

Arlington Heights
Park District



**ANNUAL BUDGET
2024-2025**

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Annual Operating Budget

For Fiscal Year Ending April 30, 2025

The Arlington Heights Park District

Enriches our community by providing quality recreation, parks, facilities and fun.

We do this by:

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

May 14, 2024

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Arlington Heights Park District



OVERVIEW

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Reader's Guide



This reader's guide is to assist in understanding the various sections of a complex budget document. The following major sections present the details of the Arlington Heights Park District's budget.

Overview

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

Financial Summaries

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

Budget by Fund

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

Program Summaries

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

Capital Improvement Plan

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

Legal Documents

This section provides the legal documents for passing the budget.

Statistics

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

Appendix

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

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

Instructions for Navigating Annual Budget Downloadable PDF Files

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

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

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

Document Map



Profile



Established

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

Governed

By a five member, volunteer Board of Commissioners, each of whom serves four years. Current Board consists of Maryfran H. Leno, President; Timothy A. Gelinas, Vice-President; Robert J. Nesvacil, Brian J. Owen, and John T. Supplitt.

Boundaries

The 16.3-square mile District is located in northern Cook County and southern Lake County, 27 miles northwest of downtown Chicago. It lies in Elk Grove and Wheeling Townships and is bordered by Buffalo Grove and Wheeling to the north; Elk Grove Village on the south; on the west by Rolling Meadows and Palatine; on the east by Mt. Prospect. The District serves most of Arlington Heights and small portions of Palatine, Mt. Prospect, Prospect Heights, Rolling Meadows, and Lake County.



Staff

The District has an appointed executive director responsible for administration of the District and 91 authorized full-time staff in fiscal year 2023/24. The District also employs over 1,000 part-time, seasonal, and temporary workers, and volunteers.

Real Estate

The equalized assessed value of real estate for 2022 is \$3,554,732,773 (most recent available).

Tax Rate

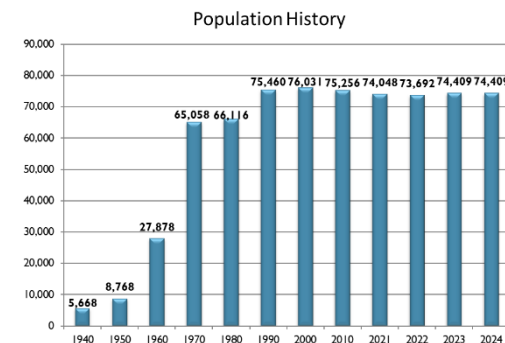
The tax rate for 2022 is 0.464 per \$100 of assessed value (most recent available).

Fiscal Year Budget

The proposed operating budget for 2024/25 is \$28,865,090 prior to \$2,082,150 of interfund transfers with an additional \$12,838,460 in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

Population

The Park District's population is approximately 74,409. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.



Profile



Ethnic Breakdown

The median household income is \$113,502 with an average household size of 2.4 and median age of 43. The population in the village is 77.2% white, 11.1% are Asian, 8.9% are Hispanic, and 2.8% are African American ethnicity based on the 2020 census.

Bond Rating

The District issues General Obligation Bonds periodically for capital improvements. In November 2018, the Park District's Aaa bond rating was reaffirmed by Moody's Investors Service. The Aaa rating (highest rating available) will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level.

Programs and Services

The District provides a full range of activities and services year-round. Major recreation programs include athletics, fitness, music, arts and crafts, performing arts, preschool programs, museum programs, swimming, tennis, senior programs, day camps, special events, trips, a before and after-school program for grade school children called Children At Play (CAP). The District is affiliated with the Northwest Special Recreation Association, and sponsors the Community Band and many other special interest groups.

Park Resources

The District owns 457.5 acres, leases 256.48 acres of land and has 58 parks comprised of community parks, neighborhood parks, play lots, passive parks and linear parks. Recreational facilities include five outdoor swimming pools, five community centers (each with meeting rooms and five with gymnasiums), a cultural arts center, historical museum, senior center, Forest View Racquet and Fitness Club,

Heritage Tennis Club, Arlington Lakes Golf Club, Arlington Ridge Center, Nickol Knoll Golf Club, Melas Park Softball Complex, Lake Arlington's 2.4 mile walk/bike path and 50-acre boating lake, Sunset Meadows driving range, a dog park, athletic fields and 16.3 miles of walking paths, 43 ball diamonds (39 Park District, four School District), three football fields, seven dedicated soccer fields (five Park District, two School District), 44 playgrounds, 43 outdoor tennis courts, 16 dedicated pickleball courts, eight outdoor ice skating rinks, six sand volleyball courts, 31 basketball courts and 17 picnic areas.

Affiliations

The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), and the Illinois Park and Recreation Association (IPRA).

Contact

Arlington Heights Park District: 1-847-577-3000; Fax: 1-847-577-3050; E-mail: comments@ahpd.org.

Web Site <http://www.ahpd.org>

Budget Message



May 14, 2024

Board of Commissioners
Arlington Heights Park District
Arlington Heights, Illinois

The Annual Operating Budget of the Arlington Heights Park District for fiscal year ending April 30, 2025 is presented for your review. This budget document reflects the Park District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the coming fiscal year. It is a working document subject to deliberation and modification prior to final adoption in May 2024.

The past year has proven to be extremely successfully as the agency participation levels remain strong. Staff did an excellent job meeting the demands of the community while managing challenges with hiring staff throughout the organization. Staff were challenged to manage expenses so that the District could position itself to support the implementation of a new comprehensive plan. The current projections reflect a net surplus of \$5,726,170 largely due to lower capital spending, increased interest income, strong revenue from the Recreation Department, and shortages in staffing levels.

We're proud that we not only provide Park District residents with excellent programs and facilities but are able to do so while maintaining a strong and stable financial position. Revenues are stable and diversified among multiple sources. The Park District has a comprehensive approach to capital and infrastructure needs, not only planning for future assets, but also ensuring the proactive maintenance and replacement of existing assets. The 2024/25 budget also projects approximately \$30.3 million in accumulated fund balance, i.e. savings.

Moody's Investors Service re-affirmed the Park District's Aaa bond rating in November 2018 noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations.

Budget Development

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

During the 2023/24 budget year, the Park District completed a new Comprehensive Plan. The current [2024-2031 Comprehensive Master Plan](#), established a broad vision for the Park District moving forward. The agency identifies six key goals areas: Financial Resources & Assets, Recreational Opportunities & Facilities, Leadership, Teamwork, Customer-Focused Service, and Stewardship. Specific goals and strategies were developed for each of these areas. The Comprehensive Plan becomes the basis for developing the annual budget and capital improvement plan. A status update with the action items follow this budget message.

The budget is constructed within a framework that balances internal needs with community expectations and economic conditions. The continuation of sound financial and operational philosophies has guided the development of the budget for the upcoming year. Continued emphasis is placed on efficiencies, partnerships, and strong financial policies.

2024/25 Budget Summary

The budget consists of several different funds, each playing a vital role in the provision of services to the residents. The total proposed Annual Operating Budget for 2024/25 is \$28,865,090, net of interfund transfers, a 7.0% increase from the 2023/24 budget primarily due increases to supplies, services, and anticipating being fully staffed, with an additional \$12,838,460 (\$1,270,000 in projects carried over from 2023/24) in capital spending and contingencies and \$2.1 million in interfund transfers. The major components are shown next:

Budget Message



2024/25 Proposed Annual Operating Budget

General Fund	\$ 8,112,640
Recreation Fund	11,404,500
Debt Service Funds	2,552,700
All Other Funds	6,795,250
Total	\$ 28,865,090

Revenue sources for the Annual Operating Budget Funds of \$36,758,850, net of interfund transfers of \$2,082,150, reflects an increase of 12.3% from projected year end due interest income, tax proceeds, and additional program fees. Real estate taxes of \$17,314,370 (44.6%), and fees and charges of \$14,668,400 (37.8%) support the operating budget. Other significant changes in revenues and expenditures are highlighted in the Financial Summaries section.

Although the tax cap limits the Park District's largest revenue source, the Park District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget when it is fiscally feasible. The tax cap for levy 2023 was 6.5% (capped at 5%) and 2024 is 3.4%. Consideration for a potential property tax freeze has increased our focus on cost savings now and in the future.

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

By its very nature, the preparation of any budget requires the allocation of limited resources. In summary, this budget:

- Provides an adequate, steady, balanced level of service and programs.
- Utilizes existing revenue streams to fund Park District services and programs.
- Preserves a sufficient level of General Corporate and Recreation Fund reserves, consistent with adopted financial policies.

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

Major Work (Over \$25,000) for 2023/24 and 2024/25

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

Projects	2023/24	2024/25
Window Replacement - Administration	\$ 361,700	\$ -
Pond Shoreline Restoration - ALGC*	247,240	250,000
Playground Replacement - Sunset Ridge	175,000	-
Remaining Projects From Prior Year	350,480	-
Elevator Upgrade - Administration	154,000	280,500
Basketball Court Replacement - Evergreen*	167,500	29,580
Elevator Upgrade - Forest View*	187,000	187,000
Playground Replacement - Happiness	165,000	-
Tennis Court Replacement - Heritage*	360,000	71,020
Path Replacement - Pioneer	425,000	-
OSLAD Grant (I) - Recreation	400,000	3,316,800
Boom Truck Replacement	165,000	-
Potential Land Acquisition	400,000	63,340
Demolition of Rental Property	155,000	149,050
Roof Replacement - Davis	-	387,200
Tennis and Basketball Court Replacement - Creekside*	-	314,290
Basketball Court Resurface - Heritage	-	125,370
Pond Shoreline Restoration - Lake Terramere	-	121,000
Payton's Hole - Nickol Knoll	-	150,000
Asphalt Pavement - Nickol Knoll*	-	213,400
Fitness Equipment - ARC*	-	260,000
ARC Renovations*	-	2,523,800
Playground Replacement - Prairie	-	210,000
OSLAD Grant (II) - Recreation	-	315,000
PARC Grant - Recreation	-	1,800,000
Asphalt Walk - Willow	-	151,030
Projects Under \$150,000 or Funded Through Insurance Proceeds	1,625,550	1,770,080
Total	\$ 5,338,470	\$ 12,688,460

* Capital Project is Funded Through Recreation Fund

Budget Message



Hardscapes – This budget reflects a commitment to improving the infrastructure of the District by budgeting \$1,220,680 among five hardscape projects that include tennis courts, walking paths, and outdoor basketball courts. Additionally, \$151,140 is budgeted for sealcoating and color coating of surfaces.

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

Physical Accessibility of Facilities – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District's current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services those with special needs in Illinois. The Capital Improvement Plan identified \$422,250 projects (ADA) for 2023/24 and \$1 million for 2024/25, including the completion of a new ADA Plan. In 2024/25 the District will embark on updating the existing ADA Transition Plan.

Infrastructure Needs – The Park District invests capital funds each year to maintain the assets of the District in a sound financial manner. Staff has taken additional measures to address infrastructure needs in the 2024/25 Capital Plan.

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

Long-Range Financial Plan – The Park District's [2024 Comprehensive Plan](#) provides direction for the next several years. Long-term plans for program offerings, staffing, technology, facility improvements, and funding will develop as part of this budget and the Comprehensive Plan. Continuous assessment of the District's financial status in relation to long-term needs helps to insure fiscal stability and is presented in the five year financial forecast in the Appendix.

Acknowledgements

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

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

Respectfully submitted,

Carrie A. Fullerton

Carrie A. Fullerton, CPRE
Executive Director

Jason S. Myers

Jason S. Myers, CPRP
Director of Finance & Personnel

2024-2031 Comprehensive Master Plan

The [2024-31 Comprehensive Master Plan](#) is built on the success of our previous Comprehensive Master Plans that began over 30 years ago. The Comprehensive Master Plan is the central guiding document for the Park District and identifies goals and areas of focus. Over the years we have grown to own 457.5 acres, our facilities are well maintained and due to the investments in maintaining our assets, our parks are in great shape. We strive to be financially healthy and we are mission focused.

The agency identifies major work goals for the next seven years. These goals are designed to move the Park District forward to meet the ever-changing needs of the community. In determining future needs, staff utilized the following tools: online community surveys, Park Board visioning sessions, supervisory staff brainstorming, program evaluations, resident comments, and industry trends.

The Plan serves to identify goals the Park District will focus on over the next seven years and outlines specific action strategies that will help accomplish these goals. Specifically identified are action plan items and work needed for the Park District to respond effectively to external conditions, such as demographic and economic changes.

The Plan plays an integral role in shaping the budget. Each area of the budget identifies strategies and action plan items linked to six goals.

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

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

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

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

The Park District continues to work toward organizational alignment from strategic goals to individual performance standards. The goals and objectives included in the department information are the intermediate step and should tie directly to the strategies and action items identified on the following page. Goals beyond 2024/25 can be found within the District's Comprehensive Master Plan and all capital plans over the next five years have been incorporated into the Capital Budget discussion. In addition the Envision & Prioritize and Implement chapters of the plan have been included in the Appendix.



Comprehensive Plan Goals

2024-2031 Comprehensive Master Plan



Financial Resources & Assets
<i>1.1 Identify and pursue alternative funding to meet public demand.</i>
<i>1.2 Administer the District finances in a sound and accountable fiscal manner.</i>
<i>1.3 Provide a safe environment for District visitors and personnel.</i>
<i>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</i>
<i>1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.</i>
Recreational Opportunities & Facilities
<i>2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.</i>
<i>2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.</i>
<i>2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.</i>
Leadership
<i>3.1 Encourage staff to be actively involved in community and professional organizations.</i>
<i>3.2 Seek out partnerships with other recreation providers within our region.</i>
<i>3.3 Enhance the District's image through effective and proactive public relations.</i>
Teamwork
<i>4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.</i>
<i>4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.</i>
<i>4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.</i>
Customer-Focused Service
<i>5.1 Maintain effective interaction between Board and staff.</i>
<i>5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.</i>
<i>5.3 Continue quality customer-focused service.</i>
Stewardship
<i>6.1 Continue to promote and educate the public on environmental and conservation issues.</i>
<i>6.2 Protect and actively manage our natural resources.</i>
<i>6.3 Develop standards for planning and construction of new facilities.</i>

Budget Process



Basis for the Budget

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2023. The Comprehensive Plan and Capital Improvement Plan are integral parts of the budget planning process. As projects are approved, the effects of those capital improvements are made a part of the operating budget.

The Park District combines a year-end review with the next year's budget to assure that the base line information used for comparison purposes is reasonably close to year-end expectations. Detail budgeting begins in November, and several review meetings are held during January and February. The draft Capital Improvement Plan was presented to the Board of Commissioners in a February Regular Board Meeting and the draft of the annual budget is presented to the Board of Commissioners at a Regular Board Meeting on April 9, 2024. The Annual Budget is finalized and a tentative Budget and Appropriation Ordinance is approved and placed on public display at least 30 days prior to final approval.

The Budget and Appropriation Ordinance is adopted following a public hearing scheduled in April. Seven days prior to the hearing, notice of the place and time is published in the local press, and copies of the ordinance are made available for inspection by the public at the Park District Administration Center, 410 N. Arlington Heights Road, Arlington Heights, IL, and on the website at <https://www.ahpd.org/about-ahpd/financial-reports/>. The Budget and Appropriation Ordinance must be adopted before the first quarter of each year, and filed with the Cook County Clerk within 30 days of adoption.

State law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds

vote. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

The Budget and audit are prepared using the modified accrual basis with revenues being recorded when the services or goods are available and expenditures are recorded when the liability is incurred. Tax revenue and other revenues are recognized at the time it is considered measurable and available to finance expenditures.

Budget Implementation and Monitoring

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

Budgetary control over expenditures and performance against budget is employed by management and reviewed monthly by the Board of Commissioners

Budget Amendment

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

Budget Calendar



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

2023/24

November	BS&A training, budget instructions distributed, and input begins
December 22	Budget entry completed
January 3 – 5, 2024	Departmental Budget review meetings
January 9	Budget entry completed and submit department goals & objectives
January 9	Initial Capital Projects discussion with Board of Commissioners along with memberships, tennis, golf, and CAP fees
January 15 – 19	Senior leadership Budget review meetings
January 23	Program and facilities budget meeting with Board of Commissioners
February 9	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
February 13	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
April 5	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. Make available to the public at the Park District Administration Center and post on website by April 10
April 9	Presentation of Annual Operating Budget to Board of Commissioners
April 23	Publish Public Hearing Notice
May 14	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
May 14	Adoption of the 2024/25 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.
May 15 – May 31	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.
November 1	The Board of Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year, by two-thirds vote, the Board of Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in the aggregate, may not exceed ten percent of the total amount appropriated in such fund.

Financial Policies



The Arlington Heights Park District strives to maintain a conservative, fiscally-prudent approach to budgeting and management of its fiscal affairs. The overall goal of the Park District's financial policies is to establish and maintain effective management of Park District financial resources. Formal policy statements provide the foundation for achieving this goal. This section outlines the policies used in guiding the preparation and management of the Park District's overall budget and the major objectives to be accomplished and are all approved by the Board of Commissioners at the local level. Policies are reviewed on a regular basis and are all in full compliance.

Operating Budget Policies

The Park District is committed to providing quality park areas and recreational facilities and services to meet the demands of residents of the Arlington Heights Park District.

- A comprehensive annual budget will be prepared for all funds expended by the Park District on a modified accrual basis.
- The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.
- The Park District is committed to providing all Park District services and operations in a responsive, efficient, and cost-effective manner.
- The Park District is committed to complying with the American with Disabilities Act through funding for facility improvements and training of employees.
- The Board of Commissioners and staff complied with state law when preparing and adopting the tax levy.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations.
- Pension (IMRF), museum, audit and liability insurance, and special recreation (NWSRA) have separate tax levy extensions, and are

accounted for in separate funds. This is required under Park District statute.

- The Park District continues to work toward the goal a balanced budget, operating expenditures not exceeding operating revenues. This year's budget meets this goal. Exceptions to this goal are a planned reduction in fund balance reserves; a portion of the fund balance reserves may be used for capital repair and replacement; a portion may be needed to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.
- The Park District may accumulate funds for the purpose of building repairs and improvements.

Accounting, Auditing and Financial Reporting Policies

The Park District will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board. The Park District follows generally accepted accounting principles in accounting for the funds of the Park District.

- The Park District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.
- An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the Park District's published Comprehensive Annual Financial Report.
- The Certificate of Achievement for Excellence in Financial Reporting shows the status of the Park District's finances on the

Financial Policies

Accounting, Auditing and Financial Reporting Policies (continued)

basis of “generally accepted accounting principles” (GAAP). This is consistent with the way the Park District prepares its budget.

- All governmental funds including General Corporate, Special Revenue, Debt Service, and Capital Projects funds are accounted for and budgeted for using the modified accrual basis of accounting, with revenues being recorded when the services or goods are measurable and available. Expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures. The Park District uses a detailed line item budget for accounting, expenditure control, and monitoring purposes.
- The District strives to meet the guidelines and criteria to receive the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting. The District has received the award annually since 1987.
- The annual budget document provides basic understanding of the District’s planned financial operations for the coming year. This budget continues to conform to Government Finance Officers Association’s program requirements, and we are submitting it to GFOA to determine its eligibility for another Distinguished Budget Presentation award. The District has received the award annually since 2003.

Investment and Cash Management Policy

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

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

Revenue Policies

The Park District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on historical trend analysis. Staff conducts an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact, and facility availability.

- The Park District proposes program fees and taxes with the goal of exceeding general operating expenses each year to generate surplus funds for reserves, future capital projects and emergency needs.
- Registration fees are based on the Park District’s fees and charges policy. Non-resident fees are more than resident fees. Program pricing is intended to cover direct and indirect costs,

Financial Policies

Revenue Policies (continued)

and be within an acceptable range of what other park districts or private enterprises are charging for similar services.

- Non-residents do not support the Park District through taxes and therefore are charged an additional fee to assist with paying for overhead, facility maintenance, and program development expenditures covered by taxes.
- Recreation programs attempt to recover 100% of direct costs and a portion of indirect costs on a budget-year basis. However, on an individual basis, some programs are totally subsidized (free) while other programs recover additional costs.
- Golf club fees are based on the golf course fees and charges policies.
- The Park District will aggressively pursue opportunities for grant funding.
- Tennis club fees are based on the tennis club fees and charges policies.

Expenditure Policies

- The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
- The responsibility for purchasing rests solely with the department directors of the Park District, with final approval for purchases acknowledged by the executive director. Authorization for purchases of unbudgeted products or services must include the source of additional funds or a corresponding reduction in the budget, which will fund such a request.
- An operational control of departmental budgets is maintained by a preliminary check of funds availability on a line-item basis. Each department is responsible for ensuring funds are available within the specific line item before the issuance of purchase orders.

- The Park District is committed to updating the capital improvement plan based on the Park District's statement of purpose and goals and objectives as outlined in the Comprehensive Plan.
- Salaries and wages of full-time staff will be projected based on authorized staffing levels (Appendix B & C). Projections will comply with the existing compensation plan (Appendix D & E). Overtime and seasonal work is budgeted separately.

Capital Improvement Policies

The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness. A six-year CIP is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

- The District maintains a Capital Improvement Plan and capital improvements are made in accordance with that plan. The Plan is updated annually.
- As part of the development of the Capital Improvement Plan, the condition of the District's infrastructure is evaluated to appropriately prioritize and schedule maintenance and replacement.
- The Capital Improvement Plan is developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.
- Projects are evaluated using the following criteria:
 - Eliminates a threat to personal and public safety

Financial Policies



Capital Improvement Policies (continued)

- Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order)
- Advances the implementation of the Comprehensive Plan
- Improves the positive impact on the environment and reduces carbon footprint
- Rehabilitates or replaces a facility or equipment that has reached its useful life and/or preserves existing resources/return on investment
- Reduces future maintenance or operating costs
- Leverages available private or local, state, or federal government funds
- Generates net revenue that will exceed the direct operational cost of a facility and create a profit without using tax revenue
- Provides new or expanded level of service
- Promotes intergovernmental cooperation and other partnership opportunities
- Improves the way the District operates resulting in increased productivity and efficiency, i.e. raise quality, save labor time, improve service, enhance communication, maximize layout of space, enhance technology.
- The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
- The District defines a capital project as having a relatively high monetary value (at least \$20,000 for operating equipment and machinery and at least \$25,000 for land acquisition and improvements), a long useful life (at least five years), and results

in the creation of a fixed asset or the revitalization of a fixed asset.

- Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policy

The laws of the State of Illinois authorize the District the power and authority to contract debt, borrow money and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging and equipping such projects or to refund bonds. The Park District's primary objective in debt management is to keep the level of indebtedness within available resources. It is imperative to keep the debt within the legal debt limitations established by state law and at a minimum cost to the taxpayer.

The Park District retains external bond counsel for all debt issuances to ensure compliance with applicable federal, state, and other tax laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.

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

The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.

Financial Policies



Debt Policy (continued)

- The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- Benefits of the improvement must outweigh its costs, including the interest cost of financing.
- Financing of the improvement will not exceed its useful life.
- All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.

Fund Balance Policies

The District has established fund balance reserve policies for the governmental funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- Fund balance classifications are classified in accordance to GASB issued Statement No. 54, which classifies net position into five different components:
 - Non-spendable – Resources that are not in spendable form or required to be maintained.
 - Restricted – Resources that are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or constitutional provisions or enabling legislation.
 - Committed – Resources that are constrained to specific purposes by a formal action of the Board, such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the

Board. Board actions to commit net position must occur within the fiscal reporting period while the amount committed may be determined subsequently.

- Assigned – Amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned – Any residual positive net resources in excess of those portions of net position classified in one of the other four categories of net position.
- The General Fund and its subsidiary fund, the Liability Insurance Fund, restrict a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation Fund assigns a minimum of 25% of annual budgeted expenditures for fiscal sustainability.
- The Debt Service and Capital Projects funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.
- The tax supported funds restrict a portion of the fund balance based on the amount of deferred property tax revenue at fiscal year-end. These funds also have additional restrictions for fiscal sustainability with a minimum percentage of annual budgeted expenditures as follows:

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

Fund Structure

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

The Park District makes use of four Governmental Fund types: General Fund, Special Revenue Funds, Capital Improvement Funds, and Debt Service Funds.

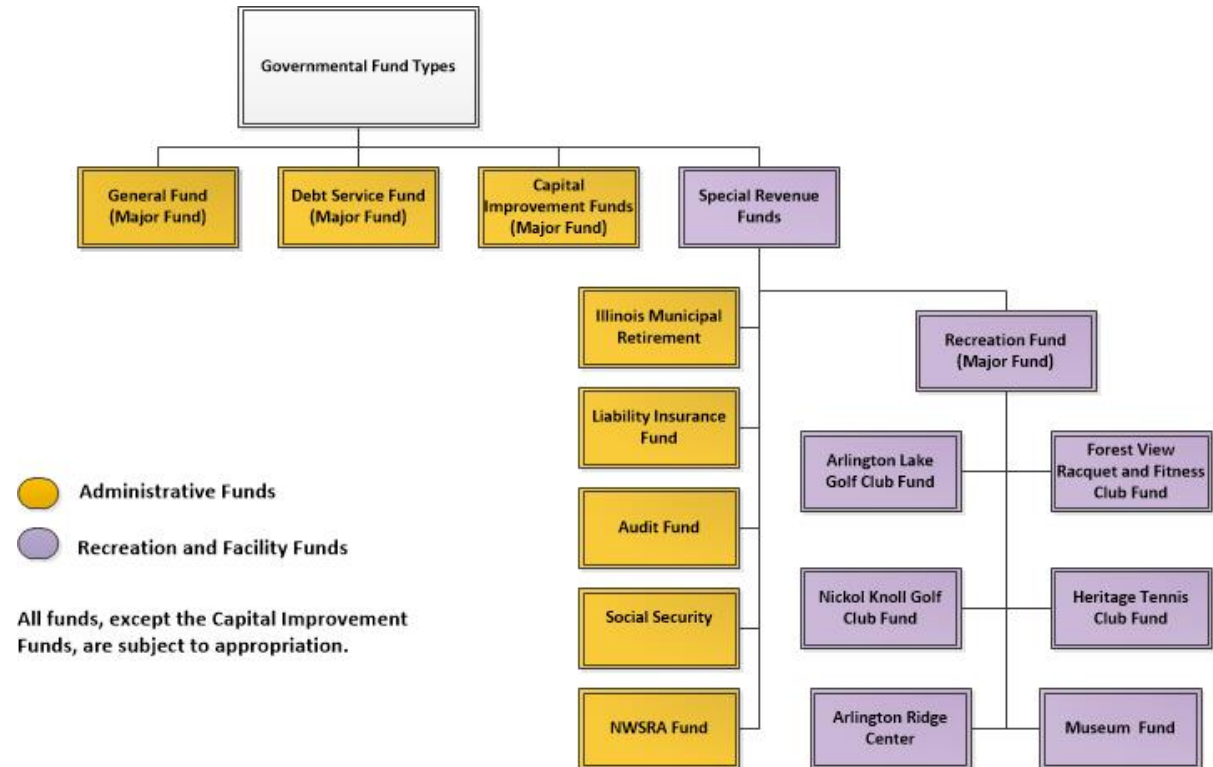
The following is a brief description of each fund type.

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

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. Recreation, pension (IMRF), social security (FICA), audit, museum, liability insurance, and special recreation (NWSRA) are levied separately by the Park District and are established in separate funds. There are no maximum rates for levies for the IMRF and Liability Insurance Funds as there are for the other fund levies. Proceeds from these levies can only be used for specific purposes.

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

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



Fund Structure



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

ADMINISTRATIVE FUNDS (FOLLOWING SEVEN FUNDS):

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

IMRF FUND - The IMRF Fund is a Special Revenue Fund (non-major fund) and accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the District's contributions to the Fund on behalf of the District's employees. Payments to IMRF and receipt of property taxes are the major activities in this fund.

FICA FUND - The FICA Fund is a Special Revenue Fund (non-major fund) and accounts for the activities resulting FICA payments. Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to FICA and receipt of property taxes are the major activities in this fund.

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

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

NWSRA FUND - This fund is a Special Revenue Fund (non-major fund) and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide outstanding opportunities through recreation for children and adults with disabilities.

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

RECREATION AND FACILITY FUNDS (FOLLOWING SEVEN FUNDS):

RECREATION FUND - This fund is a special revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from an annual property tax levy and fees and charges for programs and activities such as swimming, senior adult programs, preschool, and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

FOREST VIEW RACQUET AND FITNESS CLUB FUND - A subsidiary fund established to account for the operations and maintenance of an indoor racquetball, indoor tennis and fitness facility. Operations include rental of the racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue.

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

ARLINGTON LAKES GOLF CLUB FUND - A subsidiary fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, concessions, and sale of related services. Financing is provided by the proceeds from user charges.

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

ARLINGTON RIDGE CENTER FUND - A subsidiary fund established to account for the operations and maintenance of an indoor pool, fitness center, walking track, and basketball courts. Operations include, memberships, daily admissions, and program revenue.

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

Principal Officers



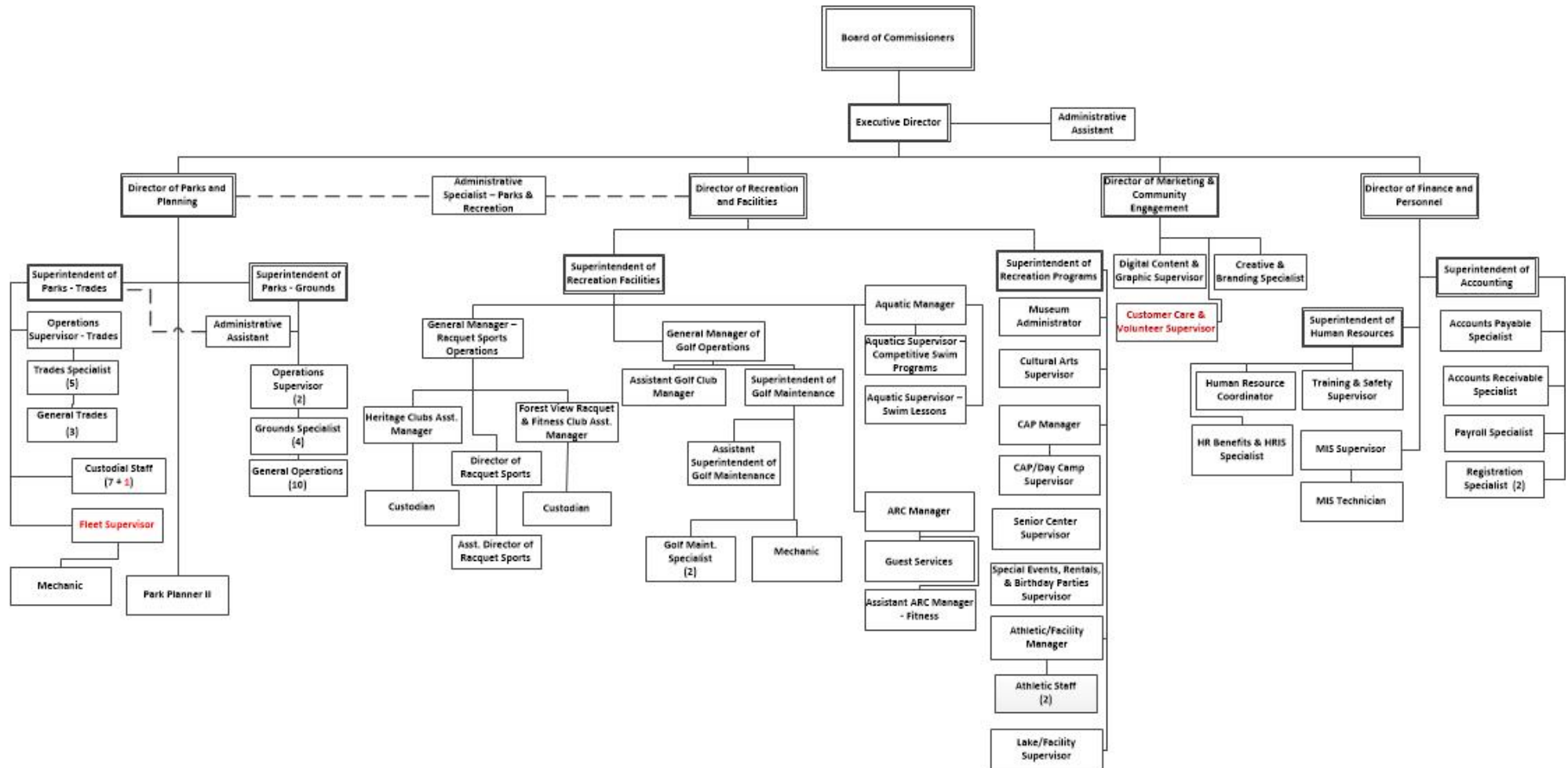
Board of Commissioners

Maryfran H. Leno	President
Timothy A. Gelinas	Vice President
Robert J. Nesvacil	Commissioner
Brian J. Owen	Commissioner
John T. Supplitt	Commissioner

Administrative Staff

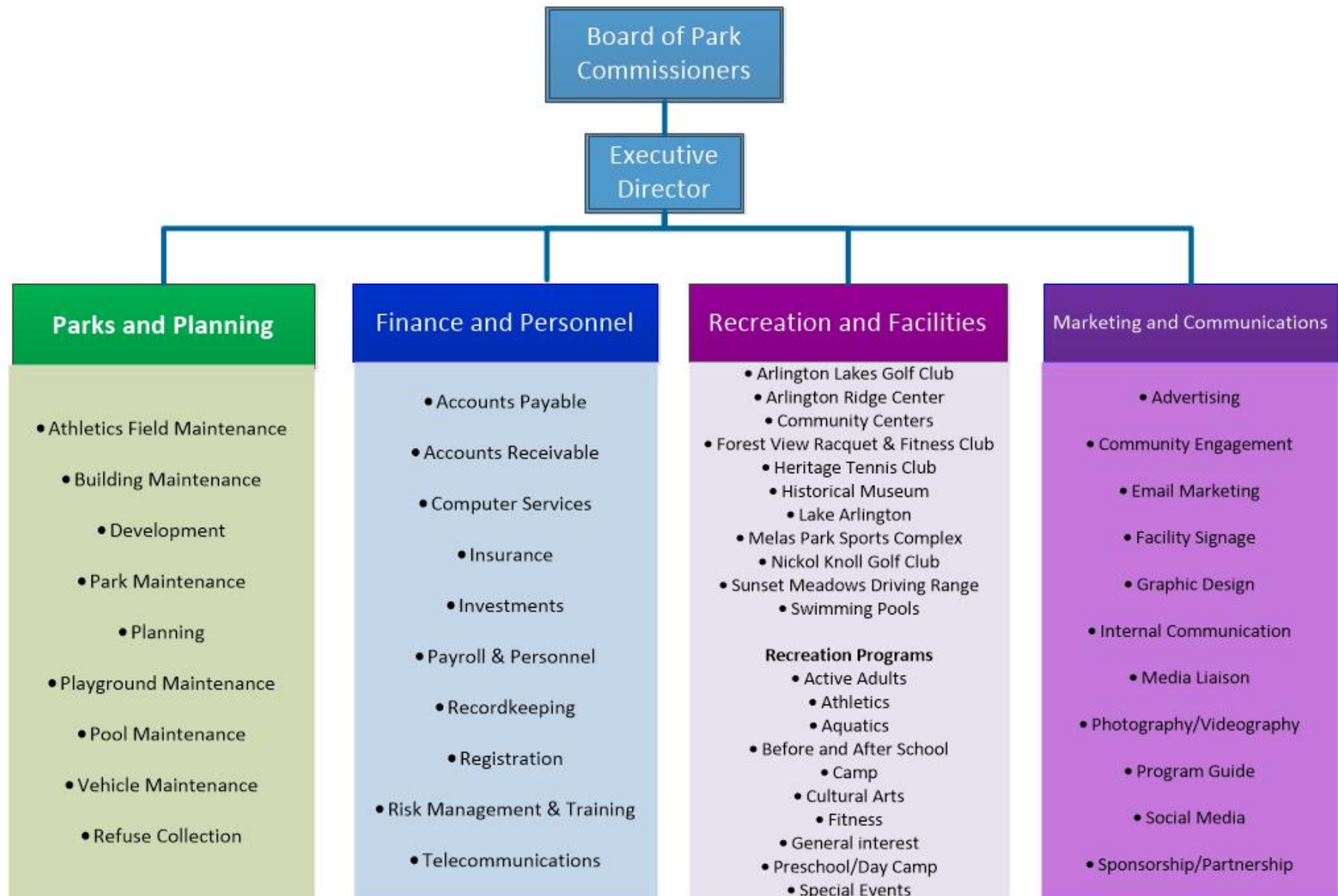
Carrie A. Fullerton	Executive Director
Jason S. Myers	Director of Finance & Personnel
John Kramer	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities
Amy Lewandowski	Director of Marketing & Community Engagement

Organizational Chart



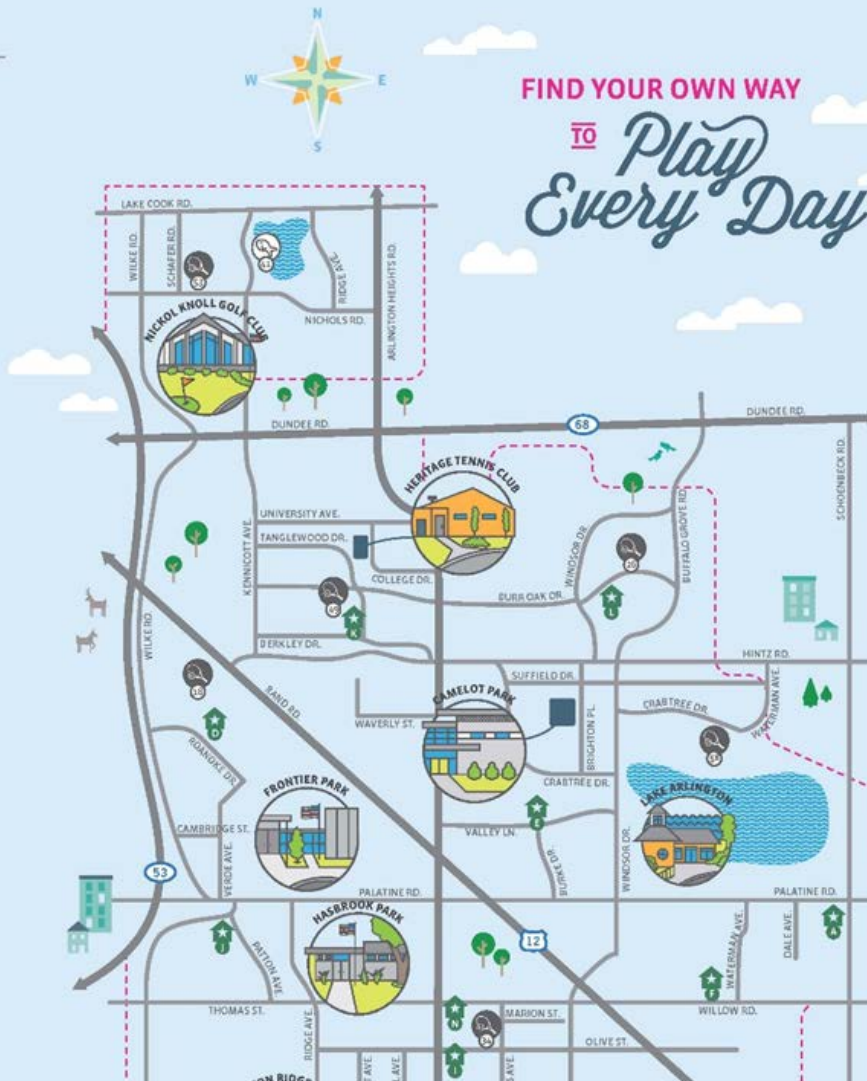
There are a total of 89 filled positions as of March 25, 2024 of the 91 approved positions. This organizational chart reflects 93 positions and one vacant position from the Recreation Department. This includes the staff recommendation for adding three positions during the upcoming fiscal year.

Organizational Chart by Function

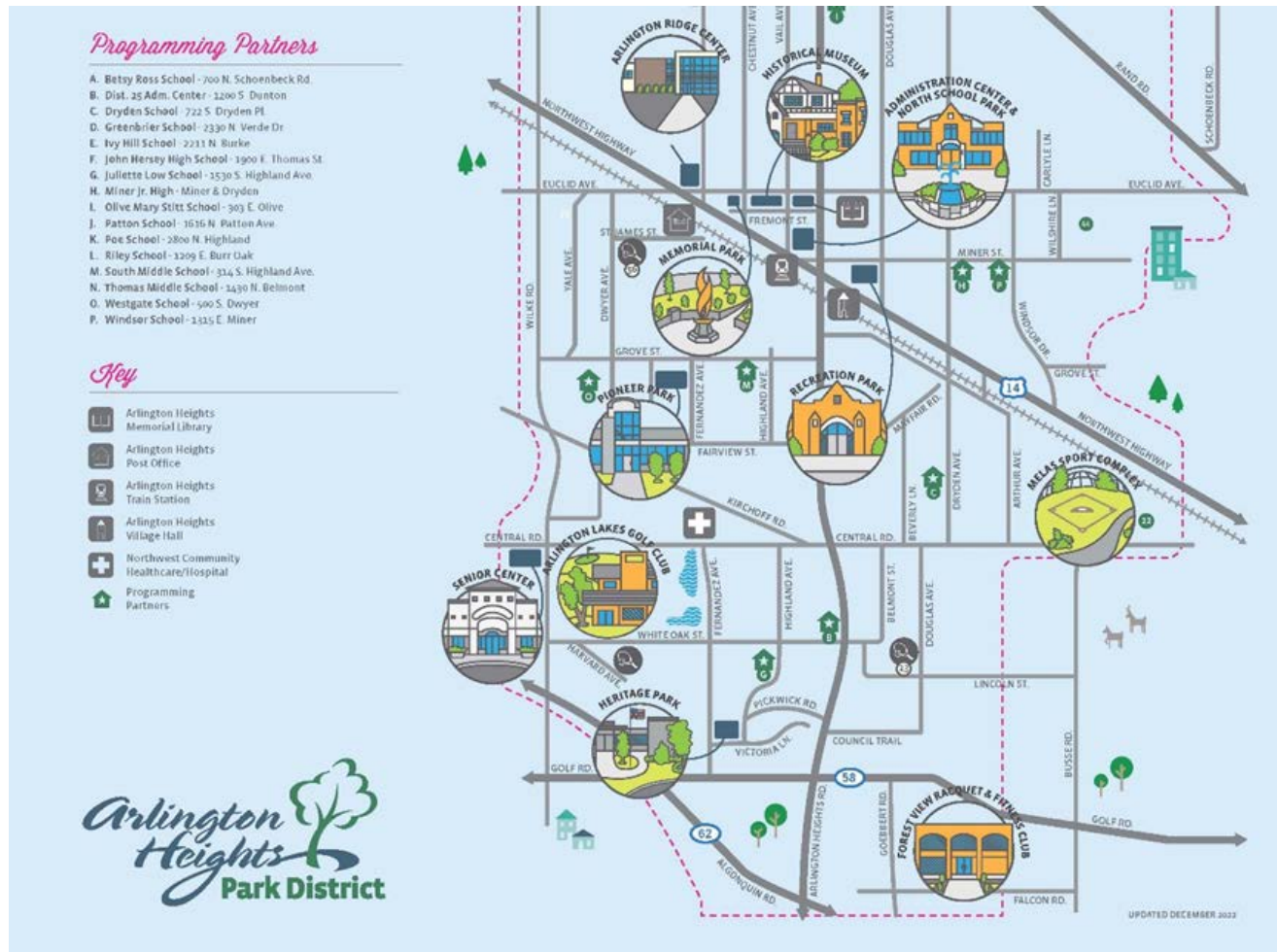




TO Play Every Day



Map of Parks & Facilities



Facilities and Features



Matrix Key
 Δ ADA Accessible
 L Lighted

PARK NAME	LOCATION	ACRES	Washroom	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Pickleball	Outdoor Tennis	Indoor Tennis	Racquetball	Pavilion	Volleyball	Shared Use Path	Shelter	Garden Plots	Sled Hill	Special Use	NOTES
1 Administration Center	410 N. Arlington Heights Rd.	1.10	Δ																			Business Office, Dance Studio
2 Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	Δ	*																	*	18 Hole Course, Banquet Hall
3 Arlington Ridge Center	660 N Ridge Ave.	15.00	Δ	*	Δ	*	Δ	*		6		*		*							*	Indoor Walking Track, Fitness, Indoor Pool, Indoor Pickleball
4 Camelot Park	1005 E. Suffield Dr.	15.00	Δ	*	Δ	*	Δ	1	*		3 L	1	*	1	*	*					*	Indoor Walking Track, Outdoor Pool
5 Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	Δ	*							6,5 L	6					1				*	Racquetball, Fitness, Community Garden Plots
6 Frontier Park	1933 N. Kennicott Dr.	29.40	Δ	*	Δ	*	Δ	2	*		2 L	2 L	*		Δ	1	*				*	Outdoor Pool, Maintenance Service Center, Community Garden Plots
7 Hasbrook Park	333 W. Maude Ave.	14.00					Δ	2			2 L	1/2 L		*								Art Room, Dance Studio
8 Heritage Park	506 W. Victoria Ln.	21.00	Δ	*	Δ		Δ	3	*		3 L	2 L			1	0.8			*		*	Outdoor Pool
9 Heritage Tennis Club	7 W. College Dr.	2.90	Δ	*								8										
10 Historical Museum	110 W. Fremont St.		Δ	*																		
11 Lake Arlington	2201 N. Windsor Dr.	92.00	Δ				Δ									2,3	*				*	Lake, Boating, Fishing, Concessions
12 Melas Sports Complex	1500 W. Central Rd.	35.00	Δ				Δ	4 L							2	2,5	1				*	Dog Park, Concessions
13 Memorial Park	305 W. Fremont St.	0.50																			*	Military Memorials/Flame Sculpture
14 Nickol Knoll Golf Club & Nickol Knoll Park	3800 N. Kennicott Ave.	56.00	Δ					1							*				*		*	9 Hole Course, Walter Peyton Hill, Baseball, Sled Hill
15 North School Park	307 N Evergreen Ave.	1.65	Δ				Δ								*						*	Fountain, Amphitheater, Brick Memorials
16 Pioneer Park	500 S. Fernandez Ave.	23.30	Δ	*	Δ	*	Δ	4	*	*	4 L	1	*		0.8						*	Outdoor Pool, Indoor Pickleball
17 Recreation Park	500 E. Miner St.	21.10	*	*	Δ	*	Δ	1 L			3 L	1	*		*						*	Outdoor Pool
18 Senior Center	1801 W. Central Rd.		Δ	*																		
19 Banta Park	211 N. Phelps Ave.	1.50					Δ					1/2		*								
20 Berbecker Park	207 N. Wilshire Ln.	2.00					Δ	1				1/2										
21 Camelot Connector Pky	904 Brookwood Dr.	5.40														Δ						
22 Canine Commons Dog Park	1500 W. Central Rd., Mt. Prospect	2.17	Δ														1				*	At Melas Sports Complex, Brick Memorials
23 Carefree Park	508 E. Lincoln St.	10.60					Δ	1	*	2	2	2		*								Inline Hockey
24 Carousel Park	1925 E. Suffield Dr.	5.80					Δ	*				1/2		Δ								
25 Carriage Walk	425 E. Frederick St.	3.30					Δ							*								
26 Centennial Park	1301 E. Burr Oak Dr.	21.40					Δ	3	*		4	1		Δ	*					*		Nature Area and Boardwalk
26 Creekside Park	1928 N. Schaefer Rd.	22.40					Δ				2	1/2		1	*							
27 Cronin Park	309 S. Highland Ave.	2.00					Δ							*								
28 Davis I, II & III	1436, 1440 & 1444 E. Davis St.	4.90																			*	Maintenance Service Center
29 Dryden Park	811 E. Rockwell St.	3.36					Δ	1	*	6	2			*								2 Playgrounds, New Tennis and Pickleball
30 Evergreen Park	336 S. Forrest Ave.	3.50					Δ	1				1										
31 Falcon Park	2408 S. Goebbert Rd.	1.10					Δ					1/2										
32 Festival Park	309 W. Hawthorne St.	0.33					Δ									*						
33 Flentie Park	2040 E. Mulberry Ln.	4.50					Δ	1				1/2		1	*							
34 Green Slopes Park	1337 N. Belmont Ave.	5.00								4	2			*		*						
35 Greenbrier Park	1410 W. Roanoke Dr.	9.90					Δ	2		1	1			Δ								Inline Hockey, Connector
36 Greens Park	595 E. Olive St.	4.20					Δ					1		*								
37 Happiness Park	2208 N. Verde Dr.	3.60					Δ															
38 Hickory Meadows Park	1324 N. Hickory Ave.	5.00												*	*				2			
39 Kingsbridge Arboretum	909 W. Victoria Ln.	5.20																			*	Passive Arboretum
40 Kiehm Park	1615 E. Hawthorne St.	2.00					Δ					1										

Matrix Key	
Δ	ADA Accessible
L	Lighted

Facilities and Features

41	Lake Terramere	10 N. Kennicott Ave.	11.00										*			* Lake, Fishing
42	Legacy Park	660 N Ridge Ave.	12.50								1/2					* Safety Town, Green Space
43	McDonald Creek Pky	309 E. Burr Oak Dr.	11.00										*			
44	Methodist Park	216 N. Prindle Ave.	8.50									4	*			
45	Patriots Park	1815 N. Dale Ave.	17.00								2			*	2	
46	Prairie Park	1681 S. Belmont Ave.	10.00								1		*			
47	Rand - Berkley Park	1 W. Waverly Rd.	7.06									3	*			
48	Rand Connector Pky	2440 N. Chestnut Ave.	1.70													
49	Raven Park	2923 N. Mitchell Ave.	8.50									2	*		3	1
50	Rose Garden Park at Windsor Pky	1600 E. Northwest Hwy	0.50													Sun Dial Sculpture, Brick Memorials
51	Schaag Park	360 S. Lincoln Ln	1.70													
52	Sunset Meadows I & II	700 S. Dwyer Ave.	37.13													Driving Range, Putting Green, Bocce
53	Sunset Ridge	530 W. Ashford Ln.	2.35												1	
54	Victory Park	1313 S. Harvard Ave.	1.70									*				
55	Virginia Terrace	1447 N. Chicago Ave.	3.50												1	
56	Volz Park	903 W. St. James St.	5.00													
57	Westgate Park	213 N. Reuter Dr.	2.00												*	
58	Wildwood Park	2903 E. Suffolk Dr.	6.50												2	
59	Willow Park	2039 N. Brighton Pl.	22.00												*	
60	Windsor Pky & Triangles	Derbyshire/Drury/Windso	5.00													*
ADDITIONAL PROGRAMMED SITES																
A	Betsy Ross/Ann Sullivan School	700 N. Schoenbeck Rd.							*						1	*
B	District 25 Administrative Ctr.	1200 S. Dunton									1	*				
C	Dryden School	722 S. Dryden Pl.														* C.A.P Site
D	Greenbrier School	2330 N. Verde Dr.													2	* C.A.P Site
E	Ivy Hill School	2211 N. Burke														* C.A.P Site
F	John Hersey High School	3900 E. Thomas St.											*			
G	Juliette Low School	1530 S. Highland Ave.						*							1	* Day Camp Site, C.A.P Site
H	Miner Jr. High	Miner & Dryden									2					
I	Olive Mary Stitt School	303 E. Olive														* C.A.P Site
J	Patton School	1616 N. Patton Ave.													1	* C.A.P Site
K	Poe School	2800 N. Highland						*							2	* C.A.P Site
L	Riley School	1209 E. Burr Oak													1	* C.A.P Site
M	South Middle School	314 S. Highland Ave.														* C.A.P Site
N	Thomas Middle School	1430 N. Belmont										2	*			* Day Camp Site
O	Westgate School	500 S. Dwyer														* C.A.P Site
P	Windsor School	1315 E. Miner											*			* C.A.P Site

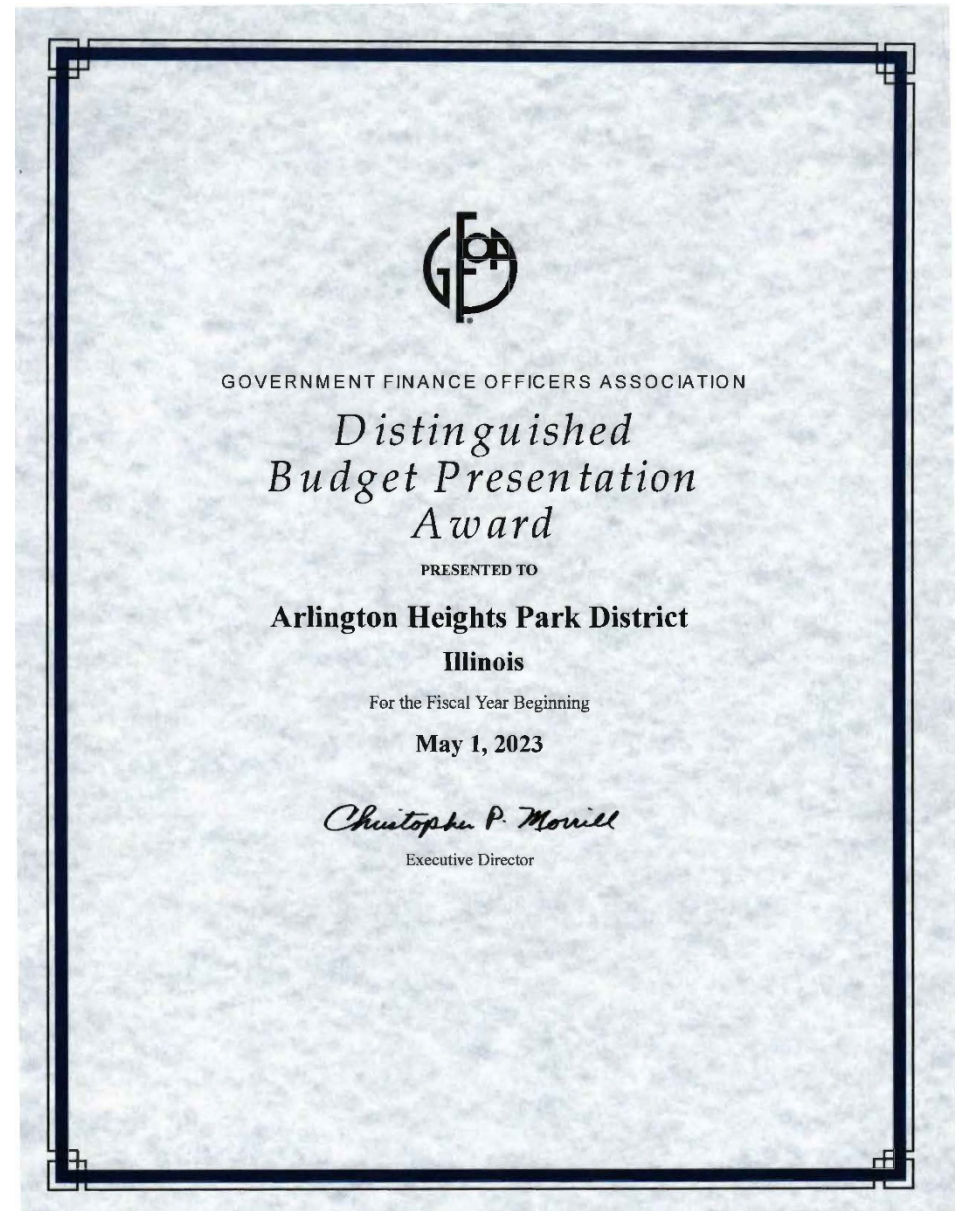
UPDATED DECEMBER 2022

GFOA Distinguished Budget Award

Arlington Heights Park District's 2024/25 Budget seeks to meet important community and organization needs while maintaining the fiscal discipline necessary to ensure fulfillment of our basic commitment: To provide continuous quality services to our citizens.

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Arlington Heights Park District, Illinois, for its Annual Budget for the fiscal year beginning May 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



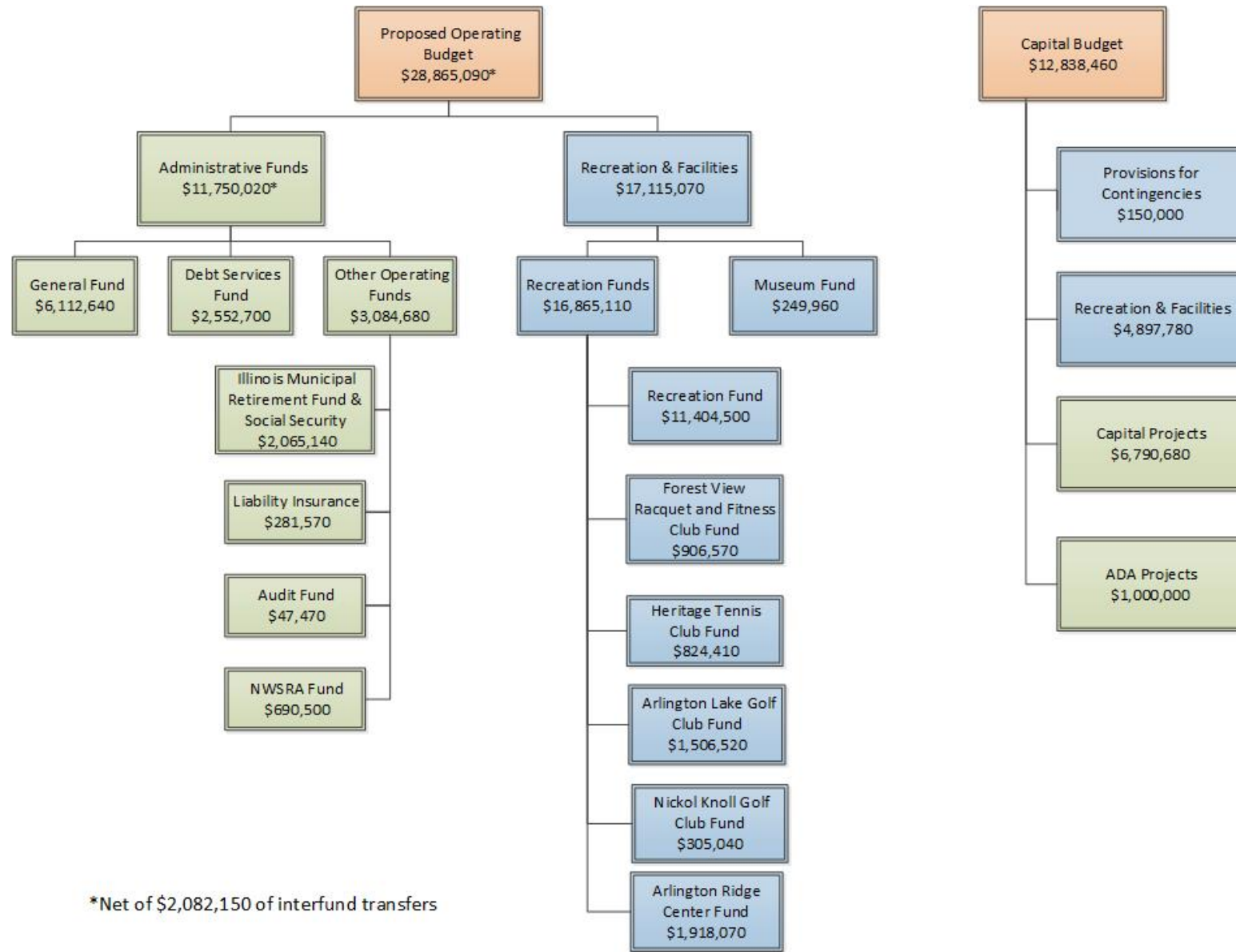
Arlington Heights Park District



FINANCIAL SUMMARIES

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Financial Summary



Financial Summary



Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2024/25 was prepared based on conservative revenue projections. Fees and charges are based on an analysis of the market and covering direct and a portion of indirect costs. The Park District has experienced a reduction in investment income as a result of current economic conditions. The unemployment rate in Arlington Heights, IL, is 3.6%.

The community is primarily considered a residential community, yet there is a significant commercial base and a large retail sector. The equalized assessed value of the property in the Park District is split 74.6% residential, 19.4% commercial, 5.9% industrial, and 0.1% farm/railroad. The 2022 assessed value of taxable property increased 18.4% to \$3,554,732,773.

Discussion regarding freezing property taxes continues at the state level and could be effect Cook County taxing agencies. Minimum wage laws have changed in Illinois. Increases began in January 2020 and continue through January 2025. These changes will have a significant impact on part-time wages starting in the next fiscal year. Staff have continued its analysis in preparation of future recommendations that will go in place in future budgets. The uncertainty of the property tax freeze proposals and the new minimum wage increases, reinforces the need to maintain fiscal sustainability levels in fund balance policy.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, postponing capital projects, suspending vacant full-time positions and providing stable fees. Cost containment measures implemented have resulted in balanced budgets and healthy reserve levels. As staff continues to monitor economic recovery forecasts, competition, and revenue trends, the 2024/25 proposed budget reflects only conservative increase in areas with proven growth. By being fiscally responsible in prior budget years, the Park District has developed ways to operate more efficiently which, when combined with

revenue enhancements and expenditure reductions, has positioned it to be financially strong and maintain healthy reserves in order to be proactive in any economy.

Health Care Reform

Under the Affordable Care Act (ACA), effective January 1, 2015, large employers must provide their full-time employees and their dependent children affordable health insurance, or they will incur penalties. The penalty for not providing all eligible full-time employees healthcare is \$2,700 per year for each full-time employee minus the first 30 employees. If an employer provides coverage but it is not affordable, the penalty assessed is \$4,060 per eligible employee who receives a subsidy from the exchange.

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

In fiscal year 2023/24, five part-time employees qualified as full-time equivalents and elected medical insurance under ACA which increased our health insurance expenses by \$45,822. One of these positions was open for the majority of 2023/24. In the 2024/25 fiscal year, five employees continue to be qualified and elected health insurance, increasing our health insurance expenses by \$64,113.

Financial Summary



Fund Balances

The District has established fund balance reserve policies for the governmental funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

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

10%. Any remaining fund balance in these funds is restricted to the purpose of the fund.

Fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; meet unexpected increases in service delivery costs; and maintain the District's current Aaa Moody's rating.

The Park District projects an overall planned decrease in fund balances of \$4,994,700 in all funds. This is largely due to an ongoing commitment to improve the District's infrastructure and planning on \$12,688,460 in capital improvements. A recommended decrease in fund balance is planned in order fund matching portions of grants that have been awarded to the District. All fund balances, except for Nickol Knoll Golf Club and Arlington Lakes Golf Club are anticipated to have a surplus position but are part of the Recreation Fund, which in total has a surplus position. The Fund Balance Comparisons in the Appendix displays a three year comparison of fund balances while the Five Year Financial Forecast in the appendix reflects the District's revenues, expenditures and fund balances forecasted for the next five years. The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures.

The General and Recreation funds (shown below) have 90.5% and 71.1% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy. Strong fund balances are being planned in order to meet future capital needs and excess money is being assigned for this purpose.

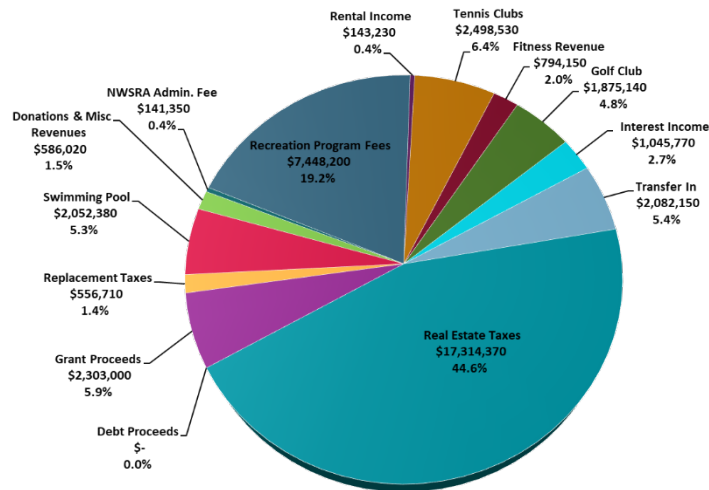
	General	Recreation	2024/25	2023/24	Projected	% Change By	
			Proposed Budget			Current Budget	Projected Year End
Fund Balance Policy Designations							
Non-spendable	\$ 155,392	148,070	303,462	303,462	303,462	0.0	0.0
Restricted	-	12,690	12,690	130	133,310	9628.2	-90.5
Committed	2,445,056.00	5,628,273	8,073,329	7,163,284	7,020,670	12.7	15.0
Assigned	5,394,248.00	13,061,139	18,455,387	18,409,562	21,917,717	0.2	-15.8
Unassigned	(18,086.13)	(1,279,865)	(1,297,951)	(1,344,100)	(1,316,141)	-3.4	-1.4
Est. Fund Balance - End of Year	\$ 7,976,610	17,570,308	25,546,918	24,532,339	28,059,019	4.1	-9.0

Financial Summary

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

Budget Resources – All Funds

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



**Recreation Program Fees are shown
Net of discounts and scholarships**

	Amount 2024/25	Percent of Total	Projected 2023/24	Increase (Decrease) from 2023/24	Percent of Increase (Decrease)
Real Estate Taxes	\$17,314,370	44.6 %	\$17,319,730	\$ (5,360)	0.0 %
Debt Proceeds	-	-	1,424,000	(1,424,000)	-100.0
Grant Proceeds	2,303,000	5.9	-	2,303,000	NA
Replacement Taxes	556,710	1.4	657,190	(100,480)	-15.3
Rental Income	143,230	0.4	170,860	(27,630)	-16.2
Interest Income	1,045,770	2.7	1,437,460	(391,690)	-27.2
NWSRA Administration Fee	141,350	0.4	141,350	-	0.0
Donations & Misc Revenues	586,020	1.5	417,210	168,810	40.5
Recreation Program Fees	7,448,200	19.2	6,870,300	577,900	8.4
Swimming Pool Revenues	2,052,380	5.3	2,007,900	44,480	2.2
Fitness Revenue	794,150	2.0	774,310	19,840	2.6
Tennis Club Revenues	2,498,530	6.4	2,441,180	57,350	2.3
Golf Club Revenues	1,875,140	4.8	1,719,690	155,450	9.0
Transfer In	2,082,150	5.4	1,400,000	682,150	48.7
Total Revenues	\$38,841,000	100.0 %	\$36,781,180	\$ 2,059,820	5.6 %

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Real Estate Taxes	\$ 15,456,156	15,250,444	16,734,170	17,319,730	17,314,370
Debt Proceeds	774,000	-	1,459,000	1,424,000	-
Grant Proceeds	-	478,079	308,000	-	2,303,000
Replacement Taxes	609,897	799,485	743,370	657,190	556,710
Rental Income	214,499	193,392	188,800	170,860	143,230
Interest Income	74,297	610,811	692,630	1,437,460	1,045,770
NWSRA Administration Fee	141,350	141,350	141,350	141,350	141,350
Donations & Misc Revenues	367,963	433,690	587,090	417,210	586,020
Recreation Program Fees	5,181,564	6,262,196	6,750,500	6,870,300	7,448,200
Swimming Pool Revenues	1,320,820	1,751,040	1,777,780	2,007,900	2,052,380
Fitness Revenue	560,276	669,603	654,300	774,310	794,150
Tennis Club Revenues	2,317,664	2,456,663	2,349,340	2,441,180	2,498,530
Golf Club Revenues	1,768,564	1,734,782	1,816,970	1,719,690	1,875,140
Transfer In	1,200,000	1,905,000	1,400,000	1,400,000	2,082,150
Total	\$ 29,987,049	32,686,535	35,603,300	36,781,180	38,841,000

Financial Summary



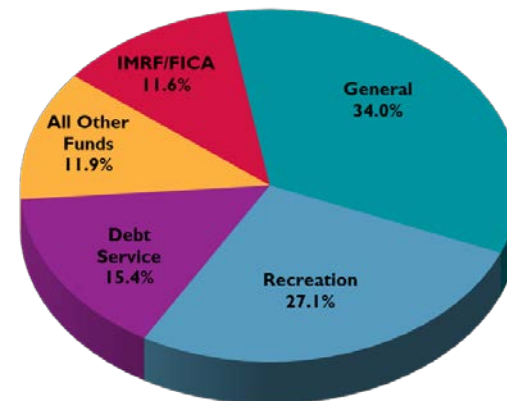
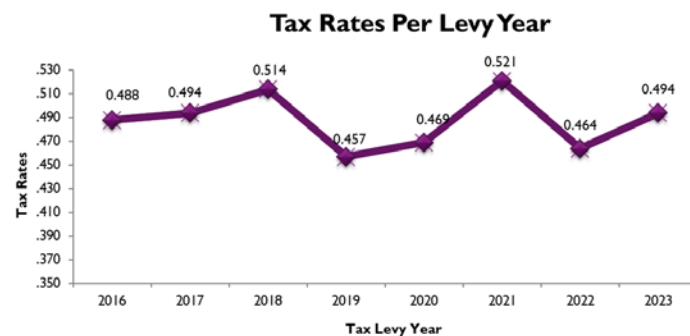
Real Estate Tax Revenues

Real estate tax provides 44.6% of the total revenue of the Park District, which is below the tax reliance of most other park districts. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Real estate taxes are budgeted to increase 0.0% from the 2023/24 projected actual in order to remain fiscally conservative during these unprecedented times and are based on a 99.5% collection rate. The Board of Commissioners and staff complied with the tax cap limitation for the 2025 Tax Levy. The tax cap for levy 2022 is 5% and 2024 is 3.4%. The level real estate tax revenue is primarily due to the decrease in CPI resulting in leveling of general, recreation and special recreation funds.

The Park District is committed to maintaining stable tax rates. The tax rate for 2022 was 46.6¢ per \$100 of equalized assessed valuation. It is expected that the 2023 tax rate will be slightly higher at 49.4¢.

- The General fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.
- The Recreation fund (including tennis and golf club funds) provides a diversity of leisure programs and recreation facility maintenance to enhance the lives of residents and the community.
- The Special Revenue funds are used to account for the expenditure of restricted revenues, such as Museum, Pension, Insurance, Audit, and NWSRA.
- The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.



Financial Summary

Approximate Cost to Homeowners

						
House's Fair Market Value	\$100,000	\$250,000	\$300,000	\$500,000	\$750,000	\$850,000
Approximate Park District Taxes:						
Annual Amount	\$144	\$361	\$433	\$722	\$1,083	\$1,228
Monthly Amount	\$12	\$30	\$36	\$60	\$90	\$102
Daily Amount	\$0.40	\$0.99	\$1.19	\$1.98	\$2.97	\$3.36

	2023 Levy	2022 Levy
Formula used to calculate taxes:		
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	2.9237	2.9237
Equalized Assessed Valuation	\$87,711	\$87,711
Park District Tax Rate	0.494%	0.464%
Approximate Park District Taxes	\$433	\$407

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$556,710 in replacement tax revenue; this is a 15.3% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2023/24, the Park District was able to take advantage of increasing interest rates. Current interest rates have a weighted average of maturity of 5.03% and investments are staggered with maturities up to two years into the future. Interest rates have increased 0.88% and resulted in over \$1 million of interest income. Rates are anticipated to decrease slightly in 2024/25 but impact will be minimal due to lengthening the investment strategy to invest in CDs with a two year maturity.

Rental Income

The Park District will receive less rental income as the three properties that used to be rented will be demolished in 2024/25 for the development of Recreation Park. However, the District will continue to receive rental income from a cell tower lease.

Donations and Miscellaneous Revenue

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

Swimming Pool Revenues

The District returned to annual and summer only passes in Summer 2023. Additionally, patrons could use their ARC Splash, PlusPass, or pay the daily fee. Over the summer months, 98,372 patrons visited an outdoor pool and 22,580 visited the ARC.

Recreation Pool remained open until September 22. In total, 2,242 swimmers used Recreation Pool in September compared to 3,630 the September prior.

The 2024/25 aquatic budget assumes that weather will be favorable. Revenues are based operations running at 100%.

Financial Summary

Recreation Programs

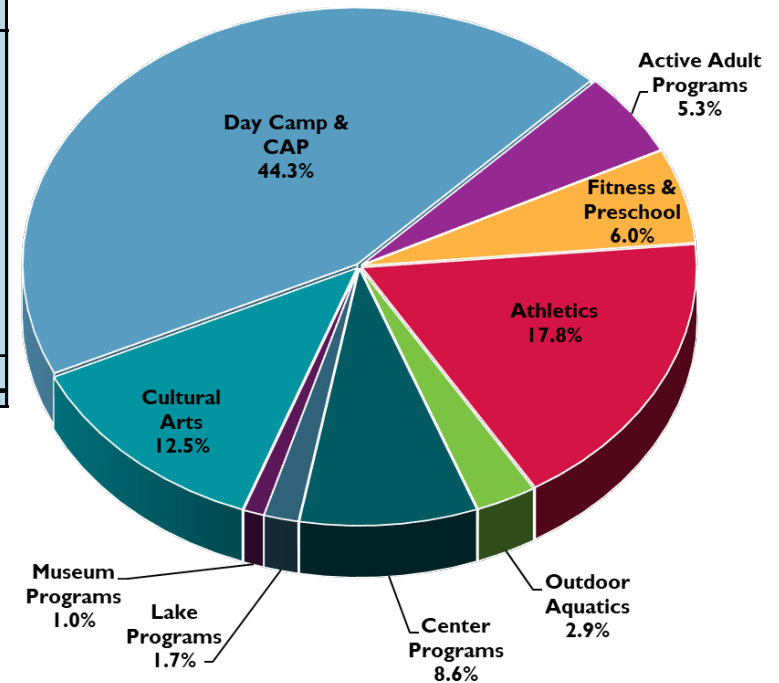
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost of recreational programs at reasonable and affordable rates. The underlying philosophy is that users of these programs should pay for the cost of the services they receive. The Recreation Fees and Charges Policy was utilized in developing the individual program budgets for fiscal year 2024/25. The policy classifies the programs into various categories and each category has specific budget objectives. These objectives range from free programs to those that pay all their direct costs, with an additional 40% to be applied towards general administrative and overhead expenses.

Program revenues for the 2024/25 Proposed Operating Budget are 20.5%, net of interfund transfers, of the Park District's revenue (\$7,528,200); an 8.3% increase over the 2023/24 projected actual. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Cultural Arts program categories. The major recreation program revenue sources are identified in the following chart and table.

Recreation Program Revenue Comparison

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Cultural Arts	\$ 732,121	\$ 856,435	\$ 728,290	\$ 876,250	\$ 938,580
Day Camp & CAP	2,119,609	2,591,407	3,050,110	3,024,770	3,333,840
Active Adult Programs	213,419	319,745	438,730	338,900	399,200
Fitness & Preschool	390,828	414,419	441,700	386,670	448,290
Athletics	1,078,854	1,234,127	1,252,170	1,308,420	1,338,550
Outdoor Aquatics	131,125	152,364	234,300	209,550	221,670
Center Programs	414,240	584,503	501,430	619,580	646,210
Lake Programs	74,458	93,091	99,020	115,510	126,030
Total - Recreation Programs	\$ 5,154,655	\$ 6,246,091	\$ 6,745,750	\$ 6,879,650	\$ 7,452,370
Museum Programs	43,109	56,272	84,750	70,650	75,830
Total - All Programs	\$ 5,197,763	\$ 6,302,363	\$ 6,830,500	\$ 6,950,300	\$ 7,528,200

Recreation Program Revenues by Source

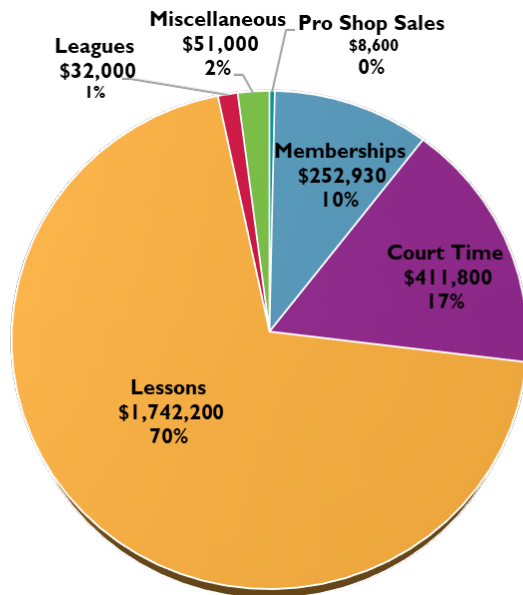


Financial Summary

Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2024/25 Proposed Operating Budget are 6.8%, net of interfund transfers, of the Park District's revenue (\$2,498,530); an increase of 2.3% over the 2023/24 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Pro Shop Sales	\$ 4,691	3,781	8,940	9,100	8,600
Memberships	257,715	250,758	236,220	253,330	252,930
Court Time	444,556	474,569	410,100	424,100	411,800
Lessons	1,504,063	1,635,217	1,595,000	1,671,500	1,742,200
Leagues	50,917	31,805	39,000	32,000	32,000
Miscellaneous	55,722	60,534	60,080	51,150	51,000
Total	\$2,317,664	2,456,663	2,349,340	2,441,180	2,498,530

Memberships

Memberships are proposed to decrease 0.2% from the 2023/24 projected actual. Staff is being conservative but using historical membership trends to budget.

Court Time

Court time revenues are anticipated to decrease 2.9% from 2023/24 projected actual. This is due to accommodating the growing lessons program.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 4.2% over the 2023/24 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, and River Trails as part of an intergovernmental agreement.

Financial Summary

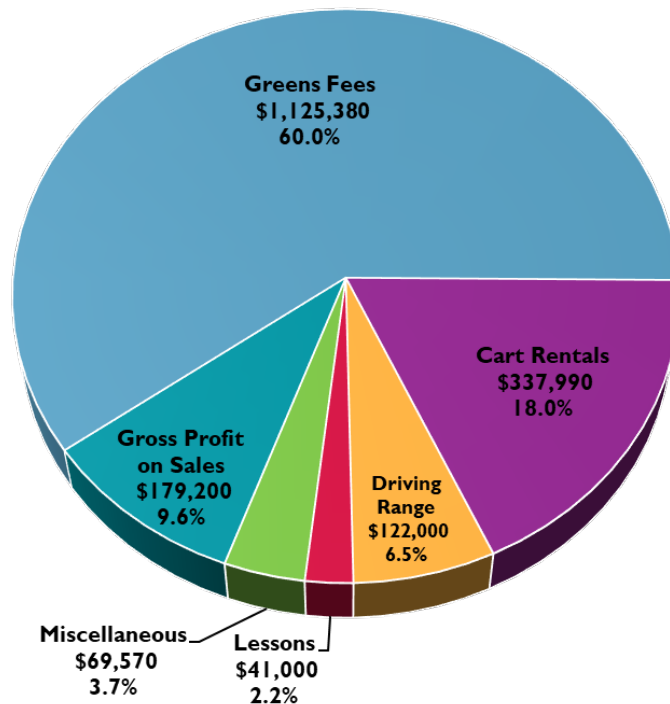
Golf Club Revenues

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

Arlington Lakes Golf Club's golf course reopened on July 1, 2016 after a major renovation. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades.

Golf Club revenues for the 2024/25 Proposed Operating Budget are 5.1%, net of interfund transfers of the Park District's revenue (\$1,875,140); a 9.0% increase from 2023/24 projected actual.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Gross Profit on Sales	\$ 97,923	117,001	136,090	127,910	179,200
Greens Fees	1,130,558	1,104,504	1,136,870	1,053,150	1,125,380
Cart Rentals	321,220	331,184	332,410	327,250	337,990
Driving Range	94,601	88,574	99,000	105,000	122,000
Lessons	52,309	38,195	44,000	37,000	41,000
Miscellaneous	71,954	55,323	68,600	69,380	69,570
Total	\$ 1,768,564	\$ 1,734,782	\$ 1,816,970	\$ 1,719,690	\$ 1,875,140

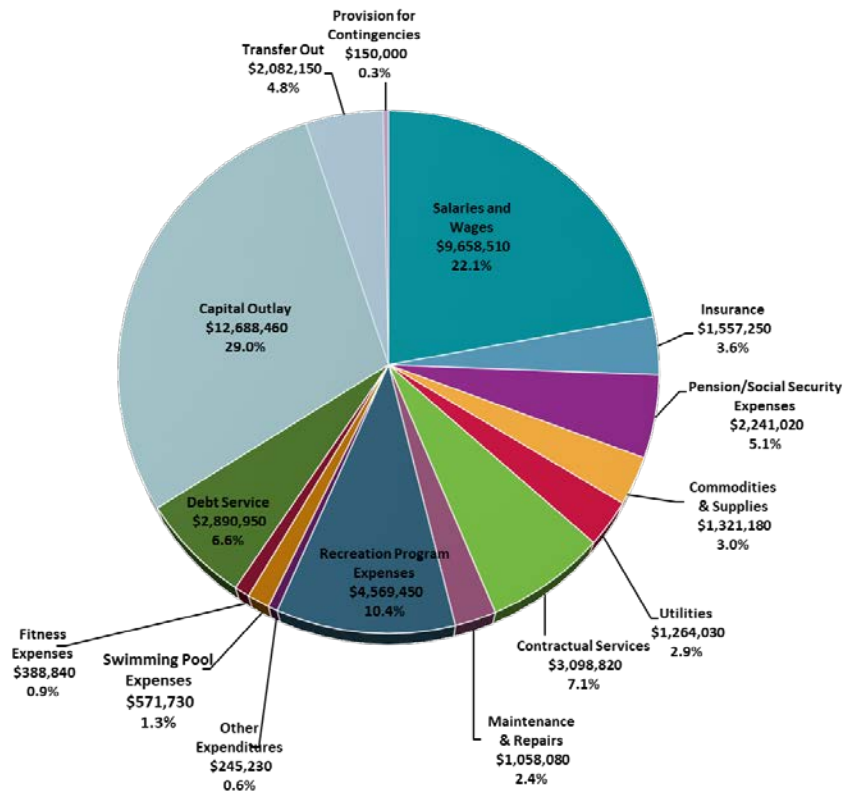
Financial Summary

Expenditures

Expenditures for the 2024/25 Proposed Operating Budget are estimated at a 16.4% increase from the 2023/24 projected actual and the entire budget is 41.0% more than projected actual. This is due to capital projects, primarily the development of Recreation Park, capital projects being carried over, being understaffed throughout 2023/24, and interfund transfers.

Expenditures by Function

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



	Amount 2024/25	Percent of Total	Projected 2023/24	Increase (Decrease) from 2023/24	Percent of Increase (Decrease)
Salaries and Wages	\$ 9,658,510	22.1 %	\$ 8,620,360	\$ 1,038,150	12.0 %
Insurance	1,557,250	3.6	1,234,150	323,100	26.2
Pension/Social Security Expense	2,241,020	5.1	1,493,200	747,820	50.1
Commodities & Supplies	1,321,180	3.0	1,055,260	265,920	25.2
Utilities	1,264,030	2.9	1,203,430	60,600	5.0
Contractual Services	3,098,820	7.1	2,613,180	485,640	18.6
Maintenance & Repairs	1,058,080	2.4	927,100	130,980	14.1
Swimming Pool Expenses	571,730	1.3	483,200	88,530	18.3
Fitness Expenses	388,840	0.9	381,140	7,700	2.0
Recreation Program Expense	4,569,450	10.4	4,108,520	460,930	11.2
Other Expenditures	245,230	0.6	165,230	80,000	48.4
Debt Service	2,890,950	6.6	2,753,990	136,960	5.0
Transfers Out	2,082,150	4.8	1,400,000	682,150	48.7
Capital Outlay	12,688,460	29.0	4,466,250	8,222,210	184.1
Provision for Contingencies	150,000	0.3	150,000	-	0.0
Total Expenses	\$ 43,785,700	100.0 %	\$ 31,055,010	\$ 12,730,690	41.0 %

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 7,127,972	7,830,135	9,311,480	8,620,360	9,658,510
Insurance	1,281,834	1,233,199	1,445,550	1,234,150	1,557,250
Pension/Social Security Expense	2,016,208	1,590,043	2,140,530	1,493,200	2,241,020
Commodities & Supplies	683,868	834,053	1,159,350	1,055,260	1,321,180
Utilities	952,865	953,667	1,091,230	1,203,430	1,264,030
Contractual Services	1,934,465	2,391,552	3,022,700	2,613,180	3,098,820
Maintenance & Repairs	505,316	760,443	965,880	927,100	1,058,080
Recreation Program Expense:	2,699,494	3,627,188	4,002,540	4,108,520	4,569,450
Swimming Pool Expenses	426,869	480,071	476,930	483,200	571,730
Fitness Expenses	283,837	327,951	387,200	381,140	388,840
Other Expenditures	71,410	114,022	225,260	165,230	245,230
Debt Service	3,657,847	2,639,293	2,753,990	2,753,990	2,890,950
Capital Outlay	1,775,996	1,962,978	5,525,560	4,466,250	12,688,460
Transfers Out	1,200,000	1,905,000	1,400,000	1,400,000	2,082,150
Provision for Contingencies	-	19,001	150,000	150,000	150,000
Total Expenses	\$ 24,617,980	26,668,597	34,058,200	31,055,010	43,785,700

Financial Summary

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

Salaries and Wages

The proposed salaries and wages budget increased 12.0% from the 2023/24 projected actual. The District budgeted 91 full-time employees in 2023/24 but was not fully staffed at any point during the year. Staff is recommending a full-time head count of 94. This category represents 31.0% of the 2024/25 operational budget. Full-time salaries are budgeted at the current (or expected April 30, 2024) salaries of existing personnel. Vacancies are budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 4.0% increase for full-time salaries with an additional 1.0% executive director pool. Employee headcounts by type are shown below:

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	Budget 22/23	Projected 22/23	Proposed 23/24
Full-Time	103	103	102	99	74	79	91	91	91	94
Part-Time ACA	N/A	N/A	N/A	N/A	3	3	5	5	5	5
Part-Time IMRF	81	81	59	59	37	28	37	49	37	49
Part-Time Regular and Short-Term (Non-IMRF)	1,049	1,042	1,132	1,188	702	797	896	1,052	918	982
Total	1,233	1,226	1,293	1,346	816	907	1,029	1,197	1,051	1,130

* Staff offered an early separation incentive in 2020/21 and eight staff accepted this offer. Another six employees were laid-off due to the financial impact of COVID-19 on the District. The total savings to the District is estimated to be \$1,181,101.

Insurance

The proposed insurance budgeted for a 26.2% increase from 2023/24 projected actual due to changes to health care selections by employees, some full-time positions being filled that were open, and three new positions. This category represents 5.3% of the 2024/25 operations budget net interfund transfers.

- The Park District approved remaining with Blue Cross/Blue Shield for calendar year 2024 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2024/25 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience and was budgeted at an increase of 10.2%. Property insurance increased by 26.2% and is paid for by the General Fund.
- Unemployment is budgeted with an 85.5% increase due to the potential unknown future of unemployment expenses.

Financial Summary



Commodities & Supplies

This category represents 25.2% of the 2024/25 operations budget, net interfund transfers; commodities increased \$265,920 from projected actual.

Utilities

This category is budgeted at 5.0%, \$60,600, more than the 2023/24 projected actual. This is 15.8% more than the 2023/24 budget. The utility budget has been prepared based on 2023/24 estimated usage and the contract price on natural gas and electricity and an increase throughout the District based on usage during the previous year.

Pension & FICA

Pension & FICA expense is 7.7% of the 2024/25 operation budget, net interfund transfers. This year's proposed budget is 50.1% (\$747,820) more than last year due to limited staffing levels during the year and budgeting an additional payment of \$450,000. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The IMRF actuarial rate for the 2024 calendar year is 9.38% of participating members' salaries. This is a 0.2% increase from last year and the second lowest rate since 2003.

Contractual Services

This category represents 11.9% of the 2024/25 operation budget, net interfund transfers. The proposed budget increased by \$485,640 (18.6%) more than the 2023/24 projected actual. The increase is primarily due to increases for services rendered and ongoing maintenance of an aging infrastructure. In addition, money has been budgeted for developing park site plans, preparing grant applications, increased technology services, and monthly fees for human resource software.

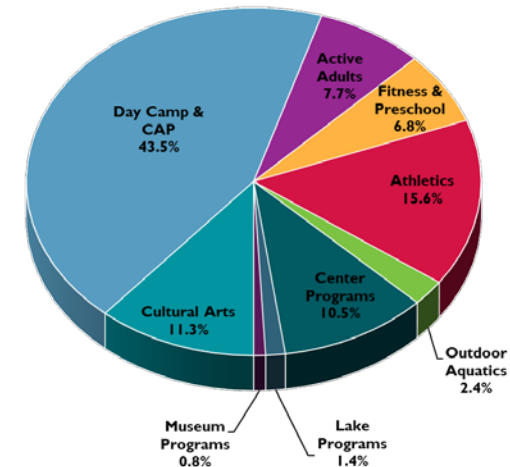
Financial Summary

Program Expenses

Program Expenses are up 11.2% over last year's projected, primarily due to returning to an approximate 100% program offering rate. More detail regarding programs can be found in the Program Summaries section of this document.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Cultural Arts	\$ 397,298	455,418	427,040	417,210	517,090
Day Camp & CAP	934,118	1,491,585	1,743,670	1,899,920	1,988,670
Active Adults	175,733	285,005	316,560	300,380	350,760
Fitness & Preschool	220,835	235,462	248,000	231,790	309,400
Athletics	584,094	596,818	685,970	633,140	711,060
Outdoor Aquatics	61,368	79,604	131,260	117,020	109,770
Center Programs	279,674	417,262	359,590	418,970	480,800
Lake Programs	34,052	42,226	50,700	55,430	63,610
Total - Recreation Programs	\$ 2,687,171	\$ 3,603,380	\$ 3,962,790	\$ 4,073,860	\$ 4,531,160
Museum Programs	9,820	23,809	39,750	34,660	38,290
Total - All Programs	\$ 2,696,991	\$ 3,627,188	\$ 4,002,540	\$ 4,108,520	\$ 4,569,450

Recreation Program Expenses by Category



Maintenance & Repairs

Maintenance & Repairs are up 14.1% (\$130,980) over last year's projected because of maintaining an aging infrastructure and returning to full operations.

Debt Administration

This category represents 9.9% of the 2024/25 operation budget, net interfund transfers. The proposed budget increased by 5.0% from the 2023/24 budget primarily due to increases in the debt limit. The District does not plan on issuing debt during 2024/25.

The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure, current and projected surplus from operations and future liability levels before making a decision to issue new debt.

In November 2018, the Park District's Aaa bond rating was reaffirmed by Moody's Investors Service. The Aaa rating (highest rating available) allows the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

Financial Summary



Capital Improvements

This category represents 28.6% of the entire budget. The proposed capital budget increased by 172.5%, \$7,706,270, from the 2023/24 projected actual primarily due to an investment to improve all features at Recreation Park, the continued efforts to improve hardscape features including tennis/pickleball courts and paths in order to support increased use of passive recreation amenities, and approximately \$1.1 million in capital projects carried over from 2023/24. The improvements at Recreation are partially offset by three grants that were received for the site, a total of \$4.0 million in grant proceeds.

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget. The chart summarizes the major projects from all sources anticipated for fiscal year 2024/25:

Projects	2023/24	2024/25
Window Replacement - Administration	\$ 361,700	\$ -
Pond Shoreline Restoration - ALGC*	247,240	250,000
Playground Replacement - Sunset Ridge	175,000	-
Remaining Projects From Prior Year	350,480	-
Elevator Upgrade - Administration	154,000	280,500
Basketball Court Replacement - Evergreen*	167,500	29,580
Elevator Upgrade - Forest View*	187,000	187,000
Playground Replacement - Happiness	165,000	-
Tennis Court Replacement - Heritage*	360,000	71,020
Path Replacement - Pioneer	425,000	-
OSLAD Grant (I) - Recreation	400,000	3,316,800
Boom Truck Replacement	165,000	-
Potential Land Acquisition	400,000	63,340
Demolition of Rental Property	155,000	149,050
Roof Replacement - Davis	-	387,200
Tennis and Basketball Court Replacement - Creekside*	-	314,290
Basketball Court Resurface - Heritage	-	125,370
Pond Shoreline Restoration - Lake Terramere	-	121,000
Payton's Hole - Nickol Knoll	-	150,000
Ashalt Pavement - Nickol Knoll*	-	213,400
Fitness Equipment - ARC*	-	260,000
ARC Renovations*	-	2,523,800
Playground Replacement - Prairie	-	210,000
OSLAD Grant (II) - Recreation	-	315,000
PARC Grant - Recreation	-	1,800,000
Ashphalt Walk - Willow	-	151,030
Projects Under \$150,000 or Funded Through Insurance Proceeds	1,625,550	1,770,080
Total	\$ 5,338,470	\$ 12,688,460

* Capital Project is Funded Through Recreation Fund

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Operating Budget Comparisons – All Funds Combined

	Actual	Actual	Budget	Projected	Proposed	% Change By		Projected	Projected
	2021/22	2022/23	2023/24	2023/24	2024/25	Projected	Current	2025/26	2026/27
						Year End	Budget		
Real Estate Taxes	15,456,156	15,250,444	16,734,170	17,319,730	17,314,370	0.0	3.5	17,660,657	17,907,907
Debt Proceeds	774,000	-	1,459,000	1,424,000	-	-100.0	-100.0	3,749,294	-
Grant Proceeds	-	478,079	308,000	-	2,303,000	NA	647.7	1,700,000	-
Replacement Taxes	609,897	799,485	743,370	657,190	556,710	-15.3	-25.1	562,277	567,900
Rental Income	214,499	193,392	188,800	170,860	143,230	-16.2	-24.1	71,615	72,331
Interest Income	74,297	610,811	692,630	1,437,460	1,045,770	-27.2	51.0	941,193	752,954
NWSRA Administration Fee	141,350	141,350	141,350	141,350	141,350	0.0	0.0	142,764	144,191
Donations & Misc Revenues	367,963	433,690	587,090	417,210	586,020	40.5	-0.2	351,880	355,399
Recreation Program Fees	5,197,763	6,302,363	6,830,500	6,950,300	7,528,200	8.3	10.2	7,678,764	7,832,339
Scholarships/Discounts	(16,199)	(40,167)	(80,000)	(80,000)	(80,000)	0.0	0.0	(88,000)	(88,880)
Swimming Pool Revenues	1,320,820	1,751,040	1,777,780	2,007,900	2,052,380	2.2	15.4	2,072,904	2,093,633
Fitness Revenue	560,276	669,603	654,300	774,310	794,150	2.6	21.4	992,688	1,002,614
Tennis Club Revenues	2,317,664	2,456,663	2,349,340	2,441,180	2,498,530	2.3	6.4	2,523,515	2,548,750
Golf Club Revenues	1,768,564	1,734,782	1,816,970	1,719,690	1,875,140	9.0	3.2	1,893,891	1,912,830
Transfer In	1,200,000	1,905,000	1,400,000	1,400,000	2,082,150	48.7	48.7	-	-
Total Revenue	29,987,049	32,686,535	35,603,300	36,781,180	38,841,000	5.6	9.1	40,253,442	35,101,969
Salaries and Wages	7,127,972	7,830,135	9,311,480	8,620,360	9,658,510	12.0	3.7	10,178,143	10,432,597
Insurance	1,281,834	1,233,199	1,445,550	1,234,150	1,557,250	26.2	7.7	1,635,113	1,716,868
Pension/Social Security Expenses	2,016,208	1,590,043	2,140,530	1,493,200	2,241,020	50.1	4.7	2,297,046	2,354,472
Commodities & Supplies	683,868	834,053	1,159,350	1,055,260	1,321,180	25.2	14.0	1,354,210	1,388,065
Utilities	952,865	953,667	1,091,230	1,203,430	1,264,030	5.0	15.8	1,295,631	1,328,022
Contractual Services	1,934,465	2,391,552	3,022,700	2,613,180	3,098,820	18.6	2.5	3,176,291	3,255,698
Maintenance & Repairs	505,316	760,443	965,880	927,100	1,058,080	14.1	9.5	1,084,532	1,111,645
Recreation Program Expenses	2,699,494	3,627,188	4,002,540	4,108,520	4,569,450	11.2	14.2	4,933,686	5,557,028
Swimming Pool Expenses	426,869	480,071	476,930	483,200	571,730	18.3	19.9	586,023	600,674
Fitness Expenses	283,837	327,951	387,200	381,140	388,840	2.0	0.4	398,561	408,525
Other Expenditures	71,410	114,022	225,260	165,230	245,230	48.4	8.9	251,361	257,645
Debt Service	3,657,847	2,639,293	2,753,990	2,753,990	2,890,950	5.0	5.0	2,963,224	3,037,304
Transfers Out	1,200,000	1,905,000	1,400,000	1,400,000	2,082,150	48.7	48.7	-	-
Total Operating Expenses	22,841,985	24,686,618	28,382,640	26,438,760	30,947,240	17.1	9.0	30,153,819	31,448,542
Total Operational Surplus/(Deficit)	7,145,065	7,999,917	7,220,660	10,342,420	7,893,760	-23.7	9.3	10,099,624	3,653,427
Capital Outlay	1,775,996	1,962,978	5,525,560	4,466,250	12,688,460	184.1	129.6	15,890,000	10,675,000
Provision for Contingencies	-	19,001	150,000	150,000	150,000	0.0	0.0	150,000	150,000
Total Expenses	24,617,980	26,668,597	34,058,200	31,055,010	43,785,700	41.0	28.6	46,193,819	42,273,542
Net Surplus/(Deficit)	5,369,069	6,017,938	1,545,100	5,726,170	(4,944,700)	-186.4	-420.0	(5,940,377)	(7,171,573)
Est. Fund Balance - Beg. of Year	18,104,826	23,473,895	29,491,833	29,491,833	35,218,003	19.4	19.4	30,273,303	24,332,927
Est. Fund Balance - End of Year	23,473,895	29,491,833	31,036,933	35,218,003	30,273,303	-14.0	-2.5	24,332,927	17,161,354
Fund Balance Policy Designations									
Non-spendable	278,290	295,018	305,809	305,809	305,809	0.0	0.0	305,809	305,809
Restricted	6,593,530	2,425,825	2,671,420	3,402,774	2,724,006	-19.9	2.0	8,123,902	8,237,637
Committed	5,657,773	7,518,678	7,213,801	7,144,568	8,325,468	16.5	15.4	6,797,649	7,102,809
Assigned	12,094,445	20,834,368	22,189,900	25,680,891	20,215,879	-21.3	-8.9	2,524,906	913,357
Unassigned	(1,150,246)	(1,582,058)	(1,344,100)	(1,316,141)	(1,297,857)	-1.4	-3.4	9,105,566	1,515,099
Est. Fund Balance - End of Year	23,473,895	29,491,833	31,036,933	35,218,003	30,273,303	-14.0	-2.5	24,332,927	17,161,354
	23,473,792	29,491,832	31,036,830	35,217,900	30,273,304			26,857,832	18,074,711

Operating Budget by Category – All Funds Combined

				2024/25			% Change By	
	Administration	Recreation & Facilities	Capital Projects Funds	Proposed Budget	2022/23 Budget	2023/24 Projected	Current Budget	Projected Year End
Real Estate Taxes	12,126,750	5,187,620	-	17,314,370	16,734,170	17,319,730	3.5	0.0
Debt Proceeds	-	-	-	-	1,459,000	1,424,000	-100.0	-100.0
Grant Proceeds	-	3,000	2,300,000	2,303,000	308,000	-	647.7	NA
Replacement Taxes	556,710	-	-	556,710	743,370	657,190	-25.1	-15.3
Rental Income	3,240	99,670	40,320	143,230	188,800	170,860	-24.1	-16.2
Interest Income	473,370	570,550	1,850	1,045,770	692,630	1,437,460	51.0	-27.2
NWSRA Administration Fees	-	141,350	-	141,350	141,350	141,350	0.0	0.0
Donations & Misc Revenues	41,220	153,500	391,300	586,020	587,090	417,210	-0.2	40.5
Recreation Program Fees	-	7,528,200	-	7,528,200	6,830,500	6,950,300	10.2	8.3
Scholarships/Discounts	-	(80,000)	-	(80,000)	(80,000)	(80,000)	0.0	0.0
Swimming Pool Revenues	-	2,052,380	-	2,052,380	1,777,780	2,007,900	15.4	2.2
Fitness Revenues	-	794,150	-	794,150	654,300	774,310	21.4	2.6
Tennis Club Revenues	-	2,498,530	-	2,498,530	2,349,340	2,441,180	6.4	2.3
Golf Club Revenues	-	1,875,140	-	1,875,140	1,816,970	1,719,690	3.2	9.0
Transfer In	-	-	2,082,150	2,082,150	1,400,000	1,400,000	48.7	48.7
Total Revenue	13,201,290	20,824,090	4,815,620	38,841,000	35,603,300	36,781,180	9.1	5.6
Salaries & Wages	3,106,930	6,551,580	-	9,658,510	9,311,480	8,620,360	3.7	12.0
Insurance	887,610	669,640	-	1,557,250	1,445,550	1,234,150	7.7	26.2
Pension/FICA Expense	2,065,140	175,880	-	2,241,020	2,140,530	1,493,200	4.7	50.1
Commodities & Supplies	331,720	989,460	-	1,321,180	1,159,350	1,055,260	14.0	25.2
Utilities	186,410	1,077,620	-	1,264,030	1,091,230	1,203,430	15.8	5.0
Contractual Services	1,982,120	1,116,700	-	3,098,820	3,022,700	2,613,180	2.5	18.6
Maintenance & Repairs	487,740	570,340	-	1,058,080	965,880	927,100	9.5	14.1
Program Expense	-	4,569,450	-	4,569,450	4,002,540	4,108,520	14.2	11.2
Swimming Pool Expenses	-	571,730	-	571,730	476,930	483,200	19.9	18.3
Fitness Expenses	-	388,840	-	388,840	387,200	381,140	0.4	2.0
Other Expenditures	151,400	93,830	-	245,230	225,260	165,230	8.9	48.4
Debt Service	2,550,950	340,000	-	2,890,950	2,753,990	2,753,990	5.0	5.0
Capital Outlay	1,000,000	4,897,780	6,790,680	12,688,460	5,525,560	4,466,250	129.6	184.1
Transfers In/Out	2,000,000	-	82,150	2,082,150	1,400,000	1,400,000	48.7	48.7
Provision for Contingency	-	150,000	-	150,000	150,000	150,000	0.0	0.0
Total Expenses	14,750,020	22,162,850	6,872,830	43,785,700	34,058,200	31,055,010	28.6	41.0
Net Surplus/(Deficit)	(1,548,730)	(1,338,760)	(2,057,210)	(4,944,700)	1,545,100	5,726,170	-420.0	-186.4
Est. Fund Balance - Beg of Year	13,328,541	19,137,873	2,751,484	35,218,003	29,491,833	29,491,833	19.4	19.4
Est. Fund Balance - End of Year	11,779,811	17,799,113	694,274	30,273,303	31,036,933	35,218,003	-2.5	-14.0
Fund Balance Policy Designations								
Non-spendable	155,392	150,417	-	305,809	305,809	305,809	0.0	0.0
Restricted	2,572,707	151,298	-	2,724,006	2,671,420	3,402,774	2.0	-19.9
Committed	2,697,183	5,628,273	-	8,325,457	7,213,801	7,144,568	15.4	16.5
Assigned	6,372,614	13,148,990	694,274	20,215,879	22,189,900	25,680,891	-8.9	-21.3
Unassigned	(18,086)	(1,279,761)	-	(1,297,847)	(1,344,100)	(1,316,038)	-3.4	-1.4
Est. Fund Balance - End of Year	11,779,811	17,799,218	694,274	30,273,303	31,036,933	35,218,003	-2.5	-14.0

Operating Budget Comparisons – Administrative Funds



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	11,297,800	10,658,287	11,621,660	12,299,330	12,126,750	-1.4	4.3
Transfer In	200,000	405,000	-	-	-	NA	NA
Replacement Taxes	609,897	799,485	743,370	657,190	556,710	-15.3	-25.1
Rental Income	58,808	66,120	66,120	45,160	3,240	-92.8	-95.1
Interest Earned	60,859	261,322	306,140	612,890	473,370	-22.8	54.6
Donations & Misc. Revenues	94,248	99,942	138,600	75,210	41,220	-45.2	-70.3
Total Revenue	12,321,613	12,290,156	12,875,890	13,689,780	13,201,290	-3.6	2.5
Salaries and Wages	2,220,523	2,345,995	2,816,060	2,659,200	3,106,930	16.8	10.3
Insurance	761,856	729,701	803,060	706,280	887,610	25.7	10.5
Pension/FICA Fund Expenses	1,815,745	1,409,017	1,973,760	1,353,680	2,065,140	52.6	4.6
Commodities & Supplies	166,534	250,623	336,500	295,550	331,720	12.2	-1.4
Utilities	123,824	152,861	152,260	176,970	186,410	5.3	22.4
Contractual Services	1,288,354	1,556,916	1,995,090	1,669,180	1,982,120	18.7	-0.7
Maintenance & Repairs	355,053	460,896	493,290	453,740	487,740	7.5	-1.1
Other Expenditures	39,451	78,750	131,460	99,840	151,400	51.6	15.2
Debt Service	2,267,447	2,299,293	2,413,990	2,413,990	2,550,950	5.7	5.7
Capital Outlay	135,940	57,700	433,350	433,350	1,000,000	130.8	130.8
Transfers In/Out	1,200,000	1,905,000	1,400,000	1,400,000	2,000,000	42.9	42.9
Total Expense	10,374,728	11,246,752	12,948,820	11,661,780	14,750,020	26.5	13.9
Net Surplus/(Deficit)	1,946,885	1,043,404	(72,930)	2,028,000	(1,548,730)	-176.4	2023.6
Est. Fund Balance - Beg of Year	8,310,252	10,257,137	11,300,541	11,300,541	13,328,541	17.9	17.9
Est. Fund Balance - End of Year	10,257,137	11,300,541	11,227,611	13,328,541	11,779,811	-11.6	4.9
Fund Balance Policy Designations							
Non-spendable	37,375	155,392	155,392	155,392	155,392	0.0	0.0
Restricted	1,716,598	2,299,098	2,542,951	3,128,685	2,572,707	-17.8	1.2
Committed	2,055,560	1,975,698	2,339,717	2,159,073	2,697,183	24.9	15.3
Assigned	5,698,837	6,949,855	6,186,547	7,858,086	6,372,614	-18.9	3.0
Unassigned	748,767	(79,503)	3,003	27,304	(18,086)	-166.2	-702.3
Est. Fund Balance - End of Year	10,257,137	11,300,541	11,227,611	13,328,541	11,779,811	-11.6	4.9

Operating Budget by Category – Administrative Funds



								2024/25 Proposed Budget	2023/24 Budget	% Change 2023/24 Budget
	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA			
Real Estate Taxes	5,862,590	1,107,890	351,540	38,800	762,850	2,680,930	1,322,150	12,126,750	11,621,660	4.3
Replacement Taxes	556,710	-	-	-	-	-	-	556,710	743,370	-25.1
Rental Income	3,240	-	-	-	-	-	-	3,240	66,120	-95.1
Interest Earned	473,370	-	-	-	-	-	-	473,370	306,140	54.6
Donations & Misc. Revenues	41,220	-	-	-	-	-	-	41,220	138,600	-70.3
Transfer In	-	-	-	-	-	-	-	-	-	NA
Total Revenues	6,937,130	1,107,890	351,540	38,800	762,850	2,680,930	1,322,150	13,201,290	12,875,890	2.5
Salaries & Wages	3,106,930	-	-	-	-	-	-	3,106,930	2,816,060	10.3
Insurance	606,040	-	281,570	-	-	-	-	887,610	803,060	10.5
Pension/FICA Expense	-	1,170,900	-	-	894,240	-	-	2,065,140	1,973,760	4.6
Commodities	331,720	-	-	-	-	-	-	331,720	336,500	-1.4
Utilities	186,410	-	-	-	-	-	-	186,410	152,260	22.4
Contractual Services	1,242,400	-	-	47,470	-	1,750	690,500	1,982,120	1,995,090	-0.7
Maintenance and Repairs	487,740	-	-	-	-	-	-	487,740	493,290	-1.1
Other Expenditures	151,400	-	-	-	-	-	-	151,400	131,460	15.2
Debt Service	-	-	-	-	-	2,550,950	-	2,550,950	2,413,990	5.7
Total Operating Expenses	6,112,640	1,170,900	281,570	47,470	894,240	2,552,700	690,500	11,750,020	11,115,470	5.7
Capital Outlay	-	-	-	-	-	-	1,000,000	1,000,000	433,350	130.8
Transfers In/Out	2,000,000	-	-	-	-	-	-	2,000,000	1,400,000	42.9
Total Expenses	8,112,640	1,170,900	281,570	47,470	894,240	2,552,700	1,690,500	14,750,020	12,948,820	13.9
Net Surplus/(Deficit)	(1,175,510)	(63,010)	69,970	(8,670)	(131,390)	128,230	(368,350)	(1,548,730)	(72,930)	2023.6
Est. Fund Balance - Beg of Year	9,152,120	1,661,686	619,157	29,802	821,882	123,897	919,996	13,328,541	11,300,541	17.9
Est. Fund Balance - End of Year	7,976,610	1,598,676	689,127	21,132	690,492	252,127	551,646	11,779,811	11,227,611	4.9
Fund Balance Policy Designations										
Non-spendable	155,392	-	-	-	-	-	-	155,392	155,392	0.0
Restricted	-	1,598,676	-	8,093	690,492	-	275,446	2,572,707	2,542,951	1.2
Committed	2,445,056	-	-	-	-	252,127	-	2,697,183	2,339,717	15.3
Assigned	5,394,248	-	689,127	13,039	-	-	276,200	6,372,614	6,186,547	3.0
Unassigned	(18,086)	-	-	-	-	-	-	(18,086)	3,003	-702.3
Est. Fund Balance - End of Year	7,976,610	1,598,676	689,127	21,132	690,492	252,127	551,646	11,779,811	11,227,611	4.9

Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	4,158,355	4,592,156	5,112,510	5,020,400	5,187,620	3.3	1.5
Interest Earned	13,437	320,082	386,490	818,690	570,550	-30.3	47.6
Grant Proceeds	-	115,319	8,000	-	3,000	NA	-62.5
Scholarships/Discounts	(16,199)	(40,167)	(80,000)	(80,000)	(80,000)	0.0	0.0
Rental Income	60,616	63,889	61,930	69,900	99,670	42.6	60.9
Recreation Program Fees	5,197,763	6,302,363	6,830,500	6,950,300	7,528,200	8.3	10.2
Swimming Pool Revenues	1,320,820	1,751,040	1,777,780	2,007,900	2,052,380	2.2	15.4
Fitness Revenue	560,276	669,603	654,300	774,310	794,150	2.6	21.4
Gross Profit on Sales	127,823	222,978	247,810	259,960	321,990	23.9	29.9
Memberships	257,715	250,758	236,220	253,330	252,930	-0.2	7.1
Court Time	444,556	474,569	410,100	424,100	411,800	-2.9	0.4
Lessons	1,579,449	1,687,791	1,655,000	1,719,100	1,796,200	4.5	8.5
League Fees	50,917	31,805	39,000	32,000	32,000	0.0	-17.9
Green Fees	1,130,558	1,104,504	1,136,870	1,053,150	1,125,380	6.9	-1.0
Golf Cart Rentals	321,220	331,184	332,410	327,250	337,990	3.3	1.7
Driving Range Revenue	94,601	88,574	99,000	105,000	122,000	16.2	23.2
NWSRA Administration Fee	141,350	141,350	141,350	141,350	141,350	0.0	0.0
Miscellaneous Income	125,283	119,219	143,390	133,980	126,890	-5.3	-11.5
Total Revenue	15,568,541	18,227,017	19,192,660	20,010,720	20,824,100	4.1	8.5
Salaries and Wages	4,907,449	5,484,140	6,495,420	5,961,160	6,551,580	9.9	0.9
Insurance	519,978	503,498	642,490	527,870	669,640	26.9	4.2
Pension/FICA	200,463	181,026	166,770	139,520	175,880	26.1	5.5
Commodities & Supplies	517,333	583,430	822,850	759,710	989,460	30.2	20.2
Utilities	829,042	800,807	938,970	1,026,460	1,077,620	5.0	14.8
Contractual Services	635,611	834,635	997,610	929,000	1,116,700	20.2	11.9
Maintenance & Repairs	150,263	299,547	472,590	473,360	570,340	20.5	20.7
Recreation Program Expenses	2,699,494	3,627,188	4,002,540	4,108,520	4,569,450	11.2	14.2
Swimming Pool Expenses	426,869	480,071	476,930	483,200	571,730	18.3	19.9
Fitness Expenses	283,837	327,951	387,200	381,140	388,840	2.0	0.4
Other Expenditures	31,959	35,272	93,800	65,390	93,830	43.5	0.0
Debt Service	1,390,400	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	12,592,697	13,497,566	15,837,170	15,195,330	17,115,070	12.6	8.1
Capital Outlay	602,742	364,785	1,818,680	1,152,740	4,897,780	324.9	169.3
Provision for Contingency	-	19,001	150,000	150,000	150,000	0.0	0.0
Total Expenses	13,195,439	13,881,352	17,805,850	16,498,070	22,162,850	34.3	24.5
Net Surplus/(Deficit)	2,373,102	4,345,665	1,386,810	3,512,650	(1,338,750)	-138.1	-196.5
Est. Fund Balance - Beg of Year	8,906,458	11,279,558	15,625,225	15,625,223	19,137,873	22.5	22.5
Est. Fund Balance - End of Year	11,279,560	15,625,223	17,012,035	19,137,873	17,799,123	-7.0	4.6
Fund Balance Policy Designations							
Non-spendable	240,915	139,626	150,417	150,417	150,417	0.0	0.0
Restricted	4,876,932	126,727	128,468	274,088	151,298	-44.8	17.8
Committed	3,602,213	5,542,980	4,874,084	4,985,494	5,628,284	12.9	15.5
Assigned	4,458,514	11,318,549	13,206,168	15,071,320	13,148,990	-12.8	-0.4
Unassigned	(1,899,013)	(1,502,555)	(1,347,103)	(1,343,445)	(1,279,865)	-4.7	-5.0
Est. Fund Balance - End of Year	11,279,560	15,625,223	17,012,035	19,137,873	17,799,123	-7.0	4.6

Operating Budget by Category – Recreation and Facility

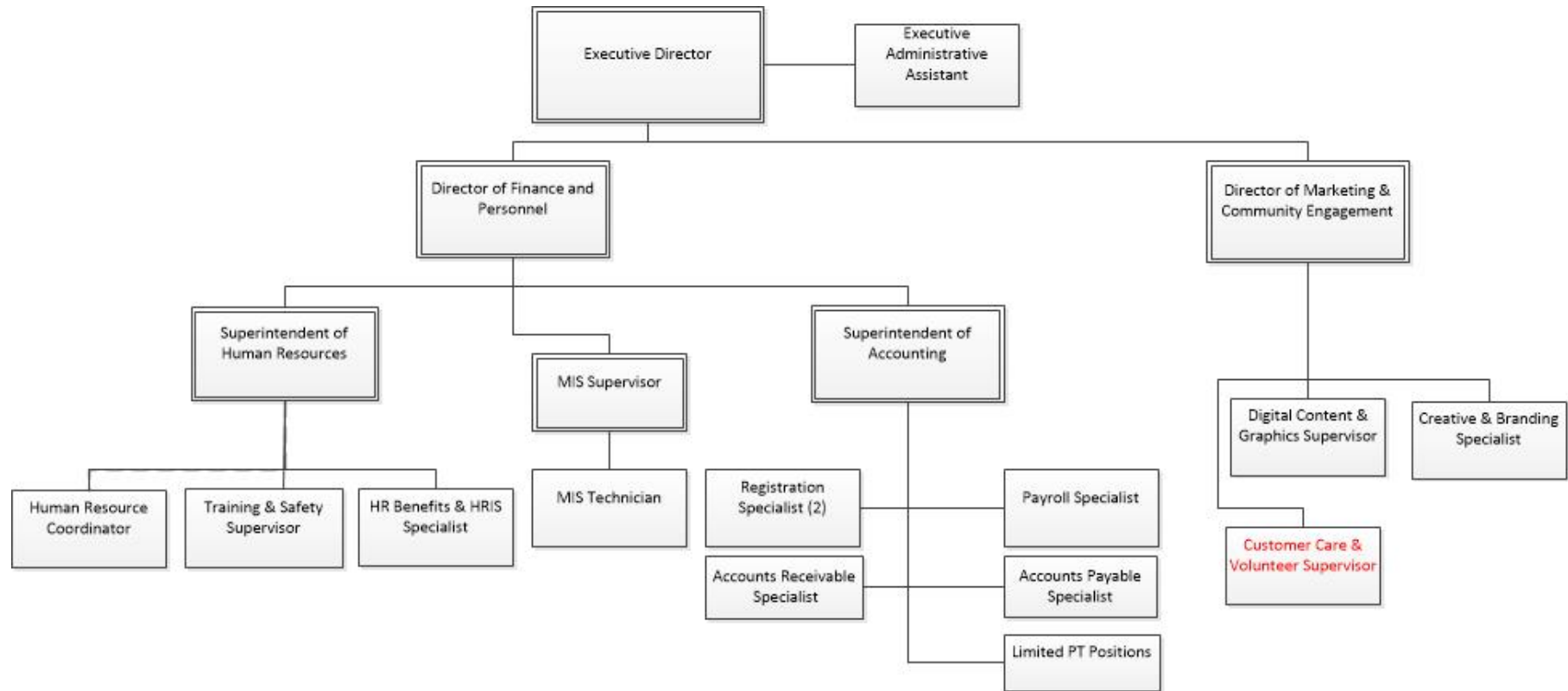
	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Arlington Ridge Center	Total Recreation	Museum	2024/25 Proposed Budget	2023/24 Budget	% Change 2023/24 Budget
Revenue											
Real Estate Taxes	5,027,060	-	-	-	-	-	5,027,060	160,560	5,187,620	5,112,510	1.5
Interest Earned	570,550	-	-	-	-	-	570,550	-	570,550	386,490	47.6
Grant Proceeds	-	-	-	-	-	-	-	3,000	3,000	8,000	-62.5
Scholarships/Discounts	(80,000)	-	-	-	-	-	(80,000)	-	(80,000)	(80,000)	0.0
Rental Income	59,540	-	-	-	-	32,200	91,740	7,930	99,670	61,930	60.9
Recreation Program Fees	7,452,370	-	-	-	-	-	7,452,370	75,830	7,528,200	6,830,500	10.2
Swimming Pool Revenues	726,650	-	-	-	-	1,325,730	2,052,380	-	2,052,380	1,777,780	15.4
Fitness Revenue	-	-	-	-	-	794,150	794,150	-	794,150	654,300	21.4
Gross Profit on Sales	129,190	2,550	6,050	17,050	162,150	5,000	321,990	-	321,990	247,810	29.9
Memberships	-	110,430	142,500	-	-	-	252,930	-	252,930	236,220	7.1
Court Time	-	154,800	257,000	-	-	-	411,800	-	411,800	410,100	0.4
Lessons	-	885,200	857,000	13,000	41,000	-	1,796,200	-	1,796,200	1,655,000	8.5
League Fees	-	32,000	-	-	-	-	32,000	-	32,000	39,000	-17.9
Green Fees	-	-	-	232,680	892,700	-	1,125,380	-	1,125,380	1,136,870	-1.0
Golf Cart Rentals	-	-	-	41,800	296,190	-	337,990	-	337,990	332,410	1.7
Driving Range Revenue	-	-	-	-	122,000	-	122,000	-	122,000	99,000	23.2
NWSRA Administration Fee	141,350	-	-	-	-	-	141,350	-	141,350	141,350	0.0
Miscellaneous Income	16,050	23,200	27,800	14,650	41,920	2,790	126,410	470	126,880	143,390	-11.5
Total Operating Revenue	14,042,760	1,208,180	1,290,350	319,180	1,555,960	2,159,870	20,576,300	247,790	20,824,090	19,192,660	8.5
Expense											
Salaries & Wages	3,711,740	600,980	519,180	175,190	919,430	456,390	6,382,910	168,670	6,551,580	6,495,420	0.9
Insurance	405,320	59,240	76,320	8,400	64,000	35,640	648,920	20,720	669,640	642,490	4.2
Pension/FICA Expense	-	58,780	23,630	-	52,250	41,220	175,880	-	175,880	166,770	5.5
Commodities & Supplies	606,160	45,300	24,370	53,720	213,460	39,200	982,210	7,250	989,460	822,850	20.2
Utilities	564,200	72,570	53,520	26,030	80,620	274,900	1,071,840	5,780	1,077,620	938,970	14.8
Contractual Services	719,090	58,550	105,290	23,400	116,000	86,320	1,108,650	8,050	1,116,700	997,610	11.9
Maintenance & Repairs	448,350	10,300	18,000	17,750	52,110	23,830	570,340	-	570,340	472,590	20.7
Program Expense	4,531,160	-	-	-	-	-	4,531,160	38,290	4,569,450	4,002,540	14.2
Pool Expenditures	-	-	-	-	-	571,730	571,730	-	571,730	476,930	19.9
Fitness Expenditures	-	-	-	-	-	388,840	388,840	-	388,840	387,200	0.4
Other Expenditures	78,480	850	4,100	550	8,650	-	92,630	1,200	93,830	93,800	0.0
Debt Service	340,000	-	-	-	-	-	340,000	-	340,000	340,000	0.0
Total Operating Expenses	11,404,500	906,570	824,410	305,040	1,506,520	1,918,070	16,865,110	249,960	17,115,070	15,837,170	8.1
Capital Outlay	4,819,240	36,540	42,000	-	-	-	4,897,780	-	4,897,780	1,818,680	169.3
Provision for Contingency	150,000	-	-	-	-	-	150,000	-	150,000	150,000	0.0
Total Expenses	16,373,740	943,110	866,410	305,040	1,506,520	1,918,070	21,912,890	249,960	22,162,850	17,805,850	24.5
Operating Totals											
Total Revenues	14,042,760	1,208,180	1,290,350	319,180	1,555,960	2,159,870	20,576,300	247,790	20,824,090	19,192,660	8.5
Total Expenses	11,404,500	906,570	824,410	305,040	1,506,520	1,918,070	16,865,110	249,960	17,115,070	15,837,170	8.1
Gross Surplus/(Deficit)	2,638,260	301,610	465,940	14,140	49,440	241,800	3,711,190	(2,170)	3,709,020	3,355,490	10.5
Totals After Capital Outlay											
Total Revenues	14,042,760	1,208,180	1,290,350	319,180	1,555,960	2,159,870	20,576,300	247,790	20,824,090	19,192,660	8.5
Total Expenses	16,373,740	943,110	866,410	305,040	1,506,520	1,918,070	21,912,890	249,960	22,162,850	17,805,850	24.5
Net Surplus/(Deficit)	(2,330,980)	265,070	423,940	14,140	49,440	241,800	(1,336,590)	(2,170)	(1,338,760)	1,386,810	-196.5
Est. Fund Balance - Beg of Year	16,155,441	1,531,132	2,153,714	(628,041)	(666,270)	360,919	18,906,897	230,976	19,137,873	15,625,225	22.5
Est. Fund Balance - End of Year	13,824,461	1,796,202	2,577,654	(613,901)	(616,830)	602,719	17,570,307	228,806	17,799,113	17,012,035	4.6
Fund Balance Policy Designations											
Non-spendable	57,571	15,000	2,727	5,103	44,032	23,637	148,070	2,347	150,417	150,417	0.0
Restricted	12,690	-	-	-	-	-	12,690	138,608	151,298	128,468	17.8
Committed	4,356,789	362,628	329,764	-	-	579,092	5,628,273	-	5,628,273	4,874,084	15.5
Assigned	9,397,402	1,418,574	2,245,163	-	-	-	13,061,139	87,851	13,148,990	13,206,168	-0.4
Unassigned	-	-	-	(619,004)	(660,862)	-	(1,279,865)	-	(1,279,865)	(1,347,103)	-5.0
Est. Fund Balance - End of Year	13,824,463	1,796,202	2,577,654	(613,901)	(616,830)	602,729	17,570,308	228,806	17,799,113	17,012,035	4.6

Administration, Marketing, and Finance Departments

Description

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

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



Administration, Marketing, and Finance Departments



Administration, Marketing, and Finance Department Funds

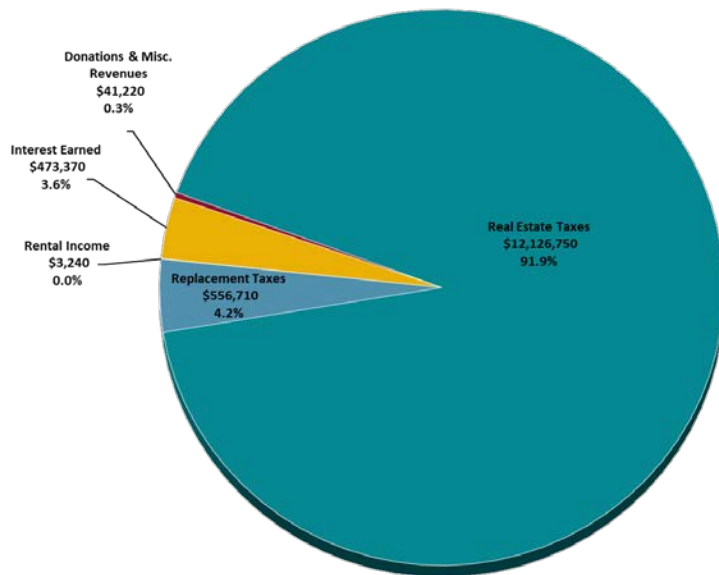
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.

The Special Revenue Funds account for the expenditure of restricted revenues for the IMRF (Pension), Insurance, Audit, FICA, and NWSRA funds.

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

Revenues

Revenues are budgeted at \$13,201,290; a 3.6% decrease from the 2023/24 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 91.9% of total revenue for the Administration, Marketing, and Finance Departments. Real estate taxes are budgeted to decrease 1.40% from the 2023/24 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2023 Tax Levy. The tax cap for levy 2023 is 5.0% and 2024 is 3.4%. The minimal growth of the District's largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Real Estate Taxes	\$ 11,297,800	10,658,287	11,621,660	12,299,330	12,126,750
Transfer In	200,000	405,000	-	-	-
Replacement Taxes	609,897	799,485	743,370	657,190	556,710
Rental Income	58,808	66,120	66,120	45,160	3,240
Interest Earned	60,859	261,322	306,140	612,890	473,370
Donations & Misc. Revenues	94,248	99,942	138,600	75,210	41,220
Total Revenues	\$ 12,321,613	12,290,156	12,875,890	13,689,780	13,201,290

Administration, Marketing, and Finance Departments

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$556,710 in replacement tax revenue; this is a 15.3% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Rental Income

The Park District will receive less rental income as the three properties that used to be rented will be demolished in 2024/25 for the development of Recreation Park. However, the District will continue to receive rental income from a cell tower lease.

Interest Income

During 2023/24, the Park District was able to take advantage of increasing interest rates. Current interest rates are averaging around 5.03% and investments are staggered with maturities up to two years into the future. Interest rates have increased 0.88%. These rates are anticipated to decrease slightly in 2024/25 but impact will be minimal due to lengthening the investment strategy to invest in CDs with a two year maturity.

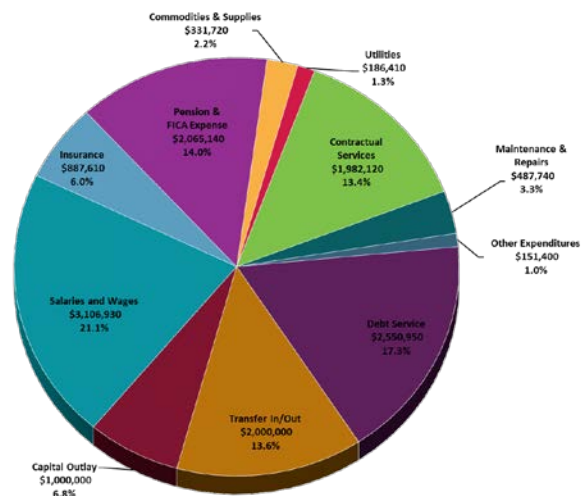
Donations and Miscellaneous Revenue

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

Expenditures

Expenses are budgeted at \$14,750,020, a 26.5% increase from the 2023/24 projected actual. In preparing this budget document, staff was instructed to keep expenditures to 3% increase or less this proved difficult as supply and labor costs are increasing significantly. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with rising labor costs, aging infrastructure, and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the highest level of services it provides.

Major Expenditure Functions



Administration, Marketing, and Finance Departments

A comparison of major expenditure functions is identified in the chart below.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 2,220,523	2,345,995	2,816,060	2,659,200	3,106,930
Insurance	761,856	729,701	803,060	706,280	887,610
Pension & FICA Expense	1,815,745	1,409,017	1,973,760	1,353,680	2,065,140
Commodities & Supplies	166,534	250,623	336,500	295,550	331,720
Utilities	123,824	152,861	152,260	176,970	186,410
Contractual Services	1,288,354	1,556,916	1,995,090	1,669,180	1,982,120
Maintenance & Repairs	355,053	460,896	493,290	453,740	487,740
Other Expenditures	39,451	78,750	131,460	99,840	151,400
Debt Service	2,267,447	2,299,293	2,413,990	2,413,990	2,550,950
Transfer In/Out	1,200,000	1,905,000	1,400,000	1,400,000	2,000,000
Capital Outlay	135,940	57,700	433,350	433,350	1,000,000
Total Expenses	<u>\$ 10,374,728</u>	<u>11,246,752</u>	<u>12,948,820</u>	<u>11,661,780</u>	<u>14,750,020</u>

Salaries and Wages

The proposed salaries and wages budget increased 16.8% from the 2023/24 projected actual. This category represents 21.1% of the 2024/25 budget. Full-time salaries and compensation are budgeted at the current salaries of existing personnel plus the addition of one new positions. Any vacancies are budgeted at the middle salary range for each vacant position. Merit increases are based on a 4.0% increase for full-time salaries plus a 1.0% Executive Director pool. Employee headcounts for the administrative staff by type are shown below:

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	Budget 23/24	Projected 23/24	Proposed 24/25
Full-Time	17	17	17	17	13	13	19	19	18	19
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Part-Time IMRF	4	4	4	4	-	1	1	1	1	1
Part-Time Regular and Short-Term (Non-IMRF)	7	7	7	7	-	-	1	1	1	1
Total	28	28	28	28	13	14		21	20	21

Administration, Marketing, and Finance Departments



Insurance

The proposed insurance budget increased \$181,330 (25.7%) from the 2023/24 projected actual. This category represents 6.0% of the 2024/25 budget.

- The Park District switched to Blue Cross/Blue Shield for calendar year 2024 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2024/25 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program, which will be fully paid this fiscal year.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience and was budgeted at an increase of 26.2% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 10.2% increase and accounts for any potential unknown unemployment risks.

Commodities & Supplies

This category represents 2.3% of the 2024/25 budget; commodities increased \$36,170 from projected actual. Staff has budgeted for an increase in fuel expenses, which are being realized in the local markets.

Utilities

This category is budgeted at 5.3%, \$9,440, more than the 2023/24 projected actual. The utility budget has been prepared based on 2023/24 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage of facilities.

Pension & FICA

Pension & FICA expense increased 52.6% from the 2023/24 projection. This year's pension cost is proposed to increase by 116.1%, \$628,990 more than projected actual and includes a potential additional payment of \$450,000 to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The IMRF actuarial rate for the 2024 calendar year is 9.38% of participating members' salaries. This is a 0.2% increase from last year and the second lowest since 2003.

Contractual Services

This category represents 13.0% of the 2024/25 budget. The proposed budget increased by \$237,940 (14.3%) from the 2023/24 projected actual. The increase is primarily due to maintenance related to an aging infrastructure and the leasing of vehicles. In addition, money has been budgeted for developing park site plans, purchasing human resource software and upgrading technology services.

Administration, Marketing, and Finance Departments



Debt Administration

This category represents 17.3% of the 2024/25 budget. The proposed budget increased by 5.7% from the 2023/24 projected actual because of principal payments due on General Obligation Park Bonds.

The Park District budgets capital and infrastructure expenditures for recreation activities and open space based on our residents' demands for quality facilities. Facility improvements are generally provided from the real estate tax base and program fees support recreation activities. The costs associated with acquiring and improving long-term assets are met with the issuance of debt or use of surplus from operations. The Park District prepares detailed analyses of the existing obligation structure (see below), current and projected surplus from operations and future liability levels before deciding to issue new debt.

Fiscal Year	Series 2014 B (Series 2005)			Series 2015			Series 2017 A			Series 2018 A			Series 2024			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	475,000	206,463	681,463	659,000	66,440	725,440	2,234,000	316,953	2,550,953
2026	-	-	-	-	-	-	335,000	10,050	345,050	1,285,000	192,212	1,477,212	765,000	16,792	781,792	2,385,000	219,054	2,604,054
2027	-	-	-	-	-	-	-	-	-	685,000	127,962	812,962	-	-	-	685,000	127,962	812,962
2028	-	-	-	-	-	-	-	-	-	705,000	93,713	798,713	-	-	-	705,000	93,713	798,713
2029	-	-	-	-	-	-	-	-	-	710,000	70,800	780,800	-	-	-	710,000	70,800	780,800
2030	-	-	-	-	-	-	-	-	-	730,000	42,400	772,400	-	-	-	730,000	42,400	772,400
2031	-	-	-	-	-	-	-	-	-	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 1,000,000	30,000	1,030,000	100,000	4,000	104,000	335,000	20,100	355,100	4,920,000	746,750	5,666,750	1,424,000	83,232	1,507,232	\$ 7,779,000	884,082	8,663,082

Capital Improvements

This category represents 6.8% of the 2024/25 budget. The proposed budget increased in 2024/25 due to projects that carried over from 2023/24, the development of Recreation Park due to the agency receiving an two OSLAD Grants and a PARC Grant, and the need to address a variety of projects identified in the Capital Improvement Plan (CIP). The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. The CIP is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year; however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.

Administration, Marketing, and Finance Departments



Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 12,347,191	11,060,940	10,166,290	9,788,170	10,574,127	10,128,936	10,238,788	11,189,052	12,515,470	11,228,430	13,750,020
\$ Spent on Operating Expenses per Capita	\$ 164	146	135	130	140	134	136	152	168	151	185
Full-Time-IMRF	17	17	17	17	17	13	13	13	19	18	19
Part-Time-IMRF	4	4	4	4	4	-	-	1	1	1	1
Part-Time Regular/Short-Term (Non-IMRF)	7	7	7	7	7	-	-	-	1	1	1
Number of Full-Time Equivalents	28	28	28	28	28	13	13	14	21	20	21
Number of Internet Visits - www.ahpd.org	473,654	486,840	593,360	460,519	500,913	554,136	554,136	658,401	646,470	664,710	672,309
Number of Accounts Payable Vouchers	8,849	9,067	12,047	11,856	12,273	7,503	7,503	9,953	10,931	11,063	12,722
Number of AP EFTs and ACHs Vouchers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5,937	N/A	8,802	10,122
Number of Accounts Payable Checks	4,964	5,345	4,965	8,076	7,234	2,609	2,609	2,994	6,144	3,174	2,698
Number of AP EFTs and ACHs Checks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	798	N/A	1,672	1,923
Number of W-2's Processed	1,274	1,284	1,236	1,178	839	841	841	988	1,064	1,164	1,339
Number of Payroll Checks	16,629	16,756	16,100	15,825	14,792	8,201	8,201	12,259	11,803	15,682	18,034

Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agencies strategic goals.

Financial Resources & Assets	
1.1 Identify and pursue alternative funding to meet public demand.	
Apply for an OSLAD Grant.	August 2024
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Review and update the District's refund policy.	October 2024
Review and update purchasing card parameters.	December 2024
Update the Purchasing Policy in alignment with current market conditions.	December 2024
Convert the financial software to a cloud-based application.	December 2024
Conduct an audit of the general ledger and update the chart of accounts.	January 2025
Expand on the use of purchasing cards in the Parks Department in order to eliminate/reduce house accounts.	February 2025

Administration, Marketing, and Finance Departments



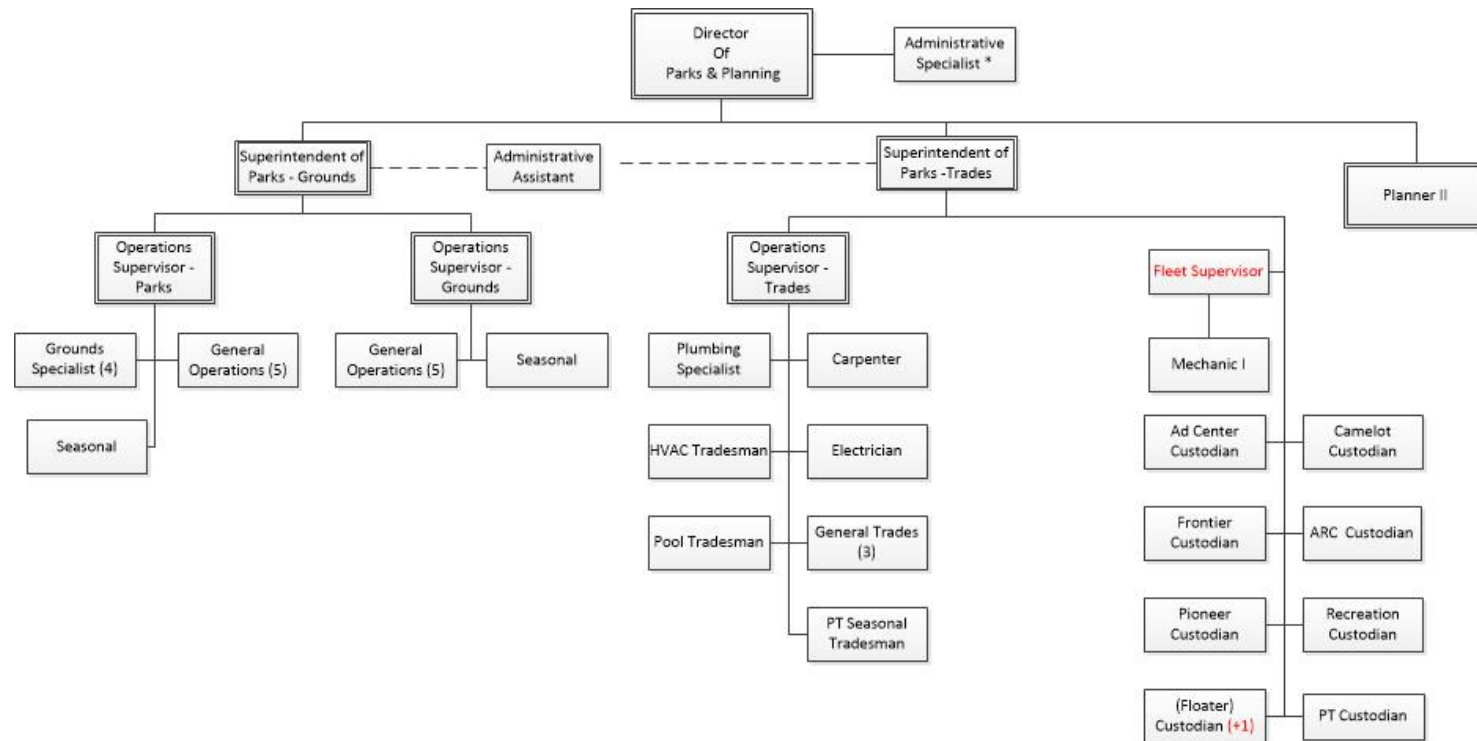
1.3 Provide a safe environment for District visitors and personnel.	
Purchase window breakers for 1 st floor offices.	December 2024
Develop a plan to replace all AEDs throughout the District for implementation in 2025/26.	April 2025
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Research FMLA tracking software for implementation in 2025/26.	November 2024
Implement the conversion to UKG for time and attendance use.	December 2024
Implement a phase II of camera placement and needs throughout the District.	March 2025
Increase ACH payments to vendors by 10%.	April 2025
Implement findings from the information technology audit.	April 2025
1.5 Gain the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.	
Research and implement marketing trends within the daily operations of the District.	April 2025
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Research the ability to create a welcome video for onboarding of new staff.	December 2024
Expand upon existing onboarding process and develop a mentor program.	March 2025
Conduct four lunch and learn opportunities for staff.	April 2025
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Meet quarterly with the human resource think tank and use feedback to improve human resource processes.	April 2025
Enhance use of electronic deliverables, such as separation forms, and job adjustments.	March 2024
Expand upon the quarterly BS&A trainings for staff.	December 2024
5.3 Continue quality customer-focused service.	
Update program waiver use in ActiveNet.	August 2024
Continue to maintain a consistent brand identity across all marketing materials and communications channels.	April 2025
Highlight the positive impact of AHPD on the community through success stories and testimonials.	April 2025
Explore and implement innovative marketing tactics to reach new audiences and potential sponsors.	April 2025
Develop targeted marketing campaigns to promote specific programs and activities to under-represented demographics or age groups.	April 2025
Continue to prioritize and expand upon all Diversity, Equity, and Inclusion efforts that the District offers.	April 2025

Parks & Planning Department

Description

The Parks and Planning Department of the Arlington Heights Park District is comprised of the Buildings, Grounds, and Planning teams. The teams are responsible for the upkeep, repair, and improvement of the District's parks and facilities, totaling 713.98 acres. Park classifications include community parks, neighborhood parks, play lots, special use parks, and connector parkways. The department maintains 25 buildings, five outdoor swimming pools, an recreation center with four indoor pools, fitness center, six indoor basketball courts, 48 ball diamonds (42 Park District, six School District), 27 soccer fields/football fields, 43 outdoor tennis courts, 16 pickleball courts, 42 playgrounds, a 50-acre boating lake, seven sand volleyball courts, and 25 basketball courts. A vehicle fleet consisting of over 49 licensed vehicles and over 80 major pieces of fleet equipment is also maintained.

The department's goals include but are not limited to: ensuring properly maintained parks and athletic fields, facilities, equipment through effective planning; increasing responsiveness, productivity, efficiency and effectiveness in a fiscally responsible manner.



* Administrative Specialist shared between Director of Recreation and Director of Parks and Planning

Parks & Planning Department



The department provides a wide variety of repairs, renovation, and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are coordinated with the Recreation and Facilities and Finance and Personnel Departments to achieve a shared vision. The responsibilities of the department are addressed by a staff consisting of 37 full-time, up to 6 part-time/seasonal staff, and by utilizing contracted services. The department also aids with the Capital Improvement Plan.

Primary Responsibilities

Building Maintenance Division	Grounds Maintenance Division	Planning Division
Equipment & Fleet Maintenance	Athletic Field Preparation & Maintenance	Capital Improvements
Equipment Replacement Schedule	Vandalism & Weather Reports	Project Management
Custodial Maintenance	In-House Turf Grass Mowing Services	Landscape & Site Design
Building Pest Control	Contractual Mowing Services	Specifications, Bids & Contract Management
USA Flag Display	Synthetic Turf Maintenance	Plant Material Selection
Pool Maintenance	Playground Inspections & Maintenance	Site Furniture & Amenities
Construction & Improvement Projects	Park Use Permit Applications	Concrete Improvements & Maintenance
Project Management	Tree, Shrub & Perennial Bed Maintenance	Paving Improvements & Maintenance
Lighting & Electrical Maintenance & Repairs	Annual Flower Beds	Court Color Coating Improvements
Plumbing Maintenance & Repairs	Irrigation System Maintenance	Land Acquisitions
Roof Maintenance & Repairs	Fertilizer & Pesticide Applications	Property Easements
HVAC Maintenance & Repairs	General Park Cleanup & Trash Pickup	Encroachment Issues
Building Security Systems	Outdoor Tennis Court Maintenance	Internal/External Committees
Facility Safety Inspections	Outdoor Basketball Court Maintenance	Memorial Tree, Brick & Bench Program
Holiday Lighting Displays	Pond & Creek Management	Property Research & Investigation
	Snow & Ice Removal Operations	Playground Audits
	Outdoor Ice Rinks	ADA Building Accessibility
	Sledding Hills	GIS/GPS Mapping
	Special Events & Programs	Grant Writing & Administration

Parks & Planning Department

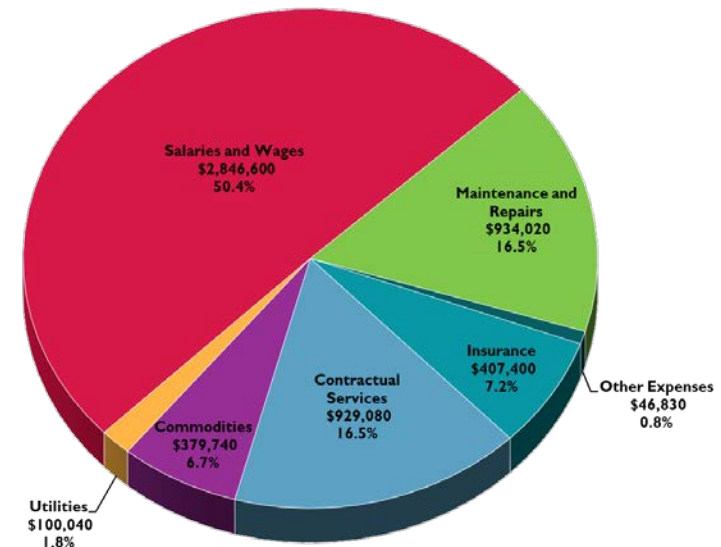
Budget

The majority of the department's budget is found in the General Fund. The proposed 2024/25 budget for the department is \$5,643,710. This total is an overall increase of approximately 20.2% (\$947,650) from what was projected actual in 2023/24 and an overall increase of approximately 10.8% (\$550,520) from the 2023/24 budget. Staff has worked hard to maintain or reduce expenses in all areas of the department. The budget contains known expenses, as well as estimated or projected dollars necessary for maintaining the day to day operations and maintenance of the District. The 2024/25 budget has been prepared with few changes to the level of service provided.

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

Parks & Planning Budget Summary

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 2,055,761	2,164,969	2,434,810	2,402,690	2,846,600
Insurance	289,419	293,650	369,410	306,580	407,400
Commodities	217,361	325,425	380,600	353,250	379,740
Utilities	62,995	82,531	79,460	95,880	100,040
Contractual Services	295,428	671,916	937,810	712,560	929,080
Maintenance and Repairs	456,897	683,177	845,370	793,850	934,020
Other Expenses	16,588	20,558	45,730	31,250	46,830
Total Operating Expenses	\$ 3,394,448	4,242,227	5,093,190	4,696,060	5,643,710



The budget is divided into seven categories. Categories include Salaries and Wages, Insurance, Commodities, Utilities, Contractual Services, Maintenance & Repairs, and Other Expenses. Throughout the year and during the budget planning process, staff review finances and make the necessary adjustments for the next fiscal year.

The following are brief summaries for each budget category:

Parks & Planning Department



Salaries and Wages

This category has a proposed budget of \$2,846,600, approximately 50.4% of the department's annual budget. Staff wages are expected to increase by 18.5% (\$443,910) compared to the year-end projections and an increase of 16.9% (\$411,790) from the 2023/24 budget. A portion of this increase is due to filling the numerous parks staff positions that were vacant for the past year and adding two new positions.

Management continually evaluates staffing levels to ensure effective allocation of resources. Salaries of new employees replacing vacant positions are budgeted within the confines of the salary structure set forth by the Board. A slight change is anticipated to the part-time IMRF staffing levels and the District hopes to be able to fill a variety of other part-time positions in 2024/25.

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	Budget 23/24	Projected 23/24	Proposed 24/25
Full-Time	45	45	45	46	32	34	38	38	38	40
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Part-Time IMRF	5	5	5	5	2	-	-	4	-	4
Part-Time Regular and Short-Term (Non-IMRF)	27	27	30	30	17	17	11	26	15	31
Total	77	77	80	81	51	51	49	68	53	75

Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$407,400 (7.2%) of the overall 2024/25 department budget and is an overall 32.9% (\$100,820) increase from the 2023/24 projected actual and 10.3% (\$37,990) increase from the 2023/24 budget. Healthcare costs are budgeted based on current employee coverage elections for benefit-eligible positions at the time of enrollment.

Commodities

The Commodities budget is 6.7% (\$379,740) of the proposed budget. This category is used to budget for supplies, apparel, products, parts, and materials used by the department to repair and maintain parks and facilities. Overall, commodities are budgeted with an approximate increase of 7.5% (\$26,490) from 2023/24 projected actual.

Parks & Planning Department



Contractual Services

The Contractual Services budget consists of services performed by outside contractors. The department prefers to keep the use of contractors to a minimum, however, there are times when it is appropriate to enter into service contracts. In 2024/25, this category is 16.5% (\$929,080) of the overall department budget and is a 30.4% (\$216,520) increase from what was the projected actual for Contractual Services in 2023/24. This increase results from the continued need for professional services for underground storage tank removals and budgeting to develop site plans via contractual services for proposed capital projects and potential grant submittals.

Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2024/25 budget, this category is 16.5% (\$934,020) of the overall department budget, a 17.7% (\$140,170) increase from the 2023/24 projected actual.

The proposed budget includes funding for leasing 22 vehicles within the Leased Vehicle Expense account. With limited capital funding for replacements, staff is looking for innovative methods to maintain the fleet as it ages.

The proposed 2024/25 budget reflects the District's commitment to maintaining paved surfaces. The maintenance program helps prolong the life of the asphalt courts, parking lots and walks. See the chart of proposed 2024/25 locations slated for maintenance.

2024/25 Pavement Maintenance	
Property	
Forest View Raquet & Tennis Club Color Coating	36,540
Heritage Tennis Club Color Coating	42,000
Banta Color Coating	16,900
Melas Path Sealcoating	44,000
Prairie Park Path Sealcoating	1,700
Frontier Courts	10,000
Total	151,140

Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier and Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.8% (\$100,040) of the overall proposed department budget and reflects an increase of 4.3% (\$4,160) from the 2023/24 projected actual. The utility budget has been prepared based on 2023/24 usage, the Park District's electric and natural gas contracts, and returning to more historical levels.

Other Expenses

The Other Expenses budget consists of travel, staff training, and miscellaneous personnel expenses. The category represents 0.8% (\$46,830) of the overall department budget. The proposed 2024/25 budget has an increase of 49.9% (\$15,580) from what was projected actual in 2023/24 due to an ongoing commitment to develop existing staff.

Parks & Planning Department



Budget Highlights for 2024/25

Staffing <ul style="list-style-type: none"> It is anticipated that the department will be fully staffed Recommending adding a Fleet Supervisor and Custodian Employee five additional seasonal staff 	Planning Highlights <ul style="list-style-type: none"> ADA accessibility and transition plan implementation Ongoing Hazardous Tree Removal, Replacement and EAB Treatments Oversee the construction at Recreation Park Complete a facility condition assessment Plant protectants pilot program Encroachment Issues
Pools <ul style="list-style-type: none"> Continue scheduled swimming pool maintenance and energy efficiency program Ongoing water management upgrades 	Paving and Parking Lot Improvements <ul style="list-style-type: none"> Park-wide ADA access route improvements Pavement maintenance as necessary
Building and Park Improvements <ul style="list-style-type: none"> Scheduled preventative maintenance of capital improvements Scheduled playground replacements 	Hard Surface Improvements <ul style="list-style-type: none"> Color coating and sealcoating at various basketball courts, roller hockey courts, tennis courts, walkways, and parking lots
Fleet Management <ul style="list-style-type: none"> Replacement of selected licensed fleet vehicles 	Athletic Field Improvements <ul style="list-style-type: none"> Continue scheduled softball/baseball field improvement program Continue seasonal soccer/football field turf improvement program

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 4,325,070	4,145,100	3,861,510	4,150,200	4,287,788	3,692,251	3,394,448	4,242,227	5,093,190	4,696,060	5,643,710
Total acres of park land, openspace operated and maintained	716	716	716	716	716	716	716	716	714	714	714
Cost per acre to maintain park land, openspace operated and maintained	\$ 6,041	5,393	5,797	5,796	5,989	5,157	4,741	5,925	7,133	6,577	7,905
Cost per capita to maintain park land, openspace operated and maintained	\$ 55	53	55	55	57	49	45	58	68	63	76
Full-Time-IMRF	43	42	45	45	45	32	32	34	38	38	40
Number of Full-Time Equivalents	- 84	77	77	80	80	51	51	51	68	53	75
Building Square Footage	399,282	401,538	401,538	401,538	401,538	453,334	453,334	453,334	453,334	453,334	450,334

Parks & Planning Department



Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agencies strategic goals.

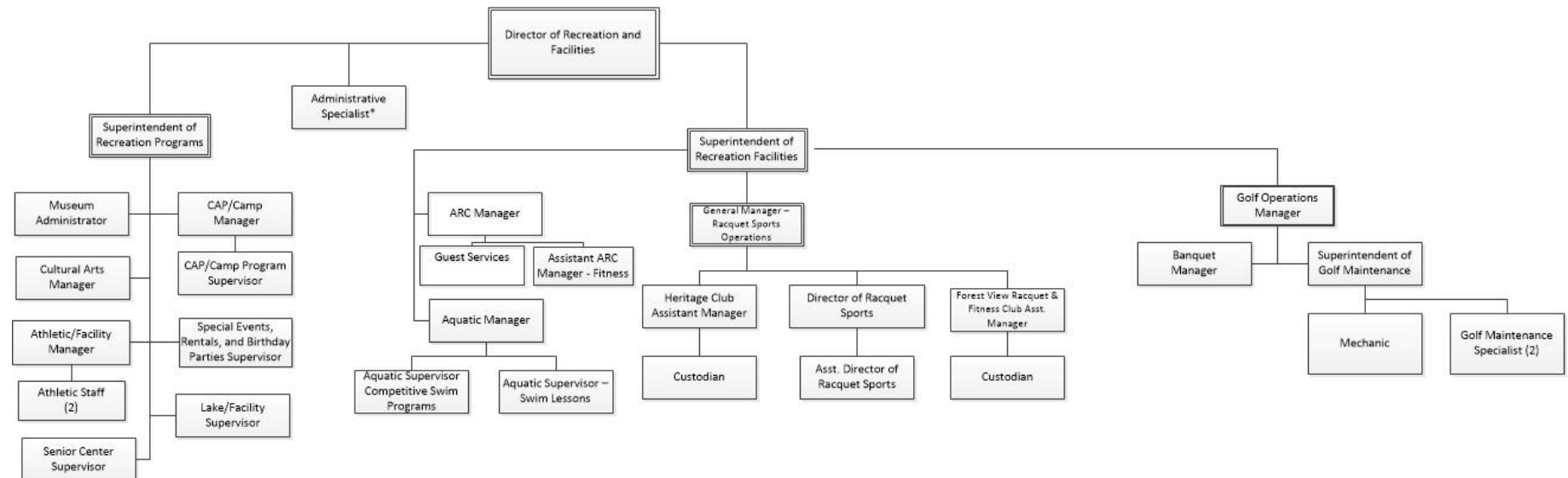
Financial Resources & Assets	
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Research and understand facility energy consumption and implement solutions to reduce facility energy costs.	June 2024
Investigate the upgrade of North School Park fountain lighting.	April 2025
Recreational Opportunities & Facilities	
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
Restore existing or establish new bleacher pads throughout the park system.	April 2025
Install garbage can pads in set locations throughout the park system.	April 2025
Complete a facility condition assessment.	April 2025
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
To create a staff development program for existing supervisors and staff aspiring to become one.	May 2024
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Implement an emergency response plan for tree damage caused by storms and high winds.	August 2024
5.3 Continue quality customer-focused service.	
Continue regular meeting schedule between the Village of Arlington Heights, Arlington Heights Park District, and School District 25 to reduce redundant maintenance operations and explore shared cost savings.	May 2024
Research, review, and inventory all intergovernmental agreements to provide one centralized location accessible to all park district staff to improve institutional knowledge and renewal opportunities.	October 2024
Stewardship	
6.1 Continue to promote and educate the public on environmental and conservation issues.	
Create photo opportunities around the Park District to recognize the importance of the butterfly and pollinator gardens, other areas of interest, and to engage the public on social media.	November 2024
6.2 Protect and actively manage our natural resources.	
Continue to Restore the property to natural conditions at Lake Arlington between the Com Ed lines and north of the paved path.	April 2025
6.3 Develop standards for planning and construction of new facilities.	
Collaborate with the Grounds team to address park drainage concerns by providing drawings and other technical support.	March 2025
Research and assist with the development of new park site masterplans.	April 2025

Recreation & Facilities Department

Description

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

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



*Administrative Specialist is shared between Director of Recreation and Facilities and Director of Parks and Planning

Recreation & Facilities Department



Recreation and Facility Department Funds

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

Recreation Fund - This fund is a Special Revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. In addition, renovations at ARC were completed in 2019 and the facility opened on December 31, 2019. The amenities include basketball courts, fitness studios, fitness room, indoor walking track, and a wellness pool. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis clubs and ARC operations.

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

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

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

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

Arlington Ridge Center - a subsidiary fund established to account for the operations and maintenance of the indoor pool, fitness center and basketball courts. Financing is provided by the proceeds from user charges, memberships, program revenue, and the Recreation Fund.

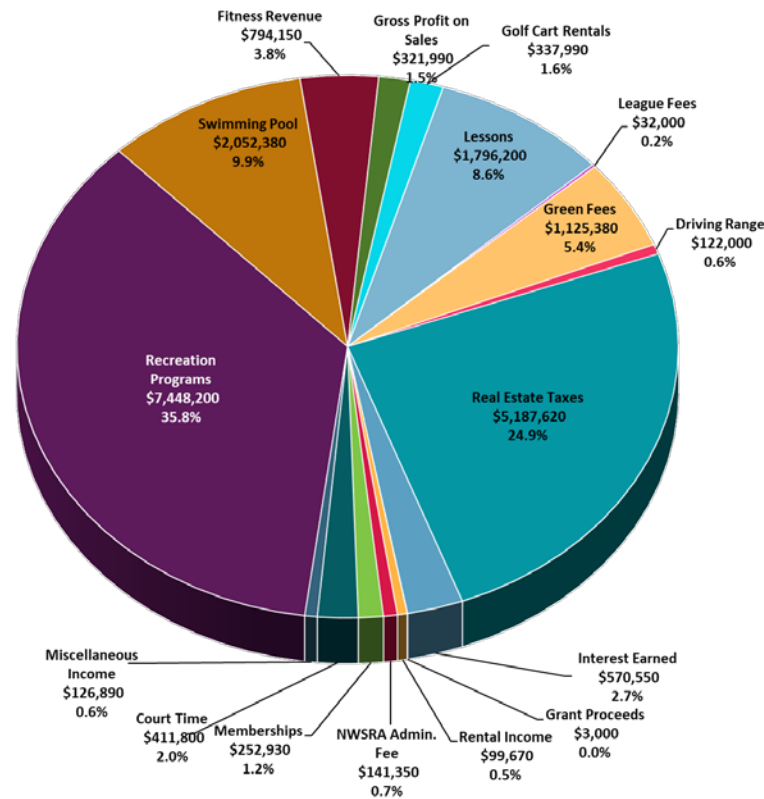
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs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

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

Recreation & Facilities Department

Revenues

Revenues are budgeted at \$20,824,100, a 4.1% increase from the 2023/24 projected actual. The following chart illustrates the relationship between revenue categories.



Recreation Program Fees

Program revenues continue to increase each year. Program Revenues, net of scholarships/discounts, are budgeted at \$7,448,200 for 2024/25, an increase of 8.4% over projected actual. This increase results from programs and services being offered at full capacity. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Real Estate Tax Revenues

Real estate tax provides 24.9% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Real Estate Taxes	\$ 4,158,355	4,592,156	5,112,510	5,020,400	\$ 5,187,620
Scholarships/Discounts	(16,199)	(40,167)	(80,000)	(80,000)	(80,000)
Grant Proceeds	-	115,319	8,000	-	3,000
Rental Income	60,616	63,889	61,930	69,900	99,670
Interest Earned	13,437	320,082	386,490	818,690	570,550
NWSRA Admin. Fee	141,350	141,350	141,350	141,350	141,350
Recreation Programs	5,197,763	6,302,363	6,830,500	6,950,300	7,528,200
Swimming Pool	1,320,820	1,751,040	1,777,780	2,007,900	2,052,380
Fitness Revenue	560,276	669,603	654,300	774,310	794,150
Gross Profit on Sales	127,823	222,978	247,810	259,960	321,990
Memberships	257,715	250,758	236,220	253,330	252,930
Court Time	444,556	474,569	410,100	424,100	411,800
Lessons	1,579,449	1,687,791	1,655,000	1,719,100	1,796,200
League Fees	50,917	31,805	39,000	32,000	32,000
Green Fees	1,130,558	1,104,504	1,136,870	1,053,150	1,125,380
Golf Cart Rentals	321,220	331,184	332,410	327,250	337,990
Driving Range	94,601	88,574	99,000	105,000	122,000
Miscellaneous Income	125,283	119,219	143,390	133,980	126,890
Total Operating Revenue	\$ 15,568,541	18,227,017	19,192,660	20,010,720	\$ 20,824,100

Recreation & Facilities Department



Swimming Pool Revenues

The district opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2024. Recreation Park was also open until the end of September to give all the lap swimmers an extended season. Over the summer months, 98,372 patrons visited an outdoor pool and 22,580 visited the ARC. The season will not be extended for Recreation Park during this fiscal year, due to pending facility construction.

The 2024/25 aquatic budget assumes that weather will be favorable. Revenues are based on continuing to sell summer only passes and a full schedule of aquatic programming.

Golf Club Revenues

Golf club revenues represent 9.0% of the department's budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. The Arlington Lakes Golf Club was closed for a comprehensive renovation project on June 8, 2015 and reopened July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades.

Tennis Club Revenue

Tennis Club revenues represent 12.0% of the department's budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships

Memberships are proposed to remain consistent from the 2023/24 projected revenue of \$253,000.

Court Time

Court time revenues are anticipated to decrease by 2.9% from the 2023/24 projected actual of \$424,100 as lessons continue to be strong.

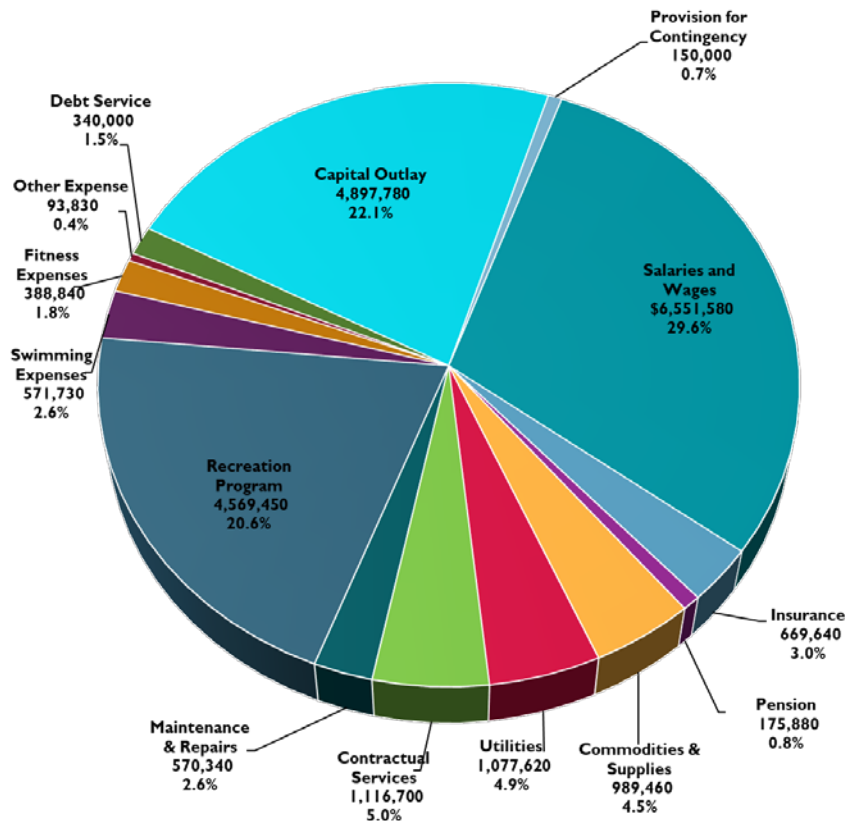
Lessons

Combined lesson revenue at both clubs is budgeted to grow to \$1,742,000. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, and River Trail through intergovernmental agreement.

Recreation & Facilities Department

Expenses

Expenses are budgeted at \$121,987,250, a 33.3% increase from the 2023/24 projected actual due to returning to more historical levels and increased capital spending. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 4,907,449	5,484,140	6,495,420	5,961,160	\$ 6,551,580
Insurance	519,978	503,498	642,490	527,870	669,640
Pension Expense	200,463	181,026	166,770	139,520	175,880
Commodities & Supplies	517,333	583,430	822,850	759,710	989,460
Utilities	829,042	800,807	938,970	1,026,460	1,077,620
Contractual Services	635,611	834,635	997,610	929,000	1,116,700
Maintenance & Repairs	150,263	299,547	472,590	473,360	570,340
Recreation Programs	2,699,494	3,627,188	4,002,540	4,108,520	4,569,450
Swimming Pool Expenses	426,869	480,071	476,930	483,200	571,730
Fitness Expenses	283,837	327,951	387,200	381,140	388,840
Other Expense	31,959	35,272	93,800	65,390	93,830
Debt Service	1,390,400	340,000	340,000	340,000	340,000
Capital Outlay	602,742	364,785	1,818,680	1,152,740	4,897,780
Provision for Contingency	-	19,001	150,000	150,000	150,000
Total Expenses	\$13,195,439	13,881,352	17,805,850	16,498,070	\$ 22,162,850

Recreation & Facilities Department



Salaries and Wages

The proposed salaries and wages budget increased 9.9% from the 2023/24 projected actual due to the estimated return of numerous part-time staff. This category represents 29.8 % of the 2024/25 budget. Full-time salaries are budgeted at the current (or expected April 30, 2023) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Merit increases are based on a 4.0% increase for full-time salaries plus a 1.0% Executive Director pool. Employee headcounts by type are shown below:

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	Budget 23/24	Projected 23/24	Proposed 24/25
Full-Time	41	41	40	36	29	32	34	34	35	35
Part-Time ACA	N/A	N/A	N/A	N/A	3	3	5	5	5	5
Part-Time IMRF	72	72	50	50	35	27	36	44	36	44
Part-Time Regular and Short-Term (Non-IMRF)	1,015	1,008	1,095	1,151	685	780	884	1,025	902	950
Total	1,128	1,121	1,185	1,237	752	842	959	1,108	978	1,034

Insurance

This category is 3.0% of the Recreation and Facilities Department Budget and is budgeted 26.9% more than the 2023/24 projected actual due to the department not being fully staffed during the year. The Park District approved Blue Cross/Blue Shield for calendar year 2024 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2024/25 fiscal year and a 10% increase for the remaining four months.

Pension & FICA

Pension & FICA expense is 0.8% of the 2024/25 budget. This year's proposed budget is 26.1% more than last year. This increase results from the IMRF actuarial rate for the 2024 calendar year of 9.38% of participating members' salaries. This is a 0.2% increase from last year. The Arlington Lakes Golf Club, Arlington Ridge Center, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension and FICA costs. All other funds in this Department have these costs paid out of the Pension and FICA Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

Commodities

Commodities are 30.2% (\$229,750) more than the 2023/24 projected actual. This is mainly due returning to historical levels and increases in supply costs.

Utilities

This category is budgeted at 5.0% (\$51,160) more than the 2023/24 projected actual. The utility budget has been prepared based on 2024/25 estimated usage and the contract price on natural gas and electricity and reopening of facilities.

Contractual Services

This category is budgeted at 20.2% (\$187,700) more than the 2023/24 projected actual. This is due to adding technology services as well as general increases to services offered in 2024/25.

Program Expenses

Program Expenses are 11.2% more than last year's projection due to running programs at higher levels than 2023/24.

Recreation & Facilities Department



Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 12,713,050	12,658,100	12,658,100	12,370,560	13,707,901	9,787,270	12,592,697	13,516,567	15,987,170	15,345,330	17,265,070
\$ Spent on Operating Expenses per Capita	\$ 169	168	199	164	182	130	167	183	215	206	232
Full-Time-IMRF	41	41	41	40	36	29	29	32	34	35	35
Part-Time-IMRF	69	72	72	50	50	35	35	27	44	36	44
Part-Time Regular/Short-Term (Non-IMRF)	998	1,015	1,015	1,095	1,151	685	685	780	1,025	902	950
Total Number of Employees	1,108	1,128	1,128	1,185	1,237	752	752	842	1,108	978	1,034
Programs offered	3,573	3,538	3,651	3,820	3,689	3,250	3,080	4,224	4,351	4,608	4,746
Program enrollment (less cancelled)	46,935	46,734	43,850	43,955	40,195	14,927	14,927	39,423	41,394	39,423	41,394
Forest View Tennis/Racquetball Memberships	773	820	742	760	647	634	634	568	600	640	650
Heritage Tennis Club Memberships	539	451	542	451	531	534	534	789	740	800	800
Golf Rounds, Arlington Lakes Golf Club	5,604	39,495	41,853	41,500	46,258	44,414	44,414	44,338	40,000	41,000	40,000
Golf Rounds, Nickol Knoll Golf Club	16,771	17,000	15,170	14,300	13,987	20,121	20,121	18,385	16,500	16,000	16,500
Public Swim Attendance	154,964	193,855	169,946	121,650	172,698	85,124	85,124	195,410	200,000	204,315	206,000

*Olympic Indoor Swim Center closed in March 2019 and re-opened on December 31, 2019 as Arlington Ridge Center. This has resulted in a decrease in public swim attendance.

Department Goals and Objectives

The following are the Recreation Department goals and objectives that are aligned with the agency strategic goals.

Financial Resources & Assets	
1.1 Identify and pursue alternative funding to meet public demand.	
Create & implement a Finance/Development Plan for the Historical Museum including a grant application schedule.	April 2025
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Prepare a price comparison report of food vendors for CAP breakfast and snacks by Fall 2024.	September 2024
Manage financial resources in an efficient and cost-effective manner at all golf facilities.	April 2025
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Implement REACH messaging system to provide area specific and general park district updates to all aquatics staff in office spaces at all aquatics facilities.	June 2024
Work with Marketing Department to update Rental & Events webpage and calendar with new website.	December 2024
Research Driving Range Automated Ball Machine at Sunset Meadows Driving Range to reduce labor costs and increase time range is operational.	April 2025

Recreation & Facilities Department



Research Golf Simulators at ALGC to add technology and year round leagues with goal to increase revenue by 5%.	April 2025
Evaluate if we can move facility rentals to on-line with a goal to increase room rentals by 10%.	April 2025
Recreational Opportunities & Facilities	
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
Develop and implement a plan for Lake Arlington boat storage cage to make space more efficient.	April 2025
Develop an operational plan that includes staffing levels and program opportunities for the newly developed Recreation Park Pool facility	April 2025
Continue to integrate two clubs as one concept and improve patron education on the one club concept.	April 2025
Maintain a combined 60,000 golf rounds at ALGC and NKGC.	April 2025
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.	
Reformat and price summer youth water polo program to decrease space demand while increasing participation.	June 2024
Addition of Frontier evening swimming lessons and later closing time to expand programming opportunities for those needed evening options.	June 2024
Increase t-ball enrollment by 5%.	August 2024
Offer free Plan-to-Play programs through the park system that draw of minimum of 500 participants.	August 2024
Increase registration for high school tennis programs along with improving high school coach outreach and engagement.	September 2024
Increase enrollment for fall 2024 dance by 2%.	December 2024
Develop and implement a pickle ball league between ARC and Pioneer.	January 2025
Register at least 50 players for tennis or pickle ball drills offered from Monday – Friday before 4pm at HTC.	April 2025
Review adult athletic program offerings and pursue one new additional program offering.	April 2025
Grow facility rental revenue from Poolside Room Rentals by 15%.	April 2025
Increase monthly tournament participation at ALGC with the goal to increase revenue by 5%. Offer specific short game clinics at Sunset Meadows Driving Range with the new artificial putting and chipping green.	April 2025
Increase net revenue for Arlington Classic Tours by 2%.	April 2025
Expand Personal Training revenue 44% from \$14,000 to \$25,000 for the 2024/25 year.	April 2025
Increase Fitness Class revenue 25% from \$15,000 to \$20,000. Staff began offering specialized fitness classes that will not be included with Fit or Plus Pass Memberships, but instead will have a fee for class for all participants.	April 2025
Offer one new senior luncheon or special event at an offsite location including entertainment.	April 2025
Offer one new evening program at the senior center targeting working seniors.	April 2025
Provide two in-house training opportunities for AHPD preschool staff.	April 2025
2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.	
Work alongside Marketing to create a new CAP Parent Handbook.	August 2024
Working with GolfNow to continue to promote and market tee times and events at golf facilities. Continue the 5% rewards program at golf facilities.	May 2024
Develop a business plan for each area of responsibility. Each supervisor would develop their own modeled on ARC's plan.	April 2025

Recreation & Facilities Department



Develop a business plan for golf facilities.	April 2025
Teamwork	
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.	
Plan four seasonal meetings with AHPD staff who manage facility, court, or field rentals to share, collaborate and keep current practices consistent throughout the District	April 2025
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Develop a weekly communication plan to share District information with all staff.	August 2024
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Work with Marketing department on social media engagement through sharing & commenting on posts to push program enrollment & program visibility.	April 2025
5.3 Continue quality customer-focused service.	
Investigate the feasibility of adding a part-time (IMRF) Pickleball Coordinator for both the indoor and outdoor seasons.	May 2024
Implement an outdoor summer pool schedule that operates around school district construction schedules to accommodate needs of residents.	June 2024
Create end of season survey & distribute to volunteer coaches & participants at the end of youth athletic programs.	April 2025

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Arlington Heights Park District



BUDGET BY FUND

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General Fund



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

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	5,405,433	5,171,119	5,535,270	6,177,270	5,862,590	-5.1	5.9
Replacement Tax Receipts	609,897	799,485	743,370	657,190	556,710	-15.3	-25.1
Rental Income	58,808	66,120	66,120	45,160	3,240	-92.8	-95.1
Interest Earned	60,859	261,322	306,140	612,890	473,370	-22.8	54.6
Donations & Misc Revenue	94,248	99,942	138,600	75,210	41,220	-45.2	-70.3
Total Revenue	6,229,245	6,397,988	6,789,500	7,567,720	6,937,130	-8.3	2.2
Salaries and Wages	2,220,523	2,345,995	2,816,060	2,659,200	3,106,930	16.8	10.3
Property Insurance	141,067	146,631	118,090	123,540	155,880	26.2	32.0
Health Insurance	352,598	347,199	429,080	355,570	450,160	26.6	4.9
Commodities	166,534	250,623	336,500	295,550	331,720	12.2	-1.4
Utilities	123,824	152,861	152,260	176,970	186,410	5.3	22.4
Contractual Services	539,850	920,419	1,246,260	923,530	1,242,400	34.5	-0.3
Maintenance and Repairs	355,053	460,896	493,290	453,740	487,740	7.5	-1.1
Other Expenses	39,451	78,750	131,460	99,840	151,400	51.6	15.2
Total Operating Expenses	3,938,899	4,703,374	5,723,000	5,087,940	6,112,640	20.1	6.8
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	1,200,000	1,905,000	1,400,000	1,400,000	2,000,000	42.9	42.9
Total General Fund Expenses	5,138,899	6,608,374	7,123,000	6,487,940	8,112,640	25.0	13.9
Net Surplus/Deficit	1,090,345	(210,387)	(333,500)	1,079,780	(1,175,510)	-208.9	252.5
Est. Fund Balance - Beg of Year	7,192,381	8,282,726	8,072,340	8,072,340	9,152,120	13.4	13.4
Est. Fund Balance - End of Year	8,282,726	8,072,340	7,738,840	9,152,120	7,976,610	-12.8	3.1
Fund Balance Policy Designations							
Non-spendable	37,375	155,392	155,392	155,392	155,392	0.0	0.0
Restricted	-	-	-	-	-	NA	NA
Committed	2,055,560	1,975,698	2,289,200	2,035,176	2,445,056	20.1	6.8
Assigned	5,237,284	5,941,250	5,291,245	6,934,248	5,394,248	-22.2	1.9
Unassigned	952,508	0	3,003	27,304	(18,086)	-166.2	-702.3
Est. Fund Balance - End of Year	8,282,726	8,072,340	7,738,840	9,152,120	7,976,610	-12.8	3.1

General Fund

Revenues

Revenues are budgeted at \$6,937,130, an 8.3% decrease from the 2023/24 projected actual. The primary reasons for this decrease is a reduction in real estate tax revenue, replacement taxes, and interest income. The following chart illustrates the relationship between revenue categories.

Real Estate Taxes

The General Fund has a tax rate of 15.8¢ per \$100 of assessed valuation. The General Fund reflects a 5.1% decrease in real estate taxes over the 2023/24 projections.

Replacement Tax Revenues

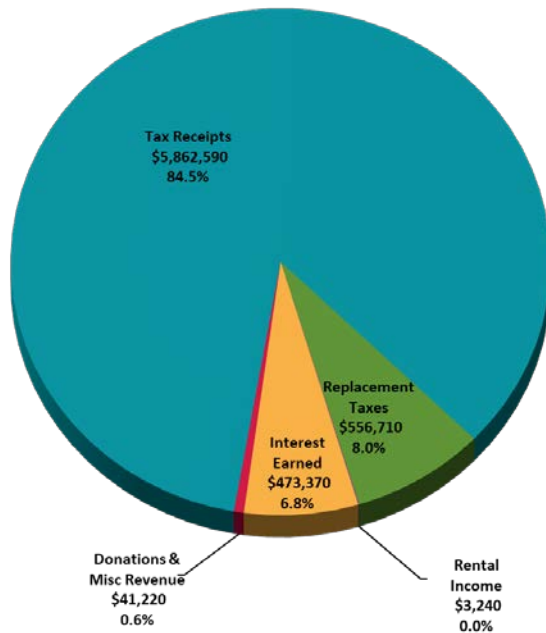
The State of Illinois has estimated that the District will receive \$556,710 in replacement tax revenue; this is a 15.3% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Rental Income

The Park District will receive less rental income as the three properties that used to be rented will be demolished in 2024/25 for the development of Recreation Park. However, the District will continue to receive rental income from a cell tower lease.

Interest Income

During 2023/24, the Park District was able to take advantage of increasing interest rates. Current interest rates are averaging around 5.03% and investments are staggered with maturities up to two years into the future. Interest rates have increased by 0.88%. These rates are budgeted to hold steady or slightly decrease in 2024/25 as older investments are reinvested at current rates.

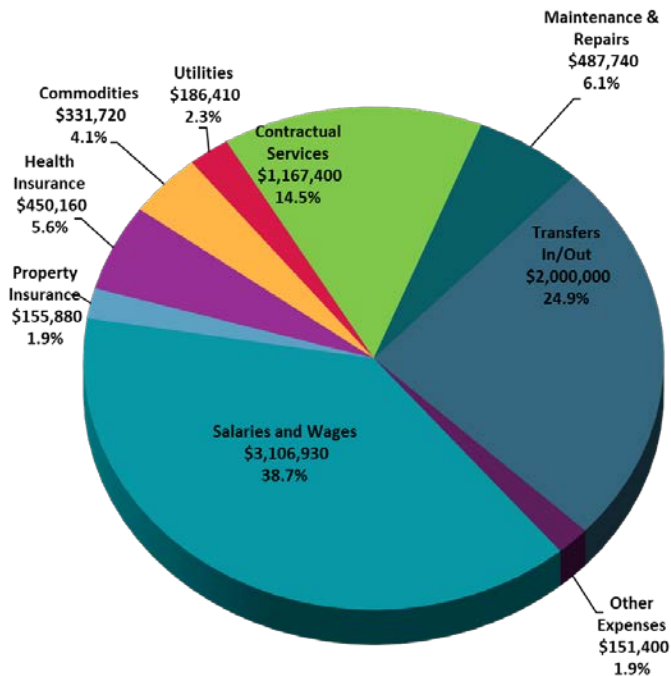


	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Revenue					
Real Estate Taxes	\$5,405,433	5,171,119	5,535,270	6,177,270	5,862,590
Replacement Tax Receipts	609,897	799,485	743,370	657,190	556,710
Rental Income	58,808	66,120	66,120	45,160	3,240
Interest Earned	60,859	261,322	306,140	612,890	473,370
Donations & Misc Revenue	94,248	99,942	138,600	75,210	41,220
Total	\$6,229,245	6,397,988	6,789,500	7,567,720	6,937,130

General Fund

Expenditures

Expenses are budgeted at \$8,112,640, a 25.0% increase from the 2023/24 projected year end. The majority of this increase relates to being fully staffed, increases to contractual services that are used to maintain an aging infrastructure and an increase to transfers to the Capital Projects fund. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Expense					
Salaries and Wages	\$2,220,523	2,345,995	2,816,060	2,659,200	3,106,930
Property Insurance	141,067	146,631	118,090	123,540	155,880
Health Insurance	352,598	347,199	429,080	355,570	450,160
Commodities	166,534	250,623	336,500	295,550	331,720
Utilities	123,824	152,861	152,260	176,970	186,410
Contractual Services	539,850	920,419	1,246,260	923,530	1,242,400
Maintenance and Repairs	355,053	460,896	493,290	453,740	487,740
Other Expenses	39,451	78,750	131,460	99,840	151,400
Transfers In/Out	1,200,000	1,905,000	1,400,000	1,400,000	2,000,000
Total	\$5,138,899	6,608,374	7,123,000	6,487,940	8,112,640

Salaries and Wages

This category is budgeted at 16.8% more than the 2023/24 projected year end due to the filling of a variety of vacant full-time and part-time positions and adding two full-time positions in the Parks Department. Full-time salaries are budgeted at the current (or expected April 30, 2024) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 4.0% increase for full-time salaries plus a 1.0% Executive Director pool.

Property Insurance

This category is budgeted at 26.2% increase from the current 2023/24 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

General Fund



Health Insurance

This category is 5.6% of the General Fund Budget and is budgeted at 26.6% increase from the 2023/24 projected actual. The Park District approved Blue Cross/Blue Shield for calendar year 2024 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2024/25 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program, which will be paid off in fiscal year 2024/25.

Commodities

This category is budgeted at 12.2% (\$36,170) more than the 2023/24 projected actual and 1.4% (\$4,780) less than the 2023/24 budget.

Utilities

This category is budgeted at 5.3% (\$9,440) more than the 2023/24 projected actual and a 22.4% increase from the 2023/24 budget. The increase from 2023/24 budget is due to a significant increase in natural gas and electricity costs. The utility budget has been prepared based on 2023/24 estimated usage, the contract price on natural gas and electricity and a 5% increase.

Contractual Services

This category is budgeted at a 34.5% (\$318,870) increase over 2023/24 projected actual and is a 0.3% decrease from the 2023/24 budget. The budget area includes contractual services for mowing, controlled burns, weed control, elevator maintenance, sprinkler and fire alarm systems inspections, and and increase for technology services. In addition the District will be continuing the agreement with Enterprise to lease 22 vehicles.

Maintenance and Repairs

This category is budgeted at a 7.5% (\$34,000) increase over 2023/24 projected actual. This category consists of expenses related to maintaining the parks, facilities, vehicles, and equipment throughout the District. The proposed budget also includes increased funding in the M&R Equipment account. Items that are related to regular maintenance have been moved to an operational expense versus a capital expense, which tends to be more of a one time expense.

Other Expense

This category is 1.9% of the General Fund Budget and 51.6% (\$51,560) more than the 2023/24 projected actual. The budget area has increased spending in the Professional Services line items to account for park master plans, grant submittals, engineering services, and the ongoing development of a new website.

Transfers In/Out

A planned money transfer to the Capital Projects Fund (\$2,000,000) is budgetd for in 2024/25 and will be used to support the capital needs of the agency.

Pension Fund



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

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2025 is \$12,684,670. Of this amount, \$9,560,554 in payroll earnings are eligible for IMRF.

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

The actuarial rate for the 2024 calendar year is 9.38% of participating members' salaries. This is a 0.2% increase from last year, the second lowest rate since 2003. This also reflects a potential \$450,000 additional payment to IMRF to help reduce the unfunded liability.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,102,823	1,036,156	1,147,690	1,072,180	1,107,890	3.3	-3.5
Total Revenue	1,102,823	1,036,156	1,147,690	1,072,180	1,107,890	3.3	-3.5
IMRF Pension	1,161,297	652,941	1,137,200	541,910	1,170,900	116.1	3.0
Total Expenses	1,161,297	652,941	1,137,200	541,910	1,170,900	116.1	3.0
Net Surplus/Deficit	(58,473)	383,215	10,490	530,270	(63,010)	-111.9	-700.7
Est. Fund Balance - Beg of Year*	806,674	748,201	1,131,416	1,131,416	1,661,686	46.9	46.9
Est. Fund Balance - End of Year	748,201	1,131,416	1,141,906	1,661,686	1,598,676	-3.8	40.0
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	748,201	1,131,416	1,141,906	1,661,686	1,598,676	-3.8	40.0
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	748,201	1,131,416	1,141,906	1,661,686	1,598,676	-3.8	40.0

Pension Fund



Impact of 2021 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The 2021 investment return for IMRF was 16.6%. This return translates into investment income of approximately \$8.5 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$2.46 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$6.03 billion. On average, employer accounts will be credited approximately 70.94% of interest and residual investment income on their beginning of the year employer reserve balance. This credit reflects the fact that, as a sponsor of a defined benefit plan, IMRF employers share all the risks and rewards of investment returns.

Regular IMRF Contribution Rate History – Last Ten Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Member Contributions										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions										
Normal Cost	7.69%	6.95%	6.90%	6.76%	5.60%	5.92%	5.79%	5.16%	5.13%	4.78%
Funding Adjustment	6.00%	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%	7.82%	3.32%	3.72%
Net Retirement Rate	13.69%	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%	12.98%	8.45%	8.50%
Other Program Benefits										
Death	0.17%	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%	0.17%	0.19%	0.18%
Disability	0.11%	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%	0.08%	0.10%	0.08%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	<u>14.59%</u>	<u>14.40%</u>	<u>13.72%</u>	<u>17.53%</u>	<u>14.14%</u>	<u>16.41%</u>	<u>15.23%</u>	<u>13.85%</u>	<u>9.36%</u>	<u>9.38%</u>
Percent Change	6.1%	-1.3%	-4.7%	27.8%	-2.5%	14.0%	-7.2%	-9.1%	-33.8%	0.2%

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

Social Security Fund



This fund was established in 2019 to better account for Social Security revenues and contributions. Payments are estimated to increase by 10.2% and this fund accounts for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	829,926	683,071	746,770	738,260	762,850	3.3	2.2
Total Revenue	829,926	683,071	746,770	738,260	762,850	3.3	2.2
FICA	654,449	756,076	836,560	811,770	894,240	10.2	6.9
Total Expenses	654,449	756,076	836,560	811,770	894,240	10.2	6.9
Net Surplus/Deficit	175,477	(73,005)	(89,790)	(73,510)	(131,390)	78.7	46.3
Est. Fund Balance - Beg of Year	792,920	968,397	895,392	895,392	821,882	-8.2	-8.2
Est. Fund Balance - End of Year*	968,397	895,392	805,602	821,882	690,492	-16.0	-14.3
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	968,397	895,392	805,602	821,882	690,492	-16.0	-14.3
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	968,397	895,392	805,602	821,882	690,492	-16.0	-14.3

Liability Insurance Fund



The **Liability Insurance Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workers' Compensation and Liability Insurance for the District. Unemployment includes \$50,000 for potential unemployment claims in 2024/25.

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

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

At December 31, 2022, the total net position of PDRMA was \$64,761,532. The Park District's total contribution for 2023/24 is \$332,427 and for 2024/25 the contribution is \$391,930. This is a 17.7% increase and primarily due to PDMRA updating the calculations used to determine contributions from each agency. Property insurance increased by 26.2% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	337,335	308,040	336,280	340,210	351,540	3.3	4.5
Total Revenue	337,335	308,040	336,280	340,210	351,540	3.3	4.5
Liability Premiums	66,859	69,450	55,670	58,230	71,710	23.1	28.8
Workers' Compensation	145,185	139,197	129,850	127,450	132,880	4.3	2.3
Unemployment Compensation	56,148	27,224	70,370	41,490	76,980	85.5	9.4
Total Insurance	268,191	235,871	255,890	227,170	281,570	23.9	10.0
Total Operating Expenses	268,191	235,871	255,890	227,170	281,570	23.9	10.0
Fund Operating Totals							
Total Revenues	337,335	308,040	336,280	340,210	351,540	3.3	4.5
Total Expenses	268,191	235,871	255,890	227,170	281,570	23.9	10.0
Net Surplus/Deficit	69,144	72,169	80,390	113,040	69,970	-38.1	-13.0
Est. Fund Balance - Beg of Year	364,804	433,948	506,117	506,117	619,157	22.3	22.3
Est. Fund Balance - End of Year	433,948	506,117	586,507	619,157	689,127	11.3	17.5
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	-	-	-	-	-	NA	NA
Committed	-	-	-	-	-	NA	NA
Assigned	433,948	506,117	586,507	619,157	689,127	11.3	17.5
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	433,948	506,117	586,507	619,157	689,127	11.3	17.5

Public Audit Fund



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

The Park District has staff that act as an internal auditor to review all finance operations. This internal auditor reviews all invoices and checks for their compliance with prescribed procedures.

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

Sikich, LLP was appointed auditor for the Park District for fiscal years ending April 30, 2024 and April 30, 2025. Their fees are \$35,465 and \$37,475 respectively. There is additional money budgeted for professional services to assist with additional financial reporting during the year for grant closeouts.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	32,983	33,280	36,570	37,550	38,800	3.3	6.1
Total Revenue	32,983	33,280	36,570	37,550	38,800	3.3	6.1
Professional Services	30,356	32,063	33,840	36,570	47,470	29.8	40.3
Total Expenses	30,356	32,063	33,840	36,570	47,470	29.8	40.3
Net Surplus/Deficit	2,627	1,217	2,730	980	(8,670)	-984.7	-417.6
Est. Fund Balance - Beg of Year	24,978	27,605	28,822	28,822	29,802	3.4	3.4
Est. Fund Balance - End of Year	27,605	28,822	31,552	29,802	21,132	-29.1	-33.0
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	-	8,093	8,093	8,093	8,093	0.0	0.0
Committed	-	-	-	-	-	NA	NA
Assigned	27,605	20,729	23,459	21,709	13,039	-39.9	-44.4
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	27,605	28,822	31,552	29,802	21,132	-29.1	-33.0

NWSRA Fund



The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for the physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by the Americans with Disabilities Act (ADA), and enhance and expand existing program opportunities for residents with special needs. NWSRA was formed in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming, and master plans.

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

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

The Arlington Heights Park District's contribution is based on an amount established and approved in August 2023.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,252,043	1,123,242	1,273,420	1,314,820	1,322,150	0.6	3.8
Total Revenue	1,252,043	1,123,242	1,273,420	1,314,820	1,322,150	0.6	3.8
NWSRA Contribution	571,988	457,931	571,990	566,080	549,150	-3.0	-4.0
Recreation Overhead Contribution	144,518	144,860	141,350	141,350	141,350	0.0	0.0
ADA Compliance Projects	135,940	57,700	433,350	433,350	1,000,000	130.8	130.8
Transfer Out	-	-	-	-	-		
Total Expenses	852,446	660,492	1,146,690	1,140,780	1,690,500	48.2	47.4
Net Surplus/Deficit	399,597	462,750	126,730	174,040	(368,350)	-311.6	-390.7
Est. Fund Balance - Beg of Year	(116,391)	283,206	745,956	745,956	919,996	23.3	23.3
Est. Fund Balance - End of Year	283,206	745,956	872,686	919,996	551,646	-40.0	-36.8
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	-	264,197	587,350	637,024	275,446	-56.8	-53.1
Committed	-	-	-	-	-	NA	NA
Assigned	-	481,759	285,336	282,972	276,200	-2.4	-3.2
Unassigned	283,206	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	283,206	745,956	872,686	919,996	551,646	-40.0	-36.8

Debt Service Fund



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

The District issues General Obligation Bonds periodically for capital improvements. The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service in November 2018 noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations. The Aaa rating will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level. The existing debt levels have allowed the District to expand services while maintaining an aging infrastructure. In addition, the District is in the process of paying off the debt certificates in order to be able to respond to future opportunities that might be presented. Finally, the District does not anticipate issuing debt in fiscal year 2024/25.

Description	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,337,257	2,303,380	2,545,660	2,619,040	2,680,930	2.4	5.3
Bond Proceeds	-	-	-	-	-	N/A	N/A
Bond Premium	-	-	-	-	-	N/A	N/A
Transfer In	200,000	405,000	-	-	-	N/A	N/A
Total Revenue	2,537,257	2,708,380	2,545,660	2,619,040	2,680,930	2.4	5.3
Professional Services	-	-	-	-	-	N/A	N/A
Bank Charges	1,643	1,643	1,650	1,650	1,750	6.1	6.1
Interest	435,447	380,293	318,990	318,990	316,950	-0.6	-0.6
Principal	1,832,000	1,919,000	2,095,000	2,095,000	2,234,000	6.6	6.6
Transfer In	-	-	-	-	-	N/A	N/A
Payment to Escrow Agent	-	-	-	-	-	N/A	N/A
Total Expense	2,269,090	2,300,936	2,415,640	2,415,640	2,552,700	5.7	5.7
Net Surplus/Deficit	268,167	407,444	130,020	203,400	128,230	-37.0	1.4
Est. Fund Balance - Beg of Year	(755,114)	(486,947)	(79,503)	(79,503)	123,897	-255.8	-255.8
Est. Fund Balance - End of Year	(486,947)	(79,503)	50,517	123,897	252,127	103.5	399.1
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Restricted	-	-	-	-	-	N/A	N/A
Committed	-	-	50,517	123,897	252,127	103.5	399.1
Assigned	-	-	-	-	-	N/A	N/A
Unassigned	(486,947)	(79,503)	-	-	-	N/A	N/A
Est. Fund Balance - End of Year	(486,947)	(79,503)	50,517	123,897	252,127	103.5	399.1

Debt Service Fund



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

\$7,285,000 GO Limited Park Bonds, Series 2014B

These bonds refunded the 2005 Series bonds that were issued for revitalizing Pioneer Park Community Center and for renovating and updating facilities, structures, tennis courts, and playgrounds under its current schedule of improvements. Due in annual installments of \$950,000 to \$1,205,000 through December 1, 2024; interest at 3%.

\$3,280,000 GO Limited Park Bonds, Series 2015

These bonds were issued to pay for the District's general capital projects including the purchase of land and the building, maintenance, improvement and protection of the District's parks and facilities. Due in annual installments of \$100,000 to \$630,000 through December 1, 2024; interest at 5%.

\$635,000 GO Limited Park Bonds, Series 2017A

These bonds were issued to pay interest due on the Certificates on December 1, 2018 and refund a portion of the Series 2014B bonds. Due in two principal installments of \$300,000 to \$335,000 through December 1, 2026; interest at 3%.

\$8,500,000 Debt Certificates, Series 2017B

These debt certificates were issued for the renovation of the Arlington Ridge Center and for the District's general capital projects including the purchase of land and the building, maintenance, improvement and protection of the District's parks and facilities. Due in annual installments of \$1,020,000 to \$1,500,000 through December 1, 2033; interest at 4%.

\$5,185,000 GO Limited Park Bonds, Series 2018A

These bonds were issued for renovation of ARC, District improvements, and for the payment of certain outstanding obligations. Due in annual installments of \$265,000 to \$1,285,000 through December 1, 2030; interest at 4.2%.

\$1,424,000 GO Limited Park Bonds, Series 2024

These bonds were issued for the purpose of providing payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for payment of expense incident thereto. Due in annual installments of \$659,000 through \$765,000 through December 1, 2025; interest at 4.4%.

General Obligation Limited Park Bond Debt Maturity Schedule

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

Fiscal Year	Series 2014 B (Series 2005)			Series 2015			Series 2017 A			Series 2018 A			Series 2024			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	475,000	206,463	681,463	659,000	66,440	725,440	2,234,000	316,953	2,550,953
2026	-	-	-	-	-	-	335,000	10,050	345,050	1,285,000	192,212	1,477,212	765,000	16,792	781,792	2,385,000	219,054	2,604,054
2027	-	-	-	-	-	-	-	-	-	685,000	127,962	812,962	-	-	-	685,000	127,962	812,962
2028	-	-	-	-	-	-	-	-	-	705,000	93,713	798,713	-	-	-	705,000	93,713	798,713
2029	-	-	-	-	-	-	-	-	-	710,000	70,800	780,800	-	-	-	710,000	70,800	780,800
2030	-	-	-	-	-	-	-	-	-	730,000	42,400	772,400	-	-	-	730,000	42,400	772,400
2031	-	-	-	-	-	-	-	-	-	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 1,000,000	30,000	1,030,000	100,000	4,000	104,000	335,000	20,100	355,100	4,920,000	746,750	5,666,750	1,424,000	83,232	1,507,232	\$ 7,779,000	884,082	8,663,082

Debt Service Fund



Legal Debt Margin

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts payable and non-referendum bonds. The Park District has approximately \$89.4 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$21.1 million). The Park District has the capacity to issue \$13 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,621,212 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

The legal debt margin is the difference between the outstanding debt and the total amount the Park District is legally allowed to borrow. The Park District remains below the debt ceiling for general obligation debt, as determined by the following calculation. Current operations are meeting the needs of annual capital spending and as the legal debt margin continues to increase, this will allow the District to address priorities that arise from a new master plan.

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed Valuation	\$ 2,406,137,827	2,348,900,573	2,780,203,080	2,827,099,756	2,800,117,742	3,226,379,740	3,249,612,320	3,003,056,986	3,554,732,773	3,675,593,687
Overall Debt Limit										
Debt Limit 2.875% of assessed value	\$ 69,176,463	\$ 67,530,891	\$ 79,930,839	\$ 81,279,118	\$ 80,503,385	\$ 92,758,418	\$ 93,426,354	\$ 86,337,888	\$ 102,198,567	\$ 105,673,319
Less Total Debt applicable to the limit	20,230,000	20,375,000	17,430,000	24,430,000	25,730,000	23,629,000	18,869,000	16,950,000	16,315,000	16,279,000
Legal Debt Margin	\$ 48,946,463	\$ 47,155,891	\$ 62,500,839	\$ 56,849,118	\$ 54,773,385	\$ 69,129,418	\$ 74,557,354	\$ 69,387,888	\$ 85,883,567	\$ 89,394,319
Total debt applicable to the limit as a %-age of debt limit	29.2%	30.2%	21.8%	30.1%	32.0%	25.5%	20.2%	19.6%	16.0%	15.4%
Non-Referendum Debt Limit										
Debt Limit .575% of assessed value	\$ 13,835,293	\$ 13,506,178	\$ 15,986,168	\$ 16,255,824	\$ 16,100,677	\$ 18,551,684	\$ 18,685,271	\$ 17,267,578	\$ 20,439,713	\$ 21,134,664
Less Total Debt applicable to the limit	13,200,000	13,200,000	12,240,000	10,890,000	14,320,000	13,149,000	10,369,000	8,450,000	7,815,000	7,779,000
Legal Debt Margin	\$ 635,293	\$ 306,178	\$ 3,746,168	\$ 5,365,824	\$ 1,780,677	\$ 5,402,684	\$ 8,316,271	\$ 8,817,578	\$ 12,624,713	\$ 13,355,664
Total debt applicable to the limit as a %-age of debt limit	95.4%	97.7%	76.6%	67.0%	88.9%	70.9%	55.5%	48.9%	38.2%	36.8%

Ratio of Outstanding Debt

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

Fiscal Year	Population	General Obligation Bonds	Percentage of Equalized Value	Per Capita
2015/16	75,101	\$ 17,140,000	0.71 %	228.23
2016/17	75,926	15,335,000	0.65	201.97
2017/18	75,802	12,390,000	0.45	163.45
2018/19	75,802	11,200,000	0.40	147.7534
2019/20	75,802	14,320,000	0.51	188.9132
2020/21	75,802	13,149,000	0.41	173.4651
2021/22	75,802	11,427,000	0.35	150.748
2022/23	74,409	11,050,889	0.37	148.5155
2023/24	74,409	8,977,546	0.25	120.6513

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Recreation Fund



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

Description

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

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

The Arlington Ridge Center, with its leisure activity pool, warm water wellness pool, indoor lap pool, and diving well, provides a year-round comprehensive swim program for all ages, along with public swim times. This facility now includes multiple basketball courts, fitness studios, fitness room, elevated walking track, and activity rooms.

Athletic programs include coordination of men's, women's and co-ed softball leagues, youth house league soccer, overseeing travel team

soccer, summer pre-t-ball and t-ball, co-ed adult volleyball, and men's and youth basketball leagues. Other athletic programming includes youth and adult volleyball, summer sports camps, and special events. Health and fitness classes vary in type and difficulty and include high- and low-impact aerobics, yoga, body pump, and indoor cycling.

Early childhood programs are held at the five community centers, ARC, and Hasbrook Cultural Arts Center on a year-round seasonal basis. Programs are offered for children three months through five years of age.

Park District offered camp programs for children preschool age through 5th grade include: Kaleidoscope, Safety Town, Dance, Sailing, Combo, and Athletic Camps. Camps are offered on a seasonal basis throughout our parks, facilities and athletic fields. Kaleidoscope Camp is offered for children ages 3-5.

Performing and fine arts classes are taught predominately at the Hasbrook Cultural Arts Center, Pioneer Community Center, and the Administration Center. Dance rooms are offered at each location, as well as, wooden floors, mirrored walls, and ballet barres. The art rooms at Pioneer and Hasbrook are fully-equipped for drawing, painting, sculpting, ceramics, and a host of craft classes.

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

Recreation Fund



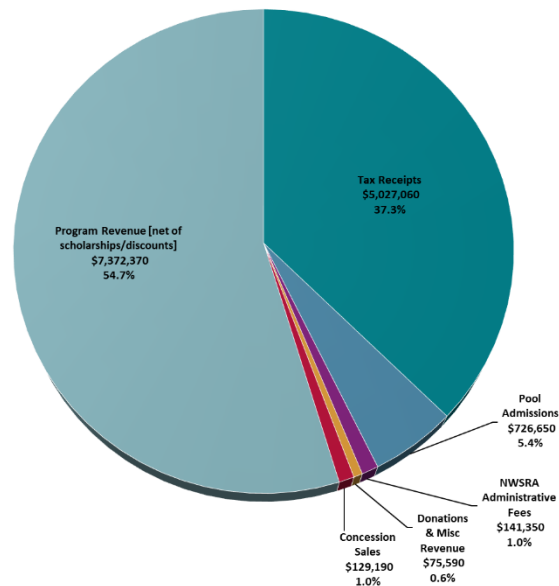
					% Change By		
	Actual	Actual	Budget	Projected	Proposed	Projected	Current
Description	2021/22	2022/23	2023/24	2023/24	2024/25	Year End	Budget
Revenue							
Real Estate Taxes	4,009,481	4,452,404	4,958,710	4,865,020	5,027,060	3.3	1.4
Interest Earned	13,437	320,082	386,490	818,690	570,550	-30.3	47.6
Debt Proceeds	-	-	-	-	-	0.0	0.0
Grant Revenue	-	115,319	-	-	-	0.0	0.0
Donations & Misc Revenue	15,943	13,110	13,900	20,110	14,050	-30.1	1.1
Program Guide Advertising	4,100	(500)	12,000	680	2,000	194.1	-83.3
Scholarships/Discounts	(16,199)	(40,167)	(80,000)	(80,000)	(80,000)	0.0	0.0
Room Rental	52,559	56,881	52,570	52,470	59,540	13.5	13.3
Concession Sales	24,623	97,908	98,280	118,450	129,190	9.1	31.5
NWSRA Administrative Fees	141,350	141,350	141,350	141,350	141,350	0.0	0.0
Pool Admissions	385,793	753,682	761,090	723,720	726,650	0.4	-4.5
Program Revenue	5,154,655	6,246,091	6,745,750	6,879,650	7,452,370	8.3	10.5
Total Revenue	9,785,739	12,156,159	13,090,140	13,540,140	14,042,760	3.7	7.3
Salaries and Wages	2,529,352	3,031,215	3,673,470	3,354,360	3,711,740	10.7	1.0
Insurance	290,958	274,397	338,410	325,330	405,320	24.6	19.8
Commodities	227,589	273,991	476,530	403,690	606,160	50.2	27.2
Utilities	404,545	404,936	466,240	532,880	564,200	5.9	21.0
Contractual Services	377,486	504,663	618,790	578,720	719,090	24.3	16.2
Maintenance and Repairs	90,587	213,194	365,000	340,020	448,350	31.9	22.8
Other Expenses	22,820	28,296	74,000	57,650	78,480	36.1	6.1
Program Expenses	2,687,171	3,603,380	3,962,790	4,073,860	4,531,160	11.2	14.3
Debt Service	1,390,400	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	8,020,909	8,674,072	10,315,230	10,006,510	11,404,500	14.0	10.6
Transfer In/Out	-	-	-	-	-	0.0	0.0
Capital Outlay	602,742	331,785	1,818,680	1,152,740	4,819,240	318.1	165.0
Provision for Contingencies	-	19,001	150,000	150,000	150,000	0.0	0.0
Total Recreation Fund Expenses	8,623,650	9,024,858	12,283,910	11,309,250	16,373,740	44.8	33.3
Net Surplus/Deficit	1,162,088	3,131,301	806,230	2,230,890	(2,330,980)	-204.5	-389.1
Est. Fund Balance - Beg of Year	9,631,162	10,793,250	13,924,553	13,924,551	16,155,441	16.0	16.0
Est. Fund Balance - End of Year	10,793,250	13,924,551	14,730,783	16,155,441	13,824,461	-14.4	-6.2
Fund Balance Policy Designations							
Non-spendable	138,150	57,571	57,571	57,571	57,571	0.0	0.0
Restricted	4,734,817	-	130	133,310	12,690	-90.5	9628.2
Committed	3,208,363	3,546,349	4,126,092	4,002,604	4,356,800	8.8	5.6
Assigned	2,711,922	10,320,736	10,546,990	11,961,958	9,397,402		
Unassigned	-	-	-	-	-	0.0	0.0
Est. Fund Balance - End of Year	10,793,252	13,924,656	14,730,783	16,155,443	13,824,463	-14.4	-6.2

Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$14,042,760, an increase of 3.7% over the 2023/24 projected actual due to increased participation, reallocation of tax dollars, and increased interest income. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Tax Receipts	\$ 4,009,481	4,452,404	4,958,710	4,865,020	\$ 5,027,060
Interest Income	13,437	320,082	386,490	818,690	570,550
Donations & Misc Revenue	15,943	13,110	13,900	20,110	14,050
Program Guide Advertising	4,100	- 500	12,000	680	2,000
Scholarships/Discounts	(16,199)	(40,167)	(80,000)	(80,000)	(80,000)
Room Rental	52,559	56,881	52,570	52,470	59,540
Concession Sales	24,623	97,908	98,280	118,450	129,190
NWSRA Administrative Fees	141,350	141,350	141,350	141,350	141,350
Pool Admissions	385,793	753,682	761,090	723,720	726,650
Program Revenue	5,154,655	6,246,091	6,745,750	6,879,650	7,452,370
Total	\$ 9,785,741	12,040,841	13,090,140	13,540,140	14,042,760

Real Estate Taxes

The Recreation Fund has a tax rate of 13.0¢ per \$100 of assessed valuation. Tax proceeds for the Recreation Fund reflects a 3.3% increase over the 2023/24 projections.

Pool Admissions

Summer 2023 experienced the return of the summer pool pass. Additionally, patrons could use their ARC Splash or PlusPass, or pay the daily fee. Over the summer months 98,372 patrons visited an outdoor pool and 22,580 visited the ARC. Rec Pool remained open until September 22. In total, 2,242 swimmers used Rec Pool in September compared to 3,630 the September prior.

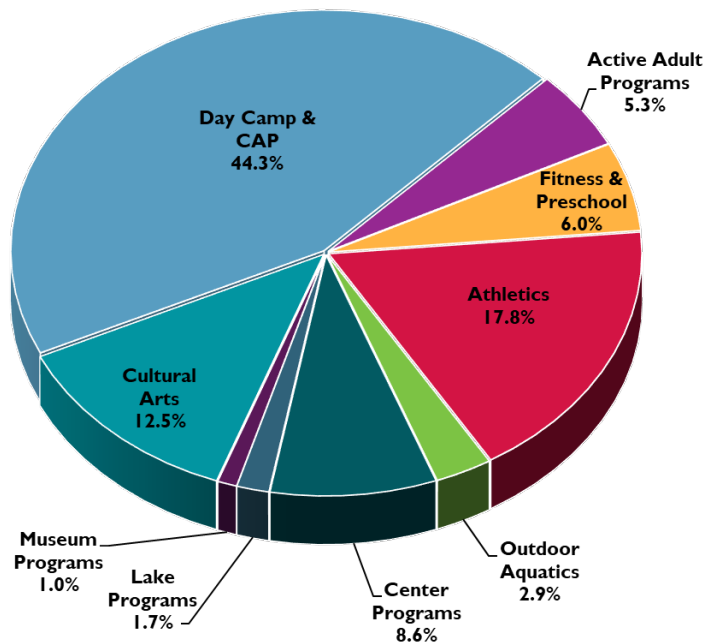
The 2024/25 aquatic budget assumes that weather will be seasonable. Revenues are based on being 100% back to normal operations for both pass sales and programming.

Recreation Fund

Program Revenues

The proposed 2024/25 program revenues are budgeted at \$7,452,370. Staff is preparing to build upon a full year of programs and special events, which were offered in 2023/2024. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Cultural Arts program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

Recreation Program Revenues by Source

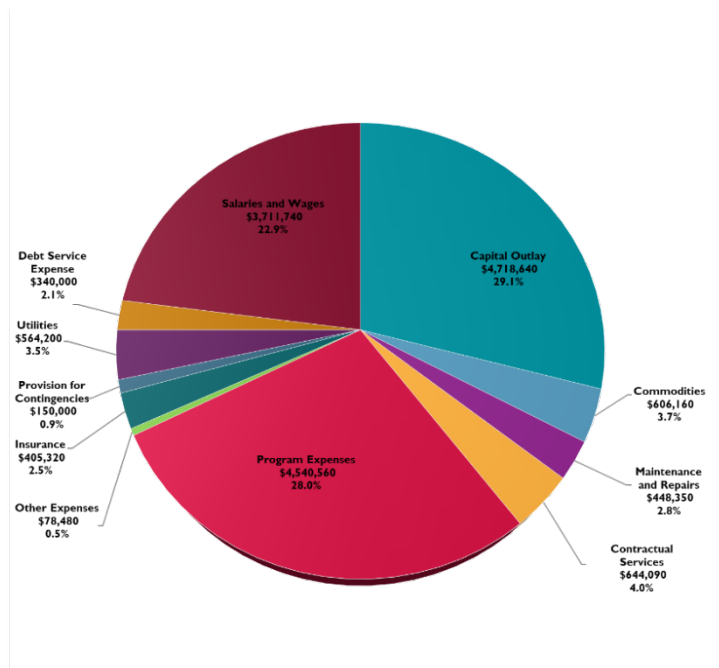


	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Cultural Arts	\$ 732,121	\$ 856,435	\$ 728,290	\$ 876,250	\$ 938,580
Day Camp & CAP	2,119,609	2,591,407	3,050,110	3,024,770	3,333,840
Active Adult Programs	213,419	319,745	438,730	338,900	399,200
Fitness & Preschool	390,828	414,419	441,700	386,670	448,290
Athletics	1,078,854	1,234,127	1,252,170	1,308,420	1,338,550
Outdoor Aquatics	131,125	152,364	234,300	209,550	221,670
Center Programs	414,240	584,503	501,430	619,580	646,210
Lake Programs	74,458	93,091	99,020	115,510	126,030
Total - Recreation Programs	\$ 5,154,655	\$ 6,246,091	\$ 6,745,750	\$ 6,879,650	\$ 7,452,370
Museum Programs	43,109	56,272	84,750	70,650	75,830
Total - All Programs	\$ 5,197,763	\$ 6,302,363	\$ 6,830,500	\$ 6,950,300	\$ 7,528,200

Recreation Fund

Expenses

Expenses are budgeted at \$16,373,240, an increase of 44.7% from the 2023/24 projected actual and relates to increased capital outlay. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 2,529,352	3,031,215	3,673,470	3,354,360	\$ 3,711,740
Insurance	290,958	274,397	338,410	325,330	405,320
Commodities	227,589	273,991	476,530	403,690	606,160
Utilities	404,545	404,936	466,240	532,880	564,200
Contractual Services	377,486	504,663	618,790	578,720	644,090
Maintenance and Repairs	90,587	213,194	365,000	340,020	448,350
Other Expenses	22,820	28,296	74,000	57,650	78,480
Program Expenses	2,687,171	3,603,380	3,962,790	4,073,860	4,540,560
Debt Service Expense	1,390,400	340,000	340,000	340,000	340,000
Capital Outlay	602,742	331,785	1,818,680	1,152,740	4,718,640
Provision for Contingencies	-	19,001	150,000	150,000	150,000
Total	\$ 8,623,650	9,024,858	12,283,910	11,309,250	16,207,540

Salaries and Wages

This category is budgeted at 10.7% more than the 2023/24 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2024) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 4.0% increase for full-time salaries and an Executive Director pool of 1.0%.

Insurance

This category is 2.5% of the Recreation Fund Budget and is budgeted at 24.6% increase from the 2023/24 projected actual due to vacancies during the year. The Park District approved Blue Cross Blue Shield in calendar year 2024 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2024/25 fiscal year and a 10% increase for the remaining four months.

Recreation Fund



Commodities

Commodities are 30.2% (\$202,470) more than the 2023/24 projected actual. This increase is primarily due to non-capital assets that include replacement of watercraft at Lake Arlington, fitness equipment, IT equipment, and center equipment. Additional information can be found in the Capital Projects section.

Utilities

This category is budgeted at 5.9% (\$31,320) more than the 2023/24 projected actual. The utility budget has been prepared based on 2024/25 estimated usage, the contract price on natural gas and electricity, and historical facility use.

Program Expenses

Program Expenses are 11.5% more than last year's projected, primarily due returning to historical program and staffing levels and increases in the minimum wage rate. This returns program expenses to approximately full operations.

Contractual Services

This category is budgeted at 11.3% (\$63,370) more than the 2023/24 projected actual due to returning to more historical use of facilities and an increase in technology services.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 31.9% more than 2023/24 projected actual. Once again, primarily due running facilities at full operational levels.

Capital Outlay

The Recreation Fund is funding approximately \$4.82 million worth of capital projects for 2024/25. See capital plan for detailed projects.

Performance Measures

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

Forest View Racquet & Fitness Club

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

Description

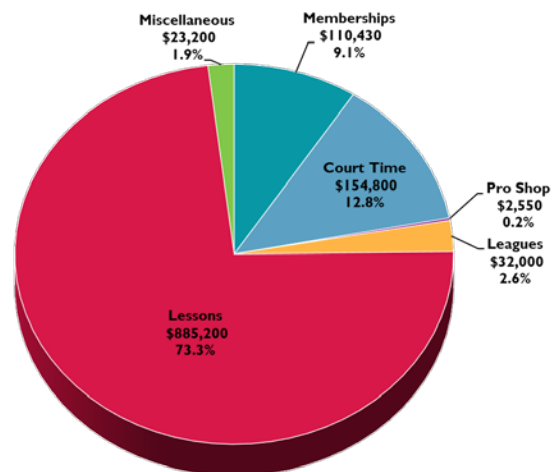
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include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

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

The fitness portion was built and financed through a Contract Purchase Agreement in 1991. Construction was completed in February 1992. Facility amenities consist of fitness equipment that includes Cybex strength equipment, Precor ellipticals and stationary bikes, and Life Fitness treadmills. Two racquetball courts were converted into a 1,500-square foot fitness studio. In 2023, all Cybex strength equipment was removed due to the lack of use and most members having access to the ARC.

Proposed Budget Highlights

Revenues are budgeted at \$1,208,180, an increase of 2.7% from the 2023/24 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Gross Profit Pro Shop Sales	\$ 1,198	1,084	2,940	2,850	2,550
Memberships	123,125	109,685	96,520	111,230	110,430
Court Time	158,266	170,019	152,800	152,100	154,800
Lessons	849,542	849,928	861,700	857,100	885,200
Leagues	39,931	31,805	39,000	32,000	32,000
Miscellaneous	23,527	27,113	29,080	21,560	23,200
Total Operating Revenues	\$ 1,195,588	1,189,635	1,182,040	1,176,840	1,208,180

Forest View Racquet & Fitness Club

Lessons

Projection of total lesson revenue from all activities for 2023/24 show an increase of 2.0% from the prior year actual. The proposed 2024/25 budget reflects an increase of 2.4%. Staff is projecting an increase due to the increase in demand.

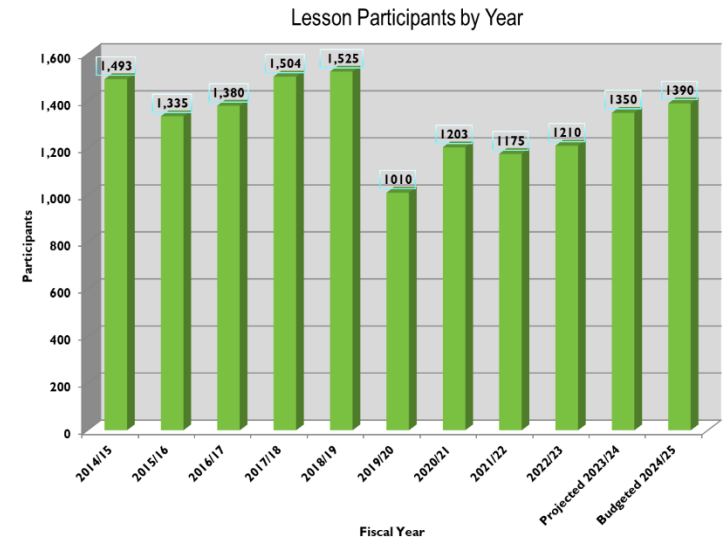
Tennis – During 2023/24, Staff continued to evolve two clubs into one operation, staff have been challenged to maintain the same levels as 2022/23. The club continues to hire additional quality professional staff that will allow an increase to lesson capacity. Group lesson revenue is being conservatively budgeted due to the significant increase over the past four years and this budget reflects a 3.3% increase

Membership

Membership revenue in 2024/2025 is projected to decrease 0.5% from 2023/24. The anticipated decrease is due to changes in fitness memberships. Tennis memberships increased by 5.4% in 2022/23.

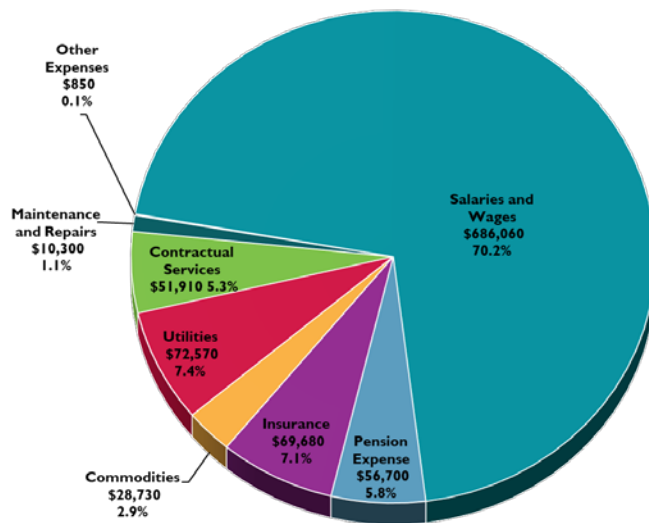
Court Time/ Leagues

Total proposed 2024/25 court time and league revenues were consistent with 2023/24 projections. Leagues include USTA and Tennis Travel Teams. Formal racquetball league play has been discontinued as players prefer a more informal format. Racquetball court usage has increased as most racquetball players have opted for the all-inclusive membership which includes court time.



Forest View Racquet & Fitness Club

Expenses are budgeted at \$943,110, a 22.2% increase from 2022/23. This is due to significant increases in commodities expenditures and increased pension and insurance expenditures due to adding additional pension eligible employees. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 636,346	611,483	686,060	567,670	600,980
Insurance	53,272	50,136	69,680	51,910	59,240
Pension Expense	55,922	65,330	56,700	48,450	58,780
Commodities	17,040	33,841	28,730	23,150	45,300
Utilities	67,201	47,951	72,570	69,140	72,570
Contractual Services	48,783	53,016	51,910	55,770	58,550
Maintenance and Repairs	12,762	8,809	10,300	23,520	10,300
Other Expenses	386	210	850	830	850
Total Operating Expenses	\$ 891,713	870,775	976,800	840,440	906,570
Capital Outlay	-	33,000	-	-	36,540
Total Expenses	\$ 891,713	903,775	976,800	840,440	943,110

Salaries, employee benefits, utilities, and contractual services continue to represent the major portion of the expense side of the budget. Overall operating expenses are increasing 0.9% over the 2022/23 projected year end and are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 671,520	680,040	720,960	758,250	756,880	760,134	891,713	870,775	976,800	840,440	906,570
Memberships	773	820	742	760	647	634	634	568	640	640	650
Cost Per Member	\$ 869	879	1,022	998	1,170	1,199	1,406	1,533	1,526	1,313	1,395
Average Percent Tennis Court Usage	71%	70%	63%	70%	70%	71%	71%	73%	72%	74%	74%
Lesson Participants	1,335	1,380	1,504	1,380	1,010	1,203	1,203	1,210	1,300	1,350	1,390
League Participants	203	200	197	200	160	182	182	180	200	170	170

Heritage Tennis Club

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

Description

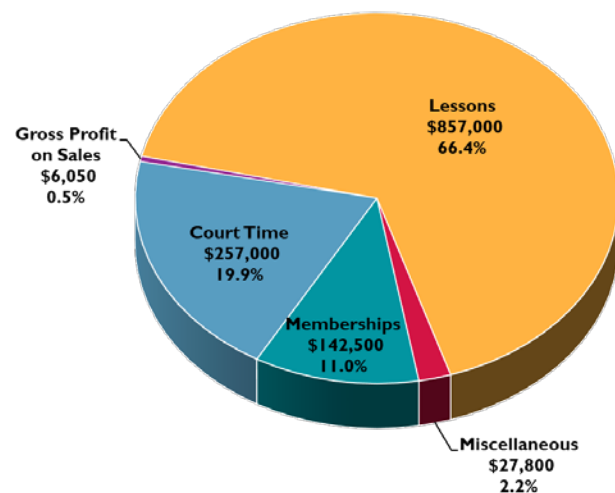
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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

A renovation project was completed in November 2016 and the club now features a multipurpose room in addition to renovated restrooms, locker rooms, staff offices, storage area, and an expanded lounge and viewing area.

Proposed Budget Highlights

Revenues are budgeted at \$1,290,350, an increase of 2.1% from the 2023/24 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Gross Profit on Sales - Snack Bar	1,103	3,186	3,800	3,300	3,650
Gross Profit Pro Shop Sales	2,390	(488)	2,200	2,950	2,400
Memberships	134,590	141,073	139,700	142,100	142,500
Court Time	286,290	304,549	257,300	272,000	257,000
Lessons	654,521	785,289	733,300	814,400	857,000
Leagues	10,986	-	-	-	-
Miscellaneous	32,195	33,421	31,000	29,590	27,800
Total Operating Revenues	1,122,076	1,267,029	1,167,300	1,264,340	1,290,350

Lessons and Court Time

Lesson and court time remain a primary source of revenue for the club and account for 86.3% of total revenues. Lesson revenue in 2023/24 is projected to increase 5.2% from the previous year.

Heritage Tennis Club

Court Time

Court time revenues are projected to decrease 5.5% in 2024/25 compared to 2023/24 projected actual due to an increased demand for lessons. The 2024/25 proposed court time budget is 19.9% of the club's revenues.

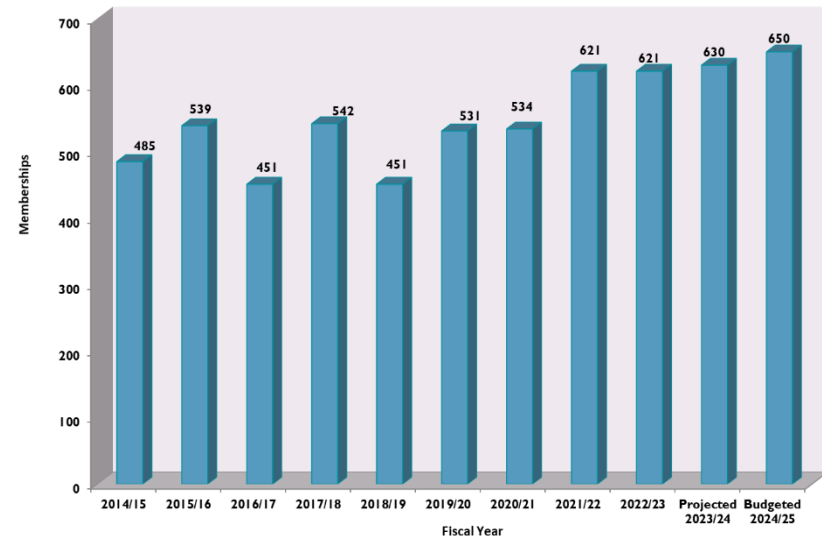
Memberships

2023/24 projected memberships sold are 635 (768 members).

The following has contributed to an increase in membership sales:

- A monthly payment option is offered for adult and family memberships.
- Members can reserve open court time 7 days in advance, non-members can only reserve 24 hours in advance.
- Members receive a discount on group lesson fees.
- Members have priority sign-up in registration schedule.
- Membership is required for players participating in the junior drill & match play programs, permanent court time, travel and in-house league programs.
- Members receive a discount on private lessons.

Individual Membership Statistics
Last 10 Years

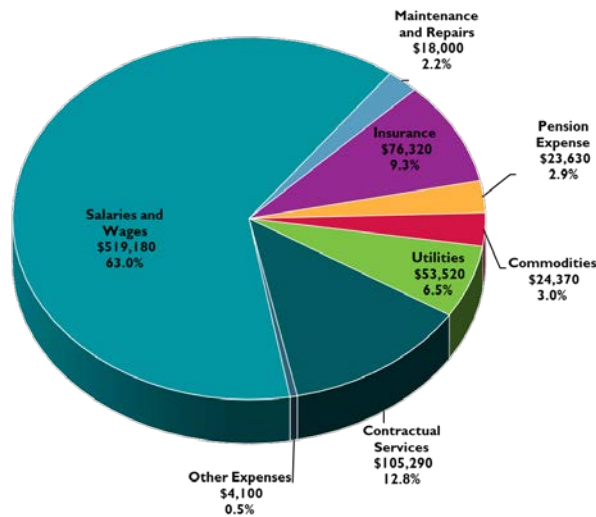


Club Highlights

- Residents reserved 210 summer weekly court hours at nine different outdoor locations. This is up from 131 reservations in summer 2022.
- Winter/Spring 2022/2023 registration was 829 and Winter/Spring 2023/2024 is projected at 935 registrations.

Heritage Tennis Club

Expenses budgeted before capital outlay is \$866,410, an increase of 12.0% from the 2023/24 projected actual. The increase results from needing to increase part time wages to attract and retain tennis pros. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	457,737	540,629	588,800	514,060	519,180
Insurance	70,622	85,230	103,640	67,360	76,320
Pension Expense	43,866	34,170	28,400	16,280	23,630
Commodities	16,529	17,075	25,700	22,040	24,370
Utilities	43,365	48,639	53,520	50,610	53,520
Contractual Services	44,883	62,049	68,520	85,330	105,290
Maintenance and Repairs	5,486	6,284	18,000	15,000	18,000
Other Expenses	1,176	1,618	6,600	2,900	4,100
Total Operating Expenses	683,665	795,694	893,180	773,580	824,410
Capital Outlay	-	-	-	-	42,000
Total Expenses	683,665	795,694	893,180	773,580	866,410

Salaries represent 59.9% of the Club's operating expenses. An increase from the 2023/24 projected actual by 1.0%. Insurance increased 13.3% primarily due the type of insurance selected by the employee. Contractual Services is being proposed with an increase of \$19,960 from the 2023/24 projected actual due to the replacing a full-time custodian and using a cleaning service.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 787,070	719,160	735,480	737,830	677,273	629,032	683,665	795,694	893,180	773,580	824,410
Memberships	539	451	542	451	531	534	534	635	650	630	635
Cost Per Member	\$ 1,460	1,595	1,288	1,595	1,276	1,178	1,280	1,253	1,374	1,228	1,298
Average Percent Court Usage	56%	54%	51%	54%	61%	51%	51%	64%	75%	65%	65%
Lesson Participants (Indoor & summer outdoor lessons)	3,153	2,391	2,175	2,391	2,014	1,371	1,371	2,857	2,700	2,700	2,789
League Participants (Fall and Spring)	168	160	160	160	160	86	86	41	N/A	N/A	N/A

Arlington Lakes Golf Club

The **Arlington Lakes Golf Club Fund** is a subsidiary fund of the Recreation Fund established to account for operations and maintenance of an 18-hole golf course and driving range. The golf course underwent a comprehensive 13-month renovation project and was reopened for play on July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades. The goal was to provide a golf experience that delivers more fun and enjoyment for our guests and based on the feedback thus far it has been successful.

Operations include: golf activities, food sales, sale of related services and merchandise. Funding is provided by the proceeds from user fees.

Description

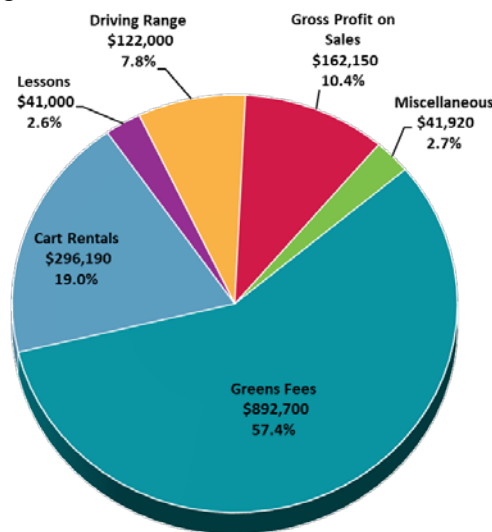
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand bunkers and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular for golf leagues, seniors, outings, and families. Arlington Lakes introduced new 3 and 6 hole options when the course was reopened in 2016. The new options have been well received and are geared toward player development and making golf more affordable and less time consuming.

Arlington Lakes has banquet facilities that received a facelift prior to the reopening of the course on July 1, 2016. Two different banquet rooms overlook the golf course. Business meetings, weddings, showers, and parties are held in two banquet rooms year-round. The snack bar provides golfers with sandwiches during the golf season and our newly remodeled patio has been a popular spot to relax after an enjoyable round of golf.

Sunset Meadows Driving Range makes creative use of a storm water detention basin. This lighted driving range has 25 permanent tees and a putting green for golf practice. The driving range is open daily from April-September.

Proposed Budget Highlights

Revenues are budgeted at \$1,555,960, a 8.7% increase from the 2023/24 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Restaurant & Snack Bar Sales	\$ 188,410	185,420	190,350	199,850	233,000
Cost of Goods Sold	(91,519)	(81,561)	(75,250)	(87,590)	(88,500)
Gross Profit	96,891	103,860	115,100	112,260	144,500
Pro Shop Sales	66,037	77,944	81,500	91,800	84,000
Cost of Goods Sold	(77,050)	(78,009)	(71,950)	(89,000)	(66,350)
Gross Profit	- 11,013	- 65	9,550	2,800	17,650
Gross Profit on Sales	85,878	103,795	124,650	115,060	162,150
Greens Fees	927,439	889,501	914,530	840,230	892,700
Cart Rentals	287,319	294,651	296,160	290,050	296,190
Driving Range Revenue	94,601	88,574	99,000	105,000	122,000
Lessons	52,309	38,195	44,000	37,000	41,000
Miscellaneous	48,893	40,179	38,250	44,150	41,920
Total Operating Revenues	\$ 1,496,439	1,454,894	1,516,590	1,431,490	1,555,960

Arlington Lakes Golf Club

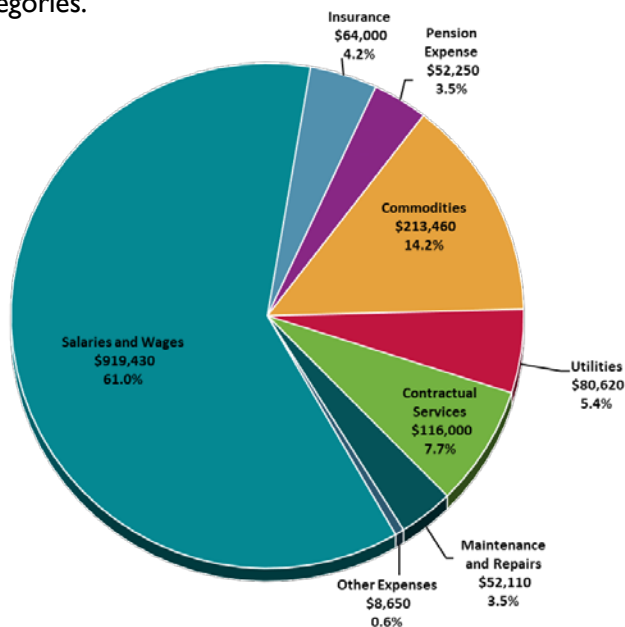


Green Fees

Green fees represent 57.4% of the golf club's revenues and are budgeted to be \$892,700 in 2024/25. Permanent tee times will continue to be offered when the course opens for the 2024 season and will be available Saturdays and Sundays from 6:00 a.m. to 8:30 a.m. The course returns 30-foursomes that regularly register for the permanent tee times on Saturdays and Sundays. Each weekend there are contests for the permanent tee times golfers to participate in. The Tournament series will continue this year after great success in 2023. Arlington Lakes will be hosting monthly unique tournaments for golfers to come out and enjoy the golf course. This includes: Luck O Irish 3 Club Scramble, Patriots Cup, Triad Tournament, Arlington Amateur and Toys for Tots Turkey Shootout. Additionally, this year there will be Couples Golf Events and Nine and Wine Events. Over 300 junior and adult golfers participate in instruction programs through the park district. The programs are held at all three park district golf facilities allowing participants to use the course nearest to them for play. The General Manager is a Certified Callaway Club Fitter and Staff Professional with Callaway Golf and there will be numerous Callaway Fitting Events throughout the season. The goal is for golfers to have more fun and enjoy this amazing game. Arlington Lakes serves guests with great customer service, great amenities, and a great conditioned golf course at an affordable price. The number of leagues that committed to returning to Arlington Lakes is 27 for the 2023 season, accounting for almost a quarter of the projected 40,000 rounds.

Expenses

Expenses are budgeted at \$1,506,520, a 7.4% increase from the 2023/24 projected. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 733,354	747,052	862,360	858,490	919,430
Insurance	49,970	52,358	75,840	36,760	64,000
Pension Expense	69,772	48,454	45,350	46,500	52,250
Commodities	188,326	187,254	210,720	223,160	213,460
Utilities	71,760	60,869	75,830	75,280	80,620
Contractual Services	94,086	108,657	127,280	101,430	116,000
Maintenance and Repairs	12,667	22,246	28,740	58,850	52,110
Other Expenses	7,031	3,131	6,900	2,610	8,650
Total Operating Expenses	\$ 1,226,964	1,230,019	1,433,020	1,403,080	1,506,520

Arlington Lakes Golf Club



Staff will continue developing new players with the three- and six-hole rounds and look at any specials needed to fill underutilized tee times.

GI- the cloud based point of sale has been in place for a year now and staff has enjoyed using the software with some of the new features. GI allows staff to send mass text messages to golfers to inform about conditions, restrictions, special sales, etc. The use of IPADS for the starters is a great benefit for real time updates on the tee sheet and to allow the starters to interact with the golfers more.

The new monthly tournament and events have been a great success and staff looks to continue this success in the future. The monthly events are team based, fun, and there are some unique formats that golfers really enjoy.

Staff has worked hard to rebuild the banquet portion of the operation and has seen a large uptick in inquires and bookings. This is a great sign and look forward to getting back to the levels of events prior to the pandemic. New 85" smart TV will add a fresh look to the hearth room for presentations and slideshows.

Staff has worked hard to increase the appearance around the clubhouse and patio to have a more inviting atmosphere for golfers to enjoy a drink on the patio after their round. Solar power lights and large fan have been added to the patio as well.

Sunset Meadows will be offering private and group lessons with PGA and LPGA professionals that are on staff. The addition of the new artificial putting and chipping green have increased the amount of private lessons and the amount of golfers we have seen. Staff will have specific short game clinics on the putting and chipping green. Callaway Fitting Days will continue after the success staff has seen in the past with them.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 878,610	1,133,200	1,205,400	1,233,440	1,162,283	1,103,590	1,226,964	1,230,019	1,433,020	1,403,080	1,506,520
Number of Rounds	5,604	39,495	41,411	39,495	37,789	44,338	44,347	41,240	40,000	39,832	40,000
Cost Per Round	\$ 157	29	29	31	31	25	28	30	36	35	38

Nickol Knoll Golf Club

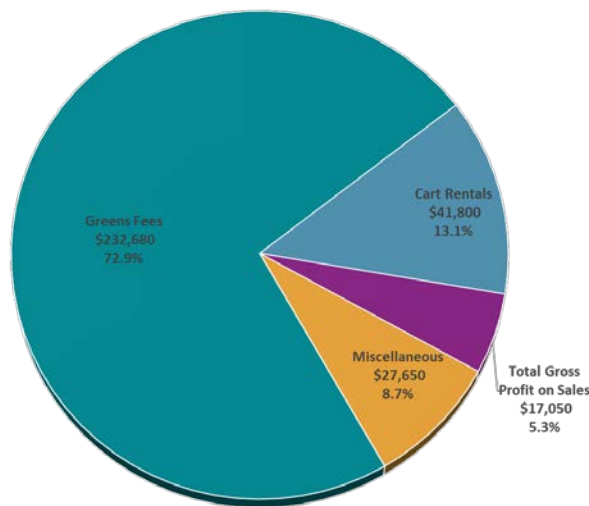
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include: golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from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

Description

Nickol Knoll Golf Club is built on 56 hilly acres and is consistently rated one of the best Par-3 courses in all of Chicagoland. Three holes feature vertical-drop tee shots and three holes boast uphill shots to the green. Bent grass tees and greens give this small course a big course feel. The 1,163-yard, 9-hole, Par-3 course features 27 sand bunkers, and water comes into play on two of the nine holes. The beautiful 360° panoramic view of the area includes the Chicago Skyline. It is also home of "Payton Hill", where former Chicago Bear great Walter Payton would train. Many pieces of memorabilia are on display in the clubhouse.

Proposed Budget Highlights

Revenues are budgeted at \$319,180, which is a 10.7% increase from the 2023/24 projection and a 14.0% increase from actual 2022/23. This increase is based on a conservative estimate of rounds increasing over the past year. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Gross Profit on Snack Bar	\$ 8,838	8,488	8,000	9,850	13,600
Gross Profit Pro Shop Sales	3,207	4,718	3,440	3,000	3,450
Greens Fees	203,119	215,004	222,340	212,920	232,680
Cart Rentals	33,901	36,533	36,250	37,200	41,800
Miscellaneous	23,061	15,145	30,350	25,230	27,650
Total Revenue	\$ 272,126	279,887	300,380	288,200	319,180

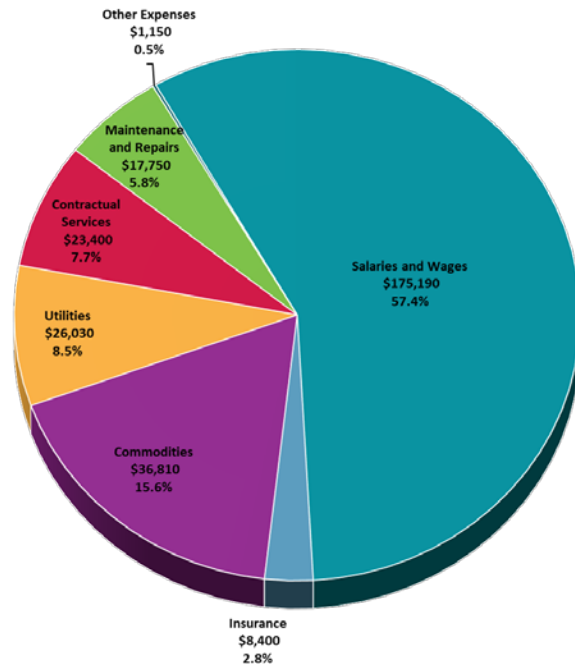
The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to promote golf by producing future generations of golfers to enjoy the game through innovative instructional programs. Continuing Senior and Junior rates on the weekend allows golfers of all ages to enjoy playing Nickol Knoll on the weekends and promoting a family atmosphere with these new rates.

New programs and incentives will continue to be offered to generate revenue at Nickol Knoll. The programs will include Little Stars Clinics, Summer Junior Golf League, and Play with the Pro Clinics for junior golfers. The Junior Golf League at Nickol Knoll sees about 150 junior golfers every summer. New for 2024, there will be Monthly Par 3 Contests for all golfers on select Saturdays. The course will

host two parent/child events during the summer. Customers will receive 5% back in reward points that can be accumulated and then redeemed towards green fees or cart fees. Architect Mike Benkusky was consulted to produce a master plan for the future to investigate potential bunker, drainage, and green complex improvements. Staff is budgeting to conduct work at Payton's Hole as a result of the master plan. The golf shop will be stocked with golf balls, golf hats, golf gloves, and new dri-fit AHPD Golf T-Shirts.

Nickol Knoll Golf Club

Expenses are budgeted at \$305,040, a 2.0% increase over the 2023/24 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 139,130	87,024	163,530	146,130	175,190
Insurance	12,858	4,072	14,520	4,680	8,400
Commodities	34,171	35,472	34,720	45,870	53,720
Utilities	24,769	25,211	26,970	26,250	26,030
Contractual Services	17,124	25,463	31,350	20,070	23,400
Maintenance and Repairs	10,896	30,240	27,550	16,350	17,750
Other Expenses	95	-	550	300	550
Total Expenses	\$ 239,043	207,483	299,190	259,650	305,040

Salaries represent 57.4% of the budget and increased 7.1% (\$29,060) from budget 2023/24 as the course continues to return to historical levels of service and addressing minimum wage increases. An Assistant Superintendent of Golf Operations was hired to fill an open position at Nickol Knoll. Expenses remain at historical budgeted levels. All programs used in maintaining this location have been monitored and refined, expenses are contained and are modeled after Arlington Lakes Golf Club's control strategies.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 249,670	241,010	215,690	237,430	220,184	225,046	239,043	207,483	299,190	259,650	305,040
Golf Rounds	16,771	17,000	15,170	15,170	14,300	20,121	20,121	16,326	16,500	17,436	16,500
Cost Per Round	\$ 15	14	14	16	15	11	12	13	18	15	18

Arlington Ridge Center Fund

This Fund was established in 2019/20 to account for all financial activity at the Arlington Ridge Center (ARC), which opened to the public on December 31, 2019. The ARC is a state-of-the-art community destination for all things aquatic, athletic, and fitness. There are revenues and expenses reflected in the Recreation Fund and thus the ARC subsidiary fund could reflect an operating loss as it is supported by the Recreation Fund.

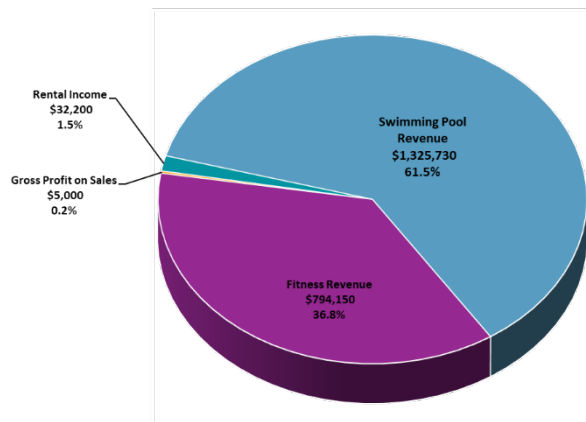
Description

In 1968, a referendum was passed and Olympic Indoor Pool was opened in 1970. The facility operated jointly with High School District 214. In 1986, 8.92 acres of land around Olympic was purchased from District 214. District 214 continued to rent pool time at Olympic for area high schools through 2015. Tennis courts and Safety Town were renovated in 1990. In November 2000, a \$15 million referendum was passed to renovate Camelot, Frontier Heritage & Olympic pools. Olympic closed for renovations to update the aquatic amenities to meet resident expectations in May 2003 and re-opened in June 2004. The project included a new zero-depth family activity pool with a 50-foot flume slide, tot slide, floor geysers, water play features and stair entry. Additional renovations included a renovated lap and swim lesson pool, a renovated diving well with a drop slide and walk-out stairs, a unisex sauna on pool deck, new family changing rooms and remodeled locker rooms, a renovated customer service/registration area, and party room. The total project cost for the Olympic renovation was \$5,327,000. In 2006, the lower level of Olympic was renovated to enhance the multi-purpose dividable room space.

The facility was renamed to Arlington Ridge Center (ARC) during renovations that started in September of 2018 and continued through December of 2019. The \$16 million dollar renovation and expansion included another \$1 million in enhancements to the existing building. New features at ARC include: two high school sized gymnasiums, an elevated track, a 5,100 square foot fitness center with over 70 pieces of equipment, five locker rooms, two exercise studios, lap pool, diving well, family activity pool, and a wellness pool. An expansion project is being considered for 2024/25

Proposed Budget Highlights

Revenues are budgeted at \$2,159,880, a 4.1% increase. The three focuses of revenue are memberships, aquatics, and fitness. The following chart illustrates the relationship between revenue



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Rental Income	\$ 2,450	220	1,000	9,800	32,200
Swimming Pool Revenue	935,027	997,359	1,016,690	1,284,180	1,325,730
Fitness Revenue	560,276	669,603	654,300	774,310	794,150
Gross Profit on Sales	587	4,287	4,500	4,500	5,000
Donations & Miscellaneous Income	70	4,364	4,340	2,790	2,800
Total Operating Revenue	<u>\$ 1,498,409</u>	<u>1,675,833</u>	<u>1,680,830</u>	<u>2,075,580</u>	<u>2,159,880</u>

categories.

Arlington Ridge Center Fund



Memberships

Membership sales for the newly renovated center began on August 19, 2019. There are four categories for memberships: FitPass, SplashPass, PlusPass, and BasicPass. Within each category, there are options for individual, couple, family, senior, non-resident, and corporate. There are pay in full annual memberships and monthly electronic payment options. Also, there is a 30-day pass for ARC and a caregiver pass that can be used by a member to have a non-family caregiver bring a child to the pool. FitPass is access to the fitness center, fitness classes, gym, and track. SplashPass is access to pools, five outdoor pools, water exercise classes, gym, and track. PlusPass is access to all things in Fit and Splash passes. BasicPass is an annual option for just access to the gym and track.

The 2023/24 year end projections reflect 4,490 memberships, which represent 11,729 individual members. Splash memberships continue to be the most popular option as they do include all the outdoor pools in the summer.

	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Projected 2023/24	Proposed 2024/25
Total operating budget (less capital)	\$ 353,020	\$ 961,137	\$ 1,367,647	\$ 1,516,350	\$ 1,691,990	\$ 1,918,070
Fit Memberships	799	505	701	789	800	850
Splash Memberships	1,565	1,206	1,866	2,053	2,100	2,300
Plus Memberhips	1,684	890	903	901	925	1,000
Basic Memberships	167	451	860	628	635	700
ARC 30-Day	-	1	21	29	30	40
Paid Daily Admissions	3,109	517	9,080	46,060	19,900	21,000
FitPass Check-Ins	8,101	12,974	35,671	45,023	51,502	53,000
Splash Check-Ins	12,576	14,032	52,004	61,994	72,179	75,000
Plus Check-Ins	25,054	24,292	55,567	63,689	67,582	70,000
Basic Check-Ins	3,425	4,369	14,768	25,686	29,141	32,000
ARC 30-Day Check-Ins	-	15	696	1,956	3,222	4,000
Caregiver Check-Ins	40	139	230	212	334	400

Aquatics

Within the ARC budget Aquatics accounts for \$1,325,730 in revenue, a 3.2% increase, and \$571,730 in expense, an 18.3% increase primarily due to increases to minimum wage. This includes memberships, swim lessons, and competitive teams. Also included are district wide birthday parties and aquatic related special events. The largest expense is lifeguards at \$247,010. Indoor open swim continues to be operated with a deck attendant during the school year from opening until 4 pm Monday through Friday.

Fitness

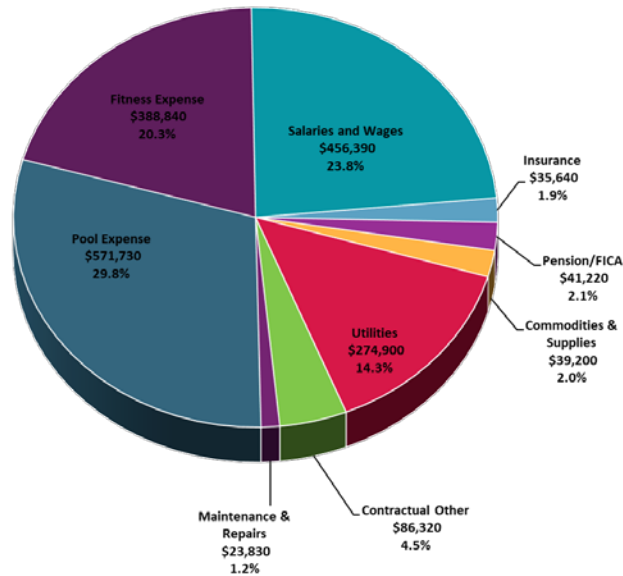
Within the ARC budget Fitness accounts for \$794,150 in revenue, a 2.6% increase, and \$388,840 in expense, a 2.0% increase. This includes memberships, personal training, and classes. The most significant expense is staff for the desk and fitness classes at \$212,800.

Arlington Ridge Center Fund



Expenses

Expenses are budgeted at \$1,918,070, a 13.4%. Most of this increase is attributable to increases in minimum wage, an additional full-time staff member, utilities, and maintenance and repairs. The following chart illustrates the relationship between expense categories for 2024/25.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 291,529	319,015	356,660	373,180	456,390
Insurance	24,758	19,249	20,520	23,080	35,640
Pension/FICA	30,902	33,073	36,320	28,290	41,220
Commodities & Supplies	29,018	31,099	38,600	34,500	39,200
Utilities	212,828	208,163	239,590	266,800	274,900
Contractual Other	50,041	78,299	84,660	82,180	86,320
Maintenance & Repairs	17,864	18,775	23,000	19,620	23,830
Other Expense		655	2,500	-	-
Pool Expense	-	480,071	476,930	483,200	571,730
Fitness Expense	426,869	327,951	387,200	381,140	388,840
Capital	283,837	-	-	-	-
Total Expenditures	\$ 1,367,647	1,516,350	1,665,980	1,691,990	1,918,070

Administrative Expense

There are administrative expenses to the facility that are not specifically assigned to aquatics and fitness and total \$957,500. Salaries and wages include: front desk staff, custodians, and the facility supervisor, \$456,390. Utilities account for \$274,900 and there are additional expenses for wearing apparel, supplies, and concessions that total \$125,520. Minimum wage increases are also being included in this area.

Performance Measures

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

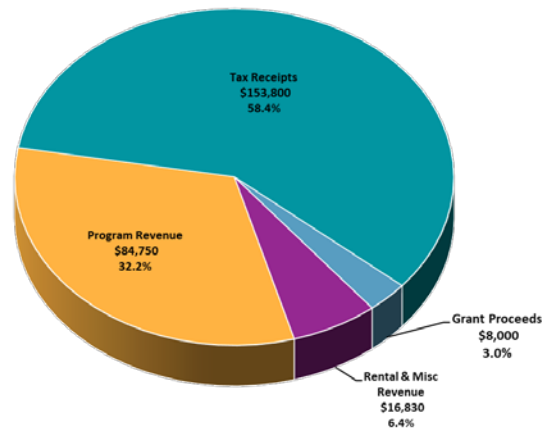
	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$	N/A	N/A	N/A	362,090	961,137	1,367,647	1,516,350	1,665,980	1,691,990	1,918,070
Number of Memberships		N/A	N/A	N/A	4,215	3,053	3,053	4,400	4,875	4,490	4,625
Number of Members		N/A	N/A	N/A	10,967	9,684	9,684	11,279	11,965	11,729	12,433

Museum Fund

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

Proposed Budget Highlights

Revenues are budgeted at \$247,790 for 2024/25, an increase of \$13,660, a 5.8% increase, from the 2023/24 projected, primarily due to program and grant revenues. The following chart illustrates the relationship between revenue categories.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Tax Receipts	\$ 148,874	139,752	153,800	155,380	160,560
Grant Revenue	-	-	8,000	-	3,000
Rental & Misc Revenue	6,180	7,555	8,830	8,100	8,400
Program Revenue	43,109	56,272	84,750	70,650	75,830
Total Operating Revenue	\$ 198,163	203,580	255,380	234,130	247,790

Real Estate Taxes

The Museum Fund has a tax rate of 0.4¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 64.8% of total revenue.

Program Highlights

The Museum offers a variety of programs for all ages, school & scout programs, special events, teas, and summer camps. Summer Camps, which is part of youth programming, continues to be the most popular program at the Museum. In the summer of 2023, there were 339 registrations for camps.

	Budgeted 23/24			Projected 23/24			Proposed 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	\$ 4,030	3,060	970	-	300	- 300	-	-	-
Adult Programs	3,270	2,590	680	330	360	- 30	610	220	390
Soda Factory	6,700	3,800	2,900	7,200	3,500	3,700	7,300	3,800	3,500
Youth Programs	43,610	16,490	27,120	43,500	16,840	26,660	47,390	23,080	24,310
Scout Programs	3,740	3,070	670	3,740	3,070	670	3,900	3,190	710
Family Programs	1,080	530	550	1,080	380	700	1,200	500	700
Special Events	12,120	6,470	5,650	5,000	6,470	- 1,470	5,250	4,480	770
School Programs	10,040	3,740	6,300	9,800	3,740	6,060	10,180	3,020	7,160
Total Museum Programs	\$ 84,750	39,750	45,000	70,650	34,660	35,990	75,830	38,290	37,540

Museum Fund

The AH Historical Society continues to oversee the Farmers Market operations and runs the Community Egg Hunt in the spring. In 2023, the Farmer's Market attendance totaled over 55,000 visitors.

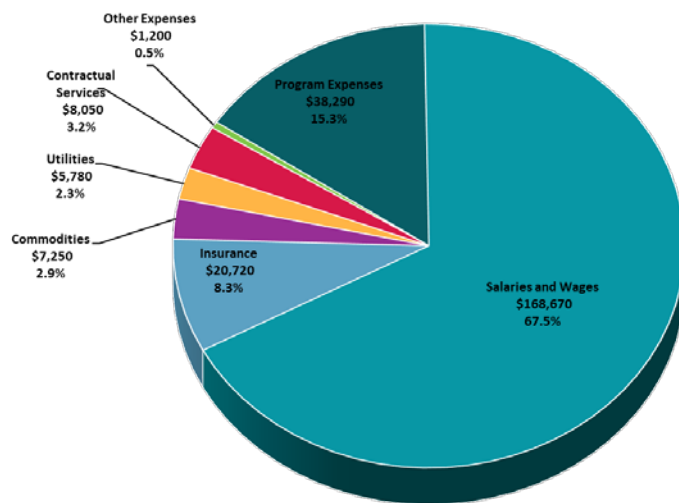
Program participation at the Museum totaled almost 1,100 registrations. Total Museum visitation including all programs, general visitation, community events, special events, Farmer's Market, etc. was approximately 58,000.

The Heritage Gallery main exhibit "Arlington Heights Through the Alphabet" continues to share interesting pieces of history tied to the Arlington Heights community, including artifacts & photographs from the Park District, The Cellar, and the fire at the race track.

Special events held on the Museum grounds in 2023 included: Irish Fest, All Hallows Eve, Oktoberfest, Frostival, and Heritage Fest.

Arlington Club Soda continues to be sold from the Heritage Gallery as well as at the Farmer's Market.

Expenses are budgeted at \$249,960, an increase of 13.6% from the 2023/24 projected year-end primarily due to resuming a normal schedule of programs & events. The following chart illustrates the relationship between expense categories for 2024/25.



	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Salaries and Wages	\$ 120,002	147,723	164,540	147,270	168,670
Insurance	17,539	18,056	19,880	18,750	20,720
Commodities	4,660	4,698	7,850	7,300	7,250
Utilities	4,574	5,037	4,250	5,500	5,780
Contractual Services	3,208	2,489	15,100	5,500	8,050
Other Expenses	450	1,361	2,400	1,100	1,200
Program Expenses	12,323	23,809	39,750	34,660	38,290
Total Expenditures	<u>\$ 162,757</u>	<u>203,173</u>	<u>253,770</u>	<u>220,080</u>	<u>249,960</u>

Salaries and Wages

Full-time wages consist of the Museum Administrator. Recreation support staff includes the following: part-time staff program coordinator, part-time curator, heritage gallery attendants, instructors, and room rental/ facility attendant.

Museum Fund



Projects

The Village of Arlington Heights funds the capital maintenance and upkeep projects for the Museum. Current projects in 2023/24 included new HVAC on the Soda Pop building, gutter repair to the Soda Pop building, gutter installation on the Coach House, and tuck-pointing to the Soda Pop building.

The Museum Advisory Committee (MAC) updated the intergovernmental agreement between the Village of Arlington Heights, the Historical Society, and the Park District in 2022. From this process, the MAC requested to develop a five-year strategic plan. The plan was completed in the fall of 2023 and now the goals and strategies are being executed by the agencies, staff, and volunteers.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget (less capital)	\$ 172,540	222,720	207,080	223,340	201,100	118,968	162,757	203,173	253,770	220,080	249,960
Room Rentals	104	105	60	53	109	0	0	34	50	48	50
Heritage Gallery Visits	941	1,350	1,806	1,977	937	976	976	2,500	2,700	2,850	3,000

Arlington Heights Park District



PROGRAM SUMMARIES

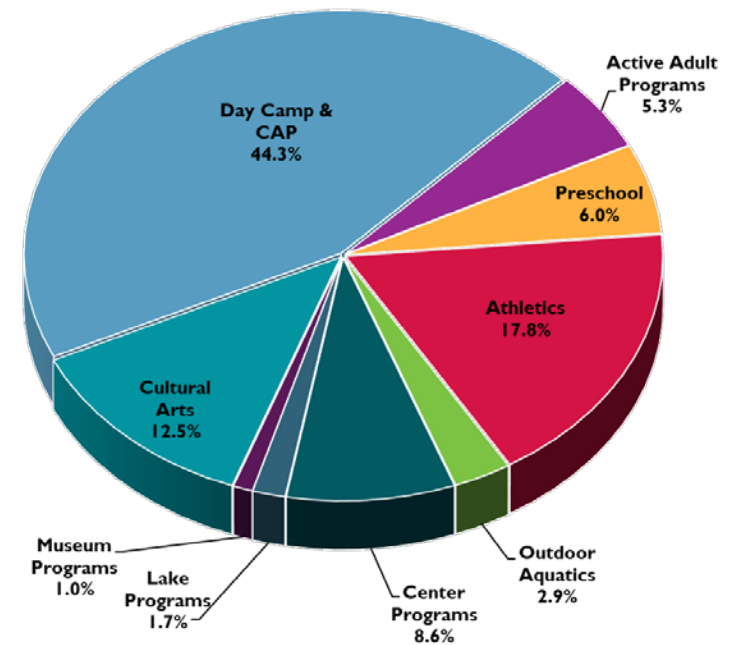
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Program Revenue Summary

Program revenues are anticipated to continue to run at 100% for the new fiscal year. Program Revenues are budgeted at \$7,528,200 for 2024/25, an increase of 8.3% from projected year-end. The largest percent of revenue comes from Day Camp & CAP, Athletics, Cultural Arts, and Center Program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Cultural Arts	\$ 732,121	\$ 856,435	\$ 728,290	\$ 876,250	\$ 938,580
Day Camp & CAP	2,119,609	2,591,407	3,050,110	3,024,770	3,333,840
Active Adult Programs	213,419	319,745	438,730	338,900	399,200
Preschool	390,828	414,419	441,700	386,670	448,290
Athletics	1,078,854	1,234,127	1,252,170	1,308,420	1,338,550
Outdoor Aquatics	131,125	152,364	234,300	209,550	221,670
Center Programs	414,240	584,503	501,430	619,580	646,210
Lake Programs	74,458	93,091	99,020	115,510	126,030
Total - Recreation Programs	\$ 5,154,655	\$ 6,246,091	\$ 6,745,750	\$ 6,879,650	\$ 7,452,370
Museum Programs	43,109	56,272	84,750	70,650	75,830
Total - All Programs	\$ 5,197,763	\$ 6,302,363	\$ 6,830,500	\$ 6,950,300	\$ 7,528,200

**Recreation Program
Revenues by Source**



**Recreation Program Revenue
Last Ten Years**



*2020 Decrease Due to Reduced Program Offerings That Resulted From COVID-19 Restrictions

Cultural Arts



Description

Cultural Arts programs are held at six facilities throughout the District.: Administration Center, Hasbrook Park, Pioneer Park, Camelot Park, Forest View Tennis Club, and Heritage Tennis Club. Dance studios are utilized at Admin (Annex), Hasbrook, Pioneer, Camelot, and Forest View. Art programs are scheduled at Pioneer, Hasbrook and Heritage Tennis Club. Theatre classes and rehearsals are held in the Admin lower level with final performances at Forest View Educational Center Theatre when scheduling allows. Cultural arts programming includes dance, drama, art, and music offerings for various age groups.

Program Budget

The 2023/24 program net revenue for the Cultural Arts is projected to be \$459,040 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2024/25 is \$421,490. This current fiscal year, our projected net exceeded budget. With a new Supervisor in place going into fiscal year 2024/25, staff is being slightly conservative with enrollment to ensure the current pattern of enrollment remains consistent and well as adjusting to higher expenses in program supplies.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 78,757	\$ 31,402	\$ 47,355	\$ 56,300	\$ 36,800	\$ 19,500	\$ 84,000	\$ 38,000	\$ 46,000	\$ 88,700	\$ 55,510	\$ 33,190
Dance	382,543	162,590	219,953	325,000	180,800	144,200	383,500	175,460	208,040	423,000	232,110	190,890
Vibe Dance Company	264,671	205,824	58,847	240,900	152,100	88,800	300,000	155,500	144,500	311,550	161,780	149,770
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	85,008	35,714	49,294	60,000	36,180	23,820	64,700	28,500	36,200	65,140	37,160	27,980
Contractual Dance	72	-	72	500	580	(80)	50	-	50	1,090	750	340
Arts Camp	45,384	13,888	31,496	45,590	14,580	31,010	44,000	13,750	30,250	49,100	23,780	25,320
Total	<u>\$856,435</u>	<u>\$455,418</u>	<u>\$401,017</u>	<u>\$728,290</u>	<u>\$427,040</u>	<u>\$301,250</u>	<u>\$876,250</u>	<u>\$417,210</u>	<u>\$ 459,040</u>	<u>\$ 938,580</u>	<u>\$ 517,090</u>	<u>\$ 421,490</u>

Program highlights

After having success running our dance season for the 33-week school year, the District kept the same format for the current fiscal year. Dance highlights include having the annual May recital with 720 dancers. This spring, the annual recitals are scheduled to be held May 2 and May 4 at St. Viator High School. There are 810 dancers participating in the current session.

Vibe Dance Company has 74 dancers this year (71 in 2022/23) and 18 “Vibe Minis” and “Vibe Bros” offering dancers ages 5-6 to have an opportunity to compete as well (10 in 2022/23).

In the summer of 2023, Arts Alive had 281 camp registrations. This was decline compared to 2022 which had 421 students enrolled. With strong registration for this summer, 2024, staff feel this area will bounce back.

Cultural Arts



Drama and Theatre programs continue to grow. The stage in the lower level of the Administration Center is still being used for classes and rehearsals. We are continuing to hold our productions in the auditorium at Forest View Educational Center to accommodate the growing cast and audience sizes. In 2023, productions included: Monster in the Closet, Disney Descendants the Musical, Disney's Finding Nemo Jr., and Disney's Frozen Jr.

Performance Measures

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

		Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$	267,610	269,250	330,910	356,790	339,304	209,253	397,298	455,418	427,040	417,210	517,090
Visual Arts Participants		751	778	972	875	703	469	469	812	720	750	780
Arts Alive Camp		368	315	286	328	317	79	79	305	380	275	325
Performing Arts Participants		N/A	203	419	493	312	222	222	727	600	350	400

Day Camp & Children at Play (CAP)

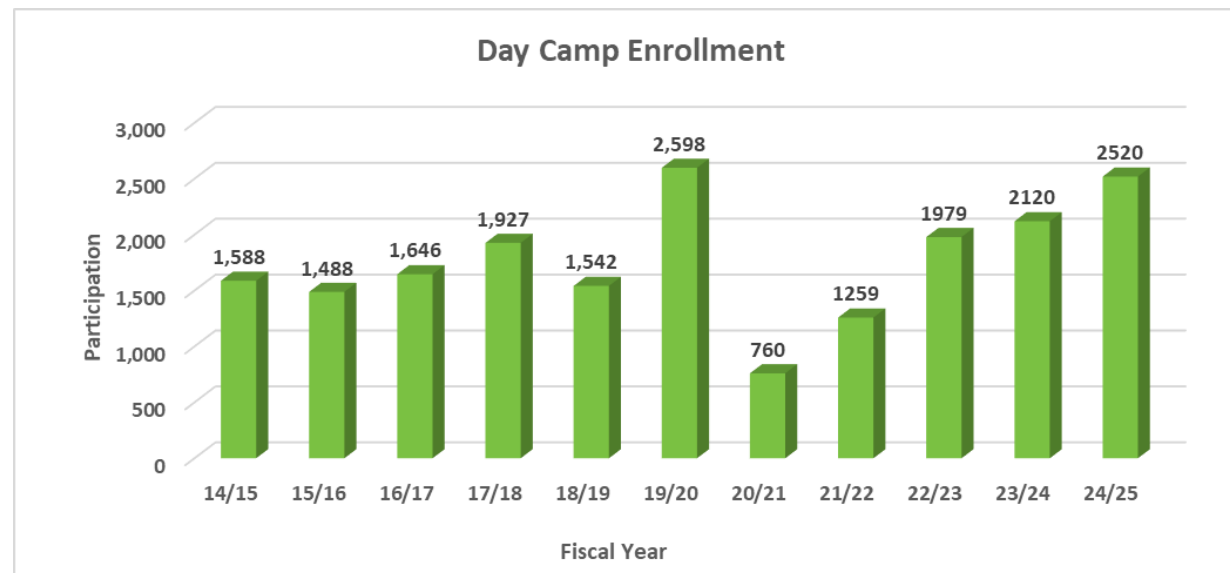
Program Budget

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 389,161	\$ 205,532	\$ 183,629	\$ 450,000	\$ 235,300	\$ 214,700	\$ 487,700	\$ 310,940	\$ 176,760	\$ 590,790	\$ 398,500	\$ 192,290
SD #25 Camps	18,258	8,648	9,610	15,080	8,250	6,830	9,090	10,380	(1,290)	15,550	12,110	3,440
Children At Play	2,183,988	1,277,405	906,583	2,585,030	1,500,120	1,084,910	2,527,980	1,578,600	949,380	2,727,500	1,578,060	1,149,440
Total	<u>\$2,591,407</u>	<u>\$1,491,585</u>	<u>\$1,099,821</u>	<u>\$3,050,110</u>	<u>\$1,743,670</u>	<u>\$1,306,440</u>	<u>\$3,024,770</u>	<u>\$1,899,920</u>	<u>\$1,124,850</u>	<u>\$3,333,840</u>	<u>\$1,988,670</u>	<u>\$1,345,170</u>

Park District day camp is for children entering grades 1-5. Day camp is offered over the summer at four Park District Community Centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Extended care options are available before and after both day camp and Camp Arlington. Camps are also offered, with extended care, over winter and spring break.

Day Camp

Day Camp enrollment continues to be strong. In 2022, camp had 1,979 campers enrolled. This past summer, participation grew 2,120 day campers with 3,867 camp enrollments for both day camp and the extended before/after care add-on. Day camp continues to be an essential program for the working parent.

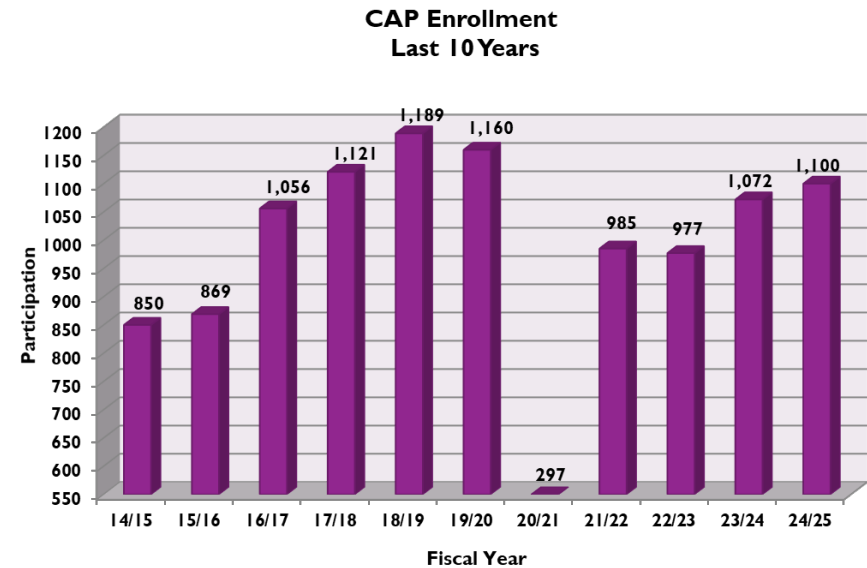


Day Camp & Children at Play (CAP)

Children at Play

The CAP program is a before and after school recreation program for children attending elementary schools in School District 25, Juliette Low School in School District 59, and Poe and Riley Schools in School District 21. CAP is held at ten schools plus two satellite locations at Pioneer and Recreation Parks that serve the large Westgate, Windsor, and Olive School CAP waitlist families. In cooperation with District 25, two shared bus routes transport 100+ children each day. In the 2022-2023 school year CAP had 977 children enrolled. In the current 2023-2024 school year, CAP has 1,072 students enrolled.

CAP is budgeted to meet all direct and indirect costs including the cost of two full-time recreation supervisors. Staff costs will continue to grow in this area to meet the demand of increased registrations and to stay competitive with other agencies offering similar services. During the current 2023/24 school year, an AM wage premium was offered to attract more staff to work the 2-hour AM shift. This incentive proved to be successful as all sites were fully staffed for the AM shift. School District 25 will be starting full day kindergarten during the upcoming 24/25 school year which we are anticipating will increase our enrollment to 1,100.



Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 1,123,250	1,263,850	1,234,600	1,330,190	1,156,310	332,437	934,118	1,491,585	1,743,670	1,899,920	1,988,670
Day Camp Participants	1,488	1,488	1,646	1,189	1,997	760	760	1,979	2,120	2,120	2,520
Number of CAP Participants	869	86	1,056	1,056	1,160	297	297	977	1,000	1,072	1,100

Active Adult Programs



Description

At the Arlington Heights Senior Center, active older adults have the opportunity to exercise with a variety of fitness classes. Other offerings include bridge, a variety of arts and crafts programs, dance classes, day and overnight travel, a workout facility, and wood shop. The Senior Center is a cooperative venture of the Village of Arlington Heights, Park District and seven other agencies that provide service to older adult citizens of the community.

Active Adult Programs

Active Adult programs are proposed to net \$48,440 in 2024/25; the projected net for 2023/24 is \$38,520. The net increase takes into account increased enrollment in center programming including performing arts/dance classes & a renewed interest in Mah Jongg classes as well a robust day trip tour schedule in our Arlington Classic Tour Club. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

The Park District offers a variety of daily programs, trips, and special events Monday through Friday, in addition to evening and weekend programming. Evening and weekend participation has increased due to the younger senior who may still work during the day, although the hours of 8:30am-noon Monday-Friday are still the most popular times for classes. Morning classes, the Arlington Athletic Club, and the Gift Store, are available on Saturdays as well.

There are five memberships through the Park District at the Senior Center. The Fun & Fit Pass offers daily group fitness classes to participants ranging in age from 50-90+. The Athletic Club Membership and the combo membership (Fun & Fit plus AAC) also provide seniors with access to the fitness center at the Senior Center. The Wood Shop membership gives users the ability to use the equipment in the Senior Center Wood Shop. Lastly, the Tour Club memberships provided approximately 60 day trips during the year.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 38,627	\$ 28,394	\$ 10,233	\$ 29,490	\$ 22,100	\$ 7,390	\$ 42,000	\$ 14,250	\$ 27,750	\$ 44,000	\$ 14,000	\$ 30,000
Health Center Membership	22,717	1,036	21,681	19,000	9,000	10,000	22,000	22,300	(300)	23,400	23,850	(450)
Bridge	18,711	16,540	2,172	18,000	10,580	7,420	28,000	18,700	9,300	30,000	28,150	1,850
Performing Arts	26,641	20,127	6,514	29,040	16,250	12,790	25,000	16,300	8,700	27,000	17,800	9,200
Oil Painting	28,000	24,602	3,397	22,310	20,000	2,310	35,000	30,000	5,000	37,200	34,300	2,900
Crafts	6,735	3,820	2,914	7,980	6,640	1,340	4,400	4,010	390	6,000	6,030	(30)
Woodcarving	596	173	422	1,530	500	1,030	700	-	700	-	-	-
Woodshop	5,064	11,498	(6,434)	4,000	10,700	(6,700)	3,500	11,400	(7,900)	11,300	15,700	(4,400)
No Fee Programs	-	-	-	-	560	(560)	-	-	-	-	-	-
Overnight Trips	4,864	4,942	(78)	25,500	21,130	4,370	4,250	-	4,250	1,930	-	1,930
Trips	143,208	157,491	(14,283)	248,500	181,850	66,650	135,000	152,620	(17,620)	189,000	191,600	(2,600)
Tour Memberships	8,063	-	8,063	7,500	-	7,500	9,050	-	9,050	10,150	-	10,150
Other Senior Programs	16,520	16,382	138	25,880	17,250	8,630	30,000	30,800	(800)	19,220	19,330	(110)
Total	\$ 319,745	\$ 285,005	\$ 34,740	\$ 438,730	\$ 316,560	\$ 122,170	\$ 338,900	\$ 300,380	\$ 38,520	\$ 399,200	\$ 350,760	\$ 48,440

Active Adult Programs



Program Participation

Over the past 20 years our staff continue to embrace change, think innovatively, excel in customer service/hospitality, and become trailblazers in the industry.

Cards, gift items, and miscellaneous craft items are for sale in the Gift Shop at a price point that is reasonable to the Senior Center patrons. Recently added are original pieces made in the wood shop by patrons and staff including holiday ornaments that sold out.

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

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Revenue					
Gift Shop Revenues	\$ 2,000	4,351	5,100	4,450	9,900
Senior Programs	213,419	319,745	438,730	338,900	399,200
Total Operating Revenue	215,419	324,096	443,830	343,350	409,100
Expense					
Salaries and Wages	62,202	64,948	88,000	62,000	82,200
Commodities	3,144	4,411	3,150	3,300	3,750
Utilities	3,493	4,561	5,200	5,000	5,200
Contractual Services	1,809	2,491	2,000	1,500	3,800
Maintenance and Repairs	-	-	200	-	200
Senior Programs	175,733	285,005	316,560	300,380	350,760
Total Operating Expenses	246,382	361,415	415,110	372,180	445,910
Operating Totals					
Total Revenues	215,419	324,096	443,830	343,350	409,100
Total Expenses	246,382	361,415	415,110	372,180	445,910
Gross Surplus/Deficit	\$ (30,963)	(37,319)	28,720	(28,830)	(36,810)

Senior Center Operations

The Senior Center meets bi-monthly with agency directors to continue to find new and innovative ways to draw new users to the facility as well as keep current users active and engaged. Senior Center Park District staff took a lead role in planning Senior Health & Fitness Day, Just a Taste – a new event aimed at drawing in new users to the center, as well as highlighting our art students in our Art Showcase.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 425,240	455,860	403,100	322,150	313,314	41,573	175,733	285,005	316,560	300,380	350,760
Tours Offered	48	49	45	49	60	11	11	59	60	59	62
Arlington Athletic Club Members	231	209	189	209	191	59	59	87	120	81	100

The Arlington Ridge Center opened in January of 2020 and this has resulted in a reduction of memberships at the Senior Center.

Preschool Programs



Description

Early Childhood programs are held at Pioneer, Heritage, Camelot and Recreation on a year-round seasonal basis. These programs are offered for children three months through five years of age. Many are designed as parent/tot experiences. Classes emphasize basic motor development, development of social and listening skills, music, rhythm, coordination, and/or sensory awareness. Preschool is offered at four community centers. There is a 3/4-year-old program offered on Tuesday & Thursday and a 4/5-year-old program on Monday, Wednesday, and Friday.

Program Budget

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool	\$ 266,484	\$ 152,346	\$ 114,139	\$ 293,700	\$ 173,200	\$ 120,500	\$ 266,000	\$ 156,000	\$ 110,000	\$ 270,500	\$ 169,900	\$ 100,600
Safety Town	23,818	7,036	16,782	23,760	7,980	15,780	21,040	7,530	13,510	25,200	8,360	16,840
Kaleidoscope Camp	31,490	26,143	5,348	45,760	25,460	20,300	40,680	29,890	10,790	89,100	69,990	19,110
Early Childhood Programs	91,543	47,288	44,255	70,000	36,650	33,350	55,000	32,570	22,430	58,780	47,310	11,470
Concerts	-	2,650	(2,650)	-	3,320	(3,320)	-	5,500	(5,500)	-	13,100	(13,100)
NSP Events	1,408	-	1,408	6,080	1,390	4,690	3,920	300	3,620	2,310	740	1,570
Total	<u>\$ 414,742</u>	<u>\$ 235,462</u>	<u>\$ 179,281</u>	<u>\$ 441,700</u>	<u>\$ 248,000</u>	<u>\$ 193,700</u>	<u>\$ 386,670</u>	<u>\$ 231,790</u>	<u>\$ 154,880</u>	<u>\$ 448,290</u>	<u>\$ 309,400</u>	<u>\$ 138,890</u>

Preschool

Preschool year-end projected program net for 2023/24 is \$110,000. Preschool enrollment experienced a decline during the current 2023-24 school year with 117 students enrolled. The 3-year-old program at Frontier did not meet minimum enrollment to run. Staff took this opportunity and offered new 2-year-old programs to rebuild our pre-school base. There are 121 students registered for the 2024/25 school year, which is a positive sign. Staff expects additional students to enroll throughout the spring and summer.

Kaleidoscope Camp ran at Heritage, Camelot, and Recreation. The program format was adjusted in order to be more flexible with a family's busy summer schedule. The feedback was positive, with 598 camp registrations. This is an increase from 411 in 2022. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

2023 Summer Concerts

The District was excited to host our Kids & Adult Concert Series last summer. The 2024/25 budget reflects adding two additional evening concerts to the schedule in addition to our returning local entertainment The Arlingtones and The Community Band. Concerts will be held in North School Park in July and August.

Safety Town

In 2023, Safety Town took place at the ARC with updated buildings on the course. Participants between four and six-years old were educated on a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus, and pedestrian safety. The Arlington Heights Police and Fire Departments visited the camp. This popular camp continues to see strong enrollment.

Preschool Programs



Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 339,000	373,650	374,110	360,870	341,294	148,898	220,835	235,462	248,000	231,790	309,400
Preschool Participants	147	171	237	158	140	144	144	127	140	117	115
Number of Safety Town Participants	267	263	227	67	69	48	48	136	150	125	130
Number of Fitness Participants*	139	185	245	-	-	-	-	-	-	-	-
Early Childhood Program Participants	1,047	1,141	1,124	1,141	527	190	190	610	600	550	575

* Changed fitness to Gold Fitness Pass Members, therefore stats 2015/16 onward are a different measure.

** Due to ARC renovation, smaller Safety Town program offered for 2018.

Athletics



Description

Athletic programs include coordination of men's and co-rec softball leagues comprised of 318 teams; youth house league soccer consisting of approximately 1,420 kindergarteners through sixth graders in four divisions playing two seasons per year and travel team soccer, and summer t-ball and Rookie Ball classes which run at Melas & Pioneer Park. There were 288 participants in the summer t-ball program. There are numerous softball; co-ed adult volleyball; and men's and youth basketball leagues offered as well. In total adult leagues had 460 different teams.

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

Program Budget

Athletic program net revenue for 2024/25 is estimated to decrease 7.1% (\$47,790) from 2023/24 projected actuals while still generating over \$627,000 in net profit. Staff believe this decrease is due to youth participating in higher level sports at an earlier age.

Athletic Field Rentals continue to be a strong source of revenue with budgeted revenue for 2024/25 anticipated to nearly \$195,000 once again.

Travel Soccer began their season in the fall with 154 registered, which is comparable to the 150 players in 2023.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Pre-K Soccer	\$ 121,339	\$ 69,736	\$ 51,604	\$ 142,030	\$ 94,450	\$ 47,580	\$ 142,030	\$ 94,450	\$ 47,580	\$ 157,200	\$104,560	\$52,640
Youth Soccer	72,574	16,502	56,072	73,760	34,800	38,960	101,700	27,950	73,750	101,100	36,950	64,150
Traveling Soccer	253,958	217,085	36,873	261,050	218,760	42,290	215,300	178,700	36,600	257,000	213,700	43,300
Soccer Camps	-	-	-	-	-	-	-	-	-	-	-	-
Co-Rec Volleyball	32,530	19,148	13,382	33,800	21,580	12,220	38,210	23,900	14,310	38,500	26,100	12,400
Youth Volleyball	55,419	35,907	19,512	61,100	43,270	17,830	63,280	44,540	18,740	64,400	45,600	18,800
Gymnasium Drop-In	3,065	-	3,065	2,500	-	2,500	1,900	-	1,900	2,000	-	2,000
Ice Hockey	-	3,030	(3,030)	-	8,000	(8,000)	-	4,000	(4,000)	-	5,000	(5,000)
Hoops & Headers	-	-	-	-	-	-	-	-	-	-	-	-
Tee Ball	31,027	20,977	10,051	33,830	22,780	11,050	26,500	18,920	7,580	31,100	22,950	8,150
Athletic Field Rentals	227,422	1,235	226,187	205,970	4,000	201,970	243,450	3,000	240,450	197,450	3,000	194,450
Youth Basketball	146,610	59,941	86,669	142,200	68,030	74,170	156,700	64,430	92,270	159,800	69,650	90,150
Men's Basketball	75,382	57,325	18,058	72,640	58,200	14,440	93,050	71,100	21,950	93,250	71,300	21,950
Softball	199,074	93,077	105,997	206,040	104,400	101,640	210,550	101,250	109,300	220,950	109,950	111,000
Dog Park	15,727	2,856	12,871	17,250	7,700	9,550	15,750	900	14,850	15,800	2,300	13,500
	<u>\$ 1,234,127</u>	<u>596,818</u>	<u>637,309</u>	<u>1,252,170</u>	<u>685,970</u>	<u>566,200</u>	<u>1,308,420</u>	<u>633,140</u>	<u>675,280</u>	<u>\$1,338,550</u>	<u>711,060</u>	<u>627,490</u>

Athletics

Melas Park

Activities at Melas Park are estimated to generate \$348,000 in revenue and project a net profit of \$120,650 for 2024/25. Melas was able to accommodate 318 softball teams over three different seasons compared to 275 teams in 2023. Senior Softball had 265 participants in 2023. Weekend field rentals continue to be in high demand. Canine Commons is included in the Melas budget and for 2024/25.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Revenue					
Softball	\$ 187,961	\$ 199,074	\$ 206,040	\$ 210,550	\$ 220,950
Gross Profit - Snack Bar	11,982	12,105	12,000	13,210	13,200
Field Rental Fees	74,443	104,334	95,970	93,450	97,800
Dog Park	16,731	15,727	17,250	15,750	15,800
Total Revenues	\$ 291,117	\$ 331,239	\$ 331,260	\$ 332,960	\$ 347,750
Expense					
Salaries and Wages	22,841	25,965	30,630	28,900	30,630
Commodities	1,174	1,385	4,220	3,500	4,500
Utilities	56,393	52,231	57,240	74,550	76,820
Contractual Services	3,874	2,282	2,900	2,700	2,900
Maintenance & Repair	-	-	-	-	-
Program Expenses	84,533	95,933	112,100	102,150	112,250
Total Operating Expenses	\$ 168,814	\$ 177,796	\$ 207,090	\$ 211,800	\$ 227,100
Gross Surplus/Deficit	\$ 122,302	\$ 153,443	\$ 124,170	\$ 121,160	\$ 120,650

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 817,560	765,070	812,520	691,900	612,546	281,540	584,094	596,818	685,970	633,140	711,060
Youth Sports Participation	7,574	7,716	5,494	5,500	3,896	4,200	4,200	4,891	5,000	4,925	5,000
Adult Sports Participation	4,484	5,380	5,712	5,900	3,055	1,272	1,272	2,805	3,000	2,911	3,000
Total Participation	12,058	13,096	11,206	11,400	6,951	5,472	5,472	7,696	8,000	7,836	8,000

Aquatics



Description

The Park District features five outdoor pool complexes at Camelot, Frontier, Heritage, Pioneer, and Recreation Park and an indoor facility, at the Arlington Ridge Center (formerly Olympic Indoor Swim Center). The Park District is dedicated to swimming and, therefore, committed to a long-term extensive pool rehabilitation program. Recreation Pool was remodeled beginning in August 1987 and reopened in June 1988. Pioneer Pool was demolished in August 1998, rebuilt and reopened in June 1999. Camelot, Frontier, and Heritage Pools were demolished in August 2001, rebuilt and reopened in June 2002. During the 2006/07 fall/winter season the pool concrete deck at Recreation was totally replaced after new drainage had been installed. The five outdoor pool complexes are open during the summer (Memorial Day – Labor Day). Olympic Indoor Swim Center was renovated in 2004. The renovation included the addition of an indoor family activity pool, family locker rooms, and deepening of the existing lap pool. The facility provides a year-round comprehensive swim program for all ages, along with public swim times. Olympic was closed March 2019 through winter 2020 for a major renovation project that included the addition of a wellness/instructional pool. It was renamed as the Arlington Ridge Center and opened in January 2020.

Program Budget

The Aquatics program features a comprehensive swim lesson program for infants (six months) through adults. There are novice swim teams that compete at the local park level and a competitive swim team (the Arlington Muskies), which competes on a year-round basis. The variety of programs include lifeguarding courses that train teens to fill lifeguard jobs, water exercise programs, arthritis classes, programs for older adult swimmers, and disabled swimmers. The Park District annually employs over 400 local high school and college students as aquatics staff.

Summer 2023 experienced a full year of operations. All five outdoor pools were opened along with the indoor pools at ARC. Swim lesson enrollment was 2,630. Interpark swim team returned with 580 enrolled. Muskies competed both in summer and the school year with a total enrollment of 219. Other competitive swim programs included Otters Swim Team and pre-season clinics. Those programs had an enrollment of 320.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 293,014	\$ 150,116	\$ 142,898	\$ 352,650	\$ 142,680	\$ 209,970	\$ 349,970	\$ 169,370	\$ 180,600	\$ 367,460	\$ 201,950	\$ 165,510
Alligator Swim Team	5,579	-	5,579	5,500	-	5,500	10,280	-	10,280	10,200	-	10,200
Aqua Fitness	-	29,363	(29,363)	-	33,400	(33,400)	-	25,190	(25,190)	-	27,490	(27,490)
Muskie Swim Team	95,031	37,861	57,170	99,420	46,230	53,190	93,120	36,960	56,160	102,100	46,780	55,320
Otter Swim Team	15,304	4,824	10,480	31,800	15,650	16,150	19,410	6,050	13,360	24,170	9,030	15,140
Inter Park Swim	99,471	56,787	42,684	103,800	51,800	52,000	108,080	70,920	37,160	117,510	67,130	50,380
Water Polo	6,038	1,916	4,122	7,270	3,300	3,970	6,548	2,880	3,668	6,930	2,840	4,090
Other Swim Programs	13,490	36	13,454	15,820	6,950	8,870	13,500	7,790	5,710	15,830	6,340	9,490
Total	\$ 527,927	\$ 280,903	\$ 247,024	\$ 616,260	\$ 300,010	\$ 316,250	\$ 600,908	\$ 319,160	\$ 281,748	\$ 644,200	\$ 361,560	\$ 282,640

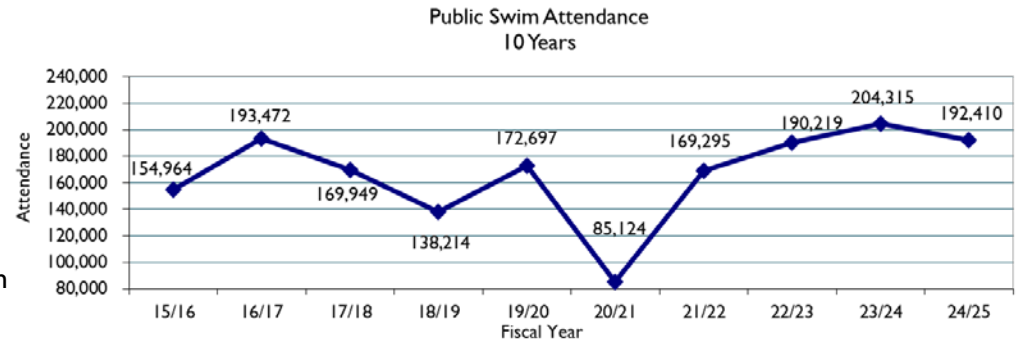
Aquatics

Swimming Pool Operations

The district returned to annual or summer only passes in Summer 2023. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 98,372 patrons visited an outdoor pool and 22,580 visited the ARC. The 2024/25 aquatic budget assumes that weather will be seasonable. Revenues are based on normal operations for both pass sales and programming. The season will not be extended for Recreation Park during this fiscal year, due to pending facility construction.

Pool Pass and Admissions

Pool admissions experienced a closer return to normal. All five outdoor pools were open, with very little limitations to the schedules. Summer only pool passes were sold. Recreation Park was open until the end of September, which was very popular with lap swimmers. Over the summer months 98,372 patrons visited an outdoor pool and 22,580 visited ARC.



Pool Lifeguards

Outdoor lifeguarding expenses (\$519,670) for 2024/25. Recreation pool remained open well into September. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Daily Admissions	\$ 156,191	206,879	209,330	222,030	218,300
Annual Swim Pass-Family	808,569	1,126,619	1,129,200	1,350,200	1,370,500
Total Pool Admissions	<u>\$ 964,760</u>	<u>1,333,497</u>	<u>1,338,530</u>	<u>1,572,230</u>	<u>1,588,800</u>

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 403,940	439,110	337,360	358,230	329,154	79,980	279,674	417,262	359,590	418,970	480,800
Rental attendance	14,289	16,134	16,623	17,500	16,682	5,000	5,000	20,000	30,628	19,327	20,000
Number of activities offered	-	2,604	2,456	2,219	940	1,395	1,395	990	979	985	990
Activity enrollment	-	20,423	18,688	16,697	6,695	3,300	3,300	9,000	6,096	8,898	9,000
Number of rentals	-	516	588	625	536	200	200	550	1,038	548	550

Center Programs



Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Park. Large District-wide programs, that fall under Center Programs include: gymnastics, karate, and contractual youth sports. This program area also includes general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Contractual programs in this category include All Star Sports, Jelly Bean Sports, and Shotokan Karate. Most contractual programs operate on a revenue split with the sponsoring organization. A 70/30% arrangement is typical for these programs.

Program Budget

The net program revenue for the proposed 2024/25 budget is \$165,410. Most of this revenue is derived from Gymnastics, Karate, and Contractual Youth Sports.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 37,112	\$ 29,990	\$ 7,122	\$ 45,000	\$ 29,910	\$ 15,090	\$ 40,000	\$ 22,640	\$ 17,360	\$ 40,000	\$ 34,400	\$ 5,600
Contractual Youth Sport	236,103	173,598	62,505	192,000	133,000	59,000	249,920	155,400	94,520	245,000	147,000	98,000
Sports	14,052	7,840	6,211	13,900	9,480	4,420	15,600	9,990	5,610	14,000	9,800	4,200
Pickleball	382	-	382	2,000	-	2,000	750	-	750	1,000	-	1,000
Gymnastics	159,194	109,644	49,550	125,000	80,170	44,830	161,000	95,260	65,740	180,110	123,470	56,640
Karate	110,613	66,402	44,211	88,000	59,500	28,500	125,000	87,500	37,500	135,000	89,000	46,000
Track Daily Admissions	65	-	65	-	-	-	110	-	110	200	-	200
Garden Plots	5,440	-	5,440	4,940	810	4,130	5,350	500	4,850	5,010	1,000	4,010
Special Events	7,356	12,143	(4,787)	7,750	23,610	(15,860)	6,850	21,180	(14,330)	7,700	20,200	(12,500)
Center Special Events	14,186	17,644	(3,458)	22,840	23,110	(270)	15,000	26,500	(11,500)	18,190	55,930	(37,740)
Total	\$ 584,503	\$ 417,262	\$ 167,241	\$ 501,430	\$ 359,590	\$ 141,840	\$ 619,580	\$ 418,970	\$ 200,610	\$ 646,210	\$ 480,800	\$ 165,410

Center program total is back to historical levels with approximately 19,000 enrollment at the community centers. The District also continues to host traditional large free one-day events: National Night Out, Picnic in the Park, and Movies in the Park. Along with these free events, staff also planned special events with a registration fee like Trunk or Treat and Family Swim nights. In 2024/25, staff are offering a variety of new events and include two evening family concerts in North School Park targeting working families who are not able to attend our daytime Kids Concert Series; Plan to Play Everyday Park pop-in program where residents can pop-in to parks throughout the community for an hour of themed fun activities; and BBQ, Bands & Brews, which will cap-off the weekend of Irish Fest and Heritage Fest.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs and activities. The activity and rental statistics are a fiscal year to year comparison from May 1 – April 30 based on data in ActiveNet.

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 403,940	439,110	337,360	358,230	329,154	79,980	279,674	417,262	359,590	418,970	480,800
Rental attendance	14,289	16,134	16,623	17,500	16,682	5,000	5,000	19,640	20,000	19,100	20,000
Number of activities offered	-	2,604	2,456	2,219	940	1,395	1,395	985	990	2,000	2,050
Activity enrollment	-	20,423	18,688	16,697	6,695	3,300	3,300	8,900	9,000	19,000	20,000
Number of rentals	-	516	588	625	536	200	200	551	550	554	560

Lake Arlington



Description

During the summer of 2023, Lake Arlington continued to be a popular spot for residents looking to get outside and play, fish, sail, walk, & bike. Concessions and boat rentals returned to their normal schedule. Staff also offered a full summer of sailing lessons and camps.

	Actual 22/23			Proposed 23/24			Projected 23/24			Budgeted 24/25		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 4,198	\$ 1,199	\$ 2,999	\$ 2,580	\$ 1,290	\$ 1,290	\$ 2,620	\$ 1,000	\$ 1,620	\$ 2,860	\$ 1,350	\$ 1,510
Boat Rentals	22,424	-	22,424	23,000	-	23,000	23,530	-	23,530	24,500	-	24,500
Boat Storage	4,620	-	4,620	4,500	-	4,500	4,730	-	4,730	5,000	-	5,000
Boat Stickers	690	-	690	600	-	600	600	-	600	600	-	600
Launching Fees	560	-	560	500	-	500	560	-	560	500	-	500
Youth Sailing	47,177	33,801	13,376	48,060	35,820	12,240	54,410	34,100	20,310	58,670	36,200	22,470
Other Lake Programs	13,423	7,226	6,196	19,780	13,590	6,190	29,060	20,330	8,730	33,900	26,060	7,840
Total	\$ 93,091	\$ 42,226	\$ 50,865	\$ 99,020	\$ 50,700	\$ 48,320	\$ 115,510	\$ 55,430	\$ 60,080	\$ 126,030	\$ 63,610	\$ 62,420

Program Budget

Net program revenue for the proposed 2024/25 budget is \$62,420. Sailing Camp provides sailors the options of half day or full day camp. When on land, the sailors learn about sailing terminology, boating practices, and safety. Other activities include games, movies, and crafts especially on inclement weather days.

	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Revenue					
Program Revenues	\$ 74,814	\$ 93,091	\$ 99,020	\$ 115,510	\$ 126,030
Snack Bar Gross Profit	4,315	8,260	8,000	7,340	7,200
Total Revenues	79,129	101,351	107,020	122,850	133,230
Expense					
Salaries and Wages	24,747	39,415	39,400	46,550	52,700
Commodities	5,621	10,254	16,400	16,820	16,300
Utilities	11,074	11,717	12,220	14,180	14,660
Contractual Services	1,654	1,127	5,230	2,900	3,000
Maintenance & Repairs	-	-	-	-	-
Program Expenses	34,052	42,226	50,700	55,430	63,610
Total Expense	77,147	104,739	123,950	135,880	150,270
Gross Surplus/Deficit	\$ 1,982	(3,389)	(16,930)	(13,030)	(17,040)

Lake Arlington Operating Budget

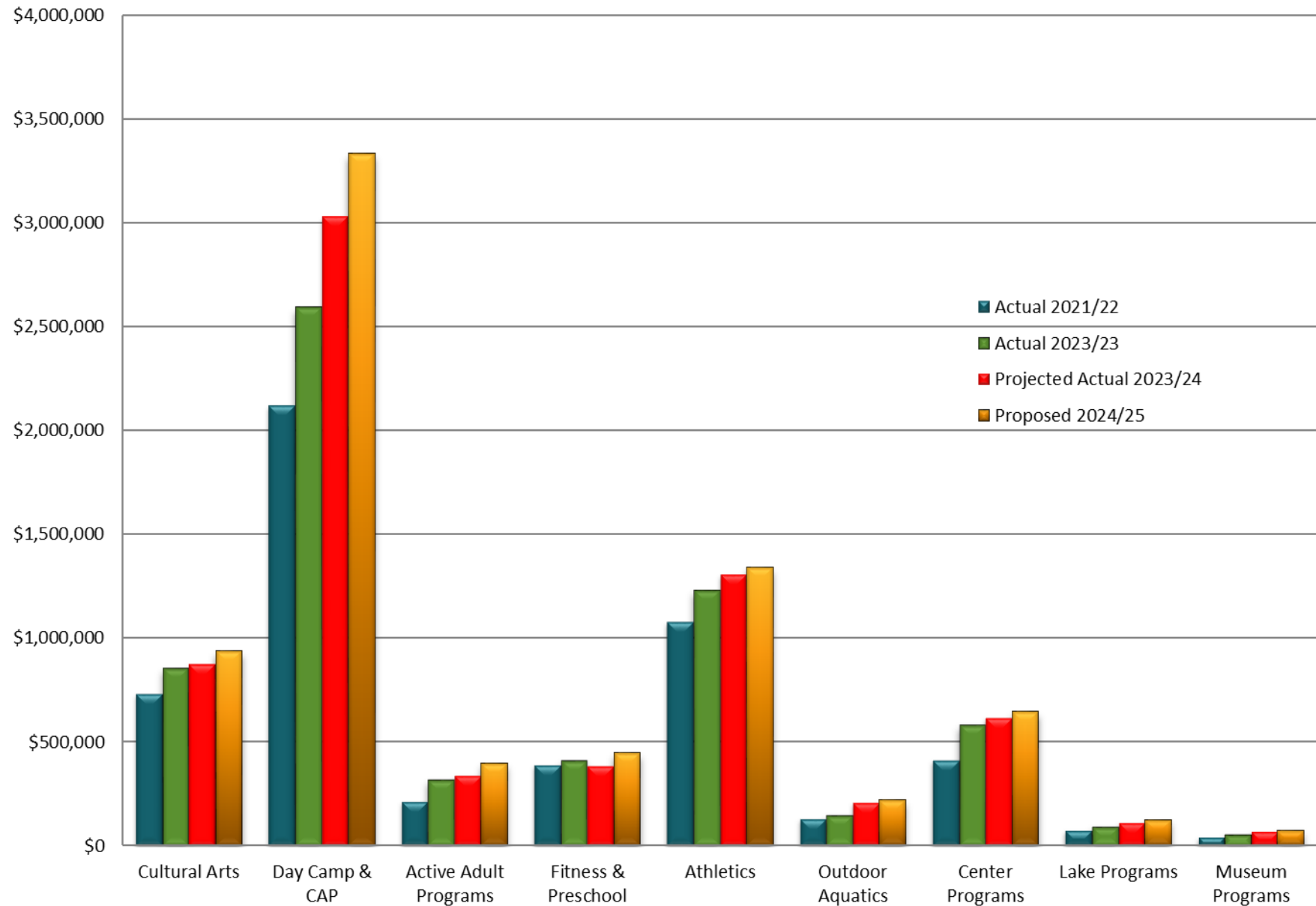
This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Total participation in Lake programs was 232 enrollments.

Performance Measures

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

	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Budget 2023/24	Projected 2023/24	Proposed 2024/25
Total Operating Budget	\$ 34,940	31,970	30,260	31,610	25,865	16,162	34,052	50,865	50,700	55,430	63,610
Number of Programs	47	42	37	33	37	35	35	30	44	38	40
Number of Participants	254	207	220	268	242	250	250	185	360	232	275

Program Revenue Comparison by Category



Program Analysis

		Budgeted 24/25			Projected 23/24			Proposed 23/24			Actual 22/23		
Programs		Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300 Arts & Crafts	KD	88,700	55,510	33,190	84,000	38,000	46,000	56,300	36,800	19,500	78,757	31,402	47,355
325 Arts & Crafts		-	-	-	-	-	-	-	-	-	-	-	-
350 Adult Arts & Crafts	KD	-	-	-	-	-	-	-	-	-	-	-	-
700 Dance	KD	423,000	232,110	190,890	383,500	175,460	208,040	325,000	180,800	144,200	382,543	162,590	219,953
725 Youth Dance	KD	-	-	-	-	-	-	-	-	-	-	-	-
750 Adult Dance	KD	-	-	-	-	-	-	-	-	-	-	-	-
765 Vibe Dance Company	KD	311,550	161,780	149,770	300,000	155,500	144,500	240,900	152,100	88,800	264,671	205,824	58,847
775 Community Band	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776 Drama/Theatre	KD	65,140	37,160	27,980	64,700	28,500	36,200	60,000	36,180	23,820	85,008	35,714	49,294
780 Metropolis Performing Arts	KD	-	-	-	-	-	-	-	-	-	-	-	-
799 Contractual Dance	KD	1,090	750	340	50	-	50	500	580	(80)	72	-	72
920 Arts Camp	KD	49,100	23,780	25,320	44,000	13,750	30,250	45,590	14,580	31,010	45,384	13,888	31,496
Total Cultural Arts		938,580	517,090	421,490	876,250	417,210	459,040	728,290	427,040	301,250	856,435	455,418	401,017
485 Fitness	SV	-	-	-	-	-	-	-	-	-	-	-	-
925 Day Camp	KW	590,790	398,500	192,290	487,700	310,940	176,760	450,000	235,300	214,700	389,161	205,532	183,629
928 SD #25 Camps	KW	15,550	12,110	3,440	9,090	10,380	(1,290)	15,080	8,250	6,830	18,258	8,648	9,610
980 Outreach	KW	-	-	-	-	-	-	-	-	-	-	-	-
997 Children At Play	KW	2,727,500	1,578,060	1,149,440	2,527,980	1,578,600	949,380	2,585,030	1,500,120	1,084,910	2,183,988	1,277,405	906,583
Total Day Camp & CAP		3,333,840	1,988,670	1,345,170	3,024,770	1,899,920	1,124,850	3,050,110	1,743,670	1,306,440	2,591,407	1,491,585	1,099,821
800 Senior Fitness & Athletics	KH	44,000	14,000	30,000	42,000	14,250	27,750	29,490	22,100	7,390	38,627	28,394	10,233
803 Health Center Membership	KH	23,400	23,850	(450)	22,000	22,300	(300)	19,000	9,000	10,000	22,717	1,036	21,681
804 Bridge	KH	30,000	28,150	1,850	28,000	18,700	9,300	18,000	10,580	7,420	18,711	16,540	2,172
805 Performing Arts	KH	27,000	17,800	9,200	25,000	16,300	8,700	29,040	16,250	12,790	26,641	20,127	6,514
807 Line Dance	KH	-	-	-	-	-	-	-	-	-	-	-	-
820 Oil Painting	KH	37,200	34,300	2,900	35,000	30,000	5,000	22,310	20,000	2,310	28,000	24,602	3,397
830 Water Colors	KH	-	-	-	-	-	-	-	-	-	-	-	-
835 Crafts	KH	6,000	6,030	(30)	4,400	4,010	390	7,980	6,640	1,340	6,735	3,820	2,914
840 Woodcarving	KH	-	-	-	700	-	700	1,530	500	1,030	596	173	422
843 Woodshop	KH	11,300	15,700	(4,400)	3,500	11,400	(7,900)	4,000	10,700	(6,700)	5,064	11,498	(6,434)
845 No Fee Programs	KH	-	-	-	-	-	-	-	560	(560)	-	-	-
859 Overnight Trips	KH	1,930	-	1,930	4,250	-	4,250	25,500	21,130	4,370	4,864	4,942	(78)
860 Trips	KH	189,000	191,600	(2,600)	135,000	152,620	(17,620)	248,500	181,850	66,650	143,208	157,491	(14,283)
861 Tour Memberships	KH	10,150	-	10,150	9,050	-	9,050	7,500	-	7,500	8,063	-	8,063
899 Senior Luncheons	KH	19,220	19,330	(110)	30,000	30,800	(800)	25,880	17,250	8,630	16,520	16,382	138
Total Active Adult Programs		399,200	350,760	48,440	338,900	300,380	38,520	438,730	316,560	122,170	319,745	285,005	34,740
560 General Fitness	MH	2,400	-	2,400	30	-	30	2,400	-	2,400	-	-	-
561 Fitness Drop-In		-	-	-	-	-	-	-	-	-	-	-	-
570 Fitness Memberships		-	-	-	-	-	-	-	-	-	-	-	-
600 Mini Gym	LM	-	-	-	-	-	-	-	-	-	-	-	-
620 Preschool	EE	270,500	169,900	100,600	266,000	156,000	110,000	293,700	173,200	120,500	266,161	152,346	113,816
630 Safety Town	EE	25,200	8,360	16,840	21,040	7,530	13,510	23,760	7,980	15,780	23,818	7,036	16,782
640 Kaleidoscope Camp	EE	89,100	69,990	19,110	40,680	29,890	10,790	45,760	25,460	20,300	31,490	26,143	5,348
650 Early Childhood Programs	EE	58,780	47,310	11,470	55,000	32,570	22,430	70,000	36,650	33,350	91,543	47,288	44,255
785 Concerts	KD	-	13,100	(13,100)	-	5,500	(5,500)	-	3,320	(3,320)	-	2,650	(2,650)
786 NSP Events	KD	2,310	740	1,570	3,920	300	3,620	6,080	1,390	4,690	1,408	-	1,408
Total Fitness & Preschool		448,290	309,400	138,890	386,670	231,790	154,880	441,700	248,000	193,700	414,419	235,462	178,958
Total Recreation Programs		5,119,940	3,165,920	1,953,990	4,626,590	2,849,300	1,777,290	4,658,830	2,735,120	1,923,560	4,182,006	2,467,470	1,714,536

Program Analysis



Programs			Budgeted 24/25			Projected 23/24			Proposed 23/24			Actual 22/23		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
420 Lacrosse	NW		-	-	-	-	-	-	-	-	-	-	-	-
439 Pre-K Soccer	KW		157,200	104,560	52,640	142,030	94,450	47,580	142,030	94,450	47,580	121,339	69,736	51,604
440 Youth Soccer	KW		101,100	36,950	64,150	101,700	27,950	73,750	73,760	34,800	38,960	72,574	16,502	56,072
445 Traveling Soccer	KW		257,000	213,700	43,300	215,300	178,700	36,600	261,050	218,760	42,290	253,958	217,085	36,873
450 Soccer Camps	SD		-	-	-	-	-	-	-	-	-	-	-	-
480 Co-Rec Volleyball	CB		38,500	26,100	12,400	38,210	23,900	14,310	33,800	21,580	12,220	32,530	19,148	13,382
483 Youth Volleyball	CB		64,400	45,600	18,800	63,280	44,540	18,740	61,100	43,270	17,830	55,419	35,907	19,512
484 Gymnasium Drop-In	KW		2,000	-	2,000	1,900	-	1,900	2,500	-	2,500	3,065	-	3,065
525 Ice Hockey	BM		-	5,000	(5,000)	-	4,000	(4,000)	-	8,000	(8,000)	-	3,030	(3,030)
540 Hoops & Headers	CB		-	-	-	-	-	-	-	-	-	-	-	-
455 Tee Ball	CB		31,100	22,950	8,150	26,500	18,920	7,580	33,830	22,780	11,050	31,027	20,977	10,051
410 High School Baseball	NW		-	-	-	-	-	-	-	-	-	-	-	-
598 Athletic Field Rentals	NW		197,450	3,000	194,450	243,450	3,000	240,450	205,970	4,000	201,970	227,422	1,235	226,187
400 Youth Basketball	KW		159,800	69,650	90,150	156,700	64,430	92,270	142,200	68,030	74,170	146,610	59,941	86,669
401 Girl's Basketball	NW		-	-	-	-	-	-	-	-	-	-	-	-
404 Men's Basketball	NW		93,250	71,300	21,950	93,050	71,100	21,950	72,640	58,200	14,440	75,382	57,325	18,058
415 Mens Football	NW		-	-	-	-	-	-	-	-	-	-	-	-
425 Women's Softball	NW		-	-	-	-	-	-	-	-	-	-	-	-
430 Softball	NW		220,950	109,950	111,000	210,550	101,250	109,300	206,040	104,400	101,640	199,074	93,077	105,997
435 Men's 16" Softball	NW		-	-	-	-	-	-	-	-	-	-	-	-
437 Tournament Fees	NW		-	-	-	-	-	-	-	-	-	-	-	-
596 Banner Advertising	NW		-	-	-	-	-	-	-	-	-	-	-	-
965 Dog Park	CB		15,800	2,300	13,500	15,750	900	14,850	17,250	7,700	9,550	15,727	2,856	12,871
Total Athletics			1,338,550	711,060	627,490	1,308,420	633,140	675,280	1,252,170	685,970	566,200	1,234,127	596,818	637,309
100 Swimming Lessons	AN		93,960	50,860	43,100	79,970	44,370	35,600	87,350	53,180	34,170	40,279	22,626	17,652
150 Alligator Swim Team	AS		-	-	-	-	-	-	-	-	-	-	-	-
190 Swim Tennis Camp	AB		-	-	-	-	-	-	-	-	-	-	-	-
155 Aqua Fitness	SN		-	-	-	-	-	-	-	-	-	-	-	-
175 Muskie Swim Team	ES		-	-	-	-	-	-	-	-	-	(86)	-	(86)
176 Otter Swim Team	ES		-	-	-	-	-	-	-	-	-	-	-	-
180 Inter Park Swim	ES		117,510	52,950	64,560	108,080	56,550	51,530	103,800	51,500	52,300	99,471	53,729	45,742
185 Water Polo	SN		-	-	-	-	-	-	-	-	-	-	-	-
199 Other Swim Programs	SN		-	-	-	-	-	-	-	-	-	-	-	-
900 Birthday Parties	ES		10,200	5,960	4,240	21,500	16,100	5,400	43,150	26,580	16,570	12,700	3,248	9,452
Total Aquatics			221,670	109,770	111,900	209,550	117,020	92,530	234,300	131,260	103,040	152,364	79,604	72,760
200 Center Programs	KK		40,000	34,400	5,600	40,000	22,640	17,360	45,000	29,910	15,090	37,112	29,990	7,122
201 Great America Tickets/Ent Books	CD		-	-	-	-	-	-	-	-	-	-	-	-
205 Outdoor Ice	CD		-	-	-	-	-	-	-	-	-	-	-	-
451 Contractual Youth Sports	KK		245,000	147,000	98,000	249,920	155,400	94,520	192,000	133,000	59,000	236,103	173,598	62,505
680 Sports	KK		14,000	9,800	4,200	15,600	9,990	5,610	13,900	9,480	4,420	14,052	7,840	6,211
490 Pickleball	KK		1,000	-	1,000	750	-	750	2,000	-	2,000	382	-	382
510 Gymnastics	KK		180,110	123,470	56,640	161,000	95,260	65,740	125,000	80,170	44,830	159,194	109,644	49,550
520 Karate	KK		135,000	89,000	46,000	125,000	87,500	37,500	88,000	59,500	28,500	110,613	66,402	44,211
563 Track Daily Admissions	KK		200	-	200	110	-	110	-	-	-	65	-	65
955 Garden Plots	KK		5,010	1,000	4,010	5,350	500	4,850	4,940	810	4,130	5,440	-	5,440
930 Dog Obedience	CD		-	-	-	-	-	-	-	-	-	-	-	-
940 Special Events	KK		7,700	20,200	(12,500)	6,850	21,180	(14,330)	7,750	23,610	(15,860)	7,356	12,143	(4,787)
941 Center Special Events	KK		18,190	55,930	(37,740)	15,000	26,500	(11,500)	22,840	23,110	(270)	14,186	17,644	(3,458)
945 Teen Programs	CD		-	-	-	-	-	-	-	-	-	-	-	-
Total Center Programs			649,710	430,100	219,610	649,550	441,970	207,580	503,430	359,590	143,840	584,503	417,262	167,241

Program Analysis

			Budgeted 24/25			Projected 23/24			Proposed 23/24			Actual 22/23		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
420	Lacrosse	NW	-	-	-	-	-	-	-	-	-	-	-	-
090	Adult Sailing	KK	2,860	1,350	1,510	2,620	1,000	1,620	2,580	1,290	1,290	4,198	1,199	2,999
091	Boat Rentals	KK	24,500	-	24,500	23,530	-	23,530	23,000	-	23,000	22,424	-	22,424
092	Boat Storage	KK	5,000	-	5,000	4,730	-	4,730	4,500	-	4,500	4,620	-	4,620
093	Boat Stickers	KK	600	-	600	600	-	600	600	-	600	690	-	690
094	Launching Fees	KK	500	-	500	560	-	560	500	-	500	560	-	560
095	Youth Sailing	KK	58,670	45,600	13,070	54,410	34,100	20,310	48,060	35,820	12,240	47,177	33,801	13,376
097	Other Lake Programs	KK	33,900	26,060	7,840	29,060	20,330	8,730	19,780	13,590	6,190	13,423	7,226	6,196
Total Lake Programs			126,030	73,010	53,020	115,510	55,430	60,080	99,020	50,700	48,320	93,091	42,226	50,865
Total Recreation Facilities			2,332,460	1,374,640	957,820	2,253,060	1,224,560	1,028,500	2,086,920	1,227,520	859,400	2,064,085	1,135,909	928,175
Total - All Programs			7,452,370	4,540,560	2,911,810	6,879,650	4,073,860	2,805,790	6,745,750	3,962,790	2,782,960	6,246,091	3,603,380	2,642,711

			Budgeted 24/25			Projected 23/24			Proposed 23/24			Actual 22/23		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category														
Cultural Arts			938,580	517,090	421,490	876,250	417,210	459,040	728,290	427,040	301,250	856,435	455,418	401,017
Day Camp & CAP			3,333,840	1,988,670	1,345,170	3,024,770	1,899,920	1,124,850	3,050,110	1,743,670	1,306,440	2,591,407	1,491,585	1,099,821
Active Adult Programs			399,200	350,760	48,440	338,900	300,380	38,520	438,730	316,560	122,170	319,745	285,005	34,740
Fitness & Preschool			448,290	309,400	138,890	386,670	231,790	154,880	441,700	248,000	193,700	414,419	235,462	178,958
Athletics			1,338,550	711,060	627,490	1,308,420	633,140	675,280	1,252,170	685,970	566,200	1,234,127	596,818	637,309
Outdoor Aquatics			221,670	109,770	111,900	209,550	117,020	92,530	234,300	131,260	103,040	152,364	79,604	72,760
Center Programs			646,210	480,800	165,410	619,580	418,970	200,610	501,430	359,590	141,840	584,503	417,262	167,241
Lake Programs			126,030	73,010	53,020	115,510	55,430	60,080	99,020	50,700	48,320	93,091	42,226	50,865
Total - All Programs			7,452,370	4,540,560	2,911,810	6,879,650	4,073,860	2,805,790	6,745,750	3,962,790	2,782,960	6,246,091	3,603,380	2,642,711

Summary by Division Manager														
Recreation Programs*			5,119,910	3,165,920	1,953,990	4,626,590	2,849,300	1,777,290	4,658,830	2,735,270	1,923,560	4,182,006	2,467,470	1,714,536
Recreation Facilities			2,332,460	1,374,640	957,820	2,253,060	1,224,560	1,028,500	2,086,920	1,227,520	859,400	2,064,085	1,135,909	928,175
Total			7,452,370	4,540,560	2,911,810	6,879,650	4,073,860	2,805,790	6,745,750	3,962,790	2,782,960	6,246,091	3,603,380	2,642,711

*There is an additional \$75,830 of Museum Program revenues and an additional \$578,280 in Aquatic and Fitness revenue in Fund 10.

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Arlington Heights Park District



CAPITAL IMPROVEMENT PLAN

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Capital Improvement Plan



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

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

Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$20,000.
- Have a life of at least three years.
- Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- Support the Strategic Initiatives outlined in the 2024-2031 Comprehensive Plan.

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

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

Each department submits project requests for review. These projects are reviewed and further evaluated by the executive director and directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests

exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

The final compilation of requests, sources of funding, and scheduling, presented to the Board of Commissioners, are based on the consensus agreement of the Board, executive director, and directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets.

The Park District's Capital Improvement Program funds capital projects such as the redevelopment of land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The average cost to fund these types of projects over the next 10 years (excluding major renovations) is \$2.9 million per year.

The recent Comprehensive Master Plan includes a seven-year capital plan that ties to the financial forecast for the agency. Each year staff will try to identify and pursue grant or other funding sources to assist with funding capital improvements and ongoing maintenance projects.

Capital Improvement Plan Funding Sources

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, recreation funds, debt certificates, and non-referendum general obligation bonds.

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

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

Capital Improvement Plan



fund balance in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects and \$2 million will be transferred in 2024/25.

Recreation Fund - This fund is a Special Revenue Fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis club operations.

NWSRA Fund – This fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

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

Land Dedication Fund Contributions are cash contributions received from developers in lieu of land for the development or improvement of parks in development within the District. Financing is provided only through cash contributions received in accordance with the Village of Arlington Heights ordinance. The Land Dedication Ordinance requires developers and subdividers to dedicate 9.9 acres of land for each one thousand persons; contribute cash in lieu of land (\$165,000 per acre); or a combination of both for park and recreational purposes. Criteria and formulas for the calculations are provided in the ordinance. The Land Dedication Fund has provided over \$4.3 million in cash, in lieu of land,

from developers for capital improvements in parks near major developments.

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

OSLAD Grants are grant funds from the Open Space Lands Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources (IDNR) to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes.

PARC Grants (Park and Recreational Facility Construction Act) were created by Public Act 096-0820 effective November 18, 2009 to provide grants to be disbursed by the IDNR to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project means the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning, and installation of capital facilities consisting, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces and natural areas. The Park District received a PARC grant of \$2.5 million for the Camelot Park Community Center. The project was completed in October 2014. The Park District received another PARC grant of \$2.8 million for Recreation Park in 2023.

Referendum General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's property taxing power and must be authorized by the electorate. The legal debt limit for the Park District bonds is 2.875% of assessed valuation (\$100 million) for total debt including referendum and non-referendum bonds. The Park District has approximately \$89 million in legal debt margin.

Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. General obligation bonds, issued by local units of government, are secured by a pledge of the issuer's property taxing power. The legal debt limit for non-

Capital Improvement Plan



referendum bonds is .575% of assessed valuation (\$21.1 million). The Park District has the capacity to issue \$13.3 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,621,212 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

Major Work for 2023/24 and 2024/25

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

Projects	2023/24	2024/25
Window Replacement - Administration	\$ 361,700	\$ -
Pond Shoreline Restoration - ALGC*	247,240	250,000
Playground Replacement - Sunset Ridge	175,000	-
Remaining Projects From Prior Year	350,480	-
Elevator Upgrade - Administration	154,000	280,500
Basketball Court Replacement - Evergreen*	167,500	29,580
Elevator Upgrade - Forest View*	187,000	187,000
Playground Replacement - Happiness	165,000	-
Tennis Court Replacement - Heritage*	360,000	71,020
Path Replacement - Pioneer	425,000	-
OSLAD Grant (I) - Recreation	400,000	3,316,800
Boom Truck Replacement	165,000	-
Potential Land Acquisition	400,000	63,340
Demolition of Rental Property	155,000	149,050
Roof Replacement - Davis	-	387,200
Tennis and Basketball Court Replacement - Creekside*	-	314,290
Basketball Court Resurface - Heritage	-	125,370
Pond Shoreline Restoration - Lake Terramere	-	121,000
Payton's Hole - Nickol Knoll	-	150,000
Ashalt Pavement - Nickol Knoll*	-	213,400
Fitness Equipment - ARC*	-	260,000
ARC Renovations*	-	2,523,800
Playground Replacement - Prairie	-	210,000
OSLAD Grant (II) - Recreation	-	315,000
PARC Grant - Recreation	-	1,800,000
Ashphalt Walk - Willow	-	151,030
Projects Under \$150,000 or Funded Through Insurance Proceeds	1,625,550	1,770,080
Total	\$ 5,338,470	\$ 12,688,460

* Capital Project is Funded Through Recreation Fund

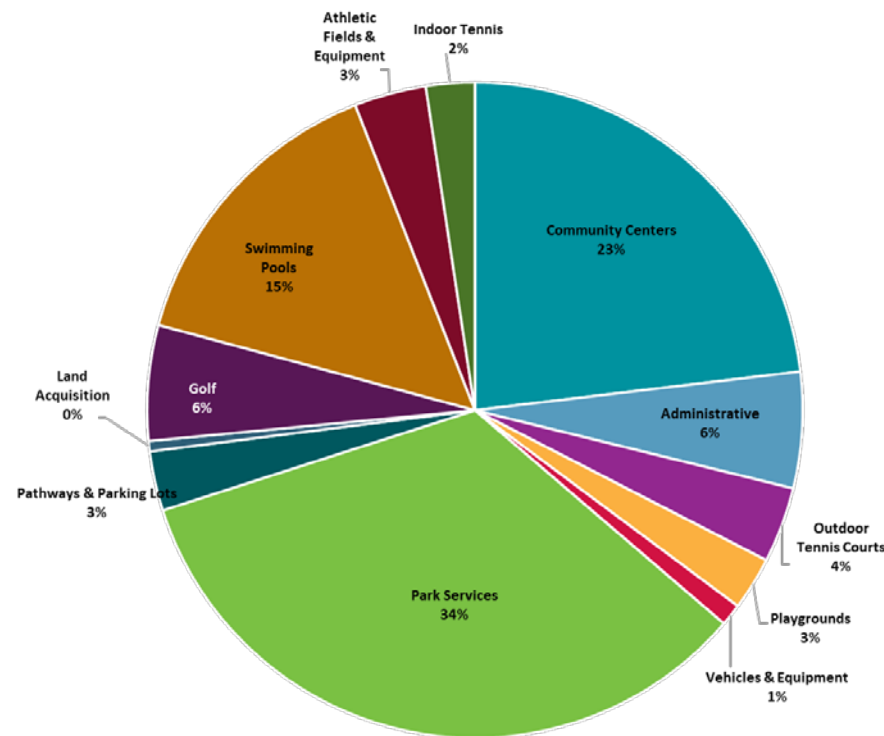
Maintenance of Facilities and Equipment – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends on available financing and the following are projects under \$25,000 that has been included in the budget and total \$582,750.

Projects	2024/25 Capital Fund	2024/25 Recreation Funds
Computer Equipment/Replacement	\$ 20,000	\$ -
Security Cameras	20,000	-
Office Equipment	5,000	-
Ceiling Tile Replacement - FVRFC	-	20,000
RTU Replacement - Frontier Service (Carried Over)	12,000	-
RTU Replacement & Ductwork - Hasbrook	-	25,000
Floor Replacement - Heritage	-	18,000
HVAC Replacement - Heritage	-	25,000
Watercraft Replacement - Lake Arlington	-	20,000
Roof Replacement - Melas	-	18,900
Gutter Replacement - Melas	-	7,350
Holiday Displays - North School	-	5,000
Landscape Improvements - North School	-	5,000
Fitness Equipment - ARC	-	25,000
Copier/Printer - ARC	-	20,000
Extension of Rubber Flooring - ARC	-	12,000
Pool Shade for Concessions - Pioneer	-	12,000
Fence Replacement - Recreation	25,000	-
Bocce Ball Court - Sunset Meadows	-	24,500
Park Signage	-	15,000
Park Furniture	-	15,000
Marketing Printer	-	20,000
Tree Removal & Replacement	10,000	-
Irrigation Upgrades	10,000	-
Comuter Upgrades at Centers	-	5,000
Center Equipment	-	10,000
Pool Furniture Replacement	-	15,000
Concession Equipment Replacement	-	8,000
Soccer Goal Replacement	-	5,000
Contingency	-	150,000
Total	\$ 102,000	\$ 480,750

Capital Improvement Plan

Physical Accessibility of Facilities – In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District's current level of physical access for people with disabilities and recommendations for improving accessibility. The Capital Improvement Plan identifies approximately \$400,000 worth of ADA projects annually and \$1 million for 2024/25 as the final as funding of ADA work related to the construction of ARC is re-paid.

Nearly \$12.7 million has been identified in the Capital Improvement Plan, of which \$1.3million is carried over from the previous fiscal year, an additional \$430,000 of non-capital improvements, and an additional contingency of \$150,000. This spending is distributed in the following areas:



Capital Improvement Plan



Impact of the Capital Plan on Current and Future Operating Budgets

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

The bulk of the Park District's wealth is invested in its physical assets or general infrastructure, such as land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of the Park District's services. Maintenance expenditures over the last five years have remained relatively constant in relation to the cost and nature of assets maintained.

Capital Improvement Plan projects are likely to lead to a reduction in long-term operating expenses. Scheduled replacement of the older mechanical systems in the Capital Plan with high efficiency equipment should reduce energy consumption and maintenance expenses. The adjacent chart summarizes the operating savings from A-rated capital improvement projects included in the Capital Improvement Plan.

Estimated Operating Savings Attributable to Capital Projects

Area	2024/25	2025/26	2026/27	2027/28	2028/29
Administrative	95,000	96,900	99,323	102,302	106,394
Athletic Fields & Equipment	26,000	26,520	27,183	27,998	29,118
Community Centers	450,000	459,000	162,000	166,860	173,534
Golf	56,000	57,120	58,548	60,304	62,717
Indoor Tennis	13,000	13,260	13,592	13,999	14,559
Playgrounds	107,000	109,140	111,869	115,225	119,834
Park Services	285,000	290,700	46,000	47,380	49,275
Outdoor Tennis Courts	24,000	24,480	25,092	25,845	26,879
Pathways & Parking Lots	45,000	45,900	47,048	48,459	50,397
	1,101,000	1,123,020	590,653	608,373	632,707

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

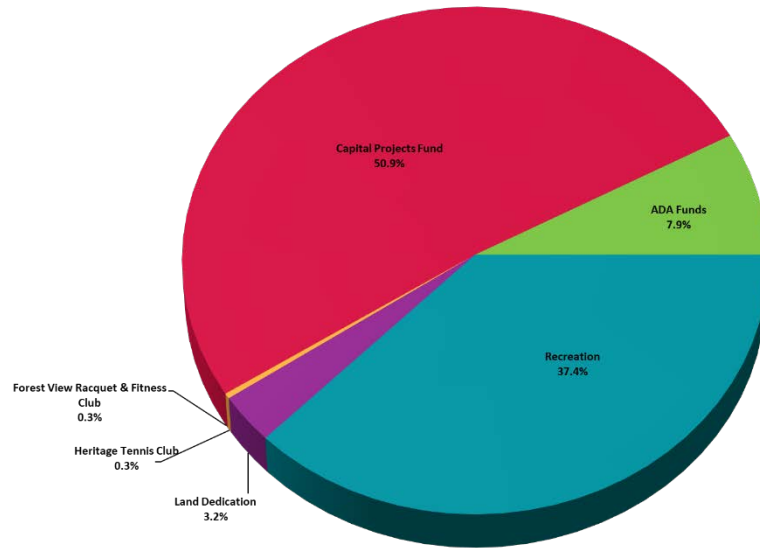
Ref# Used for vehicle replacements, this number is the vehicle being replaced.
ADA Otherwise indicates that project is an **ADA** (Americans with Disabilities Act)
SI Supports 2023-29 Comprehensive Plan **S**trategic **I**nitiative
Year The year the project starts
Area This designation allows the District to see how the projects are distributed.

Areas

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

Capital Improvement Plan

Funding Sources - Amount by Fiscal Year

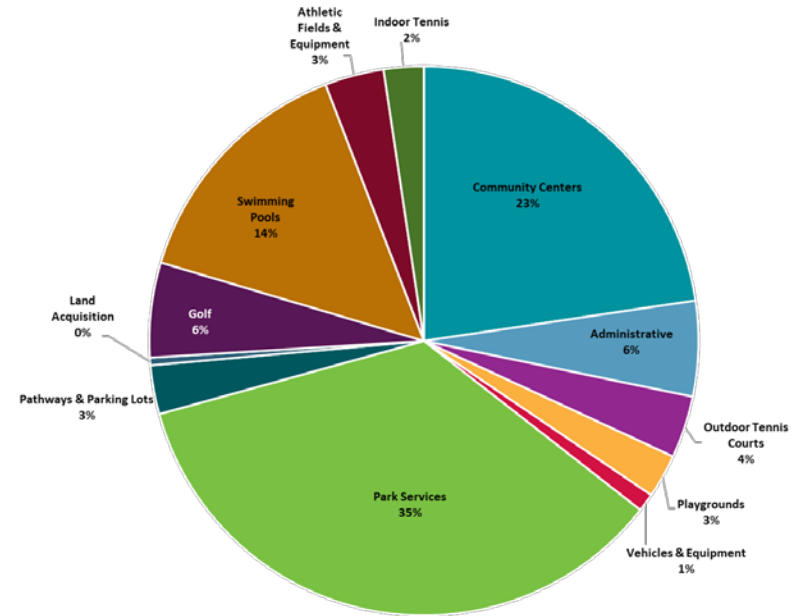


Funding Sources - Percent of Total

	Total Amount	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Recreation	\$ 7,911,870	4,748,220	2,776,790	100,000	42,770	108,480	135,610
Land Dedication	400,000	400,000	-	-	-	-	-
Heritage Tennis Club	124,880	42,000	-	31,830	-	51,050	-
Forest View Racquet & Fitness Club	1,527,510	36,540	898,560	223,420	85,090	116,390	167,510
Capital Projects Fund	54,895,684	6,461,700	15,583,984	13,389,290	2,525,930	5,825,470	11,209,310
ADA Funds	2,750,000	1,000,000	350,000	350,000	350,000	350,000	350,000
Total Funding Sources	\$ 67,609,944	12,688,460	19,609,334	14,094,540	3,003,790	6,451,390	11,862,430

Proposed project costs are estimates only. The majority of the projects in the CIP are in concept-stage only and have not been designed or engineered. As such, project costs are estimated only and are representative of current funding allocations, rather than actual project cost/budget. Project estimates will change as more refined information is received.

Use of Funds - All Projects



Use of Funds - Amount by Fiscal Year

	Total Amount	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Community Centers	\$ 17,854,120	2,873,800	2,886,870	603,480	236,820	2,753,150	8,500,000
Administrative	2,315,980	711,640	304,590	542,040	304,900	412,610	40,200
Outdoor Tennis Courts	2,679,600	464,060	799,310	688,430	477,080	127,630	123,090
Playgrounds	2,655,900	326,150	650,490	902,940	365,360	357,360	53,600
Vehicles & Equipment	1,048,800	135,000	165,380	173,640	182,330	191,440	201,010
Park Services	8,495,754	4,461,300	2,609,884	-	671,560	753,010	-
Pathways & Parking Lots	4,226,760	364,430	1,717,920	1,961,650	71,710	30,390	80,660
Land Acquisition	557,340	57,340	100,000	100,000	100,000	100,000	100,000
Golf	2,368,840	707,780	630,010	324,140	279,570	286,640	140,700
Swimming Pools	20,413,040	1,847,250	8,210,250	8,125,420	30,120	-	2,200,000
Athletic Fields & Equipment	3,325,610	441,170	740,260	417,550	199,250	1,271,720	255,660
Indoor Tennis	1,768,200	298,540	794,370	255,250	85,090	167,440	167,510
Total Funding Uses	\$ 67,709,944	12,688,460	19,609,334	14,094,540	3,003,790	6,451,390	11,862,430

Capital Improvement Plan

Location: Administration Center

Project Description: Financial Software and Time and Attendance Upgrades

Cost: \$40,000 and \$78,260

Funding Source: Capital Projects Fund

Area: Administrative

Project Description:

Both the District's financial and time and attendance software are approaching their end of life. Therefore, staff will be updating both during the year with the goal for full implementation by fall.

Impact on Operation Budget:

The conversion of both of these software will result in less IT requirements since both are cloud based. This will save the District from having to buy and maintain new servers.



Location: Administration Center

Project Description: Elevator Upgrades

Cost: \$280,500 (\$154,000 Carried Over from Prior Year)

Funding Source: Capital Projects Fund

Area: Administration

Project Description:

The elevator was installed as part of the facility renovation in 1988. Last year the power unit failed and was replaced. The remaining electrical/mechanical components of the elevator are obsolete and in need of replacement before they fail. Staff is in the early stages of the planning process and anticipates a spring 2024 bid and a fall 2024/winter installation.

Impact on Operation Budget:

Proactive replacement of the obsolete elevator electrical/mechanical components will prevent costly partial repairs and lengthy shutdowns.



Capital Improvement Plan

Location: Arlington Lakes Golf Course

Project Description: Replacement of brick walkway

Cost: \$91,600 (\$36,000 Carried Over From Prior Year)

Funding Source: Recreation Fund

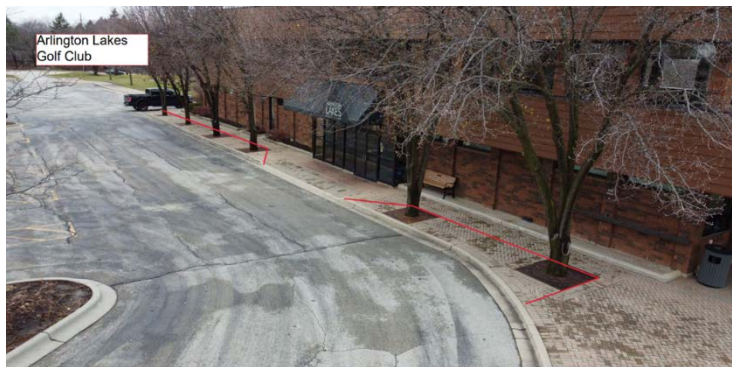
Area: Golf

Project Description:

The project includes replacement of all brick pavers leading up to the main entrance of the golf club (does not include the patio space). The bricks will be replaced with concrete to better facilitate ADA access. New planting beds will be created in place of the existing trees.

Impact on Operation Budget:

The new entry walk will improve access for golfers and patrons who have rented the banquet. The new planting beds will be designed with landscaping that is more appropriate for close proximity to a building, reducing tree maintenance expenses.



Location: Arlington Lakes Golf Club

Project Description: Roof Top Unit Replacement

Cost: \$33,000 (Carried Over From Prior Year)

Funding Source: Recreation Fund

Area: Golf

Project Description:

The roof top unit is being recommended for replacement because of frequent repairs. This would be the third roof top unit that has been replaced in the last five years. Staff is in the early stages of the planning process and anticipates a winter 2024 bid and a summer/fall 2024 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Capital Improvement Plan

Location: Arlington Lakes Service Center

Project Description: Equipment Replacements

Cost: \$73,180 and \$60,000 (Carried Over From Prior Year)

Funding Source: Recreation Fund

Area: Golf

Project Description:

The greens mower is heavily used to keep the greens mowed to the proper playing height. The mowers (2) has reached its useful life and are in need of replacement.

Impact on Operation Budget:

Properly mowed spaces at the golf course directly impacts the golfer's experience which has a positive impact on the number of rounds played and the revenue that the course generates. In addition, replacing an older piece of equipment will reduce yearly maintenance costs



Location: Arlington Lakes Golf Course

Project Description: Pond Bank Stabilization/Restoration

Cost: \$250,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

The pond banks at the course are eroding and in need of stabilization/restoration. The stabilization/restoration project is broken up into four proposed phases. Stabilization plans have been created by Michael J. Benkusky, Inc. Staff anticipates bidding the project in April with a spring 2024 or fall 2024 construction timeframe.

Impact on Operation Budget:

The pond bank stabilization/restoration will prevent further erosion from occurring and protect the cart paths that are in close proximity to the water features.



Capital Improvement Plan

Location: Centennial

Project Description: Backstop Replacement

Cost: \$88,000

Funding Source: Recreation Fund

Area: Athletic Fields

Project Description:

The project includes replacement of an existing backstop. Staff has discussed and prioritized this project based off of conversations with AHYAA.

Impact on Operation Budget:

This work will reduce annual maintenance cost while improving the player and guest experience.



Location: Creekside Park

Project Description: Tennis and Basketball Replacement

Cost: \$314,290

Funding Source: Recreation and ADA Funds

Area: Sport Courts

Project Description:

The tennis and basketball court has severe cracking and poor playability. The project will include complete removal/replacement of the asphalt. Staff is in the early stages of the planning process for the project and anticipates a late summer or early fall construction 2024

Impact on Operation Budget:

The new courts will improve playability for residents while reducing color coating expenses.



Capital Improvement Plan

Location: Davis Service Center

Project Description: Roof Replacement

Cost: \$387,200

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The roof at the service center has reached its useful life and is in need of replacement. The roof was installed in 2007 and numerous temporarily repair have been made. The building the trades team of the District.

Impact on Operation Budget:

Replacement of the roof will free up the park district's carpenter from having to locate areas of water penetration on the roof and protect the supplies, equipment, and projects being stored in the service center from costly water damage.



Location: Forest View Racquet and Fitness Club

Project Description: Roof Top Unit Replacement

Cost: \$33,000 (Carried Over From Prior Year)

Funding Source: Recreation Fund

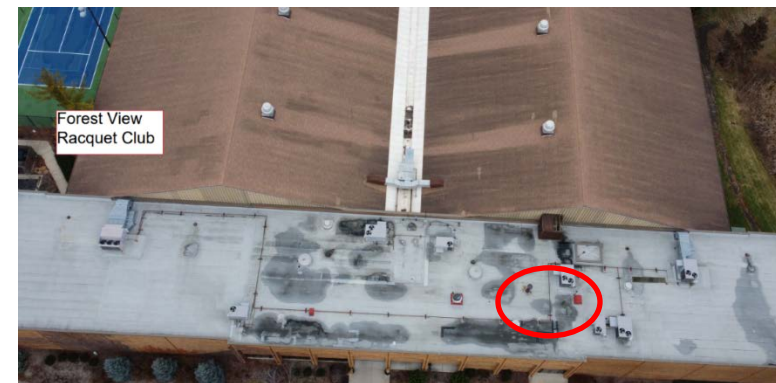
Area: Indoor Tennis

Project Description:

The roof top unit was installed in 2009 and is being recommended for replacement because of frequent repairs. Staff is in the early stages of the planning process and anticipates a winter 2024 bid and a summer/fall 2024 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Capital Improvement Plan

Location: Forest View Racquet and Fitness Club

Project Description: Elevator Upgrades

Cost: \$187,000 (Carried Over From Prior Year)

Funding Source: Recreation and ADA Funds

Area: Indoor Tennis

Project Description:

The elevator was originally installed in 1990. The electrical/mechanical components of the elevator are obsolete and in need of replacement before they fail. Staff is in the early stages of the planning process and anticipates a spring 2024 bid and a fall/winter 2024 installation timeline.

Impact on Operation Budget:

Proactive replacement of the obsolete elevator electrical/mechanical components will prevent costly partial repairs and lengthy shutdowns.



Location: Frontier Service Center

Project Description: Roof Top Unit Replacement

Cost: \$22,000 (Carried Over From Prior Year)

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The roof top unit was installed in 1998 and is being recommended for replacement because the unit has reached its useful life. Staff is in the early stages of the planning process and anticipates a winter 2023 bid and a summer/fall 2024 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Capital Improvement Plan

Location: Greenslopes Park

Project Description: Acoustical Panels

Cost: \$78,750

Funding Source: Capital Projects Fund

Area: Sport Courts

Project Description:

Based on feedback from residents in the area, staff has elected to install acoustical panels in order to help reduce the sound of people playing pickleball.

Impact on Operation Budget:

In order to protect the panels in the off season, staff will need to remove them each year. This will result in an increase in staff time to manage this feature in the future.



Location: Heritage Park

Project Description: Basketball Court Replacement

Cost: \$125,370

Funding Source: Recreation and ADA Funds

Area: Athletic Sport Courts

Project Description:

The basketball court has severe cracking and poor playability. This project will include a complete removal/replacement of the asphalt. Staff is in the early planning process for the project and anticipates a summer 2024 construction

Impact on Operation Budget:

The new court will improve playability for residents while reducing color coating expenses.



Capital Improvement Plan

Location: Lake Terramere

Project Description: Bond Bank Stabilization

Cost: \$121,000

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The pond banks at Lake Terramere are eroding and in need of stabilization/restoration. Stabilization plans have been created by Michael J. Benkusky, Inc. Staff anticipates bidding the project in April with a completion date of spring or fall of 2024.

Impact on Operation Budget:

The pond bank stabilization/restoration will prevent further erosion from occurring and protect the area that is in close proximity to the water feature.



Location: Melas

Project Description: Batting Cage

Cost: \$52,500

Funding Source: Recreation Fund

Area: Athletic Fields

Project Description:

Over the past few years, staff has discussed the installation with AHYAA. Staff has is working to identify an area at Melas that will meet the needs of both organizations.

Impact on Operation Budget:

This project will increase the annual budget due to staff time to remove and assemble each year.



Capital Improvement Plan

Location: Nickol Knoll Golf Club

Project Description: Payton's Hole

Cost: \$150,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

Staff worked with Michael J. Benkusky, Inc. to develop a master plan for restoring Nickol Knoll. Staff has elected to phase this plan in and prioritized Payton's Hole to be completed in the 2024/25 fiscal year.

Impact on Operation Budget:

Completing this work will restore an area of the golf course that is deteriorating. Staff spends resources annually to maintain the hole for use on during the season.



Location: Nickol Knoll Golf Club

Project Description: Asphalt Pavement Repairs

Cost: \$213,400

Funding Source: Recreation and ADA Funds

Area: Golf

Project Description:

The parking lot and selected paths are failing and plans to remove and replace the areas.

Impact on Operation Budget:

The parking lot and path replacement will provide better user experience and reduce funds needed for asphalt patching.



Capital Improvement Plan

Location: ARC

Project Description: Fitness Equipment Replacement

Cost: \$260,000

Funding Source: Recreation Fund

Area: Community Center

Project Description:

The lease of selected cardio equipment expires in September 2024. Staff has analyzed the cost options and determined that purchasing the equipment would be financially best for the agency.

Impact on Operation Budget:

Replacement of cardio equipment will reduced the maintenance cost while improving the membership experience. This should assist with membership retention over the year.



Location: ARC

Project Description: Building Renovations

Cost: \$2,523,800 (Total Project \$5 million)

Funding Source: Recreation and ADA Funds

Area: Community Center

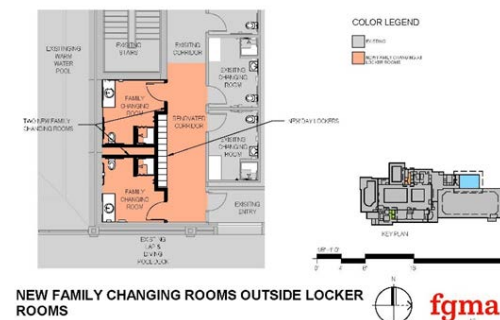
Project Description:

Staff has conducted membership surveys and determined that some renovations at ARC would be highly received. Based on this, the District is planning on remodeling locker rooms and adding additional multi-purpose space.

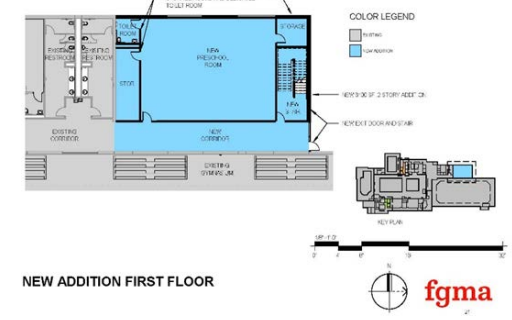
Impact on Operation Budget:

The project will increase annual maintenance and utility costs. However, the guest experience will be improved, which should increase/retain memberships.

ARLINGTON HEIGHTS ARC RENOVATIONS
600 Ridge Ave.
Arlington Heights, IL 60004



ARLINGTON HEIGHTS ARC RENOVATIONS
600 Ridge Ave.
Arlington Heights, IL 60004



Capital Improvement Plan

Location: Prairie Park

Project Description: Playground Replacement

Cost: \$210,000

Funding Source: Capital Projects and ADA Funds

Area: Playgrounds

Project Description:

The playground at Prairie Park was originally installed in 2002 and is in need of replacement. A Barn theme will be used as this was an original site of a farm. Staff is in the early stages of the planning for the project and anticipates a late summer or early fall construction.

Impact on Operation Budget:

The proposed playground replacement will begin to replace the agency's aging playground infrastructure and will cut down on repairs and replacement components.



Location: Willow Park

Project Description: Path Replacement

Cost: \$151,030

Funding Source: Capital Projects Fund

Area: Pathways

Project Description:

The project will replace the entire path at Willow Park. This project will be out for bid in the spring of 2024 and anticipates a summer/fall completion.

Impact on Operation Budget:

The path replacement will provide a better user experience and reduce funds needed for asphalt patching.



Capital Improvement Plan

Location: Recreation Park

Project Description: Recreation Park Development – Phase I

Cost: \$3,316,800 (Total Project Cost \$4,137,500)

Funding Source: Capital Projects, Land Dedication, and ADA Funds

Area: Park Services

Project Description: Recreation Park Development – Phase II

Cost: \$315,000 (Estimated Total Project Cost \$2,355,000)

Funding Source: Capital Projects and ADA Funds

Area: Park Services

Project Description: Recreation Park Development – PARC

Cost: \$1,800,000 (Estimated Total Project Cost \$18,000,000)

Funding Source: Capital Projects, Recreation, and ADA Funds

Area: Park Services

Project Description:

The Recreation Park project will largely modernize the park, pool, and bathhouse while respect to the historical aspects of the original design. The playground will be the District's first fully inclusive playground. This project was prioritized through the creation of the 2023-2029 Comprehensive Master Plan and the features/amenities will better align with the surrounding community. The District has been able to acquire three grants resulting in \$4 million to partially fund these projects.

Other funding sources include a donation from the Park Foundation and a DCEO Grant.

Impact on Operation Budget:

Overall this project will reduce the operation budget over time. The building will become more energy efficient, the pool cost less to operate and be more reliable, and the features in the park will require less annual maintenance.



Capital Improvement Plan

Location: Poe School

Project Description: Gym Floor Replacement

Cost: \$100,000

Funding Source: Recreation Fund

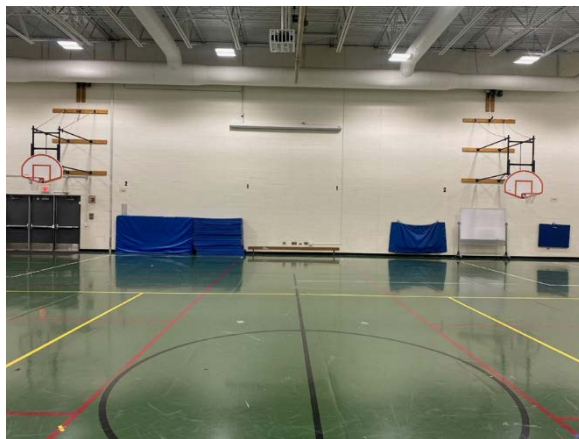
Area: Administrative

Project Description:

Per the intergovernmental agreement with School District #21, the District has the responsibility to pay for 50% of the maintenance improvements to the gym. The School District plans to replace the Poe gym floor in the summer of 2024.

Impact on Operation Budget:

There is no change to the operation budget for this project but will improve the customer experience.



Location: Davis Service Center

Project Description: Stake Body Truck

Cost: \$100,000

Funding Source: Capital Projects Fund

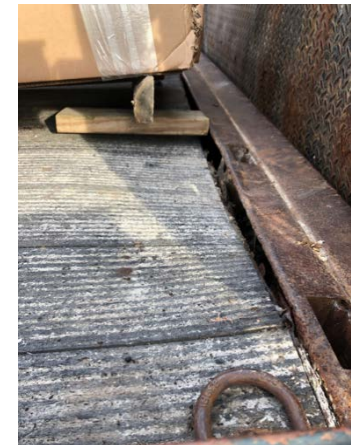
Area: Equipment Replacement

Project Description:

The Stake Body Truck is a 2011-year model and has reached its useful life and is in need of replacement. The vehicle is on the agency's fleet/equipment schedule.

Impact on Operation Budget:

The new stake body truck will cut down on the number of repair expenses that were required on an annual basis.



Capital Improvement Plan

Location: Administration

Project Description: ADA Plan

Cost: \$100,000

Funding Source: ADA Funds

Area: Administration

Project Description:

WT Group, LLC will conduct audits of Park and Facilities, create site reports, and develop a transition plan with cost estimates. Throughout the process, the Board, staff and community will be engaged to ensure the needs of all are met. An ADA Plan is required and meets best practice standards. The report was last completed by an independent firm in 2006 but has been updated regularly by staff.

Impact on Operation Budget:

Project will assist with prioritizing future budgets with identifying projects and dollar amount to bring certain assets to current ADA standards.



Capital Improvement Plan



											Estimated						
CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Project Amount	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
12-Administration Center																	
24000	12	G	Administration Center			21	A	I	25	Financial Software	40,000	40,000	-	-	-	-	-
24001	12	G	Administration Center			21	A	I	25	Time Management Software/Hardware	78,260	78,260	-	-	-	-	-
	12	G	Administration Center			21	A	I	29	Telephone System	466,990	-	-	-	-	172,300	-
	12	G	Administration Center	ADA	15%	21	A	I	26	Brick Paver Sidewalk Replacement	23,150	-	23,150	-	-	-	-
	12	G	Administration Center			21	A	I	29	Child's Play Equipment Replacement	65,150	-	-	-	-	65,150	-
24002	12	G	Administration Center			21	A	I	26	Stair (North End) Reconstruction	77,500	25,000	52,500	-	-	-	-
24003	12	G	Administration Center			21	A	I	25	Painting	478,600	28,600	-	-	-	-	-
	12	G	Administration Center			21	A	I	29	Roofing - Modified Bitumen with Granular Surface (Original Bldg.)	57,060	-	-	-	-	57,060	-
	12	G	Administration Center			21	A	I	29	Roofing - APP Modified Bitumen with Granular Surface (Annex)	31,630	-	-	-	-	31,630	-
24004	12	G	Administration Center			21	A	I	25	Stair Treads	29,700	29,700	-	-	-	-	-
	12	G	Administration Center	ADA	15%	21	A	I	27	Common Floor Carpet Replacement	134,110	-	-	134,110	-	-	-
	12	G	Administration Center	ADA	15%	21	A	I	27	Common Floors - Resilient Tile (Basement)	138,920	-	-	138,920	-	-	-
23001	12	G	Administration Center	ADA	20%	21	A	I	25	Elevator Upgrade (\$154,000 Carry Over from 2023/24)	280,500	280,500	-	-	-	-	-
	12	G	Administration Center			21	A	I	27	Emergency Generator Replacement	92,610	-	-	92,610	-	-	-
Total											2,452,180	482,060	75,650	365,640	-	326,140	-
64-Arlington Lakes Golf Club																	
	64	H	Arlington Lakes Golf Club			21	g	I	26	Asphalt Patching	82,470	-	82,470	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	26	Sealcoating Paths	90,960	-	90,960	-	-	-	-
23002	64	H	Arlington Lakes Golf Club	ADA	20%	02	g	I	25	Entry Walk Replacement (\$36,000 Carry Over from 2023/24)	91,600	91,600	-	-	-	-	-
23003	64	H	Arlington Lakes Golf Club			02	g	I	25	Roof Top Unit (RTU) (Carry Over from 2023/24)	33,000	33,000	-	-	-	-	-
23004	64	H	Arlington Lakes Golf Club			02	g	I	25	Triplex Approach Mower (Carry Over from 2023/24)	73,180	73,180	-	-	-	-	-
23005	64	H	Arlington Lakes Golf Club			02	g	I	25	Workman Cart (Carry Over from 2023/24)	60,000	60,000	-	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	29	Sidewinder Bank Mower	57,430	-	-	-	-	57,430	-
	64	H	Arlington Lakes Golf Club			21	g	I	28	Tee Mower	54,700	-	-	-	54,700	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	27	Rough Mower	46,310	-	-	46,310	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	28	Heavy Duty Utility Vehicles	24,310	-	-	-	24,310	-	-
22003	64	H	Arlington Lakes Golf Club			02	g	I	25	Pond Shoreline Restoration	250,000	250,000	-	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	26	Pump Station Improvements	27,560	-	27,560	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	26	Greens Mower	186,150	-	66,150	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	30	Triplex Approach Mower	60,300	-	-	-	-	-	60,300
	64	H	Arlington Lakes Golf Club			02	g	I	26	Fairway Mower	120,640	-	60,640	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	26	Grounds Master	84,790	-	33,080	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	26	Workman Cart	60,870	-	30,870	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	27	Bunker Rake Machine	28,940	-	-	28,940	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	28	Dump Truck with Plow	72,930	-	-	-	72,930	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	30	Pick-up with Plow	40,200	-	-	-	-	-	40,200
	64	H	Arlington Lakes Golf Club			21	g	I	29	Foley Bedknife Grinder	63,810	-	-	-	-	63,810	-
	64	H	Arlington Lakes Golf Club			21	g	I	27	Foley Reel Grinder	69,460	-	-	69,460	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Bobcat	63,810	-	-	-	-	63,810	-
	64	H	Arlington Lakes Golf Club			21	g	I	30	Tractor	40,200	-	-	-	-	-	40,200
Total											1,912,940	507,780	391,730	144,710	151,940	185,050	140,700

Proposed projects are estimates only. Most of the projects have not been designed or engineered. Project estimates will change as information is received.

Capital Improvement Plan



											Estimated						
CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Project Amount	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
15-Camelot																	
	15	C	Camelot			21	p	I	27	*Playground	463,050	-	-	463,050	-	-	-
	15	C	Camelot			21	t	I	26	*Tennis Courts	358,310	-	358,310	-	-	-	-
	15	C	Camelot			21	z	I	27	Paths	150,490	-	-	150,490	-	-	-
Total											971,850	-	358,310	613,540	-	-	-
32-Carefree																	
	32	H	Carefree	ADA	15%	21	t	I	27	*Tennis Courts Overlay	688,430	-	-	688,430	-	-	-
	32	H	Carefree			21	AF	I	26	*Inline Hockey Rink Overlay - Fence & Dasher Boards	209,480	-	209,480	-	-	-	-
	32	H	Carefree	ADA	15%	21	p	I	26	*Playground Renovation (including furniture)	143,330	-	143,330	-	-	-	-
Total											1,241,240	-	352,810	688,430	-	-	-
71-Carriage Walk																	
	71	R	Carriage Walk	ADA	15%	21	p	I	28	*Playground Renovation (including furniture)	170,170	-	-	-	170,170	-	-
Total											170,170	-	-	-	170,170	-	-
33-Centennial																	
	33	C	Centennial			21	z	I	26	Concrete Walk Removal	137,810	-	137,810	-	-	-	-
	33	C	Centennial			21	z	I	27	Boardwalk Replacement	1,597,520	-	-	1,597,520	-	-	-
	33	C	Centennial	ADA	15%	21	t	I	26	*Tennis Courts	441,000	-	441,000	-	-	-	-
	33	C	Centennial	ADA	15%	02	af	I	25	*Backstops	88,000	88,000	-	-	-	-	-
	33	C	Centennial	ADA	15%	21	p	I	27	*Playground Renovation (including furniture)	144,700	-	-	144,700	-	-	-
Total											2,409,030	88,000	578,810	1,742,220	-	-	-
74-Creekside																	
	74	C	Creekside	ADA	15%	02	t	I	25	*Tennis Court & Basketball Half Court Replacement	314,290	314,290	-	-	-	-	-
	74	C	Creekside	ADA	20%	21	p	I	26	*Playground Renovation	220,500	-	220,500	-	-	-	-
Total											534,790	314,290	220,500	-	-	-	-
35-Cronin																	
	35	P	Cronin	ADA	15%	21	A	I	28	*Playground Renovation (including furniture)	170,170	-	-	-	170,170	-	-
Total											170,170	-	-	-	170,170	-	-
14-Davis Street Service Center																	
	14	R	Davis Street Service Center			21	ps	I	25	Roof Replacement	387,200	387,200	-	-	-	-	-
	14	R	Davis Street Service Center			21	ps	I	29	Asphalt Lot and Yard	89,340	-	-	-	-	89,340	-
Total											476,540	387,200	-	-	-	89,340	-
84-Davis Street II																	
	84	R	Davis Street II			21	ps	I	28	Bulk Material Storage	60,780	-	-	-	60,780	-	-
Total											60,780	-	-	-	-	-	-
83-Davis Street III																	
	83	R	Davis Street III			21	ps	I	29	Building Improvements	638,140	-	-	-	-	638,140	-
Total											638,140	-	-	-	-	-	-
36-Dryden																	
	36	R	Dryden	ADA	15%	21	p	I	29	*Playground Renovation - School Playground	178,680	-	-	-	-	178,680	-
	36	R	Dryden	ADA	15%	21	p	I	29	*Playground Renovation - Park Playground	178,680	-	-	-	-	178,680	-
	36	R	Dryden	ADA	15%	21	z	I	26	Parking Lot Removal	28,550	-	28,550	-	-	-	-
Total											385,910	-	28,550	-	-	357,360	-

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Capital Improvement Plan

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
											Project Amount						
37- Evergreen																	
23008	37	R	Evergreen	ADA	15%	02	A	I	25	Basketball Court (Carried Over from 2023/24)	29,580	29,580	-	-	-	-	-
Total											29,580	29,580	-	-	-	-	-
38-Flentie Park																	
	38	C	Flentie Park	ADA	15%	21	p	I	26	*Playground Renovation (including furniture)	143,330	-	143,330	-	-	-	-
	38	C	Flentie Park	ADA	15%	21	af	I	26	*Basketball Court Improvements	44,100	-	44,100	-	-	-	-
	38	C	Flentie Park	ADA	25%	21	z	I	26	Asphalt Pathway Improvements	66,150	-	66,150	-	-	-	-
Total											253,580	-	253,580	-	-	-	-
63-Forest View Racquet & Fitness Club																	
24008	63	H	Forest View Racquet & Fitness			13	it	I	25	*Color Coat Indoor Courts	280,320	36,540	-	-	-	44,410	-
	63	H	Forest View Racquet & Fitness			13	it	I	30	Fitness Room	33,500	-	-	-	-	-	33,500
	63	H	Forest View Racquet & Fitness			13	it	I	26	Roof Replacement of Valley	269,240	-	239,240	-	-	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	26	*Infrastructure Repairs	530,000	-	500,000	-	-	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	26	Ceiling Tile Replacements	255,130	-	55,130	-	-	-	-
	63	H	Forest View Racquet & Fitness	ADA	15%	13	it	I	27	Locker Room Improvements	207,660	-	-	107,660	-	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	27	Light Fixture Replacements	215,760	-	-	115,760	-	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	29	Fencing at Tennis Courts Replacement	71,980	-	-	-	-	71,980	-
	63	H	Forest View Racquet & Fitness			13	it	I	30	Roofing - Modified Bitumen Replacement	134,010	-	-	-	-	-	134,010
23010	63	H	Forest View Racquet & Fitness	ADA	20%	02	it	I	25	Elevator Upgrade (Carry Over from 2023/24)	187,000	187,000	-	-	-	-	-
23011	63	H	Forest View Racquet & Fitness			02	it	I	25	Rooftop Unit Replacement (8) (Carry Over from 2023/24)	141,000	33,000	-	-	-	-	-
	12	H	Forest View Racquet & Fitness			13	A	I	26	Exterior Wall Tuck-Pointing and Painting	104,190	-	104,190	-	-	-	-
	63	H	Forest View Racquet & Fitness	ADA	25%	13	it	I	28	*Outdoor Courts	295,090	-	-	-	85,090	-	-
Total											2,754,880	256,540	898,560	223,420	85,090	116,390	167,510
17-Frontier																	
	17	F	Frontier	ADA	15%	21	z	I	26	Parking Lot Repairs	944,290	-	944,290	-	-	-	-
	17	F	Frontier	ADA	15%	21	t	I	28	*Tennis Court and Basketball	364,650	-	-	-	364,650	-	-
24009	17	F	Frontier	ADA	15%	21	p	I	25	*Soft-Tile Replacement with Turf	29,400	29,400	-	-	-	-	-
	17	F	Frontier	ADA	15%	21	cc	I	30	*Replacement of Community Center	19,000,000	-	-	-	-	2,600,000	8,500,000
	17	F	Frontier	ADA	15%	21	sw	I	30	*Pool Renovations	2,200,000	-	-	-	-	-	2,200,000
	17	F	Frontier	ADA	15%	21	z	I	27	Concrete Pathway - Sectional Replacement	55,540	-	-	29,800	-	-	-
	17	F	Frontier			21	cc	I	28	Fencing Replacement (Pool Perimeter)	31,400	-	-	-	31,400	-	-
	17	F	Frontier			21	cc	I	26	Rooftop Package Unit (Community Center) Replacement (3)	115,760	-	115,760	-	-	-	-
Total											22,913,850	29,400	1,060,050	29,800	396,050	2,600,000	##
17-Frontier Service Center																	
23012	17	F	Frontier Service Center			21	ps	I	25	Roof Top Unit (RTU) (Carry Over from 2023/24)	22,000	22,000	-	-	-	-	-
Total											22,000	22,000	-	-	-	-	-
39-Greenbrier																	
	39	F	Greenbrier	ADA	15%	21	t	I	28	*Tennis Courts Repaving	112,430	-	-	-	112,430	-	-
	39	F	Greenbrier			21	af	I	28	Outdoor Inline Rink Repaving	112,430	-	-	-	112,430	-	-
	39	F	Greenbrier	ADA	15%	21	p	I	28	*Playground Renovation	165,920	-	-	-	165,920	-	-
	39	F	Greenbrier			21	ps	I	28	Park Lighting Replacements	60,780	-	-	-	60,780	-	-
Total											451,560	-	-	-	451,560	-	-
40-Greens																	
	40	ARC	Greens	ADA	15%	21	p	I	27	*Playground Renovation	144,700	-	-	144,700	-	-	-
Total											144,700	-	-	144,700	-	-	-
58-Green Slopes																	
24010	58	ARC	Green Slopes			21	t	I	25	*Acoustical Fabric	78,750	78,750	-	-	-	-	-
Total											78,750	78,750	-	-	-	-	-

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
											Project Amount						
28-Hasbrook																	
	28	F	Hasbrook			21	cc	I	26	Roof Improvements	31,150	-	31,150	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	p	I	26	*Playground Renovation	143,330	-	143,330	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	t	I	29	*Tennis Court Overlay - Sport Court Titan Trax	127,630	-	-	-	-	127,630	-
	28	F	Hasbrook			21	cc	I	26	Replace Water line to Building	89,960	-	89,960	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	z	I	26	Parking Lot Repairs	105,840	-	105,840	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	af	I	26	*Basketball Court Overlay	44,100	-	44,100	-	-	-	-
Total											542,010	-	414,380	-	-	127,630	-
19-Heritage																	
	19	H	Heritage	ADA	15%	21	z	I	26	Parking Lot Repairs	88,200	-	88,200	-	-	-	-
	19	H	Heritage			21	cc	I	27	Site Lighting Replacement	99,680	-	-	53,480	-	-	-
	19	H	Heritage			21	sw	I	28	Fencing (Pool) Replacement	30,120	-	-	-	30,120	-	-
	19	H	Heritage			21	t	I	30	Fencing (Tennis) Replacement	34,640	-	-	-	-	-	34,640
	19	H	Heritage	ADA	15%	21	sw	I	27	Swimming Pool Deck - Sectional Replacement	47,380	-	-	25,420	-	-	-
23015	19	H	Heritage	ADA	15%	21	t	I	30	*Tennis Courts (Carry Over from 2023/24)	225,470	71,020	-	-	-	-	88,450
24011	19	H	Heritage	ADA	15%	02	AF	I	30	*Basketball Court Resurface	279,820	125,370	-	-	-	-	88,450
	19	H	Heritage			21	cc	I	29	Aluminum Framed Window Replacement	153,150	-	-	-	-	153,150	-
Total											1,065,715	196,390	88,200	78,900	30,120	153,150	211,540
89-Heritage Tennis Club																	
24012	89	C	Heritage Tennis Club	ADA	15%	17	it	I	25	*Court - Tennis Court Resurface	133,050	42,000	-	-	-	51,050	-
	89	C	Heritage Tennis Club			17	it	I	27	*Court - Install New Backdrops	56,830	-	-	31,830	-	-	-
Total											264,880	42,000	-	31,830	-	51,050	-
77-Lake Arlington																	
	77	C	Lake Arlington			21	ps	I	26	Replace Sewer Pump	152,150	-	152,150	-	-	-	-
	77	C	Lake Arlington	ADA	15%	21	ps	I	28	*Replace Deck Around Building	104,190	-	-	-	104,190	-	-
	77	C	Lake Arlington			21	ps	I	28	*Facility Updates	445,810	-	-	-	445,810	-	-
Total											1,602,150	-	152,150	-	550,000	-	-
70-Lake Terramere																	
	70	C	Lake Terramere	ADA	15%	21	p	I	27	*Playground Renovation	150,490	-	-	150,490	-	-	-
24013	70	C	Lake Terramere			21	PS	I	25	*Shoreline Restoration	121,000	121,000	-	-	-	-	-
	70	C	Lake Terramere			21	ps	I	29	Lake Aerator (Solar)	25,530	-	-	-	-	25,530	-
Total											297,020	121,000	-	150,490	-	25,530	-
24-Legacy Park																	
24014	24	R	Legacy			21	P	I	25	Safety Town Concrete	36,750	36,750	-	-	-	-	-
Total											36,750	36,750	-	-	-	-	-
91-Melas Park																	
	91	R	Melas Park			21	z	I	26	*Path Replacement	220,500	-	220,500	-	-	-	-
	91	R	Melas Park			21	p	I	30	Perfect Turf - Dog Park (Shared with Mt. Prospect)	53,600	-	-	-	-	-	53,600
24015	91	R	Melas Park	ADA	15%	02	af	I	25	Pathway/Bleacher Pad Improvements	26,250	26,250	-	-	-	-	-
	91	R	Melas Park			02	af	I	27	*Interior Improvements	100,000	-	-	100,000	-	-	-
24016	91	R	Melas Park			02	af	I	25	*Batting Cages	52,500	52,500	-	-	-	-	-
	91	R	Melas Park			21	af	I	26	*Dugouts/Shade Shelters/Canopies	489,270	-	220,500	-	-	-	-
Total											942,120	78,750	441,000	100,000	-	-	53,600

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
											Project Amount						
43-Methodist																	
	43	R	Methodist	ADA	100%	21	z	I	27	ADA Sidewalk Improvements	127,340	-	-	127,340	-	-	-
Total											127,340	-	-	127,340	-	-	-
75-Nickol Knoll																	
	75	C	Nickol Knoll			02	g	I	29	Fairway Mower	51,050	-	-	-	-	51,050	-
	75	C	Nickol Knoll			21	g	I	26	Service Center Roof Replacement	88,200	-	88,200	-	-	-	-
	75	C	Nickol Knoll			21	g	I	27	Pond Dredging	115,760	-	-	115,760	-	-	-
	75	C	Nickol Knoll			02	g	I	25	*Payton's Hole	150,000	150,000	-	-	-	-	-
	75	C	Nickol Knoll			21	g	I	26	Payton's Lookout	126,790	-	126,790	-	-	-	-
	75	C	Nickol Knoll			21	g	I	27	Well Improvements	28,940	-	-	28,940	-	-	-
	75	C	Nickol Knoll	ADA	20%	02	z	I	30	Asphalt Pavement Repairs	408,900	213,400	-	-	42,770	-	47,160
	75	C	Nickol Knoll	ADA	15%	21	g	I	29	Stone Patio Replacement	50,540	-	-	-	-	50,540	-
20020	75	C	Nickol Knoll			21	g	I	25	Spit Rail Fence Replacement (Carry Over from 2023/24)	87,800	50,000	-	-	-	-	-
	75	C	Nickol Knoll			21	g	I	26	Roofing (Club House) Asphalt Shingle Replacement	23,290	-	23,290	-	-	-	-
	75	C	Nickol Knoll			21	z	I	26	Parking Lot Lighting Replacements	71,660	-	71,660	-	-	-	-
Total											1,434,783	413,400	309,940	144,700	42,770	101,590	47,160
13-North School Park																	
23017	13	R	North School Park	ADA	25%	21	PS	I	25	Park Bench Pads/Garbage Cans (\$14,000 Carry Over from 2023/24)	14,000	14,000	-	-	-	-	-
	13	R	North School Park	ADA	25%	21	PS	I	25	Amphitheater Repairs	25,300	25,300	-	-	-	-	-
	13	R	North School Park			21	A	I	26	Fountain Upgrades and Improvements	67,000	-	67,000	-	-	-	-
Total											106,300	39,300	67,000	-	-	-	-
25-ARC																	
	25	ARC	ARC			02	cc	I	25	Fitness Equipment	260,000	260,000	-	-	-	-	-
23018	25	ARC	ARC	ADA	15%	02	cc	I	26	*ARC Renovations (\$23,800 Carry Over from 2023/24)	5,023,800	2,523,800	2,500,000	-	-	-	-
	25	ARC	ARC	ADA	15%	02	cc	I	26	Marketing Initiatives	100,000	50,000	50,000	-	-	-	-
	25	ARC	ARC			02	cc	I	25	Lap/Dive Pool Lights	40,000	40,000	-	-	-	-	-
Total											5,423,800	2,873,800	2,550,000	-	-	-	-
44-Patriots																	
44	F	Patriots				21	af	I	29	*Athletic Field Lighting	319,070	-	-	-	-	319,070	-
	44	F	Patriots	ADA	15%	21	cc	I	28	*Basketball Courts	205,420	-	-	-	205,420	-	-
	44	F	Patriots			21	af	I	29	Athletic Field Irrigation System	223,350	-	-	-	-	223,350	-
Total											747,840	-	-	-	205,420	542,420	-
21-Pioneer																	
21	P	Pioneer	ADA	25%	21	p	I	28	Playground Surfacing	53,354	-	-	-	29,270	-	-	-
	21	P	Pioneer			21	cc	I	27	*Replace Roof	263,940	-	-	263,940	-	-	-
	21	P	Pioneer			21	cc	I	27	*Building Improvements	286,060	-	-	286,060	-	-	-
	21	P	Pioneer			21	sw	I	26	Pool Bathhouse Roof Replacement	110,250	-	110,250	-	-	-	-
Total											713,604	-	110,250	550,000	29,270	-	-
67-Prairie																	
	67	H	Prairie	ADA	20%	21	z	I	27	Asphalt Pavement Repairs	28,940	-	-	28,940	-	-	-
	67	H	Prairie	ADA	20%	21	p	I	25	*Playground Renovation	210,000	210,000	-	-	-	-	-
Total											238,940	210,000	-	28,940	-	-	-
95-Rand-Berkley																	
	95	F	Rand-Berkley			21	AF	I	30	*Concrete Behind Backstop	66,700	-	-	-	-	-	66,700
Total											66,700	-	-	-	-	-	66,700

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Capital Improvement Plan



											Estimated						
CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Project Amount	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
23-Recreation																	
23024	23	R	Recreation	ADA	15%	21	PS	I	26	*OSLAD Grant	3,994,534	3,576,800	417,734	-	-	-	-
24024	23	R	Recreation	ADA	15%	21	sw	I	26	*PARC Grant	18,000,000	1,800,000	8,100,000	8,100,000	-	-	-
24025	23	R	Recreation	ADA	15%	21	PS	I	26	*OSLAD (2) Grant	2,355,000	315,000	2,040,000	-	-	-	-
Total											24,451,146	5,691,800	10,557,734	8,100,000	-	-	-
61-Sunset Meadows																	
61	P	Sunset Meadows	ADA	15%	21	af	I	29		*Football Fields - Artificial Turf	638,140	-	-	-	-	638,140	-
61	P	Sunset Meadows			21	g	I	27		Driving Range Retaining Wall Replacement	34,730	-	-	34,730	-	-	-
61	P	Sunset Meadows			21	g	I	28		Driving Range Partition Replacements	30,390	-	-	-	30,390	-	-
61	P	Sunset Meadows			21	g	I	28		Driving Range Lighting Replacements/Improvements	97,240	-	-	-	97,240	-	-
Total											800,500	-	-	34,730	127,630	638,140	-
46-Victory																	
46	H	Victory			21	AF	I	27		*Tennis/Basketball Court Replacement	234,860	-	-	234,860	-	-	-
Total											234,860	-	-	234,860	-	-	-
47-Virginia Terrace																	
23025	47	F	Virginia Terrace	ADA	15%	21	p	I	25	Basketball Courts Replacement (Carry Over from 2023/24)	50,000	50,000					
Total											50,000	50,000	-	-	-	-	-
50-Wildwood																	
50	C	Wildwood			21	z	I	26		Soft Tile Replacement with Turf	28,670	-	28,670	-	-	-	-
Total											28,670	-	28,670	-	-	-	-
57-Willow																	
24026	57	C	Willow	ADA	15%	21	z	I	25	Asphalt Walks - Replacement	151,030	151,030	-	-	-	-	-
Total											151,030	151,030	-	-	-	-	-
9-General Park Use																	
9	G	General Park Use	ADA	100%	21	A	I	26		ADA Transition Plan Projects	445,980	-	31,500	33,080	34,730	36,470	40,200
24027	9	G	General Park Use			02	A	I	25	School District IGA Improvements	100,000	100,000	-	-	-	-	-
9	G	General Park Use	ADA	15%	21	z	I	26		Path Replacement	371,640	-	26,250	27,560	28,940	30,390	33,500
9	G	General Park Use			21	A	I	26		Boundary & Topographic Surveys	53,810	-	26,250	27,560	-	-	-
9	G	General Park Use	ADA	15%	21	af	I	26		*Athletic & Concrete Repairs & Replacements - General	1,114,930	-	78,750	82,690	86,820	91,160	100,510
9	G	General Park Use			21	a	I	28		*Trail Signage Implementation	150,000	-	-	-	100,000	50,000	-
9	G	General Park Use			21	af	I	26		Perry Weather System	143,330	-	143,330	-	-	-	-
23027	9	G	General Park Use			21	af	I	25	Demolition of Property (Carry Over from 2023/24)	149,050	149,050	-	-	-	-	-
9	G	General Park Use			21	A	I	27		Rekey All Facilities	115,760	-	-	115,760	-	-	-
Total											2,644,500	249,050	306,080	286,650	250,490	208,020	174,210
10-General Recreation and Pool Projects																	
24029	10	G	General Recreation			02	SW	I	25	Emergency Exit Push Bars at Pools	47,250	47,250	-	-	-	-	-
24028	10	G	General Recreation		100%	90	A	I	25	ADA Plan	100,000	100,000	-	-	-	-	-
Total											147,250	147,250	-	-	-	-	-
97-Vehicle/Equipment Replacements																	
24030	97	V	Vehicle/Equipment Replacement			21	ve	I	25	Stake Body Truck (Replacement of #210)	100,000	100,000	-	-	-	-	-
24031	97	V	Vehicle/Equipment Replacement			21	ve	I	25	Snow Removal Equipment (4 Attachments)	35,000	35,000	-	-	-	-	-
97	V	Vehicle/Equipment Replacement			21	ve	I	26		Vehicle & Equipment Replacements (Dump Body, Lift Gate, and two Plows)	2,263,800	-	165,380	173,640	182,330	191,440	201,010
Total											2,398,800	135,000	165,380	173,640	182,330	191,440	201,010
Contingency & Land Acquisition																	
23028		G	Contingency & Land Acquisition			21	LA	I	26	Land Acquisition (Carry Over from 2023/24)	1,457,340	57,340	100,000	100,000	100,000	100,000	100,000
Total											1,457,340						
Total Projects											83,191,998	12,688,460	19,609,334	14,094,540	3,003,790	6,451,390	11,862,430

*Projects identified through the 2024-2031 Comprehensive Plan

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Arlington Heights Park District



LEGAL DOCUMENTS

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ORDINANCE NO. 732
BUDGET AND APPROPRIATION ORDINANCE
AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION OF FUNDS FOR THE ARLINGTON HEIGHTS PARK
DISTRICT, COOK AND LAKE COUNTIES, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF MAY, 2024
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2025

BE IT ORDAINED BY THE PARK BOARD OF COMMISSIONERS ("BOARD") OF THE ARLINGTON HEIGHTS PARK DISTRICT ("PARK DISTRICT"), Cook and Lake Counties, Illinois:

SECTION 1. It is hereby found and determined that:

(a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

(b) A public hearing was held at the Arlington Heights Park District, Arlington Heights, Cook County, Illinois on the 14th day of May, 2024 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Herald, a newspaper published within the Park District; and

(c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2024 and ending April 30, 2025 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May, 2024 and ending on the thirtieth (30th) day of April, 2025:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries & Wages	\$ 3,106,930	\$ 3,417,623
Insurance	606,040	666,644
Commodities	331,720	364,892
Utilities	186,410	205,051
Contractual Services	1,242,400	1,366,640
Maintenance and Repairs	487,740	536,514
Marketing & Community Relations	151,400	166,540
Transfers In/Out	2,000,000	2,200,000
I. CORPORATE FUND TOTAL		\$ 8,923,904

	Budget	Appropriation
II. RECREATION FUND		
Salaries & Wages	\$ 3,711,740	\$ 4,082,914
Insurance	405,320	445,852
Commodities & Supplies	606,160	666,776
Utilities	564,200	620,620
Contractual Services	719,090	790,999
Maintenance & Repairs	448,350	493,185
Program Expense	4,531,160	4,984,276
Marketing & Community Relations	78,480	86,328
Debt Service	340,000	374,000
Capital Outlay	4,819,240	5,301,164
Provision for Contingency	150,000	165,000
II. RECREATION FUND TOTAL		\$ 18,011,114
	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries & Wages	\$ 175,190	\$ 192,709
Insurance	8,400	9,240
Commodities & Supplies	53,720	59,092
Utilities	26,030	28,633
Contractual Services	23,400	25,740
Maintenance & Repairs	17,750	19,525
Marketing & Community Relations	550	605
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		\$ 335,544
	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries & Wages	\$ 919,430	\$ 1,011,373
Insurance	64,000	70,400
Pension/FICA Expense	52,250	57,475
Commodities & Supplies	213,460	234,806
Utilities	80,620	88,682
Contractual Services	116,000	127,600
Maintenance & Repairs	52,110	57,321
Marketing & Community Relations	8,650	9,515
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		\$ 1,657,172

	Budget	Appropriation
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries & Wages	\$ 600,980	\$ 661,078
Insurance	59,240	65,164
Pension/FICA Expense	58,780	64,658
Commodities & Supplies	45,300	49,830
Utilities	72,570	79,827
Contractual Services	58,550	64,405
Maintenance & Repairs	10,300	11,330
Marketing & Community Relations	850	935
Capital Outlay	36,540	40,194
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		\$ 1,037,421
	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries & Wages	\$ 519,180	\$ 571,098
Insurance	76,320	83,952
Pension/FICA Expense	23,630	25,993
Commodities & Supplies	24,370	26,807
Utilities	53,520	58,872
Contractual Services	105,290	115,819
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	4,100	4,510
Capital Outlay	42,000	46,200
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		\$ 953,051
	Budget	Appropriation
IIE. RECREATION - ARLINGTON RIDGE CENTER FUND		
Salaries & Wages	\$ 456,390	\$ 502,029
Insurance	35,640	39,204
Pension/FICA Expense	41,220	45,342
Commodities & Supplies	39,200	43,120
Utilities	274,900	302,390
Contractual Services	86,320	94,952
Maintenance & Repairs	23,830	26,213
Pool Expenditures	571,730	628,903
Fitness Expenditures	388,840	427,724
Marketing & Community Relations	-	-
IIDE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL		\$ 2,109,877

	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
IMRF Pension	\$ 1,170,900	\$ 1,287,990
FICA	894,240	983,664
III. PENSION FUND & SOCIAL SECURITY TOTAL		\$ 2,271,654
	Budget	Appropriation
IV. INSURANCE FUND		
Liability Premiums	\$ 71,710	\$ 78,881
Workers' Compensation	132,880	531,520
Unemployment Compensation	76,980	307,920
IV. INSURANCE FUND TOTAL		\$ 918,321
	Budget	Appropriation
V. PUBLIC AUDIT FUND		
Audit Services	\$ 47,470	\$ 52,217
V. PUBLIC AUDIT FUND TOTAL		\$ 52,217
	Budget	Appropriation
VI. MUSEUM FUND		
Salaries & Wages	\$ 168,670	\$ 185,537
Insurance	20,720	22,792
Commodities & Supplies	7,250	7,975
Utilities	5,780	6,358
Contractual Services	8,050	8,855
Program Expense	38,290	42,119
Marketing & Community Relations	1,200	1,320
VI. MUSEUM FUND TOTAL		\$ 274,956
	Budget	Appropriation
VII. ADA Fund		
District's Share of NWSRA Joint Agreement Expenses:		
NWSRA Contribution	\$ 549,150	\$ 604,065
Recreation Overhead Contribution	141,350	155,485
ADA Compliance Projects	1,000,000	1,100,000
VII. ADA FUND TOTAL		\$ 1,859,550
	Budget	Appropriation
VIII. DEBT SERVICE FUND		
Bank Charges	\$ 1,750	\$ 1,925
Interest	316,950	348,645
Principal	2,234,000	2,457,400
VIII. DEBT SERVICE FUND TOTAL		\$ 2,807,970

	Budget	Appropriation
VIV. CAPITAL PROJECTS FUND		
Capital Projects	\$ 6,872,830	\$ 7,560,113
VIII. DEBT SERVICE FUND TOTAL		\$ 7,560,113
SUMMARY OF FUNDS		
I. CORPORATE FUND		\$ 8,923,904
II. RECREATION FUND		18,011,114
IIA. NICKOL KNOLL GOLF CLUB FUND		335,544
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,657,172
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		1,037,421
IID. HERITAGE TENNIS CLUB FUND		953,051
IIIE. ARLINGTON RIDGE CENTER FUND		2,109,877
III. PENSION & SOCIAL SECURITY FUND		2,271,654
IV. INSURANCE FUND		918,321
V. AUDIT FUND		52,217
VI. MUSEUM FUND		274,956
VII. NWSRA FUND		1,859,550
VIII. DEBT SERVICE FUND		2,807,970
VIV. CAPITAL PROJECTS FUND		7,560,113
TOTAL SUMMARY OF ALL FUNDS		\$ 48,772,864

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2024 and ending April 30, 2025 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2025 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$35,218,003.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$38,841,000.
- c. An estimate of the expenditures contemplated for the fiscal year is \$43,785,700.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$30,273,303.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$17,314,370.

SECTION 4. The receipts and revenues of the Arlington Heights Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effective immediately upon its passage.

PASSED this 14th day of May, 2024:

AYES: _____

NAYS: _____

ABSTAIN: _____

[SEAL]

ARLINGTON HEIGHTS PARK DISTRICT

By: _____

Maryfran H. Leno
President, Park Board of Commissioners

ATTEST:

Carrie A. Fullerton
Board Secretary

Cook and Lake Counties, Illinois

**ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATION OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2024
AND ENDING April 30, 2025**

I, Jason S. Myers, do hereby certify that I am the duly qualified Treasurer of the Arlington Heights Park District and the chief fiscal officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2024 and ending April 30, 2025, are estimated as follows:

ESTIMATE OF REVENUE

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 17,314,370
Grant Proceeds	2,303,000
Replacement Taxes	556,710
Rental Income	143,230
Interest Income	1,045,770
NWSRA Administration Fee	141,350
Donations & Misc Revenue:	586,020
Recreation Program Fees	7,528,200
Scholarships/Discounts	(80,000)
Swimming Pool Revenues	2,052,380
Fitness Revenue	794,150
Tennis Club Revenues	2,498,530
Golf Club Revenues	1,875,140
Transfer In	<u>2,082,150</u>
Total Revenue	\$ 38,841,000

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 14th day of May, 2024.

Jason S. Myers, Treasurer

[SEAL]
STATE OF ILLINOIS)
COUNTY OF COOK)

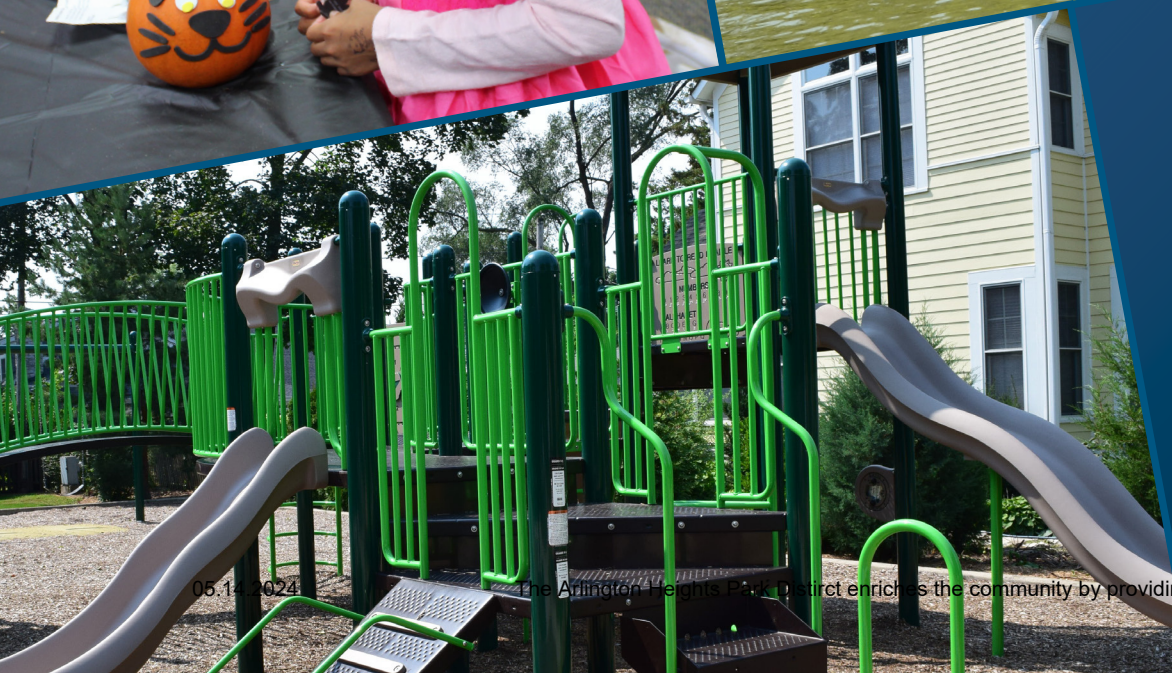
CERTIFICATION

I, Carrie A. Fullerton, do hereby certify that I am the duly qualified and acting Board Secretary of the Arlington Heights Park District in the county and state aforesaid, and, as such Assistant Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Arlington Heights Park District, Cook and Lake Counties, Illinois, for the Fiscal Year beginning May 1, 2024 and ending April 30, 2025," as adopted by the Board of Commissioners at its properly convened meeting held on the 14th day of May, 2024, as appears from the official records of the Arlington Heights Park District in my care and custody.

Carrie A. Fullerton, Board Secretary
Arlington Heights Park District

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Arlington Heights Park District



STATISTICS

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Statistic and Performance Table Descriptions



Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance, monitor trends, and assist in determining the focus for resource disbursement. Due to COVID-19 that began to impact the area on March 13, 2020, most of the statistical information experienced a decline in 2019/20 and 2020/21. The District began to rebound in most of the following statistics in 2021/22 and returned to pre-pandemic operations in 2022/23.

Table 1 General Information Statistics

General Information Statistics provides a broad spectrum of information from a variety of sources in one location. Parks, facilities, programs, registrations, and attendance numbers can be referenced, along with population figures, tax rates and assessed valuation.

Table 2 General Information Statistics per Capita

General information is presented to allow for per capita costs. Areas such as tax revenues are shown as cost per capita, cost per acre, cost per household, and cost per taxpayer. Displayed along with population and park acreage, these figures can be analyzed over nine years, as well as for the projected current budget year-end and proposed budget.

Table 3 Public Swimming Pool Attendance

Attendance figures for the pools are broken down by location across all ten years. Increases and decreases in attendance are, for the most part, weather-related.

Table 4 Recreation Program Statistics

Program information is displayed by season. Winter season consists of two, seven-week sessions; otherwise each session is eight weeks long. The number of programs and number of registrants enrolled are displayed seasonally, as well as in total for the fiscal year.

Table 5 Golf Rounds – Arlington Lakes Golf Club

Rounds are displayed by month for each fiscal year. A round is considered one play of the course, either 9 or 18 holes. The budget uses a five-year average in computing the revenues for green fees.

Table 6 Area Park District Comparisons

Several area park districts were selected based on size to provide comparative data. Budget and tax information is presented per capita.

Table 7 Grant History

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

Table 8 Economic Characteristics

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

Table 9 Recreation Program Fees

All Recreation programs offered have the resident fees displayed for the past three years. The proposed 2024/25 fees are shown, along with the percentage change over the prior year. Programs are broken down by type and listed by title or similar program groupings.

General Information Statistics



	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Projected 2023/24	Proposed 2024/25
Population	75,101	75,101	75,101	75,525	75,525	75,525	75,525	74,409	74,409	74,409	74,409
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98	713.98
Parks	58	58	58	58	58	58	58	58	58	58	58
Operating Budget	32,000,525	24,886,261	23,897,781	29,940,330	24,077,090	24,215,332	19,878,244	22,841,985	24,686,618	26,438,760	30,947,240
Cost per Capita	426	331	318	396	319	321	263	307	332	355	416
Cost per Acre	44,695	34,758	33,378	41,817	33,628	33,821	27,764	31,992	34,576	37,030	43,345
Cost per Household	1,027	799	767	955	768	773	632	737	796	856	1,002
Tax Revenues	14,828,183	15,231,240	14,174,870	13,710,130	13,849,140	14,008,124	14,465,927	15,456,156	15,250,444	17,319,730	17,314,370
Cost per Capita	197	203	189	182	183	185	192	208	205	233	233
Cost per Acre	20,710	21,273	19,798	19,149	19,343	19,565	20,204	21,648	21,360	24,258	24,250
Cost per Household	476	489	455	437	442	447	460	499	492	561	561
Cost per Taxpayer	630	619	483	489	508	452	464	516	459	489	504
Recreation Program Revenue	5,628,187	5,851,220	6,146,520	6,766,240	6,766,240	5,838,309	1,860,230	5,197,763	6,302,363	6,950,300	7,528,200
Program Enrollment	45,088	46,935	46,734	43,850	43,955	40,195	14,927	39,423	41,394	39,423	41,394
Average Revenue per Registrant	125	125	132	154	154	145	125	132	152	176	182
Recreation Program Expense	3,532,992	3,711,340	3,931,720	3,791,770	3,758,380	3,319,337	1,130,600	2,699,494	3,627,188	4,108,520	4,569,450
Classes Offered (less cancelled)	4,109	3,573	3,538	3,651	3,820	3,689	3,080	4,224	4,351	4,608	4,746
Average Expense per Class	860	1,039	1,111	1,039	984	900	367	639	834	892	963
Arlington Lakes Golf Club Expenses	1,371,150	878,610	1,133,200	1,259,280	1,233,440	1,162,283	1,103,590	1,226,964	1,230,019	1,433,020	1,506,520
Arlington Lakes Golf Club Rounds	40,291	5,604	39,495	41,411	39,495	37,789	44,338	44,347	41,240	40,000	39,832
Cost per Round	34	157	29	30	31	31	25	28	30	36	38
Racquet Club Expenses (no capital)	1,464,287	1,824,770	1,399,190	1,456,440	1,456,080	1,434,180	1,389,166	1,575,378	1,666,469	1,869,980	1,730,980
Racquet Club Memberships	1,328	1,312	1,271	1,284	1,284	1,211	1,168	1,203	1,290	1,270	1,285
Cost per Member	1,103	1,391	1,101	1,134	1,134	1,184	1,189	1,310	1,292	1,472	1,347
Assessed Valuation (in thousands)	2,406,138	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,057	3,554,733	3,689,813	3,800,507
Tax Rate (per \$100 assessed value)	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.464	0.494	0.509

General Information Statistics Per Capita

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	Projected 2023/24	Proposed 2024/25
Population	75,101	75,101	75,101	75,525	75,525	75,525	75,525	74,409	74,409	74,409	74,409
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98	713.98
Parks	58	58	58	58	58	58	58	58	58	58	58
Operating Budget	32,000,525	24,886,261	23,897,781	29,940,330	24,077,090	24,215,332	19,878,244	22,841,985	24,686,618	26,438,760	30,797,240
Cost per Capita	426	331	318	396	319	321	263	307	332	355	414
Cost per Acre	44,695	34,758	33,378	41,817	33,628	33,821	27,764	31,992	34,576	37,030	43,135
Cost per Household	1,027	799	767	955	768	773	632	737	796	856	997
Tax Revenues	14,828,183	15,231,240	14,174,870	13,710,130	13,849,140	14,008,124	14,465,927	15,456,156	15,250,444	17,319,730	17,314,370
Cost per Capita	197	203	189	182	183	185	192	208	205	233	233
Cost per Acre	20,710	21,273	19,798	19,149	19,343	19,565	20,204	21,648	21,360	24,258	24,250
Cost per Household	476	489	455	437	442	447	460	499	492	561	561
Cost per Taxpayer	630	619	483	489	508	452	464	516	459	489	504
Recreation Program Revenue	5,628,187	5,851,220	6,146,520	6,766,240	6,766,240	5,838,309	1,860,230	5,197,763	6,302,363	6,950,300	7,528,200
Program Enrollment	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	41,394	39,423	41,394
Average Revenue per Registrant	125	125	132	154	154	145	125	163	152	176	182
Recreation Program Expense	3,532,992	3,711,340	3,931,720	3,791,770	3,758,380	3,319,337	1,130,600	2,699,494	3,627,188	4,108,520	4,569,450
Classes Offered (less cancelled)	4,109	3,573	3,538	3,651	3,820	3,689	3,080	4,224	4,351	4,608	4,746
Average Expense per Class	860	1,039	1,111	1,039	984	900	367	639	834	892	963
Arlington Lakes Golf Club Expenses	1,371,150	878,610	1,133,200	1,259,280	1,233,440	1,162,283	1,103,590	1,226,964	1,230,019	1,433,020	1,506,520
Arlington Lakes Golf Club Rounds	40,291	5,604	39,495	41,411	39,495	37,789	44,338	44,347	41,240	40,000	39,832
Cost per Round	34	157	29	30	31	31	25	28	30	36	38
Racquet Club Expenses (no capital)	1,464,287	1,824,770	1,399,190	1,456,440	1,456,080	1,434,180	1,389,166	1,575,378	1,666,469	1,869,980	1,730,980
Racquet Club Memberships	1,328	1,312	1,271	1,284	1,284	1,211	1,168	1,203	1,290	1,270	1,285
Cost per Member	1,103	1,391	1,101	1,134	1,134	1,184	1,189	1,310	1,292	1,472	1,347
Assessed Valuation (in thousands)	2,406,138	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,056,986	3,554,732,773	3,689,812,618	3,800,506,997
Tax Rate (per \$100 assessed value)	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.464	0.494	0.509

Public Swimming Pool Attendance



Pool	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Camelot	15,871	15,588	20,386	16,337	18,119	19,493	10,144	9,958	13,922	12,040
Frontier	24,347	24,001	30,654	25,625	27,000	25,779	-	19,431	19,915	18,812
Heritage	19,831	18,883	28,345	24,291	22,049	22,097	-	11,009	16,816	17,064
Pioneer	27,614	27,272	31,530	25,584	29,239	31,153	9,903	26,228	23,579	31,337
Recreation	17,995	12,575	18,114	15,702	1,621	16,766	18,842	22,882	22,227	19,119
Olympic / ARC	56,811	56,645	64,443	62,410	25,586	57,410	46,235	79,787	93,778	105,943
All Pools	162,469	154,964	193,472	169,949	123,614	172,698	85,124	169,295	190,237	204,315

*Olympic renamed to Arlington Ridge Center in 2020

** 2023-24 pool attendance includes projection for March-Apr '24 at ARC

Recreation Program Statistics

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Summer										
Programs Offered	1,223	999	1,243	1,285	1,242	1,415	1,776	1,204	1,714	2,050
Programs Closed	234	160	198	204	149	273	248	1,027	1,592	846
Programs Cancelled	213	269	265	279	272	190	477	156	110	170
Residents Enrolled	8,002	7,808	7,987	7,974	6,471	14,379	4,840	9,965	13,752	15,036
Non-Residents Enrolled	1,086	1,217	1,103	1,006	1,380	1,777	673	1,122	2,259	1,695
Total Enrolled	9,088	9,025	9,090	8,980	7,851	16,156	5,513	11,087	16,011	16,731
Fall										
Programs Offered	1,535	1,253	1,216	1,362	1,376	1,168	1,463	1,108	1,477	1,441
Programs Closed	348	374	298	308	419	260	219	741	1,140	571
Programs Cancelled	266	286	308	310	230	199	496	181	158	108
Residents Enrolled	12,466	11,470	12,716	11,717	12,486	10,684	3,496	10,001	12,253	12,326
Non-Residents Enrolled	2,379	2,471	2,164	1,338	2,803	2,473	801	1,860	1,435	2,386
Total Enrolled	14,845	13,941	14,880	13,055	15,289	13,157	4,297	11,861	13,688	14,712
Winter										
Programs Offered	902	984	925	910	898	959	702	592	1,376	1,452
Programs Closed	222	236	227	244	239	294	233	237	571	587
Programs Cancelled	147	160	172	187	149	133	260	91	75	57
Residents Enrolled	6,635	8,217	7,663	7,255	6,488	6,425	2,163	4,317	8,312	9,252
Non-Residents Enrolled	1,181	1,735	1,328	1,415	1,190	1,019	387	764	1,412	1,860
Total Enrolled	7,816	9,952	8,991	8,670	7,678	7,444	2,550	5,081	9,724	11,112
Spring										
Programs Offered	1,236	1,203	1,066	1,040	1,164	766	734	625	-	-
Programs Closed	187	208	179	191	205	214	89	13	-	-
Programs Cancelled	161	151	167	170	209	97	192	21	-	-
Residents Enrolled	11,885	11,960	12,047	11,714	11,144	2,944	2,008	3,503	-	-
Non-Residents Enrolled	1,454	2,057	1,725	1,321	1,993	494	559	420	-	-
Total Enrolled	13,339	14,017	13,773	13,036	13,137	3,438	2,567	3,923	-	-
All Seasons										
Programs Offered	4,109	3,573	4,450	4,597	4,680	4,308	4,675	3,529	4,567	4,943
Programs Closed	991	978	902	947	1,012	1,041	789	2,018	3,303	2,004
Programs Cancelled	787	866	912	946	860	619	1,425	449	343	335
Program Cancellation Rate	19.2%	24.2%	20.5%	20.6%	18.4%	14.4%	30.5%	12.7%	7.5%	6.8%
Residents Enrolled	38,988	39,455	40,414	38,673	36,589	34,432	12,507	27,786	34,317	36,614
Non-Residents Enrolled	6,100	7,480	8,708	8,325	8,325	8,010	2,420	4,166	5,106	5,941
Total Enrolled	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	39,423	42,555
Percent Change										
Programs	6.5%	-13.0%	24.5%	-8.0%	1.8%	-7.9%	8.5%	-18.1%	6.0%	5.7%
Participants	0.5%	4.1%	-0.4%	-6.7%	0.2%	-8.6%	-62.9%	42.4%	18.6%	21.0%

Winter and Spring programming were combined in Spring of 2023 and reported within the Winter statistics.

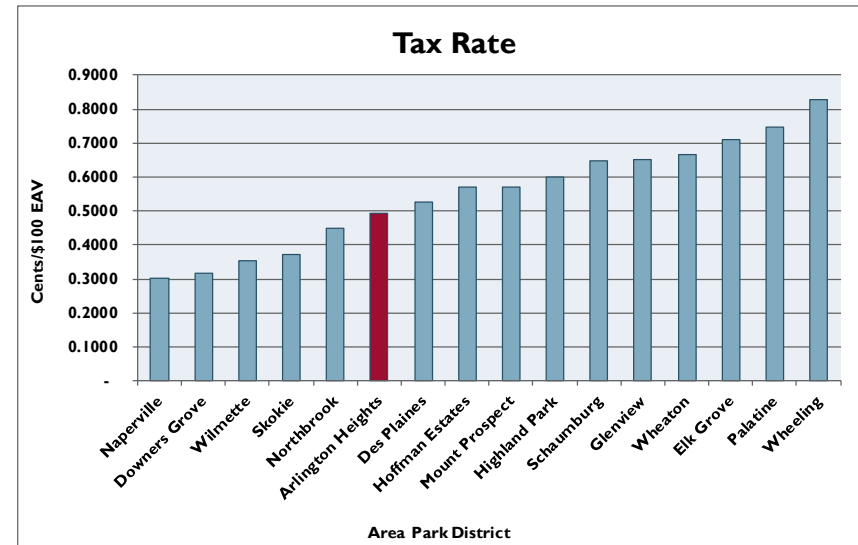
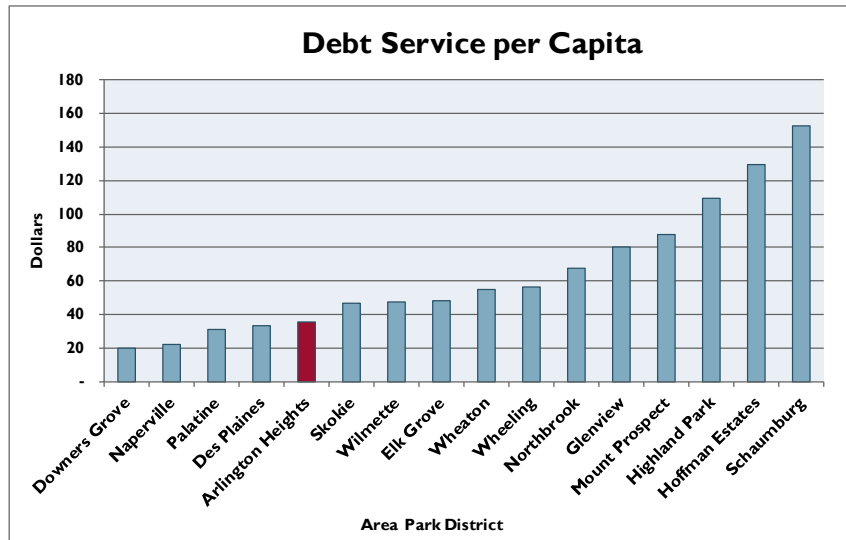
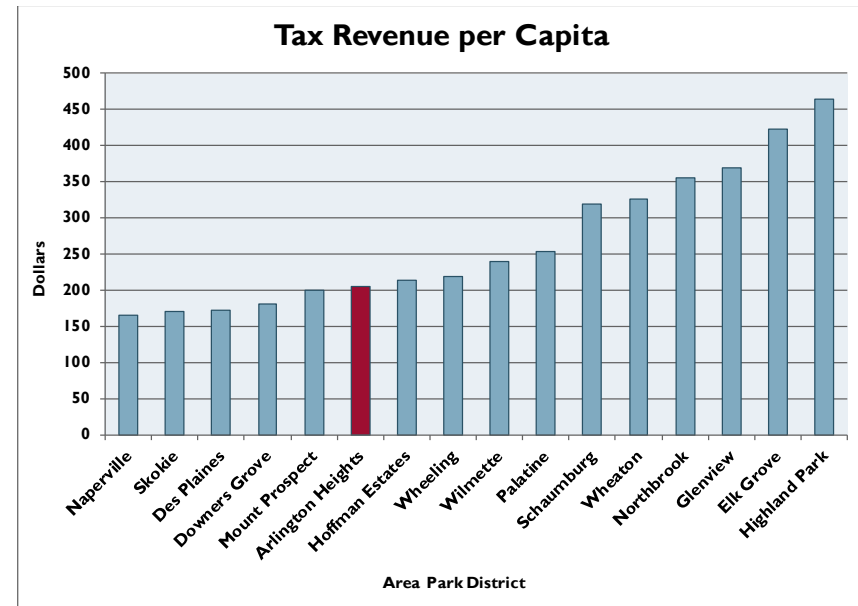
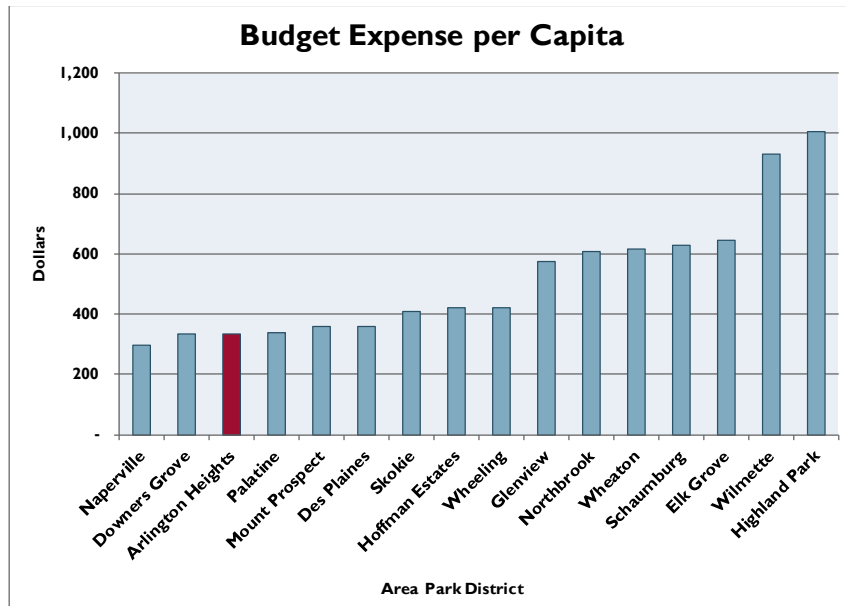
Golf Rounds – Arlington Lakes

Month	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	5 Year Average
May	5,600	4,593	*Closed	5,772	5,985	5,437	3,267	7,085	5,982	6,414	5,637
June	6,737	1,011	*Closed	7,430	6,596	6,793	7,263	7,204	7,150	6,959	7,074
July	7,542	*Closed	6,347	7,501	7,656	7,455	8,410	8,074	7,382	7,115	7,687
August	6,907	*Closed	6,135	8,001	7,428	7,368	8,183	7,877	7,406	7,245	7,616
September	4,577	*Closed	3,946	5,130	4,679	5,209	5,853	5,751	4,719	4,453	5,197
October	3,534	*Closed	3,103	2,725	2,270	2,612	4,065	3,681	3,751	3,121	3,446
November	850	*Closed	1,510	1,620	648	683	2,893	1,362	1,555	1,380	1,575
December	901	*Closed	55	-	1,199	1,159	271	-	133	65	326
January	94	*Closed	-	-	-	75	333	-	5	0	83
February	-	*Closed	-	-	-	497	-	183	35	80	159
March**	722	*Closed	840	783	465	501	800	770	269	250	518
April**	2,827	*Closed	3,018	2,449	2,569	-	3,000	2,360	2,853	2,750	2,193
Total	40,291	5,604	24,954	41,411	39,495	37,789	44,338	44,347	41,240	39,832	41,509

* Course closed for renovation

**March and April 2024 are estimated rounds

Area Park District Comparisons – Most Recent Budgets



Source: Most recent local government comprehensive annual financial reports

Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
Lake Arlington	Pathway Construction	OSLAD	1990	\$ 200,000
Lake Arlington	Pathway Construction	Bicycle	1990	175,000
Lake Arlington	Pathway Construction	OSLAD	1992	175,000
McDonald Creek	Bike Path	IL Dept of Conservation	1993	50,000
Melas	Athletic Field Construction	OSLAD	1994	200,000
Melas	Athletic Field Construction	OSLAD	1995	200,000
Pioneer	Pool Renovation	OSLAD	1998	200,000
Melas	Perimeter Pathway	Legislative (through Village of Mt. Prospect)	1998	500,000
Administration Center	South Wing Renovation	Legislative	1999	500,000
Lake Terramere	Playground Renovation	Legislative	1999	100,000
Patriots	Soccer Field Renovation	Legislative	2000	70,000
Frontier	Pool Renovation	OSLAD	2000	400,000
Greenbrier	Playground Renovation	Legislative	2000	50,000
Hasbrook	Pathway Reconstruction	Legislative	2000	130,000
Hasbrook	Playground Renovation	Legislative	2000	90,000
Rand-Berkley	Athletic Field Renovation	Legislative	2000	50,000
Sunset Ridge	Playground Renovation	Legislative	2000	25,000
Museum	HVAC Improvements in Pop Factory	IDNR	2000	20,000
Museum	Exhibit Design for Small Museum Class	Illinois Humanities Council - Technical Assistance Grant	2000	500
Museum	Climate Control Project - Muller and Banta Houses	Legislative	2000	100,000
Museum	Climate Control Project - Muller and Banta Houses	Arlington International Racecourse - Pony Auction	2000	2,700
Museum	Heritage Gallery Picture Hanging	Frontier Days, Inc.	2000	1,800
Museum	Heritage Gallery	Arlington Eve	2000	8,500
Museum	Local History Coloring /Activity Book for Grades K-3	State Museum Program Grant	2000	9,850
Recreation	Baseball Field Lighting	Legislative	2001	105,000
Museum	Irish Fest	Illinois Arts Council	2001	1,500
Museum	ADA Videos - Banta and Muller Houses	IDNR	2001	2,000
Frontier	Pool Renovation	OSLAD	2002	400,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000

Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
Museum	Website development - Kids Connect	IDNR	2002	\$ 10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Carefree Park	Playground Renovation	Legislative	2002	50,000
Museum	Irish Fest	Illinois Arts Council	2003	500
Forest View	Lighting Improvements	Illinois Clean Energy Grant	2005	36,720
Sunset Meadows	Pathway and Recreation Amenities	OSLAD	2007	400,000
Administration Center	Replace Magmetic Ballasts	Illinois Clean Energy Grant	2007	6,192
Recreation Programs	Responsible Sports & Community Grant	Liberty Mutual	2008	2,500
Memorial Park	Park Improvements	Legislative	2008	25,000
Patriots	Playground Renovation	Legislative	2008	50,000
Camelot Park	Pedestrian Bridge Replacement	Legislative	2009	55,000
Lake Arlington	Playground Renovation	Legislative	2009	90,000
Recreation Programs	Family Reading Program / Literacy	Target	2009	1,500
Recreation Programs	Enrichment for Preschoolers	Target	2011	2,000
Forest View	Tennis Court Improvements	USTA	2012	14,000
Frontier Park	Outdoor Recreation Amenities	OSLAD	2012	400,000
Museum	Museum Campus Signs	IDNR	2014	43,800
Camelot Park	Community Center Renovation	PARC	2014	2,500,000
Lake Arlington	Park Improvements	OSLAD	2016	400,000
Museum	Pop Shop Play Area	Rotary Grant/Frontier Days	2017	2,900
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2018	34,250
Lake Arlington	Park Improvements	ComEd/Green Regions	2018	20,000
Museum	Cleanining of Artifacts	Rotary Grant	2018	2,259
Museum	Carpeting and Preservation of Items	Illinois Main Street Organization of Realtors	2018	5,600
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2019	38,113
Recreation Park	Park Improvements (\$400,000)	OSLAD - returned due to Covid-19	2020	-
Museum	Digital Technology	Rotary Grant	2020	1,511
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2021	9,100
Nickol Knoll/ALGC	Path Improvements/Pond Shoreline Stabilization	Village of Arlington Heights American Rescue Plan Act (ARPA)	2022	500,000
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2022	39,000
Recreaion Park	Park Improvements	OSLAD	2023	600,000
Recreation Park	Building and Pool Improvements	PARC	2023	2,800,000
Recreation Park	Inclusive Playground	DCEO	2023	141,300
Recreation Park	Inclusive Playground	Park Foundation	2024	200,000
Recreaion Park	Park Improvements	OSLAD	2024	600,000
Total all grants received 1983 - 2024				<u>\$ 13,306,397</u>

Economic Characteristics of the District



Employer	2023 Number of Employees	Percentage of Total District
Northwest Community Hospital	3,600	4.8%
United Airlines	1,000	1.3%
HSBC Finance Corp.	1,000	1.3%
School District #214	1000	1.3%
Paddock Publications, Inc.	500	0.7%
Alexian Brothers Health System	500	0.7%
Lutheran Homes	500	0.7%
Village of Arlington Heights	450	0.6%
Buhrke Industries	450	0.6%
Pace	450	0.6%
	9,450	12.7%

Tax Payer Name	2022 Equalized Assessed Value	Percentage of District's Total EAV
Robert F. Rohrman	\$59,183,826	1.66%
Lutheran Village	43,894,479	1.23%
E. Property Tax Ridge Plaza	35,736,687	1.01%
Amcap Northpoint LLC	21,441,354	0.60%
JRK Property Holdings	20,916,648	0.59%
Town & Country Chicago	20,700,000	0.58%
200 Arlington Place	19,200,000	0.54%
Stonebridge Real Estate	18,883,001	0.53%
United Airlines	18,254,925	0.51%
Arlington Center LLC	14,729,997	0.41%
	\$272,940,917	7.68%

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
2012	\$1,969,637,182	\$560,992,292	\$810,919	\$211,970,739	\$2,743,411,132	0.545	\$8,230,233,396
2013	1,671,686,858	506,408,932	996,997	202,241,686	2,381,334,473	0.633	7,144,003,419
2014	1,759,764,984	517,129,616	1,037,926	128,205,301	2,406,137,827	0.636	7,218,413,481
2015	1,715,373,713	505,676,620	1,242,969	126,584,768	2,348,900,573	0.626	7,046,701,719
2016	2,088,113,593	556,105,619	1,264,483	134,692,900	2,780,203,080	0.489	8,340,609,240
2017	2,097,867,084	586,711,705	1,289,820	141,203,155	2,780,203,080	0.494	8,481,299,268
2018	2,077,694,730	579,628,349	1,384,950	141,382,211	2,800,117,742	0.514	8,400,353,226
2019	2,325,456,082	719,712,325	1,510,759	179,668,583	3,226,379,740	0.457	9,679,139,220
2020	2,311,653,274	734,752,204	1,574,501	201,596,977	3,249,612,320	0.469	9,748,836,960
2021	2,128,509,582	684,432,131	1,574,501	188,507,829	3,003,056,986	0.521	9,009,170,958
2022	2,654,686,288	688,829,665	1,877,409	209,295,079	3,554,732,773	0.464	10,664,198,319

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$2,094,405,000	1.874%	\$39,249,150
Cook County Forest Preserve District	119,775,000	1.874%	2,244,584
Metropolitan Water Reclamation District	2,759,628,000	1.910%	52,708,895
The Village of Arlington Heights	55,606,894	93.083%	51,760,565
Village of Mount Prospect	114,244,954	2.720%	3,107,463
Village of Palatine	31,041,996	0.099%	30,732
City of Prospect Heights	7,930,116	7.920%	628,065
City of Rolling Meadows	13,308,249	0.647%	86,105
Community Consolidated School District Number 15	39,440,000	0.823%	324,591
Community Consolidated School District Number 21	84,350,000	20.727%	17,483,225
School District Number 23	9,585,000	36.907%	3,537,536
School District Number 25	37,700,000	96.141%	36,245,157
School District Number 57	5,470,000	3.712%	203,046
School District Number 59	25,185,000	14.383%	3,622,359
High School District Number 214	25,000,000	32.684%	8,171,000
William Rainey Harper College Number 512	243,530,000	15.973%	38,899,047
Total Overlapping Bonded Debt			\$258,301,518

Recreation Program & Club Fees



Recreation Programs													
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change	Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Aquatics							Athletics						
Summer Youth Water Polo	\$ 142.00	\$ 146.00	\$ 1,800.00	\$ 185.00	\$ 115.00	-38%	House Soccer	\$ 77.00	\$ 80.00	\$ 80.00	\$ 84.00	\$ 89.00	6%
One On One Coaching	\$ 30.00	\$ 31.00	\$ 32.00	N/A	N/A	N/A	Girls Lacrosse Beginner	\$ 200.00	N/A	N/A	N/A	N/A	N/A
Competitive stroke clinic	\$ 9.25	\$ 10.00	\$ 10.50	N/A	N/A	N/A	Girls Lacrosse Advanced	\$ 300.00	N/A	N/A	N/A	N/A	N/A
Preseason swim workouts	\$ 9.25	\$ 10.00	\$ 80.00	\$ 80.00	\$ 85.00	6%	Youth Volleyball	\$ 89.00	\$ 95.00	\$ 99.00	\$ 99.00	\$ 99.00	0%
Certified scuba diver course	\$ 310.00	N/A	N/A	N/A	N/A	N/A	Aces U7-U9	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,500.00	15%
Try Scuba	\$ 130.00	N/A	N/A	N/A	N/A	N/A	Aces U10	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	N/A	N/A	N/A
Snorkeling	\$ 52.00	N/A	N/A	N/A	N/A	N/A	Aces U10-U15	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,900.00	12%
Kickoff to Interpark	\$ 8.25	\$ 9.00	\$ 9.25	N/A	N/A	N/A	Aces High School GIRLS	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	0%
School Year Youth Water Polo	\$ 8.50	\$ 8.75	\$ 80.00	\$ 83.00	\$ 83.00	0%	Aces High School BOYS	N/A	\$ 1,350.00	\$ 1,350.00	\$ 1,600.00	\$ 1,600.00	0%
Splashball	\$ 6.25	\$ 6.50	\$ 6.75	N/A	N/A	N/A	Aces Futsal (per class fee)	N/A	\$ 14.28	\$ 15.71	\$ 17.14	\$ 17.86	4%
Swim School (per class fee)	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.50	\$ 16.00	39%	Adult Volleyball	\$ 385.00	\$ 525.00	\$ 575.00	\$ 585.00	\$ 595.00	2%
Junior Swim School (per class fee)	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.50	\$ 13.50	17%	Aces 1hr Soccer Camp	\$ 19.00	\$ 19.00	\$ 23.00	\$ 25.00	\$ 26.00	4%
Water Babies/Toddlers (per class fee)	\$ 7.60	\$ 7.80	\$ 8.25	\$ 8.50	\$ 8.50	0%	Aces 3hr Soccer Camp (per class fee)	\$ 35.00	\$ 35.00	\$ 39.00	\$ 41.00	\$ 43.00	5%
Pop-up Private Lessons	N/A	N/A	\$ 45.00	\$ 45.00	\$ 45.00	0%	Aces 1.5hr Adv Camps (per class fee)	\$ 37.00	\$ 37.00	\$ 41.00	\$ 43.00	\$ 45.00	5%
Junior Lifeguarding	\$ 8.50	N/A	N/A	N/A	N/A	N/A	Evening Camp 1 day a week (per class fee)	\$ 29.16	\$ 29.16	N/A	N/A	N/A	N/A
Community Lifeguarding	\$ 155.00	N/A	N/A	N/A	N/A	N/A	Evening Camp 2 days a week (per class fee)	\$ 24.58	\$ 24.58	N/A	N/A	N/A	N/A
Windy City Diving (per class fee)	\$ 13.25	\$ 15.00	\$ 15.50	\$ 16.00	\$ 16.00	0%	Aces Pre K 3yr Old (per class fee)	\$ 11.88	\$ 11.88	\$ 12.50	\$ 13.75	\$ 15.62	14%
Aquatics-Birthday Parties							Aces Pre K 4-Syr Old (per class fee)	\$ 8.85	\$ 8.85	\$ 8.93	\$ 9.00	\$ 9.00	0%
Center - Old Fashion, Princess, Sports, Cooking	\$ 290.00	\$ 290.00	\$ 300.00	\$ 350.00	\$ 350.00	0%	Aces Junior Aces (per class fee)	N/A	N/A	N/A	N/A	N/A	N/A
Center - Magic, Art	\$ 310.00	\$ 310.00	\$ 320.00	\$ 375.00	\$ 375.00	0%	Aces House Indoor (per class fee)	\$ 12.71	\$ 14.17	\$ 15.00	\$ 17.14	\$ 17.86	4%
Gold Pool Party	\$ 420.00	\$ 420.00	\$ 435.00	N/A	N/A	N/A	Hoops n Headers - 6hr	\$ 39.80	\$ 39.80	N/A	N/A	N/A	N/A
Silver Pool Party	\$ 375.00	\$ 375.00	\$ 390.00	N/A	N/A	N/A	Hoops n Headers 1.25hr post camp	\$ 11.00	\$ 11.00	N/A	N/A	N/A	N/A
Bronze Pool Party	\$ 345.00	\$ 345.00	\$ 360.00	N/A	N/A	N/A	Youth V-Ball Clinics (per class fee)	\$ 20.00	\$ 21.00	\$ 24.75	\$ 24.75	\$ 24.75	0%
Aquatics-Daily Admissions							Lacrosse Girls Clinics	\$ 20.00	N/A	N/A	N/A	N/A	N/A
Daily Admission - Res.	\$ 7.00	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	11%	High Five Sports Camps	\$ 15.00	\$ 16.00	N/A	N/A	N/A	N/A
Daily Admission - NR	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	15%	Youth Basketball	\$ 91.00	\$ 94.00	\$ 97.00	\$ 100.00	\$ 105.00	5%
AM Wading Pool - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Men's Basketball - spring & summer	\$ 595.00	\$ 600.00	\$ 620.00	\$ 640.00	\$ 660.00	3%
AM Wading Pool - Non-Res.	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - fall & winter	\$ 825.00	\$ 825.00	\$ 850.00	\$ 880.00	\$ 905.00	3%
Daily Admission - Evenings - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 7.00	\$ 7.00	0%	Softball - men's 12" summer	\$ 825.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Daily Admission - Evenings - NR	\$ 7.00	\$ 7.00	\$ 7.00	\$ 10.00	\$ 10.00	0%	Softball - co-ed 14" summer	\$ 800.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Olympic: Lap/Senior Swim - Res	\$ 7.00	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	11%	Softball - men's 16" summer	\$ 700.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Olympic: Lap/Senior Swim - NR	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	15%	Softball - women's 12" summer	\$ 700.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Aquatics-Special Events							Softball - women's 16" summer	\$ 700.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Pool Egg Hunt	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%	Softball - men's 12" spring	\$ 425.00	\$ 450.00	\$ 440.00	\$ 450.00	\$ 450.00	0%
Teen Night	\$ 10.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%	Softball - men's 12" fall	\$ 750.00	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	6%
Youth Triathlon	\$ 40.00	\$ 45.00	\$ 40.00	\$ 45.00	\$ 30.00	-33%	Pre T-Ball	\$ 6.66	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	9%
Aquatics-Swim Teams							T-Ball	\$ 6.66	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	9%
Muskies Winter 8 & Under	\$ 330.00	\$ 340.00	\$ 412.00	\$ 424.00	\$ 437.00	3%	Rookie Ball	\$ 6.66	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	9%
Muskies Winter 9 & 10 yr olds	\$ 350.00	\$ 360.00	\$ 412.00	\$ 424.00	\$ 437.00	3%	Saturday Morning T-ball program	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.50	\$ 13.62	9%
Muskies Winter 11 & 12 yr olds	\$ 405.00	\$ 416.00	\$ 494.00	\$ 509.00	\$ 524.00	3%	Indoor Youth Sports Classes (tball, basketball)	\$ 8.16	\$ 8.50	N/A	N/A	N/A	N/A
Muskies Winter 13 & up	\$ 565.00	\$ 580.00	\$ 567.00	\$ 584.00	\$ 602.00	3%	Canine Commons						
Muskies Summer 8 & Under	\$ 252.00	\$ 260.00	\$ 224.00	\$ 247.00	\$ 254.00	3%	Canine Commons - 1 dog	\$ 55.00	\$ 55.00	\$ 60.00	\$ 60.00	\$ 60.00	0%
Muskies Summer 9 & 10 yr olds	\$ 252.00	\$ 260.00	\$ 224.00	\$ 247.00	\$ 254.00	3%	Canine Commons - additional dog	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Muskies Summer 11 & 12 yr olds	\$ 258.00	\$ 265.00	\$ 247.00	\$ 254.00	\$ 262.00	3%	Canine Commons - key fob replacement	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	\$ 8.00	0%
Muskies Summer 13 & up	\$ 322.00	\$ 332.00	\$ 247.00	\$ 254.00	\$ 262.00	3%							
Muskies 15-18 Boys	N/A	N/A	\$ 258.00	\$ 266.00	\$ 274.00	3%							
Muskies 15-18 Girls	N/A	N/A	\$ 464.00	\$ 478.00	\$ 492.00	3%							
Interpark Swim Team	\$ 185.00	\$ 190.00	\$ 195.00	\$ 200.00	\$ 206.00	3%							
Aquatics-Water Exercise													
Water Exercise Daily fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%							

Recreation Program & Club Fees

Recreation Programs													
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change	Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
CAP - Children at Play							Centers						
Before - 5 days D21	\$ 1,235.25	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	#NAME?	Mad Science Camps	\$ 57.00	\$ 57.00	\$ 57.00	N/A	N/A	N/A
After - 5 days D21	\$ 1,637.85	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	8%	Technology Classes	\$ 58.00	\$ 58.00	\$ 58.00	N/A	N/A	N/A
Before - 3 days D21	\$ 799.20	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	8%	Frontier Gardens	\$ 46.00	\$ 48.00	\$ 50.00	\$ 50.00	\$ 55.00	10%
After - 3 days D21	\$ 1,060.05	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	8%	Forest View Gardens	N/A	\$ 30.00	\$ 30.00	\$ 30.00	\$ 35.00	17%
Before - 5 days D25	\$ 1,235.25	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	8%	Preschool Gymnastics (per class fee)	\$ 12.49	\$ 13.00	\$ 13.00	\$ 14.00	\$ 15.00	7%
After - 5 days D25	\$ 1,637.85	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	8%	Youth Gymnastics (per class fee)	\$ 13.52	\$ 14.00	\$ 14.00	\$ 16.00	\$ 17.00	6%
Before - 3 days D25	\$ 799.20	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	8%	Kid's Karate Club (per class fee)	\$ 7.47	\$ 5.20	\$ 5.20	\$ 8.00	\$ 9.00	13%
After - 3 days D25	\$ 1,060.05	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	8%	Shotokan Parent / Child Karate (per class fee)	\$ 11.33	\$ 11.75	\$ 11.75	\$ 13.50	\$ 14.25	6%
Before - 5 days D59	\$ 1,235.25	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	8%	Shotokan Youth / Adult Karate (per class fee)	\$ 11.33	\$ 13.85	\$ 13.85	\$ 14.00	\$ 14.25	2%
After - 5 days D59	\$ 1,637.85	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	8%	RMHS Cheer Clinic	\$ 36.05	N/A	N/A	N/A	N/A	N/A
Before - 3 days D59	\$ 799.20	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	8%	Traditional Japanese Weaponry	\$ 12.88	N/A	N/A	N/A	N/A	N/A
After - 3 days D59	\$ 1,060.05	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	8%	Tuscan Market & Wine Shop	\$ 36.05	N/A	N/A	N/A	N/A	N/A
Cultural Arts							Vintages Wine Shop Classes	\$ 30.90	N/A	N/A	N/A	N/A	N/A
Dance - 30 minute class (not including costume fee)		\$ 7.16	\$ 7.52	\$ 7.47	\$ 7.88	5%	Centers-Special Events						
Dance - 45 minute class (not including costume fee)	\$ 8.14	\$ 8.64	\$ 9.06	\$ 9.04	\$ 9.50	5%	VIP & Me Events (per couple)	\$ 46.00	\$ 46.00	\$ 46.00	\$ 50.00	\$ 50.00	0%
Dance - 60 minute class (not including costume fee)	\$ 9.14	\$ 9.70	\$ 10.19	\$ 10.13	\$ 10.64	5%	Bunny Basket Delivery	\$ 26.00	\$ 26.00	\$ 26.00	N/A	N/A	N/A
Dance - 75 minute class (not including costume fee)	\$ 10.40	\$ 11.09	\$ 11.64	\$ 11.64	\$ 12.23	5%	Winter Story Time Express	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 25.00	4%
Dance - camp (per hour fee)	\$ 8.13	\$ 8.50	\$ 9.00	\$ 9.38	\$ 9.85	5%	Mother Son event	\$ 46.00	\$ 46.00	\$ 46.00	N/A	N/A	N/A
Vibe Dance (per hour fee)	\$ 7.94	\$ 8.17	\$ 8.51	\$ 8.94	\$ 9.39	5%	Trunk or Treat - early registration	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00	\$ 10.00	0%
Art - 45 minute class	\$ 6.63	\$ 6.88	\$ 6.63	\$ 6.63	\$ 10.00	4%	Trunk or Treat - day of registration	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%
Art - 60 minute class	\$ 7.88	\$ 8.13	\$ 11.13	\$ 11.13	\$ 11.75	6%	Day Camp						
Art - 90 minute class	\$ 10.25	\$ 10.25	\$ 12.75	\$ 12.75	\$ 13.39	5%	Day Camp (per hour fee)	\$ 5.52	\$ 5.33	\$ 5.50	\$ 5.67	\$ 5.93	5%
Art - 120 minute class	\$ 17.50	\$ 18.13	\$ 22.75	\$ 22.75	\$ 23.50	3%	AM Extended Camp (per hour fee)	\$ 5.52	\$ 5.52	\$ 5.70	\$ 6.00	\$ 6.30	5%
Drama - 45 minute class	\$ 9.34	\$ 9.50	\$ 9.00	\$ 9.00	N/A	N/A	PM Extended Camp (per hour fee)	\$ 5.52	\$ 5.52	\$ 5.67	\$ 5.87	\$ 6.14	5%
Drama - 60 minute class	\$ 9.01	\$ 9.55	\$ 9.83	\$ 10.12	\$ 10.43	3%	Winter & Spring Break Camp (per hour fee)	\$ 4.36	\$ 5.00	\$ 5.50	\$ 6.00	\$ 7.50	25%
Drama - Plays (per hour fee)	\$ 16.25	\$ 16.25	\$ 16.25	\$ 16.25	\$ 17.09	5%	Fitness						
Drama - Camp (per hour fee)	\$ 8.93	\$ 9.20	\$ 9.47	\$ 9.75	\$ 10.00	3%	Indoor Cycling	Fitpass	Fitpass	Fitpass			N/A
Show Choir	Price with Drama		N/A	N/A	N/A	N/A	Barre Classes	Fitpass	Fitpass	Fitpass			N/A
Arts Alive Camp (per hour fee)	\$ 8.06	\$ 8.47	\$ 8.89	\$ 9.33	\$ 10.00	7%	Yoga	Fitpass	Fitpass	Fitpass			N/A
Private Music Lessons - 30 minute lesson	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	4%	Kids Yoga	\$ 7.75	\$ -	\$ -			N/A
Centers							Meditation	\$ 13.00	\$ 13.00	\$ 13.00			N/A
Fall Festival Days	\$ 45.00	\$ 47.00	\$ 47.00	N/A	N/A	N/A	Peace Yoga - contractual	\$ 9.25	\$ 10.00	\$ 10.00			N/A
Babysitting (per day fee)	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.57	\$ 13.00	3%	Pilates	Fitpass	Fitpass	Fitpass			N/A
Home Alone (per day fee)	\$ 11.00	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00	0%	Stroller Strides - contractual	\$ 15.00	\$ 15.00	\$ 15.00			N/A
Glitz Girly (per day fee)	\$ 30.00	\$ 31.00	\$ 31.00	\$ 32.00	\$ 32.00	0%	Small Group Personal Training - pr hr	Varies	\$ 20.00	\$ 20.00			N/A
Parent's Night Out (per day fee)	\$ 20.00	\$ 30.00	\$ 30.00	\$ 40.00	\$ 40.00	0%	Personal Training - pr hr	Varies	\$ 50.00	\$ 50.00			N/A
Summer Safety Crash Course	\$ 26.00	\$ 26.00	\$ 26.00	N/A	N/A	N/A	Boot Camp	Fitpass	Fitpass	Fitpass			N/A
Bowling (per day fee)	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.67	\$ 11.67	0%	Fitness - Memberships						
Magic (per class fee)	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	0%	Annual PlusPass - Res Family	\$ 852.00	\$ 937.00	\$ 937.00	\$ 937.00	\$ 984.00	5%
All Star Sports (per day fee)	\$ 11.00	\$ 11.00	\$ 11.00	\$ 13.00	\$ 13.00	0%	Annual PlusPass - NR Family	\$ 1,110.00	\$ 1,221.00	\$ 1,221.00	\$ 1,221.00	\$ 1,283.00	5%
Jelly Bean Sports (per day fee)	\$ 16.75	\$ 16.75	\$ 16.75	\$ 28.00	\$ 29.00	4%	Annual PlusPass - Reciprocal Family	\$ 975.00	\$ 1,073.00	\$ 1,073.00	\$ 1,073.00	\$ 1,127.00	5%
Skyhawks (per day fee)	\$ 27.00	\$ 27.00	\$ 31.00	\$ 32.00	\$ 35.00	9%	Monthly PlusPass - Res Family	\$ 73.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 84.00	5%
Chicago White Sox Camp (per day fee)	\$ 47.00	\$ 47.00	\$ 47.00	\$ 40.00	\$ 40.00	0%	Monthly PlusPass - NR Family	\$ 95.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 111.00	6%
Bulls Sox Half Camp	\$ 47.00	\$ 47.00	\$ 47.00	N/A	N/A	N/A	Monthly PlusPass - Reciprocal Family	\$ 83.00	\$ 91.00	\$ 91.00	\$ 91.00	\$ 96.00	5%
Bulls Sox Full Camp	\$ 79.00	\$ 79.00	\$ 79.00	N/A	N/A	N/A	Annual PlusPass - Res Ind.	\$ 468.00	\$ 515.00	\$ 515.00	\$ 515.00	\$ 541.00	5%
Dog Obedience	\$ 10.30	\$ 11.00	\$ 11.00	N/A	N/A	N/A	Annual PlusPass - NR Ind.	\$ 702.00	\$ 772.00	\$ 772.00	\$ 772.00	\$ 811.00	5%
Irish Step - preschool	\$ 10.00	\$ 11.00	\$ 11.00	N/A	N/A	N/A	Annual PlusPass - Res Senior Ind.	\$ 420.00	\$ 462.00	\$ 462.00	\$ 462.00	\$ 486.00	5%
Irish Step - Soft Shoe Beginner	\$ 14.00	\$ 15.00	\$ 15.00	N/A	N/A	N/A	Annual PlusPass - NR Senior Ind.	\$ 631.00	\$ 694.00	\$ 694.00	\$ 694.00	\$ 729.00	5%
Chess (per day fee)	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00	0%	Annual PlusPass - Reciprocal Ind.	\$ 616.00	\$ 678.00	\$ 678.00	\$ 678.00	\$ 712.00	5%
Mad Science	\$ 18.00	\$ 18.00	\$ 18.00	N/A	N/A	N/A	Annual PlusPass - Reciprocal Senior Ind.	\$ 560.00	\$ 616.00	\$ 616.00	\$ 616.00	\$ 647.00	5%
Mad Science System Classes	\$ 19.00	\$ 18.00	\$ 18.00	N/A	N/A	N/A	Annual PlusPass - Corporate Ind.	\$ 585.00	\$ 644.00	\$ 644.00	\$ 644.00	\$ 677.00	5%

Recreation Program & Club Fees

Recreation Programs													
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change	Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Fitness - Memberships							Fitness - Memberships						
Monthly PlusPass - Res Ind.	\$ 41.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 48.00	7%	Annual FitPass - Res Couple - CHARTER	\$ 588.00	\$ 647.00	\$ 647.00	\$ 647.00	\$ 680.00	5%
Monthly PlusPass - NR Ind.	\$ 61.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 71.00	6%	Annual FitPass - NR Couple - CHARTER	\$ 764.00	\$ 840.00	\$ 840.00	\$ 840.00	\$ 882.00	5%
Monthly PlusPass - Res Senior Ind.	\$ 37.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 44.00	7%	Annual FitPass - Res Senior Couple	\$ 528.00	\$ 581.00	\$ 581.00	\$ 581.00	\$ 611.00	5%
Monthly PlusPass - NR Senior Ind.	\$ 55.00	\$ 61.00	\$ 61.00	\$ 61.00	\$ 65.00	7%	Annual FitPass - NR Senior Couple	\$ 687.00	\$ 756.00	\$ 756.00	\$ 756.00	\$ 794.00	5%
Monthly PlusPass - Reciprocal Ind.	\$ 54.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ 62.00	5%	Monthly FitPass - Res Couple	\$ 50.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 58.00	5%
Monthly PlusPass - Reciprocal Senior Ind.	\$ 49.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 57.00	6%	Monthly FitPass - NR Couple	\$ 66.00	\$ 73.00	\$ 73.00	\$ 73.00	\$ 77.00	5%
Monthly PlusPass - Res Ind. - CHARTER	\$ 33.00	\$ 33.00	\$ 36.00	\$ 36.00	\$ 38.00	6%	Monthly FitPass - Res Couple - CHARTER	\$ 41.00	\$ 41.00	\$ 44.00	\$ 44.00	\$ 47.00	7%
Monthly PlusPass - NR Ind. - CHARTER	\$ 50.00	\$ 50.00	\$ 53.00	\$ 53.00	\$ 56.00	6%	Monthly FitPass - NR Couple - CHARTER	\$ 54.00	\$ 54.00	\$ 57.00	\$ 57.00	\$ 60.00	5%
Monthly PlusPass - Corporate Ind.	\$ 51.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 59.00	5%	Monthly FitPass - Res Senior Couple	\$ 46.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ 54.00	6%
Annual PlusPass - Res Ind. - CHARTER	\$ 372.00	\$ 372.00	\$ 412.00	\$ 412.00	\$ 433.00	5%	Monthly FitPass - NR Senior Couple	\$ 59.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 69.00	6%
Annual PlusPass - NR Ind. - CHARTER	\$ 571.00	\$ 571.00	\$ 611.00	\$ 611.00	\$ 642.00	5%	Annual SplashPass - Res Family	\$ 300.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 347.00	5%
Annual PlusPass - Res Family - CHARTER	\$ 684.00	\$ 684.00	\$ 750.00	\$ 750.00	\$ 788.00	5%	Annual SplashPass - NR Family	\$ 450.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 520.00	5%
Annual PlusPass - NR Family - CHARTER	\$ 899.00	\$ 899.00	\$ 965.00	\$ 965.00	\$ 1,014.00	5%	Annual SplashPass - Res Family - CHARTER	\$ 240.00	\$ 240.00	\$ 264.00	\$ 264.00	\$ 278.00	5%
Annual PlusPass - Res Couple	\$ 732.00	\$ 805.00	\$ 805.00	\$ 805.00	\$ 846.00	5%	Annual SplashPass - NR Family - CHARTER	\$ 366.00	\$ 366.00	\$ 390.00	\$ 390.00	\$ 410.00	5%
Annual PlusPass - NR Couple	\$ 950.00	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00	\$ 1,098.00	5%	Annual SplashPass - Reciprocal Family	\$ 300.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 347.00	5%
Annual PlusPass - Res Couple - CHARTER	\$ 588.00	\$ 588.00	\$ 644.00	\$ 644.00	\$ 677.00	5%	Monthly SplashPass - Res Family - CHARTER	\$ 22.00	\$ 22.00	\$ 24.00	\$ 24.00	\$ 26.00	8%
Annual PlusPass - NR Couple - CHARTER	\$ 769.00	\$ 769.00	\$ 703.00	\$ 703.00	\$ 738.00	5%	Monthly SplashPass - NR Family - CHARTER	\$ 33.00	\$ 33.00	\$ 35.00	\$ 35.00	\$ 37.00	6%
Annual PlusPass - Res Senior Couple	\$ 660.00	\$ 726.00	\$ 726.00	\$ 726.00	\$ 763.00	5%	Monthly SplashPass - Res Family	\$ 27.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	7%
Annual PlusPass - NR Senior Couple	\$ 855.00	\$ 941.00	\$ 941.00	\$ 941.00	\$ 989.00	5%	Monthly SplashPass - NR Family	\$ 40.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 46.00	5%
Annual PlusPass - Reciprocal Couple	\$ 931.00	\$ 1,024.00	\$ 1,024.00	\$ 1,024.00	\$ 1,076.00	5%	Monthly SplashPass - Res Ind. CHARTER	\$ 14.00	\$ 14.00	\$ 15.00	\$ 15.00	\$ 16.00	7%
Annual PlusPass - Reciprocal Senior Couple	\$ 835.00	\$ 919.00	\$ 919.00	\$ 919.00	\$ 965.00	5%	Monthly SplashPass - NR Ind. CHARTER	\$ 21.00	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
Monthly PlusPass - Res Family - CHARTER	\$ 59.00	\$ 59.00	\$ 64.00	\$ 64.00	\$ 68.00	6%	Monthly SplashPass - Reciprocal Family	\$ 27.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	7%
Monthly PlusPass - NR Family - CHARTER	\$ 77.00	\$ 77.00	\$ 86.00	\$ 86.00	\$ 90.00	5%	Annual SplashPass - Res Ind. - CHARTER	\$ 144.00	\$ 144.00	\$ 158.00	\$ 158.00	\$ 166.00	5%
Monthly PlusPass - Res Couple	\$ 63.00	\$ 69.00	\$ 69.00	\$ 69.00	\$ 73.00	6%	Annual SplashPass - NR Ind. - CHARTER	\$ 220.00	\$ 220.00	\$ 234.00	\$ 234.00	\$ 246.00	5%
Monthly PlusPass - NR Couple	\$ 81.00	\$ 89.00	\$ 89.00	\$ 89.00	\$ 94.00	6%	Annual SplashPass - Res Ind.	\$ 180.00	\$ 198.00	\$ 198.00	\$ 198.00	\$ 208.00	5%
Monthly PlusPass - Res Couple - CHARTER	\$ 51.00	\$ 51.00	\$ 55.00	\$ 55.00	\$ 58.00	5%	Annual SplashPass - NR Ind.	\$ 270.00	\$ 297.00	\$ 297.00	\$ 297.00	\$ 312.00	5%
Monthly PlusPass - NR Couple - CHARTER	\$ 69.00	\$ 69.00	\$ 73.00	\$ 73.00	\$ 77.00	5%	Annual SplashPass - Res Senior Ind.	\$ 168.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 195.00	5%
Monthly PlusPass - Res Senior Couple	\$ 57.00	\$ 63.00	\$ 63.00	\$ 63.00	\$ 67.00	6%	Annual SplashPass - NR Senior Ind.	\$ 243.00	\$ 267.00	\$ 267.00	\$ 267.00	\$ 281.00	5%
Monthly PlusPass - NR Senior Couple	\$ 73.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 84.00	5%	Annual SplashPass - Reciprocal Ind.	\$ 180.00	\$ 198.00	\$ 198.00	\$ 198.00	\$ 208.00	5%
Monthly PlusPass - Reciprocal Couple	\$ 78.00	\$ 86.00	\$ 86.00	\$ 86.00	\$ 90.00	5%	Annual SplashPass - Reciprocal Senior Ind.	\$ 168.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 195.00	5%
Monthly PlusPass - Reciprocal Senior Couple	\$ 72.00	\$ 79.00	\$ 79.00	\$ 79.00	\$ 83.00	5%	Annual SplashPass - Corporate Ind.	\$ 225.00	\$ 248.00	\$ 248.00	\$ 248.00	\$ 261.00	5%
Annual FitPass - Res Ind. - CHARTER	\$ 252.00	\$ 252.00	\$ 274.00	\$ 274.00	\$ 288.00	5%	Monthly SplashPass - Res Ind.	\$ 17.00	\$ 19.00	\$ 19.00	\$ 19.00	\$ 20.00	5%
Annual FitPass - NR Ind. - CHARTER	\$ 381.00	\$ 381.00	\$ 403.00	\$ 403.00	\$ 423.00	5%	Monthly SplashPass - NR Ind.	\$ 25.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 30.00	7%
Annual FitPass - Res Family	\$ 684.00	\$ 752.00	\$ 752.00	\$ 752.00	\$ 790.00	5%	Monthly SplashPass - Res Senior Ind.	\$ 16.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 19.00	6%
Annual FitPass - NR Family	\$ 889.00	\$ 978.00	\$ 978.00	\$ 978.00	\$ 1,027.00	5%	Monthly SplashPass - NR Senior Ind.	\$ 22.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 26.00	8%
Annual FitPass - Res Family - CHARTER	\$ 552.00	\$ 552.00	\$ 602.00	\$ 602.00	\$ 633.00	5%	Monthly SplashPass - Reciprocal Ind.	\$ 17.00	\$ 19.00	\$ 19.00	\$ 19.00	\$ 20.00	5%
Annual FitPass - NR Family - CHARTER	\$ 719.00	\$ 719.00	\$ 769.00	\$ 769.00	\$ 807.00	5%	Monthly SplashPass - Reciprocal Senior Ind.	\$ 16.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 19.00	6%
Monthly FitPass - Res Ind. - CHARTER	\$ 23.00	\$ 23.00	\$ 25.00	\$ 25.00	\$ 27.00	8%	Monthly SplashPass - Corporate Ind.	\$ 21.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 25.00	9%
Monthly FitPass - NR Ind. - CHARTER	\$ 34.00	\$ 34.00	\$ 36.00	\$ 36.00	\$ 39.00	8%	Annual SplashPass - Res Couple	\$ 216.00	\$ 238.00	\$ 238.00	\$ 238.00	\$ 250.00	5%
Monthly FitPass - Res Family	\$ 59.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 69.00	6%	Annual SplashPass - NR Couple	\$ 324.00	\$ 356.00	\$ 356.00	\$ 356.00	\$ 374.00	5%
Monthly FitPass - NR Family	\$ 76.00	\$ 84.00	\$ 84.00	\$ 84.00	\$ 88.00	5%	Annual SplashPass - Res Couple - CHARTER	\$ 168.00	\$ 168.00	\$ 190.00	\$ 190.00	\$ 200.00	5%
Annual FitPass - Res Ind.	\$ 312.00	\$ 343.00	\$ 343.00	\$ 343.00	\$ 361.00	5%	Annual SplashPass - NR Couple - CHARTER	\$ 264.00	\$ 264.00	\$ 286.00	\$ 286.00	\$ 300.00	5%
Annual FitPass - NR Ind.	\$ 468.00	\$ 515.00	\$ 515.00	\$ 515.00	\$ 541.00	5%	Annual SplashPass - Res Senior Couple	\$ 192.00	\$ 211.00	\$ 211.00	\$ 211.00	\$ 222.00	5%
Annual FitPass - Res Senior Ind.	\$ 276.00	\$ 304.00	\$ 304.00	\$ 304.00	\$ 320.00	5%	Annual SplashPass - NR Senior Couple	\$ 291.00	\$ 320.00	\$ 320.00	\$ 320.00	\$ 336.00	5%
Annual FitPass - NR Senior Ind.	\$ 421.00	\$ 463.00	\$ 463.00	\$ 463.00	\$ 487.00	5%	Annual SplashPass - Reciprocal Couple	\$ 216.00	\$ 238.00	\$ 238.00	\$ 238.00	\$ 250.00	5%
Annual FitPass - Corporate Ind.	\$ 390.00	\$ 429.00	\$ 429.00	\$ 429.00	\$ 451.00	5%	Annual SplashPass - Reciprocal Senior Couple	\$ 192.00	\$ 211.00	\$ 211.00	\$ 211.00	\$ 222.00	5%
Monthly FitPass - Res Ind.	\$ 28.00	\$ 31.00	\$ 31.00	\$ 31.00	\$ 33.00	6%	Monthly SplashPass - Res Couple	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 23.00	5%
Monthly FitPass - NR Ind.	\$ 41.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 48.00	7%	Monthly SplashPass - NR Couple	\$ 29.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	6%
Monthly FitPass - Res Family - CHARTER	\$ 48.00	\$ 48.00	\$ 52.00	\$ 52.00	\$ 55.00	6%	Monthly SplashPass - Res Couple - CHARTER	\$ 16.00	\$ 16.00	\$ 18.00	\$ 18.00	\$ 19.00	6%
Monthly FitPass - NR Family - CHARTER	\$ 62.00	\$ 62.00	\$ 66.00	\$ 66.00	\$ 69.00	5%	Monthly SplashPass - NR Couple - CHARTER	\$ 24.00	\$ 24.00	\$ 26.00	\$ 26.00	\$ 28.00	8%
Monthly FitPass - Res Senior Ind.	\$ 25.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 30.00	7%	Monthly SplashPass - Res Senior Couple	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 21.00	5%
Monthly FitPass - NR Senior Ind.	\$ 37.00	\$ 41.00	\$ 41.00	\$ 41.00	\$ 43.00	5%	Monthly SplashPass - NR Senior Couple	\$ 26.00	\$ 29.00	\$ 29.00	\$ 29.00	\$ 31.00	7%
Monthly FitPass - Corporate Ind.	\$ 35.00	\$ 39.00	\$ 39.00	\$ 39.00	\$ 41.00	5%	Monthly SplashPass - Reciprocal Couple	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 23.00	5%
Annual FitPass - Res Couple	\$ 588.00	\$ 647.00	\$ 647.00	\$ 647.00	\$ 680.00	5%	Monthly SplashPass - Reciprocal Senior Couple	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 21.00	5%
Annual FitPass - NR Couple	\$ 764.00	\$ 840.00	\$ 840.00	\$ 840.00	\$ 882.00	5%							

Recreation Program & Club Fees



Recreation Programs													
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change	Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Fitness - Memberships							Preschool						
Annual BasicPass - Res Family	\$ 48.00	\$ 53.00	\$ 53.00	\$ 106.00	\$ 111.00	5%	Kal Camp (per hour fee)	\$ 5.54	\$ 5.65	\$ 6.00	\$ 6.67	\$ 6.75	1%
Annual BasicPass - NR Family	\$ 144.00	\$ 158.00	\$ 158.00	\$ 205.00	\$ 216.00	5%	Adult Tot Time out (per hour fee)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	N/A	N/A
Annual BasicPass - Res Couple	\$ 36.00	\$ 40.00	\$ 40.00	\$ 80.00	\$ 84.00	5%	Lunch Bunch (per day fee)	\$ 7.97	\$ 8.20	\$ 8.50	\$ 8.75	\$ 9.00	3%
Annual BasicPass - NR Couple	\$ 108.00	\$ 119.00	\$ 119.00	\$ 155.00	\$ 163.00	5%	Cooking and Crafty Creations	\$ 8.62	\$ 9.00	\$ 9.00	N/A	N/A	N/A
Annual BasicPass - Res Ind.	\$ 24.00	\$ 26.00	\$ 26.00	\$ 52.00	\$ 55.00	6%	What's Cooking	\$ 8.62	\$ 8.75	\$ 8.75	N/A	N/A	N/A
Annual BasicPass - NR Ind.	\$ 72.00	\$ 79.00	\$ 79.00	\$ 103.00	\$ 108.00	5%	Time Together (per class fee)	\$ 13.33	\$ 13.33	\$ 13.78	\$ 13.78	\$ 13.78	0%
ARC 30 day pass - Res Ind.	\$ 45.00	\$ 50.00	\$ 50.00	\$ 55.00	\$ 58.00	5%	On My Way (per class fee)	\$ 15.67	\$ 15.67	\$ 16.07	\$ 16.07	\$ 16.07	0%
ARC 30 day pass - NR Ind.	\$ 65.00	\$ 72.00	\$ 72.00	\$ 77.00	\$ 80.00	4%	All On My Own (per class fee)	\$ 12.22	\$ 12.22	\$ 12.55	\$ 12.55	\$ 12.55	0%
ARC 10 guest pass sheet - Res	\$ 80.00	\$ 88.00	\$ 88.00	\$ 99.00	\$ 105.00	6%	Preschool 2 days a week, 3-4 year olds	\$ 1,208.00	\$ 1,256.00	\$ 1,295.00	\$ 1,360.00	\$ 1,456.00	7%
Summer Only SplashPass - Res Family	\$ 220.00	\$ 50.00	\$ 205.00	\$ 229.00	\$ 241.00	5%	Preschool 3 days a week, 4-5 year olds	\$ 1,844.00	\$ 1,917.00	\$ 1,977.00	\$ 2,079.00	\$ 2,225.00	7%
Summer Only SplashPass - NR Family	\$ 330.00	\$ 75.00	\$ 307.00	\$ 331.00	\$ 346.00	5%	Safety Town (per class fee)	\$ 15.20	\$ 15.20	\$ 15.64	\$ 15.95	\$ 15.95	0%
Summer Only SplashPass - Res Ind.	\$ 128.00	\$ 25.00	\$ 119.00	\$ 131.00	\$ 138.00	5%	Kid Rock (per class fee)	\$ 10.50	\$ 10.50	\$ 11.15	\$ 11.50	\$ 11.50	0%
Summer Only SplashPass - NR Ind.	\$ 198.00	\$ 38.00	\$ 178.00	\$ 190.00	\$ 199.00	5%	Kindermusik (per class fee)	\$ 10.50	\$ 10.50	\$ 17.50	\$ 18.00	\$ 20.00	11%
Summer Only SplashPass - Res Couple	\$ 160.00	\$ 40.00	\$ 149.00	\$ 167.00	\$ 176.00	5%	Seniors						
Summer Only SplashPass - NR Couple	\$ 240.00	\$ 60.00	\$ 223.00	\$ 241.00	\$ 252.00	5%	Fitness - 60 minute	\$ 8.20	\$ 8.20	\$ 8.20	\$ 10.00	\$ 10.00	0%
Summer Only ARC add-on SplashPass - Res Family	\$ 40.00	\$ 40.00	N/A	N/A	N/A	N/A	Fitness - 90 minute	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	0%
Summer Only ARC add-on SplashPass - NR Family	\$ 60.00	\$ 60.00	N/A	N/A	N/A	N/A	Bridge (per hour fee)	\$ 9.25	\$ 10.00	\$ 10.00	\$ 13.00	\$ 13.00	0%
Summer Only ARC add-on SplashPass - Res Ind.	\$ 16.00	\$ 16.00	N/A	N/A	N/A	N/A	Mah Jongh	\$ 8.50	\$ 8.50	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Ind.	\$ 24.00	\$ 24.00	N/A	N/A	N/A	N/A	Senior Dance (per hour fee)	\$ 8.25	\$ 8.50	\$ 8.75	\$ 10.00	\$ 10.00	0%
Summer Only ARC add-on SplashPass - Res Couple	\$ 26.00	\$ 26.00	N/A	N/A	N/A	N/A	Line Dance	\$ 8.00	\$ 8.00	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Couple	\$ 39.00	\$ 39.00	N/A	N/A	N/A	N/A	Art (per hour fee)	\$ 13.00	\$ 13.25	\$ 13.50	\$15-\$20	\$15-\$20	N/A
Annual Caregiver Pass - Res	\$ 60.00	\$ 70.00	\$ 80.00	\$ 80.00	\$ 84.00	5%	Crochet/Knitting (per hour fee)	\$ 9.00	\$ 9.50	\$ 9.75	\$ 9.75	\$ 9.75	0%
Annual Caregiver Pass - NR	\$ 85.00	\$ 95.00	\$ 105.00	\$ 105.00	\$ 110.00	5%	Quilting (per hour fee)	\$ 6.50	\$ 8.00	\$ 8.25	\$ 8.00	\$ 8.50	6%
Summer Only Caregiver Pass - Res	\$ 30.00	\$ 30.00	\$ 35.00	\$ 41.00	\$ 43.00	5%	Woodcarving	\$ 5.00	\$ 5.00	N/A	N/A	N/A	N/A
Summer Only Caregiver Pass - NR	\$ 45.00	\$ 45.00	\$ 50.00	\$ 56.00	\$ 59.00	5%	Luncheons / per luncheon	\$ 33.00	\$ 44.00	\$ 45.00	\$ 45.00	\$ 49.00	9%
ARC-Daily Admissions							Seniors-Memberships						
Fitness Center Daily Admission - Res	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	15%	Fun & Fit Fitness Pass - 6mos	\$ 146.00	\$ 146.00	\$ 146.00	\$ 144.00	\$ 144.00	0%
Fitness Center Daily Admission - NR	\$ 15.00	\$ 15.00	\$ 18.00	\$ 18.00	\$ 20.00	11%	Fun & Fit Fitness Pass - 1 year	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	0%
Open Gym - Res	\$ 3.00	\$ 3.00	\$ 5.00	\$ 7.00	\$ 9.00	29%	Fun & Fit Punch Pass-14 visits	N/A	N/A	N/A	\$ 75.00	\$ 75.00	New
Open Gym - NR	\$ 5.00	\$ 5.00	\$ 8.00	\$ 10.00	\$ 12.00	20%	Athletic Club - 6 mos	\$ 118.00	\$ 118.00	\$ 118.00	\$ 118.00	\$ 118.00	0%
Track - Res	\$ 3.00	\$ 3.00	\$ 5.00	\$ 7.00	\$ 9.00	29%	Athletic Club - 1 year	\$ 178.00	\$ 178.00	\$ 178.00	\$ 178.00	\$ 178.00	0%
Track - NR	\$ 5.00	\$ 5.00	\$ 8.00	\$ 10.00	\$ 12.00	20%	AAC Punch Pass-14 visits	N/A	N/A	N/A	\$ 75.00	\$ 75.00	New
Lake							Combo Pass - 6 mos	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	0%
Sail Camp - all day	\$ 32.00	\$ 33.00	\$ 34.00	\$ 34.50	\$ 35.90	4%	Combo Pass - 1 year	\$ 335.00	\$ 335.00	\$ 335.00	\$ 335.00	\$ 335.00	0%
Sail Camp - half day	\$ 21.00	\$ 21.50	\$ 22.00	\$ 22.50	\$ 23.40	4%	Tour Club - individual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Adventure Camp (per day fee)	\$ 57.00	\$ 57.00	\$ 59.00	\$ 59.50	\$ 63.50	7%	Tour Club - 2 people	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Zombie Camp (per day fee)	\$ 25.40	\$ 25.40	\$ 26.00	\$ 28.00	\$ 29.80	6%	Wood Shop - 1 day	\$ 12.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	0%
Museum							Wood Shop - 6 visit	\$ 48.00	\$ 54.00	\$ 48.00	\$ 48.00	\$ 48.00	0%
Adult Classes	\$ 15.45	\$ 15.45	\$ 15.90	\$ 16.00	\$ 17.00	6%	Wood Shop - 10 visit	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	0%
Youth Classes	\$ 15.45	\$ 15.45	\$ 15.90	\$ 16.00	\$ 17.00	6%	Woodshop Annual Pass				\$ 115.00	\$ 115.00	New
Family programs	\$ 30.90	\$ 33.00	\$ 35.00	\$ 36.00	\$ 37.00	3%							
Camps - Full day	\$ 180.00	\$ 190.00	\$ 198.00	\$ 250.00	\$ 255.00	2%							
Camps - Half Day	\$ 92.70	\$ 95.00	\$ 99.00	\$ 120.00	\$ 130.00	8%							
School visit	\$ 6.00	\$ 6.00	\$ 7.00	\$ 8.00	\$ 8.00	0%							
Scout visit	\$ 7.00	\$ 7.00	\$ 8.00	\$ 10.00	\$ 10.00	0%							
Teas Programs (per person)	\$ 22.50	\$ 22.50	\$ 25.00	\$ 25.00	\$ 26.00	4%							

Recreation Program & Club Fees



Tennis - Forest View Racquet & Fitness Club and Heritage Tennis Club						
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Tennis Memberships						
Student	\$ 90.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 105.00	5%
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 312.00	2%
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
Racquetball Memberships						
Unlimited Racquetball	\$ 420.00	\$ 420.00	\$ 420.00	\$ 432.00	\$ 438.00	1%
Unlimited Plus One (Same Household)	\$ 516.00	\$ 516.00	\$ 516.00	\$ 540.00	\$ 540.00	0%
Indoor Lessons Group & Private 10 weeks, 1 hr per week						
10 & Under Member/Non-Member	\$ 21.22	\$ 21.86	\$ 22.52	\$ 23.00	\$ 24.00	4%
Student	\$ 21.22	\$ 21.86	\$ 22.52	\$ 24.00	\$ 25.00	4%
Adult Beginner Member/Non-Member	\$ 23.48	\$ 24.18	\$ 24.91	\$ 25.00	\$ 26.00	4%
Adult Member	\$ 23.48	\$ 24.18	\$ 24.91	\$ 25.00	\$ 26.00	4%
Private Group Lesson Fee, Hourly Rate						
1 Hour - Member	\$ 24.41	\$ 25.14	\$ 25.89	\$ 27.00	\$ 28.00	4%
1 Hour - Non-Member	\$ 29.46	\$ 30.34	\$ 31.25	\$ 33.00	\$ 35.00	6%
Adult 1.5 Hour - Member	\$ 22.33	\$ 23.00	\$ 23.69	\$ 24.40	\$ 26.00	7%
Adult 1.5 Hour - Non-Member	\$ 25.67	\$ 26.44	\$ 27.23	\$ 28.05	\$ 30.00	7%
Outdoor Tennis Court Permit Fees (13 week session), hourly rate						
Class "A" Courts may be lighted; Rec Centers, Centennial	\$ 60.00	\$ 75.00	\$ 100.00	\$ 120.00	\$ 130.00	8%
Class "B" Courts	\$ 40.00	\$ 50.00	\$ 75.00	\$ 80.00	\$ 90.00	13%
Commercial Court Reservations seasonal only/per hour	\$ 10.00	\$ 10.00	\$ 10.00	\$ 30.00	\$ 45.00	50%
FV Outdoor Court Fees - hourly	\$ 10.00	\$ 10.00	\$ 12.00	\$ 12.50	\$ 12.50	0%
Pickleball Courts	N/A	N/A	\$ 75.00	\$ 80.00	\$ 130.00	63%
Other Fees						
Early Cancellation (Less than One Year)	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Reenrollment Fee (Less than One Year)	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	0%
Locker Room Fee per use	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee Non-Member Student	\$ 3.00	\$ 3.00	\$ 5.00	\$ 6.00	\$ 6.00	0%
Fitness Studio Rental Hourly	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Permanent Court Time Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Indoor Court Fees per hour						
Tennis Prime Time Season (Tues after Labor Day to Memorial)	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	\$ 34.00	0%
Prime Time Summer Season	\$ 20.00	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	0%
Tennis Non-Prime Time Season	\$ 25.00	\$ 26.00	\$ 26.00	\$ 28.00	\$ 28.00	0%
Tennis Summer Season Prime & Non-Prime	\$ 20.00	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	0%

Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Permanent Court Time Prime and Non-Prime per hour						
Prime Time Tennis	\$ 30.00	\$ 30.00	\$ 30.00	\$ 31.00	\$ 34.00	10%
Non-Prime Time Tennis	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 24.00	0%
2 Hour Monday-Thursday 7-9 pm or After May 5 9-11 am	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	6%
Tennis Student Standby per Hour	\$ 18.00	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	0%
Early Bird Court Rate	\$ 18.00	\$ 20.00	\$ 20.00	\$ 24.00	\$ 26.00	8%
Racquetball Prime	\$ 12.00	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00	0%
Racquetball Non-Prime	\$ 6.00	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	0%
Racquetball Summer Prime & Non-Prime	\$ 6.00	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	0%
Party Court Rental - Members Only						
Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Per Guest Fee	\$ 4.00	\$ 4.00	\$ 4.00	\$ 6.00	\$ 6.00	50%
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	4%
Private Group Lesson Fee						
Member	\$ 129.00	\$ 129.00	\$ 132.00	\$ 120.00	\$ 126.00	5%
Non Member	\$ 88.00	\$ 90.00	\$ 90.00	\$ 92.00	\$ 97.00	5%
3 Persons	\$ 126.00	\$ 129.00	\$ 129.00	\$ 132.00	\$ 139.00	5%
4 Persons	\$ 156.00	\$ 160.00	\$ 160.00	\$ 164.00	\$ 173.00	5%
Adult Drill Hourly Rate						
Academy	\$ 23.50	\$ 24.50	\$ 25.00	\$ 26.00	\$ 28.00	8%
High Performance	N/A	N/A	\$ 28.00	\$ 30.00	\$ 30.00	0%
Nonmember - Add \$50 to session fee	N/A	N/A	N/A	N/A	N/A	N/A
Outdoor Recreation Program Lesson, Hourly Rate						
Junior Lessons - 1 hour	\$ 10.93	\$ 11.80	\$ 12.15	\$ 13.15	\$ 15.00	14%
Private Lesson Fees per hour						
Member - Max 2 persons	\$ 80.00	\$ 80.00	\$ 82.00	\$ 84.00	\$ 89.00	6%
Non Member Max 2 Persons	\$ 82.00	\$ 82.00	\$ 86.00	\$ 90.00	\$ 95.00	6%
Senior Staff Member	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Senior Staff Non Member	\$ 92.00	\$ 95.00	\$ 100.00	\$ 110.00	\$ 115.00	5%
Private Racquetball Lessons						
Hourly Rate 1 Hour Member	\$ 45.00	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	11%

Recreation Program & Club Fees



Arlington Lakes Golf Club													
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change	Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Greens Fees							Golf Car Rental Fees						
Regular Rate Weekdays - 9 Holes	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	4%	Golf Car Weekdays 9 Holes	\$ 22.00	\$ 22.00	\$ 24.00	\$ 26.00	\$ 26.00	0%
Regular Rate Weekdays - 18 Holes	\$ 36.00	\$ 37.00	\$ 38.00	\$ 40.00	\$ 42.00	5%	Golf Car Holiday/Weekend 9 Holes	\$ 22.00	\$ 22.00	\$ 24.00	\$ 26.00	\$ 26.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes	\$ 39.00	\$ 41.00	\$ 43.00	\$ 45.00	\$ 48.00	7%	Golf Car Weekdays 18 Holes	\$ 36.00	\$ 36.00	\$ 38.00	\$ 40.00	\$ 40.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes 12pm-Twilight	\$ 32.00	\$ 34.00	\$ 36.00	N/A	N/A	N/A	Golf Car Holiday/Weekend 18 Holes	\$ 36.00	\$ 36.00	\$ 38.00	\$ 40.00	\$ 40.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 3pm	\$ 26.00	\$ 27.00	\$ 28.00	\$ 30.00	\$ 32.00	N/A	Golf Car Senior 9 Holes	\$ 18.00	\$ 18.00	\$ 20.00	\$ 22.00	N/A	N/A
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 3pm	N/A	N/A	\$ 25.00	\$ 27.00	\$ 29.00	7%	Golf Car Senior 18 Holes	\$ 30.00	\$ 30.00	\$ 32.00	\$ 34.00	N/A	N/A
Resident Rate Weekdays - 9 Holes	\$ 20.00	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	9%	Golf Car League 9 Holes	N/A	N/A	N/A	\$ 20.00	\$ 22.00	10%
Resident Rate Weekdays - 18 Holes	\$ 30.00	\$ 30.00	\$ 32.00	\$ 33.00	\$ 35.00	6%	Golf Car League 18 Holes	N/A	N/A	N/A	\$ 32.00	\$ 34.00	6%
Resident Rate Holiday/Weekend Rate - 18 Holes	\$ 35.00	\$ 36.00	\$ 38.00	\$ 40.00	\$ 42.00	5%	Pull Car Weekdays 9 Holes	\$ 3.00	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Resident Rate 18 Holes 11am-Twilight	\$ 26.00	\$ 26.00	\$ 29.00	N/A	N/A	N/A	Pull Car Holiday/Weekend 9 Holes	\$ 3.00	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Resident Rate Twilight	\$ 22.00	\$ 23.00	\$ 22.00	\$ 25.00	N/A	N/A	Pull Car Weekdays 18 Holes	\$ 4.00	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	0%
Resident Seniors - 9 Holes (until 3pm)	\$ 15.00	\$ 16.00	\$ 17.00	\$ 19.00	\$ 20.00	5%	Pull Car Holiday/Weekend 18 Holes	\$ 4.00	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	0%
Resident Seniors - 18 Holes	\$ 24.50	\$ 24.50	\$ 26.00	\$ 27.00	\$ 28.00	4%	Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 8.00	\$ 10.00	\$ 15.00	\$ 10.00	\$ 15.00	50%
Resident Juniors - 9 Holes (after 2pm weekends)	\$ 12.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	0%	Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 15.00	\$ 16.00	\$ 22.00	\$ 15.00	\$ 20.00	33%
Resident Juniors - 18 Holes (after 2pm weekends)	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	0%	Lesson Fees						
Regular Seniors - 9 Holes (until 3pm)	\$ 19.00	\$ 19.00	\$ 20.00	\$ 23.00	\$ 24.00	4%	Resident Group Adult	\$ 85.00	\$ 90.00	\$ 95.00	\$ 95.00	\$ 100.00	5%
Regular Seniors - 18 Holes	\$ 29.00	\$ 29.00	\$ 31.00	\$ 32.00	\$ 33.00	3%	Non-Resident Group Adult	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00	5%
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 13.00	\$ 13.00	N/A	N/A	N/A	Resident Youth (8-17 yrs)	\$ 80.00	\$ 80.00	\$ 85.00	\$ 85.00	\$ 90.00	6%
Regular Juniors - 18 Holes	\$ 23.00	\$ 23.00	\$ 23.00	N/A	N/A	N/A	Non-Resident Youth (8-17 yrs)	\$ 85.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Res FT College Student-Weekday 9 Holes	\$ 12.00	\$ 13.00	\$ 13.00	\$ 14.00	\$ 14.00	0%	Private Lessons (w/golf pro per half hour)	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	\$ 60.00	20%
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	\$ 23.00	\$ 23.00	\$ 23.00	\$ 24.00	\$ 24.00	0%	Golf Association Fee	\$ 8.00	\$ 8.00	N/A	N/A	N/A	N/A
Non-Resident Adult - 9 Holes (after 3pm)	\$ 22.00	\$ 23.00	\$ 25.00	\$ 25.00	\$ 26.00	4%	Permanent Tee Time Fee	\$ 140.00	\$ 160.00	\$ 180.00	\$ 200.00	\$ 200.00	0%
Early Bird Weekend - Back 9 Holes Regular Rate	\$ 26.00	\$ 27.00	\$ 28.00	\$ 28.00	\$ 29.00	4%	Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Early Bird Weekend - Back 9 Holes Resident Rate	\$ 20.00	\$ 23.00	\$ 25.00	N/A	N/A	N/A	Hearth Banquet Room Rental Rates Per Hour						
Twilight Regular Rate - 9 Holes	\$ 22.00	\$ 23.00	\$ 25.00	N/A	N/A	N/A	M-F 8am-4pm	\$ 140.00	\$ 150.00	\$ 150.00	\$ 100.00	\$ 100.00	0%
Adult - 3 Hole Rate	\$ 9.00	\$ 10.00	\$ 11.00	\$ 11.00	\$ 11.00	0%	M-Th 4pm-10pm	\$ 97.50	\$ 97.50	\$ 97.50	\$ 143.75	\$ 143.75	0%
Junior/Senior - 3 Hole Rate	\$ 6.00	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	0%	Friday 6pm-Midnight	\$ 131.25	\$ 143.75	\$ 143.75	\$ -	\$ -	
Adult - 6 Hole Rate	\$ 14.00	\$ 15.00	\$ 16.00	\$ 16.00	\$ 16.00	0%	S-S 11am-6pm	\$ 125.00	\$ 137.50	\$ 137.50	\$ 137.50	\$ 137.50	0%
Junior/Senior - 3 Hole Rate	\$ 9.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%	Saturday 6pm-Midnight	\$ 162.50	\$ 173.75	\$ 173.75	\$ 175.00	\$ 175.00	0%
Season Pass - All Residents Only							Sunday 6pm-11pm	\$ 90.00	\$ 112.50	\$ 137.50	\$ 175.00	\$ 175.00	0%
Residents - Individual Unlimited	\$ 1,100.00	\$ 1,175.00	\$ 1,295.00	\$ 1,400.00	\$ 1,450.00	4%	Festival Room Rates Per Hour						
Residents - Individual Limited	\$ 845.00	\$ 895.00	\$ 985.00	N/A	N/A	N/A	M-F 8am-4pm	\$ 133.33	\$ 133.33	\$ 133.33	\$ 150.00	\$ 150.00	0%
Residents - Couples Pass Unlimited	\$ 1,975.00	\$ 2,100.00	\$ 2,300.00	\$ 2,500.00	\$ 2,550.00	2%	M-Th 4pm-10pm	\$ 110.00	\$ 110.00	\$ 110.00	\$ 150.00	\$ 150.00	0%
Resident Senior Unlimited	N/A	\$ 875.00	\$ 970.00	\$ 1,100.00	\$ 1,150.00	5%	Friday 6pm-Midnight	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	\$ -	
Resident - Senior (Weekday Only)	\$ 735.00	\$ 775.00	\$ 850.00	N/A	N/A	N/A	S-S 11am-4pm	\$ 116.67	\$ 133.33	\$ 133.33	\$ 200.00	\$ 200.00	0%
5 Day Adult Pass					\$ 1,150.00	N/A	Saturday 6pm-10pm	\$ 150.00	\$ 183.33	\$ 183.33	\$ 200.00	\$ 200.00	0%
5 Day Senior Pass					\$ 1,025.00	N/A	Sunday 6pm-10pm	\$ 86.67	\$ 120.00	\$ 120.00	\$ 200.00	\$ 200.00	0%
5 Day Couple Pass					\$ 2,125.00	N/A	Driving Range Fees						
5 Day Couple Senior Pass					\$ 1,825.00	N/A	Small Bucket of Balls	\$ 4.50	\$ 4.50	\$ 5.00	\$ 6.00	\$ 6.00	0%
Resident - Senior Couple	N/A	N/A	N/A	\$ 1,900.00	\$ 1,950.00	3%	Medium Bucket of Balls	\$ 7.50	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	0%
Resident - Junior Limited (12-17 yrs)	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	0%	Large Bucket of Balls	\$ 9.50	\$ 9.50	\$ 10.00	\$ 11.00	\$ 12.00	9%
League Fees							Jumbo Bucket of Balls	\$ 17.00	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00	5%
Resident 9 Holes	\$ 20.00	\$ 21.00	\$ 22.00	\$ 18.00	\$ 19.00	6%	10 Large Pail Bucket of Balls	\$ 80.00	\$ 80.00	\$ 85.00	\$ 90.00	\$ 95.00	6%
Non-resident 9 Holes	\$ 22.00	\$ 23.00	\$ 24.00	\$ 22.00	\$ 23.00	5%	Group Rate Golf Balls (20 or more)	N/A	N/A	N/A	N/A	N/A	N/A
Resident 18 Holes				\$ 26.00	\$ 27.00	4%	Golf Club Rentals per Club	\$ 1.00	\$ 1.00	\$ 2.00	N/A	N/A	N/A
Non-resident 18 Holes				\$ 31.00	\$ 32.00	3%							
Monday Junior League	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	0%							
Pro Shop Services													
Handicap Service Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 40.00	\$ 45.00	13%							

Recreation Program & Club Fees

Nickol Knoll Golf Club						
Description	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Greens Fees						
Golf Rate Weekdays 9 Holes	\$ 14.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 16.00	7%
Golf Rate WeekEnds 9 Holes	\$ 16.00	\$ 17.00	\$ 18.00	\$ 18.00	\$ 19.00	6%
Golf Rate Weekdays 9 holes Replay	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00	-17%
Golf Rate Weekends 9 Holes Replay		\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Senior Rate Weekdays 9 Holes	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Senior Rate Weekends 9 Holes	N/A	N/A	N/A	\$ 15.00	\$ 16.00	7%
Senior Rate 9 Holes Replay		N/A	N/A	\$ 9.00	N/A	N/A
Junior Rate Weekdays 9 Holes	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Junior Rate Weekend 9 Holes	N/A	N/A	N/A	\$ 12.00	\$ 12.00	0%
Resident Punch Card - 10 Punches	\$ 125.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 145.00	4%
Senior 10 Play Punch Card - Weekday only	\$ 95.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 105.00	5%
Monday Junior League	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	0%
Golf Car Rental Fees						
Golf Car Rental 9 Holes per person	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 9.00	13%
Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	0%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 8.00	\$ 10.00	\$ 5.00	\$ 5.00	0%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 14.00	\$ 16.00	\$ 10.00	\$ 10.00	0%
Lesson Fees						
Resident Group Adult	\$ 85.00	\$ 90.00	\$ 95.00	\$ 95.00	\$ 100.00	5%
Non-Resident Group Adult	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00	5%
Resident Youth (8-17 yrs)	\$ 75.00	\$ 80.00	\$ 85.00	\$ 85.00	\$ 90.00	6%
Non-Resident Youth (8-17 yrs)	\$ 80.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Private Lessons with Golf Pro (Per half hour)	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	\$ 60.00	20%
Resident Association Fees - Junior Golf	\$ 70.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	0%
Non-Resident Association Fees - Junior Golf	\$ 8.00	\$ 10.00	N/A	N/A	N/A	N/A
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%

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Arlington Heights Park District



APPENDIX

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Employee Headcount by Type



The Arlington Heights Park District has four employee classifications. The first classification is Full-Time Employees, which are employees who work 2,080 hours per year. Full-Time employees receive a range of employee benefits, including sick and vacation time and health insurance, and they contribute to and may eventually collect benefits from the Illinois Municipal Retirement Fund (IMRF).

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

The third classification is Part-Time Employees, which consists of Regular Part-Time Employees and Short-Term Part-Time Employees. Regular Part-Time Employees are regularly scheduled to work less than forty hours per week in a primary position on a year-round, continuous basis. Short-Term Part-Time Employees are employed to fill a specific position for a seasonal, temporary or limited period of time, generally less than three consecutive quarters during a calendar year. Some Regular Part-Time Employees may participate in IMRF, if they work more than 1,000 hours during the calendar year.

The fourth classification is Part-Time Health Insurance Eligible Tennis Professionals. These employees are employed as tennis professionals and are scheduled to work at least 1,032 court hours per calendar year to maintain their eligibility to participate in our group health insurance program. They are included in the Part-Time IMRF category in the table below.

	Administration, Finance, & Marketing	Parks & Planning	Recreation & Facilities	Total
2023/24 Budget				
Full-Time IMRF	19.0	38.0	34.0	91.0
Part-Time ACA/IMRF	-	-	5.0	5.0
Part-Time IMRF	1.0	4.0	44.0	49.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	26.0	1,025.0	1,052.0
Total	21.0	68.0	1,108.0	1,197.0
Year-End Estimate (at 4/30/24)				
Full-Time IMRF	18.0	38.0	35.0	91.0
Part-Time ACA/IMRF	-	-	5.0	5.0
Part-Time IMRF	1.0	-	44.0	45.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	11.0	884.0	896.0
Total	20.0	49.0	968.0	1,037.0
2024/25 Budget				
Full-Time IMRF	19.0	40.0	35.0	94.0
Part-Time ACA/IMRF	-	-	5.0	5.0
Part-Time IMRF	1.0	4.0	46.0	51.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	31.0	1,025.0	1,057.0
Total	21.0	75.0	1,111.0	1,207.0

The Arlington Heights Park District issued 1,064 W-2's to employees who worked for the Park District in 2023.

Total hours worked by all staff during 2022/23 was 437,427, or the equivalent 210 full-time employees. This is 147,844 more hours and 23 more FTE's than 2021/22, due to having returned to full operations yet still lower than anticipated due to staff shortages.

Position Status Report



							Proposed				
	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
Parks & Planning Department											
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2	2	2	2
Park Planner	2	2	1	1	1	1	1	1	1	1	1
Operations Supervisor	2	2	2	3	3	3	4	4	4	4	4
Maintenance Supervisor I	1	1	1	0	0	0	0	0	0	0	0
Trades Staff	10	10	8	8	9	9	9	9	9	9	9
Grounds Staff	20	20	10	11	13	14	13	14	14	15	15
Clerical	1	1	1	1	1	1	1	1	1	1	1
Custodians	8	8	7	7	7	7	9	8	8	8	8
Total Parks and Planning Department	47	46	33	34	37	38	40	40	40	41	41
Finance and Personnel Department											
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1	1
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1	1
Superintendent of Accounting	1	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1	1
MIS Technician	1	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1	1
Finance Specialists	4	4	4	4	5	5	5	6	6	6	6
HR Support Staff	0	0	0	1	2	2	2	2	2	2	2
Clerical	1	1	1	0	0	0	0	0	0	0	0
Courier	1	1	0	0	0	0	0	0	0	0	0
Total Finance and Personnel Department	12	12	11	11	13	13	13	14	14	14	14
Executive Director's Office											
Executive Director	1	1	1	1	1	1	1	1	1	1	1
Director of Marketing & Community Engagement	1	1	0	0	1	1	1	1	1	1	1
Graphic Designer	1	1	0	0	1	1	1	1	1	1	1
Creative & Branding Specialist	1	1	0	0	1	1	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1	1
Customer Care & Volunteer Supervisor	0	0	0	0	0	0	1	1	1	1	1
Total Executive Director's Office	5	5	2	2	5	5	6	6	6	6	6
Recreation and Facilities Department											
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	2	2	2	2	2	2	2	2	2
Recreation Manager	0	0	2	2	2	5	2	2	2	2	2
Recreation Supervisor II	9	9	5	5	5	5	5	5	5	5	5
Recreation Supervisor I	6	6	4	6	7	5	7	7	7	7	7
Golf Operations Supervisor	2	2	1	1	1	1	1	1	1	1	1
Asst. Golf Operations Supervisor	1	1	0	1	1	1	1	1	1	1	1
Golf Club Maintenance Supervisor	2	2	1	2	2	1	2	2	2	2	2
Golf Maintenance Labor	2	2	2	1	3	4	3	3	3	3	3
Racquet Club Supervisor	2	2	2	2	2	1	2	2	2	2	2
Asst. Racquet Club Supervisor	4	4	4	4	4	4	4	4	4	4	4
Asst. ARC Manager - Fitness	0	0	0	0	0	1	1	1	1	1	1
Clerical	5	5	3	3	2	2	2	2	2	2	2
Custodians	3	3	2	2	2	2	2	3	3	3	3
Total Recreation and Facilities Department	40	40	29	32	34	35	35	36	36	36	36
Total Park District	104	103	75	79	89	91	94	96	96	97	97

Part-time Employee Salary Ranges 2024/25

Categories	Pay Grades	Range	
		M in	M ax
Operations Staff I	5-16	14.00	17.00
Operations Staff II	12-32	14.00	19.00
Aquatics I	5-16	14.00	17.00
Aquatics II	12-32	14.00	19.00
Clerical I	5-16	14.00	17.00
Clerical II	12-32	14.00	19.00
Clerical Specialist	28-52	16.00	22.00
Groundsman I	5-16	14.00	17.00
Groundsman II	12-32	14.00	19.00
Groundsman III/Specialist	28-52	16.00	22.00
General Program Instructor	12-72	14.00	29.00
Coodinator	28-172	16.00	52.00
Teaching Pro/Cert. Instructor	32-172	17.00	52.00

Minimum wage was raised to \$14 an hour effective January 1, 2024.

This will increase to \$15 an hour on January 1, 2025. There are a few exceptions allowed under the state law where employees under the age of 18 that are serving as program assistance earn \$12 per hour for less than 650 hours worked in a calendar year. This increases to \$13 an hour on January 1, 2025.

Full-time Employee Salary Ranges 2024/25



Position	Exempt? ite (Yes/No)	Min	Max	Position	Exempt? te (Yes/No)	Min	Max
Guest Services Representative-ARC	1 No	36,300	40,334	50,417	Mechanic Golf Operations	No	60,663 67,403 84,254
General Golf Maintenance	2 No	39,575	43,972	54,965	MIS Technician	No	60,663 67,403 84,254
Custodian	3 No	43,132	47,924	59,905	Pool Specialist	No	60,663 67,403 84,254
General Park Operations	3 No	43,132	47,924	59,905	Recreation Facility Supervisor	Yes	60,663 67,403 84,254
Golf Maintenance Specialist	3 No	43,132	47,924	59,905	Executive Assistant to the Executive Director	No	66,006 73,340 91,675
Accounts Payable Specialist	5 No	51,186	56,873	71,091	Recreation Program Manager	Yes	66,006 73,340 91,675
Accounts Receivable Specialist	5 No	51,186	56,873	71,091	Aquatic Manager	Yes	72,497 80,552 100,690
Assistant Golf Club/Banquet Manager	5 No	51,186	56,873	71,091	ARC Manager	Yes	72,497 80,552 100,690
Athletic Field Specialist	5 No	51,186	56,873	71,091	Electrician	No	72,497 80,552 100,690
General Trades	5 No	51,186	56,873	71,091	Golf Course Superintendent	Yes	72,497 80,552 100,690
Golf Maintenance Supervisor	5 No	51,186	56,873	71,091	HR & Safety Supervisor	Yes	72,497 80,552 100,690
Registration Specialist	5 No	51,186	56,873	71,091	MIS Supervisor	Yes	72,497 80,552 100,690
Tree Care Specialist	5 No	51,186	56,873	71,091	Park Operations Supervisor	No	72,497 80,552 100,690
Administrative Specialist-Parks & Recreation	6 No	55,733	61,925	77,407	Park Planner	Yes	72,497 80,552 100,690
General Trades-Mechanic	6 No	55,733	61,925	77,407	Racquet Sports Director	Yes	72,497 80,552 100,690
General Trades Specialist-Grounds	6 No	55,733	61,925	77,407	General Manager of Golf Operations	Yes	80,399 89,332 111,665
Graphic Designer	6 No	55,733	61,925	77,407	General Manager of Racquet Sports Operations	Yes	80,399 89,332 111,665
Human Resource Generalist	6 No	55,733	61,925	77,407	Superintendent of Accounting	Yes	89,163 99,069 123,837
Irrigation Technician	6 No	55,733	61,925	77,407	Superintendent of Parks-Buildings-Trades	Yes	89,163 99,069 123,837
Recreation Program Supervisor	6 Yes	55,733	61,925	77,407	Superintendent of Parks-Grounds	Yes	89,163 99,069 123,837
Recreation Supervisor-Aquatic Swim Lesson	6 Yes	55,733	61,925	77,407	Director of Marketing & Community Engagement	Yes	98,881 109,868 137,335
Payroll Specialist	6 No	55,733	61,925	77,407	Superintendent of Human Resources	Yes	98,881 109,868 137,335
Trades Specialist-Carpentry	6 No	55,733	61,925	77,407	Superintendent of Recreation Facilities	Yes	98,881 109,868 137,335
Trades Specialist-Plumbing	6 No	55,733	61,925	77,407	Superintendent of Recreation Programs	Yes	98,881 109,868 137,335
Assistant Golf Course Superintendent	7 Yes	60,663	67,403	84,254	Director of Parks & Planning	Yes	116,854 129,838 162,298
Assistant Tennis Club Manager	7 Yes	60,663	67,403	84,254	Director of Recreation and Facilities	Yes	116,854 129,838 162,298
HVAC Specialist	7 No	60,663	67,403	84,254	Director of Finance & Personnel	Yes	126,420 140,467 175,584
Marketing Supervisor	7 Yes	60,663	67,403	84,254			

Staff entered into an agreement with Management Associates to perform a thorough pay band analysis and the updated pay bands were approved on April 25, 2023.

Non-exempt employees are covered by FLSA rules and regulations, and exempt employees are not. Exempt positions are excluded from minimum wage, overtime regulations, and other rights and protections afforded nonexempt workers. Employers must pay a salary rather than an hourly wage for a position for it to be exempt.

Analysis of Employee Wages



	General	Recreation	Museum	All Other Funds	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Forest View Racquet & Fitness	Heritage Tennis	Arlington Ridge Center	All Operating Funds Combined
2021/22 Actual										
Full-Time	\$ 2,181,279	1,885,933	71,903	-	379,866	47,918	296,217	263,153	187,077	5,313,346
Part-Time	39,244	1,935,615	54,903	-	353,488	91,212	340,129	194,584	649,126	3,658,301
Total Wages	\$ 2,220,523	3,821,549	126,806	-	733,354	139,130	636,346	457,737	836,203	8,971,647
Revenue	\$ 6,566,580	9,785,741	198,163	7,851,928	1,496,439	272,126	1,195,588	1,122,076	1,498,409	29,987,049
% of Revenue	33.82%	39.05%	63.99%	0.00%	49.01%	51.13%	53.22%	40.79%	55.81%	29.92%
2022/23 Actual										
Full-Time	\$ 2,292,049	2,222,450	74,443	-	414,988	25,048	265,376	266,981	178,834	5,740,170
Part-Time	53,946	2,632,989	89,011	-	332,064	61,975	346,107	273,648	721,663	4,511,403
Total Wages	\$ 2,345,995	4,855,439	163,454	-	747,052	87,024	611,483	540,629	900,497	10,251,573
Revenue	\$ 6,706,027	12,156,159	203,580	7,753,491	1,454,894	279,887	1,189,635	1,267,029	1,675,833	32,686,535
% of Revenue	34.98%	39.94%	80.29%	0.00%	51.35%	31.09%	51.40%	42.67%	53.73%	31.36%
2023/24 Projected										
Full-Time	\$ 2,591,920	2,477,420	79,190	-	468,930	75,770	224,670	238,610	217,800	6,374,310
Part-Time	67,280	3,066,730	91,310	-	389,560	70,360	343,000	275,450	762,240	5,065,930
Total Wages	\$ 2,659,200	5,544,150	170,500	-	858,490	146,130	567,670	514,060	980,040	11,440,240
Revenue	\$ 7,907,930	13,540,140	234,130	8,862,530	1,431,490	288,200	1,176,840	1,264,340	2,075,580	36,781,180
% of Revenue	33.63%	40.95%	72.82%	0.00%	59.97%	50.70%	48.24%	40.66%	47.22%	31.10%
2024/25 Proposed										
Full-Time	\$ 2,941,390	2,671,700	81,970	-	497,910	79,920	244,660	229,990	293,590	7,041,130
Part-Time	165,540	3,378,200	197,340	-	421,520	95,270	356,320	289,190	822,130	5,725,510
Total Wages	\$ 3,106,930	6,049,900	197,340	-	919,430	175,190	600,980	519,180	1,115,720	12,684,670
Revenue	\$ 7,288,670	14,042,760	247,790	10,728,230	1,555,960	319,180	1,208,180	1,290,350	2,159,880	38,841,000
% of Revenue	42.63%	43.08%	79.64%	0.00%	59.09%	54.89%	49.74%	40.24%	51.66%	32.66%

*Net of Interfund Transfers and Debt Proceeds.

Fund Balance Comparisons – All Non-Capital Funds



	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Arlington Ridge Center	Total Recreation Funds	Museum	IMRF & Social Security	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/22	8,282,726	10,793,252	908,872	1,191,620	(919,555)	(728,995)	(182,154)	9,915,824	216,519	1,716,598	433,948	27,605	(486,947)	283,206	21,536,697
Revenues	6,397,988	12,156,159	1,189,635	1,267,029	1,454,894	279,887	1,675,833	18,023,437	203,580	1,719,227	308,040	33,280	2,708,380	-	29,393,931
Expenses	4,703,374	9,024,858	870,775	795,694	1,230,019	207,483	1,516,350	13,645,179	203,173	1,409,017	235,871	32,063	2,300,936	602,791	23,132,404
Capital Outlay	-	19,001	-	-	-	-	-	19,001	-	-	-	-	-	57,700	76,702
Net Surplus/(Deficit)	1,694,613	3,112,300	318,860	471,335	224,875	72,404	159,483	4,359,257	407	310,210	72,169	1,217	407,444	(660,492)	6,184,826
Non-spendable	155,392	57,571	4,209	2,727	44,032	5,103	-	113,642	2,347	-	-	-	-	-	271,381
Restricted	-	-	-	-	-	-	-	-	126,727	2,026,808	-	8,093	-	264,197	2,425,825
Committed	1,975,698	3,546,349	941,726	1,054,905	-	-	-	5,542,980	-	-	-	-	-	-	7,518,678
Assigned	5,941,250	10,320,736	287,259	622,703	-	-	-	11,230,698	87,851	-	506,117	20,729	-	481,759	18,268,405
Unassigned	0	-	(38,462)	(17,381)	(738,712)	(661,694)	(22,671)	(1,478,919)	-	-	-	-	(79,503)	-	(1,558,421)
Fund Balance, 04/30/23	8,072,340	13,924,628	1,194,732	1,662,954	(694,680)	(656,591)	(22,671)	15,408,402	216,926	2,026,808	506,117	28,822	(79,503)	745,956	26,925,840
Revenues	7,567,720	13,540,140	1,176,840	1,264,340	1,431,490	288,200	2,075,580	19,776,590	234,130	1,810,440	340,210	37,550	2,619,040	1,314,820	33,700,500
Expenses	5,087,940	11,309,250	840,440	773,580	1,403,080	259,650	1,691,990	16,277,990	220,080	1,353,680	227,170	36,570	2,415,640	707,430	26,326,500
Capital Outlay/Transfers	1,400,000	150,000	-	-	-	-	-	150,000	-	-	-	-	-	433,350	1,983,350
Net Surplus/(Deficit)	1,079,780	2,080,890	336,400	490,760	28,410	28,550	383,590	3,348,600	14,050	456,760	113,040	980	203,400	174,040	5,390,650
Non-spendable	155,392	57,571	15,000	2,727	44,032	5,103	-	124,433	2,347	-	-	-	-	-	282,172
Restricted	-	133,310	-	-	-	-	-	133,310	140,778	2,483,568	-	8,093	-	637,024	3,402,774
Committed	2,035,176	4,002,604	336,176	309,432	-	-	360,919	5,009,131	-	-	-	-	123,897	-	7,168,205
Assigned	6,934,248	11,961,958	1,179,956	1,841,555	-	-	-	14,983,469	87,851	-	619,157	21,709	-	282,972	22,929,407
Unassigned	27,304	-	-	-	(710,302)	(633,144)	-	(1,343,445)	-	-	-	-	-	-	(1,316,141)
Fund Balance, 04/30/24	9,152,120	16,155,443	1,531,132	2,153,714	(666,270)	(628,041)	360,919	18,906,899	230,976	2,483,568	619,157	29,802	123,897	919,996	32,466,416
Revenues	6,937,130	14,042,760	1,208,180	1,290,350	1,555,960	319,180	2,159,880	20,576,310	247,790	1,870,740	351,540	38,800	2,680,930	1,322,150	34,025,390
Expenses	6,037,640	11,479,500	906,570	824,410	1,506,520	305,040	1,918,070	16,940,110	249,960	2,065,140	281,570	47,470	2,552,700	690,500	28,865,090
Capital Outlay/Transfers	2,000,000	150,000	36,540	42,000	-	-	-	228,540	-	-	-	-	-	1,000,000	3,228,540
Net Surplus/(Deficit)	(1,100,510)	2,413,260	265,070	423,940	49,440	14,140	241,810	3,407,660	(2,170)	(194,400)	69,970	(8,670)	128,230	(368,350)	1,931,760
Non-spendable	155,392	57,571	15,000	2,727	44,032	5,103	-	124,433	2,347	-	-	-	-	-	282,172
Restricted	-	13,290	-	-	-	-	-	13,290	138,608	2,289,168	-	8,093	-	275,446	2,724,606
Committed	2,415,056	4,531,800	362,628	329,764	-	-	602,729	5,826,921	-	-	-	-	252,127	-	8,494,105
Assigned	5,394,248	9,397,402	1,418,574	2,245,163	-	-	-	13,061,139	87,851	-	689,127	13,039	-	276,200	19,521,605
Unassigned	86,914	-	-	-	(660,862)	(619,004)	-	(1,279,865)	-	-	-	-	-	-	(1,192,951)
Fund Balance, 04/30/25	8,051,610	14,000,063	1,796,202	2,577,654	(616,830)	(613,901)	602,729	17,745,919	228,806	2,289,168	689,127	21,132	252,127	551,646	29,829,536
% Fund Balance Retainage															
Committed	40%	39%	40%	40%	0%	0%	31%	34%	0%	0%	0%	0%	10%	0%	29%
Unassigned	1%	0%	0%	0%	-44%	-203%	0%	-8%	0%	0%	0%	0%	0%	0%	-4%
Total	41%	39%	40%	40%	-44%	-203%	31%	27%	0%	0%	0%	0%	10%	0%	25%

Five -Year Financial Forecast

	2022/23	Projected 2023/24	Budgeted 2024/25	2025/26	2026/27	Forecasted 2027/28	2028/29	2029/30
Revenue								
Property Taxes	\$ 15,250,444	17,319,730	17,314,370	17,660,657	17,907,907	18,122,570	18,340,204	18,560,847
Fees, Charges, & Other Revenue:								
Debt Proceeds	-	1,424,000	-	3,749,294	-	3,969,804	-	5,346,737
Grant Proceeds	478,079	-	2,303,000.0	1,700,000	-	-	-	-
Replacemet Taxes	799,485	657,190	556,710	562,277	567,900	584,937	602,485	620,560
Rental Income	193,392	170,860	143,230	71,615	72,331	74,501	76,736	79,038
Interest Income	610,811	1,437,460	1,045,770	941,193	752,954	602,364	481,891	385,513
NWSRA Administration Fees	141,350	141,350	141,350	142,764	144,191	148,517	152,972	157,562
Donations & Misc. Revenue	433,690	417,210	586,020	351,880	355,399	366,061	377,043	388,354
Recreation Program Fees Net Scholarships	6,262,196	6,870,300	7,448,200	7,590,764	7,743,459	7,975,763	8,215,036	8,461,487
Swimming Pool Revenues	1,751,040	2,007,900	2,052,380	2,072,904	2,093,633	2,156,442	2,221,135	2,287,769
Fitness Revenue	669,602.9	774,310	794,150	992,688	1,002,614	1,032,693	1,063,674	1,095,584
Tennis Club Revenues	2,456,663	2,441,180	2,498,530	2,523,515	2,548,750	2,625,213	2,703,969	2,785,088
Golf Club Revenues	1,734,782	1,719,690	1,875,140	1,893,891	1,912,830	1,970,215	2,029,322	2,090,201
Transfer In	1,905,000	1,400,000	2,082,150	-	-	-	-	-
Fees, Charges, & Other Revenue	17,436,091	19,461,450	21,526,630	22,592,785	17,194,063	21,506,509	17,924,263	23,697,893
Total Revenue	\$ 32,686,535	36,781,180	38,841,000	40,253,442	35,101,969	39,629,080	36,264,466	42,258,740
Expense								
Corporate	4,703,374	5,087,940	6,037,640	6,429,499	6,846,347	7,017,506	7,192,943	7,372,767
Recreation	8,674,072	10,006,510	11,329,500	11,612,738	12,138,056	12,441,507	12,752,545	13,071,359
Pension/FICA	1,409,017	1,353,680	2,065,140	2,116,769	2,169,688	2,223,930	2,279,528	2,336,516
Insurance	235,871	227,170	281,570	288,609	289,331	290,054	290,779	291,506
Audit	32,063	36,570	47,470	48,657	48,778	48,900	49,023	49,145
Museum	203,173	220,080	249,960	256,209	256,850	257,492	258,135	258,781
NWSRA	602,791	707,430	690,500	707,763	709,532	711,306	713,084	714,867
Debt Service	2,300,936	2,415,640	2,552,700	2,963,224	3,037,304	4,442,864	4,509,507	4,577,149
Arlington Lakes Golf Club	1,230,019	1,403,080	1,506,520	1,544,183	1,582,788	1,622,357	1,662,916	1,704,489
Nickol Knoll Golf Club	207,483	259,650	305,040	312,666	320,483	328,495	336,707	345,125
Forest View Racquet & Fitness Club	870,775	840,440	906,570	929,234	931,557	933,886	936,221	938,561
Heritage Tennis Club	795,694	773,580	824,410	845,020	866,146	887,799	909,994	932,744
Swimming Expenses	480,071	483,200	571,730	586,023	600,674	615,691	631,083	646,860
ARC & Fitness Expenses	1,036,278	1,208,790	1,346,340	1,379,999	1,514,498	1,552,361	1,591,170	1,630,949
Transfer Out	1,905,000	1,400,000	2,082,150	-	-	-	-	-
Capital Outlay	1,981,979	4,616,250	12,322,520	16,040,000	10,825,000	6,000,000	7,000,000	7,500,000
Total Expense	26,668,597	31,040,010	43,119,760	46,060,592	42,137,031	39,374,148	41,113,636	42,370,819
Total Revenue	\$ 32,686,535	36,781,180	38,841,000	40,253,442	35,101,969	39,629,080	36,264,466	42,258,740
Total Expense	26,668,597	31,040,010	43,119,760	46,060,592	42,137,031	39,374,148	41,113,636	42,370,819
Net Surplus (Deficit)	\$ 6,017,938	5,741,170	(4,278,760)	(5,807,149)	(7,035,062)	254,932	(4,849,170)	(112,079)
Est. Fund Balance - Beg. of Year	\$ 23,473,895	29,491,833	35,218,003	30,939,244	25,132,094	18,097,033	18,351,964	13,502,795
Non-spendable	295,018	305,809	305,809	307,338	308,875	310,419	311,971	313,531
Restricted	2,425,825	3,402,774	2,724,606	2,738,229	2,751,920	2,765,679	2,779,508	2,793,405
Committed	7,518,678	7,144,568	8,470,468	8,512,820	8,555,384	8,598,161	8,641,152	8,684,358
Assigned	20,834,368	25,680,891	20,631,219	20,734,375	20,838,047	20,942,237	21,046,948	21,152,183
Unassigned	(1,582,058)	(1,316,141)	(1,192,857)	(1,198,822)	(1,204,816)	(1,210,840)	(1,216,894)	(1,222,978)
Est. Fund Balance - End of Year	\$ 29,491,832	35,217,900	30,939,244	25,132,094	18,097,033	18,351,964	13,502,795	13,390,716

Five -Year Financial Forecast



Revenue Assumptions

Revenue forecasts are based on historical data, trends, and expected future events. The following narratives help to explain the assumptions used to forecast future revenues.

Property Taxes are conservatively calculated based on a 10-year average of CPI and a 99.9% collection rate, which is typically the amount of taxes the district collects on an annual basis and an annual increase of 1.4%.

The District bi-annually issues debt to fund capital spending. The amount issued is based on current calculations for what will be available to be issued in a specific fiscal year through non-referendum bonds.

Interest Income is based on estimated future interest rates and available fund balance to be invested. Staff has begun to invest in two-year CDs in order to stabilize future interest income and to take advantage of strong interest rates.

All program, swimming pool, fitness, tennis, and golf revenues are based on historical participation levels. In addition, modest increases in participation and fees are factored into these revenue assumptions. In addition, staff looks at future plans for expansion of facilities and the impact this growth will have on future services rendered. This expansion may include closing of facilities for construction and then the addition of new features which will be programmed accordingly.

Expense Assumptions

As with the revenue assumptions, expense assumptions are primarily based on historical data, trends, and future events.

Salaries and Wages typically for about 31% of the operational expenses. Therefore, minimum wage increases, shortages in staff, and increases in services are thoroughly analyzed in order to assist with forecasting future salaries and wages.

Insurance, Pension, and Social Security historically will account for approximately 15% of operational expenses. Insurance rates have traditionally increased about 5% annually and pension costs have been decreasing or holding level as the District has taken steps to reduce its unfunded liability. This has resulted in a lower annual pension expense.

Future debt issuances are estimated in order to forecast future debt service payments. However, debt payments will normally go up by CPI unless the District looks to issue debt other than non-referendum bonds. At this time, there are no such plans.

Future growth and capital needs are regularly reviewed in order to provide the most accurate forecasting as possible and are detailed in the capital plan. This five-year plan takes into implementation of a new Comprehensive Master Plan and the development of Recreation Park after receiving \$4 million in grants. Also, there is an ongoing commitment to improve the District's infrastructure. These factors contribute to an average of \$10.4 million being spent annually over the next five years in capital projects.

Schedule of Building Square Footage



Property	Square Feet
Administration Center	28,000
Arlington Lakes Golf Club Clubhouse	11,800
Arlington Lakes Golf Club Service Center	7,290
Arlington Ridge Center	99,696
Camelot Park Community Center	24,976
Davis Street Service Center	23,300
Davis Street II Service Center	23,631
Davis Street III Service Center	5,900
Forest View Racquet & Fitness Club	65,100
Frontier Park Community Center	12,783
Frontier Service Center	5,200
Hasbrook	2,950
Heritage Park Community Center	6,912
Heritage Tennis Club	55,606
Lake Arlington Boathouse	3,854
Melas Sports Complex	1,494
Nickol Knoll Golf Club Service Center	3,773
Nickol Knoll Golf Club Clubhouse	4,584
Pioneer Park Community Center	22,800
Pioneer Park Bathhouse	5,200
Pioneer Park Mechanical Building	1,728
Recreation Park Community Center	21,357
Recreation Park Bathhouse	8,400
Recreation Park Festival Building	800
Sunset Meadows Driving Range and Shelter	3,200
Total	<u>450,334</u>

Roof Improvement Schedule



Property	Square Feet	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Administration Center	28,000	\$ -	\$ -	\$ -	\$ 256,000	\$ -	\$ -	\$ -	\$ -
Arlington Lakes Golf Club Clubhouse	11,800	-	-	-	44,000	-	-	-	-
Arlington Lakes Golf Club Service Center	7,290	-	-	-	34,000	-	-	-	-
Arlington Ridge Center	99,696	-	-	-	-	-	-	-	-
Camelot Park Community Center	24,976	-	-	-	-	-	-	-	-
Camelot Park Shelter	-	-	8,000	-	-	-	-	-	-
Davis Street Service Center	23,300	386,000	-	-	-	-	-	-	-
Davis Street II Service Center	23,631	-	-	-	-	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-
Forest View Racquet & Fitness Club	65,100	-	-	-	-	120,000	-	-	-
Frontier Park Community Center	12,783	-	-	-	-	-	-	-	-
Frontier Service Center	5,200	-	-	-	-	-	-	-	-
Frontier Park Shelter	-	-	-	-	-	-	-	-	-
Hasbrook	2,950	-	38,000	-	-	-	-	-	-
Heritage Park Community Center	6,912	-	-	-	-	-	-	-	-
Heritage Tennis Club	55,606	-	-	-	120,000	-	-	-	-
Hickory Meadows Shelter	-	-	-	18,000	-	-	-	-	-
Lake Arlington Boathouse	3,854	-	27,000	-	-	-	-	-	-
Melas Sports Complex	1,494	-	18,000	-	-	-	-	-	-
Melas Park Shelter	-	-	-	-	-	-	-	-	-
Nickol Knoll Golf Club Clubhouse	4,584	-	40,000	-	-	-	-	-	-
Nickol Knoll Golf Club Service Center	3,773	-	-	130,000	-	-	-	-	-
Patriots Park Shelter Building	-	-	-	-	-	-	-	-	-
Pioneer Park Community Center	22,800	-	-	-	-	228,000	-	-	-
Pioneer Park Bathhouse	5,200	-	40,000	-	-	-	-	-	-
Pioneer Park Mechanical Building	1,728	-	20,000	-	-	-	-	-	-
Prairie Park Shelter	-	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,400	-	-	-	-	-	-	-	-
Recreation Park Community Center	21,357	-	-	-	-	-	-	-	-
Recreation Park Festival Building	800	-	-	10,000	-	-	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-
Total	450,334	\$ 386,000	\$ 191,000	\$ 158,000	\$ 454,000	\$ 348,000	\$ -	\$ -	\$ -

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

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Tennis/Basketball/Pickleball Court Renovation Schedule



Location	# of Courts	Court Condition	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Primary Locations - A								
FVTC-Outdoors (Tennis)	6	Good	\$ -	\$ -	\$ -	\$ 85,090	\$ -	\$ -
FVTC-Indoors (Tennis)		Good	36,540	-	-	-	44,410	-
Dryden Park (Tennis)	2	Good	-	-	-	-	-	-
Dryden Park (Pickleball)	6	Good	-	-	-	-	-	-
Camelot Park (Tennis)	3	Poor	-	358,310	-	-	-	-
Camelot Park (Basketball)	1	Fair	-	-	-	-	-	-
Centennial Park (Tennis)	4	Fair	-	441,000	-	-	-	-
Frontier Park (Tennis)	2	Fair	-	-	-	364,450	-	-
Frontier Park (Basketball)	2	Fair	-	-	-	-	-	-
Greenslopes Park (Tennis)	2	Good	-	-	-	-	-	-
Greenslopes Park (Pickleball)	4	Good	-	-	-	-	-	-
Heritage Tennis Club (Indoor Tennis)		Good	42,000	-	-	-	51,050	-
Heritage Park (Tennis)	3	Poor	-	-	-	-	-	154,450
Heritage Park (Basketball)	2	Fair	125,370	-	-	-	-	-
Pioneer Park (Tennis)	4	Good	-	-	-	-	-	-
Pioneer Park (Basketball)	1	Good	-	-	-	-	-	-
Recreation Park (Tennis)	3	Poor	OSLAD Grant	-	-	-	-	-
Total	45		\$ 203,910	\$ 799,310	\$ -	\$ 449,540	\$ 95,460	\$ 154,450
Secondary Locations - B								
Carefree Park (Tennis)	2	Poor	\$ -	\$ -	\$ 688,430	\$ -	\$ -	\$ -
Carefree Park (Basketball)	2	Fair	-	-	-	-	-	-
Carefree Park (Rollerhockey)	1	Poor	-	-	-	-	-	-
Carousel Park (Basketball)	1	Good	-	-	-	-	-	-
Creekside Park (Tennis)	2	Poor	314,290	-	-	-	-	-
Creekside Park (Basketball)	0.5	Fair	-	-	-	-	-	-
Evergreen Park (Basketball)	1	Poor	-	-	-	-	-	-
Greens Park (Basketball)	1	Good	-	-	-	-	-	-
Klehm Park (Basketball)	1	Good	-	-	-	-	-	-
Legacy Park (Basketball)	0.5	Good	-	-	-	-	-	-
Patriots Park (Basketball)	2	Poor	-	-	-	-	-	-
Prairie Park (Basketball)	1	Good	-	-	-	-	-	-
Raven Park (Tennis)	3	Good	-	-	-	-	-	-
Raven Park (Basketball)	1	Good	-	-	-	-	-	-
Sunset Ridge Park (Basketball)	1	Good	-	-	-	-	-	-
Wildwood Park (Tennis)	3	Good	-	-	-	-	-	-
Wildwood Park (Basketball)	1	Good	-	-	-	-	-	-
Virginia Terrace Park (Basketball)	1	Poor	-	-	-	-	-	-
Total	25		\$ 314,290	\$ -	\$ 688,430	\$ -	\$ -	\$ -

Tennis/Basketball/Pickleball Court Renovation Schedule

Location	# of Courts	Court Condition	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Supplemental Locations - C								
Banta Park (Basketball)	0.5	Good	-	-	-	-	-	-
Berbecker Park (Basketball)	0.5	Good	-	-	-	-	-	-
Greenbrier Park (Tennis)	1	Poor	-	-	-	112,430	-	-
Greenbrier Park (Rollerhockey)	1	Poor	-	-	-	112,430	-	-
Falcon Park (Basketball)	0.5	Good	-	-	-	-	-	-
Flentie Park (Basketball)	0.5	Good	-	44,100	-	-	-	-
Hasbrook Park (Tennis)	2	Fair	-	-	-	-	127,630	-
Hasbrook Park (Basketball)	1	Fair	-	44,100	-	-	-	-
Schaag Park (Basketball)	0.5	Good	-	-	-	-	-	-
Victory Park (Tennis)	1	Fair	-	-	234,860	-	-	-
Victory Park (Basketball)	0.5	Fair	-	-	-	-	-	-
Volz Park (Pickleball)	6	Good	-	-	-	-	-	-
Volz Park (Basketball)	0.5	Good	-	-	-	-	-	-
Total	15.5		\$ -	\$ 88,200	\$ 234,860	\$ 224,860	\$ 127,630	\$ -
Total All Courts	85.5		\$ 518,200	\$ 887,510	\$ 923,290	\$ 674,400	\$ 223,090	\$ 154,450

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects List. Staff is working with the USTA and expects a recommendation during fiscal year.

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Recreation Park	2011	\$ 147,536	\$ 22,130	15%	Elanar Construction	Little Tikes	2-12 yrs	2024	\$ 370,000
Greens Park	2001	133,734	20,060	15%	Reil Construction	Miracle	2-12 yrs	2024	125,000
Prairie Park	2002	82,602	12,390	15%	Howard White	BCI Burke	2-12 yrs	2024	210,000
Flentie Park	2002	94,918	14,238	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2025	143,330
Hasbrook Park	2001	88,710	13,306	15%	Reil Construction	Miracle	2-12 yrs	2025	143,330
Carefree Park	2003	91,592	13,739	15%	Kenneth Company	Landscape Structures	2-12 yrs	2025	143,330
Creekside Park	2003	91,577	13,737	15%	Kenneth Company	Little Tikes	2-12 yrs	2025	220,500
Lake Terramere	2000	110,682	16,602	15%	Burke Construction	Landscape Structures	2-12 yrs	2026	150,490
Camelot Park	2005	121,427	18,214	15%	Kenneth Company	Landscape Structures	2-12 yrs	2026	275,000
Centennial Park	2002	112,884	16,933	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2026	125,000
Carriage Walk Park	2005	79,595	11,939	15%	AHPD staff	Landscape Structures	2-12 yrs	2026	140,000
Westgate Park	2005	104,993	15,749	15%	Pedersen Construction	Little Tikes	2-12 yrs	2026	140,000
Cronin Park	2005	97,140	14,571	15%	Great Lakes Landscape	Gametime	2-12 yrs	2027	170,170
Greenbrier Park	2001	97,624	14,644	15%	Monohan's Landscape	Miracle	2-12 yrs	2027	165,920
Dryden Park	2006	65,854	9,878	15%	Kenneth Company	Gametime	2-5 yrs	2027	140,000
Dryden School	2007	148,170	29,634	20%	Bluemel	Gametime	5-12 yrs	2027	140,000
Willow Park	1999	46,458	6,969	15%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2028	175,000
Klehm Park	2005	69,026	10,354	15%	Kenneth Company	Landscape Structures	2-12 yrs	2028	150,000
Shaag/Scarsdale Park	2006	73,991	11,099	15%	AHPD staff	Little Tikes	2-5 yrs	2028	150,000
Pioneer Park	2007	142,034	21,305	15%	Landworks	Landscape Structures	2-12 yrs	2029	150,000
Sunset Meadows	2007	88,447	13,267	15%	Reil Construction	Miracle	2-12 yrs	2029	100,000
Banta Park	2007	135,118	27,024	20%	Green Up Landscape	Playworld	2-12 yrs	2029	150,000
Victory Park	2009	154,922	38,731	25%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	175,000
North School Park	2008	62,219	9,333	15%	AHPD staff	Landscape Structures	2-5 yrs	2031	75,000
Patriots Park	2008	166,882	25,032	15%	Green Up Landscape	Little Tikes	2-12 yrs	2031	175,000
Berbecker Park	2008	158,298	55,404	35%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	175,000
Rand-Berkley Park	2010	103,666	15,550	15%	Autumn Landscaping	Landscape Structures	2-12 yrs	2032	125,000
Wildwood Park	2010	104,172	15,626	15%	Autumn Landscaping	Little Tikes	2-12 yrs	2032	125,000

Playground Renovation Schedule



Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Melas Park	2011	\$ 128,080	\$ 19,212	15%	Elanar Construction	Gametime	2-12 yrs	2033	\$ 150,000
Evergreen Park	2011	144,729	21,709	15%	Elanar Construction	Play and Park	2-12 yrs	2033	175,000
Virginia Terrace Park	2012	95,669	14,350	15%	Elanar Construction	Gametime	2-12 yrs	2034	125,000
Frontier Park	2013	163,780	24,567	15%	Allied Landscaping	Landscape Structures	2-12 yrs	2035	175,000
Falcon Park	2013	127,075	19,061	15%	Elanar Construction	Little Tikes	2-12 yrs	2035	150,000
Volz Park	2013	112,998	16,950	15%	Elanar Construction	Little Tikes	2-12 yrs	2035	125,000
Carousel Park	2014	108,385	43,354	40%	Elanar Construction	Zenon	2-12 yrs	2036	125,000
Raven Park	2014	63,623	29,903	47%	AHPD staff	BCI Burke	2-12 yrs	2036	50,000
Heritage Park	2016	118,928	17,839	15%	Reil Construction	Landscape Structures	2-12 yrs	2037	140,000
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2037	50,000
Lake Arlington	2018	70,444	52,833	75%	Reil Construction	Landscape Structures	2-12 yrs	2039	150,000
Legacy Park	2019	250,000	125,000	50%	D&J Landscaping	Little Tikes	2-12 yrs	2040	250,000
Sunset Ridge	2023	121,000	18,150	15%	PlaygroundSafe LLC.	Landscape Structures	2-12 yrs	2043	150,000
Happiness Park	2024	165,000	24,750	15%	Ostrander Landscaping	NuToys Leisure Products	2-12 yrs	2044	185,000
Totals		\$ 4,719,232	\$ 965,236	15%					\$ 6,527,070

2020 U.S. Census Demographics – Village of Arlington Heights



Arlington Heights Park District 2020 U.S. Census Demographics Geographic Area: Village of Arlington Heights, Illinois

	<u>Number</u>	<u>Percent</u>		<u>Number</u>	<u>Percent</u>
Total Population	77,676	100.0	Race/Ethnic Origin*		
Gender			White	62,607	80.6
Male	37,906	48.8	Black or African American	1,864	2.4
Female	39,770	51.2	American Indian and Alaska Native	233	0.3
Age Composition			Asian	8,001	10.3
0 to 19 years	17,935	23.1	Hispanic or Latino	6,369	8.2
20 to 24 years	3,400	4.4	Other	3,029	3.9
25 to 34 years	8,511	11.0	Household by type ^		
35 to 49 years	16,224	20.9	Total households	30,919	100.0
50 to 64 years	16,111	20.7	Family households (families)	20,305	65.7
65+ years	15,380	19.8	With own children under 18 years	8,704	28.2
Median age (years)	44.0	-	Married couple family	17,301	56.0
18 years and over^	58,521	77.9	With own children under 18 years	7,487	24.2
Male	27,578	36.7	Female householder, no husband present	2,205	7.1
Female	30,943	41.2	With own children under 18 years	954	3.1
21 years and over^	56,645	75.4	Non-family households	10,614	34.3
62 years and over^	15,587	20.8	Householder living alone	9,313	30.1
65 years and over^	12,920	17.2	Householder 65 years and older	3,977	12.9
Male	5,214	6.9	Households with individuals under 18 years	9,054	29.3
Female	7,706	10.3	Households with individuals 65 years and over	9,124	29.5
			Average household size	2.41	-
			Average family size	3.04	-
			Housing Occupancy^		
			Total housing units	32,795	100.0
			Occupied housing units	30,919	94.3
			Vacant housing units	1,876	5.7
			Homeowner vacancy rate (percent)	2	-
			Rental vacancy rate (percent)	10.4	-

^2010 Census Data

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

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
AHYAA	Frontier Park Building	2/24/75	AHYAA will construct at its own cost an addition to current field house at Frontier Park	20 years from the date of the issuance of occupancy permit by the VAH and one year thereafter, unless either party terminates this agreement	No Term Limit
AHYAA	Sunset Meadows Storage Room	10/9/07	PD will make building available for AHYAA storage if unused space is available	Shall be effective from 10/9/07 and last for a term of 20 years unless terminated by mutual agreement; thereafter will automatically renew for 10-year increments	10/9/27 Then auto renew for 10-year increments
AHYAA	Joint programs and use of facilities	11/30/16	To enter a cooperative agreement for benefit of community –shared programs, facilities, fields, maintenance.	Commencing on the date of this agreement up to and including 11/30/2016. Auto-renew each year.	
Buffalo Grove Park District	Outdoor Summer Tennis Program	3/12/19	PD will coordinate Buffalo Grove Park District 's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	
Buffalo Grove Park District	Joint Agreement	3/12/19	AH and BG residents to receive resident rates for programs and pool pass during non-resident registration.	Agreement is effective from year to year unless terminated with a 90 day written notice.	
Frontier Days Inc.	Shelter Building at Recreation Park	2/27/95	Frontier Days is allowed to use the shelter building to conduct business/storage.	Beginning 3/1/95 and ending 3/28/96 and from year to year thereafter, unless terminated prior to August 1st by either party	
Frontier Days Inc.	Rec Park Expansion & Improvement Fund	10/11/88	To set aside a separate fund for the acquisition of land adjacent to Rec Park	Good for two years and will automatically be renewed every two years unless either party requests changes or dissolution	
Historical Society/VAH	Museum Cooperative Original 6/20/85	6/6/22	Operation of & programming for the Museum facilities	Renewal shall be automatically in effect year to year except in such case that any parties wishes to terminate the agreement	6/6/24
MWRD/Village of Mt. Prospect/Mt. Prospect Park District	Melas Park Agreement	7/10/12	Village grants park districts use of Melas for rec events & activities	Commencing on the date of this agreement up to and including 7/10/2051	7/10/51
MWRD	Easement Grant	01/28/14	Easement at ALGC along White Oak and Central Roads for Sanitary Sewer	Commencing on this date of agreement and for 25 years.	1/28/39

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
NW Suburban Academy	Emergency Shelter	01/01/07	Agree to provide emergency shelter for FVRC &/or NWSA	And shall automatically renew from year to year, effective January 1, unless either party gives notice	
Prospect Heights Park District/River Trails Park District	Outdoor Summer Tennis Program	3/3/06	Joint use of facilities-create schedule, coordinate/hire/train instructors, set fees	Agreement may be terminated by either party at any time giving at least 90 days' notice	
Rolling Meadows Park District	Gymnastic Agreement	1/28/03	RMPD has gymnastics facility that can accommodate AH residents	Agreement will begin 5/1/2003 and can be terminated by either party giving at least 90 days prior written notice	
Rolling Meadows Park District	Park District Cooperative	3/23/99	AHPD residents to use RM ice arena & RM residents purchase Annual Swim Pass at resident rates.	Shall be effective 3/1/99 and shall remain in effect from year to year unless termination is affected by either party	
Salt Creek Park District	Park District Cooperative	6/1/89	AHPD residents get resident rates for SCPD fishing & golf; SCPD residents get resident rates for indoor /outdoor pools and cultural arts.	Auto renew every year	
SD #21	Children at Play Program	7/25/17	Operation of before/after school program for children enrolled in school at Riley and Poe.	Shall commence on 7/25/17, thereafter this agreement shall be deemed automatically renewed for successive two-year periods unless either party shall advise the other in writing	
SD #21	Playground Improvements at Poe School/Raven Park	3/13/07	SD #21 to replace equipment at Poe School, Park District to pay 50% up to \$50,000; Park District to replace tot lot at Raven Park; SD #21 to pay up to \$25,000.	Initial term 10 years with auto renew for 10-year periods.	
SD #21	Gymnasium Cooperative at Edgar Allen Poe School	7/25/17	Facility use and operations cost; Park District has paid \$500,000 to increase gym size.	Shall continue in effect thru 3/17/2034 and shall remain in effect from year-to year thereafter unless termination is affected by either party	

Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #214	SD 214 (John Hersey H.S.) Synthetic Turf 2011	5/10/11	Synthetic turf installed/cost shared & PD can use for recreational activities turf may need to be replaced within 8-15 years after the effective date of agreement. If during the term of this agreement one party is of the opinion that the turf requires replacement, it shall notify the other party in writing	The school district shall allow Park district to use the Stadium for a number of hours as specified annually on July 1 in the "Master Use Schedule"	No Term Limit
SD #214	Amendment to SD 214 (John Hersey H.S.) Synthetic Turf 2011	10/28/14	Agreement to assist in building concessions, restrooms, and storage facilities at the stadium.	The school district will make specific storage facilities available to the park district for use as needed throughout the terms of the agreement.	No Term Limit
SD #23	Joint Gymnasium (Betsy Ross School) (original 1/9/90)	4/10/12	PD allowed to conduct activities in gymnasium during non-school hours	Shall commence on 9/1/12 and shall continue In effect through August 31, 2031	8/31/31
SD #23	SD #23 Soccer Fields (MacArthur, Sullivan & Ross Schools)	5/22/90	PD shall have the right to conduct programs on property during non-school hours	The initial term of this license shall be for a period of 25 years from the date executed with the ability to extend 25 years with letter to school district which was sent in 2015.	5/22/40
SD #25	Shared Use of Facilities: Emergency Shelter Agreement, Thomas Middle School, land adjacent to Dryden Park, and land adjacent to Greens Park	10/12/23	PD to provide emergency shelter to students of SD 25 & patrons of parks, PD permitted to use the two ball diamonds & soccer fields at Thomas Middle School, PD is permitted to use outdoor space at Dryden Park, PD to use SD property for rec purposes & SD to use PD property for educational purposes,	To use each other's facilities in emergency situations and to return such facilities to original condition.	8/30/43 with auto renew in five-year terms
SD #25	SD 25 C.A.P.	12/12/23	Operation of before/after school program for children enrolled in school	The initial term of this agreement shall commence on the date hereof and end on 6/12/12/23 and this agreement shall be deemed automatically renewed for successive five year periods unless either party shall advise the other in writing	6/30/28 with auto renew in five-year terms
SD #59	Juliette Low School & Heritage Park	12/8/09	PD use of Juliette Low gym & SD use of Heritage Park playground	Self-Renewing - give to Director of Rec every 2 years for review	

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #59	SD 59 C.A.P.	2015	Operation of before/after school program for children enrolled in school	Initial term is 2 years and renewed automatically unless either party notifies in writing	
VAH	Administration Center Use of VAH Parking Garage	6/15/87	VAH shall allocate (40) Eastman parking permits to PD for use at no cost	Shall continue in effect as long as the PD continues to use the facility at 410 N. Arlington Heights Rd, unless sooner terminated or by mutual consent of the parties	
VAH	AH Senior Center Woodshop	5/17/99	Operation of a woodshop at the AH Senior Center	Initial term of agreement is 5 years, automatically renewable for subsequent 5 year periods, unless the PD wishes to cease operations	
VAH	Festival Park Lease original 1983	11/5/07	20-year renewal of PD lease with VAH for Festival Park	Shall be for a term of 20 years and shall automatically renew for a successive 20 years unless either party notifies the other in writing	11/5/27
VAH	Grants of Easement for Greenbrier & Pioneer Parks	11/6/95	PD grants VAH an easement for construction & maintenance of public sidewalk		
VAH	Lake Arlington Lease	1/22/90	VAH to construct storm water detention basin & PD to develop rec facilities around such basin	Lease shall be for a period of 25 years from the date executed and can be extended an additional 25 years	01/22/40
VAH	Senior Center	10/2/17	VAH granted PD use of portion of Senior Center for recreational activities Park District has prepaid maintenance until 12/31/2038	Auto renew except maintenance and date is 12/31/2038	Auto renew except maintenance portion and date 12/31/38
VAH	Nickol Knoll Lease	8/3/92	PD desires to use portion of site for recreational purposes from VAH/owner	Agreement shall be binding upon and inure to the benefit of any successor government entity which may assume and perform the duties of either party hereto	

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Amendment to Nickol Knoll	6/21/93	Parties agree there has been some change in the condition of the landfill	Unless specifically contrary to any provision in the Amendment, all portions of the original agreement dated 8/3/92 between these two parties remain in full force and effect	
VAH	North School Park Joint Use	4/16/90	To use North School Park for recreational purposes and maximum use of open space land	Agreement shall remain in effect until the real estate is sold or otherwise disposed of, or until terminated	
VAH	Detention Basin Leases	5/11/99	Joint use of detention basins at Green Slopes, Wildwood, Sunset Meadows, Hickory Meadows Park, Carriage Walk, Creekside, and Carousel	Agreements shall be for a term of 5 years and shall automatically renew for successive 5 year terms unless either party notifies the other in writing	
VAH	Centennial Park Wetlands Property Detention Basin	10/27/92	VAH to use basin for storm water retention & PD to use for rec activities	Agreement is at all times conditional upon and shall not take effect until PD obtains ownership of the property in Exhibit A	
VAH	Bicycle Path thru Melas	8/24/04	Extension of the existing bike path at Melas Park to Davis Street		No Term Limits
Wheeling Park District	Summer Tennis	3/15/05	PD will coordinate Wheeling PD's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
The Peoples' Bank of Arlington Heights	2014-2015	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2014-2015	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2014-2015	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2014-2015	National Night Out Main Sponsor	500
All About Kids Dentistry	2014-2015	Picnic in the Park Main Sponsor	500
The Peoples' Bank of Arlington Heights	2015-2016	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2015-2016	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2015-2016	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2015-2016	National Night Out Main Sponsor	500
All About Kids Dentistry	2015-2016	Picnic in the Park Main Sponsor	500
Northwest Community Healthcare	2015-2016	Whipper Snapper; Picnic in the Park; Program Guide	5,100
Northwest Community Healthcare	2015-2016	Arlington Aces Soccer Program	5,000
Lutheran Home	2015-2016	Senior Center	7,500
Picket Fence Realty	2015-2016	Senior Center; Trunk or Treat	4,500
DKMO	2015-2016	Senior Center; Trunk or Treat	4,500
ABC Plumbing Heating Cooling & Electric	2015-2016	Movies in the Park; Trunk or Treat; Tree Lighting	2,500
DelBoccio Marchetti	2015-2016	Movies in the Park	1,000
First Midwest Bank	2016-2017	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2016-2017	Picnic in the park Main sponsor	1,000
First Midwest Bank	2016-2017	National Night Out main sponsor	500
Lavelle Law, LTD of Palatine	2016-2017	National Night Out main sponsor	500
Lutheran Home	2016-2017	Senior Center programs	2,000
Transitional Care of Arlington Heights	2016-2017	Senior Center programs	3,500
Transitional Care of Arlington Heights	2016-2017	ALGC Grand Opening	500
ABC Plumbing Heating Cooling & Electric	2016-2017	Movies in the Park, Trunk or Treat, Picnic in the Park	2,500
DelBoccia Marchetti	2016-2017	Movies in the Park, Creation Stations	2,000
Lincoln Mercury	2016-2017	Forest view Racquet and Fitness Club	1,000
Northwest Community Healthcare	2016-2017	Whipper Snapper; Picnic in the Park; Program Guide, National Night Out	5,100

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
First Midwest Bank	2017-2018	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2017-2018	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2017-2018	National Night Out Main Sponsor	500
Andigo Credit Union	2017-2018	Whipper Snapper, Picnic In The Park, National Night	2,000
Lutheran Home	2017-2018	Senior Center Programs	2,000
Transitional Care of Arlington Heights	2017-2018	Senior Center Programs	3,500
Orthodontic Experts	2017-2018	Basketball and Soccer Leagues	4,500
ABC Plumbing Heating Cooling & Electric	2017-2018	Movies in the Park, Trunk or Treat, Picnic in the Park	2,700
DelBoccia Marchetti	2017-2018	Movies in the Park, Creation Stations, Calendar	2,800
Fleishman	2017-2018	Gatorade Advertising at NKGK	3,000
Allstate AH	2017-2018	Whipper Snapper, Trunk or Treat, Program Guide	1,500
Dental Clinique	2017-2018	Movies In The Park	1,000
All About Kids Dentistry	2017-2018	Picnic In The Park	500
Deal With Diamond Group	2017-2018	Holiday Tree Lighting	500
Nakfoor Orthodontics	2017-2018	Trunk or Treat	500
CD One Price Cleaners	2017-2018	Trunk or Treat	500
Life Storage	2017-2018	Banner Program	750
The Little Gym of Barrington	2017-2018	Irish Fest	750
Passanantes Home Food Services	2017-2018	Irish Fest	750
Elite Remodeling Froup	2017-2018	Irish Fest	500
Dirksen Center	2017-2018	Program Guide Ads	1,000
Loyal 2 Communities	2017-2018	Program Guide Ads	1,000
Loving Care Animal Hospital	2017-2018	Program Guide Ads	1,000
Rotary Club	2017-2018	Program Guide Ads	650
St. James School	2017-2018	Program Guide Ads	750
First Midwest Bank	2018-2019	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2018-2019	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2018-2019	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling and Electric	2018-2019	Program Guide	500
ABC Plumbing Heating Cooling and Electric	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat	2,500
DelBoccio Marchetti	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat, Envirogroup, Irish Fest, Tree Lighting	13,000

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
Allstate	2018-2019	Whipper Snapper Youth Triathlon	400
All About Kids Dentistry	2018-2019	Picnic in the Park	500
Baird & Warner	2018-2019	Picnic in the Park	500
Drost Kivlahan McMahon & O'Connor	2018-2019	Irish Fest	1,000
Our Home Improvement	2018-2019	Movies in the Park	1,000
Sprint	2018-2019	Movies in the Park	2,000
Strings Attached	2018-2019	Program Guide	850
Holly Connors	2018-2019	Program Guide	450
Epic Urgent Care	2018-2019	Program Guide	450
St. James School	2018-2019	Program Guide	500
Kiddie Academy	2018-2019	Program Guide	2,000
First Midwest Bank	2019-2020	Program Guide Full Back Cover Ad Spot	12000
First Midwest Bank	2019-2020	Picnic in the Park Main Sponsor	1000
First Midwest Bank	2019-2020	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling & Electric	2019-2020	Picnic in the Park, Movies in the Park, Trunk or Treat	2500
All About Kids Dentistry	2019-2020	Picnic in the Park	500
Dee Taylor Designs	2019-2020	Tree Lighting Ceremony	500
Dee Taylor Designs	2019-2020	Program Guide Ad	500
Chicago Cubs	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
Ortman Group-Berkshire Hathaway Home Services Starck Real Estate	2020-2021	Trunk or Treat	250
Guaranteed Rate Mortgage	2020-2021	Trunk or Treat	250
Noodles & Company	2020-2021	Soccer	1,000
St. Peter School	2020-2021	Program Guide	650
Northwest Community Healthcare	2021-2022	Program Guide & Facility Advertising	9,000
Ortman Group-Berkshire Hathaway Home Services Starck Real Estate	2021-2022	Trunk or Treat	500
In2Great Pediatric Therapy Services	2021-2022	Trunk or Treat	500
St. James School	2021-2022	Program Guide	450
St. Peter School	2021-2022	Program Guide	650

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
Orthodontic Experts	2022-2023	Summer Concert	150
All About Kids Dentistry	2022-2023	Picnic in the Park	500
Eye Level of Arlington Heights North - Priya Gopalan	2022-2023	Picnic in the Park	500
ERG Elite Remodeling	2022-2023	Summer Kids Concert	250
In2Great Pediatric Therapy Services	2022-2023	Trunk or Treat	500
St James School	2022-2023	Program Guide Ad	675
St James School	2022-2023	Tree Lighting Ceremony	750
Rotary Club	2022-2023	ALGC Tee Signs	2,000
Chicago Classic Coach, LLC	2022-2023	Senior Luncheon	1,500
Ian Beamer - Guaranteed Rate Mortgage	2023-2024	3V3 Basketball, Movie Night, Youth Triathlon, Golf Cart, Trunk or Treat	1,125
Jen Ortman - Ortman Group	2023-2024	3V3 Basketball, Movie Night, Youth Triathlon, Golf Cart, Trunk or Treat	1,125
Kelly Baysinger	2023-2024	Picnic in the Park	500
NWSRA	2023-2024	Picnic in the Park	200
DelBoccio Marchetti Group	2023-2024	Tree Lighting Ceremony	1500
In2Great Pediatric Therapy Service	2023-2024	Tree Lighting Ceremony	500
Arlington Heights Police Department	2023-2024	National Night Out Main Sponsor	625
Village Bank & Trust - Kate Zurek	2023-2024	Foundation Golf Outing	500
Samantha Salvi	2023-2024	Partnership Sponsorship	250
St James School	2023-2024	Program Advertising	675

Contribution Summary by Year

2013-2014	\$	17,000	\$ 256,225
2014-2015		14,500	
2015-2016		44,600	
2016-2017		30,600	
2017-2018		45,650	
2018-2019		39,150	
2019-2020		19,000	
2020-2021		2,150	
2021-2022		11,100	
2022-2023		6,825	
2023-2024		7,000	
	\$	256,225	

News Release



The 2024/25 budget at a glance
Arlington Heights Park District's \$43,119,760 spending
proposal represents a 38.8 percent increase

Where the money goes

Expense	This year	Last year	% Change
General	\$ 6,037,640	\$ 5,087,940	18.7 %
Recreation	10,989,500	9,666,510	13.7
Pension	1,170,900	541,910	116.1
Insurance	281,570	227,170	23.9
Public Audit	47,470	36,570	29.8
Social Security	894,240	811,770	10.2
Museum	249,960	220,080	13.6
NWSRA Special Recreation	690,500	707,430	-2.4
Arlington Lakes Golf Club	1,506,520	1,403,080	7.4
Nickol Knoll Golf Club	305,040	259,650	17.5
Forest View Racquet and Fitness Club	906,570	840,440	7.9
Heritage Tennis Club	824,410	773,580	6.6
Arlington Ridge Center	1,918,070	1,691,990	13.4
Debt Service	2,892,700	2,755,640	5.0
Transfers Out	2,082,150	1,400,000	
Capital Projects	12,322,520	4,631,250	166.1
	\$ 43,119,760	\$ 31,055,010	38.8 %

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$ 17,314,370	\$ 17,319,730	0.0 %
Debt Proceeds	-	1,424,000	N/A
Grant Proceeds	2,303,000	-	N/A
Replacement Taxes	556,710	657,190	-15.3
Rental Income	143,230	170,860	-16.2
Interest Income	1,045,770	1,437,460	-27.2
NWSRA Admin. Fees	141,350	141,350	0.0
Donations & Misc Revenues	586,020	417,210	40.5
Recreation Program Fees	7,448,200	6,870,300	8.4
Swimming Pool Revenues	2,052,380	2,007,900	2.2
Fitness Revenue	794,150	774,310	2.6
Tennis Club Revenues	2,498,530	2,441,180	2.3
Golf Club Revenues	1,875,140	1,719,690	9.0
Transfer In	2,082,150	1,400,000	48.7
	\$ 38,841,000	\$ 36,781,180	5.6 %

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 6:30 p.m., May 14, 2024, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

CHAPTER ONE

Envision & Prioritize

Alternative & Preferred Strategies





Overview

This Chapter documents the Envision & Prioritize: Preferred & Alternative & Preferred Strategies phase of the comprehensive master planning process.

Purpose

The purpose of the Envision & Prioritize: Alternative & Preferred Strategies Phase is to develop actionable items for the Park District to accomplish over the next seven to ten years.

The project team conducted a visioning workshop to develop a series of goals and strategies to address the opportunities revealed during the Analyze and Connect phases. The strategies were then organized into primary goals that relate back to the needs that were identified in the previous phases. Following the visioning workshop, the project team met with Park District staff members to review and build upon the proposed strategies.

The planning team then met with both staff and the Park District Board of Commissioners to review the initial priorities and determine the most preferred action items to implement over the next seven years.

Chapter Outline

This chapter is organized by the defined objectives as listed in the following pages. Determined through discussion with Park District staff and Board of Commissioners, goals were organized into a 7-year Action Plan or listed as recurring best practices.

1) IMPROVE EXISTING INDOOR FACILITIES TO ALIGN WITH COMMUNITY EXPECTATIONS AND NEEDS

Justification

- Facility assessment performed noted needed architectural improvements at most existing facilities.
- Both surveys noted dissatisfaction with several facilities and noted facility improvements as a high need / high priority item.
- Operational assessment noted the acknowledgement of aging facility infrastructure and need for improvements.
- Various workshop results expressed a desire to maintain and improve existing buildings and infrastructure before building new.
- Both surveys noted an interest for a dedicated nature center/nature programming.

Strategies

1. Develop facility renovation schedule so improvements can be planned and budgeted for each year.
 - a. Administration Center / North School Park (some items in progress)
 - Exterior façade restoration
 - Window and Door replacement
 - Restroom remodeling / consolidation
 - Lobby / Reception
 - Accessibility
 - Explore programmatic on lower level
 - Staff space updates
 - b. Arlington Lakes Golf Clubhouse
 - Façade venting
 - Energize upper level
 - Update office and kitchen spaces (maintain current upper level uses, but update spaces to better serve those uses)
 - Golf simulators
 - Cart storage efficiency
 - Accessibility
 - c. Arlington Ridge Center (ARC)
 - Reception / Check-in sequence
 - Site circulation and arrival experience
 - Consider entry porte cochere
 - Consider additional gender neutral changing rooms
 - Consider renovation of facility to address locker rooms, fitness, and program space.
 - d. Camelot Park
 - Masonry tuckpoint and exterior flashing
 - Heavy timber framing at entry canopy
 - Pool locker room remodeling
 - Plan for new / updated aquatic amenities
 - e. Forest View Racquet & Fitness Club
 - Entry signage
 - Locker room remodeling
 - Metal building repairs (walls and doors)
 - Site drainage
 - Accessibility

IMPROVE EXISTING INDOOR FACILITIES TO ALIGN WITH COMMUNITY EXPECTATIONS AND NEEDS

- Feasibility study for repurposing spaces
 - Consider repurposing racquet ball courts
 - Consider providing dedicated indoor pickleball courts
 - Consider indoor turf field(s)
- f. Frontier Park
 - Replace community center building
 - Masonry tuckpoint and exterior flashing
 - Heavy timber framing at entry canopy
 - Gym accessibility
 - Gym bathrooms remodeling
 - Pool locker room remodeling
 - General interior finishes
 - Plan for new / updated aquatic amenities
 - Consider relocating cultural arts uses to this location upon new building opportunities
- g. Hasbrook Park
 - Exterior façade maintenance (paint wood trim)
 - ADA Plan (interior)
 - Consider de-investing and moving uses to a different site upon new building opportunities
 - Consider re-purposing
- h. Heritage Park
 - Replace community center building
 - Masonry tuckpoint and exterior flashing
 - Heavy timber framing at entry canopy
 - Pool locker room remodeling
 - General interior finishes
 - Plan for new / updated aquatic amenities
 - Improve utilization upon building updates
- i. Heritage Tennis Center
 - Walkway walls need to be painted
- j. History Museum (partnership with Village – handle all capital / maintenance)
 - Fire suppression / life safety
 - Increase storage capacity
 - Restroom finishes
- k. Lake Arlington
 - Wood patio replacement
 - Refinish exterior restrooms
 - Addition covered boat storage
 - Repair / replace wooden ADA ramp
 - Repair brick paver patio at lower level due to settlement
 - Add programming space to lower level
 - Programming of lower level (classroom, private rental)
- l. Melas Sports Complex
 - Paint / stain exterior trim
 - Review integrity of exterior wall flashing
 - Address asphalt walkway inside complex

IMPROVE EXISTING INDOOR FACILITIES TO ALIGN WITH COMMUNITY EXPECTATIONS AND NEEDS

- m. Nickol Knoll Golf Clubhouse
 - Replace existing transaction counter/rental and banquet space
 - Restroom remodeling
 - Exterior soffit repair
 - Consider as location for second dog park
 - n. Pioneer Park – Recreation Center
 - Masonry coping repair at recreation - staining
 - o. Pioneer Park – Aquatic Center
 - Paint / stain of exterior wood trim
 - Overhead coiling door
 - p. Recreation Park
 - Replace concession building / address existing bathhouse
 - Front entry repairs
 - Family changing rooms
 - Masonry tuckpoint and flashing repairs
 - Wood trim replacement
 - Shingle repair / replacement
 - Accessibility
 - q. Senior Center (partnerships with village, who owns facility)
 - Consider alternative centralized location with adjoining walking paths
 - r. Sunset Meadows Driving Range Building
 - Evaluate maintenance building
2. Perform feasibility study for Nature Center Facility location.
- a. Consider re-purposing existing facility to serve as nature center
 - Hasbrook Park
 - Heritage Park
 - b. Explore partnering with other agencies to provide a nature-focused facility
3. Evaluate staffing levels to align with facility improvements.

2) IMPROVE EXISTING PARK AND AMENITY ASSETS TO ALIGN WITH COMMUNITY EXPECTATIONS

Justification

- Inventory highlighted a number of amenities beyond their useful life, creating amenity deficiencies when compared to state and national averages.
- The online survey noted upkeep and maintenance of parks as a weakness.

Strategies

1. Follow infrastructure hardscape report on improvements, as resources are available
2. Develop (or update) playground and supporting amenities (seating / site furnishings) renovation schedule so updates can be planned and budgeted for each year.
 - a. Establish a priority list, grouping parks for renovations to be made each year, prioritized based on age and need for improvements
 - Priority Group A (High need – Years 1-3)
 - Happiness Park – 2003, N
 - Sunset Ridge Park - 2001, M
 - Recreation Park - 2011, C (as part of OSLAD improvements)
 - Greens Park – 2001, School
 - Prairie Park – 2002, N
 - Flentie Park – 2002, N
 - Hasbrook Park – 2001, N
 - Carefree Park – 2003, N
 - Creekside Park – 2003, N
 - Lake Terramere Park – 2000, N
 - Camelot Park – 2005, C
 - Centennial Park – 2002, C
 - Carriage Walk Park – 2005, N
 - Westgate Park – 2005, M
 - Cronin Park – 2005, M
 - Greenbrier Park – 2001, N
 - Dryden Park – 2007, School
 - Priority Group B (Medium need – Years 4-6)
 - Willow Park – 1999, C
 - Klehm Park – 2005, M
 - Schaag Park – 2006, M
 - Pioneer Park – 2007, C
 - Sunset Meadows and Driving Range – 2007, C
 - Banta Park – 2007, M
 - Victory Park – 2009, M
 - Priority Group C (Medium need – Years 7 and beyond)
 - North School Park – 2008, Special Use
 - Patriots Park – 2008, C
 - Berbecker Park – 2008, M
 - Rand – Berkley Park – 2010, N
 - Wildwood Park – 2010, N
 - Melas Sports Complex – 2011, C
 - Evergreen Park – 2011, N
 - Virginia Terrace Park – 2012, N

IMPROVE EXISTING PARK AND AMENITY ASSETS TO ALIGN WITH COMMUNITY EXPECTATIONS

- Priority Group D (Low need – Years 7 and beyond)
 - Frontier Park – 2013, C
 - Falcon Park – 2013, M
 - Volz Park – 2013, N
 - Carousel Park – 2014, N
 - Raven Park – 2014, N
 - Heritage Park – 2016, C
 - Festival Park – 2015, M
 - Lake Arlington Park – 2018, C
 - Legacy Park – 2019, C

3. Develop shelter / restroom facility maintenance plan so updates can be planned and budgeted for each year.

- a. Establish a priority list, grouping parks for renovations to be made each year, prioritized based on age and need for improvements
 - Priority Group A
 - Patriots Park – 1969, C
 - Hickory Meadows Park – 1969, N

4. Develop (or update) sports court and supporting amenities (seating / site furnishings) renovation schedule so updates can be planned and budgeted for each year.

- a. Establish a priority list, grouping parks for renovations to be made each year, prioritized based on age and need for improvements
 - Priority Group A (High Priority – Years 2-4)
 - Heritage Park – tennis, C
 - Recreation Park – basketball and tennis, C
 - Evergreen Park – basketball, N
 - Virginia Terrace Park – basketball, N
 - Centennial Park – tennis, C
 - Greenbrier Park – tennis, N
 - Patriots Park – basketball, C
 - Priority Group B (Medium Priority – Years 5-7)
 - Camelot Park – tennis, C
 - Carefree Park – basketball, N
 - Victory Park – basketball and tennis, M
 - Flentie Park – basketball, N
 - Priority Group C (Medium Priority - Years 7 and beyond)
 - Frontier Park – basketball, C
 - Greens Park – basketball, School
 - Raven Park – basketball, N
 - Banta Park – basketball, M

IMPROVE EXISTING PARK AND AMENITY ASSETS TO ALIGN WITH COMMUNITY EXPECTATIONS

- Priority Group D (Low Priority - Years 7 and beyond)
 - Creekside Park – basketball and tennis, N
 - Falcon Park – basketball, M
 - Hasbrook Park – tennis, N
 - Forest View Racquet & Fitness Club – tennis, SU
 - Raven Park – tennis, N
 - Schaag Park – basketball, M
 - Carousel Park – basketball, N

5. Develop (or update) field and supporting amenities (seating / site furnishings) renovation schedule so updates can be planned and budgeted for each year.

- a. Establish a priority list, grouping parks for renovations to be made each year, prioritized based on age and need for improvements
 - Priority Group A (High Priority – Years 1-3)
 - Centennial Park – C
 - Recreation Park – C (as part of OSLAD phase 2)
 - Priority Group B (Medium Priority – Years 4-6)
 - Patriots Park – C
 - Heritage Park – C
 - Priority Group C (Low Priority – Years 7 and beyond)
 - Hasbrook Park – N
 - Rand-Berkley Park - N
 - Berbecker Park – M
 - Priority Group D (Low Priority – Years 7 and beyond)
 - Frontier Park – C
 - Carefree Park - N
 - Camelot Park – C
 - Dryden Park – School
 - Evergreen Park – N
 - Flentie Park - N
 - Greenbrier Park – N
 - Pioneer Park – C
 - Methodist Park – N
 - Raven Park - N
 - Recreation Park – C
 - Virginia Terrace Park – N
 - Volz Park – N
 - Nickol Knoll Golf Club - N
 - Melas Sports Complex – N

6. Implement Recreation Park master plan improvements.

- a. Implement Phase I improvements
- b. Implement Phase II improvements (pending OSLAD grant submittal and award)

7. Implement Recreation Park pool facility improvements

IMPROVE EXISTING PARK AND AMENITY ASSETS TO ALIGN WITH COMMUNITY EXPECTATIONS

8. Implement Golf Course plan at Nickol Knoll Golf Club.
 - a. Implement Payton Hole improvement
 - b. Consider draft master plan options
9. Develop master plans for key parks with high visitorship and / or multiple amenities beyond their useful life.
 - a. Recreation Park (master plan completed) (high visitorship, high amenity need)
 - b. Heritage Park (high visitorship, high amenity need)
 - c. Pioneer Park (high visitorship, low amenity need)
 - d. Frontier Park (high visitorship, low amenity need)
 - e. Lake Arlington (high visitorship, low amenity need)
 - f. Creekside Park (low visitorship, high amenity need)
 - g. Patriots Park
 - h. Camelot Park
 - i. Hasbrook Park
10. Develop and implement shoreline improvements plan at Lake Terramere.

3) INCREASE ACCESSIBILITY ACROSS ALL ASPECTS OF THE PARK DISTRICT

Justification

- Park inventories noted some physical accessibility issues at certain parks.
- Both surveys and the community workshop emphasized a lack of equitable access to the Senior Center in its existing location.
- The online survey noted a lack of cultural and language diversity in programs and events.
- Various workshops highlighted a desire to offer programs in parks to increase accessibility and equity.

Strategies

1. Update ADA transition plan to evaluate, prioritize, and track accessibility updates at each park.
 - a. Develop list of existing issues to be addressed at specific parks:
 - Accessible routes from parking to high-use amenities
 - Evaluate playground access ramps / points-of-entry
 - Seating areas (spatial requirements and site furnishings)
 - b. Prioritize and group parks for implementation of improvements
 - c. Coordinate to align with on-going initiatives
2. Expand alternate locations for senior-focused programs outside of the Senior Center.
 - a. Rotate park locations throughout the District for more equitable access
 - b. Align with public transportation offerings
 - c. Expand partnerships with other agencies (Village, Library, etc.) to offer programs at other facilities
3. Increase cultural diversity offerings (programs and special events).
 - a. Work with local cultural groups (churches, clubs, etc.) to poll their communities' needs
 - b. Explore offering non-English programs when needed
 - c. Consider hiring bilingual program instructors or contract out these positions where appropriate
4. Expand opportunities to host programs in parks throughout the District
5. Evaluate fee structure.
 - a. Increase communication regarding existing financial assistance and fee discounts
 - b. Evaluate family / household pricing structures

4) EXPAND OFFERINGS AT EXISTING PARKS TO BETTER MEET COMMUNITY NEEDS

Justification

- Inventory noted the location of the sole dog park in the District is not centrally located (located in the southeast portion of the District).
- Both surveys showed strong support for allowing leashed dogs in parks.
- Both surveys and various workshops highlighted a desire for new and more unique amenities offered in parks.

Strategies

1. Evaluate dog park needs.
 - a. Identify and evaluate potential locations for second dog park, focused on opposite end of Park District from existing dog park
 - Consider:
 - Nickol Knoll Park
2. Increase diversity of amenities throughout Park District by adding new features at select parks and replacing existing features with more unique versions (i.e., playgrounds).
 - a. Explore potential locations for trending, in-demand amenities like ninja / challenge course, refrigerated ice rink, and disc golf course
 - b. Consider locations for different playground types and align implementation with playground replacement schedule and / or specific park improvement plans
 - Adventure play
 - Nature based play
 - Universally-designed playground (all playgrounds should strive to be universally accessible).
 - Tech play equipment (Neos, Yalp, etc.)
 - c. Evaluate outdoor pool usage / program and consider master planning each to provide different offerings to make each a more unique destination
 - d. Evaluate artificial turf conversion locations

5) ADDRESS UNDERSERVED AREAS AND DEMOGRAPHICS THROUGHOUT THE PARK DISTRICT

Justification

- Analysis showed where there are gaps in park asset distribution / level of service across the District.
- Inventory showed a deficiency in park land acreage when compared to NRPA recommendations.
- The online survey noted some minority residents feel there is a lack of diversity and inclusion in Park District offerings.

Strategies

1. Evaluate property acquisitions to improve level of service offerings within underserved planning areas.
 - a. Add Mini parks within Planning Areas 13, 17, and 21
 - Establish list and explore acquisition opportunities
 - Mater plan and develop parcels
2. Work with appropriate agencies to improve pedestrian crossings / safety between planning areas to increase park accessibility.
3. Explore mobile recreation program and event development to serve specific demographic groups or underserved populations where land acquisition is not feasible (in progress).
 - a. Primary: Target Planning Areas 20-23 due to higher concentration of traditionally under-resourced populations (Hispanic residents, household members with a disability, and household income <\$50K)
 - b. Secondary: Target Planning Areas 2, 7, 11, and 12 due to higher concentration of household members with a disability and household income <\$50K
4. Consider creating an outreach program for under-resourced demographic groups to survey their needs / interests.

6) IMPROVE TRAIL OFFERINGS TO ALIGN WITH COMMUNITY EXPECTATIONS

Justification

- Inventory showed a deficiency in certain trail types (biking, fitness, and interpretive) when compared to state and national averages.
- Both surveys emphasized a strong desire for more and improved trails throughout the District (far and above any other outdoor improvements).
- The statistically valid survey also noted existing trail maintenance as a weakness.

Strategies

1. Develop / update and implement District-wide trail plan, in collaboration with the Village or Regional Agencies
 - a. Consider partnerships with appropriate agencies
 - b. Increase trail connections between parks
 - c. Complete loop trail at parks with existing through-trails
 - d. Continue with trail maintenance program
2. Explore trail and bike path-specific grant opportunities with Village of Arlington Heights
3. Develop and implement signage program.
 - a. Prioritize wayfinding and trail mile markers

7) ALIGN PROGRAM OPERATIONS AND OFFERINGS WITH COMMUNITY EXPECTATIONS

Justification

- The online survey noted frustrations with the current program registration process, from software to timing.
- The staff workshop and operational assessment highlighted a desire for more facility storage space.
- Both surveys noted a high need / high demand for increased programs for specific age groups and specific program types.

Strategies

1. Evaluate program registration process.
 - a. Stagger program registration times based on intended user groups
 - b. Continue to evaluate feasibility of adding more sessions of most in-demand programs
2. Evaluate opportunities to expand early childhood programs and find additional space.
3. Explore additional programs for adults, targeting the 45-54 age group.
 - a. Consider partnership opportunities (Library, FV)
4. Evaluate I.T. and marketing resources.
 - a. Adjust marketing strategies as needed to promote under-utilized programs
 - b. Update software / technology as programs change

8) ESTABLISH BEST PRACTICE FOR DETERMINING AND MANAGING MAINTENANCE SCHEDULES, OPERATIONAL COSTS, AND LIFECYCLE REPLACEMENTS

Justification

- The staff workshop and operational assessment identified integrating additional technology into operations for viewing of work orders and reporting for documentation.
- The staff workshop and operational assessment highlighted that development of equipment replacement schedules needs to be continued.
- The staff workshop and operational assessment highlighted that a fleet preventative maintenance routine needs to be more proactive.
- Surveys and workshops all noted improvements needed to park amenities and facilities which can be attributed to, in part, to the lack of capacity within the Department.
- The staff workshop and operational assessment identifies additional technological improvements are needed for more efficient operations.
- The staff workshop identified a need to develop replacement strategies to replace newly installed assets at the beginning of their lifecycle.

Strategies

- Invest in computerized maintenance management system (CMMS) software that is web-based.
 - Determine if the implementation level of MainTrac and its mobile solutions are adequate to achieve greater efficiency in work requests, inspections, financial details and automation in response for all Department Divisions
 - Designate the appropriate position to become the MainTrac "Guru" and representative for the Department
 - Explore other CMMS software that may serve the District's needs, such as Facility Dude, Productive Parks, Cartegraph (which also has GIS integration)
 - Train your staff in how to use the CMMS software and capture institutional knowledge in the notes of each task
 - Gather all the necessary data to build preventative maintenance schedules
 - Equipment replacement schedule
 - Fleet preventative maintenance schedule
 - Tree inventory and replacement plan
 - Inspections of existing district assets
 - Enter the asset inventory, preventative maintenance schedules into the CMMS with automated emails in advance of when preventative maintenance is needed
 - Set up reports and dashboards
 - Further develop long-term maintenance costs in existing Capital Improvement Plan
 - Use for work orders and automated replies when updates are completed to the work order tickets
- Invest in Arc GIS as part of the web-based CMMS.
 - Track the location, condition, and maintenance history of park assets
 - Create maps and visualizations that can help agencies to plan for future park development
 - Develop maps and visualizations with program locations to demonstrate increased access to programming
 - Incorporate the tree inventory layer within GIS
 - Consider full-time staff needs for Arc GIS management
- Establish CMMS performance metrics for park maintenance.
 - Cost to maintain an acre of park land
 - Staff hours per acre

ESTABLISH BEST PRACTICE FOR DETERMINING AND MANAGING MAINTENANCE SCHEDULES, OPERATIONAL COSTS, AND LIFECYCLE REPLACEMENTS

- Cost to maintain a square foot of indoor space
- Total cost of specific asset maintenance by amenity type

4. Integrate technology into maintenance operations.

- a. Invest in improved internet and network connections in maintenance facilities
- b. Develop fillable inspection forms and discontinue paper forms
- c. Provide mobile technology for field staff to complete fillable forms
- d. Increase security cameras in the park system
- e. Establish a maintenance IT replacement schedule

5. Continuously monitor and evaluate park maintenance operations using data from CMMS and benchmark against past performance.

6. Continue to develop strategies to replace newly acquired assets before being developed in the system (similar to synthetic turf replacement strategy).

- a. Use the CMMS to identify cost of service for maintaining and replacing assets to understand the cost of providing amenities (assets) and services
- b. Research and if appropriate, implement a capital replacement fee to appropriately allocate lifecycle replacement cost within rental fees, program fees, and services
- c. Identify replacement costs and apply an average rate of inflation to estimate pricing and installation at the anticipated end of asset lifecycles
- d. Establish a lifecycle replacement fund to transfer a percentage of the revenues into to offset or cover cost of purchasing replacement assets
- e. Monitor funds and pricing routinely and identify additional funding sources to fill gaps

9) INCREASE CAPACITY OF THE MAINTENANCE DEPARTMENT TO PROACTIVELY MANAGE OPERATIONS

Justification

- Online survey: One of the weaknesses identified is the upkeep / maintenance of parks, which includes aging amenities.
- Growing participation and decreasing resources are identified as impacting operational capacity.
- The operational assessment points to a need for increased support for divesting from underutilized assets.
- Staff workshop identified that special events are a significant amount of time with set up, time during the event, teardown, and site clean-up.
- The operational assessment identified the need to focus on what is needed to recruit talent and retain them, not what is needed to hire.
- The operational assessment and site tours highlighted a need to find additional storage for recreation equipment and dispose of old equipment being saved for parts that are outdated.
- The operational assessment identified turnover is increasing due to lack of competitive pay and benefits.
- The operational assessment points to the need to focus on timely onboarding and ongoing training.

Strategies

1. Increase effectiveness in filling vacant positions, attracting quality applicants, and retaining talented employees (in progress).
 - a. Develop a campaign to communicate the strong employer brand of a great culture, professional development, and compensation packages in the local and regional markets
 - b. Continue to use multiple channels to promote openings to potential candidates including social media, industry events and staff networks with personal invitations
 - c. Continue to review Compensation Plan with competitive salaries and benefits
 - d. Use a variety of methods to assess candidate's qualifications and application of parks and recreation principles and practices
 - e. Have a strong onboarding process of department specific responsibilities, outcomes, and expectations
 - f. Provide regular feedback and expand upon M & M and Innovative awards to celebrate successes
2. Ongoing review of the Compensation Plan.
 - a. Review compensation plan by gathering salary and benefit data from neighboring districts, agencies, and municipalities on an annual basis
 - b. Incorporate impacting factors including the cost of living, district budget, required skills and expertise, existing policies, and seek input from employees
3. Develop a strong timely onboarding process for most relevant park maintenance responsibilities.
 - a. Develop a plan and timeline for the onboarding process of new employees
 - b. Gather all necessary materials in advance of the new employee starting the position to personalize the experience
 - c. Be creative to Incorporate fun and engaging activities and sessions during onboarding
 - d. Incorporate automation into the onboarding process
 - e. Augment training with professional training services
 - f. Assign a mentor to new employees
 - g. Seek feedback throughout the onboarding process
 - h. Celebrate the onboarding process completion of new employees

INCREASE CAPACITY OF THE MAINTENANCE DEPARTMENT TO PROACTIVELY MANAGE OPERATIONS

4. Implement an organized hybrid training program pertinent to maintenance operations.
 - a. Identify all the annual training needs of the maintenance employees by season
 - b. Continue to develop a variety of training methods including technology, online courses, instructor-led courses, mentoring, and collaboration
 - c. Continue to develop an annual training calendar and update annually to distribute
 - d. Evaluate the effectiveness of each training session and the overall training program
5. Increase funding to maintain the district assets and re-allocate resources as needed to fill gaps.
6. Continue to focus on preventative maintenance as the priority to contain costs as new assets are added.
7. Develop a shared communication plan to increase effectiveness between departments when preparing to deliver services.
 - a. Seek to better understand the internal customer's experience through communication between departments from planning to implementation and handling deviations that develop
 - b. Build the journey from multiple department's points of view, not just a single point of view
 - c. Capture each department's perceptions of their experiences relative to their goals, needs and expectations
 - d. Depict the communication journey across multiple touchpoints within multiple seasons, annually
 - e. Identify pain points and opportunities to create more effective communication
 - f. Continue established regular meetings for special events and maintenance needs by the recreation department
 - g. Develop a map of the internal customer journey to identify pain points
 - h. Provide training in communicating, especially when plans change, and running effective meetings, as needed
8. Develop a process to build support for underutilized assets.
 - a. Continue to use community needs assessment and condition assessments of assets to identify opportunities to divest, reinvest or invest in new recreational assets
 - b. Be upfront and transparent about the process being used to determine if divesting is appropriate
 - c. Communicate with the community about the factors involved in divesting, including new opportunities
 - d. Consider the history of the asset and the historical significance
 - e. Involve the public in the decision-making process
 - f. Report on the cost to purchase, estimated lifecycle maintenance costs, and lifecycle replacement costs to educate leadership on the total cost of ownership
 - g. Develop total cost of ownership reports for each alternative to replacing the existing asset
9. Increase efficiency through space utilization and protection of equipment at maintenance facilities.
 - a. Decrease time shuffling equipment in the garage and bays, by decreasing the amount of recreation supplies/ structures, old parts and other items not pertinent to maintenance operations
 - b. Research and estimate cost savings from protecting equipment in open air storage environment
 - c. Research and obtain costs for covered storage at the maintenance complex

10) ALIGN PROGRAMS, EVENTS, AND CUSTOMER SERVICE WITH IDENTIFIED COMMUNITY NEEDS

Justification

- Both the statistically valid survey and online survey results identified providing more activities for senior residents closer to central Arlington Heights.
- The statistically valid survey identified crowded programs among the top reasons for program dissatisfaction.
- Both surveys identified top program priorities to meet the community's needs.
- Stakeholder interviews identified the priority to fill program gaps, but not to duplicate programs / events offered by other agencies.
- The online survey identified that 60% are unaware of AHPD financial assistance.

Strategies

1. Continue to manage demand of programming – Pricing strategies to spread out demand to same programs on days or times with less demand.
2. Seek to better understand the customer's experience through the registration channel (i.e. from the initial discovery to registration, and post program / event contact).
 - a. Build the journey from a customers' point of view, not an internal business point of view
 - b. Capture customers' perceptions of their experiences relative to their goals, needs and expectations
 - c. Depict the customers' current or future journey across multiple touchpoints within the District, not just a single touchpoint (i.e. website visit, phone call, in-person visit, all methods of registration, waitlisting, evaluations, etc.)
 - d. Identify pain points customers experience and opportunities to create a better experience
 - Look at it from multiple socio-economic perspectives to incorporate findings from underserved and marginalized populations
 - e. Incorporate findings into Innovation Committee efforts to incrementally improve the customer experience
3. Introduce new programming identified by the public as biggest need and priority.
 - a. Continue to prioritize and develop new programming that meets District goals in adult fitness and wellness, adult art programs, nature programs, programs for active older adults and cultural programs
 - b. Continue to develop new creative programming through the Innovation Committee and collaboration with core program areas
 - c. Continue to explore opportunities to partner in providing new programs with local clubs, civic organizations, businesses, and contractors to share resources and expertise
 - d. Explore partnerships to offer sessions of programs in other languages such as Indo European (French, Portuguese, Russian, Dutch, and Spanish)
 - e. Explore implementing a peak time strategy and lower costs during times where capacity exists to increase participation. Identify marketing strategies to reach target markets and track the return on investment to identify the most successful marketing methods for new programs.
 - f. Explore using promotional codes in marketing that incentivize potential customers to participate
 - g. Continue to evaluate programming regularly to make incremental improvements as necessary
4. Activate parks with programming (new and existing) across the district.
 - a. Identify parks and spaces that are appropriate for existing and new programming
 - b. Identify potential partners as instructors and potential locations for programming in areas where park property does not properly accommodate
 - c. Develop a plan that identifies the types of programs appropriate for each location, the locations, the available times, and resources needed
 - d. Ensure that program meeting location is highly visible incorporating signage

ALIGN PROGRAMS, EVENTS, AND CUSTOMER SERVICE WITH IDENTIFIED COMMUNITY NEEDS

- e. Use tracking software (Activenet) to map out program locations, participation rates, and segment of population served
 - f. Evaluate annually and adjust to build upon successes
5. Continue to implement current program management principles and incorporate the Program Assessment process when evaluating the recreation programs and services portfolio.
- a. Continue the process of program lifecycle analysis for programs, events and ancillary services to ensure the portfolio consists of an appropriate percentage of programming in the introductory stage
 - b. Conduct program evaluations when programs become saturated to determine the key interests that draw participants to a specific program and replicate in new innovative program to retain existing participants and attract new
 - c. Update the age segment analysis to ensure that programming for each age segment in the district continues
 - d. Update recreation trends consistently to identify new opportunities to enhance programs and services
 - e. Update implemented pricing strategies and analyze if implementation of additional strategies can assist with managing demand or increase opportunities for access to programming
 - f. Update the cost recovery analysis; achieved versus cost recovery goals, adjust as needed
 - g. Classify all new programs/events developed and incorporate into the annual tracking, analyzing and updating of the program classifications distribution
 - h. Ensure consistency in program evaluations distribution, and review with Innovation Committee to begin developing new services
6. Invest in creative innovation training and hands on facilitated activities to peak idea generation for the Innovation Committee and staff.
- a. Incorporate into routine training a variety of approaches and techniques

11) REPOSITION THE RECREATION PORTFOLIO TO REACH DISTRICT RESIDENTS WITHIN UNDERSERVED AND MARGINALIZED COMMUNITIES

Justification

- Both the statistically valid survey and online survey results identified providing more activities for senior residents closer to central Arlington Heights.
- In the Board workshop senior offerings were identified as a priority focus.
- In community workshops a desire for the District to prioritize program / event accessibility and equity, including location and cultural / language opportunities.
- The Board workshop identified a need to improve recreation equity throughout community (location).
- The online survey identified some residents don't feel represented by AHPD due to lack of cultural events / programs and lack of foreign language programs.
- The statistically valid survey identified program variety and availability for all age groups, especially seniors, listed as District weakness.
- The Board workshop identified a focus to improve recreation equity throughout community including fees, location, access, and household context.

Strategies

1. Continue to collaborate with the Village and Senior Citizen' Commission to update the Arlington Heights Age Friendly Action Plan.
 - a. Establish additional Focus Areas in Social/Civic and Health & Wellness
2. Continue to increase programming for active adults and seniors in strategic locations across the district.
 - a. Continue to explore offerings in outdoor fitness, nature hikes, volunteer opportunities, art classes, dance classes, learning opportunities and social events
 - b. Consider the interests of residents in the district and offer multiple formats including facilitated, self-guided, and virtual, as appropriate
 - c. Make programs accessible to everyone to increase multigenerational opportunities
 - d. Promote the programs effectively tracking the return on investment
 - e. Ensure accessibility of parks, facilities, and parking lots considering the needs of people with mobility issues or assisted devices
 - f. Provide clear signage and high visibility at new locations
 - g. Continue to evaluate programs regularly for opportunities to enhance the experience
3. Continue to research and develop diverse programming and new cultural events to complement current offerings.
 - a. Learn about the different cultures and traditions that are represented in the district
 - b. Be aware of the cultural differences of the residents the district is trying to reach with programs and services
 - c. Seek partnerships with service providers to specific demographics within the district to share resources and expertise in developing opportunities
 - d. Ensure programs are welcoming and accessible to people from all cultural backgrounds
 - e. Incorporate ethnic cuisine, performing arts, decorative colors, and recreational activities into programs and events
 - f. Consider offering programs in multiple languages
 - g. Offer programs at times that are convenient for underserved or marginalized district residents
 - h. Evaluate programs and events regularly to identify opportunities to enhance the experience
4. Continue to review fees, charges, and cost recovery annually, adjusting accordingly to account for increases in cost of operations.

REPOSITION THE RECREATION PORTFOLIO TO REACH DISTRICT RESIDENTS WITHIN UNDERSERVED AND MARGINALIZED COMMUNITIES

5. Develop a strategy to increase awareness of financial assistance for participants to participate in program and services.
 - a. Develop illustrations that can be used for social media posts that provide relevant information
 - b. Ensure that financial assistance information is easy to find on the district website and in print materials
 - c. Use clear and concise language to describe the benefits of financial assistances
 - d. Review financial assistance information regularly to ensure it is up to date
 - e. Continue to evaluate the program routinely and report on the impact of the benefits
6. Demonstrate increased access to programming geographically and demographically.
 - a. Use Activenet to create maps that illustrate the distribution of programming and increased access
 - b. Create maps that illustrate the increased access and demographic reach of programs by location
 - c. Review and analyze the data collected to adjust locations, time of programs, and number of programs





CHAPTER TWO

Implement

Action Plan



Action Plan

The Implement: Action Plan Chapter outlines the proposed tasks and projects for the Arlington Heights Park District over the next seven to ten years.

Purpose

This chapter outlines the steps and potential timeline for implementing the Comprehensive Master Plan strategies identified in the previous chapter from the Envision & Prioritize phase. They were further refined and finalized through workshops with the Arlington Heights Park District staff and Board of Commissioners to develop the action plan. The action plan guides AHPD in implementing the strategies over the next seven to ten years and will be periodically re-evaluated and adjusted to reflect completed projects and the community's changing needs.

The Arlington Heights Park District is following a May to April fiscal year.

The action plan is organized as follows:

- An at-a-glance Action Plan timeline with each year divided into quarters (Q1, Q2, Q3, and Q4) to provide a general idea of when each action or action item step might start or end within a given year
- A detailed summary of the action items provided in a year-by-year graphic timeline and list in chronological order from 2023 - 2034+
- The action items are further organized within each year according to the following categories:
 - Facilities
 - Swimming Pools
 - Parks and Open Space
 - Programs and Events
 - Policy and Operations

Current Year 2023-2024				Year 1 2024-2025				Year 2 2025-2026			
Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Implement Renovations / Updates at Administration Center				Perform Feasibility Study for Repurposing Spaces at Forest View Racquet & Fitness Club				Evaluate Lake Arlington Facility		Implement Maintenance at Melas Sports Complex (exterior)	
								Implement Forest View Racquet & Fitness Club Infrastructure Repairs			
	Implement Improvements at Arlington Ridge Center (ARC)										
		Implement Heritage and Forest View Tennis Club Light Replacement		Evaluate Existing Recreation Park Bathhouse	Evaluate Indoor Programming Space at Recreation Park	Perform Preschool / Early Childhood / CAP Study		Perform Senior Center Study (partner with Village)			
Submit PARC Grant for Recreation Park Bathhouse and Pool				Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant)							
				Develop and Implement Shoreline and Fishing Access Improvements Plan at Lake Terramere		Master Plan Lake Arlington Improvements (including ComEd easements)	Implement Payton Hole Improvement at Nickol Knoll Golf Club	Evaluate Artificial Turf Conversion Locations		Explore Options to Increase Off-Season Usage Golf Courses	
Implement Recreation Park Phase I Improvements	Design and Engineer Recreation Park Phase I Improvements		Bid and Construct Recreation Park Phase I Improvements							Implement Shade Structures at Melas Sports Complex	
	Submit OSLAD Grant application for Recreation Park Phase 2			Design and Engineer Recreation Park Phase 2 Improvements (pending award of OSLAD grant)		Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant)					
				Identify and Evaluate Potential Locations for Second Dog Park	Implement Location for Second Dog Park						
			Develop an Implementation Plan & Define Funds for Each Year	Evaluate Outdoor Pool Usage / Program		Identify and Evaluate Potential Locations for Outdoor Ice	Explore and Identify Potential Locations for Trending, In-Demand Amenities				
			Implement Playground Renovations for Playground Priority Group A*								
			Implement Renovations for Sport Court Priority Group A*								
			Implement Renovation for Sport Field Priority Group A*								
General Capital Improvements*				General Capital Improvements*				General Capital Improvements*			

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

Legend

Facilities Swimming Pools Parks and Open Space

Year 3 2026-2027				Year 4 2027-2028				Year 5 2028-2029			
Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Evaluate Frontier Community Center and Hasbrook Renovation or Removal		Implement Maintenance at Melas Sports Complex (interior)									
Implement Maintenance at Pioneer Park - Recreation Center				Implement Short-Term Renovations / Updates at Lake Arlington Facility							
Perform Feasibility Study for Nature Center Space / Partnership Location								Implement Replacement of Frontier Community Center			
			Add Water Source at Dog Park at Melas Sports Complex								
Master Plan Park with Artificial Turf		Develop / Update and Implement District-Wide Trail Plan (partner with others) (including ComEd easements)			Develop and Implement Trail Signage Program						
		Master Plan Camelot Park	Implement Amenity Updates at Camelot Park as Outlined in Replacement Schedules								
			Implement Playground Renovations for Playground Priority Group B*								
							Implement Renovations for Sport Court Priority Group B*				
			Implement Renovation for Sport Field Priority Group B*								
General Capital Improvements*				General Capital Improvements*				General Capital Improvements*			

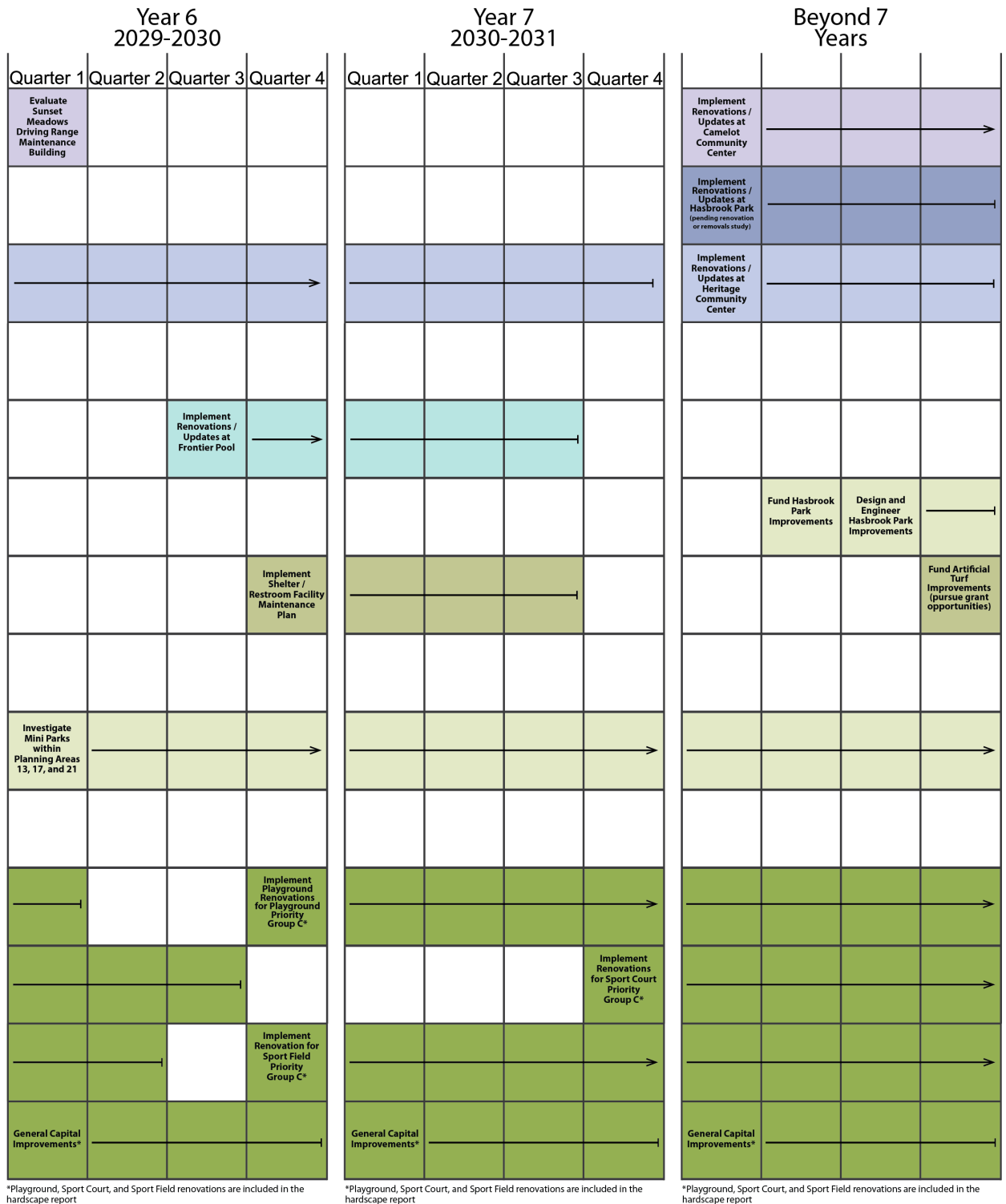
*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

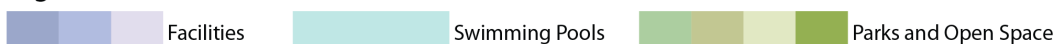
*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

Legend

	Facilities		Swimming Pools		Parks and Open Space
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Legend



Beyond 7 Years				Beyond 7 Years				Beyond 7 Years		Recurring Items	
								Continue Administration Center Updates (staff, program space)	Implement Heritage Tennis Center Court Improvements	Consider Locations for Different Playground Types and Align Implementation with Playground Replacement Schedule	Evaluate Property Acquisitions to Improve Level of Service Offerings within Underserved Planning Areas
				Implement Renovations at Arlington Lakes Golf Clubhouse and Facilities (Cart Barn)				Implement Renovations / Updates at Nickol Knoll Golf Clubhouse	Implement Long-Term Renovations / Updates at Lake Arlington Facility	Explore Trail and Bike Path-Specific Grant Opportunities	
				Implement Renovations / Updates at Forest View Racquet & Fitness Club				Implement Renovations / Updates at Forest View Racquet & Fitness Club	Evaluate and Implement Community Center Track Improvements		
								Implement Renovations / Updates at Heritage Pool (continued)	Replace Existing Recreation Park Bathhouse with Recreation Facility		
							Implement Renovations / Updates at Heritage Pool	Implement Renovations / Updates at Camelot Pool	Implement Maintenance at Pioneer Park - Aquatic Center	As Budget Allows	
Bid and Construct Hasbrook Park Improvements								Implement Golf Course Plan at Nickol Knoll Golf Club			
Design and Engineer Artificial Turf Improvements (pending grant funding)		Bid and Construct Artificial Turf Improvements (pending grant funding)			Master Plan Creekside Park Improvements	Fund Creekside Park Improvements		Design and Engineer Creekside Park Improvements	Bid and Construct Creekside Park Improvements	Fund Lake Arlington Phase 1A (short-term trail improvements) (pursue grant opportunities)	Implement Arlington Phase 1A (short-term trail improvements)
										Design and Engineer Lake Arlington Phase 1B (long-term trail improvements)	Bid and Construct Lake Arlington Phase 1B (long-term trail improvements)
										Fund, Design and Engineer, and Bid and Construct Lake Arlington Phase 2 (site improvements)	Master Plan Frontier Park Improvements
										Fund Frontier Park Improvements	Design and Engineer Frontier Park Improvements
										Bid and Construct Frontier Park Improvements	
			Implement Playground Renovations for Playground Priority Group D*								
			Implement Renovation for Sport Field Priority Group D*								
General Capital Improvements*				General Capital Improvements*							
								Master Plan, Fund, Design and Engineer, and Bid and Construct Pioneer Park Improvements			
								Implement Renovations for Sport Court Priority Group D*			

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

*Playground, Sport Court, and Sport Field renovations are included in the hardscape report

Legend

	Facilities		Swimming Pools		Parks and Open Space
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Current Year 2023-2024				Year 1 2024-2025				Year 2 2025-2026			
Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
		Develop a Strategy to Replace Newly Acquired Assets such as Synthetic Turf	Develop a Shared Communication Plan to Increase Effectiveness Between Departments	Evaluate Preschool / Early Childhood / CAP Program Space Needs							
		Explore Computerized Maintenance Management System (CMMS) Software	Establish CMMS Performance Metrics for Park Maintenance	Invest in GIS as part of the web-based CMMS	Implement an Organized Hybrid Training Program Pertinent to Maintenance Operations						
	Increase Cultural Diversity Offerings (programs and special events)									Develop a Process to Build Support for Underutilized Assets	
		Develop a Strong Timely Onboarding Process	Increase Awareness of Program and Services Financial Assistance								Increase Programming for Active Adults and Seniors in Strategic Locations
Re-Evaluate Park Locations No Dogs in Parks Rule				Create an Outreach Program for Under-Resourced Demographic Groups							
Year 3 2026-2027				Year 4 2027-2028				Year 5 2028-2029			
Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	Explore Mobile Recreation Program and Event Development										
Increase Programming for Active Adults and Seniors in Strategic Locations (continued)				Increase Efficiency with Space Utilization & Protection of Equipment at Maintenance Facilities							

Recurring Items

Evaluate Program Registration Process	Explore Additional Programs for Adults, Targeting the 45-54 Age Group	Update ADA Transition Plan to Evaluate, Prioritize, and Track Accessibility Updates at Each Park	Explore Alternate Opportunities to Host Programs in Parks Throughout the District	Evaluate Fee Structure for Programs and Facility Use	Continue to Review Fees, Charges, and Cost Recovery Annually	Continue to Implement Consistent Program Management Principles for Evaluating the Recreation Programs and Services Portfolio	Demonstrate Increased Access to Programming Geographically and Demographically	Activate Parks with Programming (new and existing) Across the District	Introduce New Programming Identified by the Public as Biggest Need and Priority	Manage Demand of Programming - Pricing Strategies to Spread Out Demand
Review and Update Action Plan Annually	Work with Appropriate Agencies to Improve Pedestrian Crossings / Safety Between Planning Areas	Continue to Coordinate with Annual CRP Plans and Budgets	Evaluate I.T. & Marketing Resources	Evaluate Staffing Levels as Needed to Align with Facility Improvements	Continue to Focus on Preventative Maintenance as the Priority to Contain Costs	Increase Funding to Maintain District Assets and Re-allocate Resources as Needed	Complete Ongoing Review of Competitive Salary and Compensation Package for All Levels of Full-Time Employment	Increase Effectiveness in Filling Vacant Positions, Attracting Quality Applicants, and Retaining Talented Employees	Integrate Technology into Maintenance Operations	Continuously Monitor and Evaluate Park Maintenance Operations using CMMS data

Legend

	Programs and Events		Policy and Operations
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Current Fiscal Year

(May 2023 Through April 2024)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Implement Recreation Park Phase I Improvements	Design and Engineer Recreation Park Phase I Improvements		Bid and Construct Recreation Park Phase I Improvements
	Submit OSLAD Grant application for Recreation Park Phase 2		
			Develop an Implementation Plan & Define Funds for Each Year
			Implement Playground Renovations for Playground Priority Group A*
			Implement Renovations for Sport Court Priority Group A*
			Implement Renovation for Sport Field Priority Group A*
General Capital Improvements*			

Parks and Open Space

- ☐ Implement Recreation Park Phase 1 Improvements
- ☐ Design and Engineer Recreation Park Phase 1 Improvements
- ☐ Bid and Construct Recreation Park Phase 1 Improvements
- ☐ Submit OSLAD Grant application for Recreation Park Phase 2
- ☐ Develop an Implementation Plan & Define Funds for Each Year
- ☐ Implement Playground Renovations for Playground Priority Group A
- ☐ Implement Renovations for Sport Court Priority Group A
- ☐ Implement Renovation for Sport Field Priority Group A
- ☐ General Capital Improvements

Current Fiscal Year

(May 2023 Through April 2024)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Implement Renovations / Updates at Administration Center			
	Implement Improvements at Arlington Ridge Center (ARC)		
		Implement Heritage and Forest View Tennis Club Light Replacement	
Submit PARC Grant for Recreation Park Bathhouse and Pool			

Facilities

- ☐ Implement Renovations / Updates at Administration Center
- ☐ Implement Improvements at Arlington Ridge Center (ARC)
- ☐ Implement Heritage and Forest View Tennis Club Light Replacement

Swimming Pools

- ☐ Submit PARC Grant for Recreation Park Bathhouse and Pool

Current Fiscal Year

(May 2023 Through April 2024)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
		Develop a Strategy to Replace Newly Acquired Assets such as Synthetic Turf	Develop a Shared Communication Plan to Increase Effectiveness Between Departments
		Explore Computerized Maintenance Management System (CMMS) Software	Establish CMMS Performance Metrics for Park Maintenance
	Increase Cultural Diversity Offerings (programs and special events)		
		Develop a Strong Timely Onboarding Process	Increase Awareness of Program and Services Financial Assistance
Re-Evaluate Park Locations No Dogs in Parks Rule			

Programs and Events

- ☐ Develop a Strategy to Replace Newly Acquired Assets such as Synthetic Turf
- ☐ Develop a Shared Communication Plan to Increase Effectiveness Between Departments
- ☐ Explore Computerized Maintenance Management System (CMMS) Software
- ☐ Establish CMMS Performance Metrics for Park Maintenance
- ☐ Increase Cultural Diversity Offerings (programs and special events)
- ☐ Develop a Strong Timely Onboarding Process
- ☐ Increase Awareness of Program and Services Financial Assistance

Policy and Operations

- ☐ Re-Evaluate Park Locations No Dog in Parks Rule

Fiscal Year 1

(May 2024 - April 2025)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Develop and Implement Shoreline and Fishing Access Improvements Plan at Lake Terramere		Master Plan Lake Arlington Improvements (including ComEd easements)	Implement Payton Hole Improvement at Nickol Knoll Golf Club
Design and Engineer Recreation Park Phase 2 Improvements (pending award of OSLAD grant)		Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant)	
Identify and Evaluate Potential Locations for Second Dog Park	Implement Location for Second Dog Park		
Evaluate Outdoor Pool Usage / Program		Identify and Evaluate Potential Locations for Outdoor Ice	Explore and Identify Potential Locations for Trending, In-Demand Amenities
General Capital Improvements*			

Parks and Open Space

- ☐ Develop and Implement Shoreline Improvements Plan at Lake Terramere
- ☐ Master Plan Lake Arlington Improvements (including ComEd easements)
- ☐ Implement Payton Hole Improvement at Nickol Knoll Golf Club
- ☐ Bid and Construct Recreation Park Phase 1 Improvements (continued from Current Year)
- ☐ Design and Engineer Recreation Park Phase 2 Improvements (pending award of OSLAD grant)
- ☐ Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant)
- ☐ Identify and Evaluate Potential Locations for Second Dog Park
- ☐ Implement Location for Second Dog Park
- ☐ Evaluate Outdoor Pool Usage/Program
- ☐ Identify and Evaluate Potential Locations for Outdoor Ice
- ☐ Explore and Identify Potential Locations for Trending, In-Demand Amenities
- ☐ Implement Playground Renovations for Playground Priority Group A (continued from Current Year)
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year)
- ☐ Implement Renovation for Sport Field Priority Group A (continued from Current Year)
- ☐ General Capital Improvements per 10-year capital plan

Fiscal Year 1

(May 2024 - April 2025)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Perform Feasibility Study for Repurposing Spaces at Forest View Racquet & Fitness Club			
Evaluate Existing Recreation Park Bathhouse	Evaluate Indoor Programming Space at Recreation Park	Perform Preschool / Early Childhood / CAP Study	
Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant)			

Facilities

- ☐ Perform Feasibility Study for Repurposing Spaces at Forest View Racquet & Fitness Club
- ☐ Implement Improvements at Arlington Ridge Center (ARC) (continued from Current Year)
- ☐ Evaluate Existing Recreation Park Bathhouse
- ☐ Evaluate Indoor Programming Space at Recreation Park
- ☐ Perform Preschool / Early Childhood / CAP Study

Swimming Pools

- ☐ Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant)

Fiscal Year 1

(May 2024 - April 2025)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Evaluate Preschool / Early Childhood / CAP Program Space Needs			
Invest in GIS as part of the web-based CMMS	Implement an Organized Hybrid Training Program Pertinent to Maintenance Operations		
Create an Outreach Program for Under-Resourced Demographic Groups			

Programs and Events

- ☐ Evaluate Preschool / Early Childhood / CAP Program Space Needs
- ☐ Invest in GIS as part of the web-based CMMS
- ☐ Implement an Organized Hybrid Training Program Pertinent to Maintenance Operations
- ☐ Increase Cultural Diversity Offerings (programs and special events) (continued from Current Year)

Policy and Operations

- ☐ Create an Outreach Program for Under-Resourced Demographic Groups

Fiscal Year 2 (May 2025 - April 2026)

[illegible]

Parks and Open Space

- ☐ Evaluate Artificial Turf Conversion Locations
- ☐ Explore Options to Increase Off-Season Usage Golf Courses
- ☐ Implement Shade Structures at Melas Sports Complex
- ☐ Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant) (continued from Year 1)
- ☐ Implement Playground Renovations for Playground Priority Group A (continued from Current Year)
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year)
- ☐ Implement Renovation for Sport Field Priority Group A (continued from Current Year)
- ☐ General Capital Improvements per 10-year capital plan

Facilities

- ☐ Evaluate Lake Arlington Facility
- ☐ Implement Maintenance at Melas Sports Complex (exterior)
- ☐ Implement Forest View Racquet & Fitness Club Infrastructure Repairs
- ☐ Implement Improvements at Arlington Ridge Center (ARC) (continued from Current Year)
- ☐ Perform Senior Center Study (partner with Village)

- Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant) (continued from Year 1)

Fiscal Year 2 (May 2025 - April 2026)

[illegible]

Programs and Events

- ☐ Develop a Process to Build Support for Underutilized Assets
- ☐ Increase Programming for Active Adults and Seniors in Strategic Locations

Policy and Operations

- Create an Outreach Program for Under-Resourced Demographic Groups (continued from Year 1)

Fiscal Year 3

(May 2026 - April 2027)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
			Add Water Source at Dog Park at Melas Sports Complex
Master Plan Park with Artificial Turf		Develop / Update and Implement District-Wide Trail Plan (partner with others) (including ComEd easements)	→
		Master Plan Camelot Park	Implement Amenity Updates at Camelot Park as Outlined in Replacement Schedules
			Implement Playground Renovations for Playground Priority Group B*
			→
			Implement Renovation for Sport Field Priority Group B*
General Capital Improvements*			→

Parks and Open Space

- ☐ Add Water Source at Dog Park at Melas Sports Complex
- ☐ Master Plan Park with Artificial Turf
- ☐ Develop / Update and Implement District-Wide Trail Plan (partner with others) (including ComEd easements)
- ☐ Master Plan Camelot Park
- ☐ Implement Amenity Updates at Camelot Park as Outlined in Replacement Schedules
- ☐ Implement Playground Renovations for Playground Priority Group A (continued from Current Year)
- ☐ Implement Playground Renovations for Playground Priority Group B
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year)
- ☐ Implement Renovation for Sport Field Priority Group A (continued from Current Year)
- ☐ Implement Renovation for Sport Field Priority Group B
- ☐ General Capital Improvements per 10-year capital plan

Fiscal Year 3

(May 2026 - April 2027)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Evaluate Frontier Community Center and Hasbrook Renovation or Removal		Implement Maintenance at Melas Sports Complex (interior)	
Implement Maintenance at Pioneer Park - Recreation Center			
Perform Feasibility Study for Nature Center Space/ Partnership Location			

Facilities

- ☐ Evaluate Frontier Community Center and Hasbrook Renovation or Removal
- ☐ Implement Maintenance at Melas Sports Complex (interior)
- ☐ Implement Maintenance at Pioneer Park - Recreation Center
- ☐ Perform Feasibility Study for Nature Center Space/Partnership Location

Swimming Pools

- ☐ Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant) (continued from Year 1)

- ❑ Explore Mobile Recreation Program and Event Development
- ❑ Increase Programming for Active Adults and Seniors in Strategic Locations (continued from Year 2)

[illegible]

Fiscal Year 4 (May 2027 - April 2028)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
		Develop and Implement Trail Signage Program	
			Implement Renovations for Sport Court Priority Group B*
General Capital Improvements*			

Parks and Open Space

- ☐ Develop / Update and Implement District-Wide Trail Plan (partner with others) (including ComEd easements) (continued from Year 3)
- ☐ Develop and Implement Trail Signage Program
- ☐ Implement Playground Renovations for Playground Priority Group B (continued from Year 3)
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year)
- ☐ Implement Renovations for Sport Court Priority Group B
- ☐ Implement Renovation for Sport Field Priority Group B (continued from Year 3)
- ☐ General Capital Improvements per 10-year capital plan

Facilities	
<input type="checkbox"/>	Implement Short-Term Renovations / Updates at Lake Arlington Facility
<input type="checkbox"/>	Perform Feasibility Study for Nature Center Space/Partnership Location (continued from Year 3)

[illegible]

Fiscal Year 4 (May 2027 - April 2028)

[illegible]

Programs and Events

- ❑ Explore Mobile Recreation Program and Event Development (continued from Year 3)
- ❑ Increase Efficiency with Space Utilization & Protection of Equipment at Maintenance Facilities

- ☐ Develop and Implement Trail Signage Program (continued from Year 4)
- ☐ Implement Playground Renovations for Playground Priority Group B (continued from Year 3)
- ☐ Implement Renovations for Sport Court Priority Group B (continued from Year 4)
- ☐ Implement Renovation for Sport Field Priority Group B (continued from Year 3)
- ☐ General Capital Improvements per 10-year capital plan

05.14.2024 Kingston Heights Park Distirct enriches the community by providing quality recreation, parks, facilities and fun.279

Fiscal Year 5

[illegible]

Facilities

- ☐ Implement Short-Term Renovations / Updates at Lake Arlington Facility (continued from Year 4)
- ☐ Implement Renovations / Updates at Heritage Community Center

- Increase Efficiency with Space Utilization & Protection of Equipment at Maintenance Facilities (continued from Year 4)

[illegible]

Fiscal Year 6

(May 2029 - April 2030)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
			Implement Shelter / Restroom Facility Maintenance Plan
Investigate Mini Parks within Planning Areas 13, 17, and 21			
			Implement Playground Renovations for Playground Priority Group C*
			Implement Renovation for Sport Field Priority Group C*
General Capital Improvements*			

Parks and Open Space

- ☐ Implement Shelter / Restroom Facility Maintenance Plan
- ☐ Investigate Mini Parks within Planning Areas 13, 17, and 21
- ☐ Implement Playground Renovations for Playground Priority Group B (continued from Year 3)
- ☐ Implement Playground Renovations for Playground Priority Group C
- ☐ Implement Renovations for Sport Court Priority Group B (continued from Year 4)
- ☐ Implement Renovation for Sport Field Priority Group B (continued from Year 3)
- ☐ Implement Renovation for Sport Field Priority Group C
- ☐ General Capital Improvements per 10-year capital plan

May June July	August Sept Oct	Nov Dec Jan	Feb March April
Evaluate Sunset Meadows Driving Range Maintenance Building			
		Implement Renovations / Updates at Frontier Pool	

- ☐ Evaluate Sunset Meadows Driving Range Maintenance Building
- ☐ Implement Renovations / Updates at Heritage Community Center (continued from Year 5)

- ☐ Implement Renovations/Updates at Frontier Pool

Fiscal Year 7

[illegible]

Parks and Open Space

- ☐ Implement Shelter / Restroom Facility Maintenance Plan (continued from Year 6)
- ☐ Investigate Mini Parks within Planning Areas 13, 17, and 21 (continued from Year 6)
- ☐ Implement Playground Renovations for Playground Priority Group C (continued from Year 6)
- ☐ Implement Renovations for Sport Court Priority Group C
- ☐ Implement Renovation for Sport Field Priority Group C (continued from Year 6)
- ☐ General Capital Improvements per 10-year capital plan

☐ Implement Renovations/Updates at Frontier Pool (continued from Year 6)

May June July	August Sept Oct	Nov Dec Jan	Feb March April

Year 7+

[illegible]

Parks and Open Space

- ☐ Fund Hasbrook Park Improvements
- ☐ Design and Engineer Hasbrook Park Improvements
- ☐ Fund Artificial Turf Improvements (pursue grant opportunities)
- ☐ Investigate Mini Parks within Planning Areas 13, 17, and 21 (continued from Year 6)
- ☐ Implement Playground Renovations for Playground Priority Group C (continued from Year 6)
- ☐ Implement Renovations for Sport Court Priority Group C (continued from Year 7)
- ☐ Implement Renovation for Sport Field Priority Group C (continued from Year 6)
- ☐ General Capital Improvements per 10-year capital plan

Year 7+

Implement Renovations / Updates at Camelot Community Center			
Implement Renovations / Updates at Hasbrook Park (pending renovation or removals study)			
Implement Renovations / Updates at Heritage Community Center			

- Facilities
- ☐ Implement Renovations / Updates at Camelot Community Center
 - ☐ Implement Renovations / Updates at Hasbrook Park (pending renovation or removals study)
 - ☐ Implement Renovations / Updates at Heritage Community Center

Year 7+

Bid and Construct Hasbrook Park Improvements			
Design and Engineer Artificial Turf Improvements (pending grant funding)		Bid and Construct Artificial Turf Improvements (pending grant funding)	
			Implement Playground Renovations for Playground Priority Group D*
			Implement Renovation for Sport Field Priority Group D*
General Capital Improvements*			

Parks and Open Space

- ☐ Bid and Construct Hasbrook Park Improvements
- ☐ Design and Engineer Artificial Turf Improvements (pending grant funding)
- ☐ Bid and Construct Artificial Turf Improvements (pending grant funding)
- ☐ Investigate Mini Parks within Planning Areas 13, 17, and 21 (continued from Year 6)
- ☐ Implement Playground Renovations for Playground Priority Group C (continued from Year 6)
- ☐ Implement Playground Renovations for Playground Priority Group D
- ☐ Implement Renovations for Sport Court Priority Group C (continued from Year 7)
- ☐ Implement Renovation for Sport Field Priority Group C (continued from Year 6)
- ☐ Implement Renovation for Sport Field Priority Group D
- ☐ General Capital Improvements per 10-year capital plan

Year 7+

Facilities

- ☐ Implement Renovations / Updates at Camelot Community Center (continued from Year 8)

Year 7+

[illegible]

Parks and Open Space

- ☐ Design and Engineer Artificial Turf Improvements (pending grant funding) (continued from Year 9)
- ☐ Master Plan Creekside Park Improvements
- ☐ Fund Creekside Park Improvements
- ☐ Investigate Mini Parks within Planning Areas 13, 17, and 21 (continued from Year 6)
- ☐ Implement Playground Renovations for Playground Priority Group D (continued from Year 9)
- ☐ Implement Renovations for Sport Court Priority Group C (continued from Year 7)
- ☐ Implement Renovation for Sport Field Priority Group D (continued from Year 9)
- ☐ General Capital Improvements per 10-year capital plan

Year 7+

Facilities

- ☐ Implement Renovations at Arlington Lakes Golf Clubhouse and Facilities (Cart Barn)
- ☐ Implement Renovations / Updates at Forest View Racquet & Fitness Club

Swimming Pools

- ☐ Implement Renovations / Updates at Heritage Pool

Implement Renovations at Arlington Lakes Golf Clubhouse and Facilities (Cart Barn)			
Implement Renovations / Updates at Forest View Racquet & Fitness Club			
			Implement Renovations / Updates at Heritage Pool

Year 7+

Implement Golf Course Plan at Nickol Knoll Golf Club			
Design and Engineer Creekside Park Improvements	Bid and Construct Creekside Park Improvements		
Master Plan, Fund, Design and Engineer, and Bid and Construct Pioneer Park Improvements			
Implement Renovations for Sport Court Priority Group D*			

Parks and Open Space

- ☐ Implement Golf Course Plan at Nickol Knoll Golf Club
- ☐ Design and Engineer Creekside Park Improvements
- ☐ Bid and Construct Creekside Park Improvements
- ☐ Master Plan, Fund, Design and Engineer, and Bid and Construct Pioneer Park Improvements
- ☐ Implement Renovations for Sport Court Priority Group D

Year 7+

Continue Administration Center Updates (staff, program space)	Implement Heritage Tennis Center Court Improvements		
Implement Renovations / Updates at Nickol Knoll Golf Clubhouse	Implement Long-Term Renovations / Updates at Lake Arlington Facility		
Implement Renovations / Updates at Forest View Racquet & Fitness Club	Evaluate and Implement Community Center Track Improvements		
Implement Renovations / Updates at Heritage Pool (continued)	Replace Existing Recreation Park Bathhouse with Recreation Facility		
Implement Renovations / Updates at Camelot Pool	Implement Maintenance at Pioneer Park - Aquatic Center		

Facilities

- ☐ Continue Administration Center Updates (staff, program space)
- ☐ Implement Heritage Tennis Center Court Improvements
- ☐ Implement Renovations / Updates at Nickol Knoll Golf Clubhouse
- ☐ Implement Long-Term Renovations / Updates at Lake Arlington Facility
- ☐ Implement Renovations / Updates at Forest View Racquet & Fitness Club
- ☐ Evaluate and Implement Community Center Track Improvements
- ☐ Replace Existing Recreation Park Bathhouse with Recreation Facility

Swimming Pools

- ☐ Implement Renovations / Updates at Heritage Pool (continued)
- ☐ Implement Renovations / Updates at Camelot Pool
- ☐ Implement Maintenance at Pioneer Park - Aquatic Center

As Budget Allows

Fund Lake Arlington Phase 1A (short-term trail improvements) (pursue grant opportunities)	Implement Arlington Phase 1A (short-term trail improvements)	Design and Engineer Lake Arlington Phase 1B (long-term trail improvements)	Bid and Construct Lake Arlington Phase 1 (long-term trail improvements)
Fund, Design and Engineer, and Bid and Construct Lake Arlington Phase 2 (site improvements)	Master Plan Frontier Park Improvements	Fund Frontier Park Improvements	Design and Engineer Frontier Park Improvements
Bid and Construct Frontier Park Improvements			

Parks and Open Space

- ☐ Fund Lake Arlington Phase1A (short-term trail improvements) (pursue grant opportunities)
- ☐ Implement Lake Arlington Phase1A (short-term trail improvements)
- ☐ Design and Engineer Lake Arlington Phase1B (short-term trail improvements)
- ☐ Bid and Construct Lake Arlington Phase1 (long-term trail improvements)
- ☐ Fund, Design and Engineer, and Bid and Construct Lake Arlington Phase2 (long-term trail improvements)
- ☐ Master Plan Frontier Park Improvements
- ☐ Fund Frontier Park Improvements
- ☐ Design and Engineer Frontier Park Improvements
- ☐ Bid and Construt Frontier Park Improvements

Recurring Items

Consider Locations for Different Playground Types and Align Implementation with Playground Replacement Schedule	Evaluate Property Acquisitions to Improve Level of Service Offerings within Underserved Planning Areas		
Explore Trail and Bike Path-Specific Grant Opportunities			

Parks and Open Space

- ☐ Consider Locations for Different Playground Types and Align Implementation with Playground Replacement Schedule
- ☐ Evaluate Property Acquisitions to Improve Level of Service Offerings within Underserved Planning Areas
- ☐ Explore Trail and Bike Path-Specific Grant Opportunities

Recurring Items

Evaluate Program Registration Process	Explore Additional Programs for Adults, Targeting the 45-54 Age Group	Update ADA Transition Plan to Evaluate, Prioritize, and Track Accessibility Updates at Each Park	Explore Alternate Locations for Senior-Focused Programs Outside of the Senior Center
Evaluate Opportunities to Host Programs in Parks Throughout the District	Evaluate Fee Structure for Programs and Facility Use	Continue to Review Fees, Charges, and Cost Recovery Annually	Continue to Implement Consistent Program Management Principles for Evaluating the Recreation Programs and Services Portfolio
Demonstrate Increased Access to Programming Geographically and Demographically	Activate Parks with Programming (new and existing) Across the District	Introduce New Programming Identified by the Public as Biggest Need and Priority	Manage Demand of Programming - Pricing Strategies to Spread Out Demand
Continue to Focus on Preventative Maintenance as the Priority to Contain Costs	Increase Funding to Maintain District Assets and Re-allocate Resources as Needed	Complete Ongoing Review of Competitive Salary and Compensation Package for All Levels of Full-Time Employment	Increase Effectiveness in Filling Vacant Positions, Attracting Quality Applicants, and Retaining Talented Employees
Integrate Technology into Maintenance Operations	Continuously Monitor and Evaluate Park Maintenance Operations using CMMS data	Review and Update Action Plan Annually	Work with Appropriate Agencies to Improve Pedestrian Crossings / Safety Between Planning Areas
Continue to Coordinate with Annual CRP Plans and Budgets	Evaluate I.T. & Marketing Resources	Evaluate Staffing Levels as Needed to Align with Facility Improvements	

Recurring Items

Programs and Events

- ☐ Evaluate Program Registration Process
- ☐ Explore Additional Programs for Adults, Targeting the 45-54 Age Group
- ☐ Update ADA Transition Plan to Evaluate, Prioritize, and Track Accessibility Updates at Each Park
- ☐ Explore Alternate Locations for Senior-Focused Programs Outside of the Senior Center
- ☐ Evaluate Opportunities to Host Programs in Parks Throughout the District
- ☐ Evaluate Fee Structure for Programs and Facility Use
- ☐ Continue to Review Fees, Charges, and Cost Recovery Annually
- ☐ Continue to Implement Consistent Program Management Principles for Evaluating the Recreation Programs and Services Portfolio
- ☐ Demonstrate Increased Access to Programming Geographically and Demographically
- ☐ Activate Parks with Programming (new and existing) Across the District
- ☐ Introduce New Programming Identified by the Public as Biggest Need and Priority
- ☐ Manage Demand of Programming - Pricing Strategies to Spread Out Demand
- ☐ Continue to Focus on Preventative Maintenance as the Priority to Contain Costs
- ☐ Increase Funding to Maintain District Assets and Re-allocate Resources as Needed
- ☐ Complete Ongoing Review of Competitive Salary and Compensation Package for All Levels of Full-Time Employment
- ☐ Increase Effectiveness in Filling Vacant Positions, Attracting Quality Applicants, and Retaining Talented Employees
- ☐ Integrate Technology into Maintenance Operations
- ☐ Continuously Monitor and Evaluate Park Maintenance Operations using CMMS data

Policy and Operations

- ☐ Review and Update Action Plan Annually
- ☐ Work with Appropriate Agencies to Improve Pedestrian Crossings / Safety Between Planning Areas
- ☐ Continue to Coordinate with Annual CRP Plans and Budgets
- ☐ Evaluate I.T. & Marketing Resources
- ☐ Evaluate Staffing Levels as Needed to Align with Facility Improvements

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Glossary of Terms

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

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

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

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

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

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

ALGC – Arlington Lakes Golf Course

Appropriation - An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinance.

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

ARC – Arlington Ridge Center

ARPA – American Rescue Plan Act

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assets – Property owned by the District.

Assigned Fund Balance – An amount that is constrained by the District for the intent to be used for a specific purpose, but are neither restricted nor committed, and should be assigned by staff.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the audit or investigation made.

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

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

Bond – A written promise to pay at a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Budget and Appropriation Ordinance – A legal document adopted by the Board authorizing expenditures.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

CAP – Children at Play is a before and after school program.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending

Glossary of Terms

date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvement - Includes any expenditure over \$20,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

Capital Asset (Outlay) - Purchase of an asset with a value greater than \$20,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

CDBG – Community Development Block Grant

Certificate of Deposit - A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

Committed Fund Balance – An amount that can only be used for a specific purpose pursuant to constraints imposed by formal action of the Board of Commissioners.

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

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

DCEO – Illinois Department of Commerce and Economic Opportunity.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

DSEB – Debt Service Extension Base

Debt Service Fund - A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

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

Designated Fund Balance – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

Enterprise Fund - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has two Enterprise Funds, they are Heritage Tennis Club and Arlington Lakes Golf Club.

Equalization - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier) -The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result

in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV) - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expense Category - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FVTC – Forest View Racquet & Fitness Club

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining

Glossary of Terms

certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

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

Goals - Describe specific plans a department or agency has for upcoming and future years to implement Strategic Plan priorities. Goals identify intended end results, but are often ongoing and may not be achieved in one year.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA) - An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under

current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

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

Grant - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

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

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

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

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

Inclusion Costs - Expenses associated with the participation of an individual with disabilities in programs.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure - Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other

Glossary of Terms

securities as approved in the Board of Park Commissioner's investment policy.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

KPI - Key performance indicators (KPI) are a set of quantifiable measures used to gauge or compare performance in terms of meeting strategic and operational goals.

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

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

LED – Light-emitting diode which is a more energy efficient lighting source.

Liabilities - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year from the original date of issuance.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Referendum Bonds - General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

Non-spendable Fund Balance – A classification that includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

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

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

Objectives - Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or effort to improve services. Objectives are linked to Strategic Plan goals and accomplished in specific well-defined and measurable terms within a specific time frame.

Operating Budget - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses - Fund expenses that are directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

Ordinance - A formal legislative enactment by the governing board of the Park District.

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

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

Glossary of Terms



PDRMA (Park District Risk Management Agency) - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Program - An instructional or functional activity.

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the Park District.

Performance Measures - Indication of levels of activity, results of operations or outcomes of operations.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts - Cash received.

Restricted Fund Balance – A classification when a specific purpose or constraint is placed on the amount.

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

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

Special Revenue Funds - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Land Dedication, Museum, Public Audit, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Lakes Golf Course, Nickol Knoll Golf Club, Arlington Ridge Center, and Special Recreation.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Unassigned Fund Balance – A residual classification for the general fund that is the balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.

User Fee - The payment of a fee for direct receipt of a service by the party benefiting from the service.

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

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