184
CUSTOMER SERVICE	0	255,973	(255,973)	0	237,484	(237,484)	0	244,350	(244,350)
FITNESS	283,304	290,494	(7,190)	273,810	273,973	(163)	277,040	286,245	(9,205)
YOUTH ATHLETICS	202,248	200,508	1,740	251,205	257,369	(6,164)	445,434	387,836	57,598
ADULT ATHLETICS	264,139	243,112	21,027	262,874	248,527	14,347	293,601	277,284	16,317
TEENS	80,160	152,345	(72,185)	103,850	161,271	(57,421)	123,452	174,923	(51,471)
PROGRAMS & EVENTS ADMIN	272,621	241,258	31,363	222,319	218,757	3,562	0	0	0
YOUTH /SPECIAL INTEREST	169,474	177,818	(8,344)	140,740	121,900	18,840	193,401	157,906	35,495
SPECIAL EVENTS/ ARTS	193,370	222,139	(28,769)	190,377	215,740	(25,363)	191,797	222,211	(30,414)
EARLY CHILDHOOD / CAMPS	473,760	349,434	124,326	494,487	367,058	127,429	448,363	341,431	106,932
ACTIVE ADULT	27,744	66,676	(38,932)	33,523	52,537	(19,014)	26,706	47,865	(21,159)
MUSEUM	117,000	117,000	0	115,786	115,786	0	105,422	106,680	(1,258)
SPECIAL RECREATION	386,000	386,000	0	397,000	397,000	0	425,000	408,000	17,000
FACILITY OPERATIONS	\$30,180	\$258,424	(\$228,244)	35,125	273,616	(238,491)	59,935	288,604	(228,669)
TOTAL RECREATION	\$3,447,000	\$3,447,000	\$0	\$3,471,096	\$3,470,600	\$496	\$3,540,151	\$3,540,151	\$0
REVENUE FACILITIES									
ADMIN	\$0	\$119,904	(\$119,904)	\$0	\$97,000	(\$97,000)	\$0	\$179,427	(\$179,427)
POOLS	915,108	828,568	86,540	889,128	840,256	48,872	895,226	844,458	50,768
ICE ARENA	636,539	630,422	6,117	662,969	653,556	9,413	725,065	677,651	47,414
DOG PARK	11,400	9,043	2,357	11,665	9,218	2,447	21,675	16,708	4,967
GYMNASTICS	426,953	402,063	24,890	459,017	422,750	36,267	512,459	436,181	76,278
TOTAL REVENUE FACILITIES	\$1,990,000	\$1,990,000	\$0	\$2,022,778	\$2,022,778	\$0	\$2,154,425	\$2,154,425	\$0
DEBT SERVICE									
	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0
CAPITAL PROJECTS									
	\$8,366,000	\$8,366,000	\$0	\$9,098,942	\$9,098,942	\$0	9,642,494	9,642,494	\$0
CHENEY MANSION									
	\$204,000	\$216,000	(\$12,000)	196,160	210,160	(14,000)	195,789	205,744	(9,955)
TOTAL	\$20,180,000	\$20,180,000	\$0	\$21,525,266	\$21,525,266	\$0	\$22,465,273	\$22,465,273	\$0

**PARK DISTRICT OF OAK PARK
REVENUE AND EXPENSE COMPARISON - BY SOURCE**

REVENUE COMPARISON	BUDGETED	BUDGETED	BUDGETED	VARIANCE	% CHANGE
SOURCE	2009	2010	2011	2010-2011	2010-2011
Property Taxes	7,163,647	7,806,622	8,025,604	218,982	2.81%
Replacement Taxes	155,000	145,000	125,000	(20,000)	-13.79%
Program and Facility Fees & Charges					
Conservatory Program Fees	23,728	31,769	\$36,604	4,835	15.22%
Sport Field / Tennis Improvements	28,007	28,007	27,767	(240)	-0.86%
Fitness Program Fees	273,304	259,310	255,765	(3,545)	-1.37%
Youth Athletics	202,248	251,205	445,434	194,229	77.32%
Adult Athletics	264,139	262,874	293,101	30,227	11.50%
Teens	80,160	103,850	123,452	19,602	18.88%
Programs & Event Admin	272,621	220,519	-	(220,519)	-100.00%
Youth Special Interest	169,474	140,740	193,401	52,661	37.42%
Special Events / Arts	193,370	186,077	188,597	2,520	1.35%
Early Childhood / Camps	473,760	494,487	448,363	(46,124)	-9.33%
Active Adults	27,744	33,273	26,506	(6,767)	-20.34%
Swimming Pool Facility Fees	797,800	780,305	750,961	(29,344)	-3.76%
Swimming Pool Program Fees	117,308	108,823	94,500	(14,323)	-13.16%
Ice Arena Facility Fees	258,753	260,440	284,545	24,105	9.26%
Ice Arena Program Fees	377,786	401,329	427,670	26,341	6.56%
Dog Park Fees	11,400	11,665	21,675	10,010	85.81%
Gymnastics Center	426,953	458,217	511,859	53,642	11.71%
Cheney Mansion	22,180	29,370	25,990	(3,380)	-11.51%
Total Program and Facility Fees & Charges	4,020,735	4,062,260	\$4,156,190	93,930	2.31%
Grants, Donations & Sponsorship	422,900	617,216	\$45,425	(571,791)	-92.64%
Rentals	232,186	215,779	\$261,402	45,623	21.14%
Bond Proceeds	5,165,000	5,165,000	5,300,000	135,000	2.61%
Interest	115,800	77,200	7,500	(69,700)	-90.28%
Miscellaneous	56,565	63,080	\$94,230	31,150	49.38%
SUB TOTAL	17,331,833	18,152,157	18,015,351	(136,806)	-0.75%
Interfund Transfers	2,480,392	2,897,566	2,914,754	17,188	0.59%
Prior Year Fund Balance Proceeds	367,775	475,543	1,535,168	1,059,625	222.82%
TOTAL	\$20,180,000	21,525,266	\$22,465,273	940,007	4.37%

EXPENSE COMPARISON	BUDGETED	BUDGETED	BUDGETED	VARIANCE	PERCENT
FUNCTION	2009	2010	2011	2010-2011	CHANGE
Capital Projects	\$ 8,103,352	8,633,794	9,162,000	528,206	6.12%
Debt Service	262,648	465,148	480,494	15,346	3.30%
Salaries & Wages FT & PT	4,598,169	4,688,337	4,748,519	60,182	1.28%
Contractual Services	1,631,445	1,676,481	1,771,650	95,169	5.68%
Materials & Supplies	547,936	507,053	553,803	46,750	9.22%
Equipment	\$108,533	109,505	96,275	(13,230)	-12.08%
Special Recreation	325,328	387,000	408,000	21,000	5.43%
IMRF & FICA	576,000	634,000	730,500	96,500	15.22%
Health Insurance	470,127	470,466	474,995	4,529	0.96%
Liability Insurance	158,300	173,000	175,300	2,300	1.33%
Utilities	561,157	543,710	578,637	34,928	6.42%
Miscellaneous	272,037	266,204	321,346	55,142	20.71%
SUB TOTAL	\$ 17,615,032	\$ 18,554,698	\$ 19,501,519	\$946,821	5.10%
Fund Balance Contribution	84,576	73,000	\$49,000	(24,000)	-32.88%
Capital Project Contribution	489,000	548,550	556,710	8,160	1.49%
Interfund Transfers	1,991,392	2,349,018	2,358,044	9,026	0.38%
TOTAL	20,180,000	\$ 21,525,266	\$ 22,465,273	\$940,007	4.37%

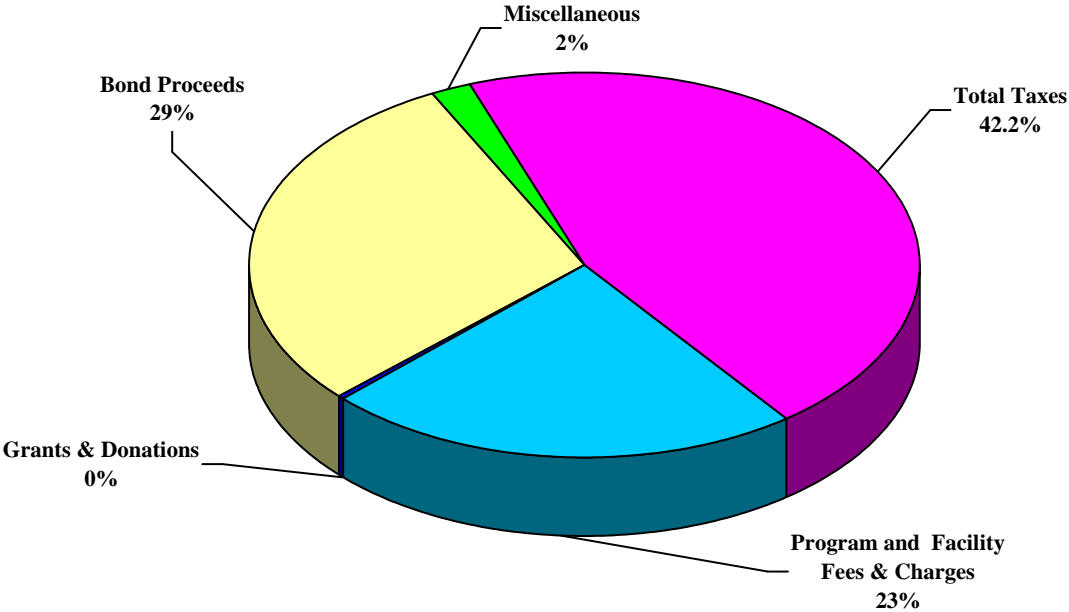
**PARK DISTRICT OF OAK PARK
REVENUE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2009 BUDGET	2010 BUDGET	2011 BUDGET	VARIANCE 2010-2011	% CHANGE 2010-2011
CORPORATE					
ADMINISTRATION	\$5,271,255	\$5,753,300	\$5,827,726	1.29%	25.94%
COMMUNICATIONS	\$2,400	\$2,850	\$6,000	110.53%	0.03%
CONSERVATORY	\$63,338	\$66,766	\$71,854	7.62%	0.32%
BUILDINGS & GROUNDS	\$28,007	\$33,674	\$33,434	-0.71%	0.15%
IMRF	\$576,000	\$634,000	\$730,500	15.22%	3.25%
LIABILITY INSURANCE	\$206,000	\$220,000	\$236,000	7.27%	1.05%
AUDIT	\$21,000	\$21,200	\$21,900	3.30%	0.10%
TOTAL CORPORATE	<u>\$6,168,000</u>	<u>\$6,731,790</u>	<u>\$6,927,414</u>	2.91%	30.84%
RECREATION					
ADMINISTRATION	\$947,000	\$950,000	\$596,816	-37.18%	2.66%
CUSTOMER SERVICE	\$0	\$0	\$244,350	0.00%	1.09%
FITNESS	\$283,304	\$273,810	\$286,245	4.54%	1.27%
YOUTH ATHLETICS	\$202,248	\$251,205	\$387,836	54.39%	1.73%
ADULT ATHLETICS	\$264,139	\$262,874	\$277,284	5.48%	1.23%
TEENS	\$80,160	\$103,850	\$174,923	68.44%	0.78%
PROGRAMS & EVENTS ADMIN	\$272,621	\$222,319	\$0	-100.00%	0.00%
YOUTH /SPECIAL INTEREST	\$169,474	\$140,740	\$157,906	12.20%	0.70%
SPECIAL EVENTS/ ARTS	\$193,370	\$189,877	\$222,211	17.03%	0.99%
EARLY CHILDHOOD / CAMPS	\$473,760	\$494,487	\$341,431	-30.95%	1.52%
ACTIVE ADULT	\$27,744	\$33,523	\$47,865	42.78%	0.21%
MUSEUM	\$117,000	\$115,786	\$106,680	-7.86%	0.47%
SPECIAL RECREATION	\$386,000	\$397,000	\$408,000	2.77%	1.82%
FACILITY OPERATIONS	\$30,180	\$35,125	\$288,604	721.65%	1.28%
TOTAL RECREATION	<u>\$3,447,000</u>	<u>\$3,470,596</u>	<u>\$3,540,151</u>	2.00%	15.76%
REVENUE FACILITIES					
ADMIN					
POOLS	\$915,108	\$889,127	\$895,226	0.69%	3.98%
ICE ARENA	\$636,539	\$662,969	\$725,065	9.37%	3.23%
DOG PARK	\$11,400	\$11,665	\$21,675	85.81%	0.10%
GYMNASTICS	\$426,953	\$459,017	\$512,459	11.64%	2.28%
TOTAL REVENUE FACILITIES	<u>\$1,990,000</u>	<u>\$2,022,778</u>	<u>\$2,154,425</u>	6.51%	9.59%
DEBT SERVICE	\$5,000	\$5,000	\$5,000	0.00%	0.02%
CAPITAL PROJECTS	\$8,366,000	\$9,098,942	9,642,494	5.97%	42.92%
CHENEY MANSION	\$204,000	\$196,160	\$195,789	-0.19%	0.87%
TOTAL	<u><u>\$20,180,000</u></u>	<u><u>\$21,525,266</u></u>	<u><u>\$22,465,273</u></u>	4.37%	100.00%

**PARK DISTRICT OF OAK PARK
REVENUE - BY SOURCE
FISCAL YEARS 2009, 2010, & 2011**

SOURCE	BUDGETED 2009	PERCENT OF TOTAL	BUDGETED 2010	PERCENT OF TOTAL	BUDGETED 2011	PERCENT OF TOTAL
Property Taxes	7,163,647	41.3%	7,806,622	43.0%	8,025,604	44.5%
Replacement Taxes	155,000	0.9%	145,000	0.8%	125,000	0.7%
Program and Facility Fees & Charges	4,020,735	23.2%	4,062,260	22.4%	\$4,156,190	23.1%
Grants, Donations & Sponsorship	422,900	2.4%	617,216	3.4%	\$45,425	0.3%
Rentals	232,186	1.3%	215,779	1.2%	\$261,402	1.5%
Bond Proceeds	5,165,000	29.8%	5,165,000	28.5%	5,300,000	29.4%
Interest	115,800	0.7%	77,200	0.4%	7,500	0.0%
Miscellaneous	56,565	0.3%	63,080	0.3%	\$94,230	0.5%
SUB TOTAL	\$17,331,833	100.0%	\$18,152,157	100.0%	\$18,015,351	100.0%
Interfund Transfers	2,480,392		2,897,566		2,914,754	
Prior Year Fund Balance Proceeds *	367,775		475,543		1,535,168	
TOTAL	\$20,180,000		\$21,525,266		\$22,465,273	

BUDGETED 2011 REVENUE BY SOURCE



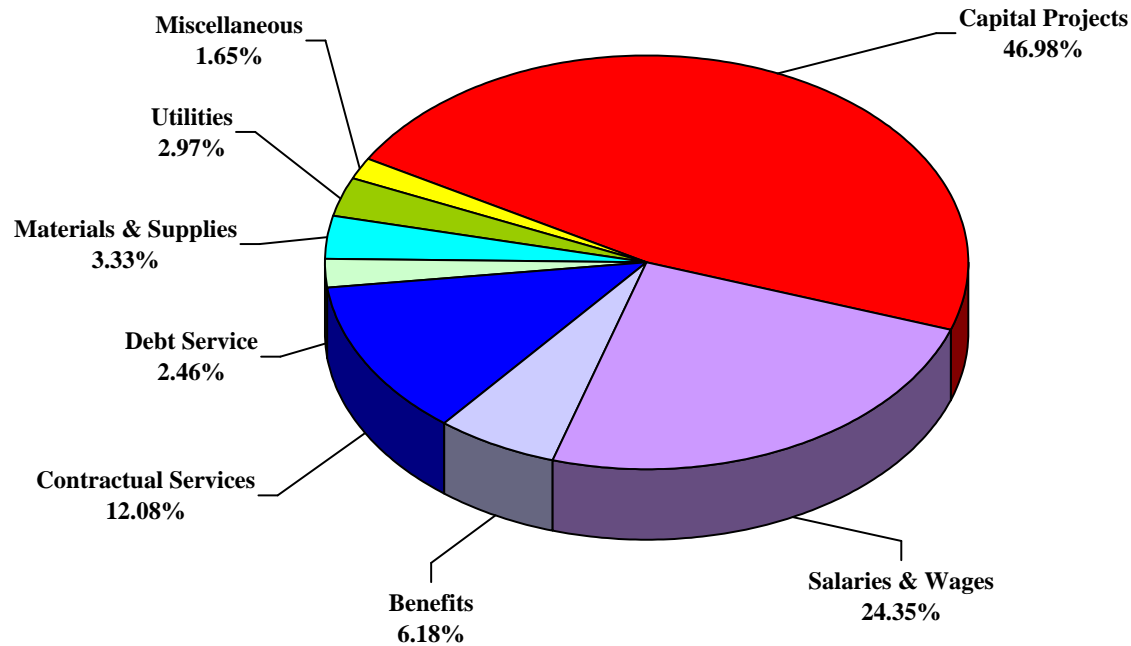
**PARK DISTRICT OF OAK PARK
EXPENDITURE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2009 BUDGET	2010 BUDGET	2011 BUDGET	VARIANCE 2010-2011	% CHANGE 2010-2011
CORPORATE					
ADMINISTRATION	\$3,233,714	\$3,651,963	\$3,633,027	-0.52%	16.17%
COMMUNICATIONS	\$259,990	\$270,015	\$291,242	7.86%	1.30%
CONSERVATORY	\$382,360	\$377,465	\$396,235	4.97%	1.76%
BUILDINGS & GROUNDS	\$1,476,936	\$1,543,144	\$1,608,555	4.24%	7.16%
IMRF	\$576,000	\$634,000	\$730,500	15.22%	3.25%
LIABILITY INSURANCE	\$206,000	\$220,000	\$236,000	7.27%	1.05%
AUDIT	\$21,000	\$21,200	\$21,900	3.30%	0.10%
TOTAL CORPORATE	\$6,156,000	\$6,717,787	\$6,917,459	2.97%	30.79%
RECREATION					
ADMINISTRATION	\$485,819	\$532,882	\$596,816	12.00%	2.66%
CUSTOMER SERVICE	\$255,973	\$237,483	\$244,350	2.89%	1.09%
FITNESS	\$290,494	\$273,971	\$286,245	4.48%	1.27%
YOUTH ATHLETICS	\$200,508	\$257,369	\$387,836	50.69%	1.73%
ADULT ATHLETICS	\$243,112	\$248,527	\$277,284	11.57%	1.23%
TEENS	\$152,345	\$161,271	\$174,923	8.47%	0.78%
PROGRAMS & EVENTS ADMIN	\$241,258	\$218,757	\$0	-100.00%	0.00%
YOUTH /SPECIAL INTEREST	\$177,818	\$121,900	\$157,906	29.54%	0.70%
SPECIAL EVENTS/ ARTS	\$222,139	\$215,740	\$222,211	3.00%	0.99%
EARLY CHILDHOOD / CAMPS	\$349,434	\$367,058	\$341,431	-6.98%	1.52%
ACTIVE ADULT	\$66,676	\$52,537	\$47,865	-8.89%	0.21%
MUSEUM	\$117,000	\$115,786	\$106,680	-7.86%	0.47%
SPECIAL RECREATION	\$386,000	\$397,000	\$408,000	2.77%	1.82%
FACILITY OPERATIONS	\$258,424	\$273,616	\$288,604	5.48%	1.28%
TOTAL RECREATION	\$3,447,000	\$3,473,897	\$3,540,151	1.91%	15.76%
REVENUE FACILITIES					
ADMIN	\$119,904	\$97,000	\$179,427	84.98%	0.80%
POOLS	\$828,568	\$840,254	\$844,458	0.50%	3.76%
ICE ARENA	\$630,422	\$653,556	\$677,651	3.69%	3.02%
DOG PARK	\$9,043	\$9,218	\$16,708	81.25%	0.07%
GYMNASTICS	\$402,063	\$422,750	\$436,181	3.18%	1.94%
TOTAL REVENUE FACILITIES	\$1,990,000	\$2,022,778	\$2,154,425	6.51%	9.59%
DEBT SERVICE					
	\$5,000	\$5,000	\$5,000	0.00%	0.02%
CAPITAL PROJECTS					
	\$8,366,000	\$9,098,942	9,642,494	5.97%	42.92%
CHENEY MANSION					
	\$216,000	\$210,160	\$205,744	-2.10%	0.02%
TOTAL	\$20,180,000	\$21,525,266	\$22,465,273	4.37%	100.00%

PARK DISTRICT OF OAK PARK
EXPENDITURES - BY SOURCE
 FISCAL YEARS 2009, 2010, & 2011

SOURCE	BUDGETED 2009	% OF TOTAL	BUDGETED 2010	% OF TOTAL	BUDGETED 2011	% OF TOTAL
Capital Projects	\$8,103,352	35.84%	8,633,794	35.84%	9,162,000	46.98%
Debt Service	262,648	1.68%	465,148	1.68%	480,494	2.46%
Salaries & Wages	4,598,169	30.94%	4,688,337	30.94%	4,748,519	24.35%
Contractual Services	1,631,445	10.76%	1,676,481	10.76%	1,771,650	9.08%
Materials & Supplies	547,936	3.72%	507,053	3.72%	553,803	2.84%
Equipment	\$108,533	0.93%	109,505	0.93%	96,275	0.49%
Special Recreation	325,328	2.24%	387,000	2.24%	408,000	2.09%
Benefits	1,046,127	6.90%	1,104,466	6.90%	1,205,495	6.18%
Liability Insurance	158,300	1.14%	173,000	1.14%	175,300	0.90%
Utilities	561,157	4.05%	543,710	4.05%	578,637	2.97%
Miscellaneous	272,037	1.79%	266,204	1.79%	321,346	1.65%
SUBTOTAL	\$17,615,032	100.00%	\$18,554,698	100.00%	\$19,501,519	100.00%
Fund Balance Contribution	84,576		73,000		\$49,000	
Interfund Transfers	2,480,392		2,897,568		2,914,754	
TOTAL	\$20,180,000	100.00%	\$21,525,266	100.00%	\$22,465,273	100.00%

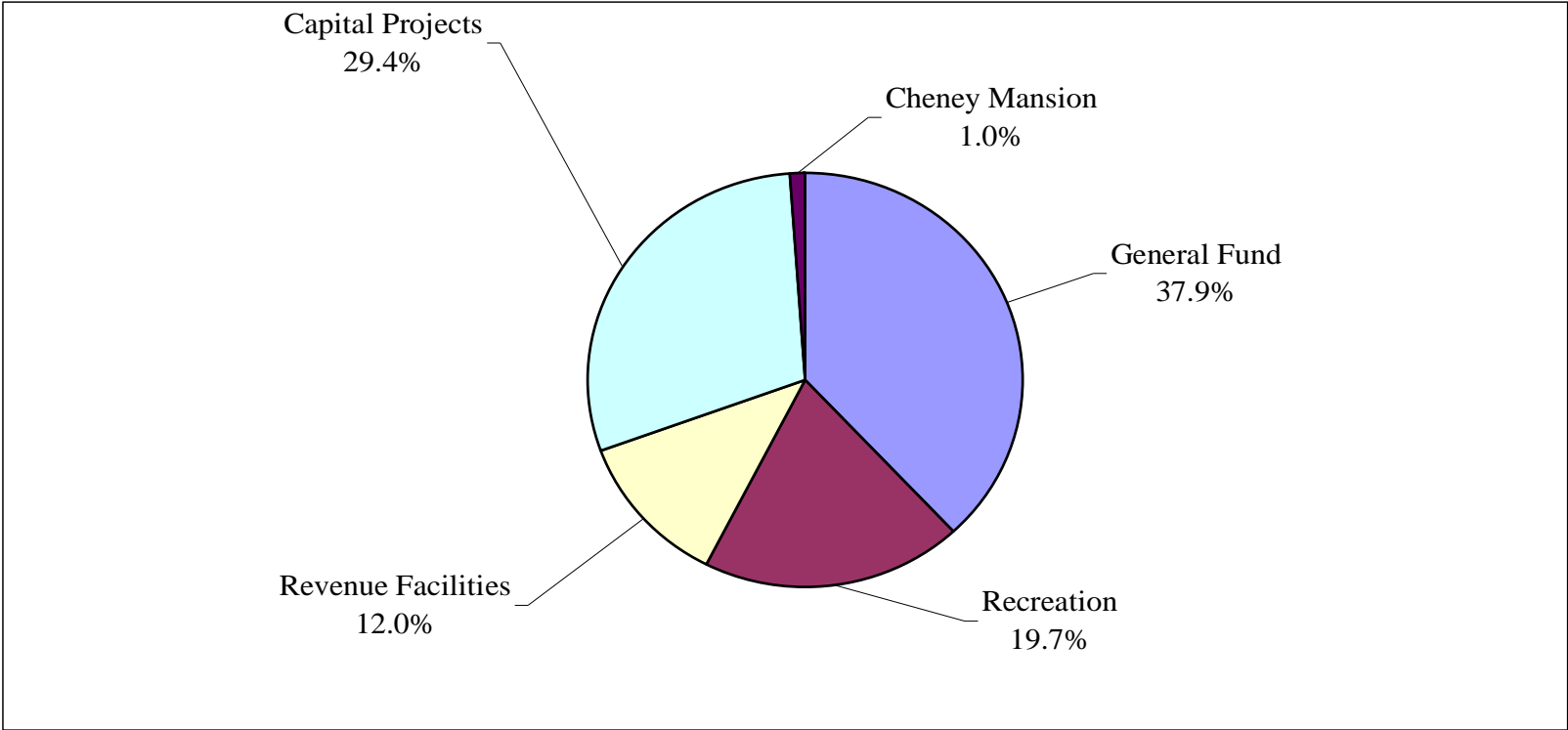
BUDGETED 2011 EXPENSE BY SOURCE



Revenues

Revenue Distribution Comparison

Capital Projects receives 40.3% of all revenue mostly due to the debt issuance as well as grants used to fund various infrastructure improvements. General Fund revenues are made up of Property Tax revenues used to support the general administration of the Park District. Revenue Recreation Fund revenues are derived solely from fees and program revenues which completely support the programs and facility maintenance included in this fund. The Recreation Fund receives revenue from Property Tax and program revenues to support the programs within this fund.



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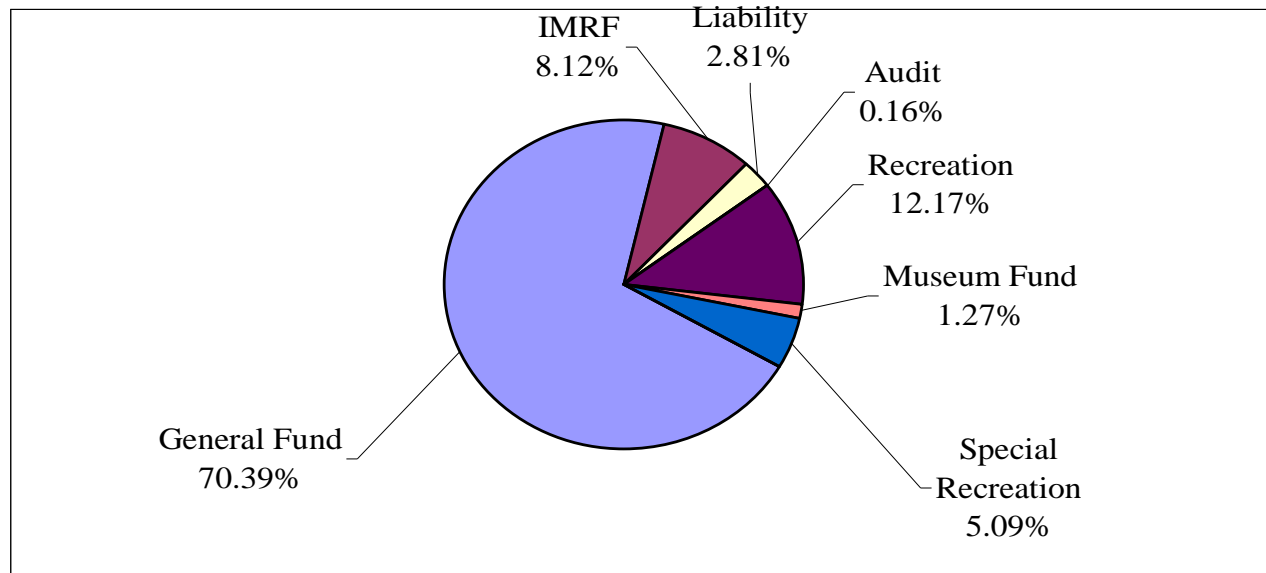
Taxes

Description

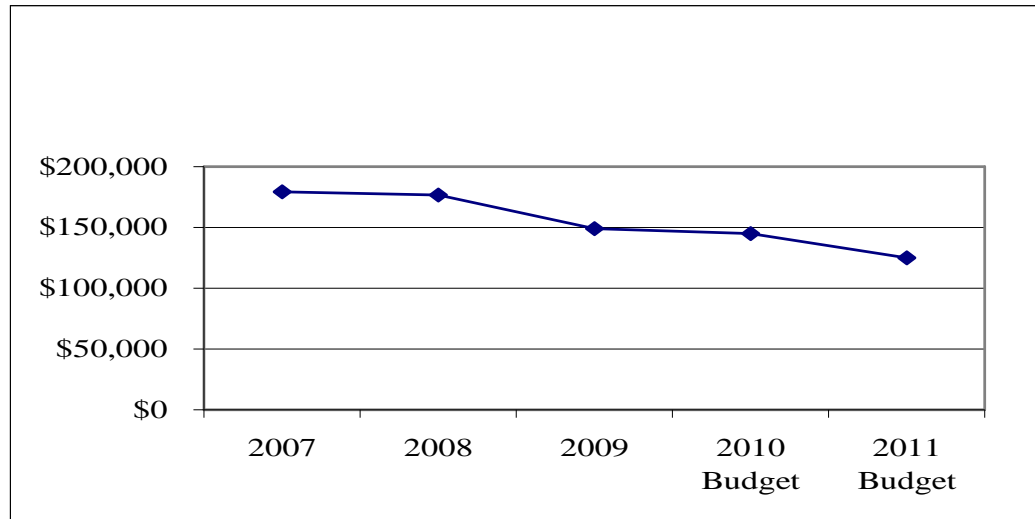
The Property Tax Extension Limitation Law (P-TELL) limits the annual growth of property tax revenue to the CPI-U or 5.0 percent, whichever is lower. As a result, even though many of the District's funds are below their individual limits the total levy is limited. 2010 was the last year the district could raise the tax rate higher than CPI-U because of the 2005 Referendum. In 2011, the District set the tax levy at \$0.4270 per \$100 of EAV. A 2.5% increase from 2010 budget rate of \$0.4239 per \$100 EAV. Additionally, because property taxes in Cook County are collected in the year following the year that they are levied, the annual increase is based on the CPI-U from two years prior to when the taxes are collected. Health insurance, commodities and utility costs continue to increase at rates up to six times the CPI-U.

The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing districts. It is based on a formula using the amount of corporate property tax that was lost when the replacement tax was created. All Personal Property Replacement Tax revenue is allocated to the general fund.

2011 Property Tax Distribution

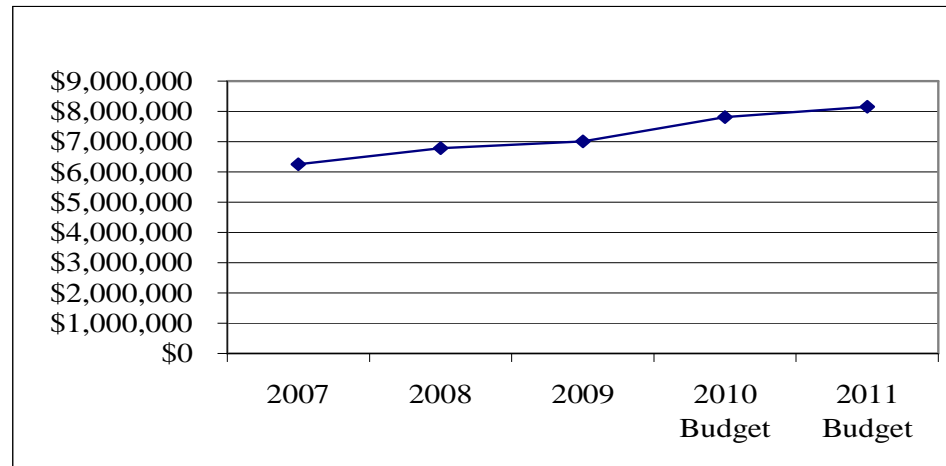


Historical Analysis Personal Property Replacement Tax (PPRT)



	2007	2008	2009	2010 Budget	2011 Budget
PPRT	\$179,366	\$176,692	\$149,063	\$145,000	\$125,000

Property Tax



	2007	2008	2009	2010 Budget	2011 Budget
General Fund	\$4,088,377	\$4,497,696	\$4,851,086	\$5,495,000	\$5,778,501
IMRF	\$527,346	\$540,754	\$530,841	\$634,000	\$649,781
Liability	\$176,198	\$166,908	\$200,991	\$219,000	\$235,000
Audit	\$11,246	\$15,605	\$18,908	\$12,200	\$12,900
Recreation	\$869,747	\$885,426	\$926,520	\$950,000	\$950,000
Museum Fund	\$45,611	\$99,737	\$98,744	\$99,422	\$99,422
Special Recreation	\$309,909	\$356,206	\$377,471	\$397,000	\$425,000
Debt Service	\$219,936	\$222,544	\$0	\$0	\$0
Total Property Tax	\$6,250,377	\$6,786,884	\$7,006,570	\$7,806,622	\$8,150,604

Budget Assumptions

The 2011 Budget for Personal Property Replacement Tax is based upon conservative trend analysis. Personal Property Replacement Tax is lower than 2010 because of a struggling economy.

The amount of the property tax levy is set at the amount of funds needed to meet the current operating and capital obligations.

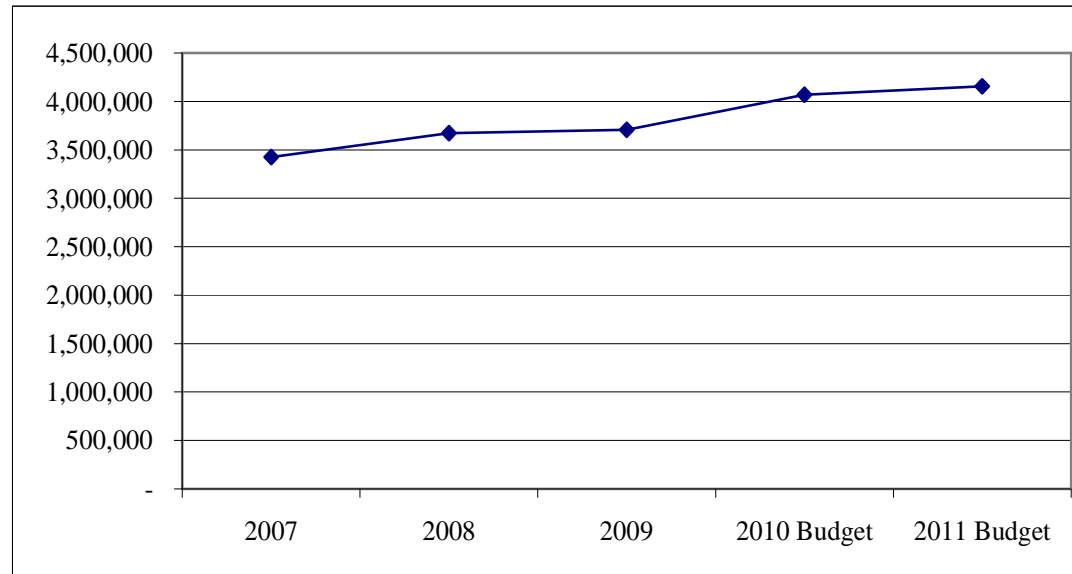
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Program Revenue and Fees

Description

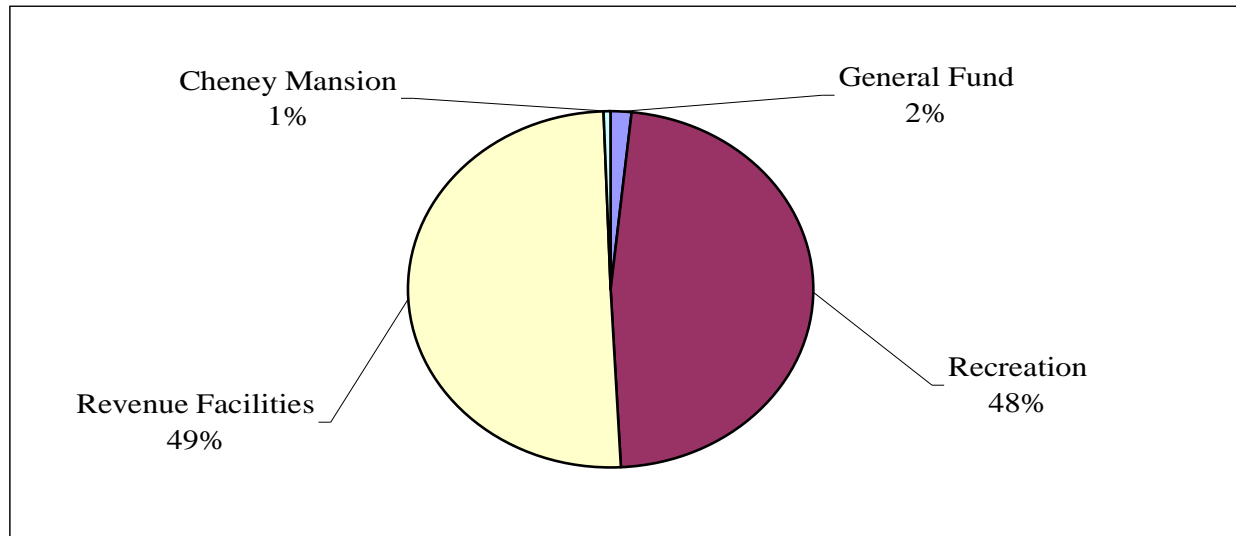
The Park District of Oak Park charges fees for facility usage, sale of products and program participation. These fees are charged for pool passes, ice rink usage, dog park usage, field usage, tours and program participation.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Fees	\$838,737	\$1,025,690	\$1,017,773	\$1,055,212	\$1,101,068
Program Revenues	\$2,588,333	\$2,646,799	\$2,687,835	\$3,012,912	\$3,055,122
Total	\$3,427,070	\$3,672,489	\$3,705,608	\$4,068,124	\$4,156,190

2011 Distribution



Budget Assumptions

Increases in fees and charges for 2011 were to be kept at a 3.2% increase which will help meet program expenses. In some cases, revenues were adjusted to reflect market conditions and to cover program expenses which may be anticipated to be more or less than 3.2%.

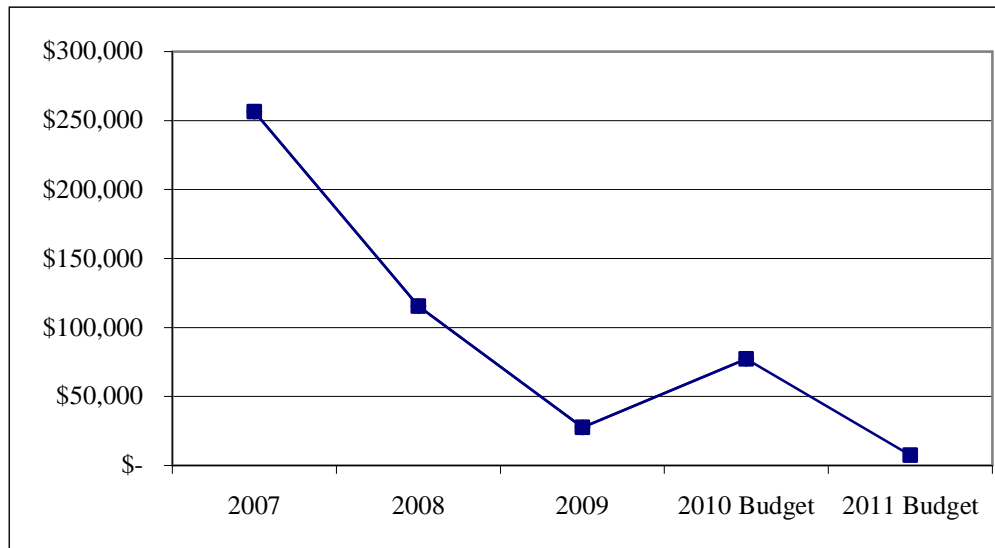
Interest

Description

Interest is received from all investments including:

- Cash Bank Accounts at local banks
- Illinois Park District Liquid Asset Funds
- Illinois Funds
- Certificate of Deposits at local banks

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Investment Income	\$256,460	\$115,395	\$27,527	\$77,200	\$7,500

Budget Assumptions

Interest income is budgeted to stay constant based on the 2010 actual accrued interest. Interest rates were assumed to remain extremely low in 2011 due to the stagnant economy.

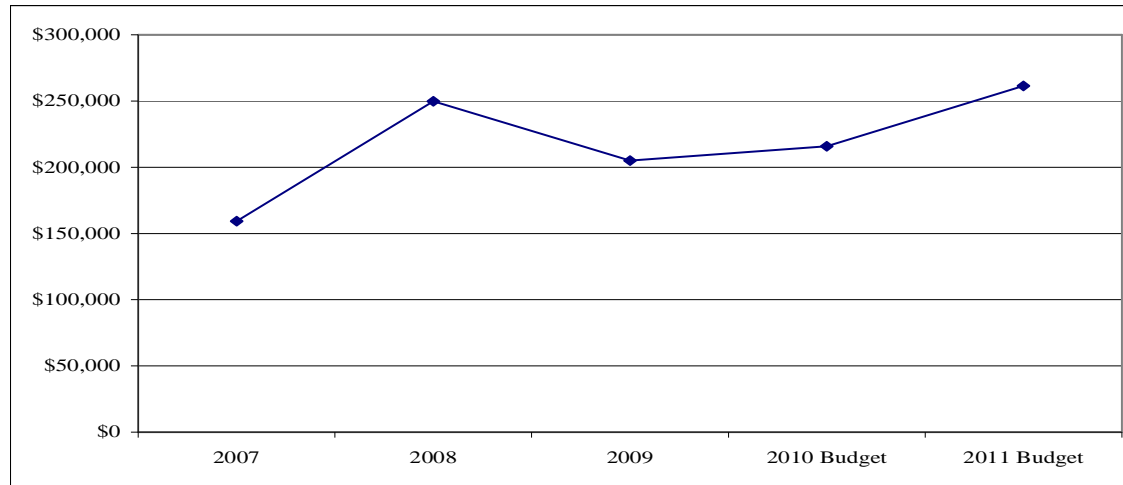
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Rental Income

Description

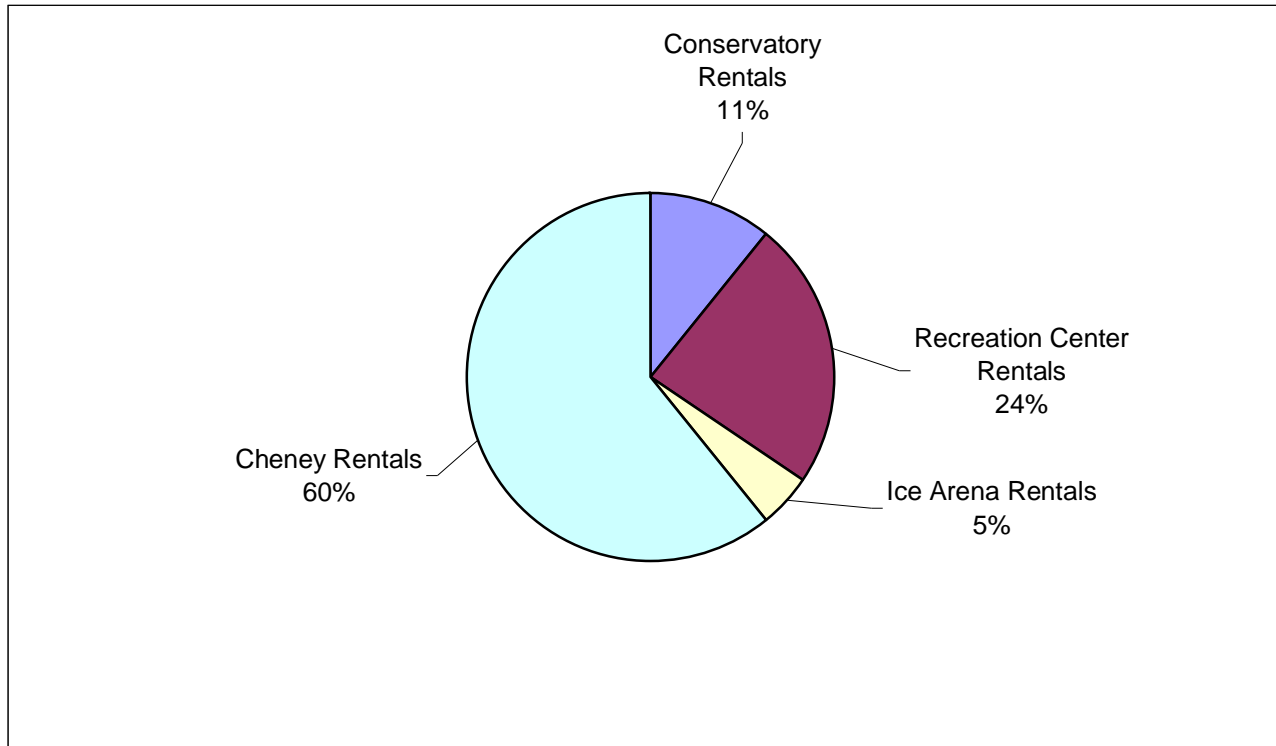
The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes. The major dip in revenue in 2007 is due to Cheney Mansion renovations and use by the Infant Welfare Society.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Conservatory Rentals	\$22,691	\$27,754	\$22,797	\$26,000	\$26,000
Special Rentals	\$1,687	\$2,650	\$2,323	\$1,800	\$0
Pleasant Home Rent	\$17,224	\$17,225	\$12,672	\$16,364	\$6,000
Recreation Center Rentals	\$49,436	\$46,553	\$47,117	\$34,125	\$56,685
Pool Rentals	\$0	\$5,531	\$0	\$0	\$14,910
Ice Arena Rentals	\$4,446	\$0	\$0	\$0	\$11,450
Property Acquisition Rent	\$0	\$4,984	\$0	\$0	\$0
Cheney Rentals	\$63,878	\$145,147	\$120,086	\$137,490	\$146,357
Total	\$159,362	\$249,844	\$204,995	\$215,779	\$261,402

2011 Distribution



Budget Assumptions

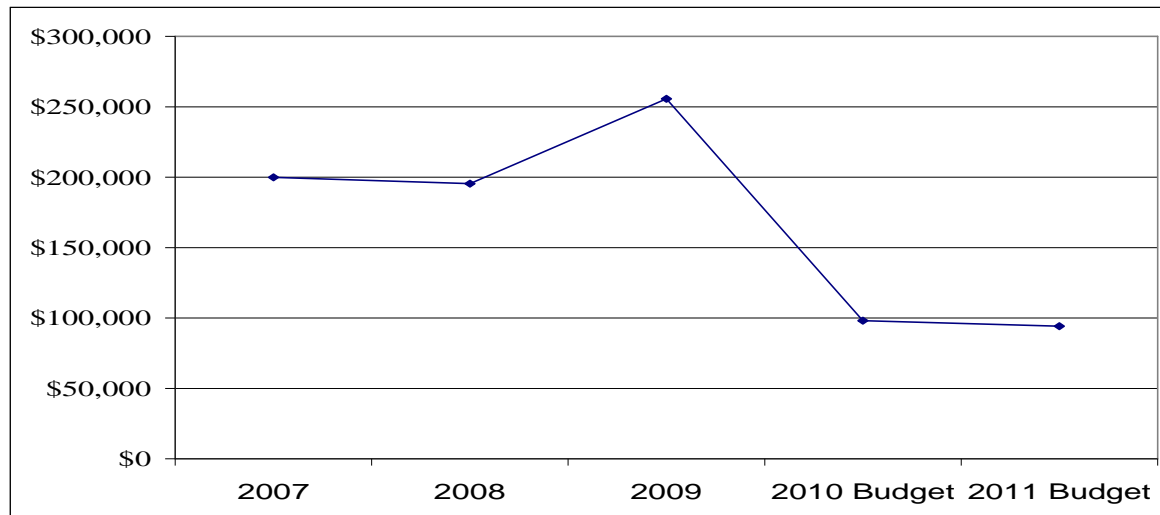
The rental rates charged are to be competitive to market and must include the wages of the onsite Rental Attendant. The number of rentals is based upon current rate structure and historical usage.

Miscellaneous Revenue

Description

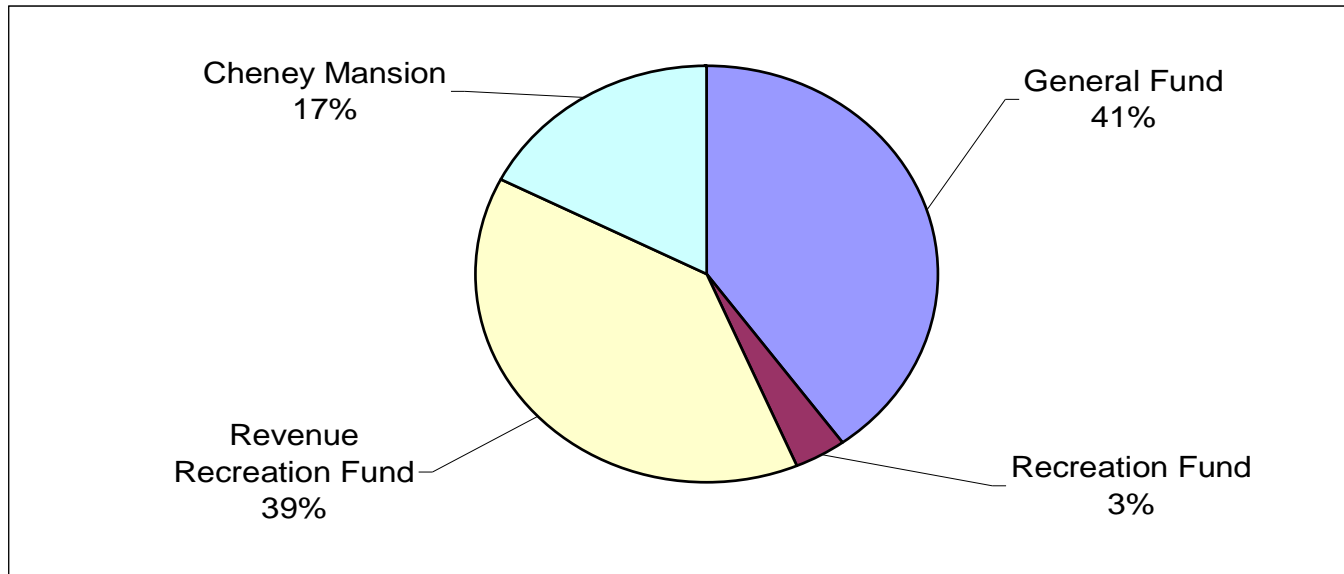
Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and TIF refunds from the Village of Oak Park.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
General Fund	\$70,178	\$82,413	\$111,530	\$37,100	\$37,725
Recreation Fund	\$67,421	\$43,090	\$57,177	\$0	\$3,250
Revenue Recreation Fund	\$53,871	\$55,135	\$70,471	\$38,205	\$36,855
Capital Projects	\$7,965	\$250	\$0	\$0	\$0
Cheney Mansion	\$440	\$14,549	\$16,504	\$22,800	\$16,400
Total	\$199,875	\$195,437	\$255,682	\$98,105	\$94,230

2011 Distribution



Budget Assumptions

The Park District budgets conservatively for Miscellaneous Fees. The fees for vending machine revenue are budgeted based on the contract. The Park District does not budget for non-resident fees.

Grants, Sponsorship, and Donations

Description

The Park District pursues a variety of grants, sponsorships and donations to help fund its programs and capital improvements. This is done to reduce the burden on tax payers and participants.

Historical Analysis

Park District of Oak Park 10-Year Grant History

Grant	Facility	Amount	Applied	Awarded	Reimbursed
Illinois Department of Natural Resources OSLAD Program	Taylor Park	\$400,000	2009	2010	Anticipated in 2012
Illinois Department of Natural Resources OSLAD Program	Longfellow Park	\$400,000	2007	2008	2009
Good Heart, Work Smart Foundation	Longfellow Park & Center	\$235,000	2008	2008	2009
W.K. Kellogg Foundation through the Oak Park River Forest Community Foundation	Longfellow Park & Center	\$109,000	2007	2007	2009
Illinois Department of Natural Resources OSLAD Program	Field Park	\$399,000	2006	2006	2007
Illinois Department of Natural Resources Public Museum Operation Grant	Oak Park Conservatory	\$7,602	2001	2002	2002
Illinois Department of Commerce and Community Affairs	Aquatic Lifts	\$10,000	2001	2001	2002
Illinois Department of Natural Resources Public Museum Operation Grant	Oak Park Conservatory	\$9,640	2000	2001	2001
Illinois Department of Natural Resources FIRST Illinois Fund	Stevenson Playground	\$50,000	1999	2000	2000
Illinois Department of Natural Resources Public Museum Capital Grant	Conservatory Fern Room	\$40,000	1999	2000	2002
Illinois Department of Commerce and Community Affairs	Rehm Park Bathhouse	\$25,000	2000	2000	2000
Illinois Department of Natural Resources Public Museum Operating Grant	Conservatory Education Project	\$9,850	1999	2000	2000
Illinois Department of Natural Resources Public Museum Operating Grant	Conservatory Education Project	\$10,000	1998	1999	1999

\$1,350,092 Total Grant Funds Awarded

	2007	2008	2009	2010 Budget	2011 Budget
Advertisements	\$812	\$5,418	\$12,320	\$2,850	\$6,000
Donations	\$22,101	\$4,210	\$790,934	\$593,000	\$6,250
Grants	\$23,000	\$399,990	\$3,000	\$0	\$3,000
Scholarship	\$8,248	\$8,521	\$7,847	\$0	\$0
Sponsorship	\$12,139	\$20,882	\$17,089	\$14,500	\$30,175
Total	\$66,300	\$439,021	\$831,190	\$610,350	\$45,425

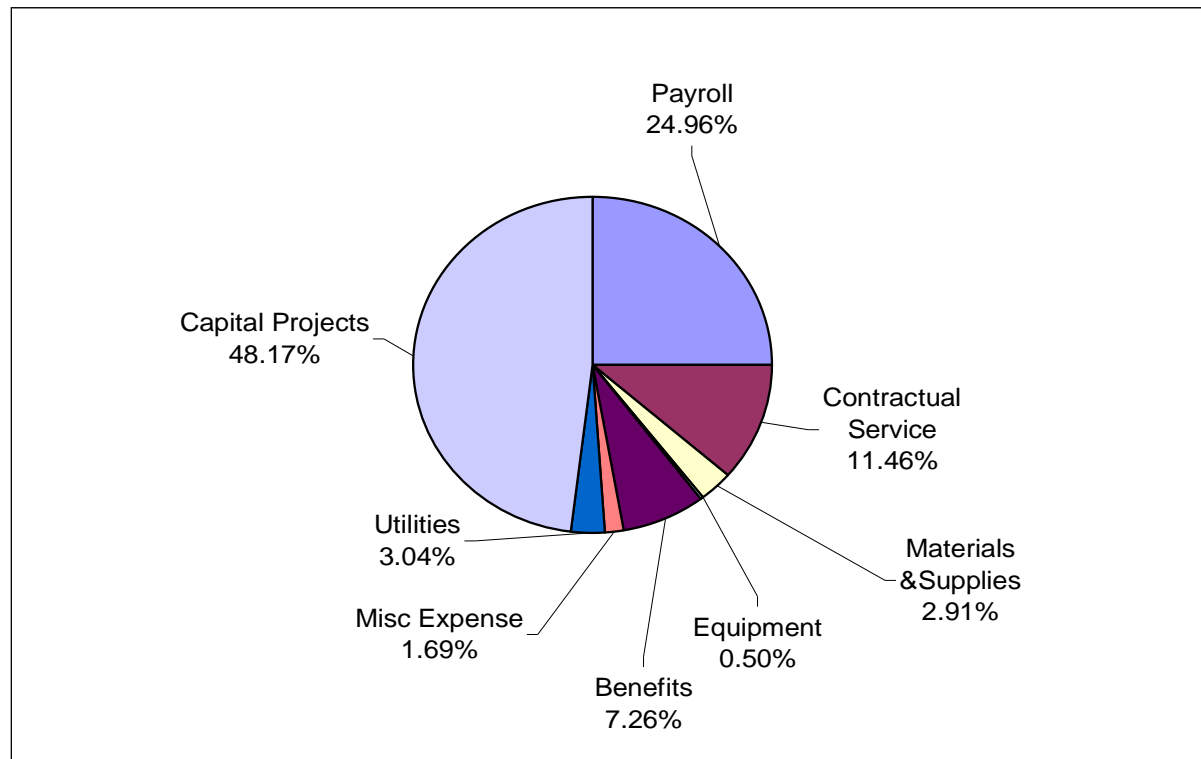
Budget Assumptions

The Park District does not budget for grants until the District have received official word that it will be awarded in that budget year. The District budgets conservatively for sponsorship based upon previous history and economic trends.

Expenses

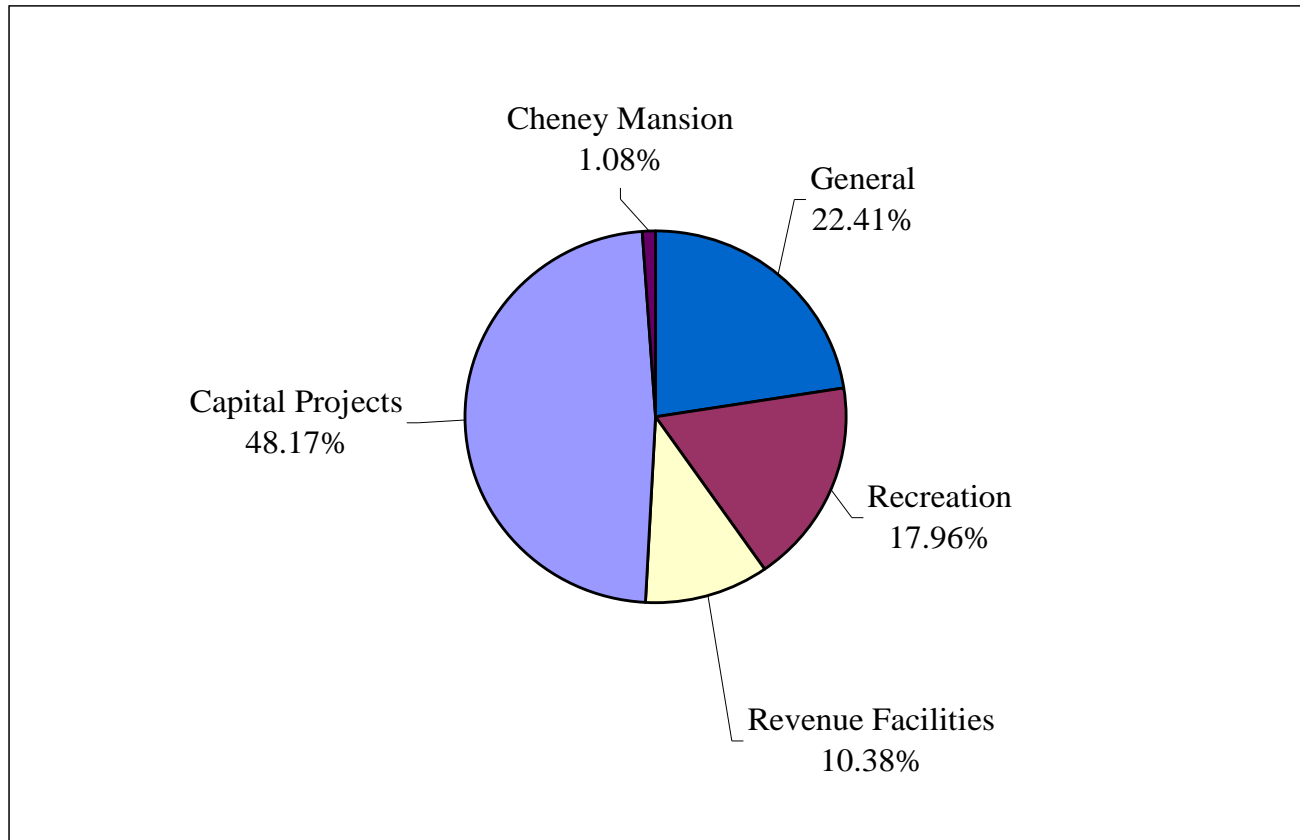
Expense Type Comparison

The Park District spends the majority of its revenues on capital improvements and wages. These two items directly support the mission of the Park District which provides quality parks and recreation opportunities for the Oak Park Community.



Expense Distribution Comparison

The Capital Projects Fund is responsible for 49% of all District expenses. This is due to the large number of capital improvement projects happening in 2011 in an effort to restore and maintain all parks and facilities in good condition as well as to acquire property.

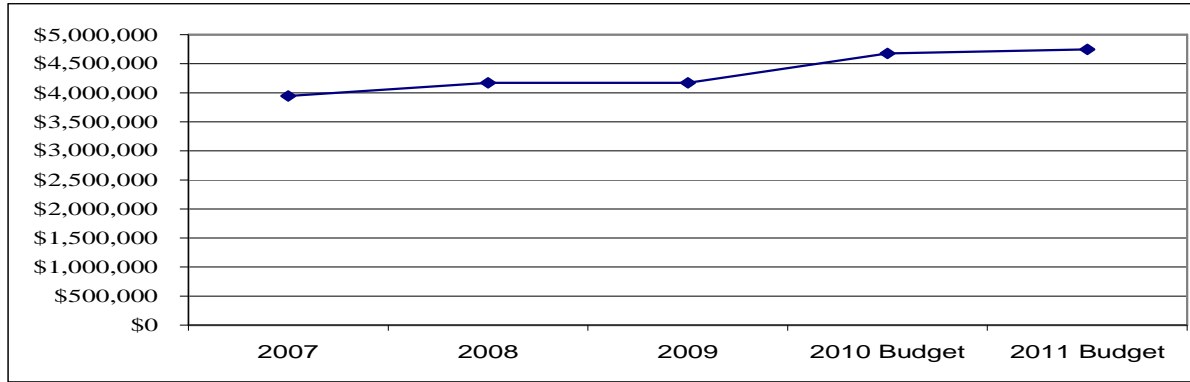


Payroll I

Description

Payroll includes wages paid to all full time and part time employees. The programs and services offered by the District can require many people doing the same job at the same time or require fewer people with specialized skills for a short period of time. To meet these needs the District relies on approximately 550 part time staff throughout the year to provide the recreation programs and services offered.

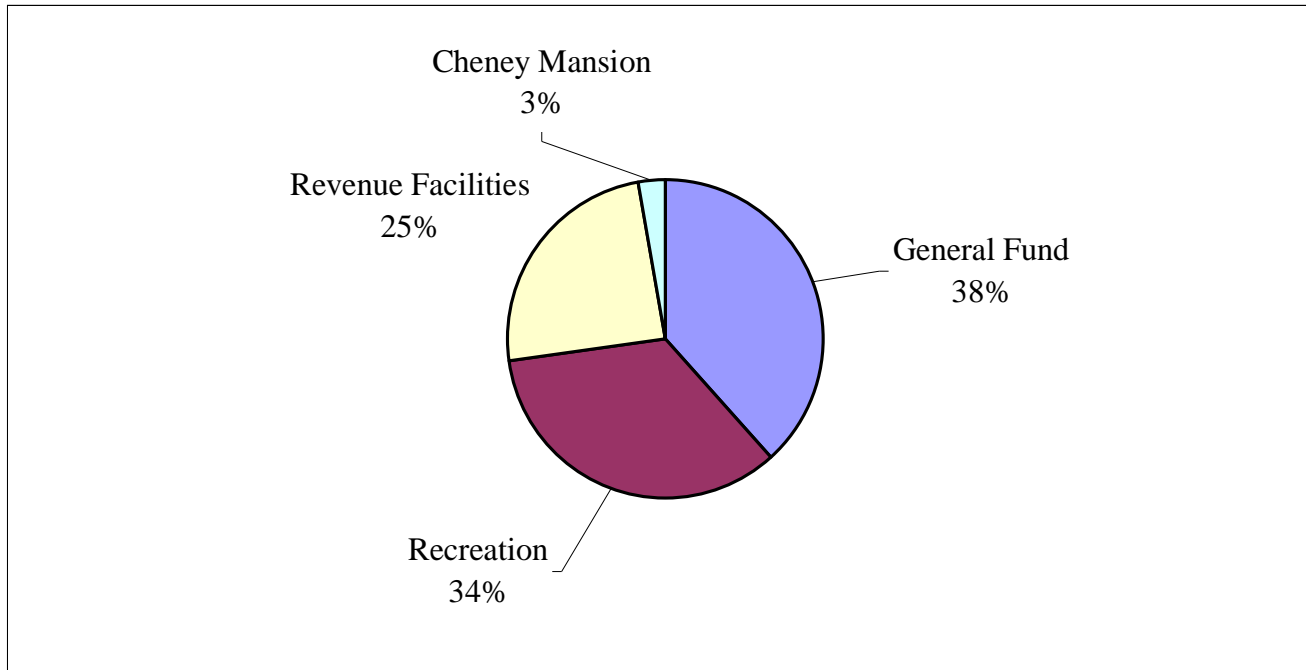
Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Payroll	\$3,943,369	\$4,170,914	\$4,171,549	\$4,678,681	\$4,748,519

Park District of Oak Park											
Number of Full Time Employees by Service Area / Location											
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Corporate Administration	7	7	6	6	7	7	8	9	9	9.5	10
Cheney	1	1	1	1	1	1	1	1	1	1	1
Conservatory	3	3	3	3	3	3	3	3	3	3	3
Buildings and Grounds	10	11	11	10.5	10.5	11	11	12	12	12	12
Recreation	12	11	10	10	8	10	10	10	10	10	10
Revenue Facilities	10	9	9	9.5	9.5	11	11	11	11	11	11
Customer Service	2	2	3	3	3	4	4	4	4	4	4
Total	45	44	43	43	42	47	48	50	50	50.5	51

2011 Distribution



Budget Assumptions

Minimum wage is increasing 3% to \$8.50 per hour in 2011. Also, all part time wage increases were held between 3.2% and 4.7% based upon performance. Full time wage will increase 4.2% based upon the CPI increase plus 1.5%. This increase is dependant on a satisfactory or above on their performance review.

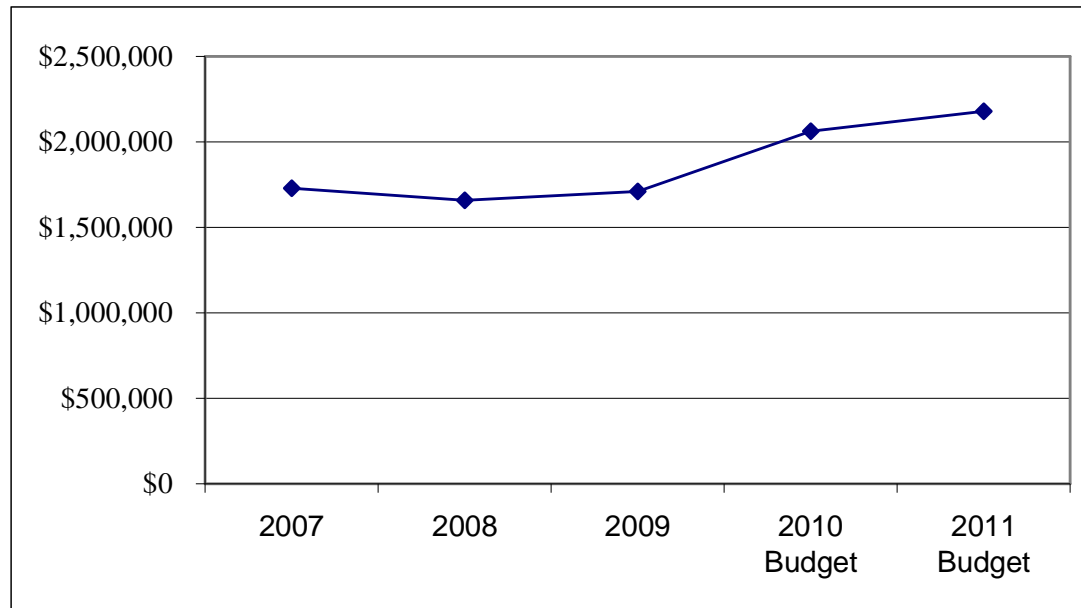
In addition to the flexibility a part time workforce provides, there is also a reduced cost. Based on the District's salary ranges and benefit costs there is an annual savings of \$1.8 million by hiring approximately 550 part time employees instead of 79 full time employees.

Contractual Services

Description

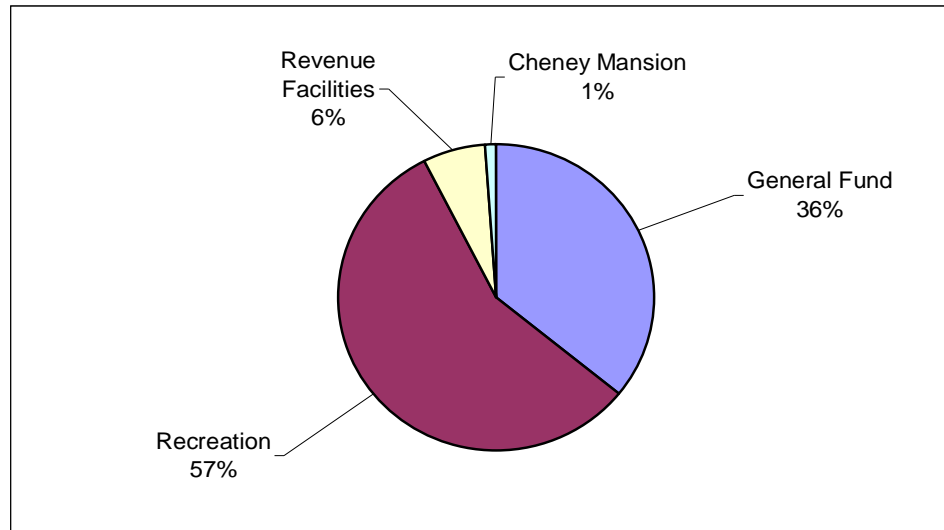
The contractual service expenses include payment for all services provided to the District.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Contractual Services	\$1,730,093	\$1,657,563	\$1,710,913	\$2,063,480	\$2,179,650

2011 Distribution



Budget Assumptions

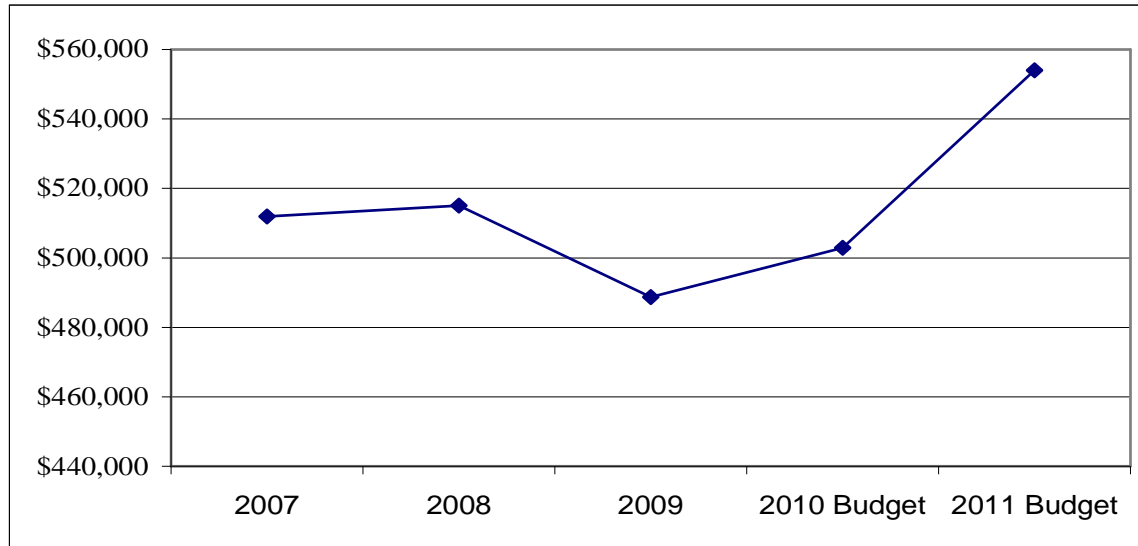
The increase in 2011 is due primarily to an increased use of contractors for Recreation programming. The other contractual services assumed an increase of CPI-U of 2.7% if a contracted rate was not known.

Materials and Supplies

Description

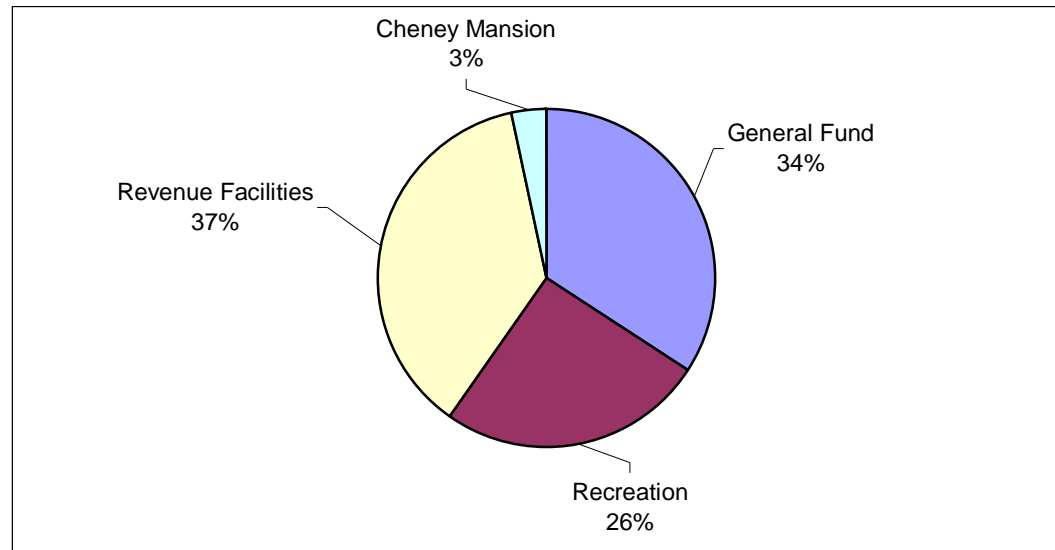
Materials and Supplies Expense include all items with an expected life of less than three years.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Materials and Supplies	\$511,943	\$515,047	\$488,746	\$502,865	\$554,053

2011 Distribution



Budget Assumptions

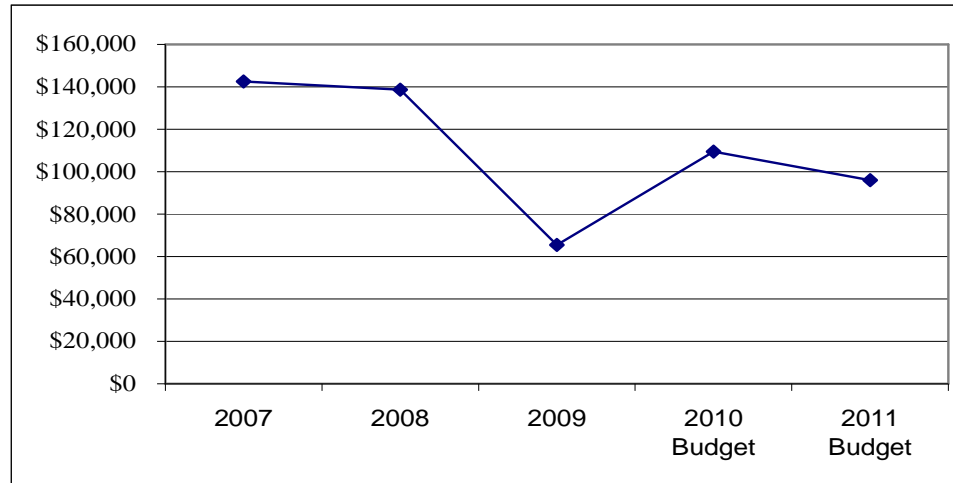
The 2011 budgeted amounts assume an increase of the current CPI-U of 2.7% and program participation expectations.

Equipment

Description

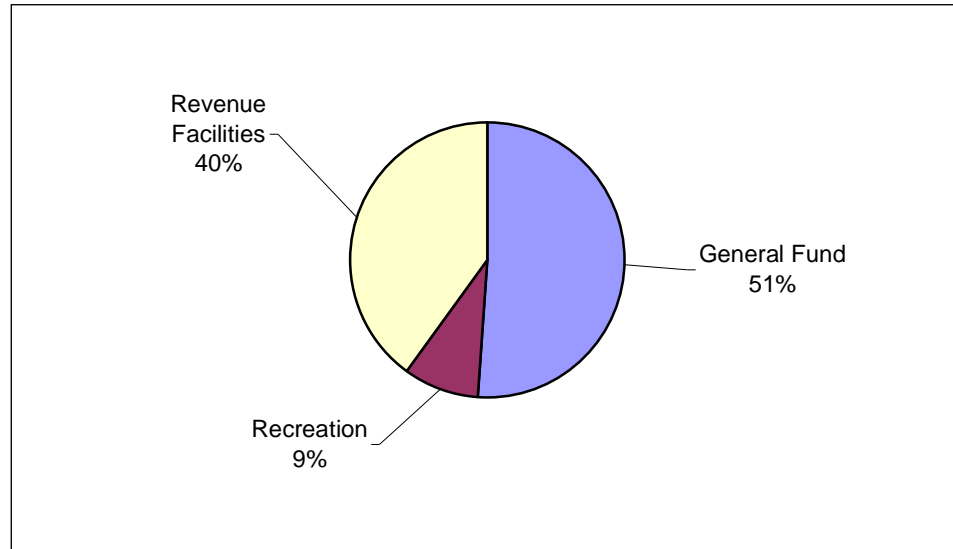
The equipment category includes all non-capital equipment purchased for the Park District.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Equipment	\$142,478	\$138,670	\$65,481	\$109,505	\$96,025

2011 Distribution



Budget Assumptions

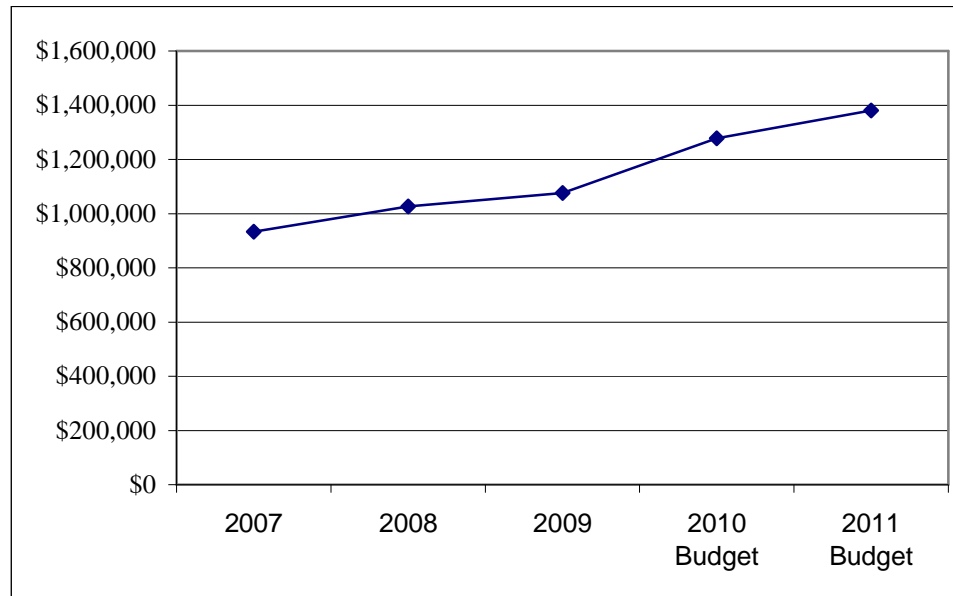
Starting in 2009 and continuing in 2011, all equipment over \$5,000 was moved to the capital budget which greatly decreased the total for this expense type. This is the cause for the dip beginning with the 2009 budget.

Benefits

Description

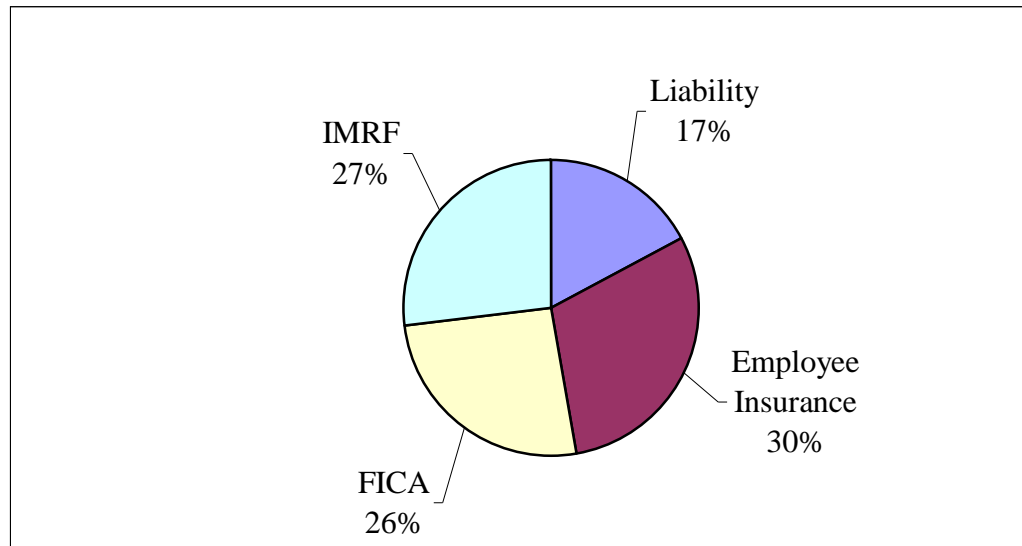
This expense covers the employer portion of all benefits including employee insurance, liability, IMRF, and FICA.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Benefits	\$933,843	\$1,026,706	\$1,076,290	\$1,277,446	\$1,380,795

2011 Distribution



Budget Assumptions

The Park District estimated a 5% increase in health insurance costs for 2011, which is consistent with health insurance trends.

Miscellaneous Expense

Description

The miscellaneous expense category includes many of the Park District's additional employee benefits such as:

- Professional membership dues and subscriptions
- Conference and training
- Continuing education
- Travel reimbursement
- Employee recognition

These additional benefits help control wages and demonstrate to employees how they are valued. This dedication to employees supports the Board's strategic initiative to establish the Park District an employer of choice as well as helping employees professionally grow.

The remainder of the category includes

- Director, administrative and board expenses
- Unemployment expense
- Merchant fees and sales tax paid

Budget Assumptions

The 2011 budget includes a commitment to send employees to state and local conferences and various training. This budget also includes tuition reimbursements for four full time staff members. Additionally, higher volume of credit card sales has increased fees as have the increases in sales tax resulting from the increase in concession sales. There is also a larger increase in full time unemployment expense due to current recipients.

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Debt Service Expense

Description

The Park District pays the principal and interest as scheduled on debt and capital leases. 2011 debt expense includes payment of bonds issued December 2008 and the 2007 Cheney Mansion Debt Certificates.

Park District of Oak Park Debt Service Schedule

	Principal	Length	Type	Repayment source	2009
Series 2009 A	2,165,000	15	TBD	Capital Improvement Fund	196,560
					4.2%
Series 2009 B	3,000,000	15	TBD	Capital Improvement Fund	-
					4.2%
Series 2007	515,000	10	Debt Certificate	Capital Improvement Fund	66,088
Interest Rate					3.7%
Total Yearly Debt Service					262,648

Series 2009 B - Proceeds to be used for facility improvements for Gymnastics

Series 2009 A - Proceeds to be used for facility improvements for Buildings and Grounds.

Series 2007 - Proceeds used for renovation and restoration of Cheney Mansion.

Budget Assumptions

This budget assumes that all projects and debt in the 2011-2015 Capital Improvement Plan will commence on schedule.

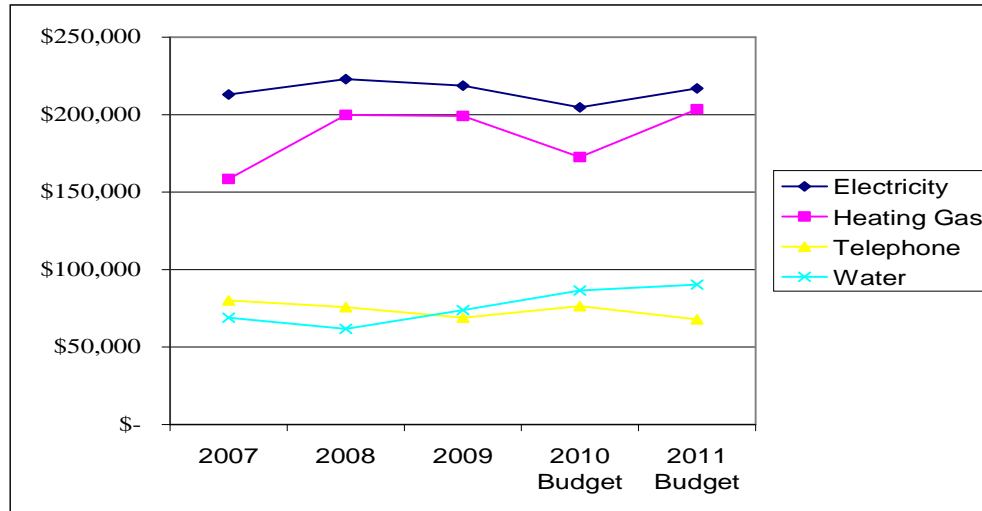
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Utilities

Description

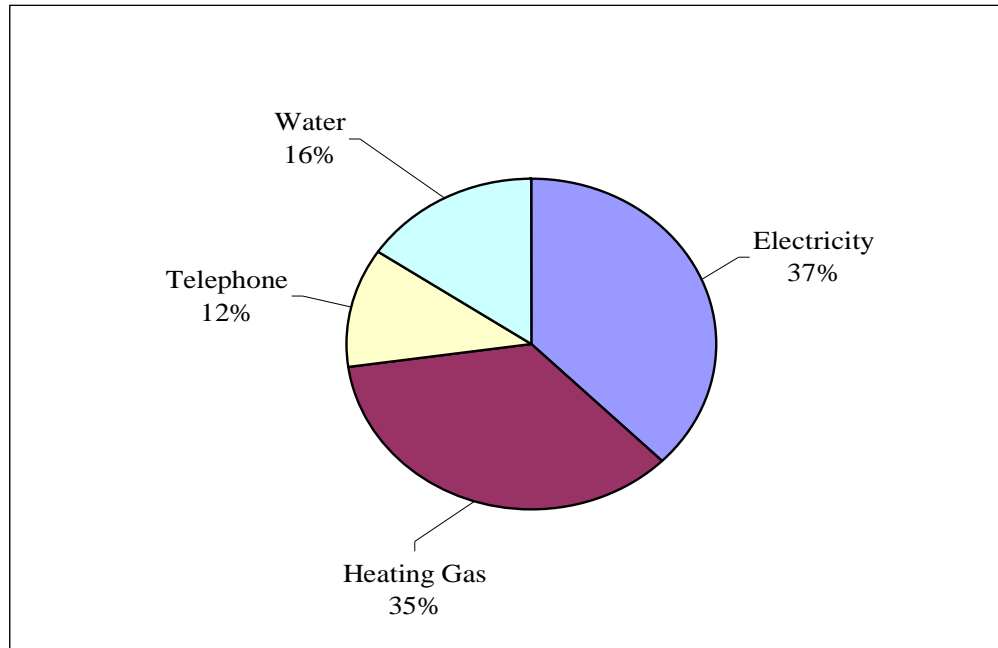
The Park District pays for electricity, heating gas, water and telephone for all of its facilities as well as a limited amount of security monitoring.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Electricity	\$ 212,961	\$ 222,901	\$ 218,772	\$ 204,653	\$ 216,880
Heating Gas	\$ 158,403	\$ 199,760	\$ 199,074	\$ 172,670	\$ 203,500
Telephone	\$ 80,173	\$ 75,783	\$ 68,949	\$ 76,400	\$ 67,912
Water	\$ 68,978	\$ 61,774	\$ 73,794	\$ 86,547	\$ 90,345
Total	\$ 520,515	\$ 560,218	\$ 560,589	\$ 540,270	\$ 578,637

2011 Distribution



Budget Assumptions

The Park District locks in many of our utility rates in an attempt to control rising energy costs. This action along with trend usage data is used to budget for all utilities.

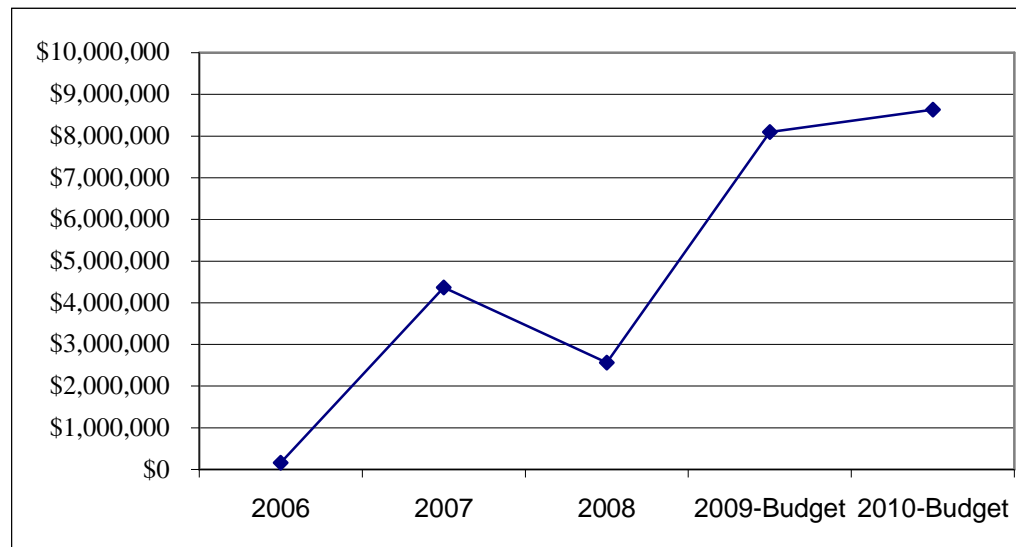
Capital Improvements

Description

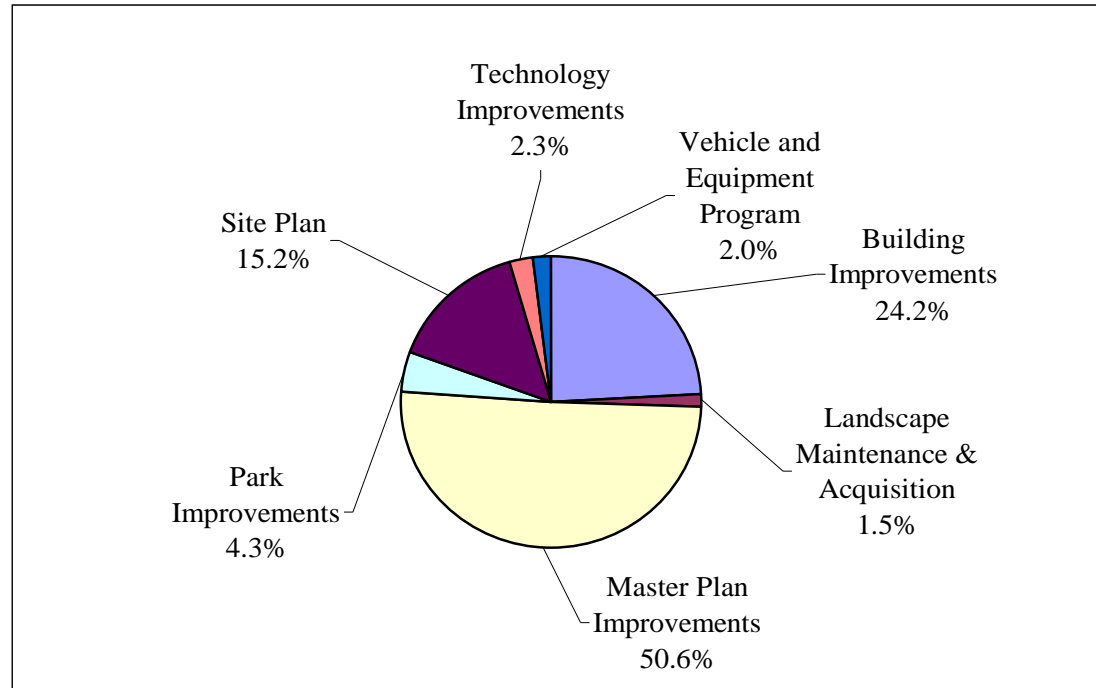
The capital project expense includes park and building improvements, site planning, technology improvements and vehicle replacement.

Historical Analysis

The increase in capital projects in 2007 is largely due to the 2005 Property Tax Referendum. The realization of this revenue allowed for the significant increase in capital projects starting in 2007.

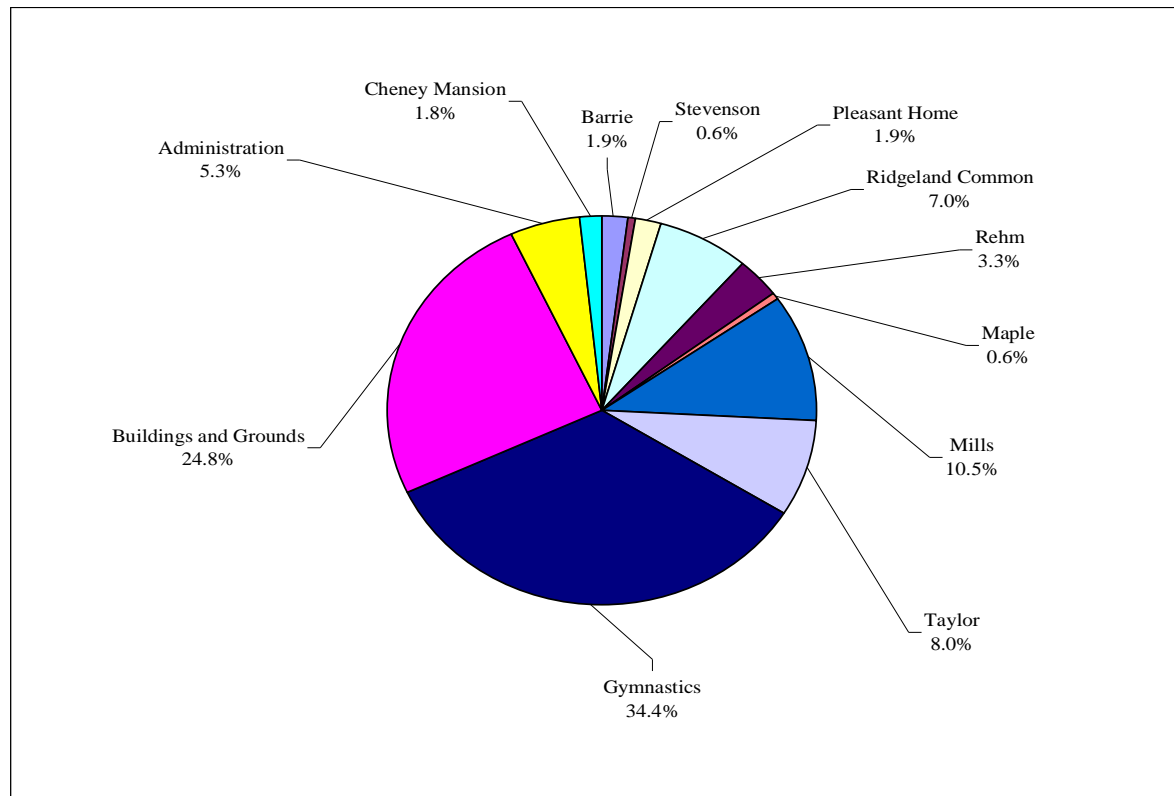


2011 Distribution



This does not include the \$5,165,000 towards new property acquisition.

2011 Distribution by Facility



Includes projects over \$50,000 per facility.

Budget Assumptions

This budget assumes that all projects in the 2011-2015 capital improvement plan will progress on schedule.

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General Fund

The General Fund is the main operating fund for governmental units. The Park District of Oak Park uses the title of Corporate Fund interchangeably with General Fund. This is a taxing fund, which includes Administration, Public Communications, Illinois Municipal Retirement Fund (IMRF), Conservatory, Liability Insurance, Buildings and Grounds, Audit expenses and other financial transactions, which are not directly attributable to any other fund.

Taxes represent the majority of Corporate Fund revenues. The remainder of revenue for the Corporate Fund comes from investment income, Conservatory programs and building rental fees and other miscellaneous income. Interest revenue is stagnant because of stable but low interest rates and less funds being available for investment. Personal Property Replacement Taxes are also decreasing because of declining corporate income in the state.

Budgeted expenditures for General Fund Administration in 2011 are \$3.4 million. This is a decrease of \$270 thousand from the prior years' budget, due mainly to the decrease of \$158 thousand of transfers to other funds.

Budgeted expenditures for Communications and Marketing have stayed constant in 2011. Expenditures are expected to increase \$19 thousand to \$286 thousand. This increase is similar to expenditure increases from previous years.

The budget for the Conservatory has remained relatively stable in 2011. There are minor budgeted increases associated with the most expense categories. Moderate budget increases are shown in program revenue as well as rentals because of increased demand. The 2011 budget also includes a newly planned Gift Shop.

Budgeted expenditures for the Buildings & Grounds portion of the Corporate Fund increased \$53 thousand from the prior year to \$1.6 million. The two main reasons for the increase are wage increases and the increased contractual costs with park landscaping and snow removal.

The IMRF budget center accounts for expenditures paid for Social Security, Medicare, and IMRF. Budgeted expenditures for retirement benefits in 2011 are \$730 thousand; this is an increase of \$96 thousand. Because IMRF retirement funding relies on investment returns the recent economic downturn had a dramatic impact on our employer contribution rates.

The Liability Insurance budget center accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker's compensation insurance. Also included are certain other risk management costs including unemployment expense. Budgeted expenditures for this fund are \$236 thousand. This is an increase of \$16 thousand from the prior year. The main cause is that the budget for unemployment claims increased \$13 thousand due to more seasonal employees filing for unemployment benefits at the end of the season.

The Audit budget center accounts for expenditures related to the annual audit.

General Fund Administration

Description

General Fund Administration includes the Executive Director's Office, Business Operations, and Human Resources. General Fund Administration is responsible for the annual budget preparation, annual financial audit, day to day financial activities, and employee relations. For 2011, General Fund Administration now includes a full-time Technology Manager to help with a number of technology areas.

2010 Assessment

- Completed Capital Improvement Plan for 2011 through 2015
- Upgraded MSI system
- Hired full-time IT staff member
- Presented one position to the board for reclassification for the 2011 budget.

2011 Goals

- Evaluate job classification 3 which includes the programmer, supervisor, and coordinator levels.
Performance Measure: Present positions for reclassification to the Executive Director with two reclassifications approved for the 2012 budget.
- Continue work on procedures manuals
Performance Measure: Have one accounts payable, one payroll, and five accounting procedures manuals completed and reviewed by supervisor.
- Update Personnel Policy Manual
Performance Measure: Have an updated Personnel Policy Manual presented to the board for approval by the August Board Meeting.
- Issue an RFQ for banking services
 - **Performance Measure:** Complete an RFQ and accept the proposals from interested banks. Recommend a successful bank by August of 2011.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Receipts	\$4,267,743	\$4,674,388	\$5,000,149	\$5,640,000	\$5,778,501
Investment Income	\$256,460	\$115,395	\$27,527	\$77,200	\$7,500
Miscellaneous Revenue	\$68,546	\$80,942	\$109,941	\$36,100	\$36,725
Grants Sponsorship&Donations	\$41,248	\$18,521	\$824	\$0	\$5,000
Total Revenue	\$4,633,997	\$4,889,246	\$5,138,441	\$5,753,300	\$5,827,726
Wages	\$434,513	\$466,931	\$465,842	\$533,815	\$597,023
Contractual	\$154,145	\$164,968	\$182,149	\$235,470	\$199,365
Materials and Supplies	\$14,768	\$9,191	\$14,593	\$12,600	\$13,600
Equipment	\$23,024	\$17,346	\$23,564	\$20,300	\$21,300
Benefits	\$55,815	\$60,935	\$61,625	\$84,375	\$85,495
Misc Expense	\$40,235	\$47,356	\$48,232	\$52,205	\$51,660
Utilities	\$15,083	\$11,326	\$8,934	\$6,680	\$8,940
Other Financing Uses	\$2,287,232	\$2,051,476	\$2,587,553	\$2,706,518	\$2,655,644
Total Expenses	\$3,024,815	\$2,829,529	\$3,392,492	\$3,651,963	\$3,633,027
<i>Net</i>	<i>\$1,609,182</i>	<i>\$2,059,717</i>	<i>\$1,745,949</i>	<i>\$2,101,337</i>	<i>\$2,194,699</i>

Communications & Marketing

Description

Communications and Marketing is responsible for all communication efforts including site planning process initiatives and marketing efforts including four seasonal program catalogues, website management, newsletters and various promotional materials. Also included in this area is grant administration. In 2008, a sponsorship coordinator was hired who has developed a revenue stream for the department. In 2010, the web maintenance position was filled resulting in a variety of enhancements to the website. This position was later vacated with intentions of filling this position by early 2011. The majority of this area is funded by revenues of the general fund with a small amount of revenues generated by the sale of brochure and dasher board advertisements.

2010 Assessment

- Continued to research web site improvements including the re-design of the website and the introduction of web content management.
- Hired Leisure Vision, Inc. a market research and consulting firm specializing in parks and recreation systems, to conduct an attitude and interest survey.
- Further developed plans for an employee intranet and Marketing ticket system

2011 Goals

- Improve district's website to enhance service to the residents.
Performance Measure: Development of an RFP that leads to hiring of a firm to redevelop the Park District's website. This change could include the introduction of a content management system.
- Enhance community's awareness and understanding of the results of the Community Survey
Performance Measure: Create a report detailing the results of the survey and distribute to the Board by February 2011. Have the completed report posted on the Park District's website.
- Have community program expenses offset by non-property tax revenues such as sponsorships and advertising.
Performance Measure: Secure \$18,000 in sponsorships and \$7,000 in advertising
- Plan the Park District's 100th Anniversary Celebration
Performance Measure: Plans will be in place by mid-year of 2011 for the celebration. As the committee progresses, reports will be made to the Leadership and Management Teams.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Grants Sponsorship & Donations	\$812	\$5,418	\$12,320	\$2,850	\$6,000
Total Revenue	\$812	\$5,418	\$12,320	\$2,850	\$6,000
Wages	\$110,567	\$120,135	\$131,126	\$144,748	\$147,738
Contractual	\$94,694	\$84,897	\$111,534	\$105,473	\$108,276
Benefits	\$8,449	\$10,672	\$10,272	\$15,971	\$30,500
Misc Expense	\$2,834	\$3,497	\$3,654	\$3,823	\$4,728
Total Expenses	\$216,544	\$219,201	\$256,586	\$270,015	\$291,242
<i>Net</i>	<i>(\$215,732)</i>	<i>(\$213,783)</i>	<i>(\$244,266)</i>	<i>(\$267,165)</i>	<i>(\$285,242)</i>

Conservatory

Description

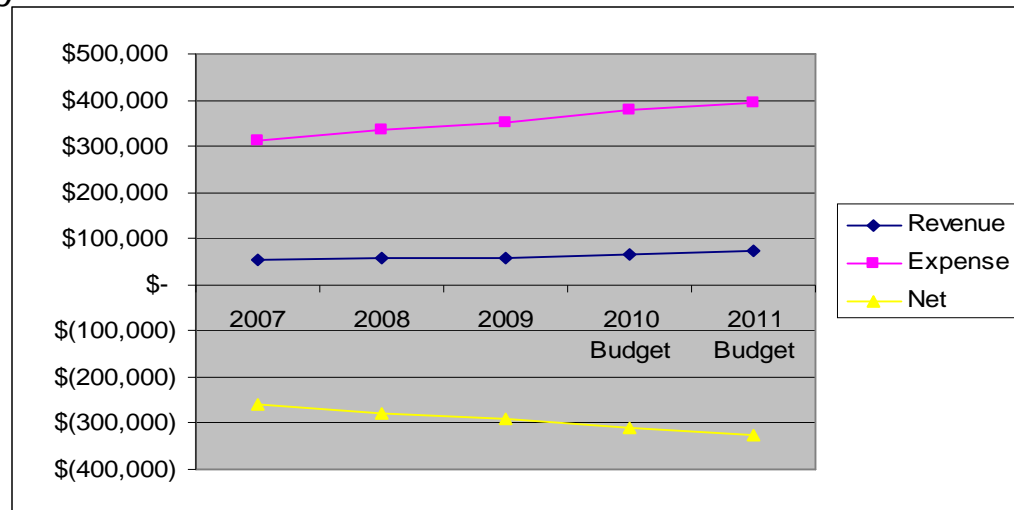
The Edwardian-style glass structure, built in 1929, houses a botanical collection of more than 3,000 plants, some of which date back to the Conservatory's founding. Over the years the building fell into neglect. In 1970, a group of concerned citizens led a drive to preserve this unique resource. In 1986, the Friends of the Oak Park Conservatory was established whose mission is to promote interest in the Oak Park Conservatory, offer educational and recreational opportunities and support projects that benefit the Oak Park Conservatory. In June of 2000, the Conservatory Center was opened to provide expanded space and facilities for educational programming, operations and public events. In 2004, the Oak Park Conservatory was designated an Oak Park Landmark, and was added to the National Register of Historic Places in 2005.

The Conservatory staff is responsible for growing plants for monthly floral displays within the facility. They also oversee the installation of the spring tulip exhibit and design and install the summer floral displays throughout the park system. Staff cares for and maintains additional areas within the parks that are planted in native perennials and shrubs.

2010 Assessment

- A monthly Conservatory e-newsletter titled "What's Blooming" was created through collaboration with the Communications Department and is currently received by over 900 households.
- A review of rental procedures was completed which resulted in a new, simplified rate structure. A new rental brochure was created in collaboration with the Communications Department to better publicize rental opportunities at the Conservatory including the new Rubinstein garden. Rental information was also included in the Conservatory's web page.
- Docent-led tours were given to 927 school children and adults.
- Visitors through the end of July totaled 13,459 vs. 15,763 for the same period in 2009.

Historical Analysis

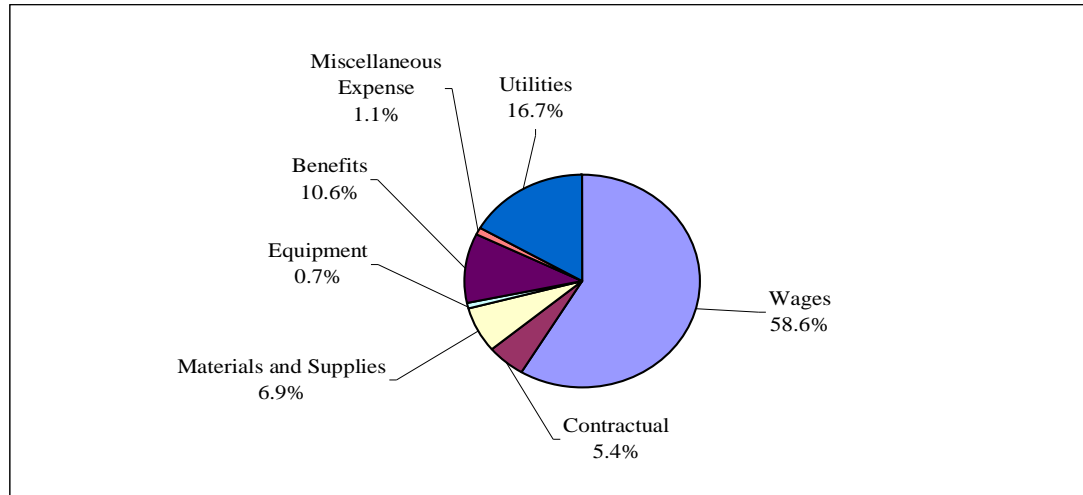


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 52,221	\$ 57,661	\$ 58,931	\$ 66,766	\$71,854
Expense	\$ 313,092	\$ 334,561	\$ 349,853	\$ 377,465	\$396,235
Net	\$ (260,871)	\$ (276,900)	\$ (290,922)	\$ (310,699)	\$ (324,381)

2011 Goals

- Implement the business plan for a Conservatory gift shop.
Performance Measure: Success will be measured by number of customers in year one with a targeted goal of 5,000 customers in 2011.
- Install wooden floor to reduce cost of maintenance and create a more sanitary and attractive environment for rentals and meetings.
Performance Measure: Wood flooring installed by end of 2011 with minimal disruption in rentals.
- Increase Conservatory staff's responsibilities for maintaining park perennials, shrubs and annual flower beds.
Performance Measure: Park beds should be weed free and well groomed for three seasons of the year.
- Increase programs offered at the Conservatory and revamp summer camps to increase attendance.
Performance Measure: Four new workshops offered with activities targeted to parents and children with a 75% run rate and more camps run at full capacity resulting in an increase in revenues.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees and Charges	\$3,601	\$4,081	\$5,802	\$6,000	\$9,120
Rental Income	\$22,691	\$27,574	\$22,797	\$26,000	\$26,000
Miscellaneous Revenue	\$632	\$471	\$89	\$0	\$0
Grants Sponsorship&Donations	\$4,101	\$4,210	\$8,532	\$9,000	\$9,250
Program Revenue	\$21,196	\$21,323	\$21,711	\$25,766	\$27,484
Total Revenue	\$52,221	\$57,659	\$58,931	\$66,766	\$71,854
Wages	\$174,596	\$186,899	\$201,158	\$218,269	\$232,243
Contractual	\$31,175	\$25,539	\$16,867	\$25,565	\$21,378
Materials and Supplies	\$15,177	\$15,814	\$21,285	\$20,789	\$27,299
Equipment	\$5,900	\$7,749	\$3,736	\$4,400	\$2,900
Benefits	\$19,316	\$22,132	\$32,800	\$40,000	\$42,000
Misc Expense	\$1,217	\$3,037	\$5,919	\$3,031	\$4,215
Utilities	\$65,711	\$73,370	\$68,088	\$65,411	\$66,200
Total Expenses	\$313,092	\$334,540	\$349,853	\$377,465	\$396,235
<i>Net</i>	<i>(\$260,871)</i>	<i>(\$276,881)</i>	<i>(\$290,922)</i>	<i>(\$310,699)</i>	<i>(\$324,381)</i>

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Buildings and Grounds

Description

Buildings and Grounds is responsible for the upkeep and repair of all buildings and grounds owned by the Park District. During the winter months, Buildings and Grounds is responsible for snow and ice removal on 6.5 miles of sidewalks.

2010 Assessment

- Streamlined refuse and recycling collection by reducing number of trash receptacles at each site. Helped to reduce the number of hours trucks were on the road.
- Created a spring and fall maintenance schedule for roof maintenance.
- Inventoried condition of fences and began repairing some fences.
- Continued work on annual maintenance plan for all sites including those recently renovated.

2011 Goals

- Create a replacement program for all sports, court, and security lighting.
Performance Measure: Complete evaluation of current lighting inventory and develop a replacement plan by July 2011.
- Develop a planning guide of Buildings and Grounds operations and events for the full year.
Performance Measure: Have a full year calendar assembled and available for review by end of 2011.
- Provide Building and Grounds staff with computer access to improve efficiency and communication.
Performance Measure: Staff will have an implementation plan in place by September 2011 which includes a training outline.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees and Charges	\$11,057	\$51,835	\$32,225	\$28,007	\$27,767
Other Financing Sources	\$0	\$0	\$0	\$5,667	\$5,667
Total Revenue	\$11,057	\$51,835	\$32,225	\$33,674	\$33,434
Wages	\$571,636	\$652,739	\$713,398	\$795,548	\$821,854
Contractual	\$292,521	\$384,125	\$336,011	\$393,770	\$430,784
Materials and Supplies	\$114,487	\$104,937	\$108,557	\$118,249	\$137,210
Equipment	\$16,403	\$17,434	\$13,750	\$28,000	\$25,000
Benefits	\$96,960	\$99,892	\$105,876	\$107,200	\$101,700
Misc Expense	\$5,682	\$10,738	\$7,975	\$16,995	\$18,365
Utilities	\$56,247	\$61,350	\$66,968	\$84,754	\$73,642
Total Expenses	\$1,153,936	\$1,331,215	\$1,352,535	\$1,544,516	\$1,608,555
<i>Net</i>	<i>(\$1,142,879)</i>	<i>(\$1,279,380)</i>	<i>(\$1,320,310)</i>	<i>(\$1,510,842)</i>	<i>(\$1,575,121)</i>

IMRF

Description

The IMRF budget center accounts for expenditures paid for Social Security, Medicare, and IMRF. Budgeted expenditures for retirement benefits in 2011 are \$730,500; this is an increase of \$96,500. The increase is because of higher wages and higher employer contribution. Because IMRF retirement funding relies on investment returns the recent economic downturn will have a dramatic impact on future employer contributions.

The Illinois Municipal Retirement Fund employer contribution rate has increased to 10.21% of payroll. The District experienced a large rate reduction in 2007 because the District finished paying for an Early Retirement Incentive (ERI) offered in 1999.

IMRF Rates										
2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
8.10%	11.52%	11.52%	12.30%	13.01%	14.01%	9.60%	8.03%	7.86%	9.27%	10.21%

The District began to receive information in late 2008 regarding a dramatic employer contribution rate increases in 2010. These increases are being caused by losses in IMRF's investment portfolio. IMRF offered a phase-in rate as well as the required rate. The District opted to take the required contribution rate to save overall. The current rate formula may cause increases of as much as 100% in one year. The District is continuing to take steps to mitigate the impact on future budgets by reviewing job descriptions of all part time positions to limit the number of employees required to participate.

The 2011 Budget includes the expense of eight newly qualified part time IMRF positions. These positions were identified in the budget process or by the IMRF Audit that took place in 2010.

- 2 Gymnastic coaches
- 1 Customer Service Staff Member for Revenue Facilities
- 1 Revenue Facilities Maintenance Worker
- 1 Program Coordinator for Revenue Facilities
- 1 Youth Athletics Coordinator for the Recreation Department
- 1 Grower for the Conservatory
- 1 Grower for Cheney Mansion

Budget Detail

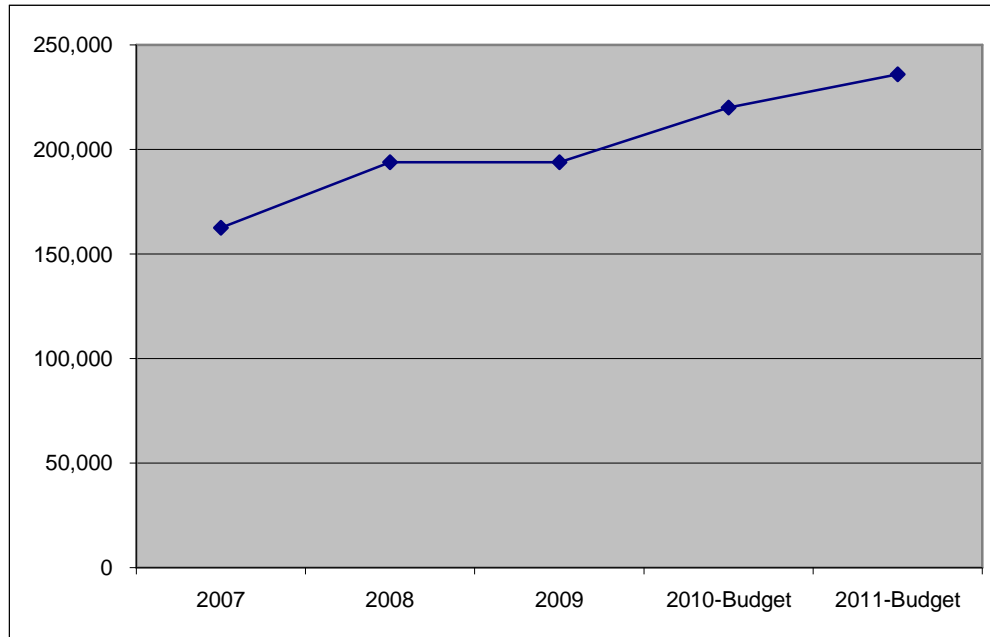
	2007	2008	2009	2010 Budget	2011 Budget
Tax Receipts	\$527,346	\$540,754	\$530,841	\$634,000	\$649,781
Other Financing Sources	\$0	\$0	\$0	\$0	\$80,719
Total Revenue	\$527,346	\$540,754	\$530,841	\$634,000	\$730,500
Benefits	\$495,632	\$513,034	\$533,671	\$634,000	\$730,500
Total Expenses	\$495,632	\$513,034	\$533,671	\$634,000	\$730,500
<i>Net</i>	<i>\$31,714</i>	<i>\$27,720</i>	<i>(\$2,830)</i>	<i>\$0</i>	<i>\$0</i>

Liability

Description

The Liability Insurance budget center accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker’s compensation insurance. Also included are certain other risk management costs including unemployment expense. Budgeted expenditures for this fund are \$236 thousand. This is an increase of \$16 thousand from the prior year. The budget increase for unemployment claims is due to an increase in full time claims and seasonal employees filing for unemployment benefits at the end of the season.

Historical Analysis



	2007	2008	2009	2010-Budget	2011-Budget
Expense	\$162,588	\$193,948	\$193,869	\$220,000	\$236,000

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Receipts	\$176,198	\$166,908	\$200,991	\$219,000	\$235,000
Miscellaneous Revenue	\$1,000	\$1,000	\$1,500	\$1,000	\$1,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$177,198	\$167,908	\$202,491	\$220,000	\$236,000
Wages	\$19,914	\$22,410	\$22,928	\$22,920	\$23,888
Contractual	\$0	\$0	\$357	\$0	\$0
Materials and Supplies	\$9,456	\$17,440	\$12,361	\$11,080	\$10,812
Benefits	\$130,418	\$141,110	\$149,692	\$173,000	\$175,300
Misc Expense	\$2,800	\$12,988	\$8,531	\$13,000	\$26,000
Total Expenses	\$162,588	\$193,948	\$193,869	\$220,000	\$236,000
<i>Net</i>	<i>\$14,610</i>	<i>(\$26,040)</i>	<i>\$8,622</i>	<i>\$0</i>	<i>\$0</i>

Audit

The Audit budget center accounts for expenditures related to the annual audit. The audit fund also will be used for an internal control audit in 2011. The rates budget estimates in this section represent the second year in the Park District’s three year contract with auditing firm Lauterbach and Amen.

2011 Goal

- Perform an internal controls audit of the Park District’s financial procedures.
Performance Measure: Create an RFP and choose a firm to perform the internal control audit. Develop a completed report by the end of 2011.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Receipts	\$11,246	\$15,605	\$21,000	\$12,200	\$12,900
Other Financing Sources	\$0	\$0	\$0	\$9,000	\$9,000
Total Revenue	\$11,246	\$15,605	\$21,000	\$21,200	\$21,900
Contractual	\$16,100	\$10,675	\$21,000	\$21,200	\$21,900
Total Expenses	\$16,100	\$10,675	\$21,000	\$21,200	\$21,900
<i>Net</i>	<i>(\$4,854)</i>	<i>\$4,930</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

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Recreation Fund

Description

The Recreation fund accounts for recreation program operations by program areas. Facility costs are not allocated to individual programs; however, the district may allocate these costs in future budgets. The Pleasant Home Museum and Special Recreation Funds receive dedicated property tax revenue, but are organized as part of the Recreation Fund.

Program fees are the leading revenue source for the Recreation Fund and are budgeted to generate \$ 1.97 million. Taxes for the Recreation Fund account for \$1.5 million of the revenue.

Budgeted expenditures for Administration in the Recreation Fund reflect expenses that apply to the entire recreation department including recreation programs and revenue facilities.

The Recreation Fund now includes the addition of the Recreation Manager and the position's support costs. In past budgets, this position was located in the Athletic and Facility Management grouping, which primarily included sports camps and youth leagues. These programs will now be directly managed by the Youth Athletics Supervisor. As a result of these changes and the fact that the Recreation Manager will no longer derive any direct program revenue, the expenses related to this position are better suited in this area of the budget.

The Museum Fund is used to account for expenditures related to maintaining and operating the Pleasant Home facility. Budgeted expenditures for 2011 are decreasing to \$106 thousand mostly due to a decrease in contractual services.

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA). Budgeted expenditures for this fund increased \$11 thousand due to the annual increase in the contractual contribution and additional inclusion expenses.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year round programming specifically designed to meet their individual needs. In 2008, 243 individuals with disabilities and 93 non-disabled individuals participated in 2,275 WSSRA programs and events.

WSSRA also provides inclusion services for individuals with disabilities that wish to participate in Park District programs. For 2011, the District has budgeted \$33 thousand for the expense related to the WSSRA staff providing these services.

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Recreation Administration

Description

Recreation Administration includes the Superintendent of Recreation, Assistant Superintendent of Recreation and Revenue Facilities. Recreation Administration is responsible for areas such as program oversight, Affiliate relations, and Scholarship programs

2010 Assessment

- Research into the development of Programming Standards to benefit and guide department staff with program preparation and delivery has been completed. Actual operational standards are in the process of being prepared and staff hopes to put them into practices early in 2011.
- A Senior Advisory Committee aimed at providing staff with direction and recommendations on how to better serve the active adult population has been launched.
- The program portfolio now includes a greater percentage of programs being offered on the weekends. The percentage grew from 14 to 18% in response to working families requesting more weekend based activities.
- Participation contact hour declines have been successfully reversed in some of the program portfolio categories including the Early Childhood and Active Adult areas. Efforts are being taken to reverse the declines in all the other categories as well.

2011 Goals

- Utilize the Cost of Service study findings along with internal staff research to develop and recommend a new Comprehensive Fee Policy for pricing programs and services.
Performance Measure: The written and verbal presentation of a new policy for the Park Boards consideration.
- Increase the total number of programs offered, which is currently 2,883 by at least 100 to reach over 2,993.
Performance Measure: The presentation of the Comprehensive Program Participation report which includes data on total program offerings for the year.
- Secure a Recreation Intern for the summer season.
Performance Measure: A Recreation Intern will be secured and work in various departments for a well-rounded experience in the summer of 2011.
- Submit a recommendation for park permit fees incorporating costs in providing this service such as administrative costs, park staff costs, utility costs, etc.
Performance Measure: A written recommendation will be developed and implemented for park permit fees.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Reciepts	\$869,747	\$885,426	\$926,520	\$950,000	\$950,000
Miscellaneous Revenue	\$65,514	\$41,328	\$55,097	\$0	\$0
Grants Sponsorship&Donations	\$0	\$0	\$7,023	\$0	\$0
Total Revenue	\$935,261	\$926,754	\$988,640	\$950,000	\$950,000
Wages	\$216,749	\$235,527	\$248,122	\$265,024	\$335,185
Contractual	\$16,552	\$10,982	\$11,556	\$15,538	\$16,812
Materials and Supplies	\$1,272	\$1,331	\$2,667	\$2,734	\$2,825
Equipment	\$8,443	\$12,246	\$8,999	\$9,725	\$8,345
Benefits	\$10,924	\$30,741	\$34,685	\$42,300	\$49,000
Misc Expense	\$4,377	\$20,615	\$14,955	\$14,150	\$20,606
Utilities	\$29,621	\$24,548	\$41,382	\$28,060	\$40,360
Other Financing Uses	\$140,166	\$115,430	\$325,432	\$152,050	\$123,683
Total Expenses	\$428,104	\$451,420	\$687,798	\$529,581	\$596,816
<i>Net</i>	<i>\$507,157</i>	<i>\$475,334</i>	<i>\$300,842</i>	<i>\$420,419</i>	<i>\$353,184</i>

Customer Service

Description

Recreation Fund Customer Service is responsible for full-time and part-time registration personnel at John Hedges Administrative Center and full-time Customer Service staff.

2010 Assessment

- Online registration increased 5% in 2010. The mid-point in 2010 reflected online registration at 57%--the mid-point in 2009 for online registration was 52%.
- A more accurate budget for 2010 was accomplished by examining expenses in the 2009 budget and adding detail information where it previously did not exist.
- Several pre-season planning meetings between Customer Service and Revenue Facilities personnel resulted in decreased customer wait time at the pools with the addition of a laptop computer and an additional cashier at Ridgeland Common.
- Wage pay types are now clearly defined under Pool and Rink as part-time office staff and cashiers, eliminating the unnecessary wage definitions for part-time cashiers and registration clerks. Wage costs can now be clearly defined in 2010 based on season, allowing for more accurate budgeting for 2011.

2011 Goals

- Increase the usage of email campaigns to better educate and inform customers and keep the lines of communication open between patrons and Park District staff.
Performance Measure: Send Superintendent of Recreation a monthly report listing all email campaigns that have gone out.
- Develop a monthly procedure to track and collect outstanding debt.
Performance Measure: Create a monthly report identifying outstanding debt and submit to Superintendent of Recreation.
- Utilize part-time office staff at the pools to contact patrons who are behind on installment billing.
Performance Measure: Create a monthly report to track when patrons have been contacted by Customer Service staff and the results of that contact. Submit report to Superintendent of Recreation.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Miscellaneous Revenue	\$1,907	\$941	\$880	\$0	\$0
Total Revenue	\$1,907	\$941	\$880	\$0	\$0
Wages	\$196,156	\$183,004	\$170,995	\$191,743	\$199,810
Contractual	\$362	\$2,593	\$562	\$2,350	\$1,750
Materials and Supplies	\$2,374	\$1,844	\$1,584	\$2,050	\$2,550
Benefits	\$31,395	\$33,048	\$32,851	\$38,200	\$36,700
Misc Expense	\$1,871	\$1,920	\$2,004	\$3,140	\$3,540
Utilities	\$403	\$387	\$283	\$0	\$0
Total Expenses	\$232,561	\$222,796	\$208,279	\$237,483	\$244,350
<i>Net</i>	<i>(\$230,654)</i>	<i>(\$221,855)</i>	<i>(\$207,399)</i>	<i>(\$237,483)</i>	<i>(\$244,350)</i>

Facilities

Description

The Facilities area is responsible for the processing of facility rental requests and the issuance of contracts for Andersen, Barrie, Carroll, Field, Fox, Longfellow, Stevenson Centers and the Longfellow Basketball Court.

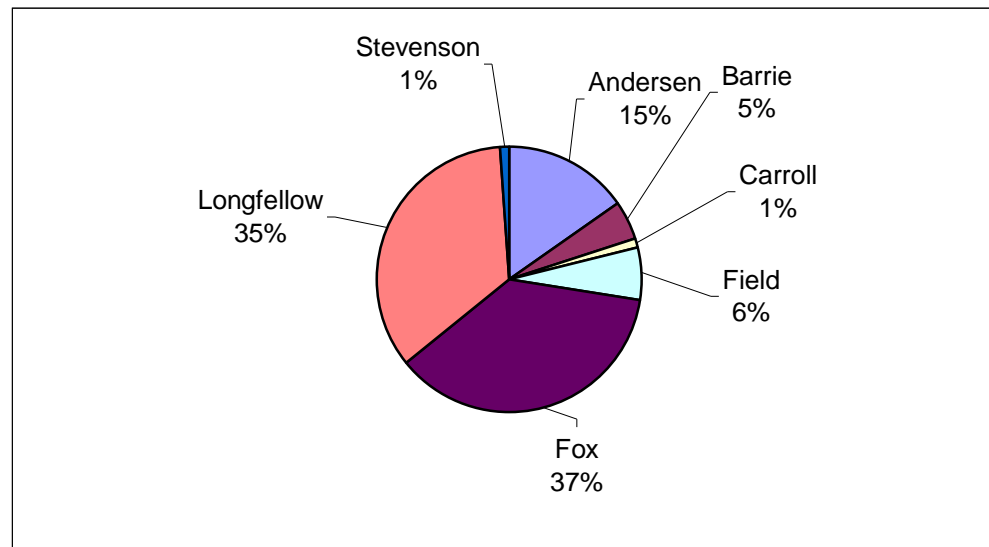
2010 Accomplishments

- Drafted and implemented policies and procedures for the rental of the Longfellow Park Basketball Court rentals. Successfully decreased open hours at the centers without compromising availability of the centers for patron use.
- Assisted in Facility Reservation training of staff in varying departments to increase knowledge, improve efficiency and provide backup systems.
- Worked with staff to remove old vending machines and place new machines at Longfellow and Fox centers to produce revenue.
- Successfully worked with customers and staff to book park permits and rentals for those customers interested in obtaining a park permit in conjunction with a facility rental.

2011 Goals

- Reevaluate the fee structure of rentals and propose a new fee schedule that takes into account the cost of service study prepared by Pros Consulting.
Performance Measure: The presentation of a written fee structure and its rationale to the Superintendent of Recreation.
- Obtain additional regular rental customers to generate consistent revenue
Performance Measure: Achieving revenues at or above 2010 budgeting levels.

2011 Revenue Distribution by Facility



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Rental Income	\$49,436	\$46,553	\$47,117	\$34,125	\$56,685
Miscellaneous Income	\$0	\$821	\$1,200	\$1,000	\$3,250
Total Revenue	\$49,436	\$47,374	\$48,317	\$35,125	\$59,935
Wages	\$122,688	\$127,621	\$109,211	\$125,103	\$139,149
Contractual	\$55,426	\$61,787	\$61,069	\$71,130	\$58,199
Materials and Supplies	\$737	\$1,283	\$266	\$571	\$1,401
Miscellaneous Expense	\$0	\$231	\$31	\$400	\$900
Utilities	\$68,168	\$71,249	\$69,378	\$76,412	\$88,955
Total Expenses	\$247,019	\$262,171	\$239,955	\$273,616	\$288,604
<i>Net</i>	<i>(\$197,583)</i>	<i>(\$214,797)</i>	<i>(\$191,638)</i>	<i>(\$238,491)</i>	<i>(\$228,669)</i>

Health and Fitness

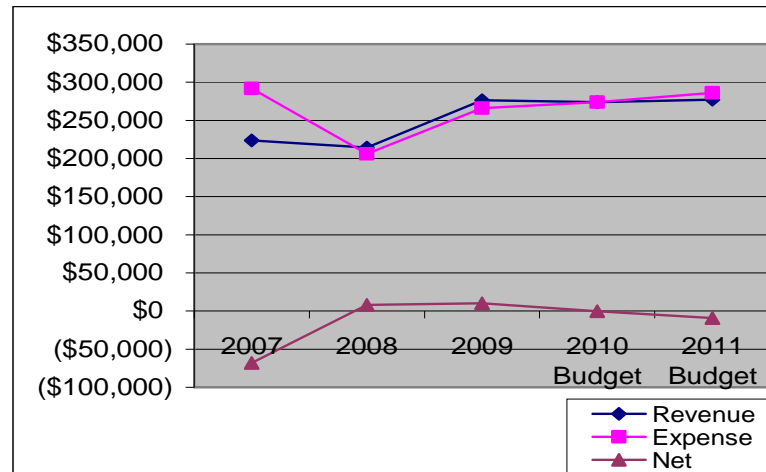
Description

The Fitness Programming Area is responsible for all general fitness, adult dance, health programs for youth, adults and active adults, Frank Lloyd Wright Races and manages the facility operations of the Dole Center. This programming area is also responsible for the lease and Facility Attendants of Dole Center. All Fitness Area revenues are program-based.

2010 Assessment

- 16 new health and fitness program was offered. Some new programs included Cardio Kick, Continuing Kickboxing, and Hawaiian Hula Dance.
- Additional classes of current programs were offered as demand increased. Additional classes included Saturday morning Zumba and Monday morning Cardio Kick.
- Programs such as over 50 & Fall Proof, Post Partum Yoga, and Parent and Child Yoga with low enrollment and little interest were removed from the brochure.
- Dole customer service staff hours were evaluated to determine if changes were needed. Due to the lack of classes and customers in the afternoon the schedule was changed and the afternoon shift was eliminated.

Historical Analysis

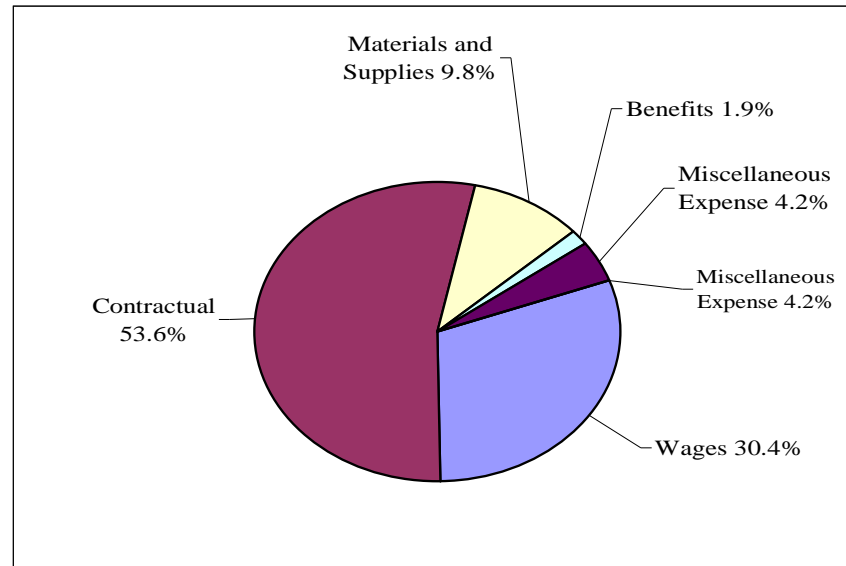


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$223,835	\$214,185	\$276,469	\$273,810	\$277,040
Expense	\$291,824	\$206,005	\$266,200	\$273,973	\$286,245
Net	(\$67,989)	\$8,180	\$10,269	(\$163)	(\$9,205)

2011 Goals

- Add a minimum of one new health program to the fitness portfolio which will be offered during peak fitness enrollment seasons, winter and fall.
Performance measurement: This goal will be achieved if at least one new health and fitness program opportunity is offered in the winter and fall brochure.
- Reduce the indirect costs of the Frank Lloyd Wright Races
Performance Measure: A reduction of full time staff hours on planning and executing the Frank Lloyd Wright Races in 2011.
- Develop and implement a plan to promote and encourage early registration in order to reduce the number of classes cancelled due to low enrollment.
Performance measurement: The plan is implemented by February 1, 2011.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Grants Sponsorship&Donations	\$0	\$0	\$17,089	\$14,500	\$21,275
Program Revenue	\$223,835	\$214,185	\$259,380	\$259,310	\$255,765
Total Revenue	\$223,835	\$214,185	\$276,469	\$273,810	\$277,040
Wages	\$196,566	\$142,647	\$167,461	\$171,057	\$86,947
Contractual	\$71,416	\$44,478	\$62,187	\$62,336	\$153,542
Materials and Supplies	\$8,463	\$5,814	\$19,190	\$22,810	\$27,925
Equipment	\$2,438	\$749	\$239	\$0	\$0
Benefits	\$5,263	\$5,501	\$5,776	\$6,100	\$5,500
Misc Expense	\$7,213	\$6,816	\$11,347	\$11,370	\$12,031
Utilities	\$465	\$0	\$0	\$300	\$300
Total Expenses	\$291,824	\$206,005	\$266,200	\$273,973	\$286,245
<i>Net</i>	<i>(\$67,989)</i>	<i>\$8,180</i>	<i>\$10,269</i>	<i>(\$163)</i>	<i>(\$9,205)</i>

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Youth Athletics

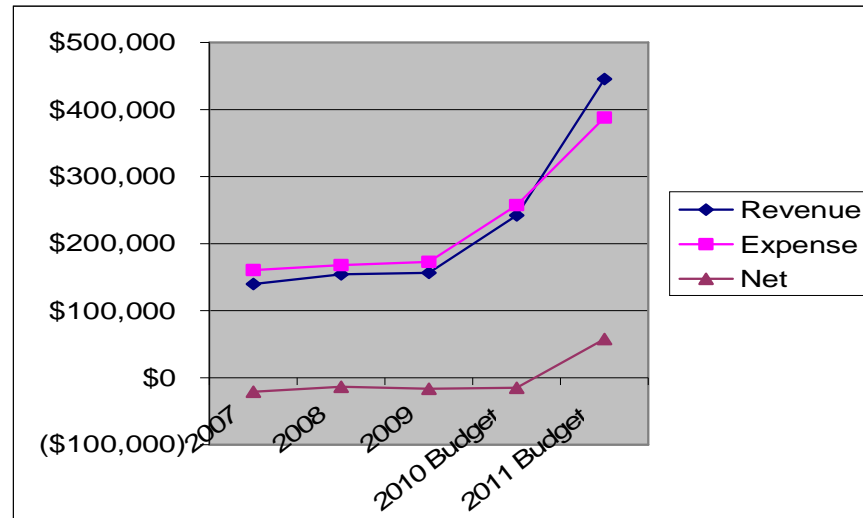
Description

Youth Athletics includes sports programs, leagues, and camps, as well as tennis programs for all ages. Programs are taught by both staff and outside contractors. In 2011, this budget area will begin to oversee the daily operation of all in-house youth sports camps as well as all in-house youth sports leagues including the new football program. This area will no longer oversee the supervision of the basketball court at Longfellow Park which is now covered in the Facilities Budget.

2010 Assessment

- Three new sport-related special events were held for local youth including a Hotshot Basketball Competition; Punt, Pass, & Kick; and Pitch, Hit, & Run.
- As of July 2010, revenue in the Youth Sports & Fitness classes has increased by 37% over revenue at this time in 2009.
- New spring break and summer soccer and basketball camps and leagues were added to the list of programs offered.
- Unfortunately the outdoor basketball programs were cancelled due to low enrollment, but the other programs were very successful.

Historical Analysis

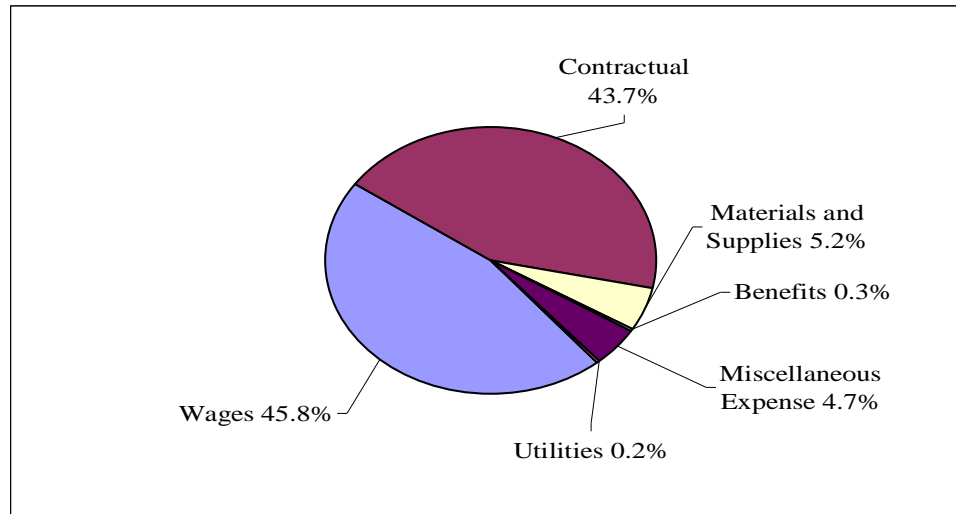


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$139,845	\$154,357	\$156,342	\$242,203	\$445,434
Expense	\$160,651	\$167,743	\$172,704	\$257,369	\$387,836
Net	(\$20,806)	(\$13,386)	(\$16,362)	(\$15,166)	\$57,598

2011 Goals

- Increase youth football offerings by offering a repackaged flag football league and a youth football camp in 2011.
Performance Measure: The 2011 budget will reflect the addition of a new youth flag football league associated with the NFL that will be offered in the fall. A new youth football camp run by an area college football coach will also be offered.
- Decrease the cancellation rate of summer youth tennis classes by 5%.
Performance Measure: This goal will be accomplished if the overall cancellation rate for youth tennis classes is 5% less in 2011 than it was in 2010.
- Consolidate 4 similar summer sports camps into 2 camps in order to create efficiencies.
Performance Measure: The measurement of this goal will be the evidence they have been combined. These changes should be reflected in the 2011 budget as well as advertised in the spring and summer Park District program guides.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Program Revenue	\$139,845	\$154,357	\$156,342	\$242,203	\$445,434
Total Revenue	\$139,845	\$154,357	\$156,342	\$242,203	\$445,434
Wages	\$105,089	\$96,494	\$75,204	\$104,307	\$177,732
Contractual	\$38,737	\$56,010	\$80,759	\$135,988	\$169,676
Materials and Supplies	\$7,335	\$5,395	\$4,843	\$4,870	\$20,343
Benefits	\$3,947	\$5,501	\$5,776	\$6,100	\$1,200
Misc Expense	\$5,243	\$3,969	\$5,649	\$5,654	\$18,225
Utilities	\$300	\$374	\$473	\$450	\$660
Total Expenses	\$160,651	\$167,743	\$172,704	\$257,369	\$387,836
<i>Net</i>	<i>(\$20,806)</i>	<i>(\$13,386)</i>	<i>(\$16,362)</i>	<i>(\$15,166)</i>	<i>\$57,598</i>

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Adult Athletics

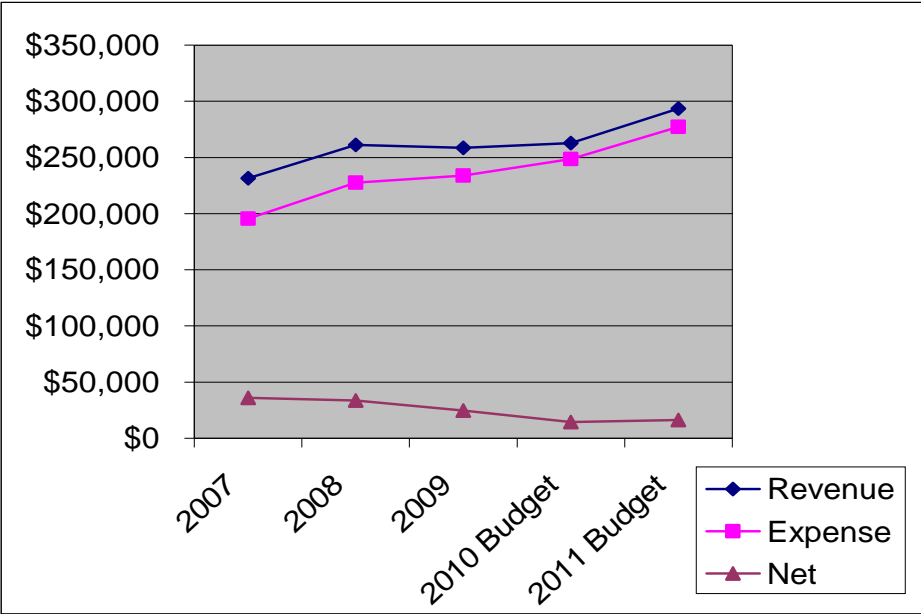
Description

Adult Athletics provides athletic opportunities for those 18 years or older in the form of team league play, individual instruction, and martial arts. In addition to the mainstream sport programs offered, non-traditional sport leagues and programs are offered for adults and youth. These types of programs include women's roller derby, kickball, chess, and learning to ride a bike. The Park District also provides martial arts opportunities for youth and adults.

2010 Assessment

- Five new programs were added to the adult athletics program portfolio including:
 - Adult sand volleyball skills and drills
 - Adult sand volleyball league
 - Derby Lite extra camp
 - Golf lessons for youth and adults
 - Football 101 for women
- Developed a registration opportunity for individuals who wish to participate in the Tuesday men's adult softball league but are not a member of a team.
- In the process of creating and implementing a standard program evaluation for non-league adult sport programs.

Historical Analysis

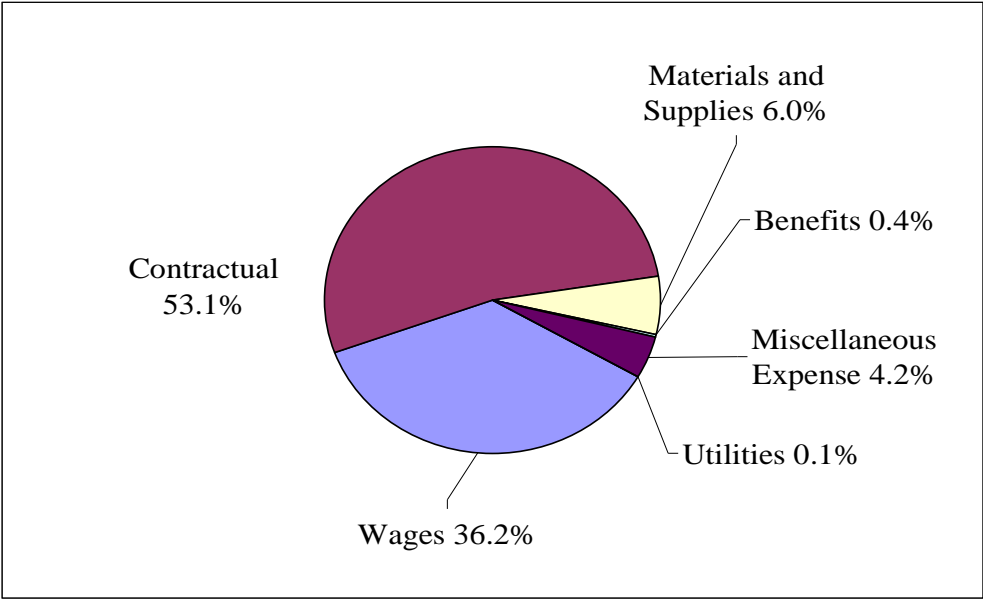


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 231,473	\$ 261,302	\$ 258,450	\$ 262,874	\$ 293,601
Expense	\$ 195,466	\$ 227,582	\$ 233,755	\$ 248,527	\$ 277,284
Net	\$ 36,007	\$ 33,720	\$ 24,695	\$ 14,347	\$ 16,317

2011 Goals

- Replace the declining Thursday night men’s basketball program held at Brooks School with a new adult sports program.
Performance Measure: A new program is added to the program portfolio.
- Increase the non-tax supported revenue of Adult Sports leagues.
Performance Measure: Sponsorship package is presented to a potential sponsor.
- Enhance public interest in Adult Kickball.
Performance Measure: Eight teams sign up for the 2011 spring/summer league.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Grants Sponsorship&Donations	\$0	\$0	\$0	\$0	\$500
Program Revenue	\$231,473	\$261,302	\$258,450	\$262,874	\$293,101
Total Revenue	\$231,473	\$261,302	\$258,450	\$262,874	\$293,601
Wages	\$99,561	\$103,803	\$85,886	\$107,989	\$100,394
Contractual	\$73,499	\$103,238	\$125,034	\$114,650	\$147,166
Materials and Supplies	\$14,993	\$13,487	\$14,185	\$16,274	\$16,529
Benefits	\$0	\$0	\$0	\$1,200	\$1,200
Misc Expense	\$6,639	\$6,415	\$7,967	\$8,014	\$11,655
Utilities	\$774	\$639	\$683	\$400	\$340
Total Expenses	\$195,466	\$227,582	\$233,755	\$248,527	\$277,284
<i>Net</i>	<i>\$36,007</i>	<i>\$33,720</i>	<i>\$24,695</i>	<i>\$14,347</i>	<i>\$16,317</i>

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Teen Programs

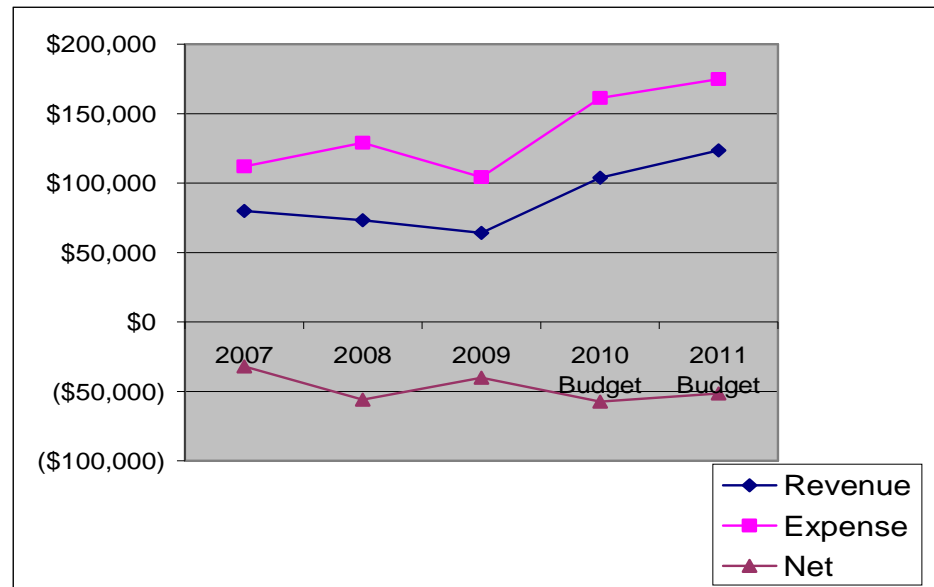
Description

Teen programs cover events, trips, contractual athletic and general interest programs for teens and the oversight of two drop-in facilities – the Active Sport Area and 49 Lake Teen Center including programs at both facilities. The 2011 Budget has moved the expenses of the oversight of Stevenson Park into the teen budget.

2010 Assessment

- Increased ASA revenue 101% from \$13,439 to \$27, 282 as of August 2010 by offering nine weeks of Ramp Camp and additional skateboard lessons.
- Offered two new classes that included the DJ class and Teen Actors during the 2010 winter and spring seasons. The second offering of the Teen Actors class was cancelled because of low enrollment. The teen DJ class and Teen Actors did not run in the summer and will not run in the fall.
- Initiated an official tracking program to monitor teen center participation and sales which will include membership totals and daily visits from members and guests, as well as the collection of concession sales and drop-in fees.

Historical Analysis

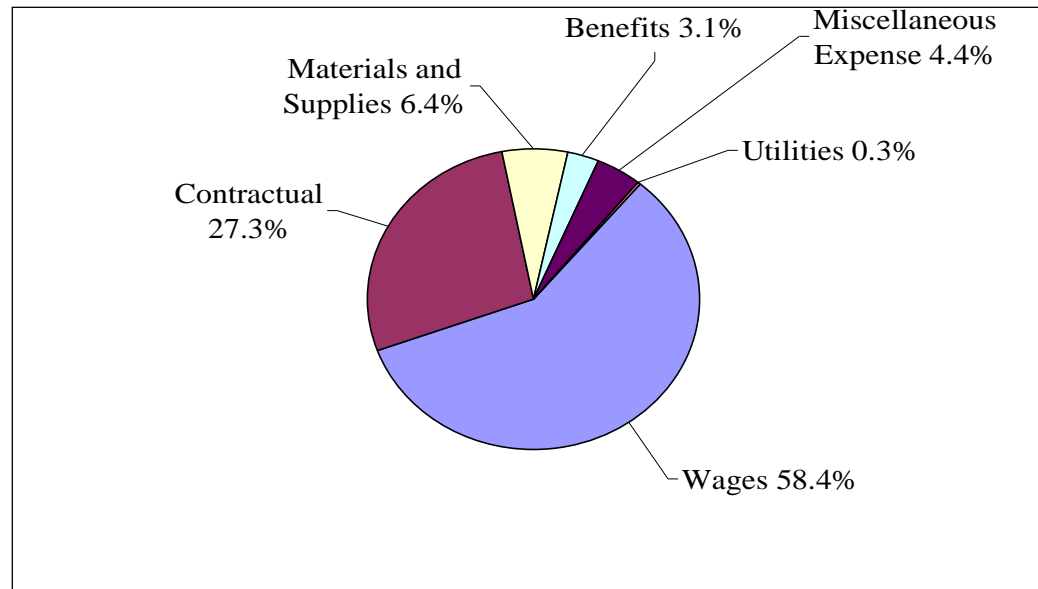


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$79,961	\$73,145	\$64,168	\$103,850	\$123,452
Expense	\$111,954	\$129,082	\$104,261	\$161,271	\$174,923
Net	(\$31,993)	(\$55,937)	(\$40,093)	(\$57,421)	(\$51,471)

2011 Goals

- Increase overall participation by offering 2 special events at the teen center per month.
Performance Measure: Attendance for special events at the Teen Center will be submitted monthly to the Recreation Supervisor and included in monthly updates and information. Quarterly reports will also be used to evaluate progress.
- Use membership cards in Teen Center to track attendance and provide incentives to members
Performance Measure: Members will use the passes to sign in at the front door of the Teen Center by April 15, 2011.
- Offer enticing options for Oak Park teens for summer camp experiences.
Performance Measure: Meeting the minimum participants and running the camp.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Program Revenue	\$79,961	\$73,145	\$64,168	\$103,850	\$123,452
Total Revenue	\$79,961	\$73,145	\$64,168	\$103,850	\$123,452
Wages	\$57,609	\$71,328	\$56,647	\$93,499	\$102,173
Contractual	\$35,939	\$34,399	\$34,785	\$49,686	\$47,765
Materials and Supplies	\$6,199	\$7,423	\$4,967	\$7,140	\$11,153
Benefits	\$7,604	\$10,672	\$3,280	\$6,000	\$5,500
Misc Expense	\$4,044	\$4,443	\$3,716	\$4,446	\$7,762
Utilities	\$559	\$817	\$866	\$500	\$570
Total Expenses	\$111,954	\$129,082	\$104,261	\$161,271	\$174,923
<i>Net</i>	<i>(\$31,993)</i>	<i>(\$55,937)</i>	<i>(\$40,093)</i>	<i>(\$57,421)</i>	<i>(\$51,471)</i>

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Youth and Special Interest

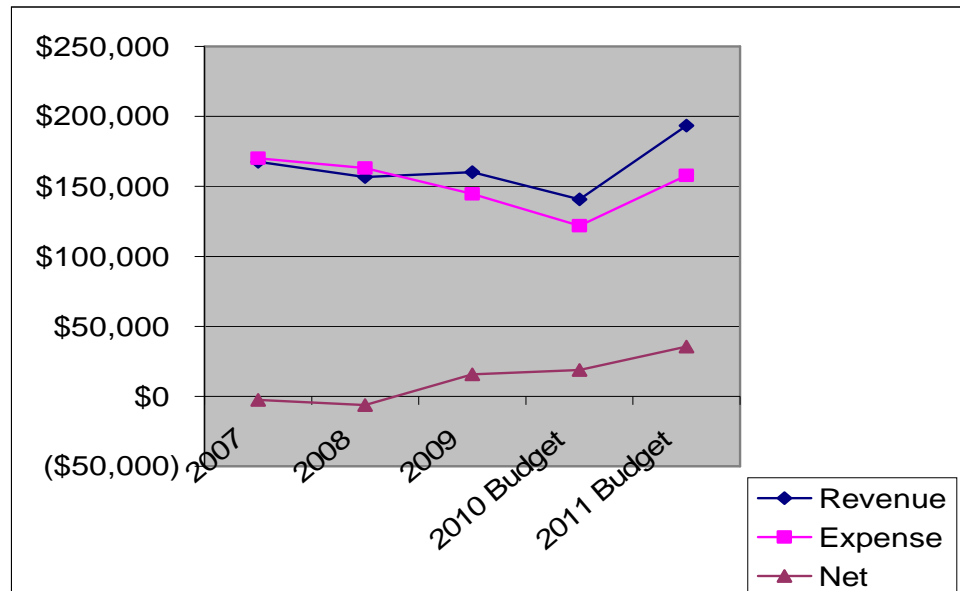
Description

The Special Interest program area includes programs for ages 3 through adult. Programs have a wide range of offerings that include camps, trips, workshops, instructional classes, dog obedience and adventure programming.

2010 Assessment

- Secured five new contractors to offer additional special interest classes.
- Expanded portfolio by adding twenty-three new special interest programs this season.
- Current camp offerings were evaluated in an effort to continue to expand camp portfolio; and four additional sessions of camp were added.

Historical Analysis

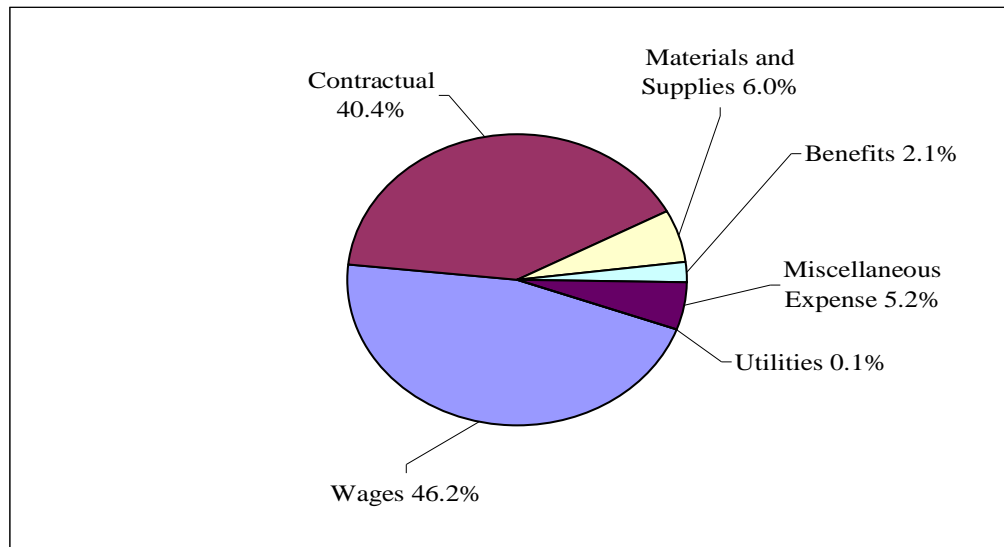


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$167,519	\$156,659	\$160,255	\$140,740	\$193,401
Expense	\$170,002	\$163,001	\$144,543	\$121,900	\$157,906
Net	(\$2,483)	(\$6,342)	\$15,712	\$18,840	\$35,495

2011 Goals

- Increase the variety of Special Interest programs offered.
Performance Measure: A minimum of four new contractors will begin offering Special Interest programs through the Park District of Oak Park.
- Offer 10% more contact hours for Special Interest Camps
Performance Measure: New camp sessions with expanded contact hours will run at the established minimum.
- Expand Family Adventure Opportunities
Performance Measure: One additional Adventure program will be offered each brochure season.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Program Revenue	\$167,519	\$156,659	\$160,255	\$140,740	\$193,401
Total Revenue	\$167,519	\$156,659	\$160,255	\$140,740	\$193,401
Wages	\$82,975	\$78,948	\$66,086	\$67,297	\$72,955
Contractual	\$59,081	\$61,149	\$64,188	\$39,822	\$63,778
Materials and Supplies	\$14,090	\$10,743	\$5,257	\$7,740	\$9,481
Benefits	\$5,263	\$5,501	\$3,128	\$3,050	\$3,250
Misc Expense	\$8,336	\$6,317	\$5,432	\$3,841	\$8,247
Utilities	\$257	\$343	\$452	\$150	\$195
Total Expenses	\$170,002	\$163,001	\$144,543	\$121,900	\$157,906
<i>Net</i>	<i>(\$2,483)</i>	<i>(\$6,342)</i>	<i>\$15,712</i>	<i>\$18,840</i>	<i>\$35,495</i>

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Arts and Special Events

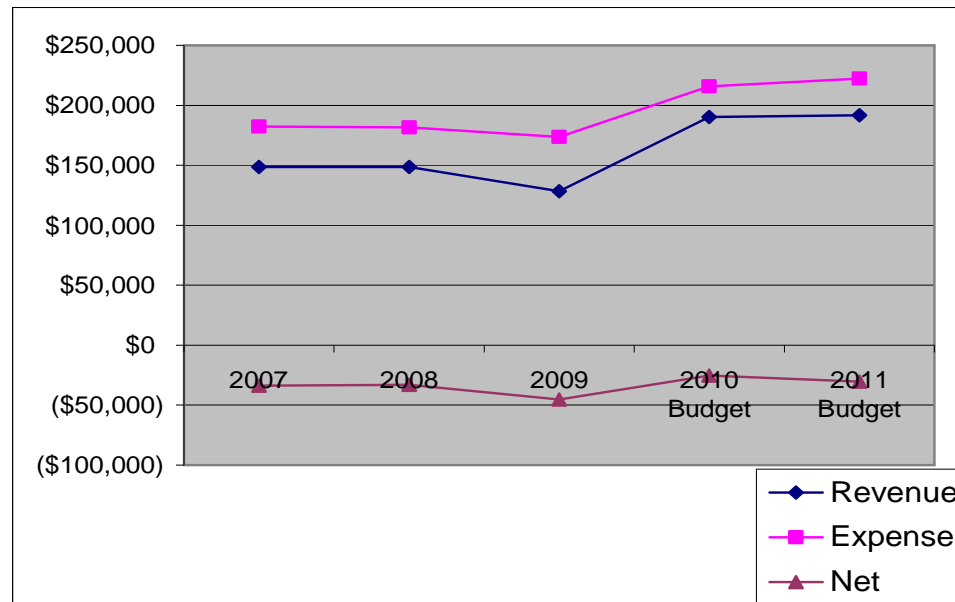
Description

Arts programs provide recreational opportunities in the area of visual and performing arts for ages 2 through adult. Special Events programming includes community-wide events and smaller family-oriented events. Additional efforts continue to secure sponsorship funds for Special Events.

2010 Assessment

- Expanded Circus Camp and provided one additional week of camp by changing a three-week session into a four-week session.
- Added one additional four-week session of Circus Camp.
- Offered 6 static trapeze classes for 6 – 13 year old participants.

Historical Analysis

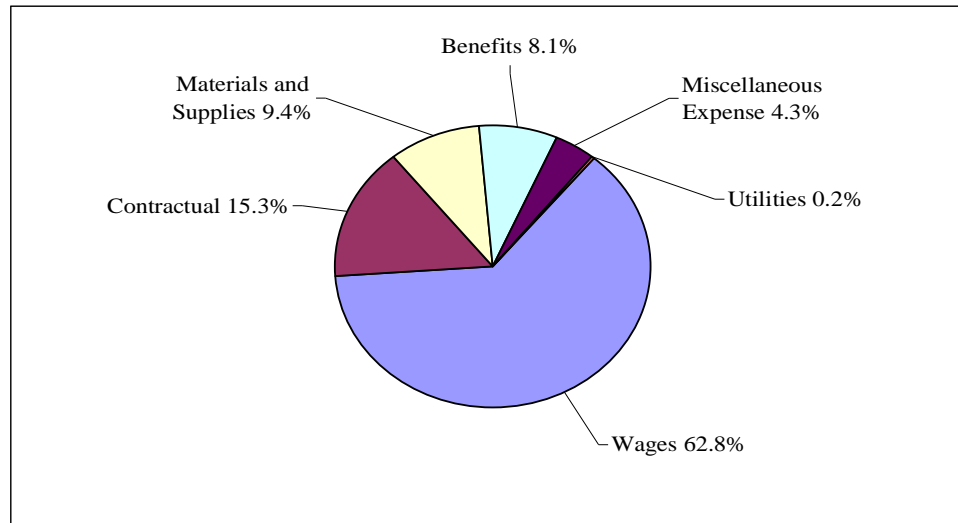


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$148,511	\$148,504	\$128,271	\$190,377	\$191,797
Expense	\$182,278	\$181,616	\$173,710	\$215,740	\$222,211
Net	(\$33,767)	(\$33,112)	(\$45,439)	(\$25,363)	(\$30,414)

2011 Goals

- Increase cooking class participation by 10% over 2010 by offering additional cooking classes on the weekends.
Performance Measure: Increase the 2011 registration numbers by 10% compared to 2010.
- Offer and run 3 new After School Arts programs in 2011.
Performance Measure: Three new after school arts programs will be offered in 2011.
- Offer and run one family special event that focuses on dogs and green initiatives
Performance Measure: Create and begin running a new program focusing on organic dog food and other organic dog products.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Grants, Sponsorship & Donation	\$0	\$0	\$0	\$4,300	\$3,200
Program Revenue	\$148,511	\$148,504	\$128,271	\$186,077	\$188,597
Total Revenue	\$148,511	\$148,504	\$128,271	\$190,377	\$191,797
Wages	\$114,583	\$119,450	\$113,332	\$138,764	\$139,461
Contractual	\$30,536	\$23,465	\$24,888	\$32,556	\$33,967
Materials and Supplies	\$17,772	\$20,241	\$14,569	\$22,776	\$20,840
Benefits	\$14,565	\$15,370	\$16,139	\$17,000	\$18,000
Misc Expense	\$4,545	\$2,283	\$3,736	\$3,944	\$9,553
Utilities	\$277	\$807	\$1,046	\$700	\$390
Total Expenses	\$182,278	\$181,616	\$173,710	\$215,740	\$222,211
<i>Net</i>	<i>(\$33,767)</i>	<i>(\$33,112)</i>	<i>(\$45,439)</i>	<i>(\$25,363)</i>	<i>(\$30,414)</i>

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Early Childhood and Camps

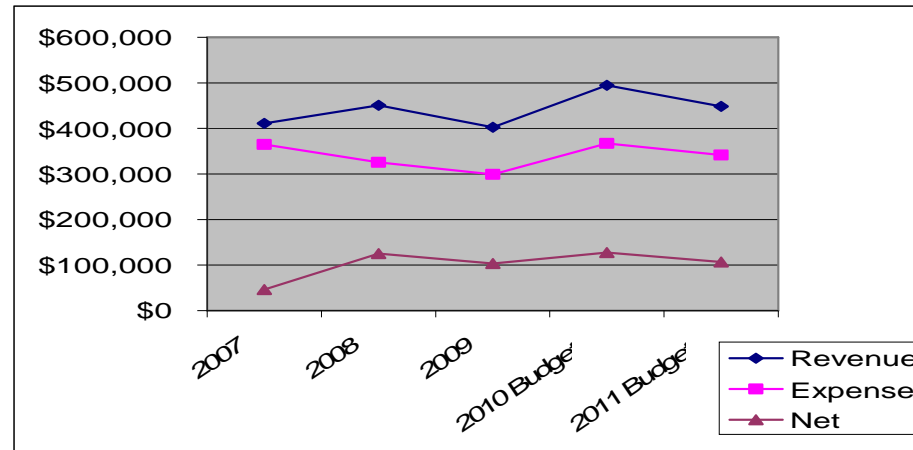
Description

This area includes programs geared towards the social and educational development of children from birth to 5 years of age. Summer day camps are offered for children ages 4 to 13 years of age. After school care is offered to children in Kindergarten through 5th grades.

2010 Assessment

- Grew the Early Childhood portfolio by adding a total of thirteen new classes/one-day events for each season.
- Began evaluating the rate of pay for Preschool teachers as related to the cost of the classes to determine if the program fees need to be adjusted.
- Class evaluations were improved and updated. Evaluations were changed from a paper format that was mailed to households to online. A large increase in response was seen and feedback was shared with teachers.
- A second location for the after school program, Park Kids, was added at Field Center. This class was successful with 11 participants and approximately 570 contact hours for each participant.

Historical Analysis

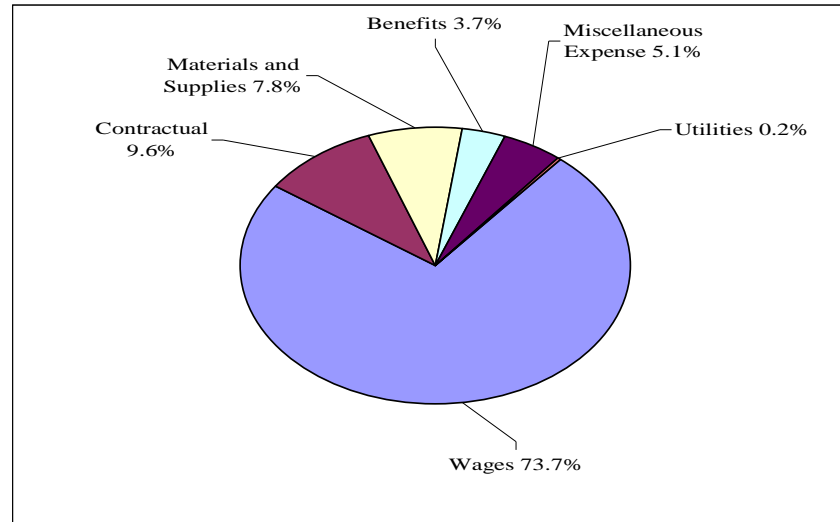


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$410,822	\$450,704	\$402,620	\$494,487	\$448,363
Expense	\$364,719	\$325,688	\$299,044	\$367,058	\$341,431
Net	\$ 46,103	\$ 125,016	\$ 103,576	\$ 127,429	\$ 106,932

2011 Goals

- Continue to expand the Early Childhood portfolio by adding 8 new classes or workshops, either contracted or in-house, throughout the year.
Performance Measure: By the end of 2011 there should be a minimum of 8 new early childhood classes or workshops offered, which can be found by looking through the year’s brochures.
- Provide a written recommendation on the pay scale of preschool teachers as related to the cost of the individual classes taught. Survey other area preschools costs to determine if the programs fees need to be adjusted.
Performance Measure: Provide supervisor with copies of the budget worksheets and a summary report of findings regarding local preschool fees with recommendations.
- Evaluate the enrollment of the Barrie Preschool program and recommend whether the program should be modified or cancelled for the 2011-2012 school year. If cancellation is needed, a Playschool will be offered in its place beginning in September 2011.
Performance Measure: The Preschool program will be modified at Barrie Center, or a new section of Playschool will be added in its place.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Program Revenue	\$410,822	\$450,704	\$402,620	\$494,487	\$448,363
Total Revenue	\$410,822	\$450,704	\$402,620	\$494,487	\$448,363
Wages	\$277,181	\$257,360	\$238,479	\$281,114	\$251,583
Contractual	\$42,506	\$31,618	\$18,353	\$35,929	\$32,724
Materials and Supplies	\$21,214	\$15,629	\$16,418	\$21,729	\$26,526
Benefits	\$5,701	\$7,304	\$11,206	\$12,000	\$12,500
Misc Expense	\$11,722	\$10,359	\$12,242	\$12,186	\$17,523
Utilities	\$6,395	\$3,418	\$2,346	\$4,100	\$575
Total Expenses	\$364,719	\$325,688	\$299,044	\$367,058	\$341,431
<i>Net</i>	\$46,103	\$125,016	\$103,576	\$127,429	\$106,932

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Active Adults

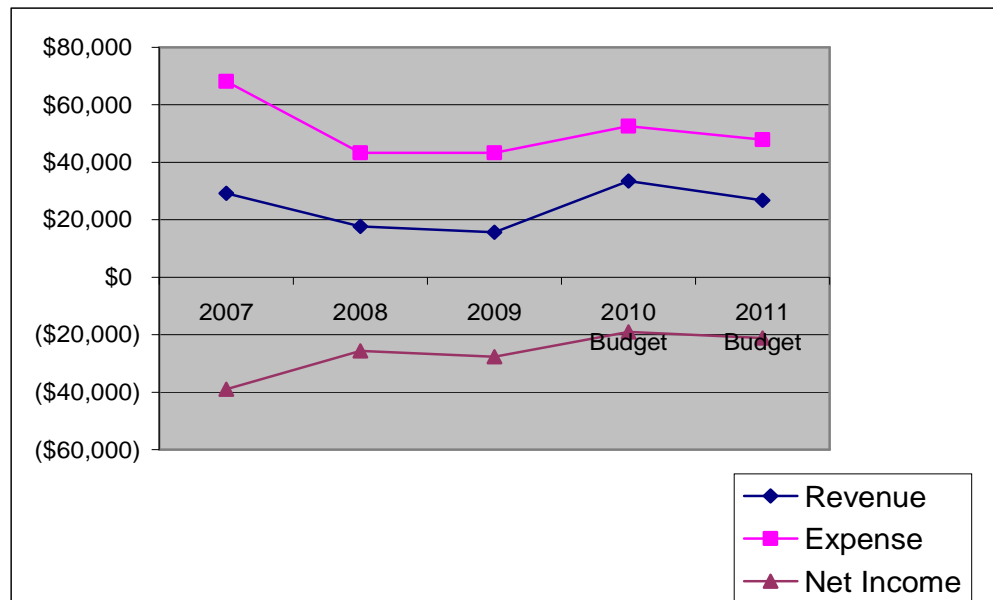
Description

Active Adults includes programs and services that focus on recreation for adults with an emphasis on those over 50 years of age. The Active Adult program area has grown to include numerous new offerings in 2011.

2010 Assessment

- Partnered with the Forest Park Community Center to offer a Spring Social and again for the Holiday Party. Also began exploring partnership opportunities with the Holley Court Terrace Retirement Community
- Day trips now include meals in the cost of the trip
- Changes were made to the seasonal Program Guide to enhance the visibility of Active Adult programs.

Historical Analysis

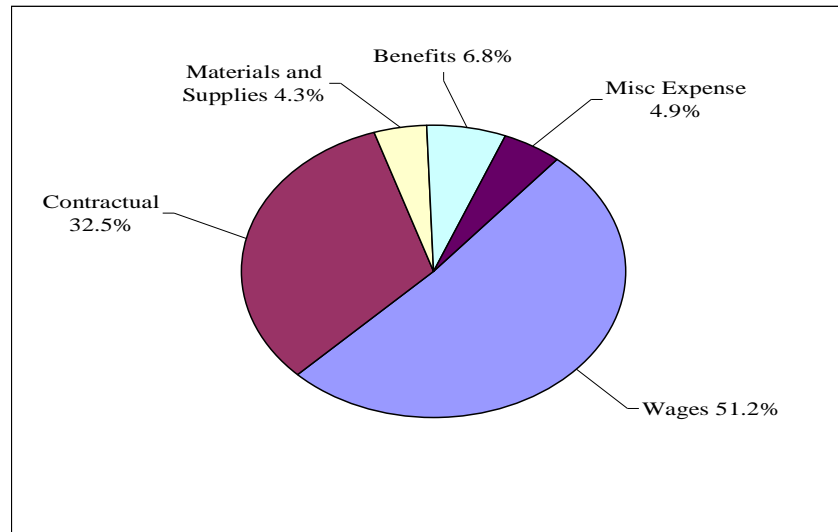


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 29,185	\$ 17,698	\$ 15,647	\$ 33,523	\$ 26,706
Expense	\$ 68,197	\$ 43,341	\$ 43,291	\$ 52,537	\$ 47,865
Net Income	\$ (39,012)	\$ (25,643)	\$ (27,644)	\$ (19,014)	\$ (21,159)

2011 Goals

- Increase average number of participants at Drop-In Tuesday group
Performance Measure: The average number of participants will increase 10% from 2010 to 2011.
- Seek and develop new marketing strategies for Active Adult programming
Performance Measure: During each brochure season, at least 2 Active Adult programs will be marketed via e-mail to either the current Active Adult Membership or those in RecTrac over the age of 50.
- Increase Active Adult Membership by 15%
Performance Measure: The Park District will have 125 Active Adult members by the end of 2011.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Grants, Sponsorship & Donations	\$889	\$0	\$0	\$250	\$200
Program Revenue	\$28,296	\$17,698	\$15,647	\$33,273	\$26,506
Total Revenue	\$29,185	\$17,698	\$15,647	\$33,523	\$26,706
Wages	\$33,433	\$34,368	\$31,624	\$22,820	\$24,522
Contractual	\$27,676	\$5,786	\$7,867	\$20,618	\$15,567
Materials and Supplies	\$5,155	\$2,339	\$1,611	\$4,094	\$2,049
Benefits	\$0	\$0	\$722	\$3,050	\$3,250
Misc Expense	\$1,836	\$817	\$1,206	\$1,805	\$2,327
Utilities	\$97	\$31	\$261	\$150	\$150
Total Expenses	\$68,197	\$43,341	\$43,291	\$52,537	\$47,865
<i>Net</i>	<i>(\$39,012)</i>	<i>(\$25,643)</i>	<i>(\$27,644)</i>	<i>(\$19,014)</i>	<i>(\$21,159)</i>

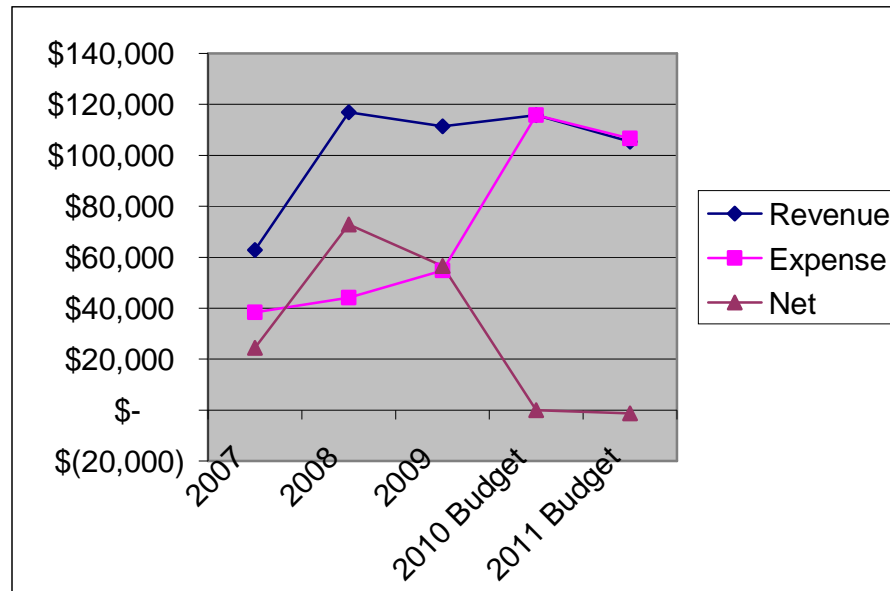
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Museum Fund – Pleasant Home

Description

Pleasant Home is a National Historic Landmark designed in 1897 by noted Prairie School architect George W. Maher for investment banker and philanthropist John W. Farson. Pleasant Home is owned by the Park District of Oak Park who is able to levy property tax for it to help fund property repairs but its operation is overseen by the Pleasant Home Foundation, a non-profit organization established in 1990 dedicated to restoring, preserving, and operating this 30-room architectural landmark as an historic house museum.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 62,835	\$ 116,962	\$ 111,416	\$ 115,786	\$ 105,422
Expense	\$ 38,389	\$ 44,155	\$ 54,821	\$ 115,786	\$ 106,680
Net	\$ 24,446	\$ 72,807	\$ 56,595	\$ -	\$ (1,258)

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Receipts	\$45,611	\$99,737	\$98,744	\$99,422	\$99,422
Rental Income	\$17,224	\$17,225	\$12,672	\$16,364	\$6,000
Grants, Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$62,835	\$116,962	\$111,416	\$115,786	\$105,422
Contractual	\$21,311	\$23,955	\$35,454	\$97,606	\$87,000
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$17,078	\$20,200	\$19,367	\$18,180	\$19,680
Total Expenses	\$38,389	\$44,155	\$54,821	\$115,786	\$106,680
<i>Net</i>	<i>\$24,446</i>	<i>\$72,807</i>	<i>\$56,595</i>	<i>\$0</i>	<i>(\$1,258)</i>

Special Recreation Fund

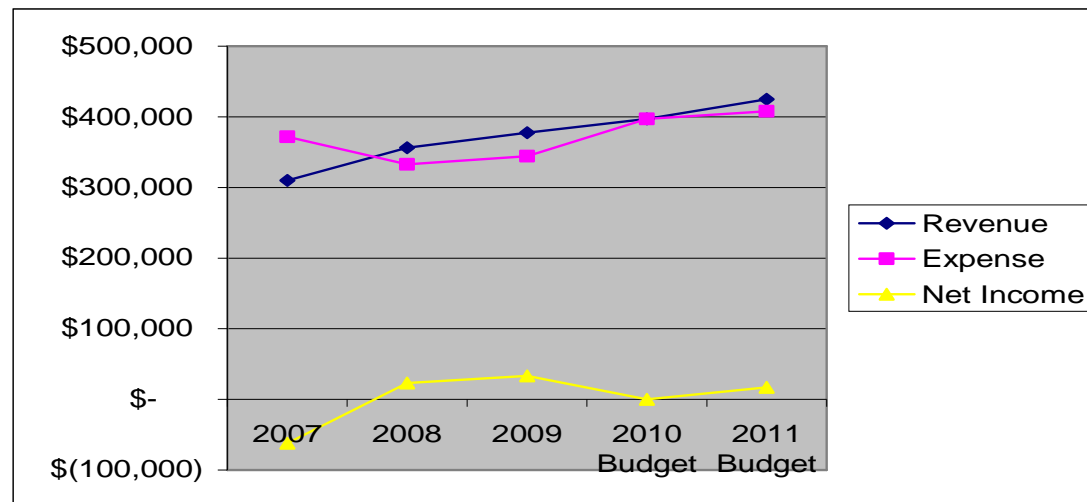
Description

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA). Budgeted expenditures for this fund increased \$11 thousand due to the annual increase in the contractual contribution and additional inclusion expenses.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year round programming specifically designed to meet their individual needs.

WSSRA also provides inclusion services for individuals with disabilities that wish to participate in Park District programs. For 2011 the District has budgeted \$50 thousand for WSSRA staff expense for inclusion services.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 309,909	\$ 356,206	\$ 377,471	\$ 397,000	\$ 425,000
Expense	\$ 371,908	\$ 332,896	\$ 344,184	\$ 397,000	\$ 408,000
Net Income	\$ (61,999)	\$ 23,310	\$ 33,287	\$ -	\$ 17,000

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Tax Reciepts	\$45,611	\$99,737	\$98,744	\$99,422	\$99,422
Rental Income	\$17,224	\$17,225	\$12,672	\$16,364	\$6,000
Grants, Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$62,835	\$116,962	\$111,416	\$115,786	\$105,422
Contractual	\$21,311	\$23,955	\$35,454	\$97,606	\$87,000
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$17,078	\$20,200	\$19,367	\$18,180	\$19,680
Total Expenses	\$38,389	\$44,155	\$54,821	\$115,786	\$106,680
<i>Net</i>	<i>\$24,446</i>	<i>\$72,807</i>	<i>\$56,595</i>	<i>\$0</i>	<i>(\$1,258)</i>

Revenue Facilities Fund

The Revenue Facilities Fund accounts for the operation of recreation services that require specialized facilities. These facilities include the swimming pools, ice arena, dog park and gymnastics center. Program fees and admission charges are the main revenue sources for this fund with no direct tax support allocated for funding any of the expenses included in the fund. The operations of the revenue facilities do receive tax support for capital improvements and indirect expenses such as liability insurance and pension obligations.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Miscellaneous Expense	\$916	(\$2,246)	\$0	\$0	\$0
Other Financing Uses	\$0	\$40,000	\$119,936	\$97,000	\$179,427
Total Expenses	\$916	\$37,754	\$119,936	\$97,000	\$179,427
<i>Net</i>	<i>(\$916)</i>	<i>(\$37,754)</i>	<i>(\$119,936)</i>	<i>(\$97,000)</i>	<i>(\$179,427)</i>

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Aquatics

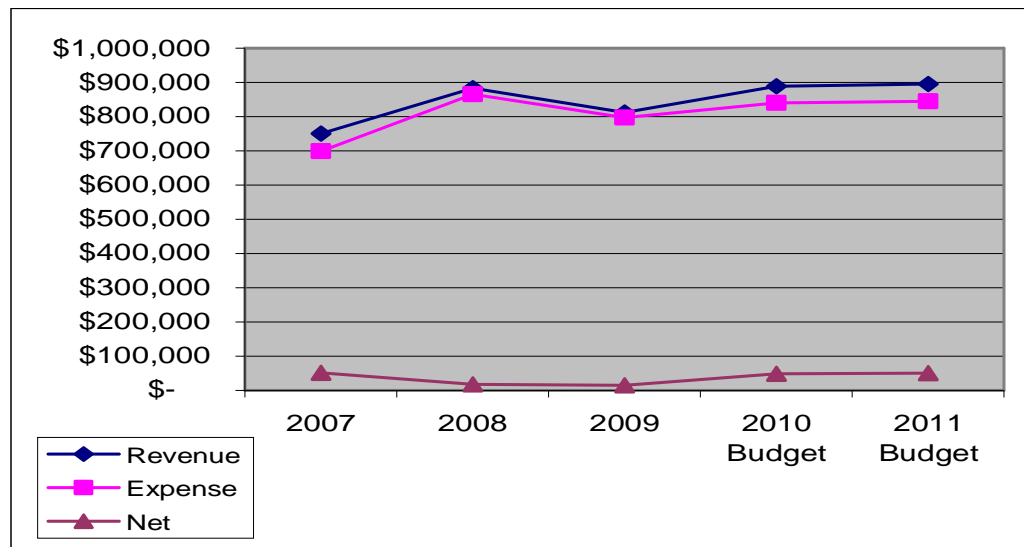
Description

The Park District's two outdoor aquatic facilities are valuable assets which serve the community in numerous ways. Open swim sessions are offered throughout the summer and are enjoyed by pass holders and daily users. Both pools also offer swim lessons that teach youth and adults the valuable and life saving skill of swimming. Adults take advantage of our lap swim program which provides valuable fitness opportunities to both the novice and competitive swimmer. The pools are integral to the success of the Park District Summer Camp Program. Swimming provides campers with an almost daily fun, physical activity offering relief from the heat. West Suburban Special Recreation Association gains pool therapy opportunities for its members. Two local swim teams, The Oak Park Swimmers (TOPS) and Millennium, benefit by the use of the Park District's two 50 meter pools.

2010 Assessment

- Pool pass prices were raised by 2.5%. Revenues increased 5% or \$21,000 over 2009. However, revenues will fall short of projections due to lower than expected pass sales.
- New line items were created to better track expenditures. Purchases related to pool specific equipment were taken out of Building Materials and put in Equipment Other. A spreadsheet was created to track expenses related to certain accounts used by multiple staff with frequent purchases allowing staff the ability to know account status in real time.
- A new pool closing policy is currently being researched and a recommendation will be made for implementation in 2011. This season staff was thoroughly trained on the existing policy allowing them to make better decisions regarding closing the pools.
- New pass categories have been created and approved by the Park Board for the 2011 season. The single pass category is being test run for the 2010-2011 rink season prior to going into effect for the 2011 pool season.

Historical Analysis

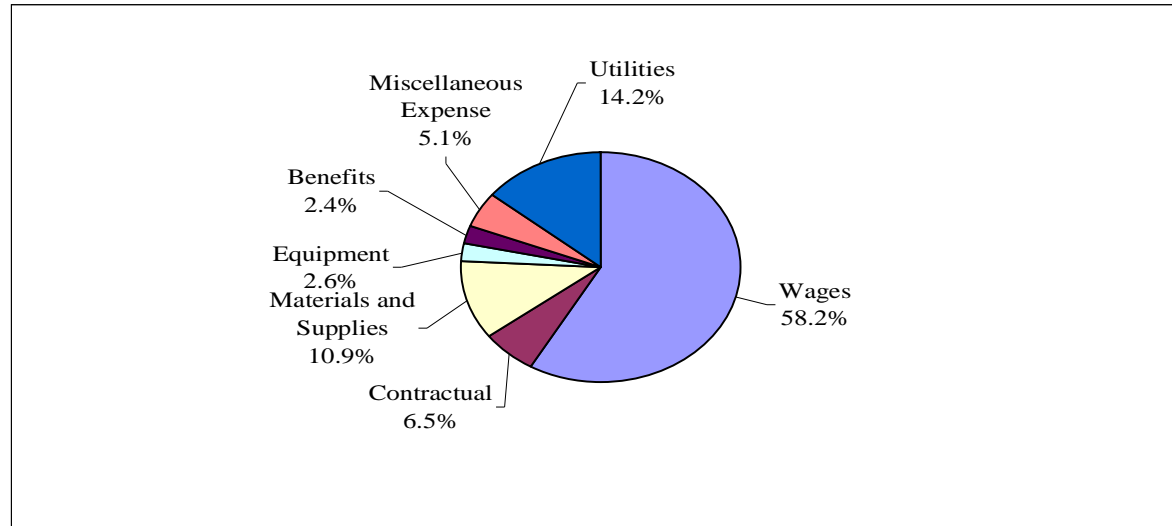


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 750,174	\$ 883,130	\$ 812,114	\$ 889,128	\$ 895,226
Expense	\$ 699,120	\$ 865,156	\$ 797,412	\$ 840,255	\$ 844,458
Net	\$ 51,054	\$ 17,974	\$ 14,702	\$ 48,873	\$ 50,768

2011 Goals

- Review current pool schedules evaluating staff efficiencies in relation to pool operation and schedule consistency.
Performance Measure: A written recommendation is prepared and presented to the Board for review and approval.
- Evaluate and update pool closing policy in order to decrease operational costs and improve staff decision-making abilities.
Performance Measure: A recommendation is prepared including a new written closing policy to be presented to management and possibly the Board for review and approval.
- Improve control of part-time maintenance wage costs.
Performance Measure: Maintenance and Operations Supervisor will track individual pay period expenses and compare them to base line estimates and report in writing back to Program and Operations Manager.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees & Charges	\$618,693	\$739,964	\$672,012	\$744,100	\$750,961
Rentals	\$0	\$0	\$0	\$0	\$14,910
Miscellaneous Revenue	\$37,210	\$34,509	\$35,693	\$36,205	\$34,855
Program Revenue	\$94,271	\$108,657	\$104,409	\$108,823	\$94,500
Total Revenue	\$750,174	\$883,130	\$812,114	\$889,128	\$895,226
Wages	\$392,447	\$464,113	\$439,812	\$493,666	\$491,721
Contractual Services	\$42,718	\$58,266	\$81,927	\$65,820	\$55,250
Materials and Supplies	\$105,457	\$134,666	\$109,303	\$91,982	\$92,290
Equipment	\$25,192	\$34,441	\$3,288	\$28,535	\$22,180
Benefits	\$22,073	\$12,500	\$15,559	\$18,600	\$20,000
Miscellaneous Expense	\$23,593	\$30,647	\$30,626	\$38,852	\$43,307
Utilities*	\$87,640	\$130,523	\$116,897	\$102,800	\$119,710
Total Expenses	\$699,120	\$865,156	\$797,412	\$840,255	\$844,458
Net	\$51,054	\$17,974	\$14,702	\$48,873	\$50,768

*Utility Expenses include only the months of May-August. In past years, expenses were from June-August. The Ice Arena is responsible for utilities September-April.

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Ice Arena

Description

The Park District operates the Paul Hruby Ice Arena, a seasonal six month indoor ice arena. The rink offers a number of programming opportunities to the community. Figure skating lessons are available through the Learn to Skate School for children through adults. Hockey programs are available for beginning and intermediate youth as well as an adult hockey league. A travel youth hockey program is also available for young adults who are interested in a more competitive hockey program. The rink serves two independent travel hockey programs, the Oak Park and River Forest Hockey and the Fenwick High School Hockey clubs. Metro West contracts Sunday game time for the league, in which the Oak Park and River Forest Hockey Club participate. Each organization rents multiple hours of ice time per week. The rink is available for rent to a number of weekly rental groups and is periodically available to those who like to occasionally ice skate. The rink offers public skating hours on the weekends with figure and hockey skates available for rental.

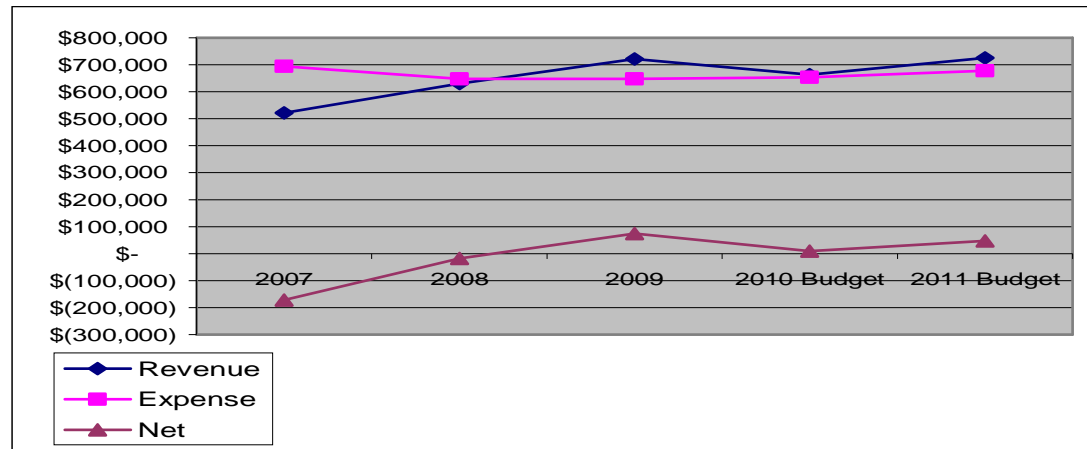
During the spring, the rink is converted into an indoor soccer arena which supports private rentals and several Park District sport programs. The facility also houses a multipurpose room, which serves as an indoor playground, a birthday party room and a classroom used for fitness and self defense classes.

The ice arena facility has increasingly become challenging for staff to maintain as the facility ages. Equipment and facility structure breakdowns are increasingly frequent and costly.

2010 Assessment

- Budget figures were created to support the Spring Travel Hockey program and incorporated into the 2010 budget. A separated program budget will be created for the 2011 budget that will allow staff to accurately account for figures related to the fall/winter and spring program.
- Additional ice rental opportunities were created for the Fenwick Hockey Program generating an additional \$15,000 in revenue. The additional ice time was only possible because of a new dedicated locker room rental opportunity for equipment storage.
- Part-time maintenance costs were reduced slightly from the previous year by more effectively utilizing full-time staff during the rink set up season. Strides still need to be made in the delineation of part-time and full-time staff job responsibilities to further reduce costs.
- Eliminated poor performing weekday hours of operation in the concession area. New vending machines were added in June of 2010.

Historical Analysis

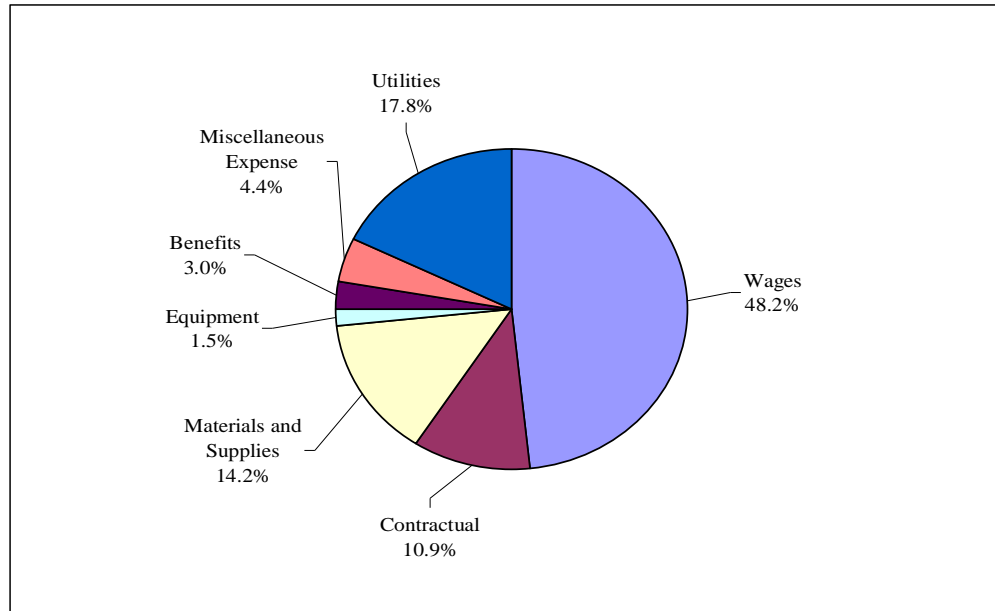


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 522,008	\$ 629,990	\$ 721,239	\$ 662,969	\$ 725,065
Expense	\$ 694,273	\$ 647,328	\$ 647,229	\$ 653,556	\$ 677,651
Net	\$ (172,265)	\$ (17,338)	\$ 74,010	\$ 9,413	\$ 47,414

2011 Goals

- Create a year round facility calendar to improve communications for long-term planning which will include important programming start dates, special events, and facility maintenance and operations information related to season transitions.
Performance Measure: Present master calendar to staff. Review of calendar should be included as a routine item on the regular staff meeting agenda.
- Research the USFSA Basic Skills Figure Skating Program and make a recommendation as whether or not to replace the current ISI figure skating program currently used.
Performance Measure: Make a recommendation to Assistant Superintendent of Revenue Facilities based on findings.
- Improve control of part-time maintenance wage costs.
Performance Measure: Maintenance and Operations Supervisor will track individual pay period expenses and compare these costs to base line estimates and report back to Program and Operations Manager
- Identify costs associated with Customer Service staff working the Ice Show and add a wage line and detail information to the 2011 Budget for the Rink Season.
Performance Measure: Review 2011 budget and identify accuracy of calculations.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees & Charges	\$188,192	\$213,400	\$286,619	\$260,440	\$284,545
Rental Income	\$4,446	\$5,531	\$0	\$0	\$11,450
Miscellaneous Revenue	\$15,785	\$19,898	\$31,028	\$1,200	\$1,400
Grants, Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Program Revenue	\$313,585	\$391,161	\$403,592	\$401,329	\$427,670
Total Revenue	\$522,008	\$629,990	\$721,239	\$662,969	\$725,065
Wages	\$274,220	\$285,179	\$296,926	\$308,125	\$326,678
Contractual Services	\$158,108	\$80,353	\$71,742	\$80,088	\$74,136
Materials and Supplies	\$70,956	\$98,557	\$95,190	\$91,912	\$96,565
Equipment	\$15,642	\$16,711	\$3,734	\$12,950	\$10,150
Benefits	\$22,770	\$12,500	\$15,569	\$18,600	\$20,000
Miscellaneous Expense	\$32,218	\$18,068	\$21,403	\$23,526	\$29,612
Utilities*	\$120,359	\$135,960	\$142,665	\$118,355	\$120,510
Total Expenses	\$694,273	\$647,328	\$647,229	\$653,556	\$677,651
Net	(\$172,265)	(\$17,338)	\$74,010	\$9,413	\$47,414

*Utility Expenses include only the months of September-April. In past years, the expenses were September to May. Aquatics is responsible for utilities May-August.

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Dog Parks

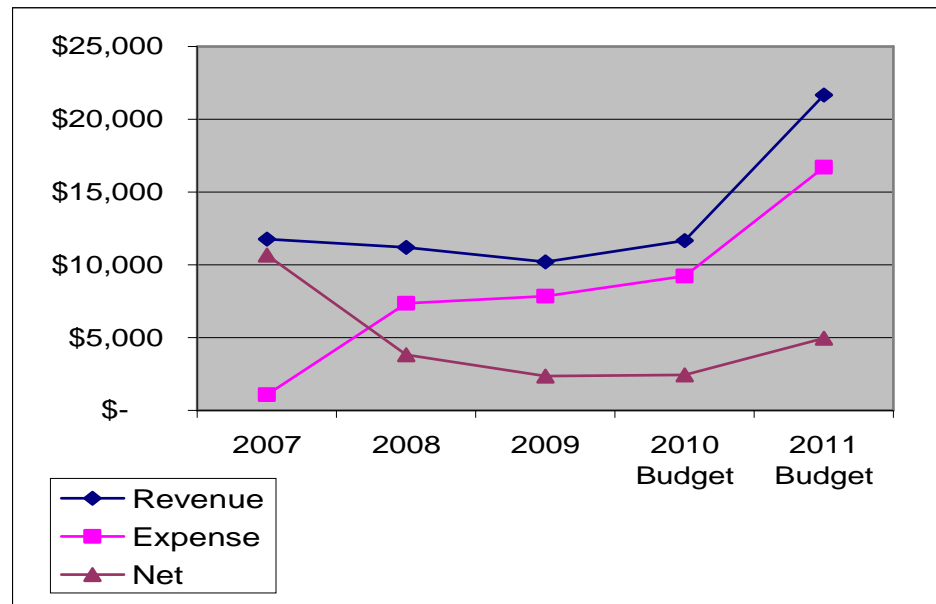
Description

The Dog Park and Dog Park Plus, located at Ridgeland Common, are very popular resources enjoyed by over 300 dog owners and their canine companions. A new Dog Park location will open at Maple Park in the spring of 2011. The Dog Park provides socialization opportunities for the owners and their dogs alike.

2010 Assessment

- Water retention and ice buildup at the Dog Park entrance was improved by installing a ramp and raised walk as well as adding a new crushed granite surface featuring improved drainage and sanitation.
- A new vehicle gate was added to allow for routine maintenance and surface material replacement.
- New high security gates and an access card system was purchased and installed improving the security and controlling access to pass holders. Full implementation of the access system was completed in September of 2010.
- In order to improve the enforcement of patron pass use to the Dog Park, the facilities operation staff have taken on additional responsibilities.

Historical Analysis



	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 11,759	\$ 11,191	\$ 10,201	\$ 11,665	\$ 21,675
Expense	\$ 1,086	\$ 7,365	\$ 7,849	\$ 9,218	\$ 16,708
Net	\$ 10,673	\$ 3,826	\$ 2,352	\$ 2,447	\$ 4,967

2011 Goals

- Evaluate customer satisfaction with the new access control system
Performance Measure: Create a written report detailing the results of the customer satisfaction study for the Superintendent of Recreation.
- Develop an operations plan for the new Maple Park Dog Park
Performance Measure: Present written plan to Superintendent of Recreation for approval and implementation.

Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees and Charges	\$11,759	\$11,191	\$10,201	\$11,665	\$21,675
Total Revenue	\$11,759	\$11,191	\$10,201	\$11,665	\$21,675
Wages	\$0	\$2,854	\$5,159	\$4,533	\$8,953
Contractual Services	\$0	\$0	\$1,048	\$3,150	\$4,600
Materials & Supplies	\$1,086	\$4,511	\$1,642	\$1,535	\$2,905
Equipment	\$0	\$0	\$0	\$0	\$250
Total Expenses	\$1,086	\$7,365	\$7,849	\$9,218	\$16,708
<i>Net</i>	<i>\$10,673</i>	<i>\$3,826</i>	<i>\$2,352</i>	<i>\$2,447</i>	<i>\$4,967</i>

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Gymnastics

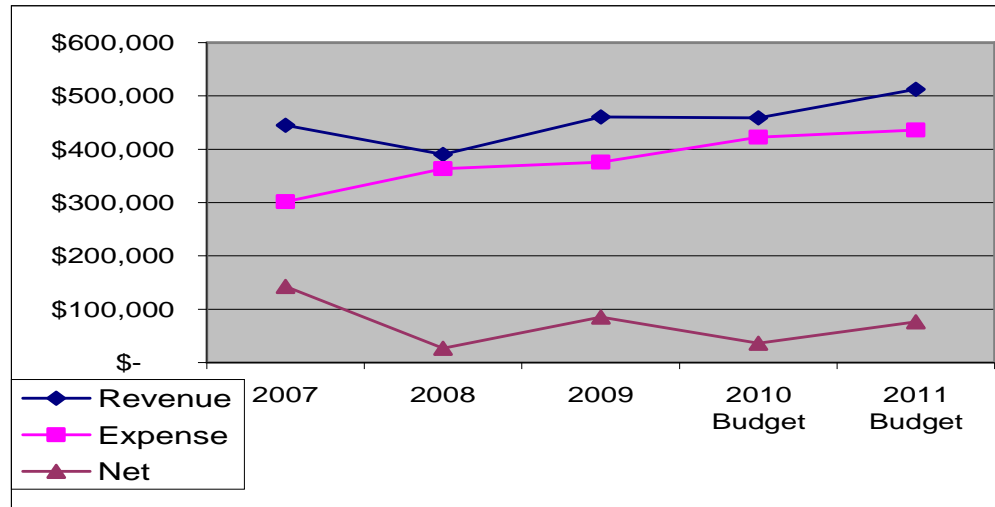
Description

Gymnastics programming supplies a sport specific facility offering boys and girls artistic classes for ages 2 through high school, 1 week summer camp, preschool open gym, girls' recreational competition and a competitive girls and boys program.

2010 Accomplishments

- Increased morning and afternoon class offerings for Tots and GK1 to keep participation levels steady.
- Through on the job training with full-time staff and by sending two part-time staff to USAG Region 5 conference for the first time.

Historical Analysis

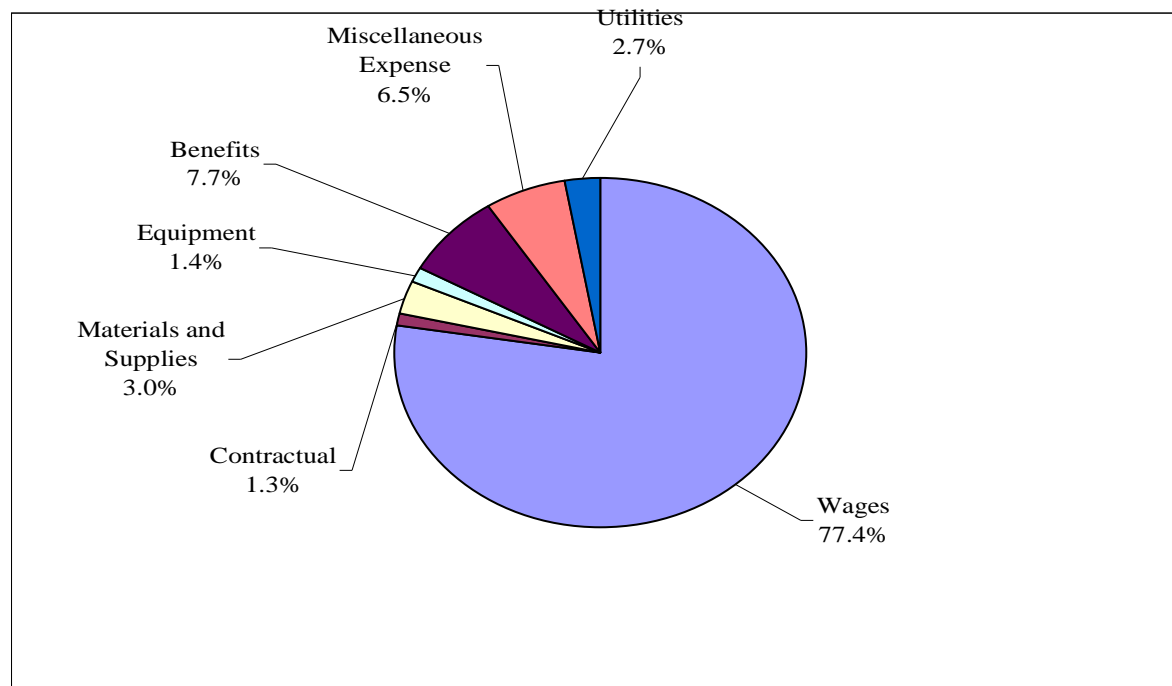


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 444,959	\$ 390,211	\$ 460,870	\$ 459,017	\$ 512,459
Expense	\$ 301,940	\$ 363,424	\$ 375,818	\$ 422,750	\$ 436,181
Net	\$ 143,019	\$ 26,787	\$ 85,052	\$ 36,267	\$ 76,278

2011 Goals

- Facilitate a travel survey aimed at studying travel patterns, parking supply and demand of gymnastics center participants.
Performance Measure: Provide consultant with completed survey post cards at the completion of the travel survey.
- Offer two more months of preschool playtime on Wednesday morning.
Performance Measure: Total offerings will increase 30%, from 24 to 32 sessions offered.
- Offer a gymnastics related program at a Park District facility other than the gymnastics center.
Performance Measure: Have the program advertised in one or more of the seasonal program guides and have it run.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Fees and Charges	\$4,540	\$5,219	\$10,914	\$5,000	\$7,000
Miscellaneous Income	\$876	\$728	\$3,750	\$800	\$600
Program Revenue	\$439,543	\$384,264	\$446,206	\$453,217	\$504,859
Total Revenue	\$444,959	\$390,211	\$460,870	\$459,017	\$512,459
Wages	\$233,137	\$255,210	\$281,445	\$320,627	\$337,816
Contractual Services	\$4,314	\$6,926	\$6,757	\$10,775	\$5,625
Material & Supplies	\$14,756	\$8,399	\$17,118	\$10,505	\$13,285
Equipment	\$4,196	\$27,419	\$6,621	\$5,595	\$5,900
Benefits	\$20,692	\$25,691	\$26,955	\$33,500	\$33,500
Miscellaneous Expense	\$13,378	\$29,205	\$26,799	\$28,641	\$28,155
Utilities	\$11,467	\$10,574	\$10,123	\$13,107	\$11,900
Total Expenses	\$301,940	\$363,424	\$375,818	\$422,750	\$436,181
<i>Net</i>	<i>\$143,019</i>	<i>\$26,787</i>	<i>\$85,052</i>	<i>\$36,267</i>	<i>\$76,278</i>

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Debt Service Fund

Description

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

In November of 2008, the Park District made the final payment on a \$1.7 million General Obligation Limited Park bond sold in 1998. The District does not plan to issue any General Obligation Limited Park Bonds in 2011 but will retain the ability to issue this type of bond with a maximum annual debt service of \$219,549.

This fund currently has a negative fund balance and the budgeted activity is a \$5 thousand transfer from the General Fund to systematically reduce the deficit.

Budget Assumptions

The District does not plan to issue any additional debt from the Debt Service Fund in 2011. The expenses budgeted are to increase fund balance.

	2007	2008	2009	2010 Budget	2011 Budget
Taxes	\$219,936	\$222,544	\$0	\$0	\$0
Other Funding Sources	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Revenue	\$219,936	\$222,544	\$5,000	\$5,000	\$5,000
Debt Service	\$0	\$219,070	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$5,000	\$5,000	\$5,000
Total Expenses	\$0	\$219,070	\$5,000	\$5,000	\$5,000
<i>Net</i>	<i>\$219,936</i>	<i>\$3,474</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

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Capital Projects Fund

Description

The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment.

The proposed budget includes over \$9.0 million for funding the projects identified in the Capital Improvement Plan (CIP). Some of the major projects for 2011 include:

- Facility improvements or property acquisition to accommodate the Buildings and Grounds Department and the Gymnastics Center
- Master Plan Improvements at Ridgeland Common, Mills, Rehm and Taylor Parks
- Master Plan development for Stevenson Park
- Replacement boilers at Barrie, Fox, Longfellow and Stevenson Centers
- Redevelopment of the District's website
- A Park Tune-Up at Barrie Park
- Continuation of the vehicle replacement program

Please refer to the Capital Improvement Plan for a complete list of 2011 projects, which is available at www.oakparkparks.com.

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District's per capita spending from the Capital Projects Fund for 2005-2011.

Per Capita Spending on Capital Project Expenses							
	2005	2006	2007	2008	2009	2010-Budget	2011-Budget
Capital Project Expenses	\$ 76,365	\$ 1,168,679	\$ 4,475,601	\$ 3,323,403	\$ 1,979,439	\$ 8,633,794	\$ 9,298,612
Per Capita Amount	\$ 1.52	\$ 23.25	\$ 89.03	\$ 66.11	\$ 39.37	\$ 171.74	\$ 184.97
Estimated Population in 2006	50,272						

Definition of Capital Expenditure

Capital expenditures are generally for projects that have a monetary value of at least \$5,000, have a useful life of at least three years, and result in the creation or renovation of a fixed asset that benefits the entire community. Examples of capital projects include construction, remodeling, or purchase of parks, park fixtures, buildings, and vehicles, as well as related planning and engineering costs.

Appropriations for capital improvement items lapse at the end of the fiscal year but are re-budgeted and re-appropriated as needed until the project is completed or changed. The operating and maintenance costs for capital assets, once completed, are funded through the operating budget.

Selection and Allocation of Capital Projects

Most capital projects are developed through an extensive site planning process with input from many stakeholders including the community, user groups, other government entities and partners, staff, and the Board of Commissioners. Smaller or emergency capital projects may be submitted by Park District department staff for review and consideration by the Executive Director and Board of Commissioners. Staff and Board meetings are held to discuss these smaller projects, and the projects are prioritized based on the District's mission, vision and values, CIP, department goals, and available funding. When requests exceed available funding in a given year, adjustments are made to scope and scheduling or additional funding is sought. The effect of capital improvements on operating expenses is always an important consideration.

Capital Improvement Funding Sources

There are four primary sources of capital improvement revenue including property tax transfers, grants, debt issuance and transfers from Operations. The Park District strives to maximize these local revenues by actively and aggressively seeking matching grants from the Illinois Department of Natural Resources and private foundations. The District also uses its debt capacity to issue general obligations bonds for capital projects.

2011 Goals

- Begin the development of a small projects program similar to the Capital Improvement Plan.
Performance Measure: A completed plan developed in consultation with staff and presented to the Board of Commissioners for approvals.
- Update the CIP Park Standards once a Master Plan or Phase of a project is completed.
Performance Measure: An updated Park Standards that includes updated Park information.
- Re-evaluate current Park District capital assets.
Performance Measure: The completion of an updated capital asset report for risk management and audit.

Historical Analysis

Revenue by type and by year from 2006-2015						Budget	Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10 Year Total
Property Tax	1,750,000	1,588,000	1,900,000	1,980,000	2,122,018	2,179,312	2,233,795	2,278,471	2,324,041	2,370,521	20,726,159
Village Transfer	844,000	1,732,613									2,576,613
Special Recreation Fund contribution		65,000									65,000
Grants		25,965	399,000	766,687	230,000	-	430,000				1,851,652
Transfer in lieu of GO Bonds				208,000	220,000	-					428,000
Property Rent			5,234		-						5,234
Cheney Debt issue		515,000	(2,478)		-						512,522
B&G Debt Issue					270,000	-					2,700,000
Gymnastics Debt Issue						260,000					2,600,000
Ridgeland Debt Issue							14,000,000				14,000,000
Rehm Debt Issue											-
Rehm Reserve											-
Operations	478,201	689,487	765,277	590,999	628,550	325,000	325,000	375,000	375,000	375,000	4,927,514
Total Funds Available for Capital	3,072,201	4,616,065	3,067,033	3,545,686	5,900,568	5,104,312	16,988,795	2,653,471	2,699,041	2,745,521	50,392,695

Expenditures by type and by year 2006-2015					Budget	Budget	Projected				
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	10 Year Total
Park Planning	152,584	117,870	260,236	104,279	63,000	30,000		10,000			737,969
Master Plan Improvements	393,534	1,804,811	1,090,868	804,049	2,479,411	1,630,000	1,225,000	1,525,000	725,000	-	11,677,673
Building Improvements	422,557	2,097,490	1,039,023	584,430	729,262	357,000	540,000	389,000	320,000	1,050,000	7,528,762
Park Improvements	167,056	237,578	57,014	198,073	470,722	150,000	85,000		10,000	-	1,375,443
Property Acquisition & Development		76,380	697,875	39,306	2,165,000	3,500,000	6,100,000	8,100,000	100,000	100,000	20,878,561
Vehicle & Equip Replacement	40,674	52,741	83,260	62,652	245,516	71,000	93,490	77,490	91,990	146,990	965,802
Debt Service		32,215	65,807	66,082	66,343	267,170	266,691	1,422,266	1,420,467	1,422,530	5,029,571
Total Funds Expended for Capital	1,176,404	4,419,085	3,294,083	1,858,870	6,219,253	6,005,170	8,310,181	11,523,756	2,667,457	2,719,520	48,193,781
Revenues less Expenses	1,756,050	123,313	(282,334)	1,622,924	(459,285)	(1,200,857)	8,438,614	(9,105,285)	(208,417)	(288,999)	395,725
Reserved for future projects	1,713,121	1,836,434	1,554,100	3,177,024	2,717,739	1,516,882	9,955,496	850,211	641,794	352,795	748,520

Historic and Planned Capital Improvement Expenditures by Location	Actual					Budget 2011	Projected				
	2006	2007	2008	2009	2010		2012	2013	2014	2015	10 Year Total
Summary											
Andersen Park & Center	415,902		6,267	10,096	25,000	-		325,000			782,265
Austin Garden Park	1,448	270,284	45,487					400,000			717,220
Barrie Park & Center	28,026	178,483	36,807	10,773	-	164,000					418,089
Carroll Park & Center	26,022	418,753	1,428	24,232	25,000	-		350,000			845,435
Cheney Mansion and Grounds	61,688	639,975	13,335	21,753	12,000	100,000	225,000				1,073,750
Dole Center	1,200		16,198								17,398
Euclid Square Park		4,000		25,251	420,000	-	50,000				499,251
Field Park & Center	54,771	1,082,576	200,177	9,722	25,000	-		14,000	175,000		1,561,247
Fox Park & Center	45,664	222,454	530,324	218,420	-	18,000			100,000		1,134,861
218 Madison Administrative Center	40,128	34,197	8,089		262,076	3,000,000					5,703,174
Lindberg Park					21,000	-		450,000			471,000
Longfellow Park & Center	53,517	273,295	991,117	461,173	-	20,000	10,000				1,809,101
Maple Park		38,931	77		950,000	-	20,000				1,009,009
Mills Park & Pleasant Home		7,500	24,746	111,203	300,000	750,000	75,000	125,000	70,000	800,000	2,263,449
Oak Park Conservatory	122,848	329,865	68,937	317,309	609,307	-	70,000		150,000		1,668,265
Randolph Tot Lot				32,189	297,433	-					329,621
Rehm Park and Pool	13,877		42,648	182,327	266,938	285,000	250,000	250,000	250,000	250,000	1,790,790
Ridgeland Common Park & Facility	166,504	158,143	288,070	6,537	40,000	500,000	6,000,000	8,000,000			15,159,254
Scoville Park		10,000	450	184,278	178,222	-	725,000				1,097,950
Stevenson Park & Center	35,958	570,184	134,321			50,000	25,000		310,000		1,125,464
Taylor Park	3,101	19,109	38,665			680,000	400,000				1,140,875
Wenonah Tot Lot				75,569	96,735	-					172,305
Multiple Sites or Non- Site Specific	245,495	235,003	902,225	231,931	472,459	738,170	700,181	1,844,756	1,852,457	1,984,520	9,207,198
Total Capital Expense	1,316,151	4,492,752	3,349,367	1,922,762	6,359,853	6,305,170	8,550,181	11,758,756	2,907,457	3,034,520	49,996,970

Elizabeth Cheney Mansion

Description

The mission of Cheney Mansion is to provide a unique venue for recreation programs, special activities and community events for the enjoyment of Oak Park residents and is a distinctive locale for private meetings and celebrations.

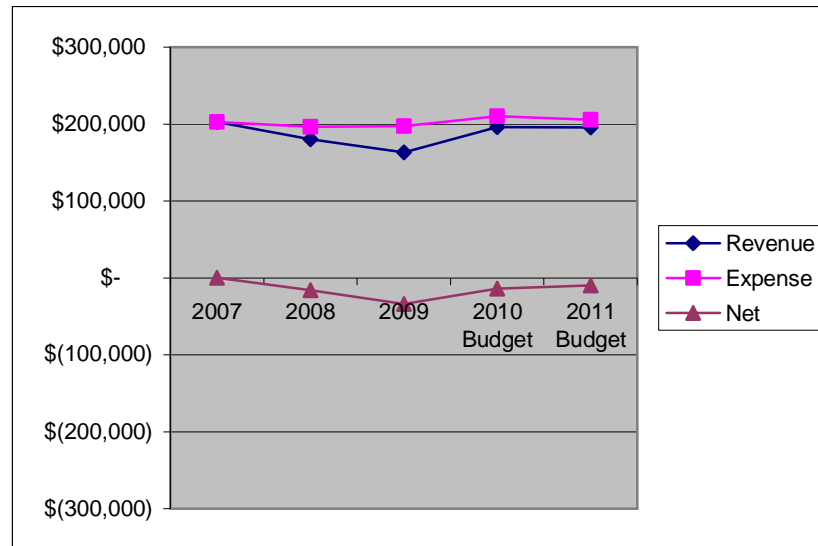
2010 shows a definite increase in event rentals for Cheney Mansion. The Mansion was also host to several community events including The Family Sock Hop in the beginning of the year, the second Green Sunday in spring 2010, and a community Open House, attended by over 300 people. The 13th annual Plant Sale was held in May 16 and summer programs continued with eco-friendly themes—composting, gardening, and tree identification. The Garden Walk-about was a popular new program. The fall cooking class schedule included eight Cheney Cooks with an international theme and 4 Kids Cook classes. A new initiative in 2010 was the inclusion of specialty cooking classes for private parties and corporate team building. Breakfast, Lunch, and Tea with Santa, an Oak Park family tradition was held in December.

In 2011, co-operative programming with the OP Conservatory will be pursued as well as continued joint program efforts with the Recreation Department.

2010 Assessment

- Expanded cooking class offerings by adding 4 new Kids classes, 4 adults international cooking classes, and a corporate team building cooking class
- Partnered with Winifred Haun Dancers, Oak Park based, nationally recognized dance troupe
- Work has begun on landscaping around the Mansion in accordance with the Cheney Mansion site master plan.
- Continued work on a multi-year business plan.

Historical Analysis

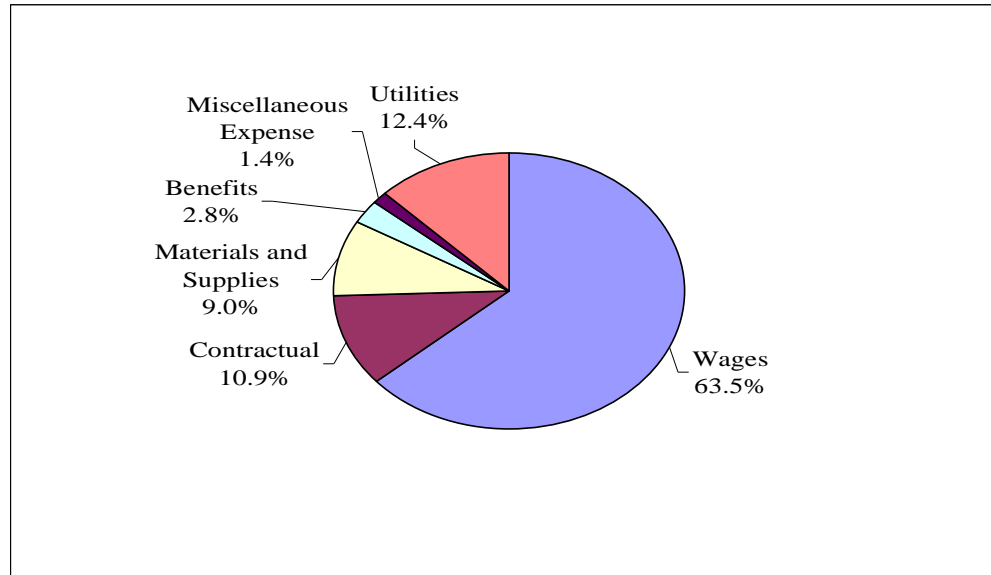


	2007	2008	2009	2010 Budget	2011 Budget
Revenue	\$ 202,750	\$ 180,319	\$ 163,265	\$ 196,160	\$ 195,789
Expense	\$ 202,736	\$ 196,511	\$ 197,241	\$ 210,160	\$ 205,744
Net	\$ 14	\$ (16,192)	\$ (33,976)	\$ (14,000)	\$ (9,955)

2011 Goals

- Increase Rental Revenue
Performance Measure: Successfully achieving an increase in rentals by 2.5%
- Develop 2 new programs for the Summer, Fall and Winter brochures
Performance Measure: Have the six new programs added to the brochure and have them run.
- Develop a contact list of people to be used for Cheney Mansion E-news
Performance Measure: Create an electronic newsletter, build a list of subscribers and begin distribution
- Form a committee for greenhouse restoration
Performance Measure: Organize a committee made up of citizens to meet and discuss the greenhouse restoration.

2011 Expense Distribution



Budget Detail

	2007	2008	2009	2010 Budget	2011 Budget
Rental Income	\$63,878	\$145,147	\$120,086	\$137,490	\$146,357
Miscellaneous Revenue	\$440	\$14,549	\$16,504	\$22,800	\$16,400
Grants, Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$125,048	\$0	\$6,392	\$6,500	\$7,042
Program Revenue	\$13,384	\$20,623	\$20,283	\$29,370	\$25,990
Total Revenues	\$202,750	\$180,319	\$163,265	\$196,160	\$195,789
Wages	\$131,743	\$135,779	\$136,418	\$129,870	\$130,694
Contractual Service	\$21,271	\$10,565	\$14,498	\$27,885	\$22,390
Materials & Supplies	\$24,739	\$20,873	\$20,809	\$21,920	\$18,465
Equipment	\$0	\$399	\$0	\$0	\$0
Benefits	\$4,508	\$4,697	\$4,932	\$5,200	\$5,700
Miscellaneous Expense	\$440	\$1,453	\$1,843	\$3,285	\$2,935
Utilities	\$20,035	\$22,745	\$18,741	\$22,000	\$25,560
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$202,736	\$196,511	\$197,241	\$210,160	\$205,744
<i>Net</i>	<i>\$14</i>	<i>(\$16,192)</i>	<i>(\$33,976)</i>	<i>(\$14,000)</i>	<i>(\$9,955)</i>

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Overview and Financial Policies

Guidelines

The budget process is a planning tool used to accomplish the goals, objectives and strategic initiatives of the board while following our mission to provide quality parks and recreation activities to the residents of Oak Park.

Interim Financial Reporting

Budgetary control is employed as a management control device during the year through an internal reporting process. The Budgetary Control process includes verification of appropriation amounts before expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures. Ultimately, all expenditures are reviewed and approved by the Board of Commissioners.

Balanced Budget

On an annual basis the District will make every attempt to prepare a budget where revenues are equal to or greater than expenditures, i.e. a balanced budget. The District will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future years' revenues.

Debt Management Policies

Purpose

Where inappropriate levels of debt can create financial difficulties, reasonable levels of debt provide a mechanism to reduce costs for the District by allowing projects to be completed sooner than using current funds only. Debt is issued to achieve desired goals in acquiring, developing, and improving the District's parks and facilities and in purchasing necessary capital items for conducting the park operations of the District. All types of legal debt will be considered. This policy is an expansion of the Board of Commissioners General Practices Manual Sections 8.7 and 8.8 approved June 2007.

Debt Issuance

When the District finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. All debt issuance must be approved by the Board of Commissioners.

The District's goal is to keep the average maturity of General Obligation bonds at or below 10 years.

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$25,000 or less with short lives or replacement of existing equipment. Debt financing may be used for major, non-recurring items with a minimum of four years of useful life.

The District shall try to confine long-term borrowing to capital improvements and projects that have useful lives of 10 or more years. Except in emergencies or other extraordinary circumstances, borrowing should be undertaken only to fund capital improvements within the Capital Improvement Plan.

Along with advice of Financial Advisors specializing in municipal government debt financing, the District will determine type of sale (negotiated or competitive) based upon issue size and market condition. This process will take consideration to the lowest total cost to the District considering interest rates as well as issuance costs. Financial Advisors will be selected on the basis of merit using a competitive RFP process. This process assures selection of the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP.

Debt Service Levels

Under the Tax Extension Limitation Act, the District's non-referendum debt limit based on the 1994 debt extension base is \$219,949. As required by the Tax Extension Limitation Act, it will be the policy of the District to require voter approval to increase this limit for any major acquisition or development.

The maximum amount of debt that can be issued is 2.875% of EAV. These limitations will be verified and adhered to when new debt issuances are considered.

Market Review

The District will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the District the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a Present Value savings must be of some significance, as determined by the Business Operations Department, over the life of the respective issue.

Investment Policies

Policy

It is the policy of the Park District of Oak Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statues and ordinances governing the investment of public funds.

Scope

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's annual financial report and include the General Fund, Recreation Fund, Revenue Facility Fund, Debt Service Fund, Capital Projects Fund, Nonmajor Governmental Funds, and any other funds that may be created from time to time. All transactions involving financial assets and related activity of the foregoing funds shall be administered in accordance with the provisions of this policy.

Deposits

When money deposed by the District becomes collected funds and is not needed for immediate disbursement, it will be invested within two working days at prevailing rates or better in accordance with 30 ILCS 225/1

Investment Earnings

In accordance with The Government Accounting Standards Board Statement 31, interest income will be reported as revenue in the fund that earned the interest. An operating transfer, approved by the Park Board, will be required to transfer interest earnings to any other Fund.

Valuation of Investments

All investments will be valued in accordance with the GASB Statement 31

Objectives

1.*Safety of control*- Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required so that potential losses on individual securities and/or financial institutions do not exceed the income generated from the remainder of the portfolio.

2.*Liquidity* - The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements, which may be reasonably anticipated in any District fund. Maturities of investments of all funds shall not exceed two years, unless the Board of Park Commissioners approves a temporary extension of maturities, maturities of investment of Capital Funds shall not exceed three years.

3. *Return on Investments* - The investments portfolio of the District shall be designed to attain a market average rate of return throughout the budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.

4. *Maintaining the Public's Trust* - All participants in the investment process shall seek to act responsibly as custodians of the public and shall avoid any transactions that might impair public confidence in the District.

5. *Prudence* - Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio.

6. *Local Consideration* - The District shall make every attempt to invest in banking institutions operating in the Village of Oak Park which actively promote and support local, civic and economic development.

Investment Instruments

The District may invest in any type of security allowed by Illinois law, notably 30 Illinois Compiled Statutes 235 (30 ICS 235). A summary of the allowable instruments follows:

1. Passbook savings account
2. Now, Super Now, and Money Market Accounts, including, but not limited to, The Illinois Park District Liquid Asset Fund + (IPDLAF+)
3. Commercial Paper - issuer must be a U.S. Corporation with more than \$500 million in assets, rating must be within three highest classifications by two standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporations' outstanding obligations.
4. State Treasurer's Investment Pool (The Illinois Funds)
5. Money Market Mutual Funds - registered under the Investment Company Act of 1940, provided the Portfolio is limited to bonds, notes, certificates, treasury bills, or other securities which are guaranteed by the federal government as to principal and interest.
6. Repurchase Agreement collateralized by full faith and credit U.S. Treasury securities.
7. Certificates of Deposit and time Deposits
8. Constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC.

9. Legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF
10. Bonds, notes, certificates of indebtedness, Treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
11. Obligations of U.S. government agencies which are guaranteed by the full faith and credit of the United States Government.
12. Short term discount obligations of the Federal National Mortgage Association

Diversification

It is the policy of the District to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. Concentration in short term corporation obligations will not exceed 90% of the limit contained in Illinois law. Diversification strategies shall be determined and revised periodically by the Superintendent of Business Operations.

Collateralization

1. It is the policy of the District to require that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral to protect public deposits in a single financial situation if it were to default due to poor management or economics factors.
2. Eligible collateral instruments and collateral ratios (market value divided by deposit) are as follows:

a) U.S. Government Securities	110%
b) Obligations of Federal Agencies	110%
c) Obligations of Federal instrumentalities	125%
d) Obligations of the State of Illinois	125%
e) General Obligations Bond of the District	110%
f) Bank Deposit Guaranty Bond	125%

The ratio of fair market value of collateral to the amount of funds secured shall be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required.

3. Safekeeping of Collateral
 - a) A Third party safekeeping is required for all collateral. To accomplish this, the securities can be held at the following locations:
 - 1) A Federal Reserve Bank or its branch office
 - 2) At another custodial facility- generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.

- 3) By an escrow agent of the pledging institution.
- b) Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement or custody agreement.
- c) Substitution or exchange of securities held in safekeeping can be done without prior written notice of the District provided the market value of the replacement securities are equal to or greater than the market value of the securities being replaced. The District will be notified in writing of all substitutions.

Safekeeping of Securities

1. Third party safekeeping is required for all securities. To accomplish this, the securities can be held at the following locations:
 - a) A Federal Reserve Bank or its branch office.
 - b) At another custodial facility generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
 - c) By an escrow agent of the pledging institution.
 - d) A financial institution on the Illinois State Treasurer's approval list of safekeeping banks.
2. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

Qualified Financial Institutions

1. Depositories - Demand Deposits
 - a) Any financial institution selected by the District shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchases and sale of U.S. Treasury securities and safekeeping services.
 - b) The District will not maintain funds in any financial institution that is not a member of the FDIC or SAIF system. In addition, the District will not maintain funds in any institution not willing or capable of posting required collateral for funds in excess of FDIC or SAIF limits.
 - c) To qualify as a depository, a financial institution must furnish the Superintendent of Business Operations or the Park Board Treasurer with copies of the latest two statement of conditions which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statement to the Executive Director/Accounting manager or the Park Board Treasurer within 45 days of the end of each quarter.
 - d) Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Accounting Manager on an annual basis. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.
 - e) All financial institutions acting as depository for the District must enter into a "Depository Agreement."

2. Banks and Savings and Loans- Certificates of Deposit
Any financial institution selected to be eligible for the District's certificate of deposit purchase program must meet the following requirements:
 - a) Shall provide wire transfer and safekeeping services
 - b) Shall be a member of the FDIC or SAIF system and shall be willing and capable of posting required collateral for funds in excess of FDIC and SAIF insurable limits.
 - c) To qualify as a depository, a financial institution must furnish the Accounting Supervisor or the Park Board Treasurer with copies of the latest two statements of condition which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.

3. Sixty-five percent Rule
The amount of funds deposited and/or invested in a financial institution shall not exceed 65% of the capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

Management of Program

1. The following individuals are authorized to purchase and sell investments, authorized wire transfers, authorized the release of pledged collateral, and to execute any documents required under this policy. Two signatures are required for all of investment transactions.
 - a) Accounting Supervisor
 - b) Executive Director
 - c) Superintendent of Business Operations

- II These documents include:
 - I Wire Transfer Agreement
 - II Depository Agreement
 - III Safekeeping Agreement
 - IV Custody Agreement

2. Management responsibility for the investment program is hereby delegated to the Superintendent of Business Operations, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No

person may engage in any investment transactions except as provided under the terms of this policy and the procedures established by the Superintendent of Business Operations. The Superintendent of Business Operations shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate or any other person involved in such transactions for the District.

3. The Wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Superintendent of Business Operations who shall periodically review them for consistency with District policy and State law and who shall be assisted in this function by District legal counsel. These agreements include but are not limited to:

- a) Wire Transfer Agreement
- b) Depository Agreement
- c) Safekeeping Agreement
- d) Custody Agreement

Ethics and Conflicts of Interest

Officers and employees of the District who are involved in the investment process shall refrain from any personal business activity that could conflict with the execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Park District Board of Park Commissioners any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal, financial or investment positions that could be related to the performance of the District's portfolio. Employee and officers shall subordinate their personal investment transactions to those of the District particularly with regard to the timing of purchases and sales.

Indemnification

Investment officers and employees of the District acting in accordance with this investment policy and written procedures as have been or may be established and exercising due diligence shall be relieved of personal liability for an individual's security credit risk or market changes.

Reporting

The Superintendent of Business Operations shall submit to the Park Board a comprehensive annual report on the investment program and activity. The report shall include a review of the fiscal year's overall performance as well as a projection of what may be anticipated in the next fiscal year. This report shall be reviewed as part of the external annual audit of the District's financial records.

Administrative Help

The District shall provide and pay for professional and administrative help, staff and equipment necessary to carry out the duties and responsibility contained in this investment policy and the procedures established for operations of the program.

Amendment

This policy shall be reviewed from time to time, at least once annually, and revisions shall be presented to the Park Board for approval.

Conflict

All District Ordinances and parts of Ordinances and all Resolutions and Policy statements or parts thereof in conflict with this policy or any parts thereof are hereby repealed. In the event of any conflict between this policy and the Illinois Compiled Statutes or case decisions of the State of Illinois, the then Statutes and case law decisions shall control.

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Revenue Policies

1. Statement of Philosophy

The Park District uses multiple sources of revenue to supplement the revenue received in the form of taxes, because it is not financially feasible or healthy to rely solely on one source of revenue for support of diversified quality parks and recreation programs. Some of these sources may include fees and charges, donations, sponsorships, marketing and advertising agreements and endowments. The Park District will evaluate all new sources of revenue before acceptance to prevent compromising the mission of “Quality Recreation Opportunities in Our Community.”

2. Fees and Charges

A system of fees and charges is an efficient and equitable way to distribute the costs associated with providing services that exceed the ability of the tax base to support the costs. With this in mind, the Park District has developed these goals and guidelines with the intention of uniformly defining the method used to determine pricing levels for fees and charges.

The Park District primarily provides recreation services on three different levels. Those levels include services that benefit the entire community, services that mostly benefit the user but to some extent benefit the community, and services that benefit only the user. The chart below explains the differences in these levels.

	Community Wide	Community Based Special Interests	Revenue Facilities/Programs
Who Benefits?	All people of the community	Mostly participants. Citizens to some extent	Participant Only
Who Pays?	The community through taxation.	Participant/Community Split Cost	Participant Pays Full Cost
Desirability or Feasibility of Fees	Not desirable or feasible	Desirable and Feasible	Desirable and Feasible
Example Programs or Services	Concerts in Park. Conservatory display houses	Teen Center. Conservatory Meeting Rooms	Gymnastics. Conservatory Classes
Cost Recover	None or very little	Direct Cost plus 10%. Indirect costs plus 25% of overhead	Total direct and structure for indirect

The concept of estimated cost recovery involves setting fees and charges based on the level of service so that the revenue received equals the total cost of providing a particular service and is critical to the success of this system.

A. Definitions

1. Direct Cost: These are costs that are directly attributed to an individual service and include: instructor salary, materials, transportation, admission fees, specific marketing costs, building rent in non-District owned facilities, etc.
2. Indirect Cost: These are costs that can not be associated directly with an individual service but can be attributed to the delivery of that service or the location where the service is provided and include: supervision cost, utility cost of a specific building, building maintenance and cleaning, office and restroom supply costs, etc.
3. Total Cost: This is the cost of providing a service and includes both the direct cost and an allocated portion of the indirect cost.
4. Overhead: These are costs that are not easily attributable directly or indirectly to a specific service and include: salaries of administrative, registration, maintenance, and accounting personnel, general supplies, bank fees, cost of checks, information technology costs, brochure, website, and general marketing costs, utilities for administrative facilities, etc.

B. Goals

In order to provide “Quality Recreation Opportunities in Our Community,” the Park District will use tax revenues to improve and manage all of the land, facilities and recreation programs that have been determined to benefit all taxpayers. The Park District will also use tax revenue to assist residents who cannot afford to utilize a program or service.

Taxpayers should not be asked to meet the entire cost of providing activities and facilities that involve considerable expenses and serve a special interest with a limited number of participants. Charging fees for these programs is an equitable method of recovering costs for targeted or specialized programs and services.

However, fees and charges should not become a barrier for participation or a method of excluding any resident of the Park District.

C. General Guidelines

1. The Park District will not charge fees to residents for entrance into parks, playgrounds, sled hills, or informal use of outdoor athletic facilities (when not previously scheduled).

2. The Park District will charge fees for specialized services that do not benefit the entire community including recreational programs. These fees will be structured to pay for the cost of offering the program and contribute to overhead as outlined below.
3. The Park District will actively seek other sources of revenue such as donations or grants to partially subsidize community-wide programs.
4. The Park District will charge entry fees for admission to special use facilities such as the indoor ice arena or swimming pools.
5. The Park District may charge membership and/or initiation fees for access and use of a facility or program.
6. Managers may prorate fees if a person wishes to participate in a program after the first class of a program and the desired outcome of the program does not depend on attending all classes.
7. The Park District may develop special pricing strategies including differential fees for different types of organizations, different times of the year, incentives to increase participation, and group, repeat business, or multiple family member discounts.
8. Since non-residents of the Park District do not support the District through taxes, they should pay an additional fee to assist with costs associated with overhead, facility maintenance and development, and program development expenses covered by taxes. Guidelines for setting non-resident fees are based on the amount of tax support received by a facility or program as indicated below.
9. The Park District considers non-residents who pay High School District # 200 taxes as residents for any program held in an Oak Park River Forest High School facility.
10. Managers will consider appropriate direct, indirect, and overhead costs, market conditions, target markets and payment of capital improvement bonds issued to renovate a specific facility when developing fees and charges for all Park District services.
11. The Park District will consider the cost of using the facility when determining the total cost of offering programs instructed by a contractual third party.
12. The minimum number of participants per class needed to achieve revenue policy goals will be the determining factor in setting class minimums. Programs must reach minimum participant levels one week before the class starting date or the Park District will cancel the program (new program ideas are exempt from this guideline for one year to allow the program to grow.)
13. Program supervisors should strive to keep the costs associated with any program minimal in order to keep the fee for the program reasonable.
14. Scholarship or fee reduction programs will be available to any resident that proves financial hardship for any program or facility regardless of the amount of tax support the program or facility receives.

D. Revenue Facilities / Programs Guidelines

Revenue facilities and programs are service-oriented activities that are designed to generate excess revenue. Examples include but are not limited to outdoor swimming pools, indoor ice arena, gymnastics, lighted school house, conservatory programs, historic mansions and summer camps.

1. Tax revenue will not fund operational costs for revenue facilities and programs.
2. The revenue produced by these facilities and programs should exceed the total operational costs (wages, contractual services, repairs, supplies, capital development, facility use fees, utilities, etc.) and show a minimum 25% contribution to overhead.
3. Residency is not necessarily a consideration when determining differential pricing for revenue facilities and programs unless a facility or program overuse becomes a problem or capacity levels prevent residents from participating.
4. To obtain revenue goals, the Park District may consider residency when determining pricing levels.

E. Community Based Recreation Programs Guidelines

Community based recreation programs developed from a philosophy of providing recreation opportunities at the neighborhood level. To accomplish community-based recreation, the Park District operates seven neighborhood community centers and senior recreation at Oak Park Center.

1. Property taxes and a contribution from the Village of Oak Park partially offset the operational costs.
2. The revenue produced by these programs is expected to exceed the direct program costs (wages, services, materials, supplies, transportation, facility use fees, etc.) and show a minimum 10% contribution for indirect expense.
3. Non-residents are assessed an additional fee that is 50% of the base charge.

3. Alternate Revenue Sources

A. Park District Partnerships

The Park District shall not restrict the activities of other organizations if they wish to raise funds for the benefit of the Park District. For example, The Friends of Oak Park Conservatory (FOPCON) is a non-profit organization, which supports the Park District by funding the mission of the Oak Park Conservatory, and has an independent governing Board.

B. Grants

The Park District will be aggressive in seeking grants that meet the District’s mission. Grants may provide funds for operational and capital costs.

C. Facility Rental

The Park District reserves the right to rent facilities to members of the community and outside organizations for meetings and programs. Comprehensive facility rental policies and procedures will be developed to provide a consistent level of service for all renters.

D. Lease Contracts

On a limited basis, the Park District may choose to lease properties or facilities to private operators. The practice includes leasing space for concession stands or equipment. In all cases, specifications will be prepared, advertisements for requests for proposals for bids will be posted, proposals and bids collected and certified, contracts prepared, and staff recommendations provided to the Board for approval in compliance with the Illinois Park District Code regarding lease contracts.

E. Advertising

The Park District does not currently accept advertisements on or in Park District publications or facilities. If this practice changes, a separate advertising policy will be developed and presented to the Board of Commissioners for approval. Generally, if an advertising program were developed the pricing structure would need to pay for any additional cost of providing the advertising plus a predetermined profit.

F. Sponsorship

The Park District will accept sponsorships in the form of cash and in kind donations for specific community-wide special events (i.e. Frank Lloyd Wright Run). Any organization wishing to contribute toward an event cannot conflict with the values or mission of the Park District.

G. Donation Boxes

The District may install donation boxes to raise funds for a Park District facility or program (i.e. conservatory). The box must be secure and have a sign that indicates what the donation will support. Donations will be collected and deposited on a regular basis. The funds must be used towards fulfilling the Park District’s mission.

H. Memorial Trees

The Park District has a memorial tree program to provide additional support towards the Park District’s tree planting program and to offer people the opportunity to memorialize or commemorate something or someone special to them. The person pays a fee to cover the cost of placing a tree and plaque with personalized information on Park District property. The fee is based on the type of tree and includes a cost for the perpetual maintenance and/or replacement of the tree (if necessary)

4. Policy Review

This policy will be reviewed on an annual basis to guarantee that the changing needs of the community continue to be addressed.

Procurement Policy

The Board of Commissioners recognizes the need that materials, supplies, equipment and services of the quality and quantity required to operate the District be specified, described and procured in a manner that provides for full and free competition among potential suppliers. To the extent that the services, quality, and quantities of needed materials are locally available and competitively priced, the District will procure from suppliers within the boundaries of the District.

Formal competitive sealed bids consistent with this policy will be solicited on all procurements except:

1. Those that are clearly identified and justified in writing as "sole source" and that are approved by the Board in advance of purchase.
2. Those purchases of an emergency nature that requires immediate implementation in order to eliminate major problems and that are approved by the Executive Director and authorized by the Board.
3. Those purchases specifically excluded from the bidding process by Illinois State Statutes.
4. Those whose cost is less than \$20,000.00 and that are approved by the Executive Director.

Informal Quotations - Requests for informal quotations for purchases costing more than \$500.00 but less than \$20,000.00 need not be formally and publicly advertised. Items in this range shall have at least three quotes, whenever possible, that are solicited by either written or oral invitation.

Certain items (i.e. commodities) routinely purchased on a repetitive basis may be purchased from selected prequalified vendors. These items and vendors shall be reviewed annually, in January, by Department Heads with the Superintendent of Business Operations and approved by the Executive Director.

Upon approval by the Executive Director or his designee, the award is made to the lowest and best quotation meeting the specifications, delivery date and other required terms and conditions of purchase.

Formal Bidding - Requests for formal bids for those procurements costing \$20,000.00 or more will be formally and publicly advertised. At least one notice will be published in the local newspaper not less than 10 days before the bids are "closed". Sealed bids will remain sealed until the formal "bid opening" is conducted by a designated District employee with at least one witness at the place, time and date specified in the advertisement. Upon recommendation of the Executive Director and approval of the Board the award will be made to the lowest qualified bidder meeting the specifications and other required terms and conditions of the procurement. The right is reserved to reject any bids if such action is deemed by the Board to be in the best interests of the District.

Environmentally Aware Purchasing – Park District personnel should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations. These products should have a third party certification of environmentally preferred status such as the Green Seal or Energy Star when feasible. The District will promote buying the environmentally preferable products by allowing an additional 15% to be spent on items under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

Environmentally Preferable Products include:

- Products that reduce greenhouse gas emissions or are made with renewable energy
- Products that reduce the use of toxins hazardous to the environment and employee and public health
- Products that contain the highest possible percentage of postconsumer recycled content
- Products that reduce air and water pollution
- Products that reduce waste
- Suppliers who strive to improve their environmental performance and provide environmentally preferable products, and who can document the supply-chain impacts of their efforts
- Reusable products
- Products that serve several functions (e.g., copier/printers, multipurpose cleaners) and reduce the overall number of products purchased

Each procurement action will be fully documented consistent with District purchasing procedures. Any variance from the above policies must have prior approval of the Board.

PURCHASE ORDER PROCEDURES

I. NORMAL PROCEDURES FOR OUTSIDE VENDORS

A. If \$20,000.00 or over or bid

1. Board approval required.
2. Contact Executive Director.
3. Follow procedures for purchases under \$20,000 eliminating step 2.

B. If under \$20,000 made to an outside vendor

1. A MSI Purchase Order Requisition must be completed.
2. **For requisitions over \$500** three quotations are required (under \$2,000: Oral; over \$2,000: Written) unless purchased from selected prequalified vendor. These quotes must be put on the Vendor Quote form (located on the P-Drive) and made as an attachment to the requisition.
3. The Purchase Order Requisition will be sent to additional levels of approval based on dollar amount limits set by the Superintendent of the Department, Executive Director and Business Operations Department. The Business Operations Department approval may also be required.
4. Once all levels of have been met, the Business Operations Department will create the Purchase Order. Purchase Orders will be created between 8 and 11am Monday through Friday excluding holidays. (If at any point during the approval process your requisition is denied you will be notified via an email that will let you know who denied it.)
5. After creation of the Purchase Order an automatic e-mail will be sent to the originator with the Purchase Order number and a link to the MSI system for printing.
6. Order Merchandise or book contractual service only after you have received this Purchase Order has been created.
7. Advise Business Operations Department okay to pay invoice when merchandise received or service completed by printing MSI Purchase Order and attach packing slip/bill of lading or final back-up for a contractual service. On the printed purchase order you must sign the bottom, write in amount to release and circle if this purchase order is to remain open. There is no need for a supervisor's signature because they have already approved the purchase through the purchase order system. (If this was paid on your procurement card, attach the purchase order and receipt to the monthly statement following all policies and procedures set out in the Procurement Card Policy.)

C. If Under \$20,000 made to a contractual employee

1. A MSI Purchase Order Requisition must be created using the maximum enrollment as an amount. This must be done before a contract is signed.
2. **For requisitions over \$500** three quotations are required (under \$2,000: Oral; over \$2,000: Written) unless purchased from selected prequalified vendor. These quotes must be put on the Vendor Quote form (located on the P-Drive) and made as an attachment to the requisition. This should be done for every new contractor and once every two years from existing contractual employees to ensure the Park District is getting the best service and cost.
3. The Purchase Order Requisition will be sent to additional levels of approval based on dollar amount limits set by the Superintendent of the Department, Executive Director and Business Operations Department. The Business Operations Department approval may also be required
4. Once all levels of approval have been met, the Business Operations Department will create the Purchase Order. Purchase Orders will be created between 8 and 11am Monday through Friday excluding holidays. (If at any point during the approval process your requisition is denied you will be notified via an email that will let you know who denied it)
5. After creation of the Purchase Order an automatic e-mail will be sent to the originator with the Purchase Order number and a link to the MSI system for printing.
6. Book contractual service only after you have received this Purchase Order has been created.
7. Advise Business Operations Department okay to pay invoice when service completed by printing MSI Purchase Order and attach a class list. On the printed purchase order you must sign the bottom, write in amount to release based on final enrollment numbers and circle if this purchase order is to remain open. There is no need for a supervisor's signature because they have already approved the purchase through the purchase order system.

D. If a Personal Reimbursement

1. A manual check request form must be completed in its entirety.
2. Attach any receipts or back-up stating reasons for reimbursement.
3. This request must be signed by your supervisor and/ or Department Head.
4. The approved check request will be turned into the Business Operations Department for payment processing. (Failure to include proper back-up and proof of payment may result in this request being denied by the Business Operation Department.)

E. Per Diem

1. For all per diem associated with conference and training, the Human Resources Coordinator must be contacted a minimum of one week prior to start date and will create the required Purchase Order based upon current per diem amounts. The employee attending will only have that amount available for spending to be paid via procurement card and will be required to provide all itemized receipts.
2. If you are paying for any other Park District employee a Purchase Order must be completed within 2 business days of return to work.

II. Selected Prequalified Vendors

- A. Selective items routinely purchased will be established by Department Heads, approved by the Superintendent of Business Operations, and authorized by the Executive Director (i.e. commodities: gasoline, tools, and hardware, office supplies, pool chemicals, contractual employees etc.)
- B. Vendors will be solicited annually in January to determine the lowest, most qualified suppliers. Selected vendors will be reviewed by Department Heads, approved by Supt. of Business Operations, and authorized by the Executive Director.
- C. Purchases made from these vendors under \$2,000 will be said to have already satisfied the three quotations requirement. All remaining purchasing procedures are to be followed.

III. EMERGENCY PROCEDURES

Funk & Wagnall's: "Emergency"

"A sudden condition or state of affairs calling for immediate action"

A. If \$20,000.00 or over...

1. Board approval required
2. Contact Executive Director immediately.
3. Follow procedures for under \$20,000.

B. If under \$10,000

1. If under \$2,000.00, contact Supt. of Department or Executive Director. If over \$2,000, contact Executive Director or Supt. of Business Operations.
2. Order or obtain merchandise giving a purchase order number to vendor.
Follow steps 1-7 under normal procedures as soon as possible.

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Fixed Asset Policy

The Fixed Asset Policy has been developed to safeguard the Park District of Oak Park's assets and meet the requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Effective April 30, 2004, GASB 34 requires changes in the financial reporting of capital assets. There are major changes at the governmental level for financial reporting purposes. The changes include the elimination of the General Fixed Assets Group, the reflection of capital assets in the governmental-wide financial statements, along with the inclusion of infrastructure assets.

SAFEGUARDING OF PARK DISTRICT ASSETS

The responsibility for control of the fixed asset will reside with the department where the fixed asset is located. The Superintendent of Business Operations shall ensure control is maintained by establishing a fixed asset inventory. The inventory will include the following for each asset:

- Asset description
- Asset serial number/ model number
- Asset type (i.e. Building, Machinery and Equipment)
- Acquisition date
- Vendor Name
- Cost and Purchase order number
- Assigned location
- Park District ID tag number
- Estimated useful life
- Department
- Cost Center
- Account number

This list will be maintained, updated, reviewed and audited by the Business Operations Department on a regular basis. Operating departments shall report any acquisition, disposal, and transfer of fixed assets promptly to the Superintendent of Business Operations, or designee, to reflect changes in a timely fashion in the inventory records. Asset purchases, which fall under the capitalization threshold, will be included in the inventory if the item is over \$1000. However, the cost of the asset will be expensed and not capitalized, and thus not depreciated.

CAPITALIZATION

Capital fixed assets will be reported at historical cost, which shall include all costs incidental to the acquisition (i.e. freight, legal fees) and preparation (i.e. installation) for use of the asset. Where historical cost information is unavailable, the replacement value indexed back to the acquisition year or a realistic estimate will be used. Donated assets will be recorded at fair market value as of the date of the donation. Additions or improvements will be capitalized only if it extends the life of the asset and increases its service potential. The costs of normal maintenance to infrastructure such as crack filling and sidewalk patching will not be capitalized, but expensed. The cost of land is recorded as a fixed asset, but is not depreciable.

Capital asset depreciation is computed on a straight-line basis over the assets' estimated useful life with no allowance for salvage value. Depreciation expense is recorded based on the date of the acquisition. In the event that a capital fixed asset is retired before the end of its estimated useful life, any remaining cost of the asset should be expensed in the period of retirement. If an asset continues to be used in operations after the expiration of its estimated useful life, no more depreciation expense will be recorded on that asset.

Fixed asset useful lives, capitalization thresholds and inventory thresholds will be according to the attached schedule.

DEFINITIONS

Supplies – Items that have a useful life of one year or less, which need to be replenished periodically, and which have a value of less than \$1000 per individual unit. Supplies are not on the inventory listings and are expensed in the fiscal year they are purchased. Internal controls should be established for supplies in the individual departments to protect the Park District from loss due to theft or misuse.

Fixed Assets – Fixed assets shall include land, land improvements, easements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, works of art and historical treasures, infrastructure and all other tangible assets that have a useful life of more than one year and which have a value of \$1000 or more per individual unit. They are distinguished from *Supplies* by the longevity of usefulness and a monetary value.

Infrastructure – Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. [SGAS 34]

Capital Fixed Assets – Fixed assets that are reported on the financial balance sheet. All capital assets are fixed assets, but not all fixed assets are capital assets. A monetary criterion, capitalization threshold, is used to determine whether a given fixed asset should be capitalized and reported on the balance sheet. Ancillary costs should be included in the cost of the capital fixed asset.

Ancillary Costs – Costs relating to placing the capital fixed asset in service. Examples of the costs by category:

- Land – Legal and title fees; professional fees of engineers, attorneys, appraisers, financial advisors; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and costs related to demolition of unwanted structures.
- Infrastructure – Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and cost related to demolition of unwanted structures.
- Buildings and Improvements- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; damage payments; costs of fixtures permanently attached to a building or structure; insurance premiums, interest and related costs incurred during construction; and any other costs necessary to place the building or structure into its intended location.
- Other Capital Fixed Assets – Transportation charges; installation costs; extended maintenance warranty contracts at time of purchase; any other normal or necessary costs required to place the asset in its intended location and condition for use.

Controlled Fixed Asset – Fixed assets that have a value of \$1000 or more per individual unit, but are under the capitalization threshold. Controlled fixed assets will be included on the fixed asset inventory listing, but will not be capitalized nor included on the balance sheet. They will be expensed in the fiscal year in which they have been placed into service.

Capitalization Threshold – The monetary criterion which determines whether a fixed asset should be capitalized and reported on the balance sheet and depreciation expense calculated and recorded in the schedule of expenses of the Park District's Comprehensive Annual Financial Report.

Depreciation Expense – The process of expensing the purchase price of a capital fixed asset over the useful life of the asset.

Straight-line Depreciation Method – This method assumes the asset provides constant benefits. If an asset has a useful life of ten years, then each year 1/10 of that asset's depreciable value is expensed based on the month it was placed into service.

Additions – Any acquisitions over \$1000 will be included in the fixed asset inventory listing. Any fixed assets above the capitalization threshold will be added as capital fixed assets and depreciated. Additions shall be substantiated by a purchase order and paid invoice.

Deletions – The responsibility for reporting the disposal or sale of assets rests with the Park District department which maintains control over the asset. The department should contact the Business Operations Department to coordinate the disposal of the fixed asset. Fixed assets can only be sold, donated, transferred to an outside agency, or otherwise disposed by Board Authorization. Any fixed asset that is disposed should be deleted from the fixed asset database.

Transfers – The department who is initiating the transfer shall notify the Finance Department of any assets transferred from one department to another.

Maintenance and Repair – The costs associated with general maintenance and repair that do not add value to an asset or materially extend the asset's useful life are expensed in the period incurred rather than being capitalized. Major repairs and/or rehabilitation, which materially extend the useful life of an asset, are capitalized and depreciated over the remaining life of the related asset.

Fixed Asset useful lives, capitalization thresholds and inventory thresholds are as follows:

Fixed Asset	Useful Life	Capitalization Threshold	Inventory Threshold
Land	N/A	All	N/A
Land Improvements	20	\$25,000.00	\$1,000.00
Structural (i.e. Parking lots, fencing)	20	\$25,000.00	\$1,000.00
Groundwork (landscaping)	30	\$25,000.00	\$5,000.00
Buildings	45	\$50,000.00	\$1,000.00
Building Improvements			
HVAC Systems	20	\$50,000.00	\$1,000.00
Roofing	20	\$50,000.00	\$1,000.00
Electrical/ Plumbing	30	\$50,000.00	\$1,000.00
Carpet Replacement	10	\$50,000.00	\$1,000.00
Vehicles and Tractors	5 to 15	\$10,000.00	\$1,000.00
(dependent on the vehicle replacement schedule)			
Machinery & Equipment			
Computers and related equipment	5	\$10,000.00	\$1,000.00
Office Equipment	5	\$15,000.00	\$1,000.00
Telecommunications Equipment	5	\$15,000.00	\$1,000.00
Maintenance Equipment	7	\$15,000.00	\$1,000.00
Outdoor Recreation (Playground) Equipment	10	\$15,000.00	\$1,000.00
Kitchen Equipment (appliances)	10	\$5,000.00	\$1,000.00
Furniture & Fixtures	5	\$10,000.00	\$1,000.00
Art Works & Historical Artifacts	N/A	\$25,000.00	\$1,000.00

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2011 Proposed Budget Timeline

May 28, 2010	Budget Kickoff –Management Team 9:30am
June 3, 2010	Discuss 2011 Budget Timeline with Board
July 6-9, 2010	Budget Goals and MSI Trainings led by Business Operations
July 13, 2010	Board Strategic Initiatives and Budget Planning Retreat
July 22, 2010	Leadership Team Retreat
July 23, 2010	Budget Goals, 2010 Assessment and Narrative Due to Supervisor
July 30, 2010	Budget Goals, Narrative and Assessment and New Account numbers Due to Business Operations
July 30, 2010	Business Operations to be done entering salary, and benefits
August 2-6, 2010	Buildings and Grounds, Communications, Historic Properties, and Recreation to meet with Director and Superintendent of Business Operations regarding goals
August 13, 2010	Business Operations to be done assembling draft narrative available on the P-Drive
August 13, 2010	Business Operations to be done entering utilities
August 20, 2010	Communications to be done with review of draft narratives
August 22, 2010	Staff deadline for entering budgets in MSI (Recreation Superintendent and Assistant Superintendents will have access). Historic Properties, Communications and Buildings and Grounds will be locked out
August 23-26, 2010	Recreation Department Departmental Budget Meetings
August 26, 2010	Business Operations to be done with graphs and tables for Historic Properties, Communications, and Building and Grounds

August 27, 2010	All MSI changes due to Business Operations (Everyone but Business Operations locked out of MSI)
September 1, 2010	Business Operations to be done with Recreation Department tables, graphs and individual program analysis
September 3, 2010	Draft Budget distributed to Director and Superintendents
September 6-17, 2010	First draft review meetings with the Executive Director, Superintendent of Business and Department Heads
September 17, 2010	NO MORE MSI CHANGES
September 17, 2010	Narrative, Assessment and Goal Revisions due to Business Operations
September 20, 2010	Draft Budget Letter completed by Business Operations available on the P-Drive
September 22, 2010	Business Operations done entering draft property tax levy. Calculations to be reviewed by Board Treasurer and Executive Director
September 23, 2010	Communications and Executive Director to be done with review of draft Budget Letter
September 24, 2010	Business Operations to be done with Revenue and Expense Summaries available on the P-Drive
September 27, 2010	Draft Budget Letter Distributed to Board
September 30, 2010	Special budget working meeting with Committee of the Whole - Abstract Discussions on tax levy, wage increases, and fee increases. Staff presentations on Liability, Special Recreation, Audit, and IMRF
October 7, 2010	First draft of Budget distributed to Board of Commissioners
October 14, 2010	Special budget working meeting with Committee of the Whole - Staff presentations on Buildings & Grounds, Communications, Historic Properties, Museum Fund, General Fund, and Capital Projects
October 19, 2010	Special budget working meeting with Committee of the Whole - Staff presentations on the Recreation and Revenue Facilities Funds
November 4, 2010	Preliminary Tax Levy discussed at Committee of the Whole

November 11, 2010	Proposed Budget and Appropriation Ordinance available for 30 day Public Review
<u>November 24, 2010</u>	Publish notice of Public Hearing on Truth-in-Taxation
December 2, 2010	Distribution of Supplemental Budget Materials to Board if applicable
<i>December 2, 2010</i>	Truth-in-Taxation Public Hearing on Levy Ordinance (immediately prior to Committee of the Whole meeting)
<u>December 8, 2010</u>	Publish notice of Public Hearing on Budget and Appropriation Ordinance
<i>December 16, 2010</i>	Public Hearing on Budget and Appropriation Ordinance (immediately prior to Board meeting)
December 16, 2010	Approval of the Tax Levy and Budget and Appropriation Ordinance (Must have Quorum Present)
<i>December 28, 2010</i>	Last day to file Property Tax Levy Ordinance
February 3, 2011	Final Budget Distributed to Board
<i>March 31, 2011</i>	Last day to pass Budget and Appropriation Ordinance
<i>March 31, 2011</i>	Last day to submit Budget for GFOA Distinguished Budget Award

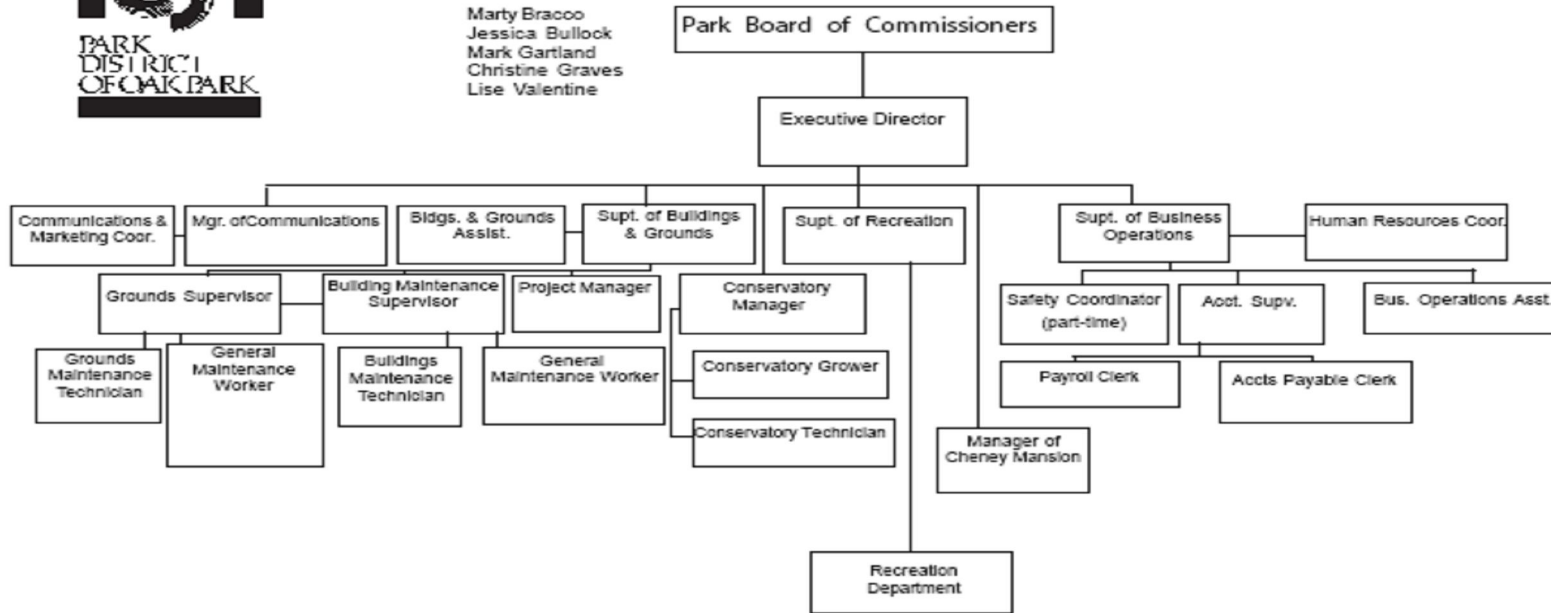
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Organizational Chart



Marty Bracco
 Jessica Bullock
 Mark Gartland
 Christine Graves
 Lise Valentine

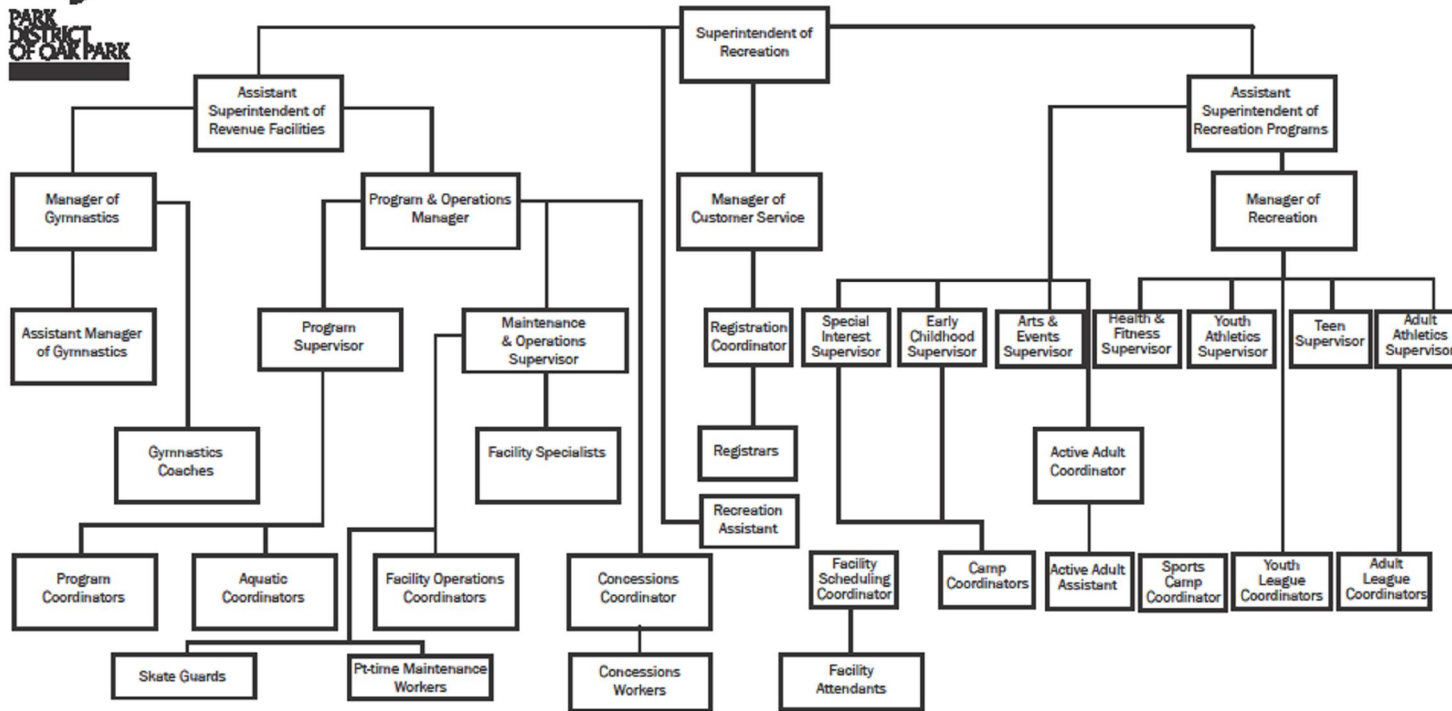
Park District of Oak Park Organizational Chart



2/09



Park District of Oak Park Recreation Department Organizational Chart



December 2008

District Facts

Park District

- Total acres: 82.5
- Sites Operated: 22
- Flagship Recreational Facility: 1
- Core Centers: 4
- Neighborhood Centers: 3
- Outdoor Pools: 2
- Historic Buildings and Parks: 4
- Notable Features: conservatory, seasonal ice arena, skate park, gymnastics center, tennis courts, basketball courts, soccer fields, baseball diamonds, playgrounds, splash pads, bocce court, sand volleyball court, temporary dog park, sled hills
- 2009-2013 Capital Improvement Plan: \$28,018,966

Government

- Non-Home Rule Authority
- Elected Board President and four Commissioners
- Appointed Park District Director

General Village Information

- 4.5 square miles
- Incorporated January 25, 1902

Demographics

- 50,824 population
- Median age 36 (24.2% under 18; 9.5% over 65)
- 69% white
- 22% black
- 4.5% Hispanic
- 4.5% Asian, American and Alaskan Indians

Income

- \$81,703 median family income
- \$59,183 median household income

Health Care Services

- 2 community hospitals
- 1 kidney dialysis center
- 1 mental health center
- Several social service agencies dealing with housing, economic development, mental health, health care, people with disabilities, youth and senior citizen services.

Library

- 1 main library and 2 branches

Utilities

- Electricity – ComEd
- Natural gas – NICOR
- Local telephone service – SBC and AT&T
- Lake Michigan water
- Cable television – ComCast

Tourism Information

- Oak Park Visitors' Center (Forest Avenue near Lake Street)

Places of Worship

- 4 Jewish congregations (1 temple and 3 meet in homes)
- 45 Protestant and non-denominational churches (23 denominations)
- 5 Roman Catholic parishes
- 4 Buddhist communities

Education – Public

District 200

- 1 public high school
- ACT Scores 22.9
- SAT Scores – 597 verbal, 603 math
- 25 National Merit Scholarship semi-finalists and 47 Commended semi-finalists
- 8 National Achievement semi-finalists in the National Achievement Scholarship program for Academically Able African American Students and 5 Commended semi-finalists
- 3 National Hispanic Recognition Program finalists

District 97

- 8 elementary schools (grades K – 5)
- 2 middle schools (grades 6 – 8)
- Member, West Consortium for Academic Excellence (for high performing school districts in this area)
- Member, National Student Minority Network
- Winner, Bright Red Apple Award (for school districts ranked in the top 10% in Illinois)
- Winner, National Top 100 Communities for Music Education Award
- Winner, Oak Park Accessibility Award
- Winner, West 40 Exemplary Use of Technology Award

District 504

- 1 community college in the area (Triton)

Education – Private

- 6 elementary schools
- 1 Catholic co-ed high school
- 1 Catholic girls' high school in the area
- 2 colleges in the area

Housing (2004)

Construction Activity

- 7,089 building permits issued for projects valued at \$96,686,617

Sales Activity

- 626 home sold (average \$446,493; median \$385,950)
- 450 condominiums sold (average \$188,112; median \$172,000)
- 70 townhomes sold (average \$328,477; median \$339,900)

Housing Stock

- 23,723 housing units (10,029 single-family; 759 two-flats; 116 three-flats; 375 townhomes)
- 23,079 occupied housing units (10,093 rented; 12,986 owned)
- 12,980 families (2 or more related persons)
- Average 2.26 persons per household

Multi-family dwellings of four or more units

- 441 rental buildings (6,400 units)
- 251 condo buildings (2,373 units)

Rental Rates (parking, electricity, telephone and cable usually not included)

- Studio \$575 - \$700
- 1 Bedroom \$650 - \$950
- 2 Bedrooms \$900 - \$1400+
- 3 Bedrooms \$1100 - \$1600+
- Homes \$1500 - \$2200+

Vacancy Rates

- 6.5% renter
- 2.0% owner

Distances and Times

- 10 miles to O'Hare International Airport (25 minutes)
- 8 miles to Midway Airport (28 minutes)
- 9 miles to Downtown Chicago (20 minutes via Eisenhower Expressway or public transportation)

Public Transportation

- 2 rapid transit lines (CTA Blue and Green Lines)
- CTA Blue Line goes through Chicago to O'Hare Airport
- Transfer to CTA Orange Line in the Loop/Downtown Chicago to go to Midway Airport
- 17 bus routes (PACE and CTA)
- Oak Park Township senior bus service
- 1 commuter rail line (Metra West Line)
- 2 taxicab companies (Blue Cab and Red Cab)

Points of Interest

- 28 Landmarks
- Three Historic Districts
- Cheney Mansion
- Ernest Hemingway Birthplace
- Ernest Hemingway Museum
- Frank Lloyd Wright Home & Studio
- Oak Park Conservatory
- Percy Julian Statue
- Pleasant Home
- Scoville Park
- Unity Temple

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History of the Park District of Oak Park

The Park District of Oak Park has had a long and proud history of acquiring and developing green space and offering recreation opportunities for the residents of Oak Park. Established in 1912, the 5 elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637. This park, designed by Jens Jensen, an internationally renowned landscape artist, remains the “Village Green” today having been placed on the National Register of Historic Places by the United States Department of the Interior on November 21, 2002. It is the site of the World War I monument unveiled on November 11, 1925 in the presence of General C.G. Dawes, Vice-President of the United States.

Most of the land now owned by the Park District of Oak Park was purchased during the first two decades of the Park District’s existence. The main use of this property was for passive recreational activities. A conservatory was erected in 1929 supplying flowers for the community flower beds as well as hosting seasonal flower shows which are still held today. The Oak Park Conservatory was placed on the National Register of Historic Places by the United States Department of the Interior on March 8, 2005.

In 1918 a “Small Parks Commission” was appointed by the Village Board to ensure that Oak Park children had a place to “enjoy and practice organized outdoor sports.” They became the Oak Park Playground Board in 1920 and began to levy a tax in 1921 to “equip, conduct and maintain playgrounds.” This Board went on to purchase land for playgrounds and eventually built neighborhood centers, named after prominent children’s authors, where organized recreation programs were provided. At the National Recreation Congress in October 1926, Oak Park won national recognition for programs such as the “Boys’ Playground Band”, a “Shelter House Design Contest” won by Oak Parker John S. Van Bergen, “Murals Contest”, “Junior Art Museum”, “Library on Wheels”, as well as playground landscaping and beautification. Mr. Van Bergen designed many of the neighborhood recreation centers built by the Playground Commission.

In 1939 the Park District bought the property now known as Mills Park from the Herbert Mills Family. Historic Pleasant Home, designated a historic landmark in 1972, is located on this property. In 1947 the Henry W. Austin Family donated Austin Gardens to the Park District. Sometimes referred to as “the secret garden” this beautiful park has been home to Festival Theatre since 1975, the Midwest's oldest professional theatre devoted to outdoor performances of the classics. Cheney House (now known as Cheney Mansion) was presented as gift to the Park District in 1975 although it remained the private residence of Elizabeth Cheney until her death in 1985. Cheney Mansion was designed by Charles E. White, Jr. in 1913 and boasts many handsome reception rooms, six bedrooms, seven bathrooms, and separate servants’ quarters. The two acres of beautifully-landscaped grounds also include a coach house and greenhouse.

For many years the Park District and Village Playground Commission operated side by side in serving the recreation needs of Oak Park residents when, in 1980, a new intergovernmental agreement merged the Recreation Department with the Park District. In 1990 the Park District became the sole provider of government-sponsored parks and recreation in Oak Park. At that time the Park District assumed the operation and maintenance of the Village-owned recreation centers.

In the late 1990's Commonwealth Edison Co. and Nicor Gas Inc., notified the Park District that a former manufactured gas plant was located below ground surface at Barrie Park. This site became enrolled in the Illinois Environmental Protection Agency's Voluntary Site Remediation Program. Park clean-up commenced in 2000, the largest project of its kind, and restoration of the park was completed in fall 2005.

Since 2000, the Park District Board and Staff have been focused on park planning and renewal. The voters of Oak Park successfully passed a referendum in April 2005 providing much needed funding to "Renew Our Parks." Nine park site master plans have been completed since that time and three parks have been renovated. Two renovation projects are currently underway and will be completed substantially completed in November 2008. Over \$1 million in grant monies have been secured since the passing of the referendum to support the Park District's park renovation efforts. The Park District is awaiting word on recently submitted grant applications totaling over \$950,000.

In 2006, the Village transferred the titles of five of the seven recreation centers to the Park District and a 99 year use lease for the two remaining centers has been established due to underground water reservoirs located on these properties. Throughout its existence the Park District has maintained its long history of providing quality recreation programs to the residents of Oak Park. In 2007, over 2,800 recreation programs were offered and nearly 39,000 participants enjoyed these recreational experiences. The Park District looks forward to celebrating its 100th birthday in 2012 as it continues to strive to pursue its mission "In partnership with the community, we provide quality parks and recreation experiences for the residents of Oak Park."

Glossary

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 District facilities.

Annual Budget – A plan proposed by the Park District Board of Commissioners for raising and expending monies for the recreational interests of the community.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Asset – Resources owned or held which have monetary value.

Audit – A review of the District’s finances for the previous year. In Illinois, the audit must be conducted annually, by a Registered Certified Public Accounting Firm.

Balanced Budget – prepare a budget where revenues are equal to or greater than expenditures

Board of Commissioners – Independent board of five individuals elected at large by the residents of Oak Park, IL.

Bond – A long term monetary obligation. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date(the maturity date). Bonds are primarily used to finance capital projects or acquire property.

Capital Improvements – Expenditure relating to the acquisition, expansion, or rehabilitation of the District’s infrastructure.

Capital Improvement Plan (CIP) - A plan for capital outlay to be incurred each year over a fixed number years to meet capital needs arising from our long term needs.

Capital Project – Major Construction, acquisition, or renovation activities which add value to our physical assets or significantly increase their useful life.

Carry Over Capital Projects – Capital projects that were appropriated and the Board and staff believes are important enough to continue work on in the new fiscal year.

Collective Bargaining Agreement – A legal contract between the employer and a verified representative of a bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees). The District has a Collective Bargaining Agreement in place with SEIU local 173 for April 1st 2008 through April 1st 2012.

Committee of the Whole – Board of Commissioners Committee consisting of all Board members and presided over by the Board President. No action may be taken at the Committee of the Whole Meetings.

Cardiopulmonary Resuscitation(CPR) - consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as brain and heart.

Certified Park and Recreation Professional (CPRP) - a designation that may be used by professionals that have a bachelor's or higher degree, meet certain years of experience successfully pass an examination administered by the NRPA.

Consumer Price Index(CPI) – A leading economic gauge to measure the pace of inflation. The CPI measures the acceleration of price in a fixed basket of goods and services.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Distinguished Budget Presentation Award Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Ellis and Associates – A program of lifeguard training and evaluation to assure pool patron safety.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Equalized Assessed Valuation (EAV) – The value of property resulting from the multiplication of the assessed value by an equalization factor provided by the Illinois Department of Commerce and Community Affairs to make all properties in Illinois equal to one-third (33%) of its market value.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, supplies and materials, or settling a loss.

Federal Insurance Corporation Act (FICA) – Another term for Social Security and represents the amount that is withheld from an employee’s paycheck and matched by the District.

Fixed Assets – Long-term resources, which have a monetary value. Examples are buildings, land, furniture, equipment and infrastructure.

Full Time Equivalent - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Full Time Employee – This designation represents any employee who is scheduled to regularly work more than 37.5 hours per week.

Fund - A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - General operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund and Corporate Fund are used interchangeably.

Government Accounting Standards Board (GASB) – An organization responsible for providing guidance to governmental agencies to ensure consistent and proper accounting in the preparation of financial statements.

Government Finance Officers Association(GFOA) – An organization dedicated to supporting government finance professionals in the United States and Canada.

HVAC (Heating, Ventilation, Air Conditioning) – An acronym used to reflect anything relating to temperature control within the District’s Facilities.

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

Illinois Department of Natural Resources (IDNR) – A government agency in Illinois that provides Grant Funds to the Park District of Oak Park.

Illinois Municipal Retirement Fund (IMRF) – Retirement Fund for all District employees. Both employer and employee pay into this defined benefit plan.

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

Indirect Cost- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service, such as FICA or Pension.

Infrastructure - Our physical assets such as streets, water mains, and public buildings.

Interfund Transfers - The movement of monies between funds.

ISI – Ice Staking Institute.

Levy - The imposition of taxes for various governmental services.

Levy Ordinance - The annual Legal Document that sets the amount to be raised and the tax rate necessary to provide the necessary dollars.

Levy Rate - The percentage to be applied to the Assessed Valuation to get the amount necessary to meet the Levy Ordinance requirements.

Liability - Debt or other legal obligations arising out of transactions in the past which must be paid or renewed at some future date.

Modified Accrual Accounting – This basis of accounting recognizes an economic transaction or event as revenue in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

Municipal Software Inc. (MSI) – The financial software used by the Park District of Oak Park.

National Parks and Recreation Association (NRPA) – An Organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

Operating Budget - The District's fiscal year financial plan for proposed expenditures and necessary revenue to fund our needs.

Operating Revenue - Funds that we receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials, and equipment required for a department to function.

Organizational Chart - The Operational Structure of the District, Department, or Programming Area.

Park District Risk Management Agency (PDRMA) – An association of 149 park districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risk of recreation activities.

Part-time employee – This designation represents any employee scheduled to work regularly less than 37.5 hours per week.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Personal Computers (PC) - Represents the desktop and laptop computers maintained in the District.

Policy - A plan or course of action.

Program – An offering provided to the public for recreational activities. For example cooking classes or summer camps.

Punch listed – Last items to be reviewed before the end of a contract to ensure all contract specifications have been met.

RecTrac – The Registration used by the Park District of Oak Park.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Sources of income financing our operations.

Run Rate – The percentage of program offerings that meet minimums.

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

Sponsorship Plan - A plan prepared for the Park District on the value of advertising or sponsoring programs, activities or events.

Tax Increment Financing (TIF) – A tool to use future gains in taxes to finance the current improvements that will create those gains. When a public project such as a road, school, or hazardous waste cleanup is carried out, there is an increase in the value of the surrounding real estate, and often new investment (new or rehabilitated building , for example). The Village of Oak Park uses TIF Districts for this purpose and the Park District of Oak Park as an Agency within the TIF, receives some of the benefits of this approach.

Tax Levy - The total amount to be raised by property taxes. The Park District Board passes a Tax Levy Ordinance each year.

Tax Levy Rate - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Voice over internet protocol (VoIP) – telephone services using internet and local fiber optic cable.

West Suburban Special Recreation Association – A local organization dedicated to serving the recreation needs of individuals with special needs.