

VERNON HILLS PARK DISTRICT

ANNUAL OPERATING BUDGET

For the Fiscal Year Ending May 30, 2010



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BUDGET MESSAGE - Intro



June 28, 2009

Board Park of Commissioners
294 Evergreen Drive
Vernon Hills, IL 60061

Dear Commissioners,

The Vernon Hills Park District Budget for the fiscal year ending May 31, 2010, has been prepared and is presented for your review. This budget document reflects the District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the upcoming fiscal year.

The budget is based on the following values and beliefs of the Vernon Hills Park District.

- enhance the quality of life and environment;
- to acquire, conserve, and protect natural resources; and to
- provide leisure opportunities for the benefit of its present and future residents.

The fiscal year 2010 budget is intended to allocate the optimum portion of resources to serve residents through sound fiscal management, while meeting the limitations of a mandated tax cap. Under the 1991 Illinois tax cap, the total of certain levies (not including bond and special recreation levies) may not increase by more than the lesser of 5% of the prior year total or the prior year percentage increase in the Consumer Price Index (CPI). Although the tax cap limits the District's largest revenue source, the District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget (equate revenues to expenditures) when it is fiscally feasible.

Due to the current economic recession, the CPI projected for fiscal year 2011 is .1%. This near zero growth of the District's largest revenue source will cause an increased focus on cost savings and efficiencies throughout our budget process now and in the future. Besides the overall downturn in the economy, there are no outstanding economic or legal issues negatively affecting the District at this time i.e. labor shortages or lawsuits.

BUDGET MESSAGE – Director Comments

I. Comments.

Corporate Fund

In 2007 based on Public Act 94-976(35ILCS 200-18-190) the District changed their levy process and began consolidating major fund levies. Starting with the FY08 budget the fund balances in the Social Security, IMRF, Insurance, Paving & Lighting, Audit and Police funds were spent down and consolidated into the Corporate fund. The Paving and Lighting fund is the only fund with a remaining balance at the start of the FY10 year. The District's funds are as follows:

- 01-Corporate (includes as line items: social security, IMRF, Audit, police and insurance)
- 02-Recreation
- 05-Paving and Lighting
- 07-Special Recreation
- 10-Bond
- 11-Alternate Bond
- 12-Construction
- 15-Aquatic Center Operating

Recreation Fund

In FY09 an environmental supplies line item was added to the budget. This line item was given a budget of \$500 for the first year. Based on the recommendations from a newly formed environmental committee and direction from the Board of Commissioners this line item has been increased in the FY10 budget to \$20,900.00. These funds will be used as follow:

Sullivan Center Dishware	150.00
Environmental Awareness Day	500.00
Environmental Education	500.00
SCC Light Sensors	4,300.00
SCC Faucet Sensors	7,500.00
Recycling Bins for Parks	13,950.00
Park and Trail System Maps	1,000.00

The public relations line items were revised to provide funds for new park district initiatives and relationships. The following new line items were added:

- Park Pole Banners
- Park District Promotions (park chats, Parks Day and giveaways)
- Intergovernmental Promotions (July 4th parade, GLMV Expo, library, village)
- Promotional Printing (PD Pointers and Park Paths)

BUDGET MESSAGE – Director Comments (cont.)

Special Recreation Fund

The district levied \$.04 in this fund to provide funds for accessibility projects and improvements through out the District and for the Century Park North development project. The funds levied for the accessibility improvements will be spent as follows:

Century Park North End Improvments	333,000.00
Garvanian Park Path	4,150.00
Sullivan Center Curb Improvements	2,300.00
Peterson Park Basketball Court	5,918.00
Asphalt path and parking lot repairs	5,000.00
Playground wood chip replacement	5,000.00
Accessible portable toilet rental	5,000.00
Total	360,368.00

Construction Fund

The construction fund improvements line item includes the following major projects for the FY10 year.

Shoreline Stablization	300,000.00
Garvanian Park Improvements	165,000.00
Century Park North End Improvements	500,000.00

BUDGET MESSAGE – Departmental Goals

Departmental District objectives and performance measures for the fiscal year 2010 have been split into the five categories below. This is the first year the District budget includes performance measures. They provide another method to monitor the performance of each area compared to prior years regardless of the specific projects each year. Performance measures help assess the efficiency of functions, programs and activities.

I. Administration

Objectives:

- a. Continue to monitor and improve customer service, internal and external. Begin a Secret Shopper program at the community centers and the Family Aquatic Center.
- b. Enhance working relationships with The Village of Vernon Hills, Cook Library and School Districts #73 and #128.
- c. Hold a strategic planning session with the Board of Commissioners and key staff.
- d. Pursue grant opportunities wherever possible.
- e. Win the NRPA Gold Medal Award.
- f. Begin the process to update the District's Master Plan.
- g. Enhance/expand the existing environmental initiatives.
- h. Apply for an OSLAD matching grant to develop the North end of Century Park.
- i. Change the budget cycle and move the Budget Hearing to the annual May board meeting. Hold budget workshops with the park board.
- j. Review the location of staff offices and building locations.

Performance Measures:

ADMINISTRATION	Actual FY07	Actual FY08	Actual FY09	Proposed FY10
Total Expenditure Budget	\$ 7,422,338	\$ 8,070,771	\$ 8,407,312	\$ 8,892,599
\$ Total Budgeted Expenses Per Capita	\$ 318	\$ 346	\$ 360	\$ 381
% of Attendance - Resident	n/a	n/a	80%	80%
Program Registrations	n/a	n/a	7,764	7,900
Room Rentals	n/a	n/a	895	905
Overall Program Evaluations Rated Good or Excellent:				
Swim Lessons	n/a	n/a	80%	90%
Youth Basketball	n/a	n/a	93%	90%
Preschool	n/a	n/a	98%	90%
FAC Pass holders	n/a	n/a	97%	90%
Camps	n/a	n/a	90%	90%

BUDGET MESSAGE – Departmental Goals (cont.)

II. Communication and Marketing

Objectives:

- a. Pursue opportunities to enhance Park District public image, including Gold Medal Award, Distinguished Agency Award, IAPD Parks in the Capitol, and IPRA Showcase awards.
- b. Produce four Park Place videos annually for the Vernon Hills public access channel.
- c. Continue to enhance District website with Park District information.
- d. Create community electronic newsletter through Constant Contact for a visually pleasing promotional piece.
- e. Seek opportunities to create corporate relationships and secure sponsorships.

Performance Measures:

COMMUNICATIONS & MARKETING	Actual CY08	Projected CY09	Proposed CY10
Special Events Sponsorship Totals	\$ 7,400	\$ 6,100	\$ 6,710
Brochure Advertising Sponsorship Totals	\$ 5,620	\$ 8,460	\$ 9,729
% of Registrations On-Line	n/a	36%	42%
Website Hits	n/a	150,380	165,418

BUDGET MESSAGE – Departmental Goals (cont.)

III. Parks Maintenance & Parks/Facilities Improvements

Objectives:

- a. Develop a written plan for regularly scheduled preventive maintenance of District equipment and facilities.
- b. Enhance park beauty through additional landscaping and landscape maintenance.
- c. Expand the parks recycling program; expand to other high use areas where feasible.
- d. Minimize aerator downtime.
- e. Complete the list of Board approved capital improvement projects.
- f. Complete Phase VI of the Board approved and revised athletic improvement Master Plan.
- g. Improve ice skating opportunities in the parks: experiment with ice rink liners during the 2009-10 winter and evaluate success.
- h. Complete annual asphalt path and parking lot repairs and seal coating by September 1st.
- i. Purchase landscape software.
- j. Review landscape software for parks department applications.
- k. Develop a drainage improvement plan for the area around Century Park ball field #4 and multi-court and implement the plan.
- l. Convert Deerpath Fields 3 and 4 from baseball to softball
- m. Improve staff computer skills.
- n. Work with Recreation Department to enhance the southwest grassy area of the FAC with additional shade and landscaping.
- o. Complete statue relocation.
- p. Install rain garden at Augusta Park.
- q. Develop a written operational plan for the FAC.

Performance Measures:

PARKS MAINTENANCE	Actual FY07	Actual FY08	Projected FY09	Proposed FY10
Total Operating Expense Maintenance Parks/Facilities	\$ 742,063	\$ 867,680	\$ 890,236	\$ 935,339
Total Acres of Park Land Maintained	427.75	427.75	427.75	427.75
Number of Parks	23	23	23	23
Cost per Acre to Maintain Parks/Facilities	\$ 1,734.81	\$ 2,028.47	\$ 2,081.21	\$ 2,186.65
Cost per Capita to Maintain Parks/Facilities	\$ 31.78	\$ 37.15	\$ 38.12	\$ 40.05

BUDGET MESSAGE – Departmental Goals (cont.)

IV. Recreation

Objective:

- a. Develop an adult flag football league to begin play in September 2009.
- b. Develop a Polar Express family special event in December 2009.
- c. Host a regional Table Tennis Tournament at the Sullivan Center in August 2009.
- d. Modify Family Aquatic Center hours to accommodate patrons, parent / toddler participants and groups.
- e. Resubmit a bid proposal to take responsibility of Hawthorn School District's 73's after school program.
- f. Ensure that minimum of 80% of all programs, participants and facilities users are offered the opportunity to evaluate programs and services they participate in or use and that 80% of all respondents evaluate the program and services as satisfactory or better. Distribute program and activity surveys and evaluate each program at least once annually. Complete the evaluation summary sheet and checklist in order to track which programs have been evaluated.
- g. Promote the fitness center in order to increase new memberships and to retain existing pass holders.
- h. Enhance Worldwide Day of Play special event in September.
- i. Expand wellness programming.
- j. Replace carpeting in the preschool rooms and the two fitness rooms at Sullivan Community Center.

Performance Measures:

RECREATION	Actual FY07	Actual FY08	Projected FY09	Proposed FY10
Total Operating Recreational Program Expense	\$ 500,951	\$ 455,866	\$ 465,576	\$ 621,701
Operating Programs Per Capita	\$ 21	\$ 20	\$ 20	\$ 27
Total Operating Aquatic Expense	\$ 161,841	\$ 215,279	\$ 200,054	\$ 166,490
Operating Aquatic Per Capita	\$ 7	\$ 9	\$ 9	\$ 7
Season Pool Passes	958	1,004	1,061	1,050
Overall Daily Admissions	14,806	12,691	12,729	12,800
Swim Lesson Participants	1,286	1,388	1,335	1,340
Overall Swim Attendance	54,822	63,116	58,689	58,000

BUDGET MESSAGE – Departmental Goals (cont.)

V. Finance and Human Resources

Objective:

- a. Apply for the Government Finance Officers Association (GFOA) Distinguished Budget Award and the Comprehensive Annual Financial Reporting Award.
- b. Fully implement the Accounts Receivable software.
- c. Complete the Technology Plan.
- d. Expand wellness initiatives for staff.
- e. Review staff salary and wage pay ranges to remain competitive.
- f. Revise performance-evaluation system.
- g. Complete P-Card manual.
- h. Rewrite fund balance policy.

Performance Measures:

FINANCE & HUMAN RESOURCES	Actual FY07	Actual FY08	Projected FY09	Proposed FY10
Total Operating Salaries & Benefits	\$ 2,324,871	\$ 2,313,653	\$ 2,244,978	\$ 2,385,700
Operating Salaries & Benefits Per Capita	\$ 100	\$ 99	\$ 96	\$ 102
Full-Time Employees	23	23	26	26
Part-Time Employees	34	35	34	34
Seasonal Employees	265	252	247	250
Number of W-2's Processed	322	310	307	310

BUDGET MESSAGE – Expenditures & Fund Balance

The Vernon Hills Park District has prepared a modified accrual budget (the same basis of accounting as the District’s audited financial statements), which allocates monies according to the policies of the Board of Park Commissioners. Currently, the District is working to consolidate some of the non-major funds into the Corporate fund. This consolidation will reallocate unreserved fund balances, avoid tax objection as well as provide straightforward and manageable financial statements. The total proposed expenditure for the 2010 Annual Budget is \$8,892,599. This amounts to a 5.77% increase over the prior fiscal year budget. The total expenditure increase is mostly attributed to the spending down of capital reserves in the Construction fund attributed to the prior year’s surplus. The fiscal year 2010 proposed expenditures are shown below by fund:

Fund	FY10	FY09	% Inc
Corporate	\$ 2,222,151	\$ 2,165,379	2.62%
Recreation	2,646,758	2,580,958	2.55%
Insurance	-	68,937	-100.00%
Audit	-	9,439	-100.00%
Paving & Lighting	13,240	13,012	1.75%
Police	-	19,066	-100.00%
Special Recreation	496,823	514,586	-3.45%
Bond	911,000	910,000	0.11%
Alternative Bond	875,000	856,000	2.22%
Construction	1,325,368	880,586	50.51%
Aquatic Center	395,943	389,349	1.69%
Baseball House	6,316	-	n/a
Total	\$ 8,892,599	\$ 8,407,312	5.77%

Total revenue sources for the Annual Budget have increased to \$8,002,189 or a .7% decrease from the prior year. Property taxes of \$4,412,903 and Fees & Charges of \$1,928,468 support the majority of the budget.

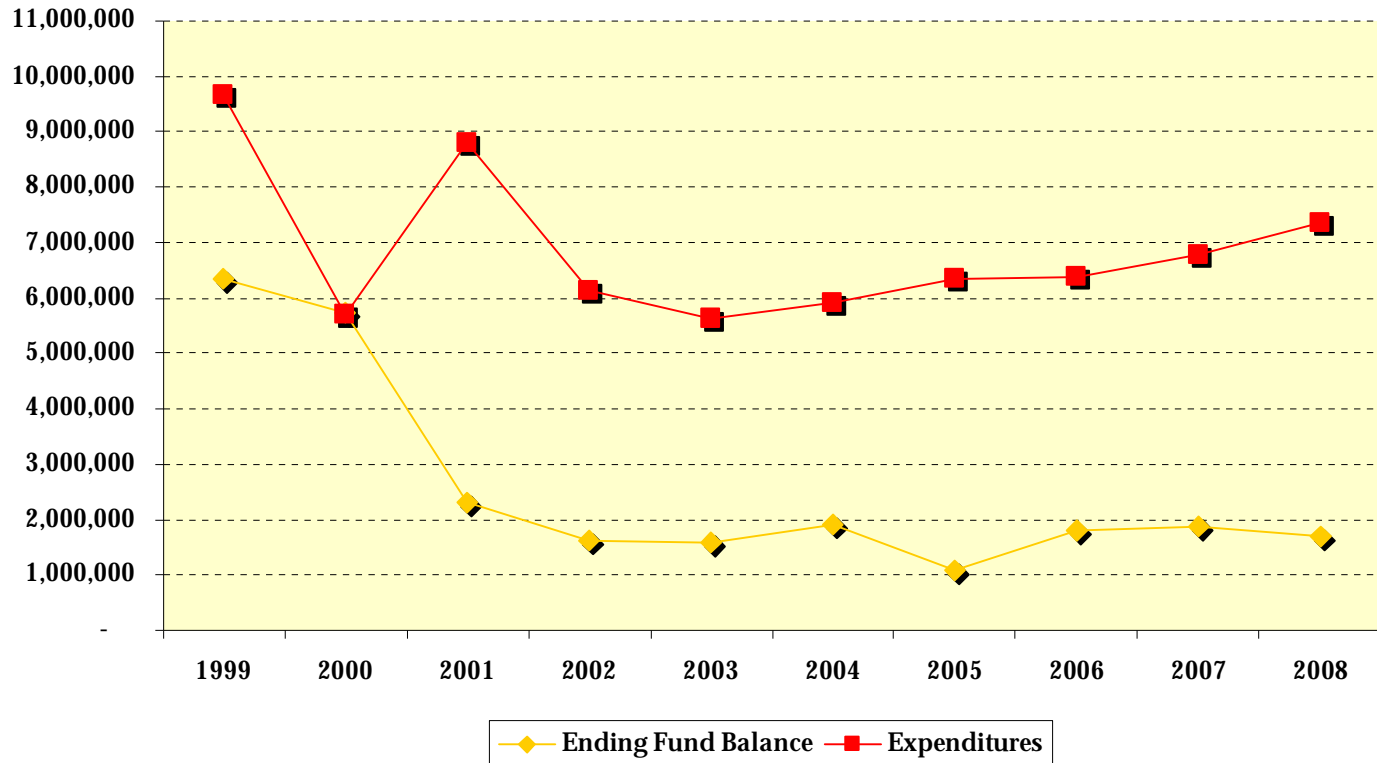
The District’s total fund balance or surplus of the District’s assets over liabilities in accordance with the Annual Budget is projected to be \$1,742,141 or 19.6% of total expenditures. These funds will provide the District with adequate reserve levels for future capital expenditures as well as any unforeseen expenditures due to economic conditions. The projected ending fund balances for each governmental fund are as follows:

FISCAL YEAR 2010	Corporate	Recreation	Alt. Bond	Bond	Construction	Other	Total
Unaudited Beg. Fund Bal.	\$417,667	\$155,905	\$227,168	\$283,367	\$1,388,937	\$159,507	\$2,632,551
Budgeted Surplus/(Deficit)	(338,889)	(402)	750	4,303	(589,000)	32,828	(890,410)
Projected Ending Fund Bal.	\$78,778	\$155,503	\$227,918	\$287,670	\$799,937	\$192,335	\$1,742,141

BUDGET MESSAGE – Fund Balance (cont.)

Generally, best practice would state that a healthy, but not excessive fund balance (the excess of an entity's assets over its liabilities) is approximately 25% of total expenditures. The following comparison shows the District's audited fund balance versus total expenditures for the last ten fiscal years.

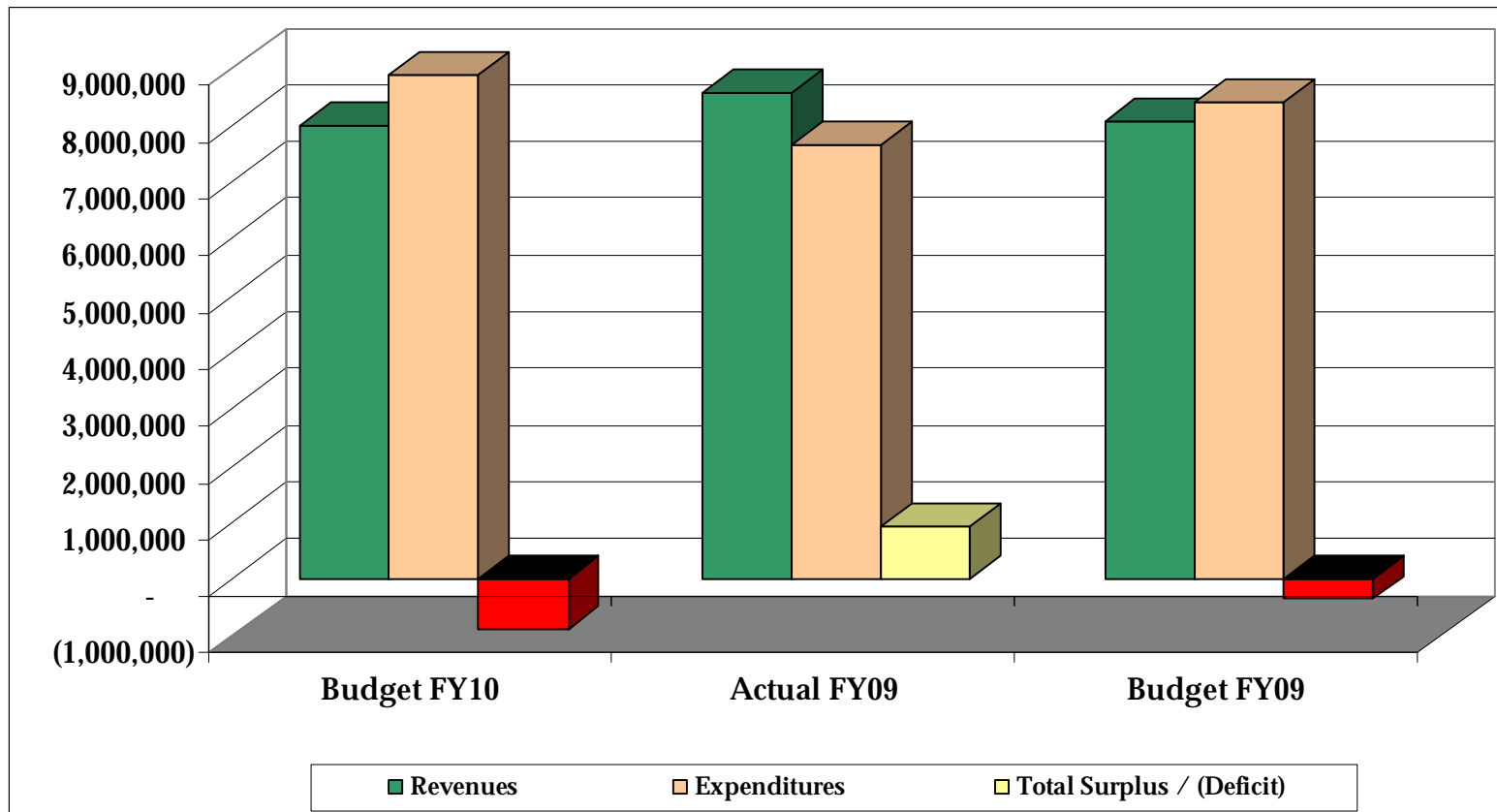
AUDITED FISCAL YEAR	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Ending Fund Balance (\$)	6,339,620	5,751,581	2,300,520	1,605,654	1,593,027	1,900,080	1,096,353	1,786,850	1,887,054	1,707,246
Expenditures (\$)	9,666,769	5,695,058	8,807,893	6,129,778	5,639,898	5,927,061	6,331,037	6,371,320	6,779,752	7,359,713
% Fund Bal / Expenditures	66%	101%	26%	26%	28%	32%	17%	28%	28%	23%



BUDGET MESSAGE – Fund Balance (cont.)

As stated above, the total budgeted expenditure increase is mostly attributed to the spending down of the prior year's capital surplus. The following comparison shows the prior year's actual versus budgeted revenues and expenditures compared to this fiscal year.

	Budget FY10	Actual FY09	Budget FY09	Budget % Diff
Revenues (\$)	8,002,189	8,570,254	8,057,385	99%
Expenditures (\$)	8,892,599	7,651,266	8,407,312	106%
Total Surplus / (Deficit)	(890,410)	918,988	(349,927)	



BUDGET MESSAGE – Capital Improvement Highlights

The District is a dynamic entity of continuous growth and change. The District is using a five year Parks Master Plan which was developed in 2005, to assess the need for major capital expenditures (money spent to acquire or upgrade physical assets such as buildings, grounds and machinery), assess the feasibility of funding these projects, and establish an orderly plan for implementation. Visit the District's website (www.vhparkdistrict.org) to view a copy of the Vernon Hills Park District 2005 Parks & Recreation Master Plan. During fiscal year 2010, the following capital projects and renovations will ensure the District's commitment toward excellence in maintaining quality services and facilities now and in the future.

FY 2009/2010 (begins June 1, 2009) Capital Improvement Projects

1. **Century Park Shoreline Stabilization** - work continues on combating shoreline erosion in Big and Little Bear Lakes. Phase V of the shoreline stabilization project will begin the fall of 2009 and use both Rosetta Stone and Rip Rap on the west side of both Big and Little Bear Lakes.
2. **Athletic Field Improvement** - this is the fourth year of a five year plan to upgrade all Park District athletic fields. Work will include the addition of four new dugouts at Peterson Park.
3. **Century Park North End Improvements** - Plans for the north end of Century Park include a restroom building/warming house, new paths, playgrounds and shoreline improvements. A public hearing allowing residents to comment on the proposed project was held in May, 2009. As this is a state matching grant project, construction is not expected to begin until spring 2010.
4. **HVAC Improvements** – Six roof top HVAC units will be replaced at the Sullivan Community Center.
5. **Garvanian Park Improvements** – landscape improvements, a large gazebo, a small shade structure and a new path will be added.
6. **Family Aquatic Center Improvements** – the aquatic center will receive plumbing repairs and 4 pool heaters will be re-built. New shade structures and landscaping will be added to the south end of the property to improve the space used by group rentals.
7. **Peterson Park** – the current basketball court will be renovated to address existing drainage issues. The surface will be raised and refinished and new basketball goals will be installed. The new basketball court will have one full court, one ½ court and one area for play such as dodge ball.

The total cost for all capital improvements is \$1,163,000. Completion of all projects is based on the Park District receiving income from all designated sources. The capital improvement projects are paid for in the anticipated capital budgets of the Corporate, Recreation and Construction Funds. These capital budgets do not account for possible additional funding sources Department of Natural Resources Grants, IDOT or other grants that may be received. The impact of capital improvements on the operating budget will be nominal due to the District's ability to spend down capital reserves to fund current and future projects.

BUDGET MESSAGE - Summary & Acknowledgement

Over half of the District's income is from property taxes making for a challenging budget year now planning for the future .1% increase in fiscal year 2011. Overall, the fiscal year 2010 Budget is conservative and fiscally responsible. Fund balances are healthy, but not excessive. Again this year the District is applying for the Government Finance Officers Distinguished Budget Presentation Award, which was received for the first time in 2009. Board input on the Annual Budget is always welcomed and encouraged. A special meeting was held with the Board in June to review and discuss the fiscal year 2010 budget. The proposed Budget and Appropriation Ordinance has been posted on the Laschen Center bulletin board as required by law, and after approval by the Board, will be placed on the District's website in abbreviated form.

On behalf of the entire administrative team, it is my privilege to acknowledge our sincere gratitude for the Board's leadership, counsel and encouragement. As stewards of the District, the Board of Commissioners has provided vision, leadership and support for the fiscal year 2010 Annual Budget by setting policy and a 5 Year Parks & Recreation Master Plan for the District. We look with confidence to the Board as together we enhance leisure opportunities, promote high standards of service and provide a quality recreational experience to each member of the community. This budget will act as a foundation to ensure that a shared vision for the Vernon Hills Park District will be further realized in the coming year.

Respectfully Submitted,



Marla Pineiro
Interim Executive Director

PROFILE – Mission & Vision Statements

Mission Statement

The Vernon Hills Park District, through its facilities, programs, services, personnel, seeks to enhance the quality of life and environment; to acquire, conserve, and protect natural resources; and to provide leisure opportunities for the benefit of its present and future residents.

Vision Statement

“Addressing the Life Long Leisure Needs of All Vernon Hills Residents”

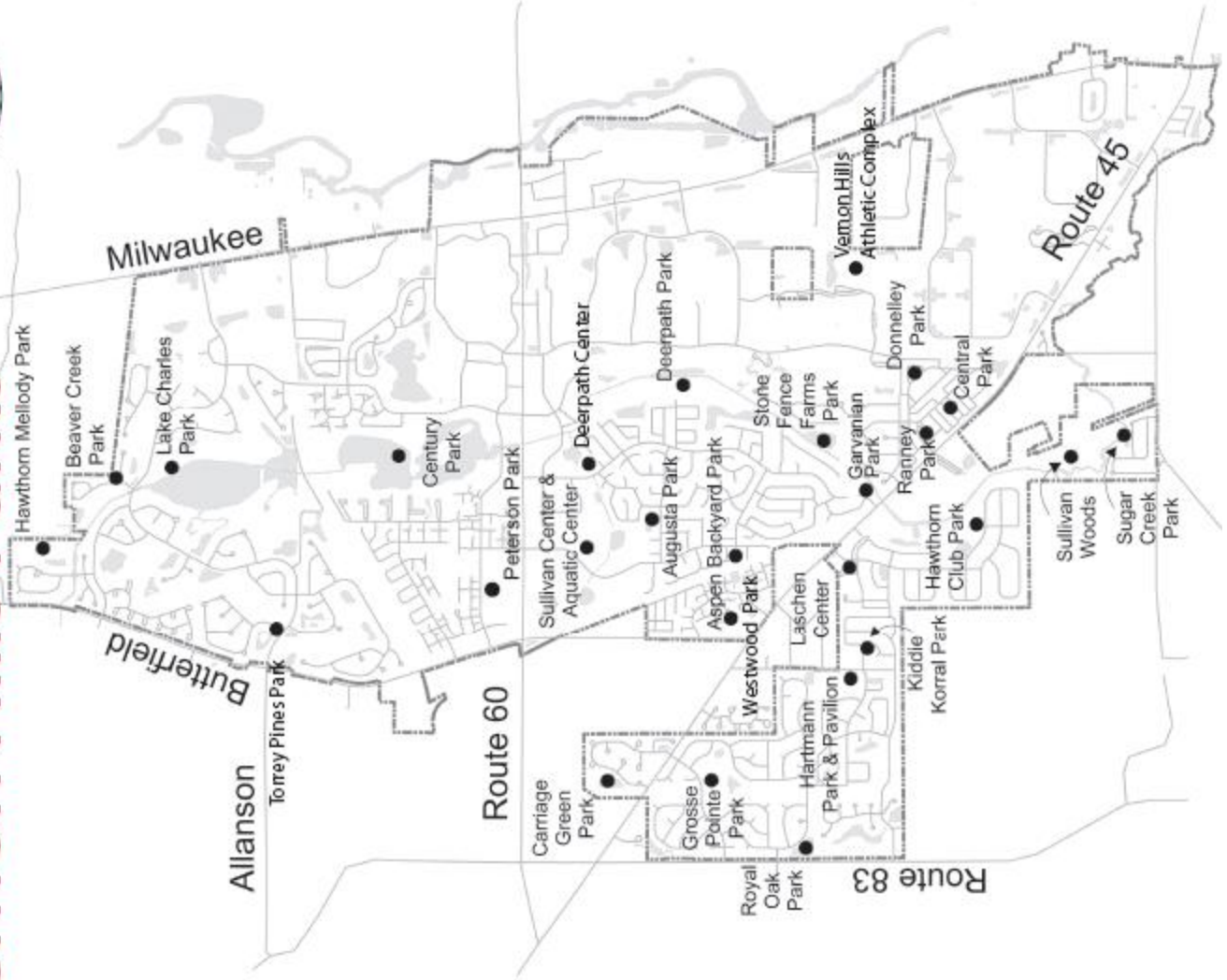
- First Established and Approved by the Board of Commissioners on September 24, 2002.
- Reviewed and Approved by the Board of Commissioners, without changes, on April 28, 2005.

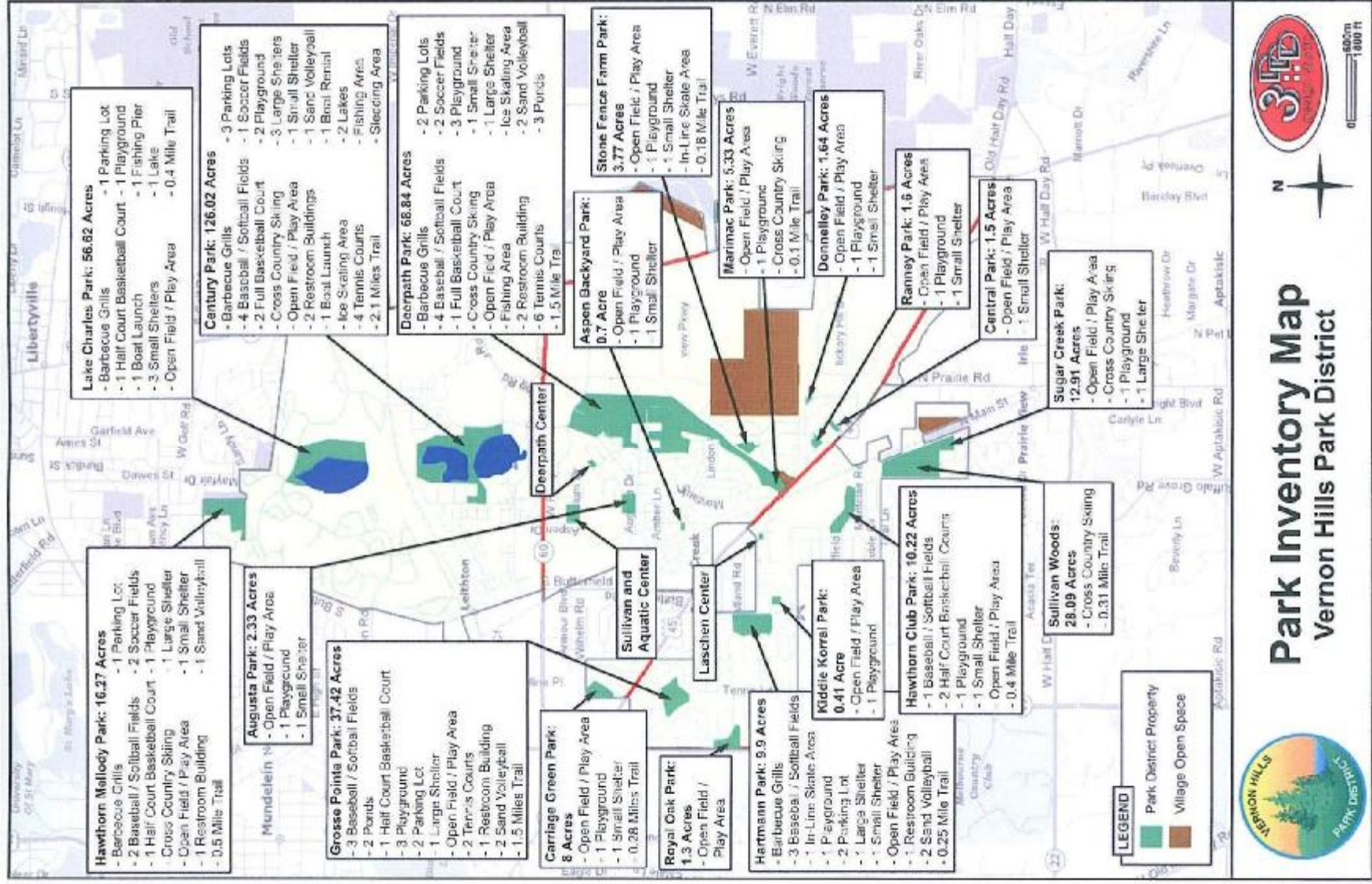
PROFILE – History

- **Established** – On November 30, 1973, Vernon Hills’ residents passed a referendum creating the Vernon Hills Park District to be organized and incorporated under the laws of the State of Illinois. The five commissioners elected were as follows: Dolores Sullivan (President), Henry Maier (Vice President), Loise Wassman (Secretary), Vincent Michael and Robert Shaw.
- **Governed** – The Board of Commissioners, who sets policies, approves the operating budget, and appoints the Executive Director for the Park District, is currently made up of the following members serving a six year term: Jim Ballowe (President), Carol A. Sente, (Vice President), Bruce Robbins, David Doerhoefer, and Mike Meline.
- **Boundaries** - Various municipal jurisdictional boundaries affect the Vernon Hills Park District. The relationship of these boundaries is noted on the adjoining maps. The Park District boundaries are coterminous with the boundaries of the Village of Vernon Hills. The Park District encompasses approximately 10 square miles.
- **Adjacent Municipal Boundaries**
 - **Libertyville** - The Village of Libertyville lies to the north of Vernon Hills.
 - **Mettawa** - The Village of Mettawa lies to the east of the park district and follows the Des Plaines River as its primary western boundary.
 - **Mundelein Park & Recreation District** - Adjoining Vernon Hills Park District to the northwest and west is the Mundelein Park & Recreation District. This jurisdiction runs north and west from the intersection of Route 45 and Butterfield Road. The Mundelein Park & Recreation District also shares most of the same boundaries with the Village of Mundelein.
 - **Long Grove Park District** - This district adjoins the Vernon Hills Park District at its south west corner. The District’s boundaries are coterminous with the Village of Long Grove.
 - **Indian Creek** - The Village of Indian Creek is surrounded on three of its sides by the Vernon Hills Park District. Its northern boundary adjoins the Mundelein Park & Recreation District.
 - **Lincolnshire** - The Village of Lincolnshire adjoins the District at its southeast corner.
 - **Buffalo Grove Park District** -Adjoining the District along its southern border is the Buffalo Grove Park District.
- **Park District Maps**
 - See the following pages for Parks and Inventory Maps



Vernon Hills Parks

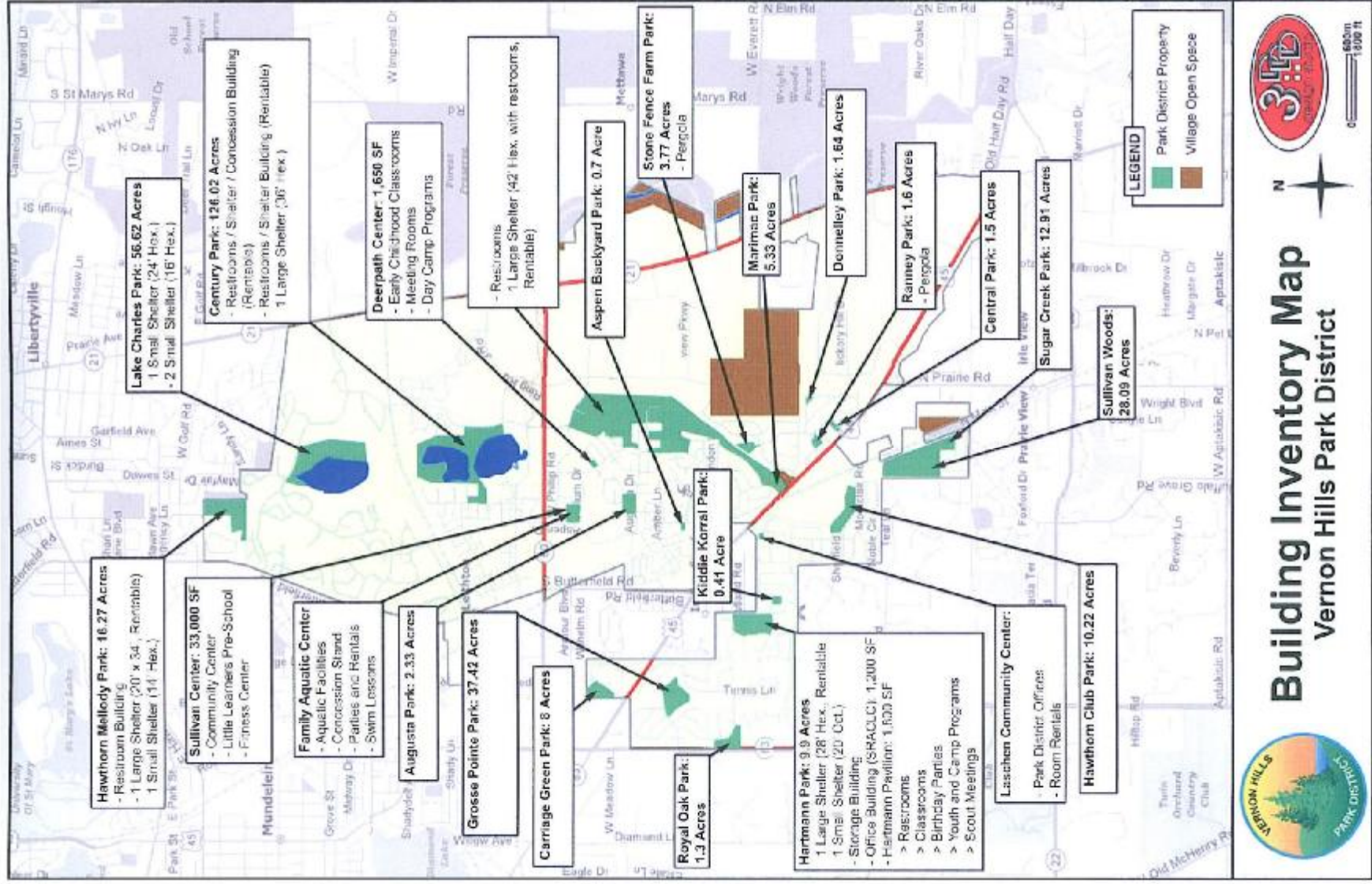




Park Inventory Map

Vernon Hills Park District





Building Inventory Map

Vernon Hills Park District



PROFILE - Statistics

- **Population** – According to the Village of Vernon Hills 2005 Special Census, the Park District’s population is approximately 23,353.
- **Composite Socio-Economic Statistics for Vernon Hills Park District:**

Household Income			1990	2000
-	-	9,999	1.7%	2.0%
10,000	-	14,999	2.4%	1.0%
15,000	-	24,999	3.1%	2.6%
25,000	-	34,999	8.1%	5.8%
50,000	-	49,999	13.9%	9.8%
50,000	-	74,999	22.6%	20.8%
75,000	-	99,999	29.3%	20.1%
100,000	-	149,999	13.4%	22.8%
150,000	-	199,999	4.3%	9.6%
200,000	-	or more	13.0%	5.5%
Median Family Income			\$ 48,873	\$ 83,806
Percent Homes (Owner Occupied)			79.50%	79.80%
Median Home Value			\$ 140,500	\$ 223,300
Population			15,319	20,120
Unemployment			Not Available	2.3%

Data Source

U.S. Department of Commerce, Census Bureau

Illinois Local Area Unemployment Statistics Annual Average
 Unemployment Rates (Revised March 2005)
 Expressed as a Percent of Population

PROFILE - Statistics

- **Assessed Valuation** – The equalized assessed value of real estate for 2008 is \$1,282,820,951.
- **Tax Rate** – The tax rate for 2008 is .344 per \$100 of assessed value.
- **Fiscal Year Budget** – The total proposed budget for fiscal year 2010 is \$8,892,599. The fiscal year begin on June 1, 2009 and ends on May 31, 2010.
- **Bond Rating** – The Park District’s general obligation bonds have obtained a rating of Aa2 by Moody’s Investor Service.
- **Park Resources** – The Park District is comprised of 23 parks and 5 facilities/buildings located on or surrounding 427.75 acres of land and water resources. Park District land and facilities can be divided into 5 classifications: Neighborhood Parks, Community Parks, Community-wide Special Facilities, Linear Parks, and Conservation/Protection Areas.
- **Recreation facilities include the following:**
 - 2 community centers (Sullivan and Laschen Community),
 - Family Aquatic Center,
 - 2 neighborhood centers (Deerpath and Hartmann),
 - 4 soccer fields,
 - 19 baseball/softball fields,
 - 6 basketball courts,
 - 12 tennis courts,
 - 5 volleyball courts,
 - 24 play grounds,
 - 3 outdoor ice skating rinks,
 - 30 picnic shelters / gazebos,
 - 9 bike trails,
 - 1 sled hill,
 - 1 skate parks,
 - 7 lakes / ponds,
 - 2 boat launches

See Information on the Following Page

PROFILE – Parks & Facilities

Neighborhood Parks Park District Owned	Address or Intersection	Number of Full Time Employees	Total Acres
Aspen Backyard Park	6 North Aspen Drive	0	0.70
Augusta Park	210 Augusta Drive	0	2.30
Beaver Creek Park	2087 Beaver Creek Drive	0	0.97
Carriage Green Park	540 Grosse Pointe Circle	0	8.00
Central Park	520 Central Park Place	0	1.50
Century Park	1001 Lakeview Parkway	0	130.00
Deerpath Center	8 Greenvale Road	0	N/A
Deerpath Park	299 Onwenstia Road	0	69.00
Donnelley Park	359 Donnelley Road	0	1.60
Garvanian Park	215 S. Deerpath Drive	0	0.00
Grosse Pointe Park	900 Grosse Pointe Boulevard	0	38.00
Hartmann Park / Pavilion	292 Oakwood Road	0	9.90
Hawthorn Club Park	160 Sheffield Drive	0	10.00
Hawthorn Melody Park	2221 Hazeltine Drive	0	16.00
Kiddie Korral Park	300 Greenbriar Lane	0	0.40
Lake Charles Park	11 E. Greggs Parkway	0	69.00
Laschen Community Center	294 Evergreen Drive	7	N/A
Park Maintenance Facility	7 Phillip Road	9	N/A
Peterson Park	200 Hawthorn Parkway	0	5.50
Ranney Park	137 Ranney Avenue	0	1.60
Royal Oak Park	70 Royal Oak Drive	0	1.30
Stone Fence Farm Park	224 Stone Fence Road	0	3.70
Sugar Creek Park	1081 Creek View Drive	0	13.00
Sullivan Community Center	635 North Aspen Drive	10	12.00
Sullivan Woods	Sugar Creek and Hawthorn Club Parks	0	28.00
Torrey Pines Park	520 Torrey Pines Way	0	4.78
Westwood Park	300 Sullivan Drive	0	0.50
		26	427.75

Source: Park District Program Book



	Total Acreage	Baseball Courts	Baseball Softball Fields	Baseball Courts	Biking/Walking Path (mi.)	Boat Launch	Cross Country Skating	Exercise Trail/Area	Family Aquatic Center	Fishing	Fitness Center	Gymnasium	Ice Skating	In-Line Skating Path	Lake/Pond	Open Field/Play Area	Parking Lot	Plastic Shelter/Gazebo	Ping Pong	Playground	Prognosis	Recreation Sites	Recreation Paths	Shooting	Soccer Fields	Tennis Courts	Volleyball Courts
Aspen Backyard Park 8 North Aspen Drive	.7															●	1	1									
Augusta Park 210 Augusta Drive	2.3															●	1	1**									
Beaver Creek Park 2087 Beaver Creek Drive	.87															●											
Carriage Green Park 540 Grosse Pointe Circle	.8				.28											●	1	1									
Central Park 520 Central Park Place	1.5															●	1	1									
Century Park 10021 Lakewood Parkway	113	6	3	1	2.1*	●	●	●				1		2	●	3	9	1**		2		●					
Deerpath Center 8 Glenview Road	NA																1		●								
Deerpath Park 299 Owendale Road	69	1	4	1	1.5*	●		●				2		3	●	2	4	3**		2				2	6	1	
Donnelley Park 359 Donnelley Place	1.6															●	1	1									
Kelly Garvanian Park (Access to Mainnet) 215 S. Decatur Drive	5.5		1				●									●		1**									
Grosse Pointe Park 900 Grosse Pointe Blvd.	38		3	1	1.6		●	●						1	●	2	1	2**		1					2		
Hartmann Park/Pavilion 292 Oakwood Road	9.9	4	3		.25									●	●	2	2	1**	●	1						2	
Hawthorn Club Park 160 Hawthorn Drive	10		1	1	.4											●	1	1**									
Hawthorn Melody Park 2221 Hazeltine Drive	18	2	2	1	.5*	●										●	1	1	1**		1			2	1		
Kiddle Korral Park 300 Greenbriar Lane	.4															●		1									
Lake Charles Park 11 E. Briggs Parkway	60	1			.5	●		●						1	●	1	3	1									
Lasehen Community Center 294 Evergreen Drive	NA																1		●	3	●						
Cynthia Peterson Park (Formerly Century (Lakewood)) 200 Hawthorn Parkway	10.25	3	1	1	.6	●										●	1	1**		1					4	1	
Rainey Park 137 Rainey Avenue	1.6															●		1									
Royal Oak Park 70 Royal Oak Drive	1.3															●											
Stone Fence Farm Park 224 Stone Fence Rd	3.7		1													●		1**									
Sugar Creek Park 1061 Creek View Drive	13						●									●	1	1									
Sullivan Community Center 835 Aspen Drive	12						●	●		●	●	●				●	1	1	●	2	4						
Sullivan Woods Sugar Creek & Hawthorn Club Parks	28						●																				
Torney Pines Park 520 Torney Pines Way	4.78															●	1	1									
Vernon Hills Athletic Complex 15 S. Fairway Drive	37.5		6											1		2	1			1				6			
Westwood Park 300 Sullivan Drive	.5																1	1									

*Indicates lighted path **ADA inclusion swing

E. PARK DISTRICT FACILITY STANDARDS COMPARISON
PARK DISTRICT FACILITIES

Facility	Vernon Hills Park District Standards	Vernon Hills Park District Existing Facilities	Public Non Park District Facilities ¹	Total Facilities Available	Recommended Quantity of Facilities at 23,353 (2005)	Current Facility Shortfall (2005) ⁷	Recommended Quantity of Facilities at 27,000 (2010)
Soccer Fields	1/2,000	4 ²	7	11	12	1	14
Baseball/Softball (all sizes)	1/2,000	17	15	33	12	0	14
Football Fields (all sizes)	1/15,000	0	3	3	2	0	2
Full Court Basketball	1/6,000	3	0	3	4	1	5
1/2 Court Basketball	1/4,000	5	6	11	6	0	7
Tennis Courts	1/6,000	12	16	28	6	0	6
In-Line Skate Area	1/20,000	1	0	1	1	0	2
Skate Park*	1/10,000	1	0	1	2	1	3
Sand Volleyball Courts	1/3,000	10	0	10	8	0	9
Play Structures	1/1,000	23	4	27	24	0	27
Ice Skating Area ⁴	1/10,000	3	0	3	3	0	4
Picnic Shelters - Large ^{5a}	1/4,000	5	1	6	8	2	9
Shade Structure -- Small ^{5b}	1/1,000	12	0	12	24	12	27
Walking/Biking Trails	1 mile/2,500	8.82 miles	11.4 miles	20.22 miles	9.3 miles	0	10.8 miles
Swimming Pool ⁶	1/10,000	1	0	1	2.5	1.5	3
Community Center ⁶	1/20,000	2	0	2	1.5	.5	2
Restrooms Facilities ⁶	1/3,000	7 ⁶	4	11	6	0	9
Recommended Open Space	10 Acres per 1,000 population	416.6 Acres ⁷			233		270

¹ Non-fee based facilities located on school and village properties.

² Based on available Park District and Non-Park District Facilities

³ There are also multiple areas suitable for practice areas.

⁴ Flooded basketball court.

⁵ Rentable shelters large enough for events.

⁶ This includes only the restrooms in the parks and not at Sullivan Center or Larchen Community Center.

⁷ 293.3 Acres of open space and 123.3 Acres of lakes and ponds.

PROFILE - Services

- **Programs and Services** – The Park District provides a full range of services throughout the year. Major recreation programs include athletics, fitness, music, arts and crafts, performing arts, preschools, swimming, tennis, senior programs, day camps as well as special events such as Loop the Lakes, Kid’s Fishing Day, Hoppin’ Holiday Hunt, Summer Splash and Fall Fest. The Park District proactively partners with Hawthorn School District 73, the Village of Vernon Hills, the Cook Memorial Library and local organizations and businesses in order to accommodate its growing capacity while continuing to provide residents with the widest variety of quality programming possible. In addition, the Park District is affiliated with the Special Recreation Association of Lake County to provide recreational opportunities to individuals with special needs or disabilities.
- **Staff** – The Park District Board of Commissioners has appointed an Executive Director responsible for the administration of 26 full-time employees and more than 275 part-time and seasonal employees.
- **Affiliations** – The Park District is associated with the National Recreation and Park Association (NPRA), the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA).

PROFILE – Contact Information

- Contact – Info

Sullivan Community Center

635 N. Aspen Drive
Vernon Hills, IL 60061
Phone: 847-996-6800
Fax: 847-996-6801

- Fitness Center
- Preschool program
- Registration
- Most programs and activities



Laschen Community Center

294 Evergreen Drive
Vernon Hills, IL 60061
Phone: 847-996-6931
Fax: 847-996-6928

- Business Office
- Meeting rooms
- Monthly Board meetings
- Some programs and activities



PROFILE – Contact Information (cont.)

Family Aquatic Center

635 N. Aspen Drive

Vernon Hills, IL 60061

Pool Office 847.996.6810

Pool Concessions 847.996.6812

Weather Hotline 847.996.6616

- Zero Depth Leisure Pool with Six Swim Lanes
- Zero Depth Leisure Pool with Waterfalls, Sprays & Jets
- 700-foot Lazy River
- Body Slide
- Inner Tube Slide
- Fully Enclosed Body Slide
- Sand Play Area



TDD for the Deaf or Hearing-Impaired

847-996-6800

Illinois Relay Center (voice only)

800-526-0857

- Website - www.vhparkdistrict.org

BUDGET POLICIES & FINANCIAL ASSUMPTIONS

Basis of Accounting - The District uses a detailed line item budget for accounting, expenditure control and monitoring purposes. The basis of accounting for all of the District's funds for both financial and budgetary data is modified accrual. The modified accrual basis of accounting and budgeting recognizes revenues when the services or goods are available and measurable to finance District operations and expenditures are recorded when the liability is incurred or the economic asset is used.

Parks Master Plan Implementation - The Parks Master Plan is a dynamic and flexible tool for the management of the Park District. Each year during the annual budget development process, the Board will re-evaluate the suggested priorities for available funding capabilities and review new opportunities that may have presented themselves between the time of adoption and subsequent fiscal years. The current 5- Year Parks Master Plan was put into place in 2005. The purpose of this plan was to meet the recreation needs of the residents once the entire Village reached its projected resident capacity. By 2009, the fourth year of the 5-year plan, the following needs had been met: a third water slide was added at FAC; commercially made skate park equipment replaced wooden pieces; additional shade shelters were built in parks; outfield fencing was installed at ball fields; irrigation systems were added in ball fields and soccer fields; all outdoor restrooms were renovated with new entrances, fixtures and drinking fountains to be ADA accessible; tennis courts were repaired; fountain aerators were installed in park lakes; a digital outdoor marquee replaced a manual sign; Torrey Pines park was developed and an additional phase of the Shoreline Restoration project was completed. New colorful, attractive park signage was installed at every park. An OSLAD grant was submitted for Century Park North improvements for 2008 and 2009. The cable studio, preschool rooms and kitchen located in Laschen Community Center were also remodeled.

Grants Application Policy - The Board recognizes the importance of governmental and private grants to the District. Such grants serve to reduce the direct financial burden on the District's residents and may serve to make facilities available that would not be without the financial assistance provided. The Board will only solicit grants when it is felt that the grant or grants will serve a specific need and is in the best interests of the District. The Executive Director, upon Board approval, will pursue the necessary grant application steps in order to secure such grants and keep the Board apprised of its progress. The Executive Director will also develop and maintain an ongoing grant solicitation program.

Risk Management / Loss Control Policy - The Board recognizes the need to protect the District from financial loss due to risk exposure and provide a safe working environment for the District staff and users of the District's facilities and programs. The Executive Director shall be responsible for the design and implementation of a risk management/loss control plan with sufficient insurance coverage to prevent unbearable financial loss to the District, subject to approval by the Board. As a part of that risk management plan the District has a safety committee that initiates and reviews ongoing loss control programs and safety training. Currently, the District is committed to meeting IPARKS (the District's risk management agency) safety rules and regulations.

Investment Policy - The District will manage its debt, deposits and investments in a manner that best assists in providing the various public services. The Treasurer has responsibility for proper treasury management. The District charter provides that the Board approves depositories. The Investment and Portfolio Policy ("Policy") of the District has been adopted by the Board to develop, implement and monitor guidelines for the prudent investment and management of the District's funds, in accordance with the Public Funds Investment Act, 30, ILCS 235/2.5. This Policy applies to the investment of the District's financial assets. All funds or monies of the District not needed for immediate disbursement shall be invested in accordance with this Policy.

See Appendix A for the District's Investment Policy

BUDGET POLICIES & FINANCIAL ASSUMPTIONS (cont.)

Fees and Charges Policy – The Board has found it necessary and desirable for the District to make certain charges for participation in recreation programs and facility use. A policy was created and designed to serve as a guide in establishing a fee structure for recreation programs, and is intended as a consideration for determining admission charges to facilities or areas.

See Appendix B for the District's Fees and Charges Policy

Fund Balances - The Board has determined that the goal for minimum fund balances for each taxing fund will be as follows:

- Corporate Fund and Recreation Fund - no less than two months' average annual operating expenses.
- Paving and Lighting Fund - no less than half of one year's anticipated expenses.
- Special Recreation Fund and Bond Fund - no minimum balance, other than what is needed to meet each year's obligations.

In addition, the Board has determined that the goal for minimum fund balances for the following non-taxing funds will be as follows:

- Family Aquatic Center Operating Fund - no less than two months' average operating expenses. Funds that may accrue over time in this Fund may be used for specific purposes designated by the Board.
- Alternate Bond Fund and Construction Fund - no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.

Debt Service Policy - The Board recognizes that the District has a responsibility for payment of its debts on a regular basis. The District shall follow all applicable statutes when incurring debt. To the extent authorized by law, incurring debt shall be a suitable alternative means of financing capital asset acquisitions with the term of the debt no greater than the tangible life of the acquisition. Temporary debt of a short-term nature may occasionally be necessary for operations due to a lack of cash availability. However, it is the desire of the Board to finance all current expenses with the use of current available funds whenever possible. Any exception to this procedure must be by definitive Board action.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Budget Process

Budget Process & Format – The District follows these procedures in establishing the budget:

- The Superintendent of Recreation, the Superintendent of Parks, the Communications Manager, and the Superintendent of Finance and Human Resources present detailed budget requests by program/project to the Executive Director in April.
- The Executive Director and the Superintendent of Finance and Human Resources compile and submit a tentative budget prepared on the same basis as used for accounting purposes to the Board of Commissioners by mid-May. The budget includes all funds of the District.
- The Board reviews the budget with the Executive Director and Division Heads at its regular June meeting or at a special meeting.
- The budget and appropriation ordinance is approved on or before July 1st of the fiscal year.
- Unappropriated balances lapse at the end of the fiscal year.
- Budgetary control is exercised by the Board at the fund level. No amendments to the budget at this level are allowed without Board approval.
- Budgets for the funds are legally adopted on a basis consistent with GAAP. Expenditures may not legally exceed appropriations at the fund level. Any expenditure in excess of the legally adopted appropriation must be approved by the District's Board through a supplemental appropriation.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Budget Timeline

Budget Timeline

October

- Preschool budget and fees proposed to Park Board
- Budget file created in MSI budget module
- October through April - Superintendents and Supervisors enter budget data into MSI budget module

November

- Truth in Taxation Determination and Resolution. Board of Park Commissioners meets and formally determines the amount of money, which it estimates will be levied in the current year and extended in following year.
- Day Camp and Youth Baseball/Softball budget and fees proposed to Park Board

December

- Tax Levy Ordinance adopted. A Truth in Taxation hearing is held in any year that the Park Board determines that the current year's estimated levy will exceed the prior year's levy by 5% or more. Truth in Taxation law requires the Park Board to provide public notice as well as hold a public hearing to inform the residents of its intent to adopt such a levy. This hearing also provides an opportunity for the Park District residents to ask questions or make comments concerning the Park District's estimated levy.
- Tax Levy is filed with the Lake County Clerk's Office no later than the fourth Tuesday in December.

January

- Family Aquatic Center budget and fees proposed to Park Board

February

- Budget letter sent to Division Heads
- Request for changes and additions to Chart of Accounts

March

- Request to Division Heads for items to be included in Capital Improvement Plan
- Recreation supervisors meet with Recreation Superintendent to review program budgets
- Chart of Accounts finalized
- Lake County Clerk's Office notifies District of dollar amount to "cut back" from Tax Levy Ordinance based on EAV to remain within the tax cap.
- Lake County Clerk's Office provides the Park District's tax rate and tax levy extension.

April

- Capital Improvement Priorities Special Board Meeting – Park Board tentatively approves capital improvement priorities
- Division Heads meet with Executive Director to review Division Budgets
- Park Board approves Capital Improvement Priorities at Regular Board meeting

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Budget Timeline

May

- **Final budget compiled**
- **Budget package is sent to Board about 4 weeks prior to Regular June Board meeting. Package includes: Executive Director cover letter with comments on significant budget variances, MSI budget draft, Budget & Appropriation Ordinance draft, chart of accounts, vehicle and equipment replacement plan, proposed staff salary ranges and District Long and Short Term Goals.**
- **As needed, Special Board Meeting held with Park Board to review Budget**
- **Budget and Appropriation Ordinance prepared**
- **Budget and Appropriation Ordinance is posted for public inspection 30 days prior to the regular June Board meeting**
- **Notice of Public Hearing for Budget and Appropriation Ordinance is published**

June

- **Budget and Appropriations Ordinance Public Hearing at Regular Board meeting**
- **Budget and Appropriation Ordinance Adoption at Regular Board meeting**

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Budget Ordinance

Budget Ordinance – The Board recognizes that, as required by the Park District Code, the Budget and Appropriation Ordinance will be presented to the Board for review, comment, and passage no later than the first quarter of each fiscal year.

The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year and an estimate of monies expected to be received during the fiscal year from all sources, as well as an estimate of expenditures for the fiscal year and an estimate of cash on hand at the end of the fiscal year.

The Ordinance must be prepared in tentative form and made available for public inspection at least 30 days prior to final action. The Board must hold at least one public hearing regarding the ordinance before it can take final action. Notice of the hearing must be published in a newspaper circulated in the District at least 7 days before the date of the hearing. The public hearing can take place as a separate meeting prior to the Board's regular meeting, or on the same date, just prior to the start of the regular meeting of the Board. After adoption of the ordinance by the Board, it will be signed by the President and Secretary and certified by the Secretary. The ordinance will become effective upon passage and will be filed with the County Clerk.

Budget Overexpenditure Controls - The Board recognizes the need for control of expenditures through the budget process. It also recognizes that occasional activity will occur differently than originally planned, resulting in an over-expenditure of certain budget line items.

It is the responsibility of the Executive Director to ensure that adequate controls are established to insure that all expenditures occur in a reasonable manner as consistently with the budget as is practical. Any line item that is over-expended must have another line item in the same fund with a surplus that will provide a balance at the end of the fiscal year.

Annual Working Budget - The Board recognizes the need for a comprehensive annual financial plan indicating expected revenues and expenditures for all the District's funds. The Superintendent of Finance and Human Resources shall be responsible for the initial preparation of the annual working budget. This budget document shall outline resources and indicate the authority for expenditures necessary to carry out activities consistent with goals and objectives set by the Board. The Board may amend this working budget at any time.

The adoption of the annual working budget shall take place at a Board Meeting no later than the end of the first quarter of the new fiscal year. This document shall be presented to the Board for preliminary review and made available for public inspection.

The budget document will be accompanied by related text describing:

- Significant changes from the prior year budget, and actual expenditures and causes for such.
- Influence of significant organizational, operational, or accounting changes.
- The major assumptions used in preparing the budget.
- A report outlining the portion of the budget income to be derived from tax revenues.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Budget Org.

Budget Organization – The District’s budget includes revenues, expenditures, and fund balances for specific funds as provided by taxes, fees, interest income and other sources. The District uses a detailed line item format to monitor revenue and expenses in comparison to budget. The accounts of the District are organized based on the basis of funds and account groups, each of which is considered a separate accounting entity.

A listing and definition of the twelve (12) appropriation funds follows:

- **Corporate Fund** - A general operating fund of the District. It is used to account for administrative, maintenance, parks and all other financial resources except those to be accounted for in another fund. Funding is provided by property taxes, replacement taxes and interest income.
- **Recreation Fund** - A general operating fund of the District. This fund is used for the operation of recreation programs. Funding is provided by property taxes, interest income as well as fees and charges from programs.
- **Insurance Fund** – This fund accounts for liability insurance, worker’s compensation insurance and unemployment insurance. Funding is provided by property taxes and interest income. This fund was closed in fiscal year 2009.
- **Audit Fund** – This fund accounts for the annual financial compliance audit mandated by state statute. Funding is provided by property taxes and interest income. This fund was closed in fiscal year 2009.
- **Paving & Lighting Fund** – This fund accounts for paving and lighting expenses and funding is provided by property taxes and interest income.
- **Police Fund** – This fund accounts for items related to park and park user security and funding is provided by property taxes and interest income. This fund was closed in fiscal year 2009.
- **Special Recreation Fund** – This fund accounts for the District’s share of member contribution to its SRA and an appropriate portion of park and facility accessibility improvement costs. Funding is provided by property taxes and interest income.
- **Bond Fund** – This fund accounts for the annual rollover bond payment. Funding is provided by property taxes and interest income.
- **Alternate Bond Fund** – This fund accounts for the long-term bond payment. Funding is provided by the annual sale of general obligation bonds and interest income.
- **Construction Fund** – This fund accounts for capital improvements and funding is provided by interest income, grants and donations, general obligation bonds and interfund transfers.
- **Aquatic Center Operating Fund** – This fund accounts for the operations of the Family Aquatic Center. Funding is provided primarily from interest income, fees charged for programs and activities.
- **Baseball House Fund** – This fund is a fiduciary fund and accounts for fundraising activities.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Personnel

DEFINITIONS AND CLASSIFICATIONS OF EMPLOYEES

Personnel - An important consideration for any budget is the cost of personnel. The District's employment, advancement, and promotion decisions are based on the individual's ability including without limitation past performance, future potential, qualification and merit, aptitude and attitude, and any other factor that the District determines to be of significant importance to the position and in the District's best interest. All employment, advancement and promotion decisions will be based upon the District's needs and the requirements and qualifications required for specific positions. See Appendix D for Salary Ranges.

- **Supervisory Employees** - Supervisory employees shall include those persons appointed to the position of Division Head. Supervisory employees shall be employed by and be directly responsible to the Executive Director in the performance of their duties except assistants to Division Heads who will be directly responsible to the Division Head for whom they work.
- **Full-time Employees** - The classification of full-time employees shall include those individuals who have been employed by the District for a period of at least six (6) months and whose duties and responsibilities are year-round and full-time in nature. Full-time employees shall be employed by the Executive Director, Division Heads, or Supervisory Employees who may designate employees' job responsibilities.
- **Immediate Supervisor** - The person responsible for directing the daily activities of certain individuals; the person to whom an employee reports on a daily basis.
- **Introductory Employee** - During the first six (6) months of employment with the District, all employees are classified as Introductory Employees for purposes of orientation, evaluation, and training, if any. Introductory Employees may also include employees who are beginning a new position.
- **Introductory Period** - All employees are appointed on a six (6) month introductory basis. Your Immediate Supervisor and/or Division Head will utilize your Introductory Period for your orientation, training, if any, and determining if you appear to possess the aptitude and attitude necessary for you to meet the required standards of the position you have been offered. Your Immediate Supervisor and/or Division Head may extend your Introductory Period to a maximum of an additional three (3) months. If you are reassigned or promoted to another position with the District, you may be required to serve an Introductory Period in your new position.

Equal Employment Opportunity - It is the policy of the District, in accordance with state and federal law, to provide equal employment opportunities to all qualified persons. All personnel policies and decisions pertaining to hire, promotion, transfer, layoff, rates of pay, discipline, discharge and other terms and conditions of employment are made without regard to race, color, religion, sex, national origin, citizenship status, ancestry, age, marital status, military status, physical or mental disability unrelated to a person's ability to perform the essential functions of the job, association with a person with a disability, unfavorable discharge from military service or record of arrest.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS – Dept. Functions

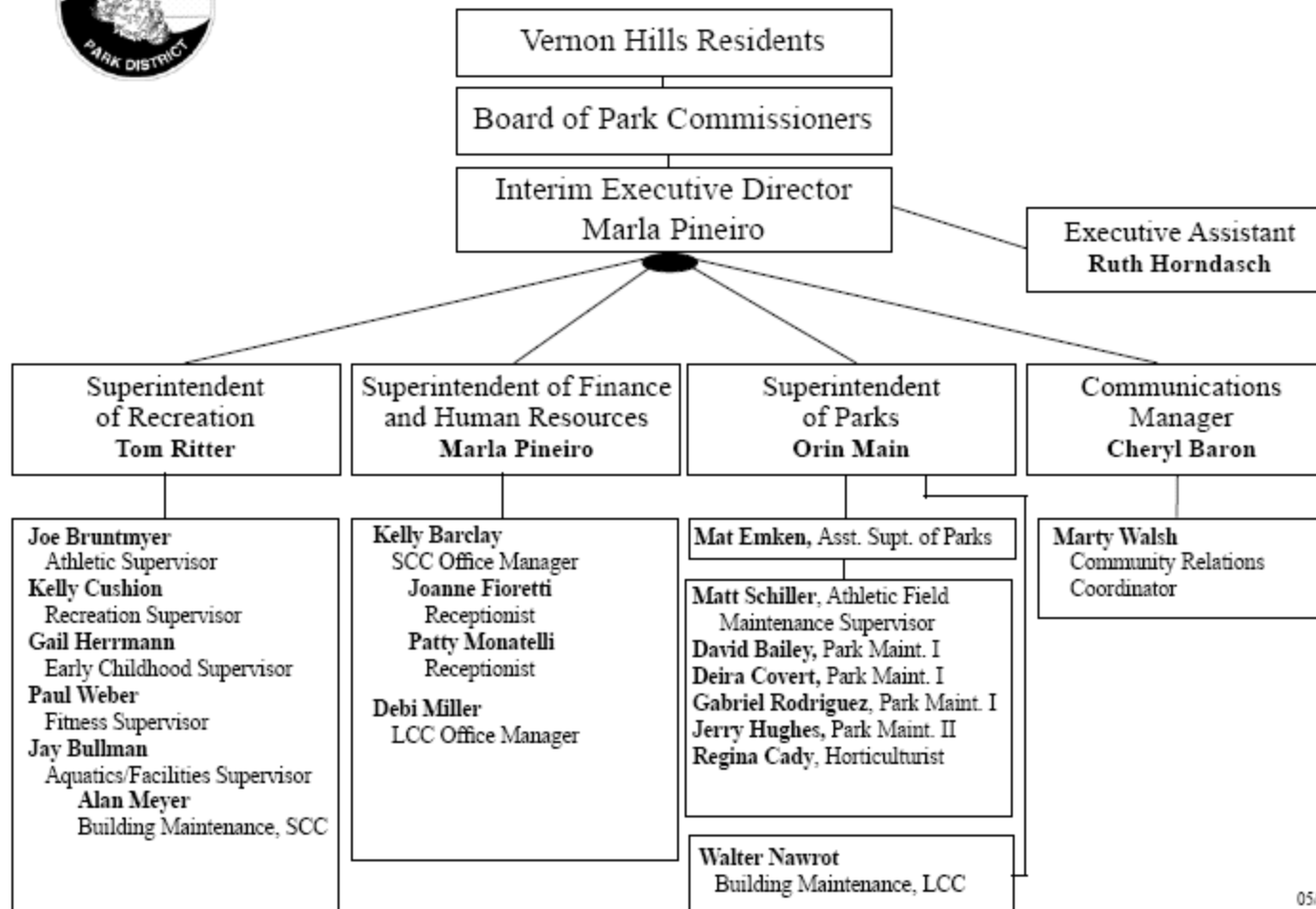
DEPARTMENT FUNCTIONS

- A. **Board** - The elected five-member Board of Park Commissioners of the Vernon Hills Park District. The Board formulates and approves policies to guide the planning, operations, activities, improvements and maintenance of the District's parks and recreational programs, facilities and services.
- B. **Director** - The Executive Director of the Vernon Hills Park District. The Executive Director is appointed/hired by and directly responsible to the Board. The Executive Director is responsible for administering the operations of the District within the policies and guidelines established by the Board.
- C. **Department Functions** - These employees are hired by and are responsible directly to the Executive Director who shall set their duties and compensation within the range previously established by the Board.
 - **Recreation** - The Recreation Department is responsible for the operation of a wide scope of athletic programs, recreation programs, special events, and a preschool. In addition, this department is responsible for the management of a community center, a fitness center, an aquatic facility, and the scheduling of two other facilities.
 - **Parks** - The Parks Department is responsible for the direction, development, maintenance and operation of the district's parks, buildings, grounds and recreational facilities. Also, the department is responsible for the employment, training and supervision of full-time and part-time staff to carry out park maintenance as assigned. The Superintendent of Parks must be able to function independently with a wide range of professional discretion
 - **Finance and Human Resources** – The Finance Department heads the District's Business Division, and serves as the District's financial expert, human resource manager and safety coordinator. The department is responsible for the overall financial administration, accounting, payroll, accounts payable, human resources, insurance, and safety/risk management functions of the District.
 - **Communications** - The Communications Department provides primary direction for the planning and implementation of marketing and communications, including enhancing the visibility and awareness of the Vernon Hills Park District through media, civic, business and community organizations.

BUDGET POLICIES & FINANCIAL ASSUMPTIONS – Org. Chart



Vernon Hills Park District Organizational Chart



05/09

Board of Park Commissioners

President	Jim Ballowe
Vice President	Carol Sente
Commissioner	Bruce Robbins
Commissioner	Michael Meline
Commissioner	David Doerhoefer

BUDGET POLICIES & FINANCIAL ASSUMPTIONS - Staffing Levels

	FY 07 - 08			FY 08 - 09			Budget FY 09 - 10		
	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total
ADMINISTRATION									
Executive Director	1	0	1	1	0	1	1	0	1
Supt Finance and HR	1	0	1	1	0	1	1	0	1
Communication Manager	1	0	1	1	0	1	1	0	1
Executive Assistant	1	0	1	1	0	1	1	0	1
Office Manager	2	0	2	2	0	2	2	0	2
Comm. Relations Co-ord	0	1	1	1	0	1	1	0	1
PARKS & FACILITIES									
Supt Parks	1	0	1	1	0	1	1	0	1
Assistant Supt Parks	1	0	1	1	0	1	1	0	1
Parks Maintenance	5	0	5	5	0	5	5	0	5
Building Maintenance	2	0	2	2	0	2	2	0	2
Athletic Field Maint Supr	0	0	0	1	0	1	1	0	1
Horticulturist	0	0	0	1	0	1	1	0	1
RECREATION									
Supt Recreation	1	0	1	1	0	1	1	0	1
Recreation Supervisor	1	0	1	1	0	1	1	0	1
Athletic Supervisor	1	0	1	1	0	1	1	0	1
Aquatic Supervisor	1	0	1	1	0	1	1	0	1
Fitness Supervisor	1	0	1	1	0	1	1	0	1
Early Childhood Supervisor	1	0	1	1	0	1	1	0	1
Preschool Teacher	0	17	17	0	17	17	0	18	18
Dance Instructor	0	7	7	0	7	7	0	6	6
Fitness Instructor	0	6	6	0	6	6	0	5	5
Front Desk Clerk	2	4	6	2	4	6	2	3	5
TOTAL	23	35	58	26	34	60	26	32	58

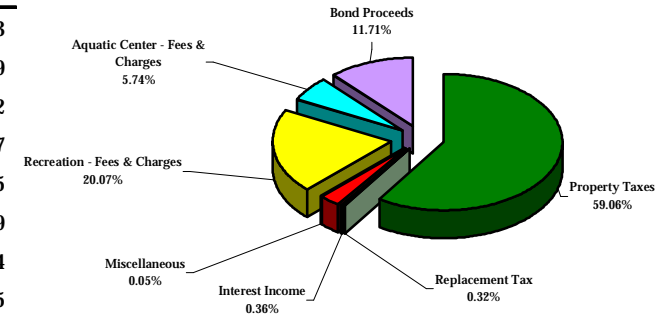
In fiscal year 2010, the changes in staffing levels not including seasonal employees occurred due to the following:

- hiring of one additional part-time staff person for preschool and
- dance and fitness part-time employees taking on more hours to promote efficiency instead of hiring additional staff.

BUDGET SUMMARY – Revenue Overview

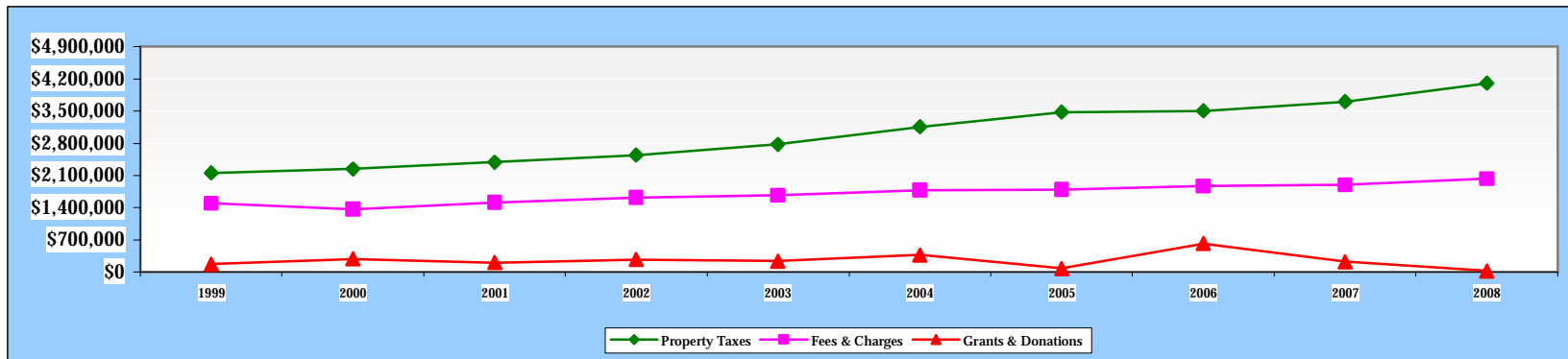
Operating Revenues – Revenue determines the District’s ability to provide programs and services to the community. For the 2010 Operating Budget, the major revenue sources are identified in the chart and table below (inter-fund transfers and income from SRA have been excluded). Revenue assumptions for taxes are derived from the 2008 tax extension. Fees and charges and interest revenue assumptions are derived from historical trends and economical data. Comparatively, the total revenues for the FY10 Budget are expected to be less than the FY09 Budget by approximately 1%.

Revenue Sources	FY10 Budget	% of Total	FY09 Budget	% Inc / Dec	FY09 Actual
Property Taxes	\$ 4,412,903	59.06%	\$ 4,239,376	4%	\$ 4,234,423
Replacement Tax	24,000	0.32%	21,000	14%	23,999
Interest Income	26,750	0.36%	80,500	-67%	87,332
Donations & Grants	200,600	2.68%	300,100	-33%	787,127
Miscellaneous	4,100	0.05%	155,500	-97%	160,195
Recreation - Fees & Charges	1,499,446	20.07%	1,477,522	1%	1,392,359
Aquatic Center - Fees & Charges	429,022	5.74%	402,801	7%	439,154
Bond Proceeds	875,000	11.71%	850,000	3%	884,825
Total Revenues	\$ 7,471,821	100.00%	\$ 7,526,799	-1%	\$ 8,009,414



Trend Analysis - Historically, the major components of revenue have been property taxes, fees and charges and grants and donations. The trend analysis below will show a yearly comparison of the actual revenues by source for the three major revenue categories for the past ten fiscal years.

AUDTIED FISCAL YEAR	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Property Taxes	2,154,187	2,244,879	2,388,195	2,546,045	2,775,362	3,156,786	3,477,705	3,502,570	3,704,714	4,102,465
Fees & Charges	1,498,161	1,368,900	1,512,750	1,620,518	1,670,913	1,783,759	1,793,301	1,870,649	1,894,261	2,030,647
Grants & Donations	175,800	288,158	207,482	274,604	242,971	370,891	77,428	622,716	227,977	27,385
Total % Inc. from Prior Yr.	0%	2%	5%	8%	6%	13%	1%	12%	-3%	6%

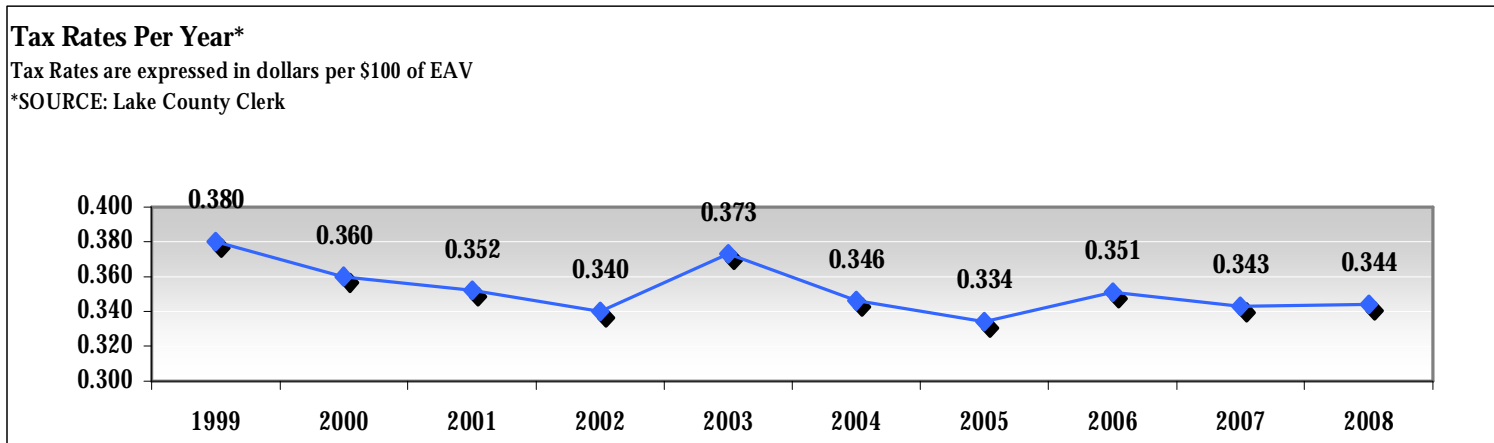


BUDGET SUMMARY – Property Tax Revenues

Property Taxes - Property Taxes provide 59% of the total revenue for the District. All general taxes proposed by the Board of Commissioners to be levied upon the taxable property within the District shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the Lake County Clerk no later than the last Tuesday in December of each year. The Board must meet and determine its formal levy estimate twenty days prior to adopting the levy ordinance. If the current year's levy is greater than 105% of the prior year, a public hearing must be held and notice provided of such hearing no less than 14 days before in the local newspaper. Under the tax cap, the total of certain levies (not including bond levies) may not increase by more than the lesser of 5% of the prior year total or the prior year percentage increase in the Consumer Price Index.

The District recognizes tax revenue in the fiscal year the tax levy was intended to finance. Thus, the 2008 tax levy is recognized as revenue during the 2009-2010 fiscal year. Property taxes attach as enforceable lien on property as of January 1 and are payable in two installments early in June and September. The District receives significant distributions of tax receipts on each due date and for about ninety days after.

For more than 10 years, the Board of Commissioners has strived to maintain a stable tax rate. The chart below shows the District's property tax rate trend for the tax years 1999 through 2008.

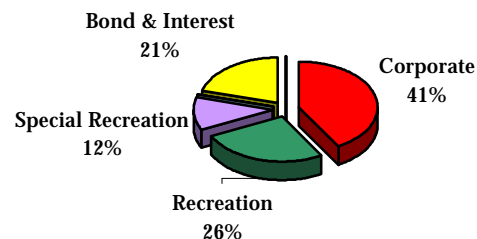


BUDGET SUMMARY – Property Tax Revenues (cont.)

The chart below shows a comparison of the assessed valuations, rates and extensions by fund distribution received for the last three tax years. The distribution of the tax receipts for fiscal year 2009 has been adjusted by implementing Illinois' PA 94-976. This Public Act allows the District the flexibility to levy tax monies among its funds in an amount not to exceed each fund's rate limit. In December 2006, the District changed their levy procedure to implement PA 94-976, thus consolidating several non-major fund levies and including those amounts in the Corporate fund in order to reduce unnecessary fund balance, avoid tax objection as well as enhance understandability. By the end of fiscal year 2009, the Retirement, Social Security, Insurance, Audit, Police and Working Cash fund were consolidated into the Corporate fund.

Tax Year	2005		2006		2007		2008	
Assessed Valuations	\$ 1,101,080,595		\$ 1,165,750,485		\$ 1,235,969,670		\$ 1,282,820,951	
Funds	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension
Corporate	0.100	1,165,750	0.149	1,841,595	0.142	1,755,077	0.144	1,847,262
Recreation	0.075	874,313	0.084	1,038,215	0.088	1,087,653	0.089	1,141,711
Special Recreation	0.019	221,493	0.040	494,388	0.040	494,388	0.040	513,128
Liability Insurance	0.009	104,918	0.000	-	0.000	-	0.000	-
Audit	0.000	-	0.000	-	0.000	-	0.000	-
Paving & Lighting	0.005	58,288	0.000	-	0.000	-	0.000	-
Police System	0.006	69,945	0.000	-	0.000	-	0.000	-
Bond & Interest	0.082	955,915	0.078	964,056	0.073	902,258	0.071	910,803
Municipal Retirement	0.021	244,808	0.000	-	0.000	-	0.000	-
Social Security	0.017	198,178	0.000	-	0.000	-	0.000	-
Total	0.334	3,893,607	0.351	4,338,254	0.343	4,239,376	0.344	4,412,904

The chart below shows the distribution of the 2008 tax levy.



BUDGET SUMMARY – Revenue Explanations (cont.)

Replacement Tax Revenues – The Corporate Replacement Tax has served as a stable source of revenue for the District since 1979. Enacted by the State of Illinois as a replacement for the personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax. Replacement taxes are less than 1% of the revenue budget for fiscal year 2010.

Interest Income – The District earns interest on idle funds through investments as outlined in the Park District’s Investment Policy (See Appendix A). Interest income is less than 1% of the revenue budget for fiscal year 2010.

Donations & Grants – The District receives funds through legislative grants including OSLAD / DNR grant reimbursement. In addition, developer donations and impact fees are received from the Village Hall. Donations and grants are 2.68% of the revenue budget for fiscal year 2010.

Miscellaneous Income – The District receives miscellaneous income from the following: intergovernmental reimbursements, sale of surplus property, sale of plans/specs, juror payments, insurance reimbursements, etc. Miscellaneous income is less than 1% of the revenue budget for fiscal year 2010.

Recreation Fees – Recreation is recognized as a basic human need, and the meeting of this need is a shared responsibility of the District with private enterprise, individual pursuits, and other recreation and community agencies and organizations. In recognizing the District’s responsibility for providing recreational programming services, the residents of the District voted authority to the District to levy a recreation tax. Under the present Park District Code, a legal limitation of \$.075 per \$100 of equalized assessed valuation is placed on the recreation tax levy. With increased leisure time and the greater need for recreation by the residents, this limitation has made tax funds inadequate if the District is to attempt to meet its recreation responsibilities. The charging of certain fees is necessary in order to supplement available tax funds.

The Board has found it necessary and desirable for the District to make certain charges for participation in recreation programs and facility use in accordance with a fee structure policy for recreation programs (See Appendix B). Currently, recreation fees are 20.07% of the revenue budget for fiscal year 2010.

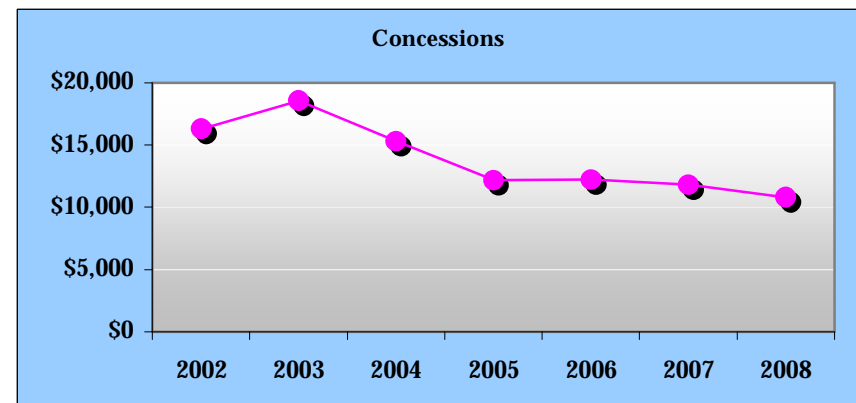
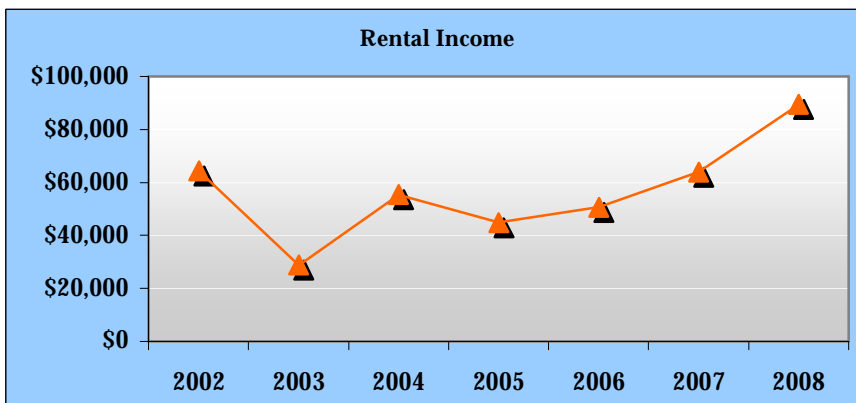
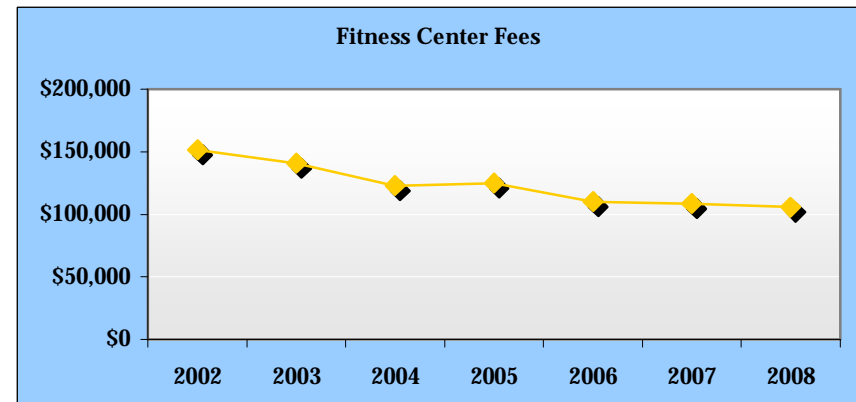
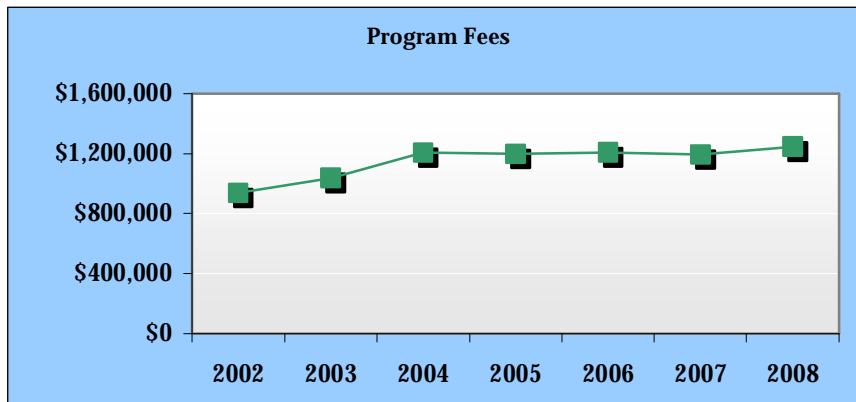
The following is a list of programs / facilities for which service fees are charged:

- | | | | | | |
|--------------------------|----------------------------|------------------|------------------------------|--------------------|------------------------|
| - Room rentals | - Fitness Center | - Field Trips | - Pre-School | - Dance | - Tot General Interest |
| - Youth General Interest | - Adult Interest | - Teens | - Special Events | - Gymnastics | - Tennis |
| - Karate | - Youth Athletics | - Adult Softball | - Adult Basketball | - Adult Volleyball | - Tot Camps |
| - Sports Camps & Clinics | - Judo | - Lacrosse | - Day Camp Sports | - Extended Care | - Little Giants |
| - Volleyball | - Basketball House Leagues | | - Picnic / Equipment Rentals | | |
| - Swimming Lessons | - Field Rentals | | - Girls Camp | | |

BUDGET SUMMARY – Recreation Revenue

In addition, the following charts show actual program, fitness center, rental and concession revenues over the last six fiscal years. Overall the total recreation revenue has remained relatively constant while the individual revenue categories have fluctuated. In 2008, the overall recreation revenues increased 5%.

AUDITED FISCAL YEAR	2002	2003	2004	2005	2006	2007	2008
Program Fees	937,502	1,036,805	1,204,391	1,196,327	1,208,038	1,192,149	1,244,982
Fitness Center Fees	151,379	140,626	122,904	124,879	110,161	108,612	105,627
Rental Income	64,273	28,823	55,338	44,877	50,696	63,960	89,525
Concessions	16,308	18,550	15,297	12,162	12,221	11,809	10,790
Total	1,171,464	1,226,807	1,399,934	1,380,250	1,383,122	1,378,537	1,452,932
Total % Inc. from Prior Yr.	n/a	5%	14%	-1%	0%	0%	5%



BUDGET SUMMARY – Aquatic Revenue

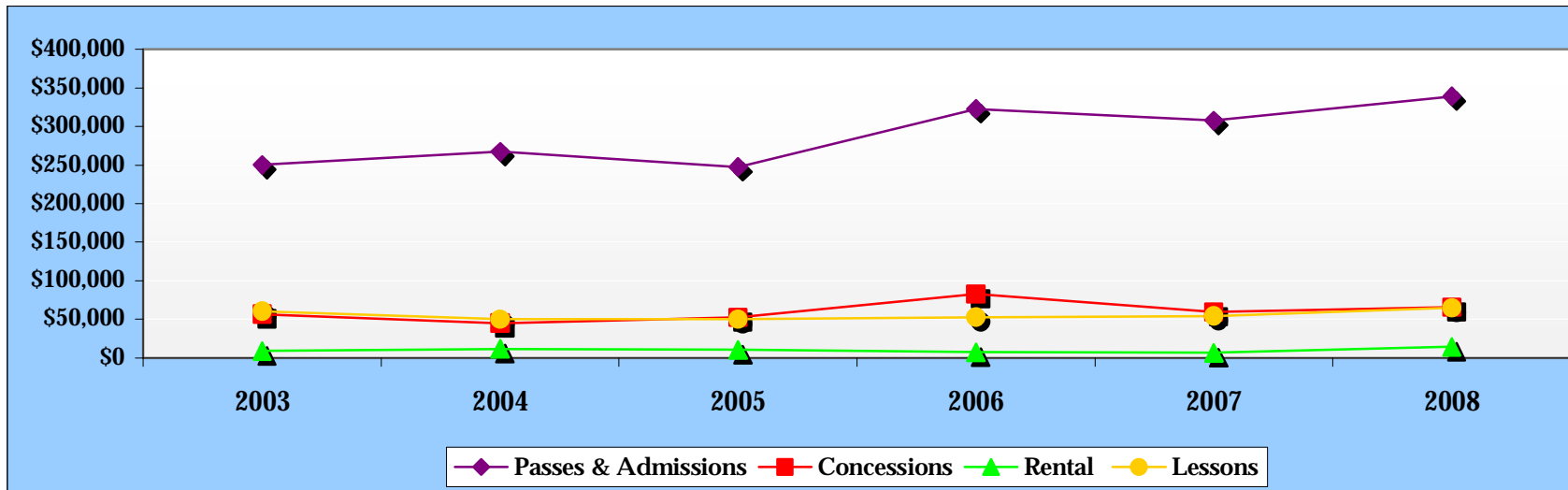
Aquatic Center Fees – The Family Aquatic Center, which was fully renovated, re-opened in fiscal year 2002. Operations are financed primarily from the fees charged for programs and activities outlined in accordance with the fee structure policy for recreation programs (See Appendix B). The Aquatic Center fees are 5.74% of the revenue budget for fiscal year 2010.

The following is a list of programs for which service fees are charged:

- Season Passes
- Daily Admissions
- Group Admissions
- Concessions
- Rentals
- Swimming Lessons

The chart below represents the actual revenue from the Aquatic Center for the past five fiscal years. Overall, total revenue from the Aquatic Center has been relatively constant with yearly fluctuations due to outside factors such as weather. In fiscal year 2009, the District has outsourced its pool concession activities.

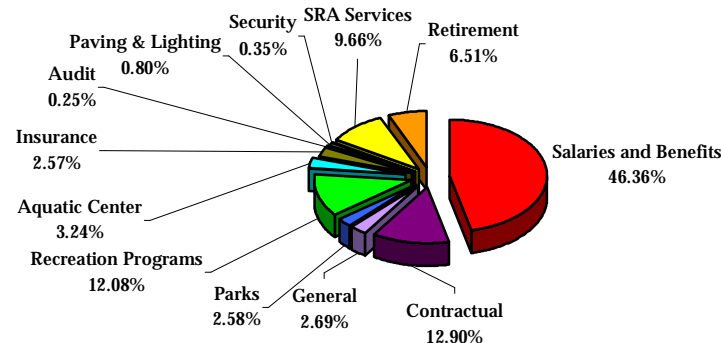
AUDITED FISCAL YEAR	2003	2004	2005	2006	2007	2008
Passes & Admissions	250,140	267,307	247,561	322,780	307,778	339,021
Concessions	56,616	44,903	52,356	82,809	59,395	65,681
Rental	8,960	11,607	10,351	7,359	6,658	14,246
Lessons	60,393	50,238	49,884	52,817	54,337	64,927
Total	376,109	374,055	360,152	465,765	428,168	483,875
Total % Inc. from Prior Yr.	n/a	-1%	-4%	29%	-8%	13%



BUDGET SUMMARY – Operating Expenditure Overview

Operating Expenditures – While every effort is made to contain costs and increase efficient use of the District’s resources, the District faces an environment of increasing labor and utility costs. The District’s administration is committed to reviewing any reasonable alternative to reducing costs while maintaining the high quality level of services it provides. For the 2010 Operating Budget, the major expenditure sources are identified in the chart and table below (inter-fund transfers, capital expenditures, SRA improvements and debt service will be discussed later). Comparatively, the total expenditures for the FY10 Budget are expected to exceed last year’s Budget by approximately 1%. In FY09, the actual expenditures outperformed estimates and were under budget by 6%.

Expenditure Sources	FY10 Budget	% of Total	FY09 Budget	FY09 % Inc / Dec	FY09 Actual	FY09 % Inc / Dec
Salaries and Benefits	\$ 2,385,700	46.36%	\$ 2,440,102	-2%	\$ 2,244,978	-9%
Contractual	664,043	12.90%	616,920	8%	613,542	-1%
General	138,296	2.69%	95,000	46%	123,663	23%
Parks	133,000	2.58%	157,500	-16%	153,031	-3%
Recreation Programs	621,701	12.08%	583,777	6%	465,576	-25%
Aquatic Center	166,490	3.24%	166,708	0%	200,054	17%
Insurance	132,437	2.57%	120,000	10%	113,079	-6%
Audit	13,015	0.25%	12,765	2%	12,525	-2%
Paving & Lighting	41,240	0.80%	13,012	217%	-	n/a
Security	18,000	0.35%	37,066	-51%	37,950	2%
SRA Services	496,823	9.66%	514,586	-3%	514,417	0%
Retirement	335,000	6.51%	328,302	2%	305,741	-7%
Total Expenditures	\$ 5,145,745	100.00%	\$ 5,085,738	1%	\$ 4,784,556	-6%

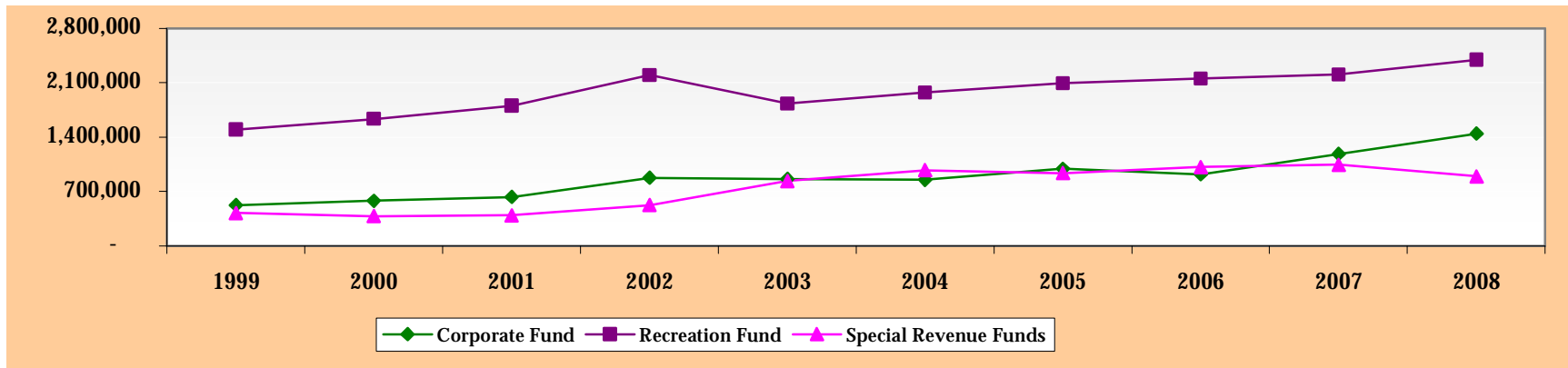


BUDGET SUMMARY – Expenditure Overview (cont.)

Trend Analysis - Historically, the major operating funds contributing to expenditures have been the Corporate, Recreation and Special Revenue funds. The General fund is used for resources traditionally associated with governments that are not required to be accounted for in another fund. The Recreation fund accounts for the operations of the recreation programs. The Special Revenue funds are made up of the following: Aquatic, Special Recreation and Paving and Lighting. In December 2006, the District changed their levy procedure to implement PA 94-976, thus consolidating several non-major fund levies and including those amounts in the Corporate fund in order to reduce unnecessary fund balance, avoid tax objections as well as enhance understandability. By the end of fiscal year 2009, the Retirement, Social Security, Insurance, Audit, Police and Working Cash fund were consolidated into the Corporate fund.

The trend analysis below will show a yearly comparison of the actual expenditures by source for the three major expenditure categories for the past ten fiscal years.

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Corporate Fund	523,053	581,107	628,396	874,943	859,289	849,126	990,881	920,540	1,183,076	1,441,917
Recreation Fund	1,495,268	1,634,375	1,805,519	2,199,689	1,832,417	1,973,591	2,092,265	2,154,202	2,204,910	2,395,849
Special Revenue Funds	424,027	381,337	391,703	522,672	833,590	970,235	934,911	1,014,129	1,042,965	895,012
Total % Inc. from Prior Yr.	6%	6%	9%	27%	-2%	8%	6%	2%	8%	7%



BUDGET SUMMARY – Expenditure Explanations (cont.)

Salary and Benefits – All salaries for full-time, part-time and seasonal employees are based on IPRA comparative salaries and wage information along with local surveys in order to keep wages competitive with those of other collar county park districts. In addition to a 2% decrease to last year's administration budget as well as a minimum wage increase, there are monies budgeted for bonuses for merit and distinction given with the Board's approval. Additionally, health and life insurance premiums are also included in this budget item. Salaries and Benefits are 46.36% of the operating expenditure budget for fiscal year 2010.

Contractual – The District contracts services for park and building maintenance as well as software upkeep, brochure printing, contracted recreation staff, transportation, etc. Due to the fact that herbicide spraying and fertilization have been outsourced for the current budget year, contractual expenditures have increased approximately 8% from last budget year. Contractual expenditures are 12.90% of the operating expenditure budget for fiscal year 2010.

General – The District budgets for legal fees and ads as well as professional fees from surveyors, engineers, designers and consultants. General expenditures are 2.69% of the operating expenditure budget for fiscal year 2010.

Parks – The District budgets for operational costs needed by the full-time maintenance staff. This budget includes uniforms, tools, gasoline for vehicles, landscaping and facility equipment repair parts, etc. Park expenditures are 2.58% of the operating expenditure budget for fiscal year 2010.

Recreation Programs – The District budgets for operational costs related to programs and activities offered throughout the year. This budget includes day camp supplies, field trip costs, uniforms, light usage, sporting equipment, etc. Recreation program expenditures are 12.08% of the operating expenditure budget for fiscal year 2010.

Aquatic Center – The District budgets for the operational costs of the Family Aquatic Center. This budget includes costs for utilities, pool supplies and maintenance, uniforms, training, etc. Aquatic Center expenditures are 3.24% of the operating expenditure budget for fiscal year 2010.

Insurance – The District budgets for liability insurance and risk management activities. This budget includes general liability insurance (IPARKS), workers' compensation insurance (Travelers) and fees to the Illinois Department of Employment Security. Insurance expenditures are 2.57% of the operating expenditure budget for fiscal year 2010.

Audit – The District budgets for the costs of its annual audit and CAFR presentation as well as its GFOA application fees. Audit expenditures are less than 1% of the operating expenditure budget for fiscal year 2010.

Paving & Lighting – The District budgets for the costs of paving and lighting improvements. This budget includes seal coating and tennis court repairs. Paving and Lighting expenditures are less than 1% of the operating expenditure budget for fiscal year 2010.

Security – The District budgets for the costs of park and building security. This budget includes security lights, alarm services, communication equipment and voluntary contributions to the police department. Security expenditures are less than 1% of the operating expenditure budget for fiscal year 2010.

BUDGET SUMMARY – Expenditure Explanations (cont.)

SRA Services – The District budgets for the annual member contribution and accessibility improvement for the Special Recreation Association of Central Lake County that provides special recreation programs for the physically and mentally challenged. SRA expenditures are 9.66% of the operating expenditure budget for fiscal year 2010.

Retirement – The District budgets for its participation in the Illinois Municipal Retirement Fund in addition to its employer share of share of social security. Retirement expenditures are 6.51% of the operating expenditure budget for fiscal year 2010.

BUDGET SUMMARY – Debt Administration

Debt Administration – The District enters into debt transactions to finance additions of and major improvements to recreational facilities. The Alternate Bond fund accounts for the District’s alternative bonds. Financing is provided by the annual sale of general obligation bonds issued for the purpose of retiring maturities as they come due. Additionally, the Bond fund is intended to provide cash for the District’s retirement of general obligation debt. Financing is provided by property taxes levied for the purpose of retiring bonded indebtedness.

A summary of changes in Long-Term Debt for governmental activities for the year ended May 31, 2008 is as follows:

Bond Issue Date	Balance May 31, 2007	Debt Issued	Debt Retired	Balance May 31, 2008	Amount Due in One Year
August 15, 1998	\$ 6,360,000	-	410,000	5,950,000	430,000
December 1, 2006	850,617	-	850,617	-	-
December 1, 2007	-	852,669	-	852,669	852,669
	<u>\$ 7,210,617</u>	<u>852,669</u>	<u>1,260,617</u>	<u>6,802,669</u>	<u>1,282,669</u>

Legal Debt Margin

	2006	2007	2008
Assessed Valuation – 2005	\$ 1,101,080,595	\$ 1,165,750,485	\$ 1,235,969,670
Statutory Debt Limit (2.875% of Assessed Valuation)	31,656,067	33,515,326	35,534,128
Total Debt	7,607,421	7,210,617	6,810,899
Less: Alternate Bonds	6,755,000	6,360,000	5,950,000
Applicable Debt	852,421	850,617	860,899
Legal Debt Margin	\$ 30,803,646	\$ 32,664,709	\$ 34,673,229
Legal Debt Margin as a Pct. Of Debt Limit	0.97	0.97	0.98

Debt Service to Maturity on the General Obligation Bonds:

Year Ended	Principal	Interest	Total
May 31			
2009	1,282,669	305,692	1,588,361
2010	450,000	256,080	706,080
2011	470,000	236,505	706,505
2012	490,000	215,590	705,590
20131	510,000	193,540	703,540
2014-2018	2,930,000	591,150	3,521,150
2019	670,000	32,495	702,495
Total	<u>\$ 6,802,669</u>	<u>\$ 1,831,052</u>	<u>\$ 8,633,721</u>

BUDGET SUMMARY – Capital Assets / Improvements

Capital Assets – The District’s capital assets or any asset used in operations with an initial useful life extending beyond one reporting period, are valued at historical cost or estimated historical value if actual cost is unavailable. Depreciation of all exhaustible capital assets over the threshold of \$2,500 is recorded. This threshold increased in 2008 to align the capitalization threshold to be consistent with the District’s insurance policy. Depreciation is provided over the assets’ estimated useful lives using straight line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	10 to 39 years
Improvements	39 years
Equipment	3 to 15 years
Vehicles	7 years

Capital Improvements – The District is using a five year Parks Master Plan which was developed in 2005. The Master Plan addresses the needs of a growing community with limited resources and includes a comprehensive inventory of Park District properties and amenities, as well as recommendations for improvements (based on a comparative analysis of recreational and leisure amenities available to Vernon Hills residents as compared with similar communities and to national standards). Due to the length of the document, please visit the District’s website (www.vhparkdistrict.org) to view a copy of the Vernon Hills Park District 2005 Parks & Recreation Master Plan.

The Construction fund accounts for capital expenditures made to develop and improve the District’s properties and equipment. Fiscal year 2010 budgeted capital projects, renovations and maintenance include the following:

No.	Project	Amount
1	CP - Shoreline Stabilization continuation	\$300,000
2	Athletic field improvements per Athletic Master Plan includes: CP Dugouts – 4 Fields	60,000
3	CP – North end improvements	500,000
4	CP – West renovate multi-court	30,000
5	SCC HVAC – Four replacement rooftop units	72,000
6	FAC – Maintenance pump/heater	36,000
7	Garvanian Park – Landscape improvements	165,000
Total		\$1,163,000

See Appendix C for Equipment Replacement Schedule.

BUDGET SUMMARY – Debt Administration & Capital Improv. (cont.)

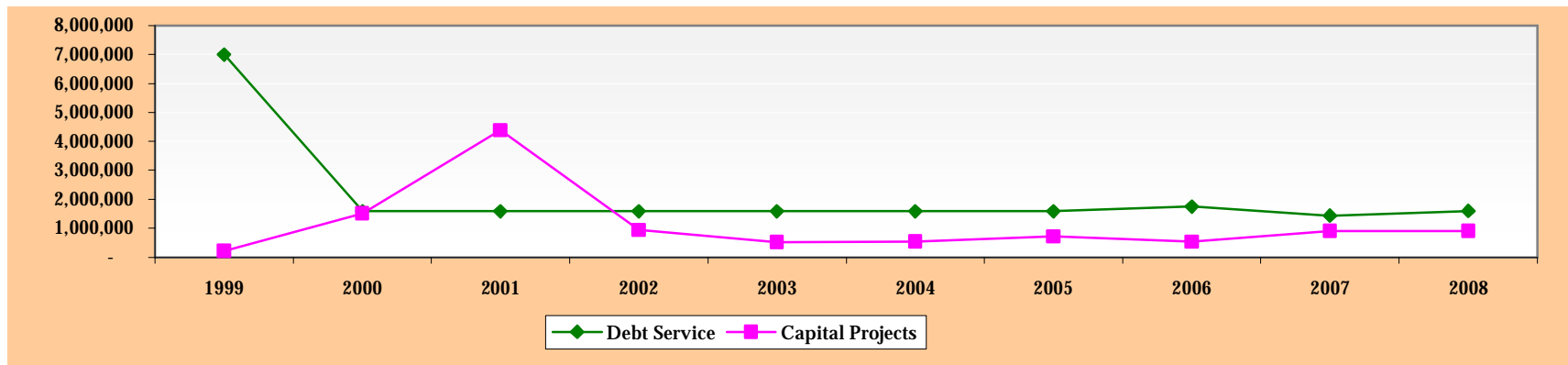
Trend Analysis – The trend analysis below will show a yearly comparison of the ratio of debt service to non capital governmental expenditures for the past ten fiscal years. The District would like to maintain a ratio of approximately 30% of debt to non capital expenditures to promote flexibility and undesingated reserves for unforeseen contingencies.

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total Debt Service	7,003,583	1,585,617	1,589,426	1,591,181	1,587,114	1,591,989	1,592,740	1,747,982	1,438,709	1,601,451
Total General Governmental Expenditures	9,666,769	5,695,058	8,807,893	6,129,778	5,639,898	5,927,061	6,331,037	6,371,320	6,779,752	7,359,713
Less Capital Outlay	220,838	1,512,622	4,392,849	941,293	527,488	542,120	720,240	534,467	910,092	905,396
Non Capital Government Expenditures (1)	9,445,931	4,182,436	4,415,044	5,188,485	5,112,410	5,384,941	5,610,797	5,836,853	5,869,660	6,454,317
Ratio of Debt Service to Non Capital Expenditures	74%	38%	36%	31%	31%	30%	28%	30%	25%	25%

(1) Includes General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds

Trend Analysis - The trend analysis below will show a yearly comparison of the actual expenditures by source for debts service and capital projects for the past ten fiscal years. The spike in both debt service and capital projects relates to the construction of the Family Aquatic Center in 2001.

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt Service	7,003,583	1,585,617	1,589,426	1,591,181	1,587,114	1,591,989	1,592,740	1,747,982	1,438,709	1,600,916
Capital Projects	220,838	1,512,622	4,392,849	941,293	527,488	542,120	720,240	534,467	910,092	905,396
Total % Inc. from Prior Yr.	282%	-57%	93%	-58%	-17%	1%	8%	-1%	3%	7%



BUDGET SUMMARY – Summary of Revenue & Expenditure – All Funds

Account Description	Total Budget FY09	Total Budget FY08	% Diff
REVENUE			
Property Tax	4,412,903	4,239,376	104%
Replacement Tax	24,000	21,000	114%
Interest Income	26,750	80,500	33%
Donations & Grants	200,600	300,100	67%
Miscellaneous	4,100	155,500	3%
Recreation - Fees & Charges	1,499,446	1,477,522	101%
Aquatic Center - Fees & Charges	429,022	402,801	107%
Bond Proceeds	875,000	850,000	103%
Income from SRA	360,368	380,586	95%
Transfers	170,000	150,000	113%
Budgeted Revenues FY10	8,002,189	8,057,385	99%
EXPENDITURE			
Salaries and Benefits	2,385,700	2,440,102	98%
Contractual	664,043	616,920	108%
General	138,296	95,000	146%
Parks	133,000	157,500	84%
Recreation Programs	621,701	583,777	106%
Aquatic Center	166,490	166,708	100%
Insurance	132,437	120,000	110%
Audit	13,015	12,765	102%
Paving & Lighting	41,240	13,012	317%
Security	18,000	37,066	49%
SRA Services	496,823	514,586	97%
Retirement	335,000	328,302	102%
Budgeted Expenditures FY10	5,145,745	5,085,738	101%
SURPLUS / (DEFICIT) FROM OPERATIONS	2,856,444	2,971,647	
CAPITAL EXPENDITURES / DEBT SERVICE			
Current Year Acquisitions	1,600,486	1,174,988	136%
SRA Improvements	360,368	380,586	95%
Debt Service	1,616,000	1,616,000	100%
Transfer	170,000	150,000	113%
Budgeted Expenditures FY10	3,746,854	3,321,574	113%
TOTAL SURPLUS / (DEFICIT)	(890,410)	(349,927)	

BUDGET SUMMARY – Summary of Revenue & Expenditure – By Fund

Account Description	Corporate	Recreation	Insurance	Audit	Paving & Lighting
REVENUE					
Property Tax	1,847,262	1,141,710	-	-	-
Replacement Tax	24,000	-	-	-	-
Interest Income	8,000	5,000	-	-	-
Donations & Grants	-	100	-	-	-
Miscellaneous	4,000	100	-	-	-
Recreation - Fees & Charges	-	1,499,446	-	-	-
Aquatic Center - Fees & Charges	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Income from SRA	-	-	-	-	-
Transfers	-	-	-	-	-
Budgeted Revenues FY10	1,883,262	2,646,356	-	-	-
Budgeted Revenues FY09	1,801,077	2,580,775	-	-	-
% Diff	105%	103%	n/a	n/a	n/a
EXPENDITURE					
Salaries and Benefits	808,233	1,364,899	-	-	-
Contractual	199,070	452,772	-	-	-
General	138,296	-	-	-	-
Parks	133,000	-	-	-	-
Recreation Programs	-	621,701	-	-	-
Aquatic Center	-	-	-	-	-
Insurance	132,437	-	-	-	-
Audit	13,015	-	-	-	-
Paving & Lighting	28,000	-	-	-	13,240
Security	18,000	-	-	-	-
SRA Services	-	-	-	-	-
Retirement	335,000	-	-	-	-
Budgeted Expenditures FY10	1,805,051	2,439,372	-	-	13,240
Budgeted Expenditures FY09	1,698,391	2,383,958	68,937	9,439	13,012
% Diff	106%	102%	0%	0%	102%
SURPLUS / (DEFICIT) FROM OPERATIONS					
	78,211	206,984	0	0	(13,240)
CAPITAL EXPENDITURES / DEBT SERVICE					
Current Year Acquisitions	417,100	207,386	-	-	-
SRA Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfer	-	-	-	-	-
Budgeted Expenditures FY10	417,100	207,386	-	-	-
Budgeted Expenditures FY09	466,988	197,000	-	-	-
% Diff	89%	105%	n/a	n/a	n/a
TOTAL SURPLUS / (DEFICIT)					
	(338,889)	(402)	-	-	(13,240)

BUDGET SUMMARY – Summary of Revenue & Expenditure – By Fund

Account Description	Police	Special Rec	Bond	Alt. Bond	Construction
REVENUE					
Property Tax	-	513,128	910,803	-	-
Replacement Tax	-	-	-	-	-
Interest Income	-	1,000	4,500	750	5,500
Donations & Grants	-	-	-	-	200,500
Miscellaneous	-	-	-	-	-
Recreation - Fees & Charges	-	-	-	-	-
Aquatic Center - Fees & Charges	-	-	-	-	-
Bond Proceeds	-	-	-	875,000	-
Income from SRA	-	-	-	-	360,368
Transfers	-	-	-	-	170,000
Budgeted Revenues FY10	-	514,128	915,303	875,750	736,368
Budgeted Revenues FY09	-	498,388	917,258	857,500	986,586
% Diff	n/a	103%	100%	102%	75%
EXPENDITURE					
Salaries and Benefits	-	-	-	-	-
Contractual	-	-	-	-	-
General	-	-	-	-	-
Parks	-	-	-	-	-
Recreation Programs	-	-	-	-	-
Aquatic Center	-	-	-	-	-
Insurance	-	-	-	-	-
Audit	-	-	-	-	-
Paving & Lighting	-	-	-	-	-
Security	-	-	-	-	-
SRA Services	-	496,823	-	-	-
Retirement	-	-	-	-	-
Budgeted Expenditures FY10	-	496,823	-	-	-
Budgeted Expenditures FY09	19,066	514,586	-	-	-
% Diff	0%	97%	n/a	n/a	n/a
SURPLUS / (DEFICIT) FROM OPERATIONS	0	17,305	915,303	875,750	736,368
CAPITAL EXPENDITURES / DEBT SERVICE					
Current Year Acquisitions	-	-	-	-	965,000
SRA Improvements	-	-	-	-	360,368
Debt Service	-	-	911,000	705,000	-
Transfer	-	-	-	170,000	-
Budgeted Expenditures FY10	-	-	911,000	875,000	1,325,368
Budgeted Expenditures FY09	-	-	910,000	856,000	880,586
% Diff	n/a	n/a	100%	102%	151%
TOTAL SURPLUS / (DEFICIT)	-	17,305	4,303	750	(589,000)

BUDGET SUMMARY – Summary of Revenue & Expenditure – By Fund

Account Description	Aquatic Center	Baseball House
REVENUE		
Property Tax	-	-
Replacement Tax	-	-
Interest Income	2,000	-
Donations & Grants	-	-
Miscellaneous	-	-
Recreation - Fees & Charges	-	-
Aquatic Center - Fees & Charges	429,022	-
Bond Proceeds	-	-
Income from SRA	-	-
Transfers	-	-
Budgeted Revenues FY10	431,022	-
Budgeted Revenues FY09	415,801	-
% Diff	104%	n/a
EXPENDITURE		
Salaries and Benefits	212,568	-
Contractual	5,885	6,316
General	-	-
Parks	-	-
Recreation Programs	-	-
Aquatic Center	166,490	-
Insurance	-	-
Audit	-	-
Paving & Lighting	-	-
Security	-	-
SRA Services	-	-
Retirement	-	-
Budgeted Expenditures FY10	384,943	6,316
Budgeted Expenditures FY09	378,349	-
% Diff	102%	n/a
SURPLUS / (DEFICIT) FROM OPERATIONS	46,079	(6,316)
CAPITAL EXPENDITURES / DEBT SERVICE		
Current Year Acquisitions	11,000	-
SRA Improvements	-	-
Debt Service	-	-
Transfer	-	-
Budgeted Expenditures FY10	11,000	-
Budgeted Expenditures FY09	11,000	-
% Diff	100%	n/a
TOTAL SURPLUS / (DEFICIT)	35,079	(6,316)

- 1. FUND SUMMARIZED BUDGET REPORT – Summary of Revenue and Expenditures by Fund**
- 2. DETAILED BUDGET REPORT – Detailed Statement of Revenue & Expenditures by Fund containing the following:**
 - **Fiscal Year 2007 - Actual**
 - **Fiscal Year 2008 - Actual vs. Budget**
 - **Fiscal Year 2009 - Actual vs. Budget**
 - **Fiscal Year 2010 - Budget**

APPENDICES

- **Appendix A – Investment Policy**
- **Appendix B – Fees & Charges Policy**
- **Appendix C – Equipment Replacement Plan**
- **Appendix D – Salary Ranges**
- **Appendix E - Glossary**