



**ANNUAL BUDGET
2025-2026**

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Annual Operating Budget For Fiscal Year Ending April 30, 2026

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

April 4, 2025



Core Values

#1 Team Collaboration: By engaging multiple departments in shared decision-making while focusing on achieving a common goal, we are committed to prioritizing the needs of our community above all else.

#2 Cohesive Environment: By continually supporting each other, in every decision made, we reinforce our commitment to a cohesive approach.

#3 Customer-Focused Decision-Making: Strategic decisions based on integrity are driven by the needs and interests of our community.

#4 Building Current/Future Leaders: Promote and enhance the growth of individuals through integrity, passion, trust, and opportunities.



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.

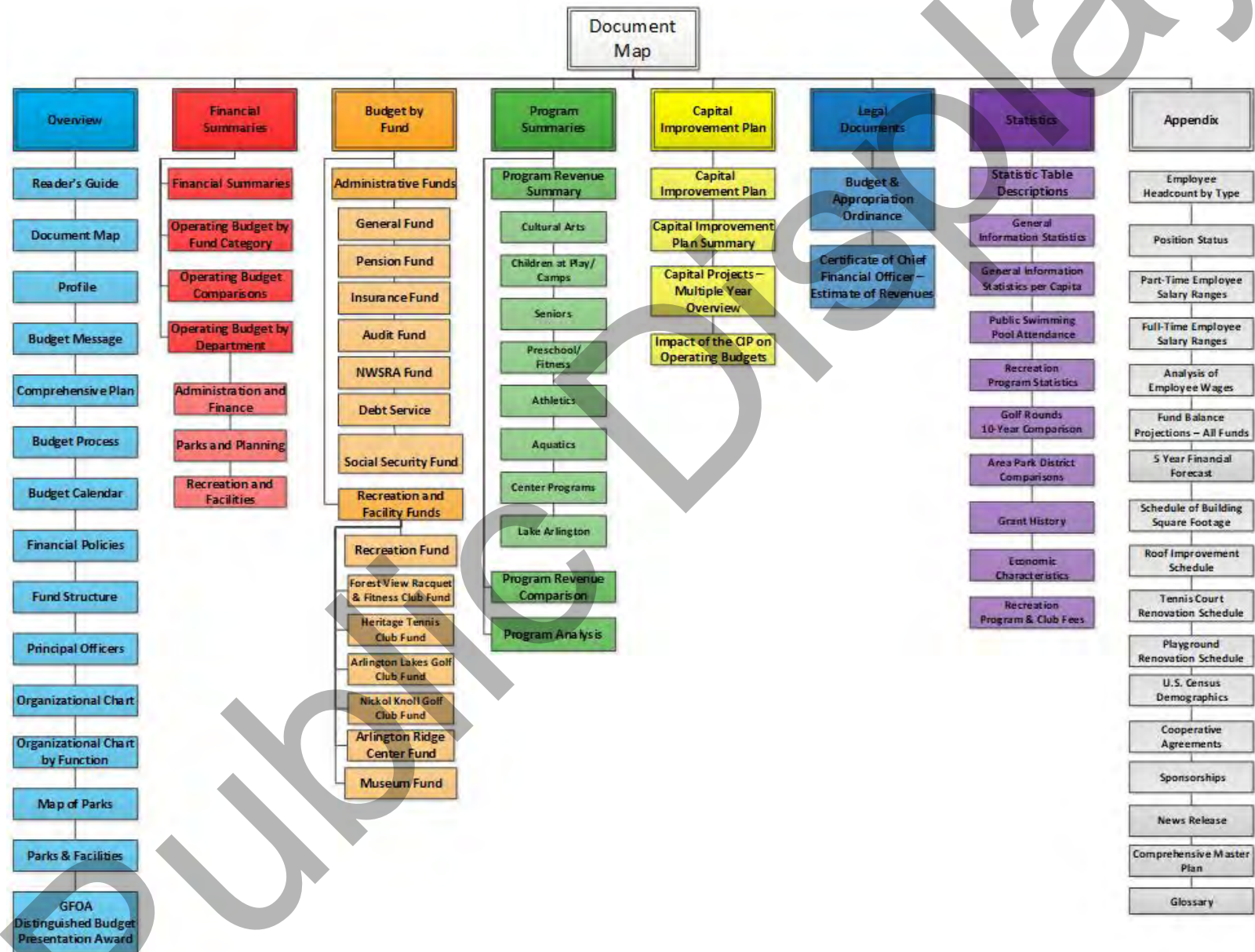
Instructions for Navigating Annual Budget Downloadable PDF Files

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



ARLINGTON HEIGHTS PARK DISTRICT
AHPD 

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.



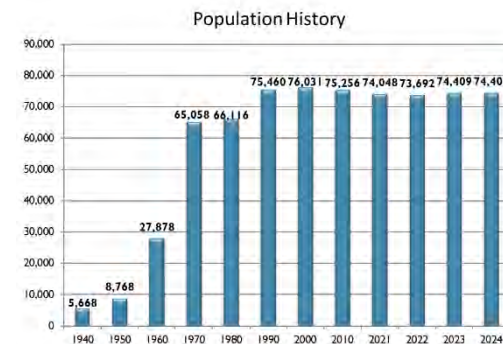
The District has an appointed executive director responsible for administration of the District and 93 authorized full-time staff in fiscal year 2024/25. The District also employs over 1,000 part-time, seasonal, and temporary workers, and volunteers.

The equalized assessed value of real estate for 2023 is \$3,647,648,297 (most recent available).

The tax rate for 2023 is 0.481 per \$100 of assessed value (most recent available).

The proposed operating budget for 2025/26 is \$30,472,960 prior to \$5,020,000 of interfund transfers with an additional \$29,326,200 in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

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.



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 four 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, three 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



April 4, 2025

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, 2026 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 2025.

The past year has proven to be extremely successful as 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 continue to support the implementation of the approved comprehensive plan. The current projections reflect a net deficit of \$16,332,130 due to planned capital spending, favorable interest rates, 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 2025/26 budget also projects approximately \$20.7 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.

2025/26 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 2025/26 is \$30,472,960, net of interfund transfers, a 5.6% increase from the 2024/25 budget primarily due increases to supplies, services, and anticipating being fully staffed, with an additional \$29,326,200 (\$6,944,423 in projects carried over from 2024/25) in capital spending and contingencies and \$5 million in interfund transfers. The major components are shown next:

Budget Message



2025/26 Proposed Annual Operating Budget

General Fund	\$	11,639,890
Recreation Fund		11,910,740
Debt Service Funds		2,622,600
All Other Funds		4,299,730
Total	\$	<u>30,472,960</u>

Revenue sources for the Annual Operating Budget Funds of \$43,467,030, net of interfund transfers of \$5,020,000, reflects an increase of 18.9% from projected year end due interest income, tax proceeds, grants, and additional program fees. Real estate taxes of \$18,307,810 (37.8%), and fees and charges of \$15,503,780 (32.0%) 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 2024 was 3.4% and 2025 is 2.9%. 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 \$150,000) for 2024/25 and 2025/26

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	2024/25	2025/26
Multi-Purpose Floor & Knee Walls	\$ -	\$ 152,800
Pond Shoreline Restoration - ALGC*	250,000	-
Elevator Upgrade - Administration	280,500	-
Basketball Court Replacement - Evergreen*	29,580	-
Elevator Upgrade - Forest View*	187,000	-
Tennis Courts - Camelot*	-	394,100
Tennis Court Replacement - Heritage*	71,020	-
OSLAD Grant - Centennial	-	100,000
OSLAD Grant (I) - Recreation (total project cost \$4.1 millic	3,316,800	1,576,800
Wall Tuck-Pointing and Painting - FVRF	-	-
Potential Land Acquisition	63,340	-
Demolition of Rental Property	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 (total project cost \$5 million)*	2,523,800	4,630,000
Basement Remodeling - ARC*	-	150,000
Playground Replacement - Prairie	210,000	-
OSLAD Grant (II) - Recreation	315,000	1,902,250
PARC Grant - Recreation (total project cost \$24 million)	1,800,000	17,863,200
Asphalt Walk - Willow	151,030	-
Playground Replacement - Hasbrook	-	330,000
Dugout Shade Shelter/Canopies - Melas*	-	220,500
Digital Sign - Legacy Park *	-	300,000
Roof Replacement - Recreation	-	200,000
Electrical Panel Replacement - Recreation Park	-	163,000
Painting of Pools - Heritage *	-	200,000
Vehicle Replacement	-	240,000
Projects Under \$150,000 or Funded Through Insurance Proceeds	1,770,080	518,750
Total	\$ 12,688,460	\$ 28,941,400

* Capital Project is Funded Through Recreation Fund

Budget Message



Hardscapes – This budget reflects a commitment to improving the infrastructure of the District by budgeting \$571,350 among five hardscape projects that include tennis courts, walking paths, and outdoor basketball courts. Additionally, \$181,500 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 \$1 million in projects (ADA) for 2024/25 and \$1.3 million for 2025/26. In 2024/25 the District embarked on updating the existing ADA Transition Plan, which will be approved in the summer of 2025.

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 2025/26 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 were 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

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

Recreational Opportunities & Facilities

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

Leadership

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

Teamwork

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

Customer-Focused Service

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

Stewardship

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

Budget Process



Basis for the Budget

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2024. 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 8, 2025. 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.

2024/25

November 12	Discussion with Board of Commissioners regarding memberships, tennis, golf, and CAP fees
November	BS&A training, budget instructions distributed, and input begins
December 27	Budget entry completed
January 6 – 8, 2025	Departmental Budget review meetings
January 10	Budget entry completed and submit department goals & objectives
January 14	Initial Capital Projects discussion with Board of Commissioners
January 14 – 17	Senior leadership Budget review meetings with staff
February 7	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
February 11	Program and facilities budget meeting with Board of Commissioners
February 11	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
April 4	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 11
April 8	Presentation of Annual Operating Budget to Board of Commissioners
April 22	Publish Public Hearing Notice
May 13	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
May 13	Adoption of the 2024/25 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.
May 14 – June 13	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.

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 of 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

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,

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

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.

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.

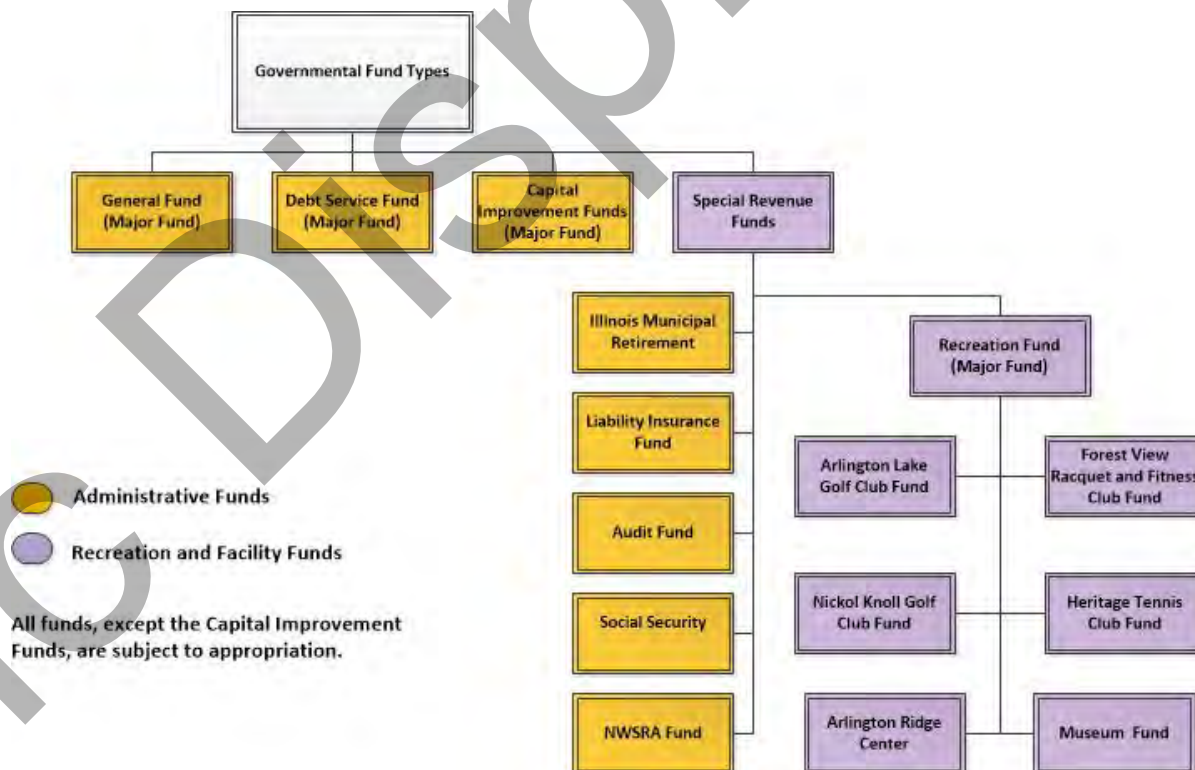
The following is a brief description of each fund type.

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



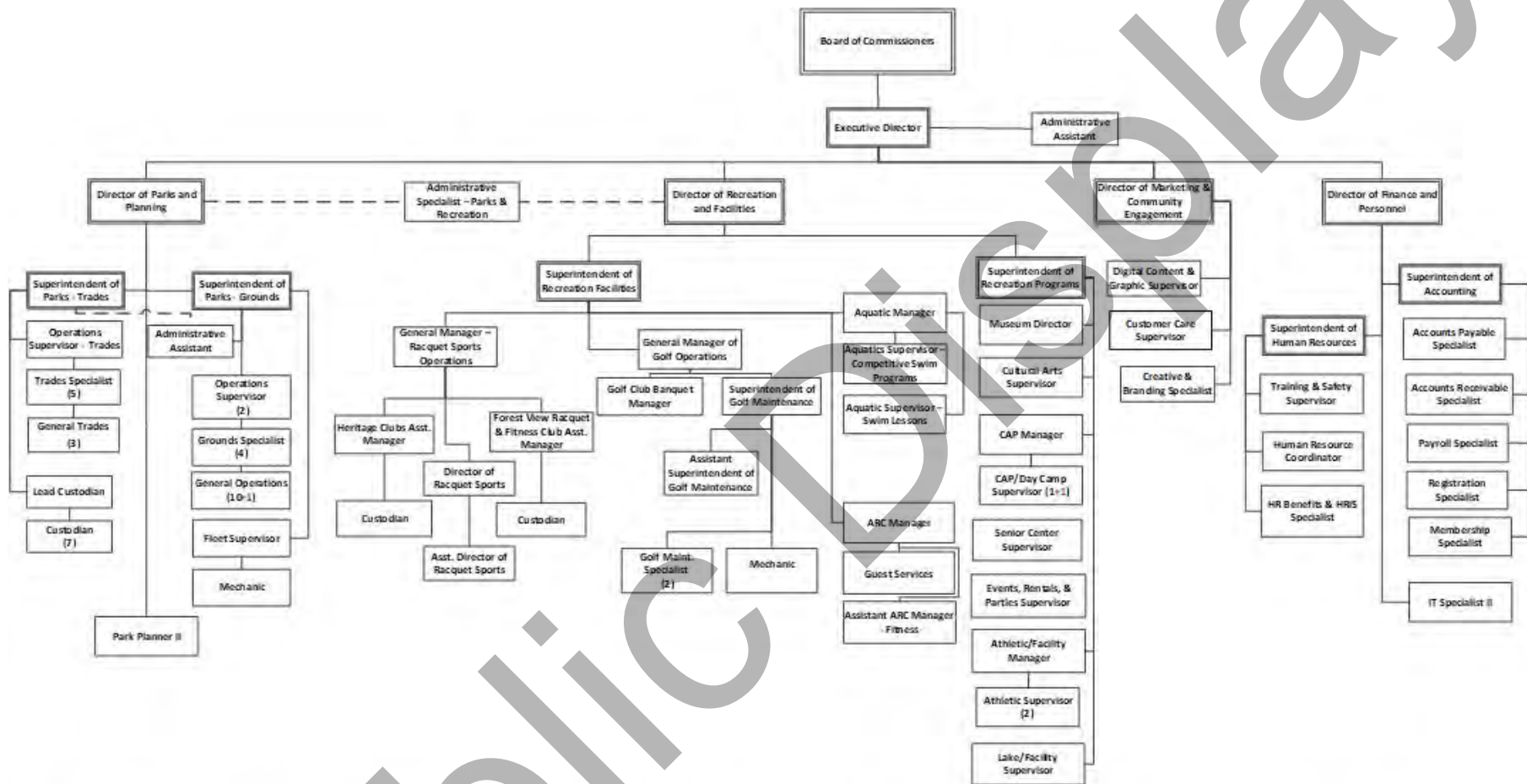
Board of Commissioners

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

Administrative Staff

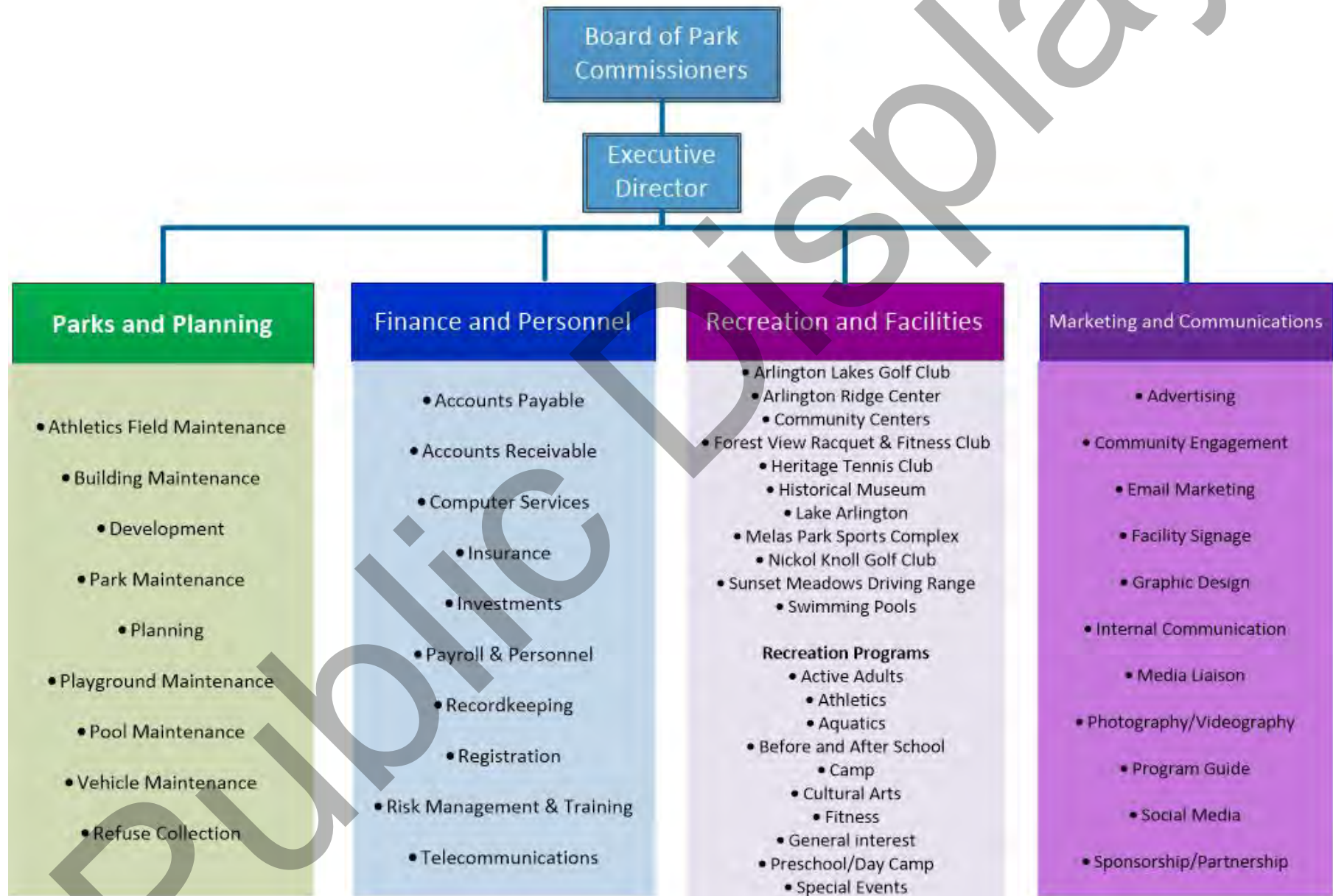
Carrie A. Fullerton	Executive Director
Jason S. Myers	Director of Finance & Personnel
John Kramer	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities
Amy Lewandowski	Director of Marketing & Community Engagement

Organizational Chart

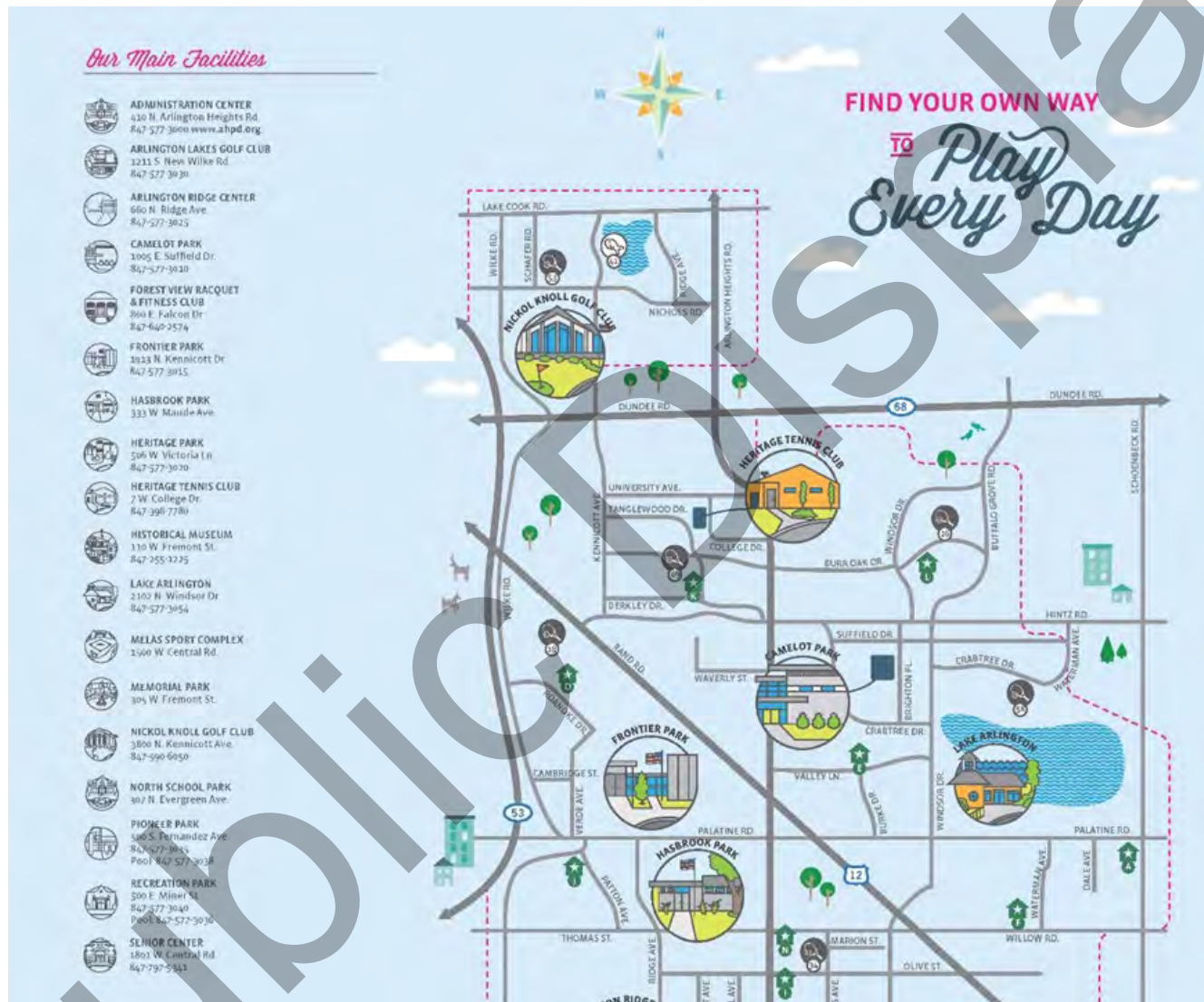


There are a total of 87 filled positions as of February 14, 2025 of the 93 approved positions. This organizational chart reflects 94 positions and one vacant position from the Recreation Department. This includes the staff recommendation for adding two positions during the upcoming fiscal year.

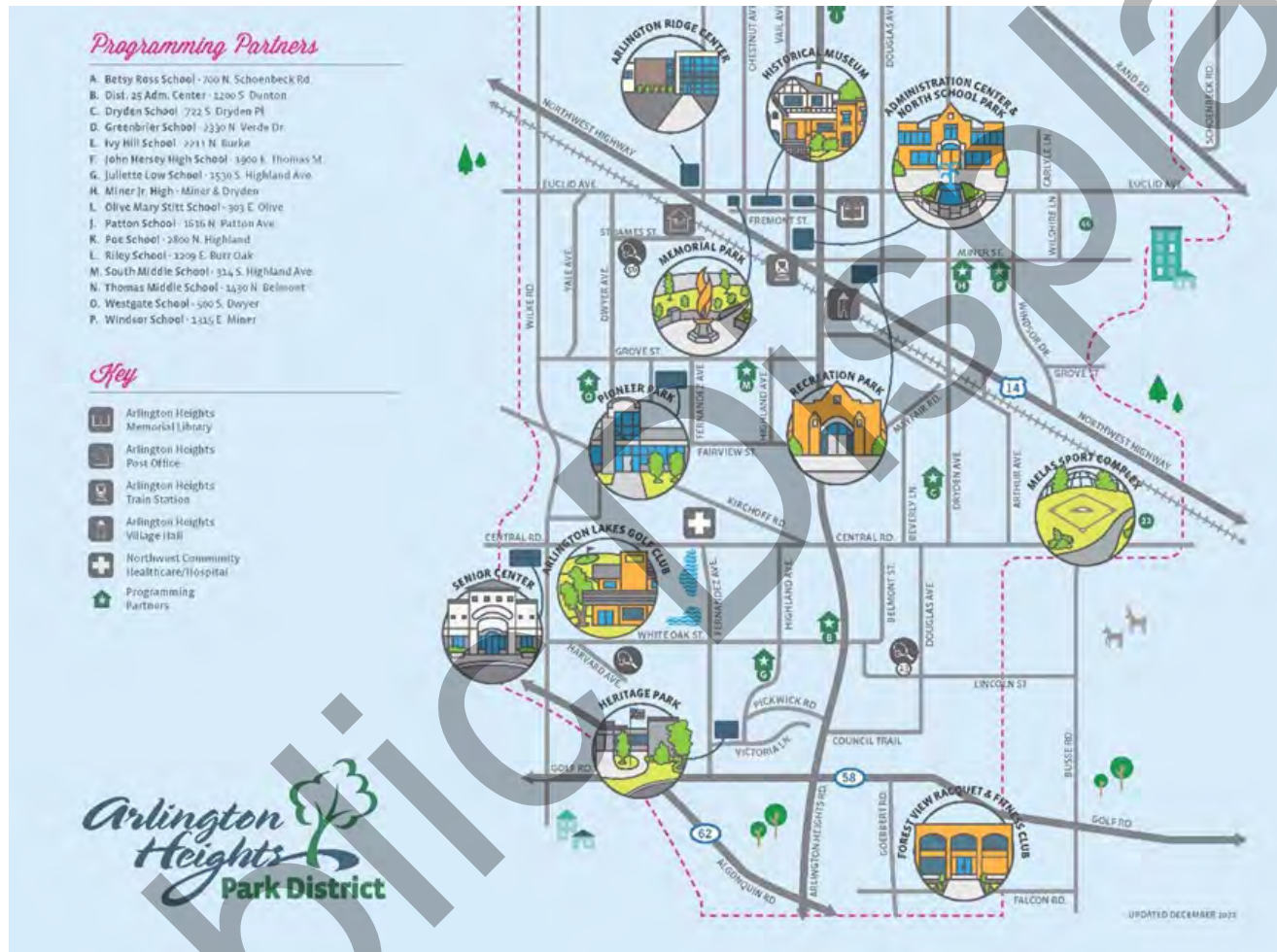
Organizational Chart by Function



Map of Parks & Facilities



Map of Parks & Facilities



Facilities and Features

Arlington Heights Park District			Matrix Key														NOTES					
PARK NAME	LOCATION	ACRES	Washroom	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Pickleball	Outdoor Tennis	Indoor Tennis	Racquetball	Frisbee	Volleyball	Shared Use Path	Shelter	Garden Plots	Sled Hill	Special Use	
1 Administration Center	410 N. Arlington Heights Rd.	1.10	♿																			Business Office, Dance Studio
2 Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	♿	•																		18 Hole Course, Banquet Hall
3 Arlington Ridge Center	660 N Ridge Ave.	15.00	♿	•	♿	•	♿	•	6			•		•								Indoor Walking Track, Fitness, Indoor Pool, Indoor Pickleball
4 Camelot Park	1005 E. Suffield Dr.	15.00	♿	•	♿	•	♿	1	•		3 L	1	•	1	•	•						Indoor Walking Track, Outdoor Pool
5 Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	♿	•							6.5 L	6					1					Racquetball, Fitness, Community Garden Plots
6 Frontier Park	1033 N. Kennicott Dr.	29.40	♿	•	♿	•	♿	2	•		2 L	2 L	•			♿	1	•				Outdoor Pool, Maintenance Service Center, Community Garden Plots
7 Hasbrook Park	333 W. Maude Ave.	14.00				♿	2				2 L	1/2 L										Art Room, Dance Studio
8 Heritage Park	506 W. Victoria Ln.	21.00	♿	•	♿		♿	3	•		3 L	2 L				1	0.8			•		Outdoor Pool
9 Heritage Tennis Club	7 W. College Dr.	2.90	♿	•								8										
10 Historical Museum	110 W. Fremont St.		♿	•																		
11 Lake Arlington	2201 N. Windsor Dr.	92.00	♿			♿										2.3	•					Lake, Boating, Fishing, Concessions
12 Melas Sports Complex	1500 W. Central Rd.	35.00	♿			♿	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	♿				1													•		9 Hole Course, Walter Peyton Hill, Baseball, Sled Hill
15 North School Park	307 N Evergreen Ave.	1.65	♿			♿																Fountain, Amphitheater, Brick Memorials
16 Pioneer Park	500 S. Fernandez Ave.	23.30	♿	•	♿	•	♿	4	•	•	4 L	1	•			0.8						Outdoor Pool, Indoor Pickleball
17 Recreation Park	500 E. Miner St.	21.10	•	•	♿	•	♿	1 L			3 L	1	•			•						Outdoor Pool
18 Senior Center	1801 W. Central Rd.		♿	•																		
19 Banta Park	211 N. Phelps Ave.	2.50				♿						1/2				•						
20 Berbecker Park	207 N. Wilshire Ln.	2.00				♿	1						1/2									
21 Camelot Connector Pky	904 Brookwood Dr.	5.40															♿					
22 Canine Commons Dog Park	1500 W. Central Rd., Mt. Prospect	2.17	♿															1				At Melas Sports Complex, Brick Memorials
23 Carefree Park	508 E. Lincoln St.	10.60				♿	1	•	2	2		2				♿						Inline Hockey
24 Carousel Park	1925 E. Suffield Dr.	5.80				♿							1/2			•						
25 Carriage Walk	425 E. Frederick St.	3.30				♿																
26 Centennial Park	3301 E. Burr Oak Dr.	21.40				♿	3	•			4	1				♿	•					Nature Area and Boardwalk
26 Creekside Park	1928 N. Schaefer Rd.	22.40				♿					2	1/2				1	•					
27 Cronin Park	309 S. Highland Ave.	2.00				♿																
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				♿	1	•	6	2							•					3 Playgrounds, New Tennis and Pickleball
30 Evergreen Park	336 S. Forrest Ave.	3.50				♿	1						1									
31 Falcon Park	2408 S. Goebbert Rd.	1.10				♿							1/2									
32 Festival Park	309 W. Hawthorne St.	0.33				♿												•				
33 Flentie Park	2040 E. Mulberry Ln.	4.50				♿	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				♿	2		1	1						♿						Inline Hockey, Connector
36 Greens Park	595 E. Olive St.	4.20				♿							1				•					
37 Happiness Park	2208 N. Verde Dr.	3.60				♿																
38 Hickory Meadows Park	1324 N. Hickory Ave.	5.00															•	•		2		
39 Kingsbridge Arboretum	909 W. Victoria Ln.	5.20																				Passive Arboretum
40 Klehm Park	1615 E. Hawthorne St.	2.00				♿							1									

ARLINGTON HEIGHTS PARK DISTRICT
AHPD

UPDATED DECEMBER

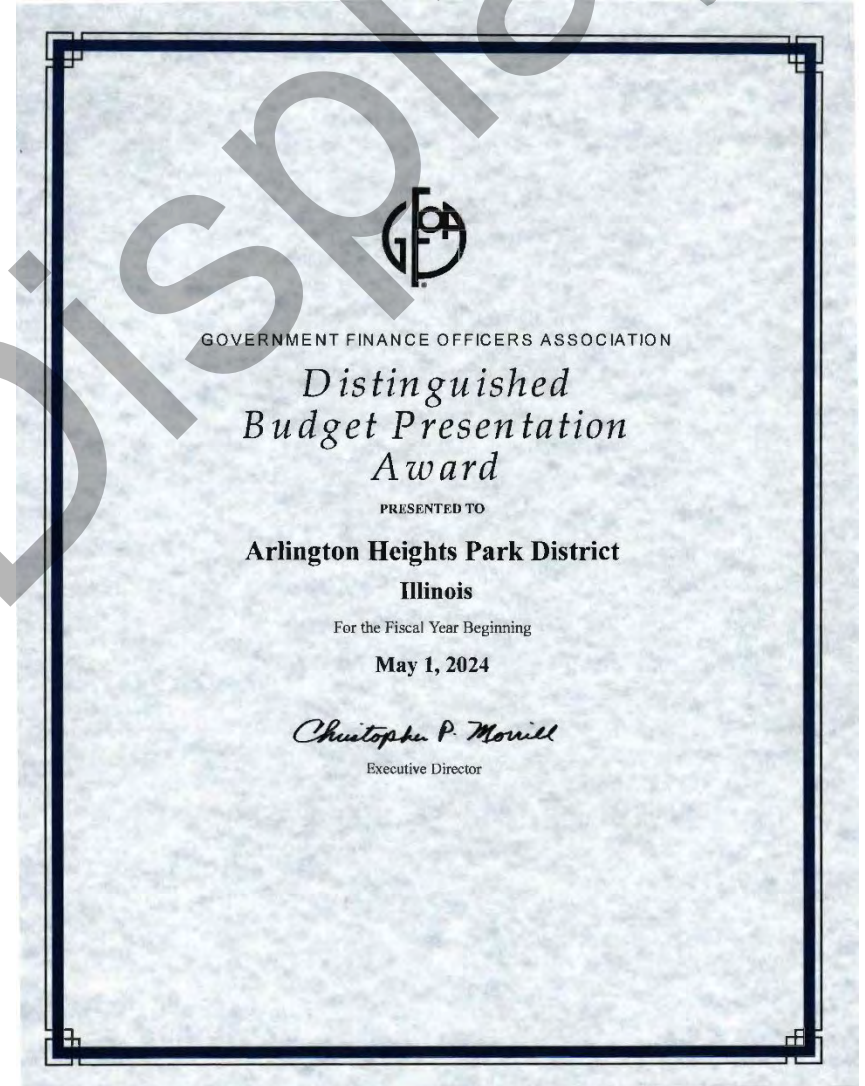
GFOA Distinguished Budget Award



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, 2024. 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.

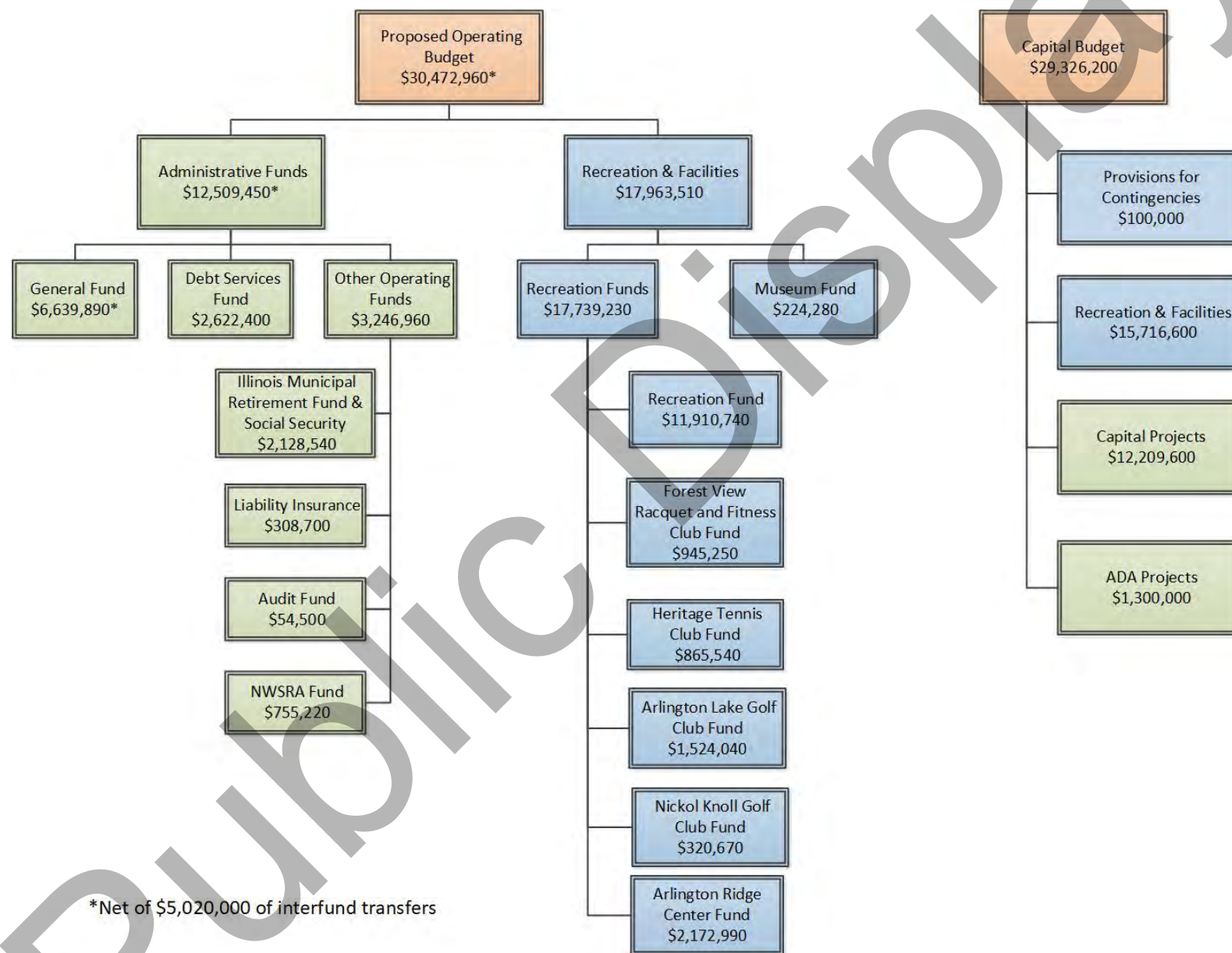




FINANCIAL SUMMARIES

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Financial Summary



*Net of \$5,020,000 of interfund transfers

Financial Summary



Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2025/26 was prepared based on realistic 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 2023 assessed value of taxable property increased 2.6% to \$3,647,648,297.

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 continued 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, prudently managing 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 2025/26 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 2024/25, four part-time employees qualified as full-time equivalents and elected medical insurance under ACA which increased our health insurance expenses by \$41,055. One of these positions was open for the majority of 2025/26. In the 2025/26 fiscal year, five employees continue to be qualified and elected health insurance, increasing our health insurance expenses by \$48,790.

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.
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- 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 \$16,332,130 in all funds. This is largely due to an ongoing commitment to improve the District's infrastructure and the development of Recreation Park by investing \$29,326,200 in capital improvements. The recommended decrease in fund balance is planned in order to 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 Golf Clubs 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 54.3% and 64.0% 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	2025/26	2024/25	Projected	% Change By	
			Proposed Budget			Current Budget	Projected Year End
Fund Balance Policy Designations							
Non-spendable	\$ 155,392	217,444	372,836	372,836	372,836	0.0	0.0
Restricted	-	-	-	-	-	N/A	N/A
Committed	2,655,956.00	11,004,014	13,659,970	9,789,444	9,751,665	39.5	40.1
Assigned	795,440.00	1,300,000	2,095,440	17,056,916	21,935,627	-87.7	-90.4
Unassigned	-	(1,074,511)	(1,074,511)	(1,248,535)	(1,218,695)	-13.9	-11.8
Est. Fund Balance - End of Year	\$ 3,606,788	11,446,947	15,053,735	25,970,661	30,841,433	-42.0	-51.2

Financial Summary

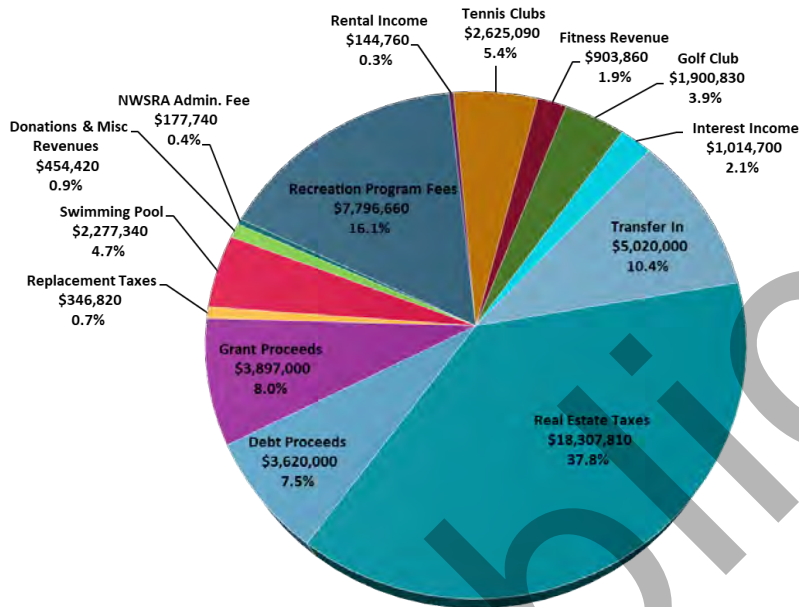


A brief overview of the Park District's budgeted revenues and expenditures, without regard to fund type, is presented below. The second portion of this section identifies the individual divisions estimated and budgeted revenues and expenses. The Budget by Fund section provides a more in-depth look at 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 2025/26	Percent of Total	Projected 2024/25	Increase (Decrease) from 2024/25	Percent of Increase (Decrease)
Real Estate Taxes	\$ 18,307,810	37.8 %	\$ 17,761,560	\$ 546,250	3.1 %
Debt Proceeds	3,620,000	7.5	-	3,620,000	NA
Grant Proceeds	3,897,000	8.0	941,300	2,955,700	314.0
Replacement Taxes	346,820	0.7	469,280	(122,460)	-26.1
Rental Income	144,760	0.3	137,580	7,180	5.2
Interest Income	1,014,700	2.1	1,425,350	(410,650)	-28.8
NWSRA Administration Fee	177,740	0.4	162,480	15,260	9.4
Donations & Misc Revenues	454,420	0.9	1,030,192	(575,772)	-55.9
Recreation Program Fees	7,796,660	16.1	7,213,910	582,750	8.1
Swimming Pool Revenues	2,277,340	4.7	2,161,160	116,180	5.4
Fitness Revenue	903,860	1.9	875,610	28,250	3.2
Tennis Club Revenues	2,625,090	5.4	2,568,700	56,390	2.2
Golf Club Revenues	1,900,830	3.9	1,806,865	93,965	5.2
Transfer In	5,020,000	10.4	2,082,150	2,937,850	141.1
Total Revenues	\$ 48,487,030	100.0 %	\$ 38,636,137	\$ 9,850,893	25.5 %

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Real Estate Taxes	\$ 15,250,444	16,462,837	17,314,370	17,761,560	18,307,810
Debt Proceeds	-	1,424,000	-	-	3,620,000
Grant Proceeds	478,080	21,921	2,303,000	941,300	3,897,000
Replacement Taxes	799,485	578,077	556,710	469,280	346,820
Rental Income	193,393	173,104	143,230	137,580	144,760
Interest Income	610,811	1,588,305	1,045,770	1,425,350	1,014,700
NWSRA Administration Fee	141,350	150,153	141,350	162,480	177,740
Donations & Misc Revenues	433,689	251,240	586,030	1,030,192	454,420
Recreation Program Fees	6,262,197	7,142,735	7,448,200	7,213,910	7,796,660
Swimming Pool Revenues	1,751,042	1,959,093	2,052,380	2,161,160	2,277,340
Fitness Revenue	669,604	819,495	794,150	875,610	903,860
Tennis Club Revenues	2,456,663	2,721,733	2,498,530	2,568,700	2,625,090
Golf Club Revenues	1,734,779	1,773,658	1,875,140	1,806,865	1,900,830
Transfer In	1,905,000	1,400,000	2,082,150	2,082,150	5,020,000
Total	\$ 32,686,537	36,466,351	38,841,010	38,636,137	48,487,030

Financial Summary



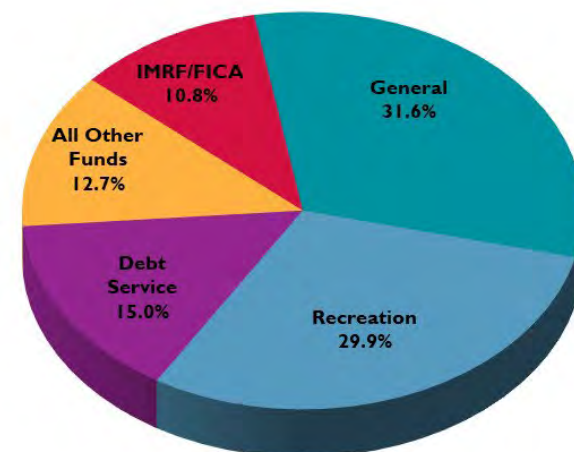
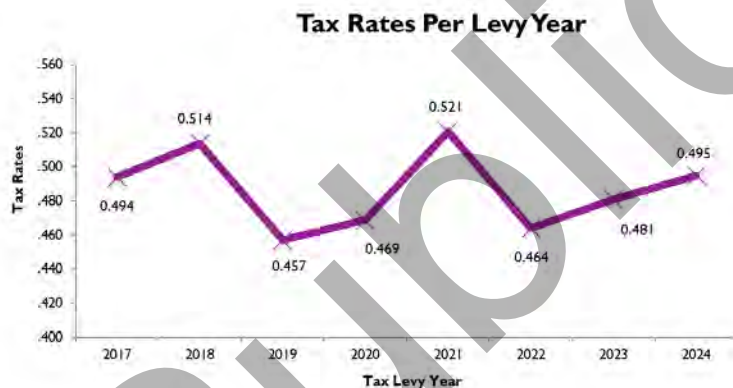
Real Estate Tax Revenues

Real estate tax provides 37.8% 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 3.1% from the 2024/25 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 2024 Tax Levy. The tax cap for levy 2023 was 3.4% and 2024 was 2.9%. 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 2023 was 48.1¢ per \$100 of equalized assessed valuation. It is expected that the 2024 tax rate will be slightly higher at 49.5¢.






- 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	\$149	\$373	\$448	\$747	\$1,120	\$1,269
Monthly Amount	\$12	\$31	\$37	\$62	\$93	\$106
Daily Amount	\$0.41	\$1.02	\$1.23	\$2.05	\$3.07	\$3.48

	2024	2023
	Levy	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	3.0163	3.0163
Equalized Assessed Valuation	\$90,489	\$90,489
Park District Tax Rate	0.495%	0.481%
Approximate Park District Taxes	\$448	\$435

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$346,820 in replacement tax revenue; this is a 26.1% 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 2024/25, the Park District was able to take advantage of increasing interest rates. Current interest rates have a weighted average of maturity of 4.57% and investments are staggered with maturities up to two years into the future. Interest rates have decreased 9.2%, yet resulted in over \$1.4 million of interest income. Rates are anticipated to decrease slightly in 2025/26 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 were 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 2024. Additionally, patrons could use their ARC Splash, PlusPass, or pay the daily fee. Over the summer months, 113,229 patrons visited an outdoor pool and 25,387 visited the ARC.

Staff extended the season, once again, at Recreation Pool until September 17.

The 202/26 aquatic budget assumes that weather will be favorable. Revenues are based operations running at 100%.

Financial Summary



Recreation Programs

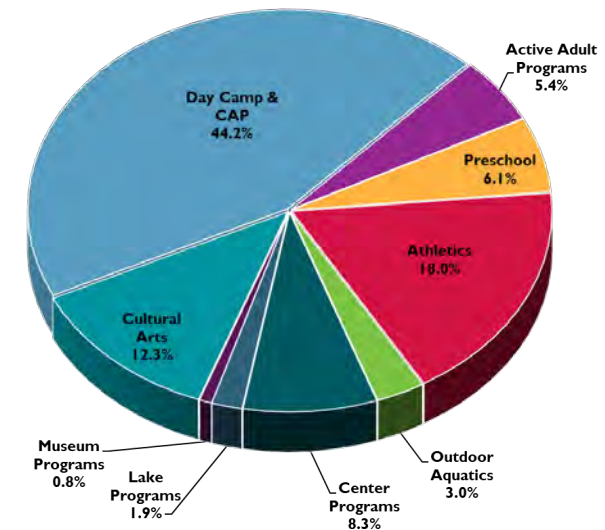
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost 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 2025/26. 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 2025/26 Proposed Operating Budget are 18.1%, net of interfund transfers, of the Park District's revenue (\$7,866,660); an 8.1% increase over the 2024/25 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Cultural Arts	\$ 732,121	\$ 893,944	\$ 938,580	\$ 863,000	\$ 968,010
Day Camp & CAP	2,119,609	3,170,855	3,333,840	3,127,590	3,478,000
Active Adult Programs	213,419	376,352	399,200	388,320	423,000
Preschool	390,711	396,614	448,290	448,110	478,110
Athletics	1,078,854	1,303,914	1,338,550	1,387,940	1,416,030
Outdoor Aquatics	131,125	210,659	221,670	220,570	238,770
Center Programs	414,240	675,456	646,210	624,130	653,920
Lake Programs	74,458	116,011	126,030	144,000	149,460
Total - Recreation Programs	\$ 5,154,538	\$ 7,143,805	\$ 7,452,370	\$ 7,203,660	\$ 7,805,300
Museum Programs	56,273	54,020	75,830	70,250	61,360
Total - All Programs	\$ 5,210,811	\$ 7,197,825	\$ 7,528,200	\$ 7,273,910	\$ 7,866,660

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 2025/26 Proposed Operating Budget are 4.4%, net of interfund transfers, of the Park District's revenue (\$2,625,090); an increase of 2.2% over the 2024/25 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Pro Shop Sales	\$ 3,782	7,490	8,600	7,550	8,120
Memberships	250,758	266,084	252,930	245,130	248,850
Court Time	474,568	465,820	411,800	440,180	452,100
Lessons	1,635,217	1,890,991	1,742,200	1,794,490	1,834,500
Leagues	31,805	34,246	32,000	34,000	34,000
Miscellaneous	60,533	57,102	51,000	47,350	47,520
Total	\$ 2,456,663	2,721,733	2,498,530	2,568,700	2,625,090

Memberships

Memberships are proposed to increase 1.5% from the 2024/25 projected actual. Staff are budgeting memberships to stay consistent as they are not a primary source of activity for the club.

Court Time

Court time revenues are anticipated to increase 2.7% from 2024/25 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 2.2% over the 2024/25 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



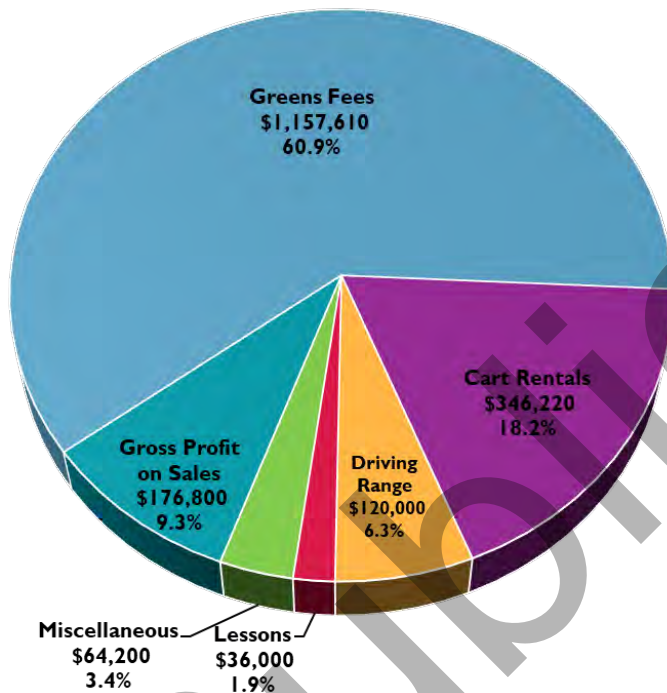
Golf Club Revenues

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 2025/26 Proposed Operating Budget are 4.4%, net of interfund transfers of the Park District's revenue (\$1,900,830); a 5.2% increase from 2024/25 projected actual.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Gross Profit on Sales	\$ 116,996	134,557	179,200	156,665	176,800
Greens Fees	1,104,505	1,088,064	1,125,380	1,114,800	1,157,610
Cart Rentals	331,185	340,930	337,990	332,700	346,220
Driving Range	88,574	110,542	122,000	110,000	120,000
Lessons	38,195	40,330	41,000	32,000	36,000
Miscellaneous	55,324	59,235	69,570	60,700	64,200
Total	\$ 1,734,779	\$ 1,773,658	\$ 1,875,140	\$ 1,806,865	\$ 1,900,830

Financial Summary

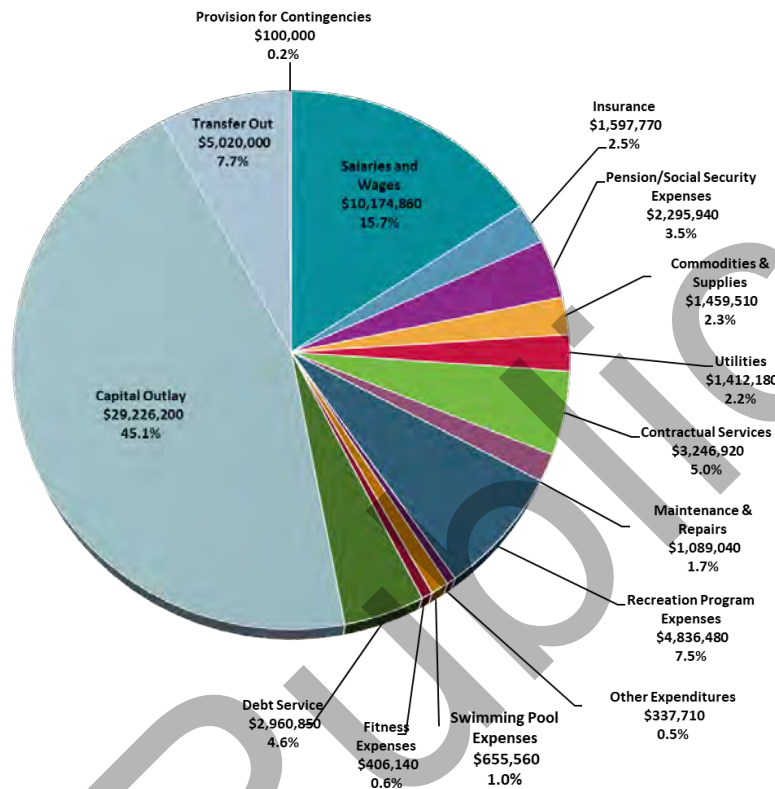


Expenditures

Expenditures for the 2025/26 Proposed Operating Budget are estimated at a 19.8% increase from the 2024/25 projected actual and the entire budget is 72.1% more than projected actual. This is due to capital projects, primarily the development of Recreation Park, capital projects being carried over, being understaffed throughout 2024/25, 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	\$ 10,174,860	15.7 %	\$ 9,244,942	\$ 929,918	10.1 %
Insurance	1,597,770	2.5	1,376,230	221,540	16.1
Pension/Social Security Expen:	2,295,940	3.5	2,057,420	238,520	11.6
Commodities & Supplies	1,459,510	2.3	1,293,596	165,914	12.8
Utilities	1,412,180	2.2	1,329,844	82,336	6.2
Contractual Services	3,246,920	5.0	2,891,304	355,616	12.3
Maintenance & Repairs	1,089,040	1.7	834,300	254,740	30.5
Swimming Pool Expenses	655,560	1.0	614,190	41,370	6.7
Fitness Expenses	406,140	0.6	399,260	6,880	1.7
Recreation Program Expenses	4,836,480	7.5	4,448,710	387,770	8.7
Other Expenditures	337,710	0.5	186,970	150,740	80.6
Debt Service	2,960,850	4.6	2,874,160	86,690	3.0
Transfers Out	5,020,000	7.7	2,082,150	2,937,850	141.1
Capital Outlay	29,226,200	45.1	7,880,690	21,345,510	270.9
Provision for Contingencies	100,000	0.2	150,000	(50,000)	-33.3
Total Expenses	\$ 64,819,160	100.0 %	\$ 37,663,766	\$ 27,155,394	72.1 %

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 7,830,136	8,599,607	9,658,510	9,244,942	10,174,860
Insurance	1,233,201	1,220,387	1,557,250	1,376,230	1,597,770
Pension/Social Security Expen:	1,590,044	1,547,758	2,241,020	2,057,420	2,295,940
Commodities & Supplies	834,057	892,457	1,321,180	1,293,596	1,459,510
Utilities	953,669	1,230,566	1,264,030	1,329,844	1,412,180
Contractual Services	2,391,557	2,498,626	3,098,820	2,891,304	3,246,920
Maintenance & Repairs	760,443	900,622	1,058,080	834,300	1,089,040
Recreation Program Expenses	3,627,188	4,214,102	4,569,450	4,448,710	4,836,480
Swimming Pool Expenses	480,071	569,005	571,730	614,190	655,560
Fitness Expenses	327,952	351,105	388,840	399,260	406,140
Other Expenditures	114,021	125,580	245,230	186,970	337,710
Debt Service	2,639,293	2,753,988	2,890,950	2,874,160	2,960,850
Capital Outlay	1,962,977	3,587,376	12,688,460	7,880,690	29,226,200
Transfers Out	1,905,000	1,400,000	2,082,150	2,082,150	5,020,000
Provision for Contingencies	19,001	110,962	150,000	150,000	100,000
Total Expenses	\$ 26,668,610	30,002,141	43,785,700	37,663,766	64,819,160

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 10.1% from the 2024/25 projected actual. The District budgeted 94 full-time employees in 2024/25 but was not fully staffed at any point during the year. Staff is recommending a full-time head count of 95. This category represents 33.4% of the 2025/26 operational budget, net interfund transfers. Full-time salaries are budgeted at the current (or expected April 30, 2025) 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:

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Budget 24/25	Projected 24/25	Proposed 25/26
Full-Time	103	102	99	74	79	91	91	94	91	95
Part-Time ACA	N/A	N/A	N/A	3	3	5	5	5	5	5
Part-Time IMRF	81	59	59	37	28	37	37	49	37	49
Part-Time Regular and Short-Term (Non-IMRF)	1,042	1,132	1,188	702	797	896	896	982	918	982
Total	1,226	1,293	1,346	816	907	1,029	1,029	1,130	1,051	1,131

* 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 16.1% increase from 2024/25 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 5.2% of the 2025/26 operations budget net interfund transfers.

- The Park District approved remaining with Blue Cross/Blue Shield for calendar year 2025 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 2025/26 fiscal year and a 10% increase for the remaining four months.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. 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 20.4%. Property insurance increased by 16.8% and is paid for by the General Fund.
- Unemployment is budgeted with an 17.7% increase due to the potential unknown future of unemployment expenses.

Financial Summary



Commodities & Supplies

This category represents 4.8% of the 2025/2 operations budget, net interfund transfers; commodities increased \$165,914 from projected actual.

Utilities

This category is budgeted at 4.6%, \$82,336, more than the 2024/25 projected actual. This is 6.2% more than the 2024/25 budget. The utility budget has been prepared based on 2024/25 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 7.5% of the 2025/26 operation budget, net interfund transfers. This year's proposed budget is 11.6% (\$238,520) more than last year due to limited staffing levels during the year and budgeting an additional payment of \$500,000. 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 2025 calendar year is 9.77% of participating members' salaries. This is a 4.2% increase from last year and the fourth lowest rate since 2003.

Contractual Services

This category represents 10.7% of the 2025/26 operation budget, net interfund transfers. The proposed budget increased by \$355,616 (12.3%) more than the 2024/25 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.

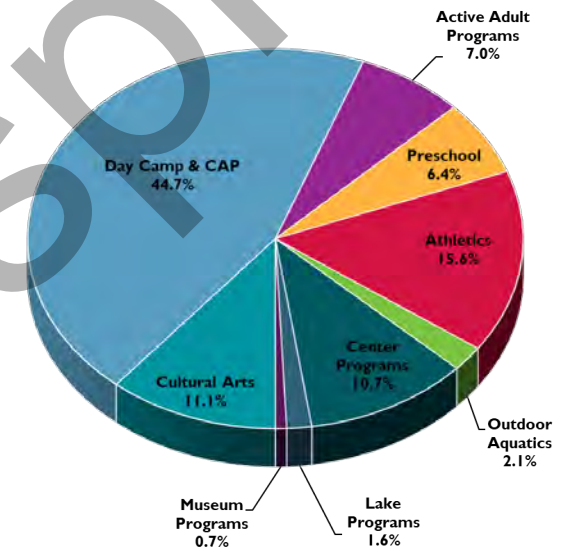
Financial Summary

Program Expenses

Program Expenses are up 8.7% over last year's projected, primarily due to running programs at full capacity. More detail regarding programs can be found in the Program Summaries section of this document.

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Cultural Arts	\$ 397,298	436,206	517,090	467,540	535,760
Day Camp & CAP	934,118	1,945,121	1,988,670	2,062,350	2,161,850
Active Adult Programs	175,733	314,423	350,760	295,680	339,880
Preschool	220,835	235,067	309,400	283,180	310,630
Athletics	584,094	617,163	711,060	663,500	753,170
Outdoor Aquatics	61,368	115,292	109,770	92,010	103,980
Center Programs	279,674	467,822	480,800	479,360	517,280
Lake Programs	34,052	55,566	63,610	77,670	78,740
Total - Recreation Programs	\$ 2,687,171	\$ 4,186,660	\$ 4,531,160	\$ 4,421,290	\$ 4,801,290
Museum Programs	9,820	27,442	38,290	27,420	35,190
Total - All Programs	\$ 2,696,991	\$ 4,214,102	\$ 4,569,450	\$ 4,448,710	\$ 4,836,480

Recreation Program Expenses by Category



Maintenance & Repairs

Maintenance & Repairs are up 30.5% (\$254,740) over last year's projected because of maintaining an aging infrastructure.

Debt Administration

This category represents 9.7% of the 2025/26 operation budget, net interfund transfers. The proposed budget increased by 3.0% from the 2024/25 budget primarily due to increases in the debt limit. The District does plans on issuing approximately \$3.6 million in 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 45.2% of the entire budget. The proposed capital budget increased by 237.5%, \$21,295,510, from the 2024/25 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 \$6.9 million in capital projects carried over from 2024/25. 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 2025/26:

Projects	2024/25	2025/26
Multi-Purpose Floor & Knee Walls	\$ -	\$ 152,800
Pond Shoreline Restoration - ALGC*	250,000	-
Elevator Upgrade - Administration	280,500	-
Basketball Court Replacement - Evergreen*	29,580	-
Elevator Upgrade - Forest View*	187,000	-
Tennis Courts - Camelot*	-	394,100
Tennis Court Replacement - Heritage*	71,020	-
OSLAD Grant - Centennial	-	100,000
OSLAD Grant (I) - Recreation (total project cost \$4.1 millic	3,316,800	1,576,800
Wall Tuck-Pointing and Painting - FVRF	-	-
Potential Land Acquisition	63,340	-
Demolition of Rental Property	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 (total project cost \$5 million)*	2,523,800	4,630,000
Basement Remodeling - ARC*	-	150,000
Playground Replacement - Prairie	210,000	-
OSLAD Grant (II) - Recreation	315,000	1,902,250
PARC Grant - Recreation (total project cost \$24 million)	1,800,000	17,863,200
Ashphalt Walk - Willow	151,030	-
Playground Replacement - Hasbrook	-	330,000
Dugout Shade Shelter/Canopies - Melas*	-	220,500
Digital Sign - Legacy Park *	-	300,000
Roof Replacement - Recreation	-	200,000
Electrical Panel Replacement - Recreation Park	-	163,000
Painting of Pools - Heritage *	-	200,000
Vehicle Replacement	-	240,000
Projects Under \$150,000 or Funded Through Insurance		
Proceeds	1,770,080	518,750
Total	\$ 12,688,460	\$ 28,941,400

* Capital Project is Funded Through Recreation Fund

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Operating Budget Comparisons – All Funds Combined



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By		Projected 2026/27	Projected 2027/28
						Projected Year End	Current Budget		
Real Estate Taxes	15,250,444	16,462,837	17,314,370	17,761,560	18,307,810	3.1	5.7	18,673,966	18,935,402
Debt Proceeds	-	1,424,000	-	-	3,620,000	NA	NA	-	3,868,319
Grant Proceeds	478,080	21,921	2,303,000	941,300	3,897,000	314.0	69.2	600,000	-
Replacement Taxes	799,485	578,077	556,710	469,280	346,820	-26.1	-37.7	357,225	367,941
Rental Income	193,393	173,104	143,230	137,580	144,760	5.2	1.1	149,103	153,576
Interest Income	610,811	1,588,305	1,045,770	1,425,350	1,014,700	-28.8	-3.0	913,230	730,584
NWSRA Administration Fee	141,350	150,153	141,350	162,480	177,740	9.4	25.7	183,072	188,564
Donations & Misc Revenues	433,689	251,240	586,030	1,030,192	454,420	-55.9	-22.5	218,964	225,533
Recreation Program Fees	6,302,364	7,197,825	7,528,200	7,273,910	7,866,660	8.1	4.5	8,023,993	8,264,713
Scholarships/Discounts	(40,167)	(55,090)	(80,000)	(60,000)	(70,000)	16.7	-12.5	(71,400)	(73,542)
Swimming Pool Revenues	1,751,042	1,959,093	2,052,380	2,161,160	2,277,340	5.4	11.0	2,345,660	2,416,030
Fitness Revenue	669,604	819,495	794,150	875,610	903,860	3.2	13.8	930,976	958,905
Tennis Club Revenues	2,456,663	2,721,733	2,498,530	2,568,700	2,625,090	2.2	5.1	2,703,843	2,784,958
Golf Club Revenues	1,734,779	1,773,658	1,875,140	1,806,865	1,900,830	5.2	1.4	1,919,838	1,977,433
Transfer In	1,905,000	1,400,000	2,082,150	2,082,150	5,020,000	141.1	141.1	-	-
Total Revenue	32,686,537	36,466,351	38,841,010	38,636,137	48,487,030	25.5	24.8	36,948,470	40,798,417
Salaries and Wages	7,830,136	8,599,607	9,658,510	9,244,942	10,174,860	10.1	5.3	10,632,729	10,898,547
Insurance	1,233,201	1,220,387	1,557,250	1,376,230	1,597,770	16.1	2.6	1,677,659	1,761,541
Pension/Social Security Expenses	1,590,044	1,547,758	2,241,020	2,057,420	2,295,940	11.6	2.5	1,681,754	1,723,798
Commodities & Supplies	834,057	892,457	1,321,180	1,293,596	1,459,510	12.8	10.5	1,495,998	1,533,398
Utilities	953,669	1,230,566	1,264,030	1,329,844	1,412,180	6.2	11.7	1,447,485	1,483,672
Contractual Services	2,391,557	2,498,626	3,098,820	2,891,304	3,246,920	12.3	4.8	3,328,093	3,411,295
Maintenance & Repairs	760,443	900,622	1,058,080	834,300	1,089,040	30.5	2.9	1,116,266	1,144,173
Recreation Program Expenses	3,627,188	4,214,102	4,569,450	4,448,710	4,836,480	8.7	5.8	4,957,392	5,141,547
Swimming Pool Expenses	480,071	569,005	571,730	614,190	655,560	6.7	14.7	671,949	688,748
Fitness Expenses	327,952	351,105	388,840	399,260	406,140	1.7	4.4	416,294	426,701
Other Expenditures	114,021	125,580	245,230	186,970	337,710	80.6	37.7	387,888	397,585
Debt Service	2,639,293	2,753,988	2,890,950	2,874,160	2,960,850	3.0	2.4	4,021,939	4,082,268
Transfers Out	1,905,000	1,400,000	2,082,150	2,082,150	5,020,000	141.1	141.1	-	-
Total Operating Expenses	24,686,632	26,303,803	30,947,240	29,633,076	35,492,960	19.8	14.7	31,835,444	32,693,272
Total Operational Surplus/(Deficit)	7,999,905	10,162,548	7,893,770	9,003,061	12,994,070	44.3	64.6	5,113,027	8,105,145
Capital Outlay	1,962,977	3,587,376	12,688,460	7,880,690	29,226,200	270.9	130.3	10,211,800	3,000,000
Provision for Contingencies	19,001	110,962	150,000	150,000	100,000	-33.3	-33.3	150,000	150,000
Total Expenses	26,668,610	30,002,141	43,785,700	37,663,766	64,819,160	72.1	48.0	42,197,244	35,843,272
Net Surplus/(Deficit)	6,017,927	6,464,210	(4,944,690)	972,371	(16,332,130)	-1779.6	230.3	(5,248,773)	4,955,145
Est. Fund Balance - Beg. of Year	23,473,893	29,491,820	35,956,030	35,956,030	36,928,401	2.7	2.7	20,596,271	15,347,498
Est. Fund Balance - End of Year	29,491,820	35,956,030	31,011,340	36,928,401	20,596,271	-44.2	-33.6	15,347,498	20,302,643
Fund Balance Policy Designations									
Non-spendable	270,989	343,434	375,714	375,183	375,183	0.0	-0.1	375,183	375,183
Restricted	2,609,069	3,132,304	2,811,051	2,867,358	1,931,101	-32.7	-31.3	8,590,024	8,710,285
Committed	7,687,964	9,321,993	9,935,939	9,925,150	13,982,636	40.9	40.7	6,953,376	7,152,751
Assigned	20,364,261	24,448,036	19,147,171	24,979,396	5,469,916	-78.1	-71.4	1,278,257	2,026,286
Unassigned	(1,440,456)	(1,338,241)	(1,248,535)	(1,218,695)	(1,074,511)	-11.8	-13.9	(571,086)	4,064,425
Est. Fund Balance - End of Year	29,491,820	35,956,030	31,011,340	36,928,401	20,596,271	-44.2	-33.6	15,347,498	20,302,643

Operating Budget by Category – All Funds Combined



	Administration	Recreation & Facilities	Capital Projects Funds	2025/26 Proposed Budget	2024/25 Budget	2024/25 Projected	% Change By	
							Current Budget	Projected Year End
Real Estate Taxes	12,317,950	5,989,860	-	18,307,810	17,314,370	17,761,560	5.7	3.1
Debt Proceeds	-	-	3,620,000	3,620,000	-	-	NA	NA
Grant Proceeds	-	2,000	3,895,000	3,897,000	2,303,000	941,300	69.2	314.0
Replacement Taxes	346,820	-	-	346,820	556,710	469,280	-37.7	-26.1
Rental Income	3,240	95,000	46,520	144,760	143,230	137,580	1.1	5.2
Interest Income	359,100	654,600	1,000	1,014,700	1,045,770	1,425,350	-3.0	-28.8
NWSRA Administration Fees	-	177,740	-	177,740	141,350	162,480	25.7	9.4
Donations & Misc Revenues	52,890	181,530	220,000	454,420	586,030	1,030,192	-22.5	-55.9
Recreation Program Fees	-	7,866,660	-	7,866,660	7,528,200	7,273,910	4.5	8.1
Scholarships/Discounts	-	(70,000)	-	(70,000)	(80,000)	(60,000)	-12.5	16.7
Swimming Pool Revenues	-	2,277,340	-	2,277,340	2,052,380	2,161,160	11.0	5.4
Fitness Revenues	-	903,860	-	903,860	794,150	875,610	13.8	3.2
Tennis Club Revenues	-	2,625,090	-	2,625,090	2,498,530	2,568,700	5.1	2.2
Golf Club Revenues	-	1,900,830	-	1,900,830	1,875,140	1,806,865	1.4	5.2
Transfer In	-	-	5,020,000	5,020,000	2,082,150	2,082,150	141.1	141.1
Total Revenue	13,080,000	22,604,510	12,802,520	48,487,030	38,841,010	38,636,137	24.8	25.5
Salaries & Wages	3,315,410	6,859,450	-	10,174,860	9,658,510	9,244,942	5.3	10.1
Insurance	999,430	598,340	-	1,597,770	1,557,250	1,376,230	2.6	16.1
Pension/FICA Expense	2,128,540	167,400	-	2,295,940	2,241,020	2,057,420	2.5	11.6
Commodities & Supplies	327,270	1,132,240	-	1,459,510	1,321,180	1,293,596	10.5	12.8
Utilities	195,400	1,216,780	-	1,412,180	1,264,030	1,329,844	11.7	6.2
Contractual Services	2,080,050	1,166,870	-	3,246,920	3,098,820	2,891,304	4.8	12.3
Maintenance & Repairs	602,890	486,150	-	1,089,040	1,058,080	834,300	2.9	30.5
Program Expense	-	4,836,480	-	4,836,480	4,569,450	4,448,710	5.8	8.7
Swimming Pool Expenses	-	655,560	-	655,560	571,730	614,190	14.7	6.7
Fitness Expenses	-	406,140	-	406,140	388,840	399,260	4.4	1.7
Other Expenditures	239,610	98,100	-	337,710	245,230	186,970	37.7	80.6
Debt Service	2,620,850	340,000	-	2,960,850	2,890,950	2,874,160	2.4	3.0
Capital Outlay	1,300,000	15,716,600	12,209,600	29,226,200	12,688,460	7,880,690	130.3	270.9
Transfers In/Out	5,000,000	-	20,000	5,020,000	2,082,150	2,082,150	141.1	141.1
Provision for Contingency	-	100,000	-	100,000	150,000	150,000	-33.3	-33.3
Total Expenses	18,809,450	33,780,110	12,229,600	64,819,160	43,785,700	37,663,766	48.0	72.1
Net Surplus/(Deficit)	(5,729,450)	(11,175,600)	572,920	(16,332,130)	(4,944,690)	972,371	230.3	-1779.6
Est. Fund Balance - Beg of Year	12,020,945	22,786,351	2,121,093	36,928,401	35,956,030	35,956,030	2.7	2.7
Est. Fund Balance - End of Year	6,291,495	11,610,751	2,694,013	20,596,271	31,011,340	36,928,401	-33.6	-44.2
Fund Balance Policy Designations								
Non-spendable	155,392	219,791	-	375,183	375,714	375,183	-0.1	0.0
Restricted	1,681,589	249,512	-	1,931,101	2,811,051	2,867,358	-31.3	-32.7
Committed	2,978,611	11,004,014	-	13,982,625	9,935,939	9,925,150	40.7	40.9
Assigned	1,475,903	1,300,000	2,694,013	5,469,916	19,147,171	24,979,396	-71.4	-78.1
Unassigned	-	(1,074,511)	-	(1,074,511)	(1,248,535)	(1,218,685)	-13.9	-11.8
Est. Fund Balance - End of Year	6,291,495	11,698,806	2,694,013	20,684,314	31,011,340	36,928,401	-33.3	-44.0

Operating Budget Comparisons – Administrative Funds



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	10,658,288	11,593,747	12,126,750	12,082,310	12,317,950	2.0	1.6
Transfer In	405,000	-	-	-	-	NA	NA
Replacement Taxes	799,485	578,077	556,710	469,280	346,820	-26.1	-37.7
Rental Income	66,120	45,160	3,240	3,240	3,240	0.0	0.0
Interest Earned	261,322	561,697	473,370	532,940	359,100	-32.6	-24.1
Donations & Misc. Revenues	99,940	93,402	41,220	66,502	52,890	-20.5	28.3
Total Revenue	12,290,155	12,872,083	13,201,290	13,154,272	13,080,000	-0.6	-0.9
Salaries and Wages	2,345,995	2,597,716	3,106,930	2,871,620	3,315,410	15.5	6.7
Insurance	729,701	687,297	887,610	812,460	999,430	23.0	12.6
Pension/FICA Fund Expenses	1,409,017	1,405,353	2,065,140	1,898,050	2,128,540	12.1	3.1
Commodities & Supplies	250,623	249,407	331,720	303,090	327,270	8.0	-1.3
Utilities	152,862	169,995	186,410	172,750	195,400	13.1	4.8
Contractual Services	1,556,919	1,549,422	1,982,120	1,827,698	2,080,050	13.8	4.9
Maintenance & Repairs	460,895	451,626	487,740	435,090	602,890	38.6	23.6
Other Expenditures	78,749	82,845	151,400	116,720	239,610	105.3	58.3
Debt Service	2,299,293	2,413,988	2,550,950	2,534,160	2,620,850	3.4	2.7
Capital Outlay	57,700	336,659	1,000,000	990,000	1,300,000	31.3	30.0
Transfers In/Out	1,905,000	1,400,000	2,000,000	2,000,000	5,000,000	150.0	150.0
Total Expense	11,246,754	11,344,308	14,750,020	13,961,638	18,809,450	34.7	27.5
Net Surplus/(Deficit)	1,043,401	1,527,775	(1,548,730)	(807,366)	(5,729,450)	609.6	269.9
Est. Fund Balance - Beg of Year	10,257,135	11,300,536	12,828,311	12,828,311	12,020,945	-6.3	-6.3
Est. Fund Balance - End of Year	11,300,536	12,828,311	11,279,581	12,020,945	6,291,495	-47.7	-44.2
Fund Balance Policy Designations							
Non-spendable	155,392	132,543	155,392	155,392	155,392	0.0	0.0
Restricted	2,394,098	2,921,324	2,602,240	2,621,306	1,681,589	-35.8	-35.4
Committed	1,896,191	2,575,949	2,561,551	2,385,944	2,978,611	24.8	16.3
Assigned	6,854,854	7,198,495	5,960,398	6,858,303	1,475,903	-78.5	-75.2
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	11,300,535	12,828,311	11,279,581	12,020,945	6,291,495	-47.7	-44.2

Operating Budget by Category – Administrative Funds



	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2025/26 Proposed Budget	2024/25 Budget	% Change 2024/25 Budget
Real Estate Taxes	6,181,150	761,380	382,770	41,780	661,800	2,771,770	1,517,300	12,317,950	12,126,750	1.6
Replacement Taxes	346,820	-	-	-	-	-	-	346,820	556,710	-37.7
Rental Income	3,240	-	-	-	-	-	-	3,240	3,240	0.0
Interest Earned	359,100	-	-	-	-	-	-	359,100	473,370	-24.1
Donations & Misc. Revenues	52,890	-	-	-	-	-	-	52,890	41,220	28.3
Transfer In	-	-	-	-	-	-	-	-	-	NA
Total Revenues	6,943,200	761,380	382,770	41,780	661,800	2,771,770	1,517,300	13,080,000	13,201,290	-0.9
Salaries & Wages	3,315,410	-	-	-	-	-	-	3,315,410	3,106,930	6.7
Insurance	690,730	-	308,700	-	-	-	-	999,430	887,610	12.6
Pension/FICA Expense	-	1,095,140	-	-	1,033,400	-	-	2,128,540	2,065,140	3.1
Commodities	327,270	-	-	-	-	-	-	327,270	331,720	-1.3
Utilities	195,400	-	-	-	-	-	-	195,400	186,410	4.8
Contractual Services	1,268,580	-	-	54,500	-	1,750	755,220	2,080,050	1,982,120	4.9
Maintenance and Repairs	602,890	-	-	-	-	-	-	602,890	487,740	23.6
Other Expenditures	239,610	-	-	-	-	-	-	239,610	151,400	58.3
Debt Service	-	-	-	-	-	2,620,850	-	2,620,850	2,550,950	2.7
Total Operating Expenses	6,639,890	1,095,140	308,700	54,500	1,033,400	2,622,600	755,220	12,509,450	11,750,020	6.5
Capital Outlay	-	-	-	-	-	-	1,300,000	1,300,000	1,000,000	30.0
Transfers In/Out	5,000,000	-	-	-	-	-	-	5,000,000	2,000,000	150.0
Total Expenses	11,639,890	1,095,140	308,700	54,500	1,033,400	2,622,600	2,055,220	18,809,450	14,750,020	27.5
Net Surplus/(Deficit)	(4,696,690)	(333,760)	74,070	(12,720)	(371,600)	149,170	(537,920)	(5,729,450)	(1,548,730)	269.9
Est. Fund Balance - Beg of Year	8,303,478	1,542,697	727,150	31,963	521,324	173,485	720,848	12,020,945	12,828,311	-6.3
Est. Fund Balance - End of Year	3,606,788	1,208,937	801,220	19,243	149,724	322,655	182,928	6,291,495	11,279,581	-44.2
Fund Balance Policy Designations										
Non-spendable	155,392	-	-	-	-	-	-	155,392	155,392	0.0
Restricted	-	1,208,937	124,000	16,000	149,724	-	182,928	1,681,589	2,602,240	-35.4
Committed	2,655,956	-	-	-	-	322,655	-	2,978,611	2,561,551	16.3
Assigned	795,440	-	677,220	3,243	-	-	-	1,475,903	5,960,398	-75.2
Unassigned	-	-	-	-	-	-	-	-	-	N/A
Est. Fund Balance - End of Year	3,606,788	1,208,937	801,220	19,243	149,724	322,655	182,928	6,291,495	11,279,581	-44.2

Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	4,592,156	4,869,090	5,187,620	5,679,250	5,989,860	5.5	15.5
Interest Earned	320,082	985,495	570,550	872,800	654,600	-25.0	14.7
Grant Proceeds	115,319	21,921	3,000	-	2,000	NA	-33.3
Scholarships/Discounts	(40,167)	(55,090)	(80,000)	(60,000)	(70,000)	16.7	-12.5
Rental Income	63,890	76,314	99,670	89,020	95,000	6.7	-4.7
Recreation Program Fees	6,302,364	7,197,825	7,528,200	7,273,910	7,866,660	8.1	4.5
Swimming Pool Revenues	1,751,042	1,959,093	2,052,380	2,161,160	2,277,340	5.4	11.0
Fitness Revenue	669,604	819,495	794,150	875,610	903,860	3.2	13.8
Gross Profit on Sales	222,973	265,289	321,990	298,255	325,190	9.0	1.0
Memberships	250,758	266,084	252,930	245,130	248,850	1.5	-1.6
Court Time	474,568	465,820	411,800	440,180	452,100	2.7	9.8
Lessons	1,687,792	1,941,841	1,796,200	1,841,990	1,886,000	2.4	5.0
League Fees	31,805	34,246	32,000	34,000	34,000	0.0	6.3
Green Fees	1,104,505	1,088,064	1,125,380	1,114,800	1,157,610	3.8	2.9
Golf Cart Rentals	331,185	340,930	337,990	332,700	346,220	4.1	2.4
Driving Range Revenue	88,574	110,542	122,000	110,000	120,000	9.1	-1.6
NWSRA Administration Fee	141,350	150,153	141,350	162,480	177,740	9.4	25.7
Miscellaneous Income	119,219	120,077	126,890	120,050	137,480	14.5	8.3
Total Revenue	18,227,019	20,657,189	20,824,100	21,591,335	22,604,510	4.7	8.5
Salaries and Wages	5,484,141	6,001,891	6,551,580	6,373,322	6,859,450	7.6	4.7
Insurance	503,500	533,090	669,640	563,770	598,340	6.1	-10.6
Pension/FICA	181,027	142,405	175,880	159,370	167,400	5.0	-4.8
Commodities & Supplies	583,434	643,050	989,460	990,506	1,132,240	14.3	14.4
Utilities	800,807	1,060,571	1,077,620	1,157,094	1,216,780	5.2	12.9
Contractual Services	834,638	934,204	1,116,700	1,063,606	1,166,870	9.7	4.5
Maintenance & Repairs	299,548	448,996	570,340	399,210	486,150	21.8	-14.8
Recreation Program Expenses	3,627,188	4,214,102	4,569,450	4,448,710	4,836,480	8.7	5.8
Swimming Pool Expenses	480,071	569,005	571,730	614,190	655,560	6.7	14.7
Fitness Expenses	327,952	351,105	388,840	399,260	406,140	1.7	4.4
Other Expenditures	35,272	42,735	93,830	70,250	98,100	39.6	4.6
Debt Service	340,000	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	13,497,578	15,281,154	17,115,070	16,579,288	17,963,510	8.3	5.0
Capital Outlay	364,784	1,006,657	4,897,780	1,959,430	15,716,600	702.1	220.9
Provision for Contingency	19,001	110,962	150,000	150,000	100,000	-33.3	-33.3
Total Expenses	13,881,363	16,398,773	22,162,850	18,688,718	33,780,110	80.8	52.4
Net Surplus/(Deficit)	4,345,656	4,258,416	(1,338,750)	2,902,617	(11,175,600)	-485.0	734.8
Est. Fund Balance - Beg of Year	11,279,664	15,625,318	19,883,736	19,883,734	22,786,351	14.6	14.6
Est. Fund Balance - End of Year	15,625,320	19,883,734	18,544,986	22,786,351	11,610,751	-49.0	-37.4
Fund Balance Policy Designations							
Non-spendable	115,597	210,891	220,322	219,791	219,791	0.0	-0.2
Restricted	214,971	210,980	208,811	246,052	249,512	1.4	19.5
Committed	5,791,773	6,746,044	7,374,388	7,539,205	11,004,025	46.0	49.2
Assigned	10,943,443	14,005,558	12,000,000	16,000,000	1,300,000	-91.9	-89.2
Unassigned	(1,440,456)	(1,338,241)	(1,248,535)	(1,218,695)	(1,074,511)	-11.8	-13.9
Est. Fund Balance - End of Year	15,625,320	19,883,734	18,544,986	22,786,351	11,610,751	-49.0	-37.4

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	2025/26 Proposed Budget	2024/25 Budget	% Change 2024/25 Budget
Revenue											
Real Estate Taxes	5,830,280	-	-	-	-	-	5,830,280	159,580	5,989,860	5,187,620	15.5
Interest Earned	654,600	-	-	-	-	-	654,600	-	654,600	570,550	14.7
Grant Proceeds	-	-	-	-	-	-	-	2,000	2,000	3,000	-33.3
Scholarships/Discounts	(70,000)	-	-	-	-	-	(70,000)	-	(70,000)	(80,000)	-12.5
Rental Income	60,700	-	-	-	-	30,000	90,700	4,300	95,000	99,670	-4.7
Recreation Program Fees	7,805,300	-	-	-	-	-	7,805,300	61,360	7,866,660	7,528,200	4.5
Swimming Pool Revenues	820,430	-	-	-	-	1,456,910	2,277,340	-	2,277,340	2,052,380	11.0
Fitness Revenue	-	-	-	-	-	903,860	903,860	-	903,860	794,150	13.8
Gross Profit on Sales	135,270	2,330	5,790	18,340	158,460	5,000	325,190	-	325,190	321,990	1.0
Memberships	-	104,550	144,300	-	-	-	248,850	-	248,850	252,930	-1.6
Court Time	-	164,100	288,000	-	-	-	452,100	-	452,100	411,800	9.8
Lessons	-	915,500	919,000	15,500	36,000	-	1,886,000	-	1,886,000	1,796,200	5.0
League Fees	-	34,000	-	-	-	-	34,000	-	34,000	32,000	6.3
Green Fees	-	-	-	247,600	910,010	-	1,157,610	-	1,157,610	1,125,380	2.9
Golf Cart Rentals	-	-	-	51,000	295,220	-	346,220	-	346,220	337,990	2.4
Driving Range Revenue	-	-	-	-	120,000	-	120,000	-	120,000	122,000	-1.6
NWSRA Administration Fee	177,740	-	-	-	-	-	177,740	-	177,740	141,350	25.7
Miscellaneous Income	14,600	22,420	25,100	1,000	47,700	26,160	136,980	500	137,480	126,890	8.3
Total Operating Revenue	15,428,920	1,242,900	1,382,190	333,440	1,567,390	2,421,930	22,376,770	227,740	22,604,510	20,824,100	8.5
Expense											
Salaries & Wages	3,902,040	640,750	563,560	179,300	945,230	470,850	6,701,730	157,720	6,859,450	6,551,580	4.7
Insurance	374,300	61,440	64,680	8,840	60,600	23,560	593,420	4,920	598,340	669,640	-10.6
Pension/FICA Expense	-	56,900	20,400	-	50,400	39,700	167,400	-	167,400	175,880	-4.8
Commodities & Supplies	685,720	50,270	23,600	63,020	231,430	70,500	1,124,540	7,700	1,132,240	989,460	14.4
Utilities	613,760	70,190	64,950	26,630	88,950	346,300	1,210,780	6,000	1,216,780	1,077,620	12.9
Contractual Services	761,830	54,550	107,000	25,310	111,450	97,630	1,157,770	9,100	1,166,870	1,116,700	4.5
Maintenance & Repairs	347,700	10,300	18,000	17,420	29,980	62,750	486,150	-	486,150	570,340	-14.8
Program Expense	4,801,290	-	-	-	-	-	4,801,290	35,190	4,836,480	4,569,450	5.8
Pool Expenditures	-	-	-	-	-	655,560	655,560	-	655,560	571,730	14.7
Fitness Expenditures	-	-	-	-	-	406,140	406,140	-	406,140	388,840	4.4
Other Expenditures	84,100	850	3,350	150	6,000	-	94,450	3,650	98,100	93,830	4.6
Debt Service	340,000	-	-	-	-	-	340,000	-	340,000	340,000	0.0
Total Operating Expenses	11,910,740	945,250	865,540	320,670	1,524,040	2,172,990	17,739,230	224,280	17,963,510	17,115,070	5.0
Capital Outlay	15,650,600	66,000	-	-	-	-	15,716,600	-	15,716,600	4,897,780	220.9
Provision for Contingency	100,000	-	-	-	-	-	100,000	-	100,000	150,000	-33.3
Total Expenses	27,661,340	1,011,250	865,540	320,670	1,524,040	2,172,990	33,555,830	224,280	33,780,110	22,162,850	52.4
Operating Totals											
Total Revenues	15,428,920	1,242,900	1,382,190	333,440	1,567,390	2,421,930	22,376,770	227,740	22,604,510	20,824,100	8.5
Total Expenses	11,910,740	945,250	865,540	320,670	1,524,040	2,172,990	17,739,230	224,280	17,963,510	17,115,070	5.0
Gross Surplus/(Deficit)	3,518,180	297,650	516,650	12,770	43,350	248,940	4,637,540	3,460	4,641,000	3,709,030	25.1
Totals After Capital Outlay											
Total Revenues	15,428,920	1,242,900	1,382,190	333,440	1,567,390	2,421,930	22,376,770	227,740	22,604,510	20,824,100	8.5
Total Expenses	27,661,340	1,011,250	865,540	320,670	1,524,040	2,172,990	33,555,830	224,280	33,780,110	22,162,850	52.4
Net Surplus/(Deficit)	(12,232,420)	231,650	516,650	12,770	43,350	248,940	(11,179,060)	3,460	(11,175,600)	(1,338,750)	734.8
Est. Fund Balance - Beg of Year	18,542,977	1,918,299	2,727,019	(600,564)	(568,996)	519,217	22,537,952	248,399	22,786,351	19,883,736	14.6
Est. Fund Balance - End of Year	6,310,557	2,149,949	3,243,669	(587,794)	(525,646)	768,157	11,358,892	251,859	11,610,751	18,544,986	-37.4
Fund Balance Policy Designations											
Non-spendable	126,945	15,000	2,727	5,103	44,032	23,637	217,444	2,347	219,791	220,322	-0.2
Restricted	-	-	-	-	-	-	-	249,512	249,512	208,811	19.5
Committed	4,883,603	2,134,949	3,240,942	-	-	744,520	11,004,014	-	11,004,014	7,374,388	49.2
Assigned	1,300,000	-	-	-	-	-	1,300,000	-	1,300,000	12,000,000	-89.2
Unassigned	-	-	-	(592,897)	(481,614)	-	(1,074,511)	-	(1,074,511)	(1,248,535)	-13.9
Est. Fund Balance - End of Year	6,310,559	2,149,949	3,243,669	(587,794)	(525,646)	768,157	11,446,947	251,859	11,698,805	18,544,986	-36.9

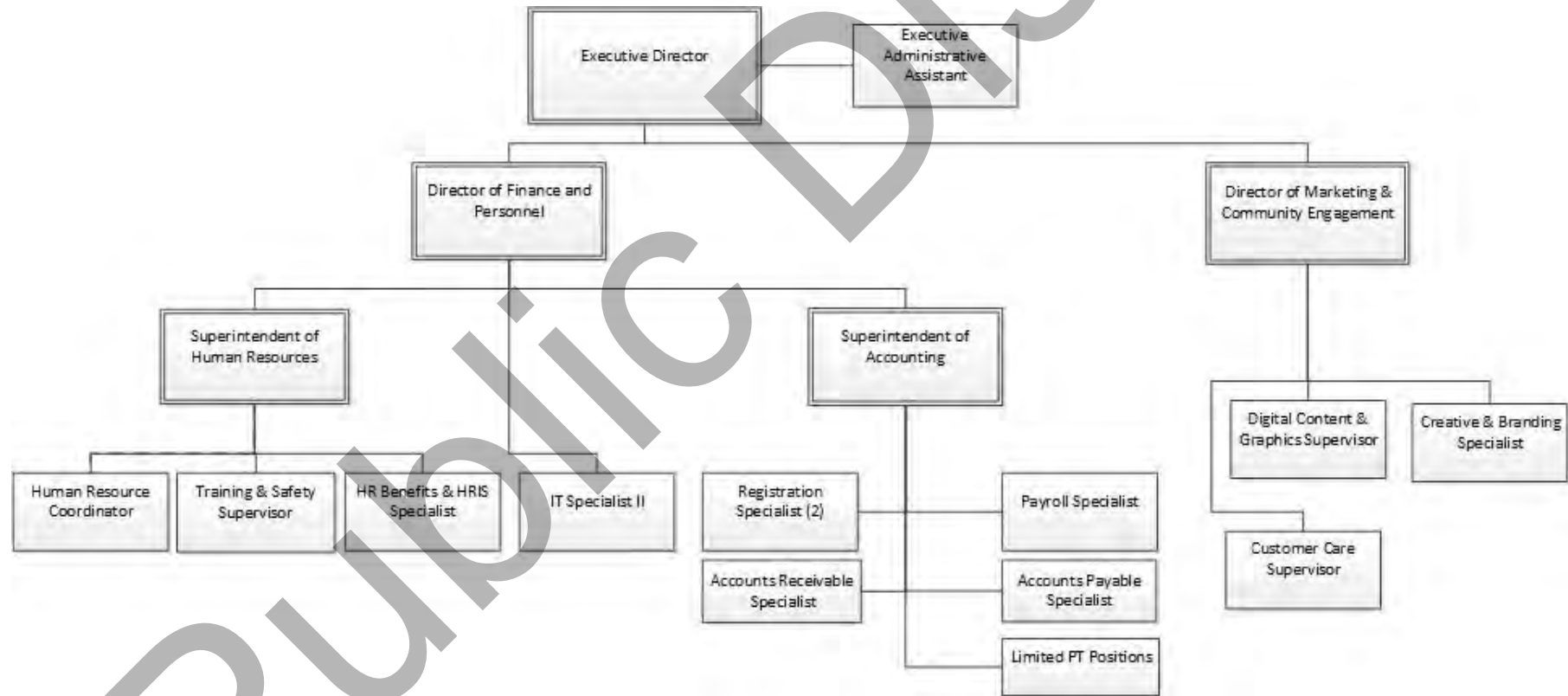
Administration, Marketing, and Finance Departments



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

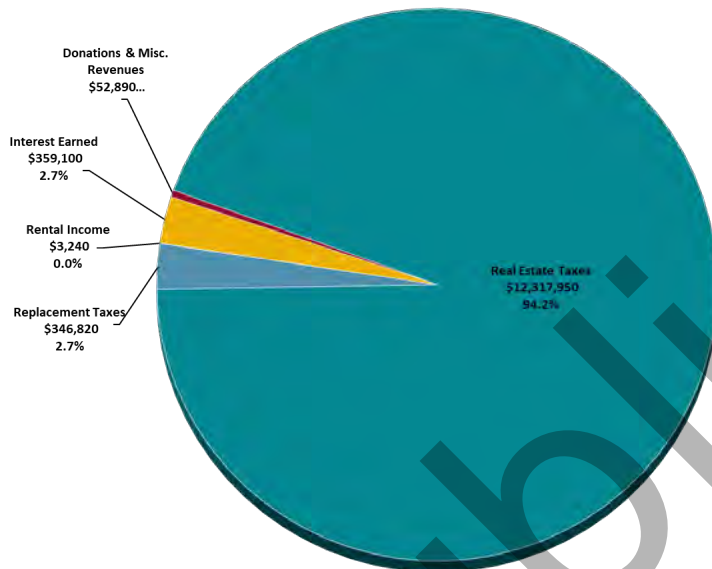
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.

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 \$13,080,000; a 0.6% decrease from the 2024/25 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 94.2% of total revenue for the Administration, Marketing, and Finance Departments. Real estate taxes are budgeted to increase 2.0% from the 2024/25 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2024 Tax Levy. The tax cap for levy 2024 is 3.4% and 2025 is 2.9%. 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Real Estate Taxes	\$ 10,658,288	11,593,747	12,126,750	12,082,310	12,317,950
Transfer In	405,000	-	-	-	-
Replacement Taxes	799,485	578,077	556,710	469,280	346,820
Rental Income	66,120	45,160	3,240	3,240	3,240
Interest Earned	261,322	561,697	473,370	532,940	359,100
Donations & Misc. Revenues	99,940	93,402	41,220	66,502	52,890
Total Revenues	\$ 12,290,155	12,872,083	13,201,290	13,154,272	13,080,000

Administration, Marketing, and Finance Departments



Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$346,820 in replacement tax revenue; this is a 26.1% 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 2024/25, the Park District started to experience decreasing interest rates. Current interest rates are averaging around 4.55% and investments are staggered with maturities up to two years into the future. Interest rates have decreased 9.15%. These rates are anticipated to continue to decrease slightly in 2025/26 but impact will be minimal due to lengthening the investment strategy to invest in CDs with a two year maturity.

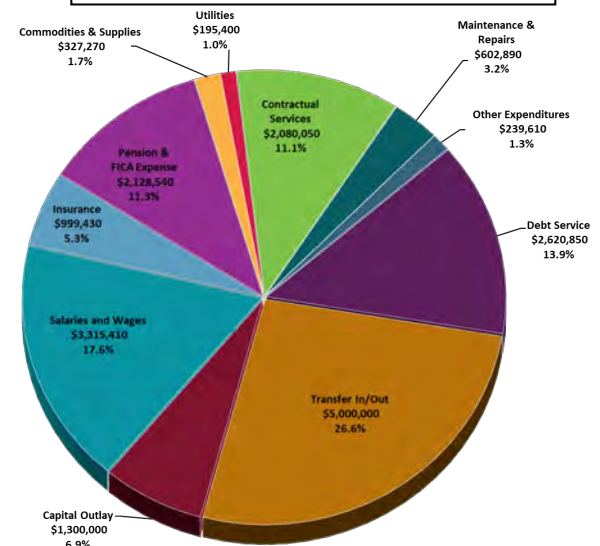
Donations and Miscellaneous Revenue

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 \$18,809,450, a 34.7% increase from the 2024/25 projected actual. In preparing this budget document, staff was instructed to try to keep expenditures to 3% increase unless 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 2,345,995	2,597,716	3,106,930	2,871,620	3,315,410
Insurance	729,701	687,297	887,610	812,460	999,430
Pension & FICA Expense	1,409,017	1,405,353	2,065,140	1,898,050	2,128,540
Commodities & Supplies	250,623	249,407	331,720	303,090	327,270
Utilities	152,862	169,995	186,410	172,750	195,400
Contractual Services	1,556,919	1,549,422	1,982,120	1,827,698	2,080,050
Maintenance & Repairs	460,895	451,626	487,740	435,090	602,890
Other Expenditures	78,749	82,845	151,400	116,720	239,610
Debt Service	2,299,293	2,413,988	2,550,950	2,534,160	2,620,850
Transfer In/Out	1,905,000	1,400,000	2,000,000	2,000,000	5,000,000
Capital Outlay	57,700	336,659	1,000,000	990,000	1,300,000
Total Expenses	\$ 11,246,754	11,344,308	14,750,020	13,961,638	18,809,450

Salaries and Wages

The proposed salaries and wages budget increased 15.5% from the 2024/25 projected actual. This increase resulted from an increase in staffing levels within the marketing department, budgeting to be fully staffed in the parks department, and annual merit increases. This category represents 17.6% of the 2025/26 budget. Full-time salaries and compensation are budgeted at the current salaries of existing personnel. 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:

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Budget 24/25	Projected 24/25	Proposed 25/26
Full-Time	17	17	17	13	13	19	19	19	18	18
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	-	1	1	1	1	1	1
Part-Time Regular and Short-Term (Non-IMRF)	7	7	7	-	-	1	1	1	1	1
Total	28	28	28	13	14	21	21	21	20	20

Insurance

The proposed insurance budget increased \$186,970 (23.0%) from the 2024/25 projected actual. This category represents 5.3% of the 2025/26 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 2025/26 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 16.8% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 19.9% increase and accounts for any potential unknown unemployment risks.

Commodities & Supplies

This category represents 1.7% of the 2025/26 budget; commodities increased \$24,180 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 13.1%, \$22,650, more than the 2024/25 projected actual. The utility budget has been prepared based on 2024/25 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage of facilities.

Pension & FICA

Pension & FICA expense increased 12.1% from the 2024/25 projection. This year's pension cost is proposed to increase by 13.9%, \$133,690 more than projected actual and includes a potential additional payment of \$500,000 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 2025 calendar year is 9.77% of participating members' salaries. This is a 4.2% increase from last year and the fourth lowest since 2003.

Contractual Services

This category represents 13.8% of the 2025/26 budget. The proposed budget increased by \$252,352 (13.8%) from the 2024/25 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 13.9% of the 2025/26 budget. The proposed budget increased by 3.4% from the 2024/25 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 2017 A			Series 2018 A			Series 2024			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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	-	-	-	-	-	-	-	-	-	-	-	-
	335,000	10,050	345,050	4,445,000	540,287	4,985,287	765,000	16,792	781,792	\$ 5,545,000	567,129	6,112,129

Capital Improvements

This category represents 6.9% of the 2025/26 budget. The proposed budget increased in 2025/26 due to the development of Recreation Park due to the agency receiving an two OSLAD Grants, a PARC Grant, and two DCEO Grants along with 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 11,060,940	10,166,290	9,788,170	10,574,127	10,128,936	10,238,788	11,189,054	11,007,649	13,750,020	12,971,638	17,509,450
\$ Spent on Operating Expenses per Capita	\$ 146	135	130	140	134	136	152	148	185	174	235
Full-Time-IMRF	17	17	17	17	13	13	13	13	19	18	18
Part-Time-IMRF	4	4	4	4	-	-	-	1	1	1	1
Part-Time Regular/Short-Term (Non-IMRF)	7	7	7	7	-	-	-	-	1	1	1
Number of Full-Time Equivalents	28	28	28	28	13	13	13	14	21	20	20
Number of Internet Visits - www.ahpd.org	486,840	593,360	460,519	500,913	554,136	554,136	668,630	658,401	646,470	662,102	685,276
Number of Accounts Payable Vouchers	9,067	12,047	11,856	12,273	7,503	5,111	3,672	10,920	10,931	11,339	12,472
Number of AP EFTs and ACHs Vouchers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,824	N/A	10,115	10,620
Number of Accounts Payable Checks	5,345	4,965	8,076	7,234	2,609	2,734	1,951	2,899	6,144	2,562	2,818
Number of AP EFTs and ACHs Checks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,506	N/A	1,730	1,816
Number of W-2's Processed	1,284	1,236	1,178	839	841	988	1,136	988	1,064	1,227	1,264
Number of Payroll Checks	16,756	16,100	15,825	14,792	8,201	11,727	11,740	15,872	11,803	16,565	19,050

Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agency's strategic goals.

Financial Resources & Assets	
1.1 Identify and pursue alternative funding to meet public demand.	
Apply for an OSLAD Grant.	August 2025
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Review and update the District's refund policy.	October 2025
Review and update purchasing card parameters.	November 2025
Update the Purchasing Policy in alignment with current market conditions.	November 2025
Conduct quarterly financial software trainings	April 2026
Conduct an audit of the general ledger and update the chart of accounts.	April 2026
Review and make a recommendation on ACTIVENet fee pricing.	October 2025

Administration, Marketing, and Finance Departments



1.3 Provide a safe environment for District visitors and personnel.	
Expand on security plan throughout the District and develop a 5-year plan for implementation.	March 2026
Develop a plan to replace all AEDs throughout the District for implementation to begin in 2025/26.	May 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 a system for all human resource functions (job postings, recruitment, benefits, appraisals, onboarding/offboarding, and training).	February 2026
Conduct quarterly UKG trainings.	April 2026
Evaluate ACTIVENet Mobile Application	December 2025
Increase ACH payments to vendors by 10%.	April 2026
Implement IT upgrades per audit recommendations.	April 2026
Develop and implement electronic forms (separation forms, job adjustments, etc.)	January 2026
Create a district paging plan at facilities.	December 2025
Create a new domain for ahpd.org to better manage network.	December 2025
Investigate the possibility of upgrading to Office 365.	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.	
Develop a welcome and new employee orientation videos for onboarding of new staff.	December 2025
Develop a mentor program for new employees.	March 2026
Conduct four lunch and learn opportunities for staff.	April 2026
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Re-convene to Appraisal Form Task Force to evaluate job appraisal process and form.	December 2025
Finance and human resource staff will attend department meetings on a quarterly basis.	April 2026
Expand on a supervisors training curriculum.	December 2025
5.3 Continue quality customer-focused service.	
Work with the police and fire departments to expand on staff trainings.	December 2025
Continue to maintain a consistent brand identity across all marketing materials and communications channels.	April 2026
Highlight the positive impact of AHPD on the community through success stories and testimonials.	April 2026
Explore and implement innovative marketing tactics to reach new audiences and potential sponsors.	April 2026
Develop targeted marketing campaigns to promote specific programs and activities to under-represented demographics or age groups.	April 2026
Continue to prioritize and expand upon all Diversity, Equity, and Inclusion efforts that the District offers.	April 2026

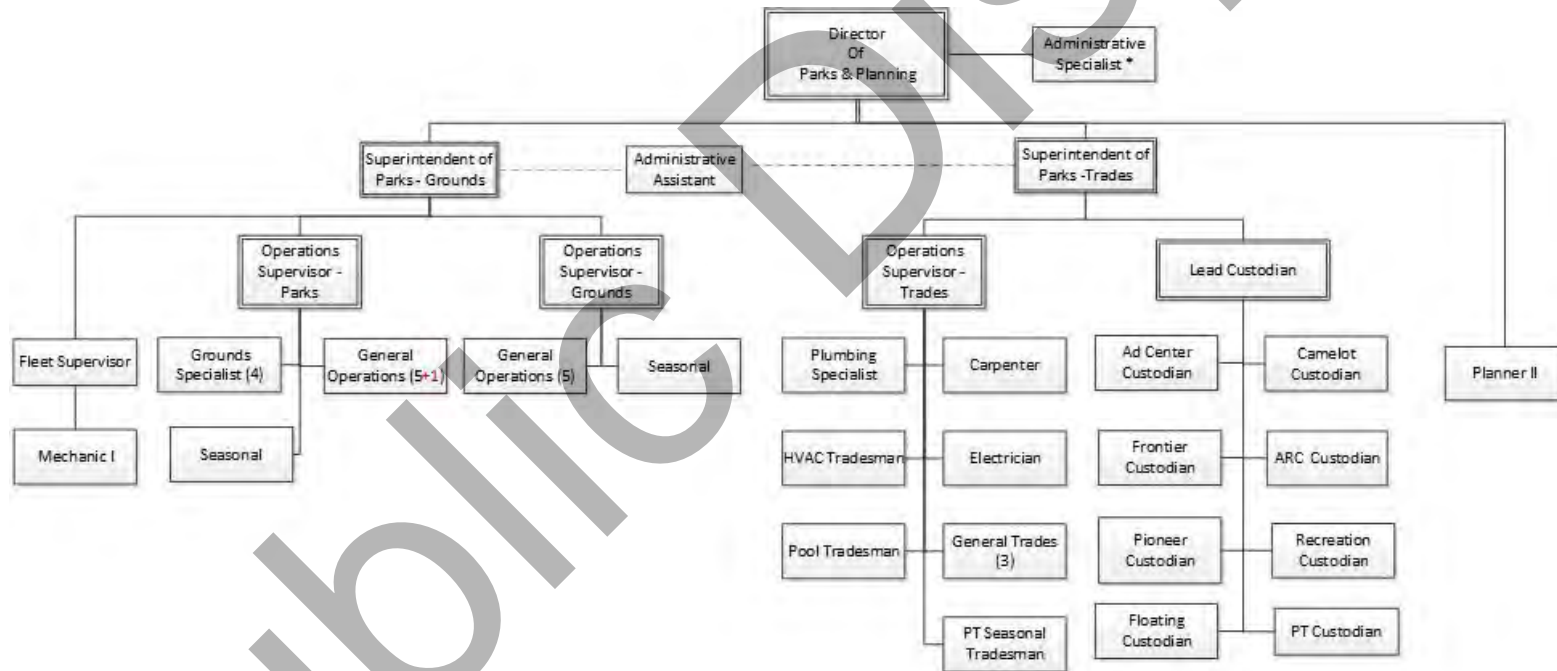
Parks & Planning Department



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 41 full-time, up to 19 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



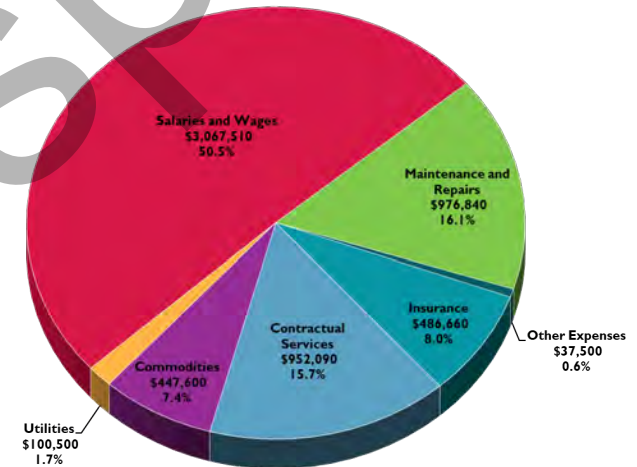
Budget

The majority of the department's budget is found in the General Fund. The proposed 2025/26 budget for the department is \$6,068,700. This total is an overall increase of approximately 19.9% (\$1,002,032) from what was projected actual in 2024/25 and an overall increase of approximately 7.3% (\$412,740) from the 2024/25 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 2025/26 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 2,164,970	2,379,911	2,846,600	2,685,330	3,067,510
Insurance	293,650	291,558	407,400	343,490	486,660
Commodities	325,424	335,301	379,740	395,790	447,600
Utilities	82,532	86,167	100,040	82,400	100,500
Contractual Services	671,918	616,963	929,080	797,648	952,090
Maintenance and Repairs	683,176	768,171	934,020	733,190	976,840
Other Expenses	20,558	34,875	46,830	27,500	37,500
Total Operating Expenses	\$ 4,242,228	4,512,946	5,643,710	5,065,348	6,068,700



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 \$3,067,510, approximately 50.5% of the department's annual budget. Staff wages are expected to increase by 14.2% (\$382,180) compared to the year-end projections and an increase of 7.8% (\$220,910) from the 2024/25 budget. A significant portion of this increase is due to filling the numerous parks staff positions that were vacant for the past year and adding one new position.

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 2025/26.

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Budget 24/25	Projected 24/25	Proposed 25/26
Full-Time	45	45	46	32	34	38	38	40	38	41
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	2	-	-	-	4	-	4
Part-Time Regular and Short-Term (Non-IMRF)	27	30	30	17	17	11	11	31	15	15
Total	77	80	81	51	51	49	49	75	53	60

Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$486,660 (8.0%) of the overall 2025/26 department budget and is an overall 41.7% (\$143,170) increase from the 2024/25 projected actual and 19.5% (\$79,260) increase from the 2024/25 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 7.4% (\$447,600) 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 13.1% (\$51,810) from 2024/25 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 2025/26, this category is 15.7% (\$952,090) of the overall department budget and is a 19.4% (\$154,442) increase from what was the projected actual for Contractual Services in 2024/25. 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 2025/26 budget, this category is 16.1% (\$976,840) of the overall department budget, a 33.2% (\$243,650) increase from the 2024/25 projected actual.

The proposed budget includes funding for leasing 26 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.

2025/26 Pavement Maintenance	
Property	
Sunset Meadows Parking Lot and Paths	35,500
Melas Interior Complex & Play Area	12,000
Nickol Knoll Paths & Parking	66,000
Frontier Tennis Courts	23,000
Pioneer Tennis Courts	45,000
Total	181,500

The proposed 2025/26 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 2025/26 locations slated for maintenance.

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 1.7% (\$100,500) of the overall proposed department budget and reflects an increase of 22.0% (\$18,100) from the 2024/25 projected actual. The utility budget has been prepared based on 2024/25 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 0.6% (\$37,500) of the overall department budget. The proposed 2025/26 budget has an increase of 36.4% (\$10,000) from what was projected actual in 2024/25 due to an ongoing commitment to develop existing staff.

Parks & Planning Department



Budget Highlights for 2025/26

Staffing <ul style="list-style-type: none"> It is anticipated that the department will be fully staffed Recommending adding a full-time grounds specialist - athletics Anticipate hiring a total of 19 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
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.

Department Goals and Objectives

The following are the Parks and Planning 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 2026
Investigate the upgrade of North School Park fountain lighting.	October 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 2026
Install garbage can pads in set locations throughout the park system.	April 2026
Complete a facility condition assessment.	April 2026

Parks & Planning Department



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 2025
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 2025
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 2026
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 2026
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 2026
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 2026

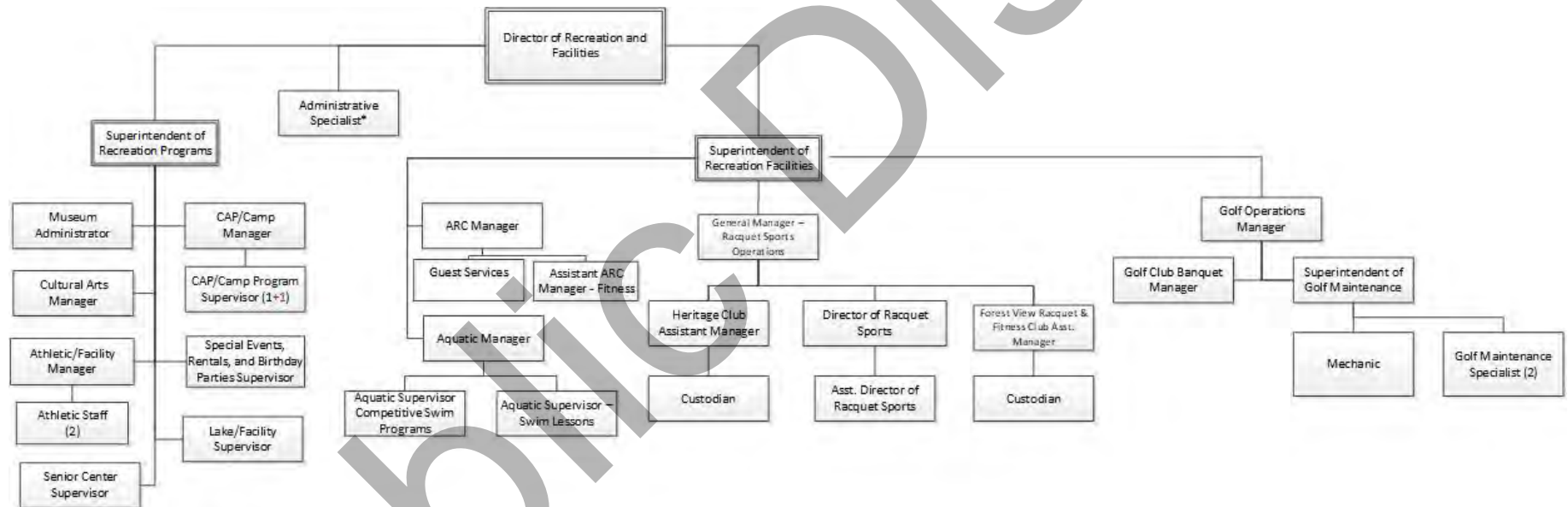
Recreation & Facilities Department



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.

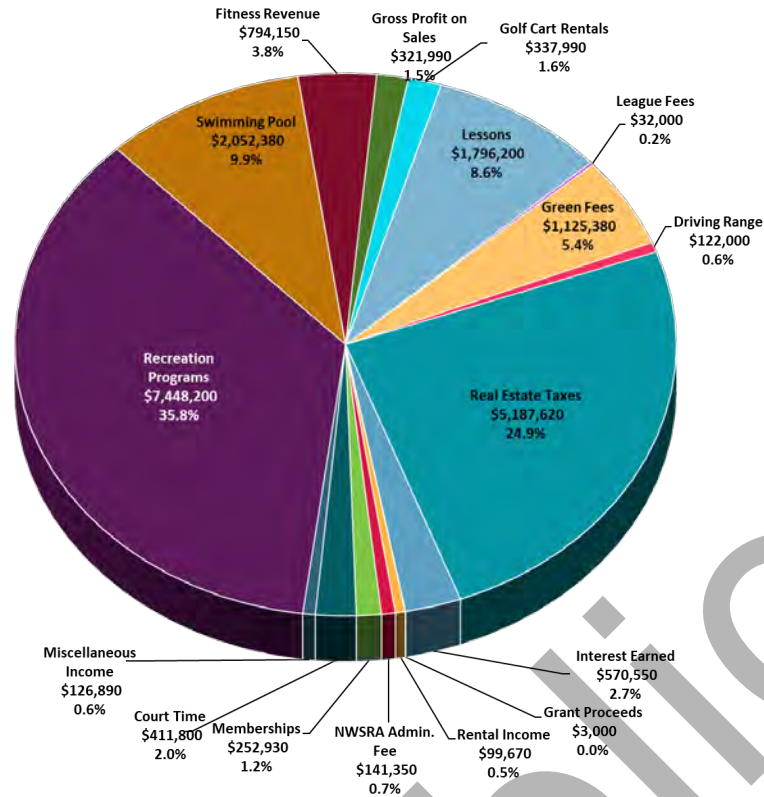
Development of new, exciting programs and facilities for the community is a major goal that the Recreation and Facilities Department is constantly pursuing as the needs and wishes of the resident's change. In addition, maintaining the quality of existing popular activities is a high priority of the staff. 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 \$22,604,510, a 4.7% increase from the 2024/25 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 \$7,796,660 for 2025/26, an increase of 8.1% 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 26.5% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Real Estate Taxes	\$ 4,592,156	4,869,090	5,187,620	5,679,250	\$ 5,989,860
Scholarships/Discounts	(40,167)	(55,090)	(80,000)	(60,000)	(70,000)
Grant Proceeds	115,319	21,921	3,000	-	2,000
Rental Income	63,890	76,314	99,670	89,020	95,000
Interest Earned	320,082	985,495	570,550	872,800	654,600
NWSRA Admin. Fee	141,350	150,153	141,350	162,480	177,740
Recreation Programs	6,302,364	7,197,825	7,528,200	7,273,910	7,866,660
Swimming Pool	1,751,042	1,959,093	2,052,380	2,161,160	2,277,340
Fitness Revenue	669,604	819,495	794,150	875,610	903,860
Gross Profit on Sales	222,973	265,289	321,990	298,255	325,190
Memberships	250,758	266,084	252,930	245,130	248,850
Court Time	474,568	465,820	411,800	440,180	452,100
Lessons	1,687,792	1,941,841	1,796,200	1,841,990	1,886,000
League Fees	31,805	34,246	32,000	34,000	34,000
Green Fees	1,104,505	1,088,064	1,125,380	1,114,800	1,157,610
Golf Cart Rentals	331,185	340,930	337,990	332,700	346,220
Driving Range	88,574	110,542	122,000	110,000	120,000
Miscellaneous Income	119,219	120,077	126,890	120,050	137,480
Total Operating Revenue	\$18,227,019	20,657,189	20,824,100	21,591,335	\$22,604,510

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 September 17 to give all the lap swimmers an extended season. Over the summer months, 113,229 patrons visited an outdoor pool and 25,387 visited the ARC. The coming season will not be extended for Recreation Park, due to pending facility construction scheduled to begin in August 2025.

The 2025/26 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 11.6% 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 2024/25 projected revenue of \$248,850.

Court Time

Court time revenues are anticipated to increase by 2.7% from the 2024/25 projected actual of \$452,100 as lessons continue to be strong.

Lessons

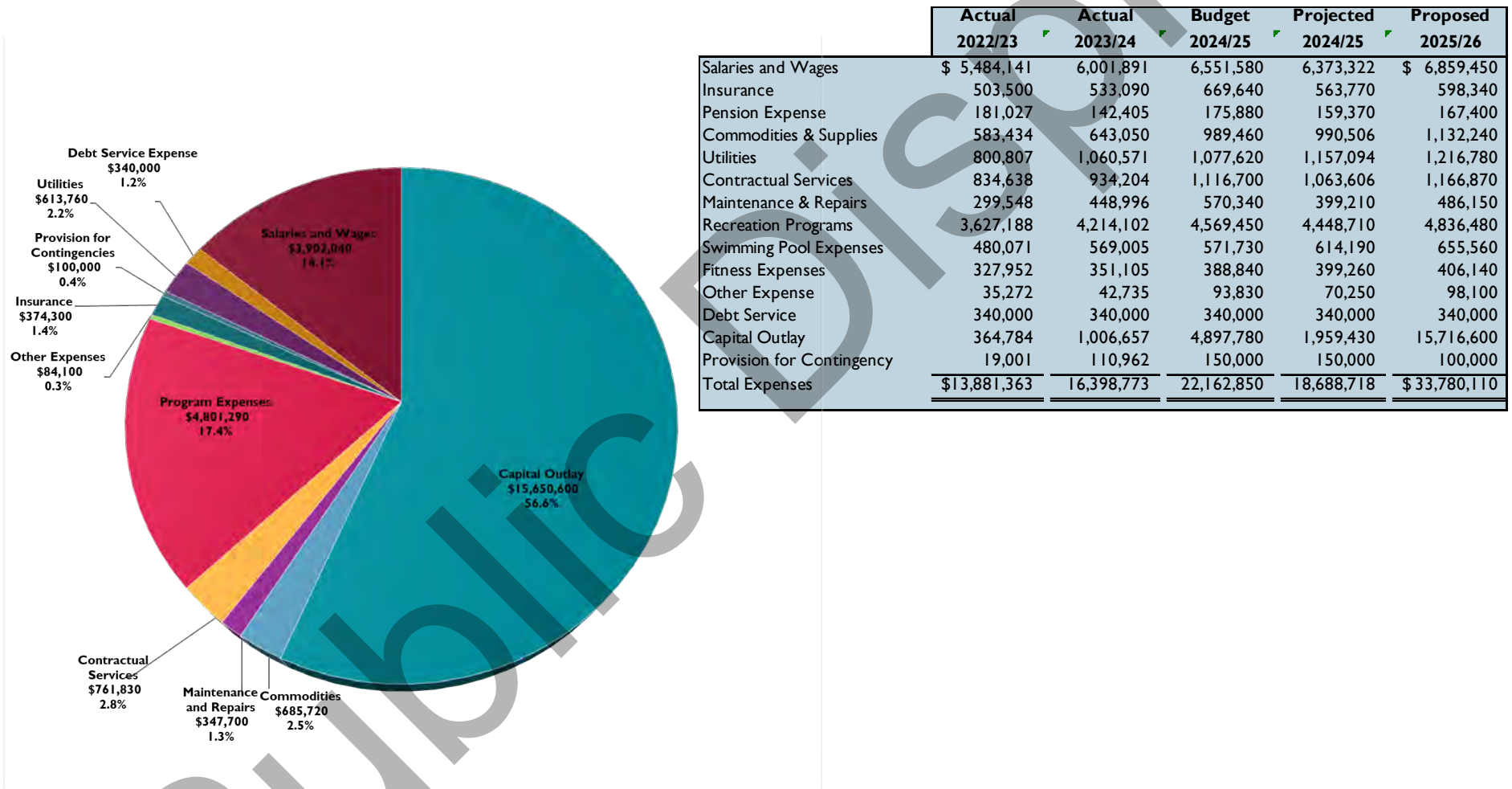
Combined lesson revenue at both clubs is budgeted to grow to \$1,834,500. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, and River Trails through an intergovernmental agreement.

Recreation & Facilities Department



Expenses

Expenses are budgeted at \$33,780,110, an 80.8% increase from the 2024/25 projected actual due capital spending and modest increases in overall expenses. The following chart illustrates the relationship between expense categories.



Recreation & Facilities Department



Salaries and Wages

The proposed salaries and wages budget increased 7.6% from the 2024/25 projected actual due the addition of one full-time position and vacancies in the prior year. This category represents 20.3 % of the 2025/26 budget. 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. 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:

	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Budget 24/25	Projected 24/25	Proposed 25/26
Full-Time	41	40	36	29	32	34	34	35	35	36
Part-Time ACA	N/A	N/A	N/A	3	3	5	5	5	5	5
Part-Time IMRF	72	50	50	35	27	36	36	44	36	44
Part-Time Regular and Short-Term (Non-IMRF)	1,008	1,095	1,151	685	780	884	884	950	902	950
Total	1,121	1,185	1,237	752	842	959	959	1,034	978	1,035

Insurance

This category is 1.8% of the Recreation and Facilities Department Budget and is budgeted 6.1% more than the 2024/25 projected actual due to the department not being fully staffed during the year and the addition of one full-time position. The Park District approved Blue Cross/Blue Shield for calendar year 2025 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 2025/26 fiscal year and a 10% increase for the remaining four months.

Pension & FICA

Pension & FICA expense is 0.5% of the 2025/26 budget. This year's proposed budget is 5.0% more than last year. This increase results from the IMRF actuarial rate for the 2025 calendar year of 9.77% of participating members' salaries. This is a 4.2% 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 14.3% (\$141,734) more than the 2024/25 projected actual. This is mainly due to returning to increases in supply costs.

Utilities

This category is budgeted at 5.2% (\$59,686) more than the 2024/25 projected actual. The utility budget has been prepared based on 2025/26 estimated usage and the contract price on natural gas and electricity and reopening of facilities.

Contractual Services

This category is budgeted at 9.7% (\$103,264) more than the 2024/25 projected actual. This is due to adding technology services as well as general increases to services offered in 2025/26.

Program Expenses

Program Expenses are 8.7% more than last year's projection due to an anticipated increase in programming levels in 2025/26.

Recreation & Facilities Department



Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 12,658,100	12,658,100	12,370,560	13,707,901	9,787,270	12,592,697	13,516,579	15,392,116	17,265,070	16,729,288	18,063,510
\$ Spent on Operating Expenses per Capita	\$ 168	199	164	182	130	167	183	207	232	225	243
Full-Time-IMRF	41	41	40	36	29	29	29	32	35	35	36
Part-Time-IMRF	72	72	50	50	35	35	35	27	44	36	44
Part-Time Regular/Short-Term (Non-IMRF)	1,015	1,015	1,095	1,151	685	685	685	780	950	902	950
Total Number of Employees	1,128	1,128	1,185	1,237	752	752	752	842	1,034	978	1,035
Programs offered	3,538	3,651	3,820	3,689	3,250	3,080	3,080	4,224	4,351	4,608	4,746
Program enrollment (less cancelled)	46,734	43,850	43,955	40,195	14,927	14,927	14,927	39,423	41,394	39,423	41,394
Forest View Tennis/Racquetball Memberships	820	742	760	647	634	634	634	585	600	586	595
Heritage Tennis Club Memberships	451	542	451	531	534	534	534	628	740	638	645
Golf Rounds, Arlington Lakes Golf Club	39,495	41,853	41,500	46,258	44,414	44,414	44,414	37,844	40,000	38,610	38,900
Golf Rounds, Nickol Knoll Golf Club	17,000	15,170	14,300	13,987	20,121	20,121	20,121	17,948	16,500	19,535	19,770
Public Swim Attendance	193,855	169,946	121,650	172,698	85,124	169,295	190,237	205,447	206,000	220,602	225,000

*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.	
Seek out and apply for two program grant opportunities to support recreational programs	April 2026
1.2 Administer the District Finances in a sound and accountable fiscal manner.	
Research cost and feasibility of building heated driving range structure at Sunset Meadows	April 2026
Continue to reduce overall Nickol Knoll Golf Club deficit by 5%.	April 2026
Improve overall cost of goods sold percentage on merchandise, food, and beverage at Arlington Lakes Golf Club with a target cost of goods sold of merchandise 18-28%, food 50-58%, and beverages 30-40%	April 2026
Continue to reduce overall Nickol Knoll Golf Club deficit by 5%.	April 2026
Increase golf season pass revenue by 5%.	April 2026
Increase overall net revenue by 15% at Sunset Meadows by increasing ball rental revenue and reducing staff labor costs with the addition of a new automated ball dispenser machine.	April 2026

Recreation & Facilities Department



1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Research Golf Simulators at ALGC to add technology and year round leagues with goal to increase revenue by 5%.	April 2026
Evaluate if facility rentals can be moved to an online process with a goal to increase room rentals by 10%.	April 2026
Offer two opportunities for patrons to purchase pool passes onsite at outdoor pools.	April 2026
Implement daily reservations on Court Reserve for outdoor tennis & pickleball courts.	March 2026
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.	May 2026
Develop an operational plan that includes staffing levels and program opportunities for the newly developed Recreation Park Pool facility.	April 2026
Continue to integrate two tennis clubs as one concept and improve patron education on the one club concept.	April 2026
Maintain a combined 60,000 golf rounds at ALGC and NKGC.	April 2026
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.	
Increase swim lessons revenue by 20% over the previous year.	April 2026
Re-establish daytime swim lessons with at least one new offering for preschool ages 3-6 years.	December 2025
Re-establish daytime parent-tot swim time at ARC at least one day per week.	April 2026
Increase t-ball enrollment by 5%.	August 2025
Add two new programs per area during the year.	April 2026
Increase registration for high school tennis programs along with improving high school coach outreach and engagement.	September 2025
Develop and implement a pickle ball league between ARC and Pioneer.	January 2026
Implement youth fitness classes and one day program that will increase revenue by 50%.	April 2026
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 2026
Increase net revenue for Arlington Classic Tours by 2%.	April 2026
Increase early childhood offerings by 10% with addition of new full-time supervisors.	April 2026
Offer one new senior luncheon or special event at an offsite location including entertainment.	April 2026
Offer one new evening program at the senior center targeting working seniors.	April 2026
Provide two in-house training opportunities for AHPD preschool staff.	April 2026
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.	September 2025
Develop a business plan for each area of responsibility. Each supervisor would develop their own modeled on ARC's plan.	April 2026
Develop a business plan for golf facilities.	April 2026

Recreation & Facilities Department



Teamwork

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

Plan and execute training with pool cashier staff and aquatic management team to decrease the amount of invalid scans at outdoor pools by 20%.	September 2025
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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 2025
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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 2026
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5.3 Continue quality customer-focused service.

Maintain 12,000 members at ARC.	April 2026
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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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	5,171,119	5,660,391	5,862,590	5,959,790	6,181,150	3.7	5.4
Replacement Tax Receipts	799,485	578,077	556,710	469,280	346,820	-26.1	-37.7
Rental Income	66,120	45,160	3,240	3,240	3,240	0.0	0.0
Interest Earned	261,322	561,697	473,370	532,940	359,100	-32.6	-24.1
Donations & Misc Revenue	99,940	93,402	41,220	66,502	52,890	-20.5	28.3
Total Revenue	6,397,986	6,938,727	6,937,130	7,031,752	6,943,200	-1.3	0.1
Salaries and Wages	2,345,995	2,597,716	3,106,930	2,871,620	3,315,410	15.5	6.7
Property Insurance	146,631	125,316	155,880	160,950	187,930	16.8	20.6
Health Insurance	347,199	340,956	450,160	394,120	502,800	27.6	11.7
Commodities	250,623	249,407	331,720	303,090	327,270	8.0	-1.3
Utilities	152,862	169,995	186,410	172,750	195,400	13.1	4.8
Contractual Services	920,422	790,328	1,242,400	1,076,808	1,268,580	17.8	2.1
Maintenance and Repairs	460,895	451,626	487,740	435,090	602,890	38.6	23.6
Other Expenses	78,749	82,845	151,400	116,720	239,610	105.3	58.3
Total Operating Expenses	4,703,376	4,808,189	6,112,640	5,531,148	6,639,890	20.0	8.6
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	1,905,000	1,400,000	2,000,000	2,000,000	5,000,000	150.0	150.0
Total General Fund Expenses	6,608,376	6,208,189	8,112,640	7,531,148	11,639,890	54.6	43.5
Net Surplus/Deficit	(210,390)	730,538	(1,175,510)	(499,396)	(4,696,690)	840.5	299.5
Est. Fund Balance - Beg of Year	8,282,726	8,072,336	8,802,874	8,802,874	8,303,478	-5.7	-5.7
Est. Fund Balance - End of Year	8,072,336	8,802,874	7,627,364	8,303,478	3,606,788	-56.6	-52.7
Fund Balance Policy Designations							
Non-spendable	155,392	132,543	155,392	155,392	155,392	0.0	0.0
Restricted	-	-	-	-	-	NA	NA
Committed	1,975,694	2,557,684	2,415,056	2,212,459	2,655,956	20.0	10.0
Assigned	5,941,250	6,112,647	5,056,916	5,935,627	795,440	-86.6	-84.3
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	8,072,336	8,802,874	7,627,364	8,303,478	3,606,788	-56.6	-52.7

General Fund



Revenues

Revenues are budgeted at \$6,943,200, a 1.3% decrease from the 2024/25 projected actual. The primary reasons for this decrease is a reduction in 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 16.4¢ per \$100 of assessed valuation. The General Fund reflects a 3.7% increase in real estate taxes over the 2024/25 projections.

Replacement Tax Revenues

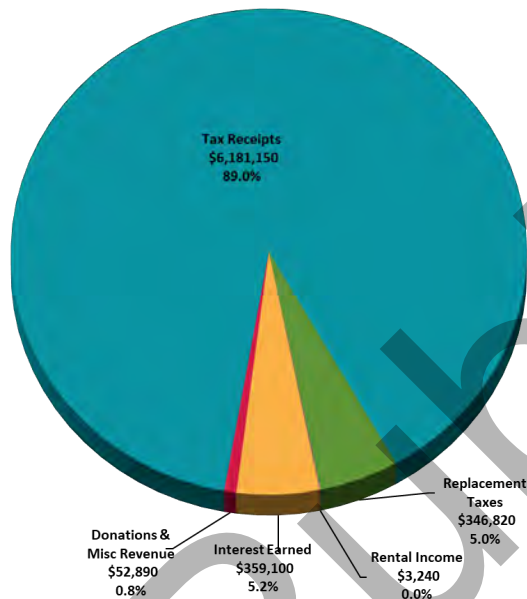
The State of Illinois has estimated that the District will receive \$346,820 in replacement tax revenue; this is a 26.1% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois 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 the lease of parking spots to a local business.

Interest Income

During 2024/25, the Park District was able lock in favorable interest rates. Current interest rates are averaging around 4.57% and investments are staggered with maturities up to two years into the future. Interest rates have decreased by 17.58%. These rates are budgeted decrease in 2025/26 as older investments are reinvested at current rates.



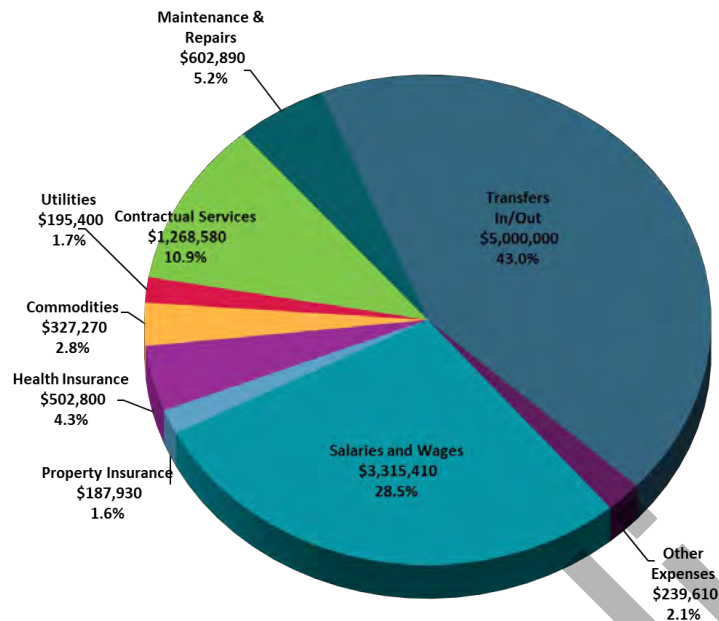
	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Revenue					
Real Estate Taxes	\$ 5,171,119	5,660,391	5,862,590	5,959,790	6,181,150
Replacement Tax Receipts	799,485	578,077	556,710	469,280	346,820
Rental Income	66,120	45,160	3,240	3,240	3,240
Interest Earned	261,322	561,697	473,370	532,940	359,100
Donations & Misc Revenue	99,940	93,402	41,220	66,502	52,890
Total	\$ 6,397,986	6,938,727	6,937,130	7,031,752	6,943,200

General Fund



Expenditures

Expenses are budgeted at \$11,639,890, a 54.6% increase from the 2024/25 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, increases in maintenance and repairs to allow staff to assist in the maintenance of aging infrastructure, and an increase to transfers to the Capital Projects Fund. The following chart illustrates the relationship between expense categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Expense					
Salaries and Wages	\$ 2,345,995	2,597,716	3,106,930	2,871,620	3,315,410
Property Insurance	146,631	125,316	155,880	160,950	187,930
Health Insurance	347,199	340,956	450,160	394,120	502,800
Commodities	250,623	249,407	331,720	303,090	327,270
Utilities	152,862	169,995	186,410	172,750	195,400
Contractual Services	920,422	790,328	1,242,400	1,076,808	1,268,580
Maintenance and Repairs	460,895	451,626	487,740	435,090	602,890
Other Expenses	78,749	82,845	151,400	116,720	239,610
Transfers In/Out	1,905,000	1,400,000	2,000,000	2,000,000	5,000,000
Total	\$ 6,608,376	6,208,189	8,112,640	7,531,148	11,639,890

Salaries and Wages

This category is budgeted at 15.5% more than the 2024/25 projected year end due to the filling of a variety of vacant full-time and part-time positions and adding one full-time position in the Parks Department. Full-time salaries are budgeted at the current (or expected April 30, 2025) salaries of existing personnel. This increase resulted from an increase in staffing levels within the marketing department, budgeting to be fully staffed in the parks department, and annual merit increases. 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 16.8% increase from the current 2024/25 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

Health Insurance

This category is 4.3% of the General Fund Budget and is budgeted at 27.6% increase from the 2024/25 projected actual, primarily due to a variety of open positions throughout the year. The Park District approved Blue Cross/Blue Shield for calendar year 2025 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 2025/26 fiscal year and a 10% increase for the remaining four months.

Commodities

This category is budgeted at 8.0% or \$24,180 more than the 2024/25 projected actual and 1.3% less than the 2024/25 budget.

Utilities

This category is budgeted at 13.1% or \$22,650 more than the 2024/25 projected actual and a 4.8% increase from the 2024/25 budget. The increase from 2024/25 budget is due to a significant increase in natural gas and electricity costs. The utility budget has been prepared based on 2024/25 estimated usage, the contract price on natural gas and electricity, and a 5% increase.

Contractual Services

This category is budgeted at a 17.8% or \$191,772 increase over 2024/25 projected actual and is a 2.2% increase from the 2024/25 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 26 vehicles.

Maintenance and Repairs

This category is budgeted at a 38.6% or \$167,800 increase over 2024/25 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 2.1% of the General Fund Budget and 105.3% or \$122,890 more than the 2024/25 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 100 year anniversary celebration.

Transfers In/Out

A planned money transfer to the Capital Projects Fund (\$5,000,000) is budgetd for in 2025/26 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, 2026 is \$13,496,830. Of this amount, \$6,198,150 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 2025 calendar year is 9.77% of participating members' salaries. This is a 4.2% increase from last year, the fourth lowest rate since 2003. This also reflects a potential \$500,000 additional payment to IMRF to help reduce the unfunded liability.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,036,156	1,058,412	1,107,890	861,560	761,380	-11.6	-31.3
Total Revenue	1,036,156	1,058,412	1,107,890	861,560	761,380	-11.6	-31.3
IMRF Pension	652,941	547,241	1,170,900	961,450	1,095,140	13.9	-6.5
Total Expenses	652,941	547,241	1,170,900	961,450	1,095,140	13.9	-6.5
Net Surplus/Deficit	383,215	511,171	(63,010)	(99,890)	(333,760)	234.1	429.7
Est. Fund Balance - Beg of Year*	748,201	1,131,416	1,642,587	1,642,587	1,542,697	-6.1	-6.1
Est. Fund Balance - End of Year	1,131,416	1,642,587	1,579,577	1,542,697	1,208,937	-21.6	-23.5
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	1,131,416	1,642,587	1,579,577	1,542,697	1,208,937	-21.6	-23.5
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	1,131,416	1,642,587	1,579,577	1,542,697	1,208,937	-21.6	-23.5

Pension Fund



Impact of 2023 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The 2023 investment return for IMRF was 13.2%. This return translates into investment income of approximately \$6.3 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$2.75 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$2.51 billion. On average, employer accounts will be credited approximately 83.63% 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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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%	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%	4.54%
Funding Adjustment	6.00%	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%	7.82%	3.32%	3.72%	4.45%
Net Retirement Rate	13.69%	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%	12.98%	8.45%	8.50%	8.99%
Other Program Benefits											
Death	0.17%	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%	0.17%	0.19%	0.18%	0.12%
Disability	0.11%	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%	0.08%	0.10%	0.08%	0.04%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	14.59%	14.40%	13.72%	17.53%	14.14%	16.41%	15.23%	13.85%	9.36%	9.38%	9.77%
Percent Change	6.1%	-1.3%	-4.7%	27.8%	-2.5%	14.0%	-7.2%	-9.1%	-33.8%	0.2%	4.2%

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 10.3% and this fund accounts for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	683,071	720,234	762,850	700,410	661,800	-5.5	-13.2
Total Revenue	683,071	720,234	762,850	700,410	661,800	-5.5	-13.2
FICA	756,076	858,112	894,240	936,600	1,033,400	10.3	15.6
Total Expenses	756,076	858,112	894,240	936,600	1,033,400	10.3	15.6
Net Surplus/Deficit	(73,005)	(137,878)	(131,390)	(236,190)	(371,600)	57.3	182.8
Est. Fund Balance - Beg of Year	968,397	895,392	757,514	757,514	521,324	-31.2	-31.2
Est. Fund Balance - End of Year*	895,392	757,514	626,124	521,324	149,724	-71.3	-76.1
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	895,392	757,514	626,124	521,324	149,724	-71.3	-76.1
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	895,392	757,514	626,124	521,324	149,724	-71.3	-76.1

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 2025/26.

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, 2023, the total net position of PDRMA was \$59,333,580. The Park District's total contribution for 2024/25 is \$381,564 and for 2025/26 the contribution is \$448,483. This is a 17.54% increase and primarily due to PDMRA updating the calculations used to determine contributions from each agency. Property insurance increased by 16.3% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	308,040	330,959	351,540	368,490	382,770	3.9	8.9
Total Revenue	308,040	330,959	351,540	368,490	382,770	3.9	8.9
Liability Premiums	69,450	58,214	71,710	73,100	87,590	19.8	22.1
Workers' Compensation	139,197	127,425	132,880	135,830	164,050	20.8	23.5
Unemployment Compensation	27,224	35,386	76,980	48,460	57,060	17.7	-25.9
Total Insurance	235,871	221,025	281,570	257,390	308,700	19.9	9.6
Total Operating Expenses	235,871	221,025	281,570	257,390	308,700	19.9	9.6
Fund Operating Totals							
Total Revenues	308,040	330,959	351,540	368,490	382,770	3.9	8.9
Total Expenses	235,871	221,025	281,570	257,390	308,700	19.9	9.6
Net Surplus/Deficit	72,169	109,934	69,970	111,100	74,070	-33.3	5.9
Est. Fund Balance - Beg of Year	433,947	506,116	616,050	616,050	727,150	18.0	18.0
Est. Fund Balance - End of Year	506,116	616,050	686,020	727,150	801,220	10.2	16.8
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	95,000	89,000	113,000	113,000	124,000	9.7	9.7
Committed	-	-	-	-	-	NA	NA
Assigned	411,116	527,050	573,020	614,150	677,220	10.3	18.2
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	506,116	616,050	686,020	727,150	801,220	10.2	16.8

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 year ending April 30, 2025 at a rate of \$37,475. There is additional money budgeted for professional services to assist with additional financial reporting during the year for grant closeouts.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	33,280	36,586	38,800	40,230	41,780	3.9	7.7
Total Revenue	33,280	36,586	38,800	40,230	41,780	3.9	7.7
Professional Services	32,063	36,175	47,470	37,500	54,500	45.3	14.8
Total Expenses	32,063	36,175	47,470	37,500	54,500	45.3	14.8
Net Surplus/Deficit	1,217	411	(8,670)	2,730	(12,720)	-565.9	46.7
Est. Fund Balance - Beg of Year	27,605	28,822	29,233	29,233	31,963	9.3	9.3
Est. Fund Balance - End of Year	28,822	29,233	20,563	31,963	19,243	-39.8	-6.4
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	8,093	9,049	8,093	8,093	16,000	97.7	97.7
Committed	-	-	-	-	-	NA	NA
Assigned	20,729	20,184	12,470	23,870	3,243	-86.4	-74.0
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	28,822	29,233	20,563	31,963	19,243	-39.8	-6.4

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 2024.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,123,242	1,273,766	1,322,150	1,460,700	1,517,300	3.9	14.8
Total Revenue	1,123,242	1,273,766	1,322,150	1,460,700	1,517,300	3.9	14.8
NWSRA Contribution	457,931	566,083	549,150	549,160	577,480	5.2	5.2
Recreation Overhead Contribution	144,860	155,193	141,350	162,480	177,740	9.4	25.7
ADA Compliance Projects	57,700	336,659	1,000,000	990,000	1,300,000	31.3	30.0
Total Expenses	660,491	1,057,935	1,690,500	1,701,640	2,055,220	20.8	21.6
Net Surplus/Deficit	462,751	215,831	(368,350)	(240,940)	(537,920)	123.3	46.0
Est. Fund Balance - Beg of Year	283,206	745,957	961,788	961,788	720,848	-25.1	-25.1
Est. Fund Balance - End of Year	745,957	961,788	593,438	720,848	182,928	-74.6	-69.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	264,197	423,174	275,446	436,192	182,928	-58.1	-33.6
Committed	-	-	-	-	-	NA	NA
Assigned	481,759	538,614	317,992	284,656	-	-100.0	-100.0
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	745,956	961,788	593,438	720,848	182,928	-74.6	-69.2

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 is anticipating issuing \$3.6 million in debt during fiscal year 2025/26.

Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,303,380	2,513,399	2,680,930	2,691,130	2,771,770	3.0	3.4
Transfer In	405,000	-	-	-	-	N/A	N/A
Total Revenue	2,708,380	2,513,399	2,680,930	2,691,130	2,771,770	3.0	3.4
Bank Charges	1,643	1,643	1,750	1,750	1,750	0.0	0.0
Interest	380,293	318,988	316,950	300,160	235,850	-21.4	-25.6
Principal	1,919,000	2,095,000	2,234,000	2,234,000	2,385,000	6.8	6.8
Total Expense	2,300,936	2,415,631	2,552,700	2,535,910	2,622,600	3.4	2.7
Net Surplus/Deficit	407,444	97,768	128,230	155,220	149,170	-3.9	-16.3
Est. Fund Balance - Beg of Year	(486,947)	(79,503)	18,265	18,265	173,485	849.8	849.8
Est. Fund Balance - End of Year	(79,503)	18,265	146,495	173,485	322,655	86.0	120.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Restricted	-	-	-	-	-	N/A	N/A
Committed	(79,503)	18,265	146,495	173,485	322,655	86.0	120.2
Assigned	-	-	-	-	-	N/A	N/A
Unassigned	-	-	-	-	-	N/A	N/A
Est. Fund Balance - End of Year	(79,503)	18,265	146,495	173,485	322,655	86.0	120.2

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.

\$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 2017 A			Series 2018 A			Series 2024			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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	-	-	-	-	-	-	-	-	-	-	-	-
	335,000	10,050	345,050	4,445,000	540,287	4,985,287	765,000	16,792	781,792	\$ 5,545,000	567,129	6,112,129

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.

Debt Service Fund



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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessed Valuation	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	3,647,648,297	3,657,820,023
Overall Debt Limit										
Debt Limit 2.875% of assessed value	\$ 67,530,891	\$ 79,930,839	\$ 81,279,118	\$ 80,503,385	\$ 92,758,418	\$ 93,426,354	\$ 86,337,888	\$ 102,198,567	\$ 104,869,889	\$ 105,162,326
Less Total Debt applicable to the limit	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	14,045,000
Legal Debt Margin	\$ 47,155,891	\$ 62,500,839	\$ 56,849,118	\$ 54,773,385	\$ 69,129,418	\$ 74,557,354	\$ 69,387,888	\$ 85,883,567	\$ 88,590,889	\$ 91,117,326
Total debt applicable to the limit as a % of debt limit	30.2%	21.8%	30.1%	32.0%	25.5%	20.2%	19.6%	16.0%	15.5%	13.4%
Non-Referendum Debt Limit										
Debt Limit .575% of assessed value	\$ 13,506,178	\$ 15,986,168	\$ 16,255,824	\$ 16,100,677	\$ 18,551,684	\$ 18,685,271	\$ 17,267,578	\$ 20,439,713	\$ 20,973,978	\$ 21,032,465
Less Total Debt applicable to the limit	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	5,545,000
Legal Debt Margin	\$ 306,178	\$ 3,746,168	\$ 5,365,824	\$ 1,780,677	\$ 5,402,684	\$ 8,316,271	\$ 8,817,578	\$ 12,624,713	\$ 13,194,978	\$ 15,487,465
Total debt applicable to the limit as a % of debt limit	97.7%	76.6%	67.0%	88.9%	70.9%	55.5%	48.9%	38.2%	37.1%	26.4%

Ratio of Outstanding Debt

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

Fiscal Year	Population	General Obligation Bonds	Percentage of Equalized Value	Per Capita
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	147.75
2019/20	75,802	14,320,000	0.51	188.91
2020/21	75,802	13,149,000	0.41	173.47
2021/22	75,802	11,427,000	0.35	150.75
2022/23	74,409	11,050,889	0.37	148.52
2023/24	74,409	9,446,431	0.27	126.95
2024/25	74,409	8,152,205	0.22	109.56
2025/26	74,409	5,545,000	0.15	74.52

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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



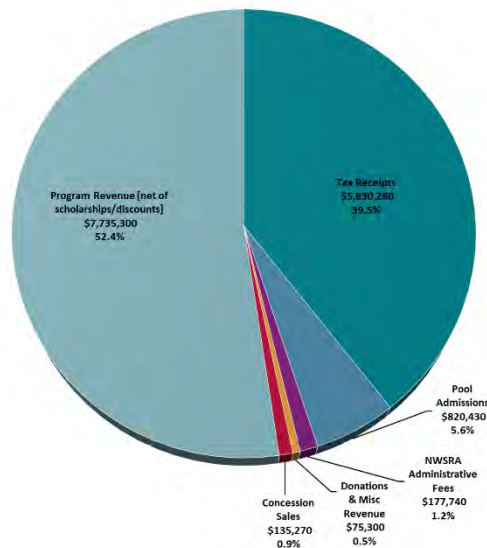
Description	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	% Change By		
					Proposed 2025/26	Projected Year End	Current Budget
Revenue							
Real Estate Taxes	4,452,404	4,717,366	5,027,060	5,521,360	5,830,280	5.6	16.0
Interest Earned	320,082	985,495	570,550	872,800	654,600	-25.0	14.7
Debt Proceeds	-	-	-	-	-	0.0	0.0
Grant Revenue	115,319	21,921	-	-	-	0.0	0.0
Donations & Misc Revenue	13,112	10,311	14,050	10,110	11,600	14.7	-17.4
Program Guide Advertising	(500)	675	2,000	1,000	3,000	200.0	50.0
Scholarships/Discounts	(40,167)	(55,090)	(80,000)	(60,000)	(70,000)	16.7	-12.5
Room Rental	56,882	62,633	59,540	57,070	60,700	6.4	1.9
Concession Sales	97,908	118,312	129,190	129,940	135,270	4.1	4.7
NWSRA Administrative Fees	141,350	150,153	141,350	162,480	177,740	9.4	25.7
Pool Admissions	753,683	721,155	726,650	821,180	820,430	-0.1	12.9
Program Revenue	6,246,091	7,143,805	7,452,370	7,203,660	7,805,300	8.4	4.7
Total Revenue	12,156,162	13,876,736	14,042,760	14,719,600	15,428,920	4.8	9.9
Salaries and Wages	3,031,215	3,310,868	3,711,740	3,572,660	3,902,040	9.2	5.1
Insurance	274,399	316,667	405,320	339,200	374,300	10.3	-7.7
Commodities	273,991	321,768	606,160	616,020	685,720	11.3	13.1
Utilities	404,936	531,986	564,200	577,204	613,760	6.3	8.8
Contractual Services	504,664	575,622	719,090	685,770	761,830	11.1	5.9
Maintenance and Repairs	213,194	303,998	448,350	294,400	347,700	18.1	-22.4
Other Expenses	28,295	39,825	78,480	61,030	84,100	37.8	7.2
Program Expenses	3,603,380	4,186,660	4,531,160	4,421,290	4,801,290	8.6	6.0
Debt Service	340,000	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	8,674,074	9,927,394	11,404,500	10,907,574	11,910,740	9.2	4.4
Transfer In/Out	-	-	-	-	-	0.0	0.0
Capital Outlay	331,784	1,006,657	4,819,240	1,875,430	15,650,600	734.5	224.8
Provision for Contingencies	19,001	110,962	150,000	150,000	100,000	-33.3	-33.3
Total Recreation Fund Expenses	9,024,859	11,045,013	16,373,740	12,933,004	27,661,340	113.9	68.9
Net Surplus/Deficit	3,131,303	2,831,723	(2,330,980)	1,786,596	(12,232,420)	-784.7	424.8
Est. Fund Balance - Beg of Year	10,793,355	13,924,658	16,756,383	16,756,381	18,542,977	10.7	10.7
Est. Fund Balance - End of Year	13,924,658	16,756,381	14,425,403	18,542,977	6,310,557	-66.0	-56.3

Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$15,428,920, an increase of 4.8% over the 2024/25 projected actual due to increased participation, reallocation of tax dollars, and increased interest income. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Tax Receipts	\$ 4,452,404	4,717,366	5,027,060	5,521,360	\$ 5,830,280
Interest Income	320,082	985,495	570,550	872,800	654,600
Donations & Misc Revenue	13,112	10,311	14,050	10,110	11,600
Program Guide Advertising	- 500	675	2,000	1,000	3,000
Scholarships/Discounts	(40,167)	(55,090)	(80,000)	(60,000)	(70,000)
Room Rental	56,882	62,633	59,540	57,070	60,700
Concession Sales	97,908	118,312	129,190	129,940	135,270
NWSRA Administrative Fees	141,350	150,153	141,350	162,480	177,740
Pool Admissions	753,683	721,155	726,650	821,180	820,430
Program Revenue	6,246,091	7,143,805	7,452,370	7,203,660	7,805,300
Total	\$12,040,845	13,854,815	14,042,760	14,719,600	15,428,920

Real Estate Taxes

The Recreation Fund has a tax rate of 16.2¢ per \$100 of assessed valuation. Tax proceeds for the Recreation Fund reflects a 5.5% increase over the 2024/25 projections.

Pool Admissions

Summer 2024 experienced the highest attendance at our outdoor pools since 2016 with 113,229 patrons. The ARC had an additional 25,387 attendees. Patrons can gain access to the pools by using their ARC Splash or PlusPass, or pay the daily fee. Staff extended the season once again at Recreation Pool until September 17.

The 2025/26 aquatic budget assumes that weather will be seasonable. Staff is anticipating another strong summer season.

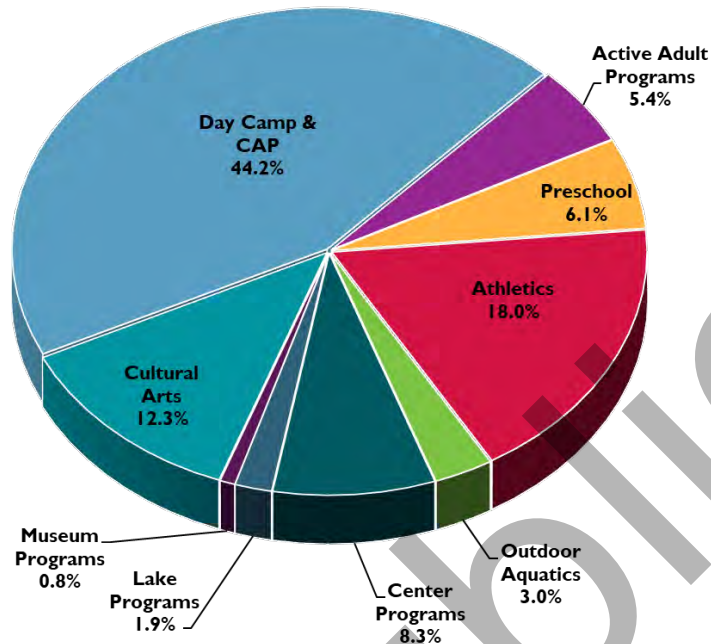
Recreation Fund



Program Revenues

The proposed 2025/26 program revenues are budgeted at \$7,805,300. Staff is looking to continue the momentum of strong participation from 2024/2025. 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



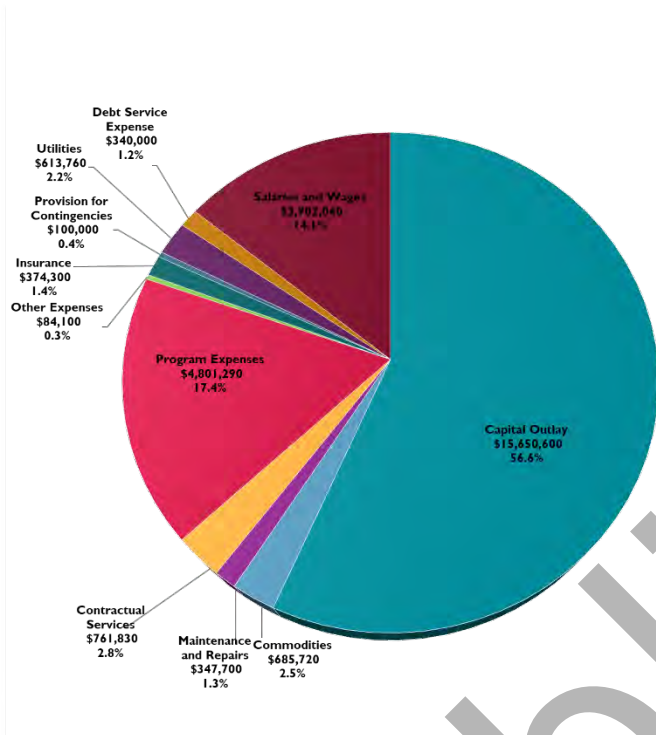
	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Cultural Arts	\$ 732,121	\$ 893,944	\$ 938,580	\$ 863,000	\$ 968,010
Day Camp & CAP	2,119,609	3,170,855	3,333,840	3,127,590	3,478,000
Active Adult Programs	213,419	376,352	399,200	388,320	423,000
Preschool	390,711	396,614	448,290	448,110	478,110
Athletics	1,078,854	1,303,914	1,338,550	1,387,940	1,416,030
Outdoor Aquatics	131,125	210,659	221,670	220,570	238,770
Center Programs	414,240	675,456	646,210	624,130	653,920
Lake Programs	74,458	116,011	126,030	144,000	149,460
Total - Recreation Programs	\$ 5,154,538	\$ 7,143,805	\$ 7,452,370	\$ 7,203,660	\$ 7,805,300
Museum Programs	56,273	54,020	75,830	70,250	61,360
Total - All Programs	\$ 5,210,811	\$ 7,197,825	\$ 7,528,200	\$ 7,273,910	\$ 7,866,660

Recreation Fund



Expenses

Expenses are budgeted at \$27,661,340, an increase of 113.9% from the 2024/25 projected actual and relates to increased capital outlay for supporting the construction at Recreation Park. The following chart illustrates the relationship between expense categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 3,031,215	3,310,868	3,711,740	3,572,660	\$ 3,902,040
Insurance	274,399	316,667	405,320	339,200	374,300
Commodities	273,991	321,768	606,160	616,020	685,720
Utilities	404,936	531,986	564,200	803,494	613,760
Contractual Services	504,664	575,622	719,090	685,770	761,830
Maintenance and Repairs	213,194	303,998	448,350	294,400	347,700
Other Expenses	28,295	39,825	78,480	61,030	84,100
Program Expenses	3,603,380	4,186,660	4,531,160	4,421,290	4,801,290
Debt Service Expense	340,000	340,000	340,000	340,000	340,000
Capital Outlay	331,784	1,006,657	4,819,240	1,875,430	15,650,600
Provision for Contingencies	19,001	110,962	150,000	150,000	100,000
Total	\$ 9,024,859	11,045,013	16,373,740	13,159,294	27,661,340

Salaries and Wages

This category is budgeted at 9.2% more than the 2024/25 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 1.4% of the Recreation Fund Budget and is budgeted at 10.3% increase from the 2024/25 projected actual due to vacancies during the year. The Park District approved Blue Cross Blue Shield in calendar year 2025 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase increase in health insurance premiums for the first eight months of the 2025/26 fiscal year and a 10% increase for the remaining four months.

Commodities

Commodities are 11.3% (\$69,700) more than the 2024/25 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 6.3% (\$36,556) more than the 2024/25 projected actual. The utility budget has been prepared based on 2025/26 estimated usage, the contract price on natural gas and electricity, and historical facility use.

Program Expenses

Program Expenses are 8.6% 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 11.1% (\$76,060) more than the 2024/25 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 18.1% more than 2024/25 projected actual. Once again, primarily due running facilities at full operational levels.

Capital Outlay

The Recreation Fund is funding approximately \$15.65 million worth of recreation based capital projects for 2025/26. 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

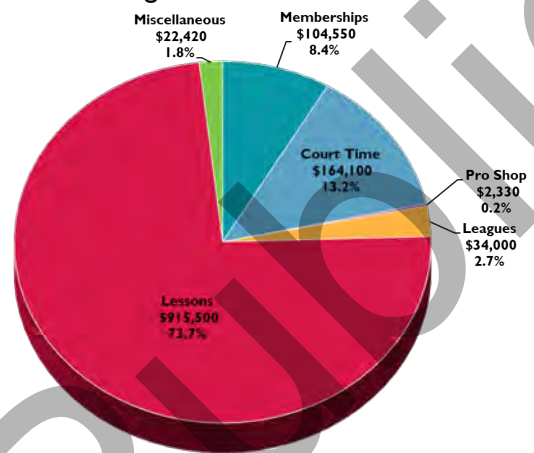
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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. In addition, when ARC received new equipment, some of the cardio equipment was repurposed at Forest View.

Proposed Budget Highlights

Revenues are budgeted at \$1,242,900, an increase of 2.4% from the 2024/25 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Gross Profit Pro Shop Sales	\$ 1,084	1,147	2,550	1,780	2,330
Memberships	109,685	124,691	110,430	102,330	104,550
Court Time	170,019	163,615	154,800	157,000	164,100
Lessons	849,928	941,788	885,200	893,400	915,500
Leagues	31,805	34,246	32,000	34,000	34,000
Miscellaneous	27,112	25,454	23,200	25,500	22,420
Total Operating Revenues	\$ 1,189,633	1,290,941	1,208,180	1,214,010	1,242,900

Forest View Racquet & Fitness Club

Lessons

The proposed 2025/26 budget reflects an increase of 2.5% from the 2024/25 projected. This increase is due to an increase in demand.

During 2024/25, Staff continued to evolve two clubs into one operation. Adult daytime lessons have received an increase in interest. 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 1.5% increase in participation.

Membership

Membership revenue in 2025/2026 is projected to increase 2.2% from 2024/25.

Court Time/ Leagues

The proposed 2025/26 budget reflects a 4.5% increase over the 2024/25 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.

Lesson Participants by Year



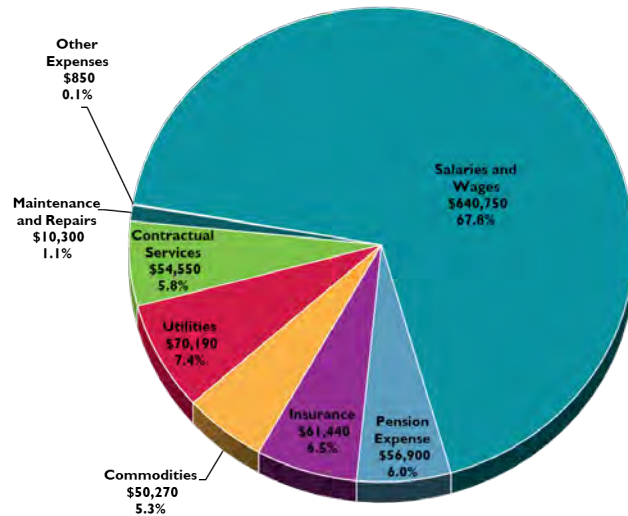
Individual Membership Statistics
Last 10 Years



Forest View Racquet & Fitness Club



Expenses are budgeted before capital improvements at \$945,250, a 5.2% increase from projected 2024/25. 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 611,482	575,306	600,980	609,510	640,750
Insurance	50,136	52,352	59,240	58,770	61,440
Pension Expense	65,330	54,372	58,780	54,150	56,900
Commodities	33,842	18,461	45,300	42,040	50,270
Utilities	47,951	55,813	72,570	67,530	70,190
Contractual Services	53,017	59,680	58,550	53,980	54,550
Maintenance and Repairs	8,809	30,940	10,300	11,300	10,300
Other Expenses	210	326	850	850	850
Total Operating Expenses	\$ 870,777	847,250	906,570	898,130	945,250
Capital Outlay	33,000	-	36,540	36,000	66,000
Total Expenses	\$ 903,777	847,250	943,110	934,130	1,011,250

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 5.2% over the 2024/25 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 680,040	720,960	758,250	756,880	760,134	891,713	870,777	847,250	906,570	898,130	945,250
Memberships	820	742	760	647	634	634	568	585	650	586	595
Cost Per Member	\$ 879	1,022	998	1,170	1,199	1,406	1,533	1,448	1,395	1,533	1,586
Average Percent Tennis Court Usage	70%	63%	70%	70%	71%	71%	73%	74%	74%	74%	74%
Lesson Participants	1,380	1,504	1,380	1,010	1,203	1,203	1,210	1,350	1,390	1,300	1,320
League Participants	200	197	200	160	182	182	180	150	170	185	185

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. Funding is provided by the proceeds from user charges and program revenue.

Description

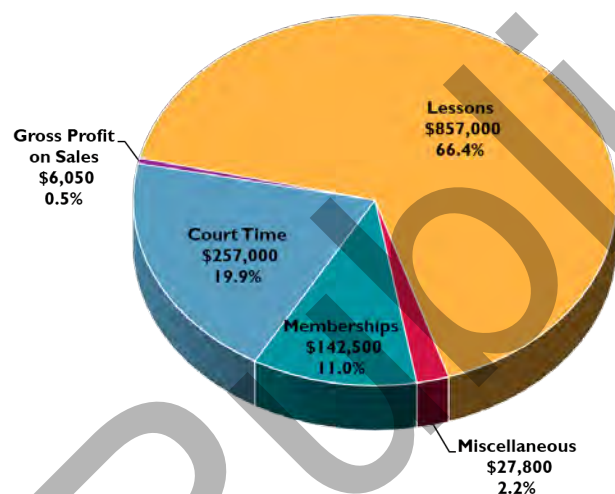
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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 \$1,382,190, an increase of 2.0% from the 2024/25 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Gross Profit on Sales - Snack Bar	3,187	4,737	3,650	3,800	3,940
Gross Profit Pro Shop Sales	(489)	1,606	2,400	1,970	1,850
Memberships	141,073	141,393	142,500	142,800	144,300
Court Time	304,549	302,205	257,000	283,180	288,000
Lessons	785,289	949,203	857,000	901,090	919,000
Leagues	-	-	-	-	-
Miscellaneous	33,421	31,648	27,800	21,850	25,100
Total Operating Revenues	1,267,030	1,430,792	1,290,350	1,354,690	1,382,190

Lessons and Court Time

Lesson and court time remain a primary source of revenue for the club and account for 87.3% of total revenues. Lesson revenue in 2025/26 is projected to increase 2.0% from the previous year. The 2025/26 proposed lessons budget is 66.5% of the club's revenue.

Heritage Tennis Club

Court Time

Court time revenues are projected to increase 1.7% over projected 2024/25. The 2025/26 proposed court time budget is 20.8% of the club's revenues.

Memberships

2024/25 projected memberships sold are 638 (774 members).

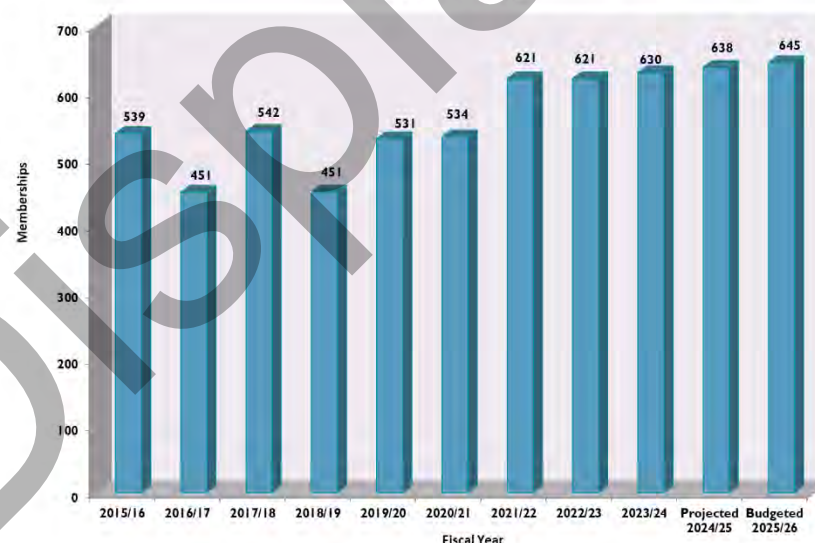
The following has contributed to an increase in membership sales:

- 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.

Club Highlights

- Residents reserved 253 summer weekly court hours at 10 different outdoor locations. This is up from 210 reservations in summer 2023 and 131 in summer 2022.
- Winter/Spring 2023/24 registration was 995 and Winter/Spring 2024/25 is projected at 1,010 registrations.

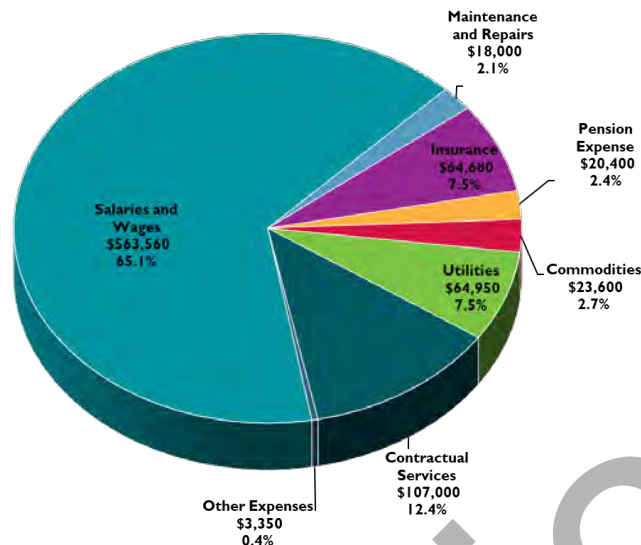
Individual Membership Statistics
Last 10 Years



Heritage Tennis Club



Expenses budgeted before capital outlay is \$865,540, a decrease of 0.7% from the 2024/25 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	540,631	584,850	519,180	533,572	563,560
Insurance	85,230	67,547	76,320	62,100	64,680
Pension Expense	34,170	14,989	23,630	19,400	20,400
Commodities	17,076	16,185	24,370	20,500	23,600
Utilities	48,639	60,267	53,520	60,670	64,950
Contractual Services	62,050	82,999	105,290	102,430	107,000
Maintenance and Repairs	6,284	22,437	18,000	22,000	18,000
Other Expenses	1,618	419	4,100	3,050	3,350
Total Operating Expenses	795,698	849,693	824,410	823,722	865,540
Capital Outlay	-	-	42,000	48,000	-
Total Expenses	795,698	849,693	866,410	871,722	865,540

Salaries represent 65.1% of the Club's operating expenses. An increase from the 2024/25 projected actual by 5.6%. Insurance increased 4.2% primarily due to moderate increases in premiums.

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 719,160	735,480	737,830	677,273	629,032	683,665	795,698	849,693	824,410	823,722	865,540
Memberships	451	542	451	531	534	534	635	628	635	638	645
Cost Per Member	\$ 1,595	1,288	1,595	1,276	1,178	1,280	1,253	1,353	1,298	1,291	1,342
Average Percent Court Usage	54%	51%	54%	61%	51%	51%	64%	65%	65%	65%	65%
Lesson Participants (Indoor & summer outdoor lessons)	2,391	2,175	2,391	2,014	1,371	1,371	2,857	3,291	2,700	3,569	3,640
League Participants (Fall and Spring)	160	160	160	160	86	86	41	N/A	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

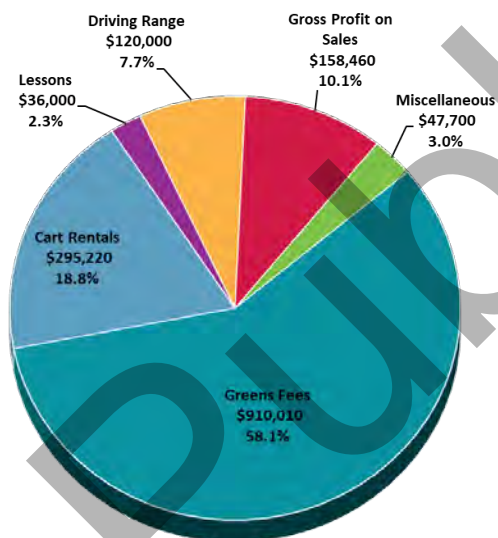
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand bunkers and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very 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 the 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 \$1,567,390, a 5.0% increase from the 2024/25 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Restaurant & Snack Bar Sales	\$ 185,419	213,907	233,000	231,950	236,300
Cost of Goods Sold	(81,561)	(92,834)	(88,500)	(96,280)	(94,200)
Gross Profit	103,858	121,073	144,500	135,670	142,100
Pro Shop Sales	77,942	96,067	84,000	84,700	82,500
Cost of Goods Sold	(78,009)	(96,406)	(66,350)	(77,245)	(66,140)
Gross Profit	(67)	(339)	17,650	7,455	16,360
Gross Profit on Sales	103,791	120,734	162,150	143,125	158,460
Greens Fees	889,500	865,557	892,700	876,490	910,010
Cart Rentals	294,652	302,728	296,190	286,800	295,220
Driving Range Revenue	88,574	110,542	122,000	110,000	120,000
Lessons	38,195	40,330	41,000	32,000	36,000
Miscellaneous	40,179	47,720	41,920	44,600	47,700
Total Operating Revenues	\$1,454,891	1,487,611	1,555,960	1,493,015	1,567,390

Arlington Lakes Golf Club

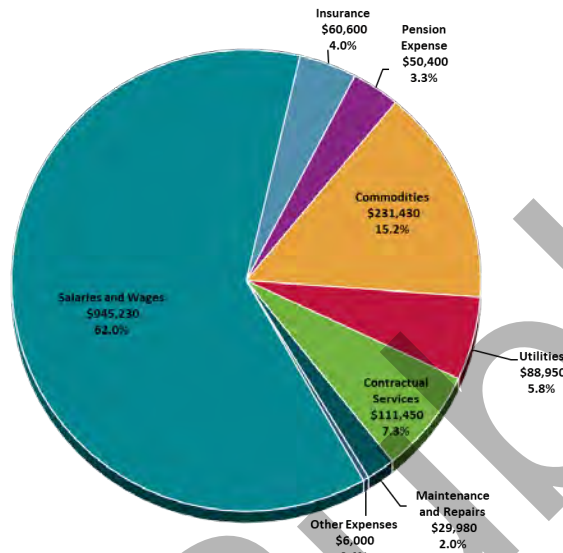


Green Fees

Green fees represent 58.1% of the golf club's revenues and are budgeted to be \$910,010 in 2025/26. Permanent tee times will continue to be offered when the course opens for the 2025 season and will be available Saturdays and Sundays from 6:00 a.m. to 8:30 a.m. The course returns 28-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 that was implemented 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 28 for the 2025 season, accounting for almost a quarter of the projected 39,000 rounds.

Expenses

Expenses are budgeted at \$1,524,040, a 5.4% increase from the 2024/25 projected. The following chart illustrates the relationship between expense categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 747,052	864,711	919,430	903,740	945,230
Insurance	52,358	51,827	64,000	58,510	60,600
Pension Expense	48,454	44,038	52,250	48,000	50,400
Commodities	187,255	210,182	213,460	216,500	231,430
Utilities	60,869	82,880	80,620	84,550	88,950
Contractual Services	108,657	108,452	116,000	102,596	111,450
Maintenance and Repairs	22,246	45,135	52,110	27,710	29,980
Other Expenses	3,132	1,555	8,650	4,550	6,000
Total Operating Expenses	\$ 1,230,023	1,408,780	1,506,520	1,446,156	1,524,040

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 two years 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.

New this year is the arrival of brand-new Yamaha Golf Carts at the course. These state-of-the-art carts, which arrived in November 2024, feature fuel-efficient electronic fuel injection (EFI) engines and four-wheel suspension, ensuring a smoother and more enjoyable ride for all golfers.

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 historical levels. A 85" smart TV was added for a fresh look to the hearth room for presentations and slideshows.

Staff also 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, large fan and some yard games have been added to the patio.

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. In spring 2025, the range will receive a brand-new automatic range ball dispenser. This upgrade will make it easier and more convenient for golfers to access range balls.

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 1,133,200	1,205,400	1,233,440	1,162,283	1,103,590	1,226,964	1,230,023	1,408,780	1,506,520	1,446,156	1,524,040
Number of Rounds	39,495	41,411	39,495	37,789	44,338	44,347	45,890	37,844	40,000	38,610	38,900
Cost Per Round	\$ 29	29	31	31	25	28	27	37	38	37	39

Nickol Knoll Golf Club

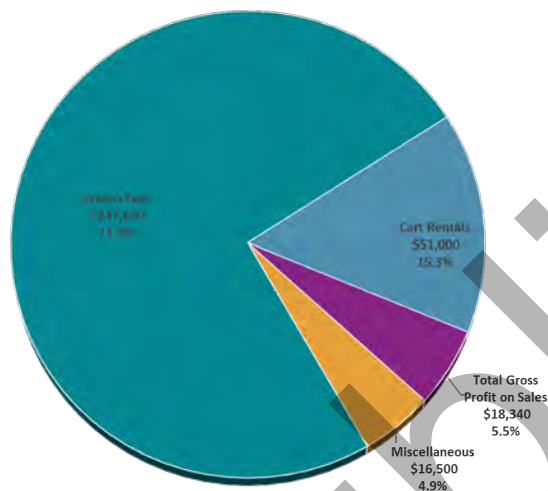
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include: golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 the recently updated playing surface at “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 \$333,440, which is a 6.2% increase from the 2024/25 projection and a 16.6% increase from actual 2023/24. The following chart illustrates the relationship between revenue categories.



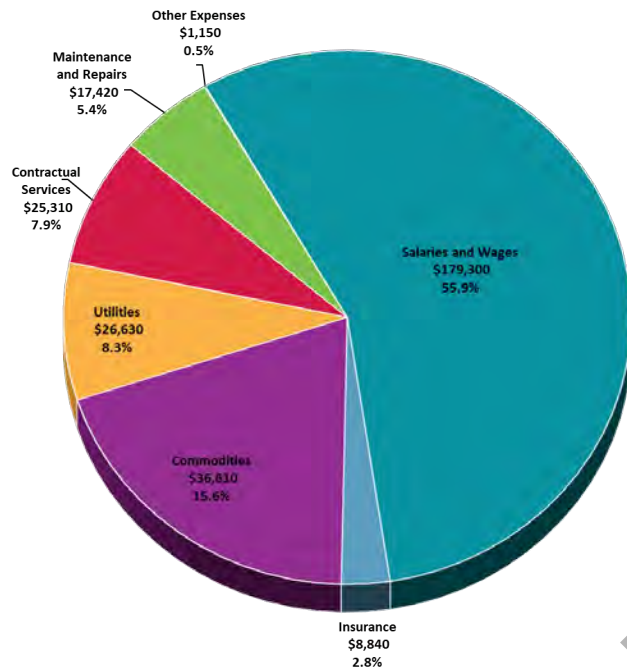
	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Gross Profit on Snack Bar	\$ 8,488	9,384	13,600	12,220	13,550
Gross Profit Pro Shop Sales	4,717	4,439	3,450	1,320	4,790
Greens Fees	215,005	222,507	232,680	238,310	247,600
Cart Rentals	36,533	38,202	41,800	45,900	51,000
Miscellaneous	15,145	11,515	27,650	16,100	16,500
Total Revenue	\$ 279,888	286,047	319,180	313,850	333,440

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. Nickol Knoll has approximately 19,000 – 20,000 rounds per year over a seven (7) month season.

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. In 2024, Nickol Knoll held two (2) Parent/Child events and due to their popularity, staff is planning on hosting four (4) in 2025. Architect Mike Benkusky was consulted to produce a master plan for the future to investigate potential bunker, drainage, and green complex improvements. Work on Payton's Hole was conducted in 2024/25 as a result of the master plan and. This hole features an artificial turf tee, steps to “Payton's tee area”, orange/blue/white tee markers, and a “Sweetness” bench, making it the signature hole of the course. The golf shop will be stocked with golf balls, golf hats, golf gloves, and new dri-fit AHPD Golf T-Shirts and vending machines will be added to provide snacks and beverages.

Nickol Knoll Golf Club

Expenses are budgeted at \$320,670, a 10.2% increase over the 2024/25 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 87,023	142,282	175,190	168,100	179,300
Insurance	4,072	6,769	8,400	8,410	8,840
Commodities	35,472	36,838	53,720	50,196	63,020
Utilities	25,212	26,010	26,030	25,630	26,630
Contractual Services	25,464	18,206	23,400	21,290	25,310
Maintenance and Repairs	30,240	22,840	17,750	17,300	17,420
Other Expenses	-	-	550	-	150
Total Expenses	\$ 207,483	252,945	305,040	290,926	320,670

Salaries represent 55.9% of the budget and increased 6.7% (\$11,200) from budget 2024/25 as the course continues to return to historical levels of service and addressing minimum wage increases. 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 241,010	215,690	237,430	220,184	225,046	239,043	207,483	252,945	305,040	290,926	320,670
Golf Rounds	17,000	15,170	15,170	14,300	20,121	18,385	16,326	17,948	16,500	19,535	19,770
Cost Per Round	\$ 14	14	16	15	11	12	13	14	18	15	16

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.

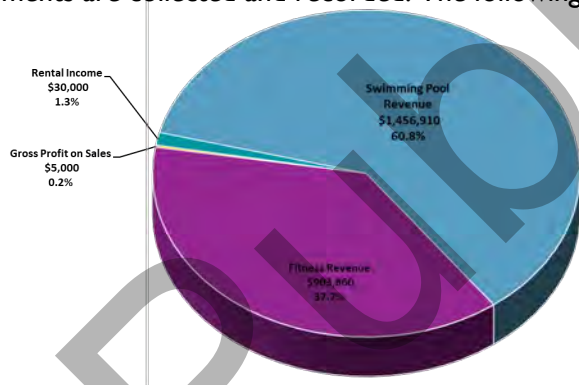
Description

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. A \$5 million expansion and renovation project began in the spring of 2025 and will finish during the fiscal year.

Proposed Budget Highlights

Revenues are budgeted at \$2,421,930, a 7.0% increase. The three focuses of revenue are memberships, aquatics, and fitness. Donations and miscellaneous income will continue to increase in 2025/26 due to a change in how lifeguard audit reimbursements from PDRMA are received and how staff training payments are collected and recorded. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Rental Income	\$ 220	9,360	32,200	28,650	30,000
Swimming Pool Revenue	997,359	1,237,938	1,325,730	1,339,980	1,456,910
Fitness Revenue	669,604	819,495	794,150	875,610	903,860
Gross Profit on Sales	4,287	4,930	5,000	4,100	5,000
Donations & Miscellaneous Income	4,363	2,728	2,800	15,890	26,160
Total Operating Revenue	\$ 1,675,833	2,074,451	2,159,880	2,264,230	2,421,930

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. 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. Staff recently added a PicklePass, which allows access to indoor open play pickleball times at ARC and Pioneer. FitPass allows access to the fitness center, fitness classes, gymnasium, and track. SplashPass allows access to all four indoor pools, all five outdoor pools, water exercise classes, gymnasium, and track. PlusPass allows access to all things offered in both the Fit and Splash passes. BasicPass is an annual option for just access to the gym and track.

The 2024/25 year end projections reflect 4,785 memberships, which represent 12,479 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	Actual 2023/24	Projected 2024/25	Proposed 2025/26
Total operating budget (less capital)	\$ 353,020	\$ 961,137	\$ 1,367,647	\$ 1,516,350	\$ 1,781,414	\$ 2,015,380	\$ 2,172,990
Fit Memberships	799	505	701	789	800	824	840
Splash Memberships	1,565	1,206	1,866	2,053	2,100	2,216	2,232
Plus Memberships	1,684	890	903	901	925	933	960
Basic Memberships	167	451	860	628	635	777	785
ARC 30-Day	-	1	21	29	30	35	40
Paid Daily Admissions	3,109	517	9,080	46,060	22,972	24,860	25,233
FitPass Check-Ins	8,101	12,974	35,671	45,023	52,378	53,779	54,586
Splash Check-Ins	12,576	14,032	52,004	61,994	73,311	72,747	73,838
Plus Check-Ins	25,054	24,292	55,567	63,689	67,527	69,034	70,070
Basic Check-Ins	3,425	4,369	14,768	25,686	29,241	27,671	28,086
ARC 30-Day Check-Ins	-	15	696	1,956	3,447	3,954	4,013
Caregiver Check-Ins	40	139	230	212	283	204	207

Aquatics

Within the ARC budget Aquatics accounts for \$1,456,910 in revenue, an 8.7% increase, and \$655,560 in expense, a 6.7% increase primarily due to increases to minimum wage. This includes memberships, swim lessons, and competitive swim teams. Also included are stroke clinics, water polo, and the indoor triathlon. Poolside party room rentals are now included in ARC operations and aquatic special events is now included in district-wide special events. The largest expense is lifeguards at \$310,550. Indoor daytime swim operations continues to be operated with a deck attendant during the school year from opening until 4 pm Monday through Friday.

Fitness

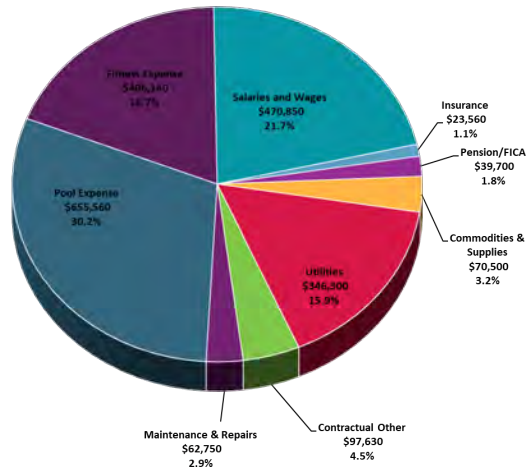
Within the ARC budget, Fitness accounts for \$903,860 in revenue, a 3.2% increase, and \$406,140 in expense, a 1.7% increase. This includes memberships, personal training, and classes. The most significant expense is staff for the desk and fitness classes at \$212,800.

Arlington Ridge Center Fund



Expenses

Expenses are budgeted at \$2,172,990, a 7.8% increase. 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 2025/26.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 319,015	371,580	456,390	448,370	470,850
Insurance	19,249	19,104	35,640	22,410	23,560
Pension/FICA	33,073	29,006	41,220	37,820	39,700
Commodities & Supplies	31,099	34,646	39,200	38,030	70,500
Utilities	208,163	297,898	274,900	335,730	346,300
Contractual Other	78,298	85,150	86,320	92,970	97,630
Maintenance & Repairs	18,775	23,646	23,830	26,500	62,750
Other Expense		274	-	100	-
Pool Expense	655	569,005	571,730	614,190	655,560
Fitness Expense	480,071	351,105	388,840	399,260	406,140
Capital	327,952	-	-	-	-
Total Expenditures	\$ 1,516,350	1,781,414	1,918,070	2,015,380	2,172,990

Administrative Expense

There are administrative expenses to the facility that are not specifically assigned to aquatics and fitness and total \$1,111,290. Salaries and wages include: front desk staff, custodians, and the facility supervisor, \$470,850. Utilities account for \$346,300 and there are additional expenses for wearing apparel, supplies, and concessions that total \$168,130. 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ N/A	N/A	N/A	362,090	961,137	1,367,647	1,516,350	1,781,414	1,918,070	2,015,380	2,172,990
Number of Memberships	N/A	N/A	N/A	4,215	3,053	4,351	4,400	4,490	4,625	4,785	4,856
Number of Members	N/A	N/A	N/A	10,967	9,684	11,279	11,279	11,729	12,433	12,479	12,667

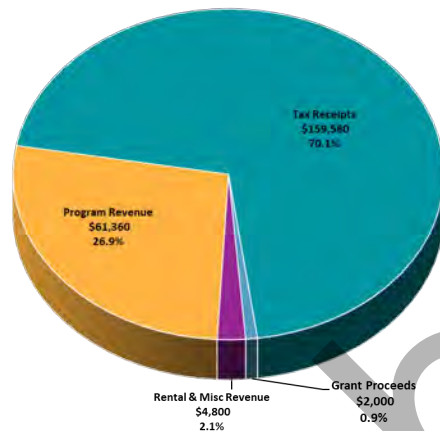
Museum Fund



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 \$227,740 for 2025/26, a decrease of \$4,200, a 1.8% decrease, from the 2024/25 projected, primarily due to camp being one week less based on the school calendar. The following chart illustrates the relationship between revenue categories.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Tax Receipts	\$ 139,752	151,724	160,560	157,890	159,580
Grant Revenue	-	-	3,000	-	2,000
Rental & Misc Revenue	7,555	4,867	8,400	3,800	4,800
Program Revenue	56,273	54,020	75,830	70,250	61,360
Total Operating Revenue	\$ 203,580	210,611	247,790	231,940	227,740

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 70.1% 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 2024, there were 547 camp registrations, which is an increase of 208 from last year due to an additional week of camp.

	Budgeted 24/25			Projected 24/25			Proposed 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Programs	610	220	390	350	250	100	1,600	1,230	370
Soda Factory	7,300	3,800	3,500	5,500	2,700	2,800	6,000	4,000	2,000
Youth Programs	47,390	23,080	24,310	55,000	20,080	34,920	45,000	23,010	21,990
Scout Programs	3,900	3,190	710	500	190	310	930	810	120
Family Programs	1,200	500	700	600	350	250	3,200	2,970	230
Special Events	5,250	4,480	770	4,300	2,800	1,500	630	700	- 70
School Programs	10,180	3,020	7,160	4,000	1,050	2,950	4,000	2,470	1,530
Total Museum Programs	\$ 75,830	38,290	37,540	70,250	27,420	42,830	61,360	35,190	26,170

Museum Fund



The AH Historical Society continues to oversee the Farmers Market operations and runs the Community Egg Hunt in the spring. In 2024, the Farmer's Market attendance totaled over 60,500 visitors, an increase of nearly 5,000 visitors.

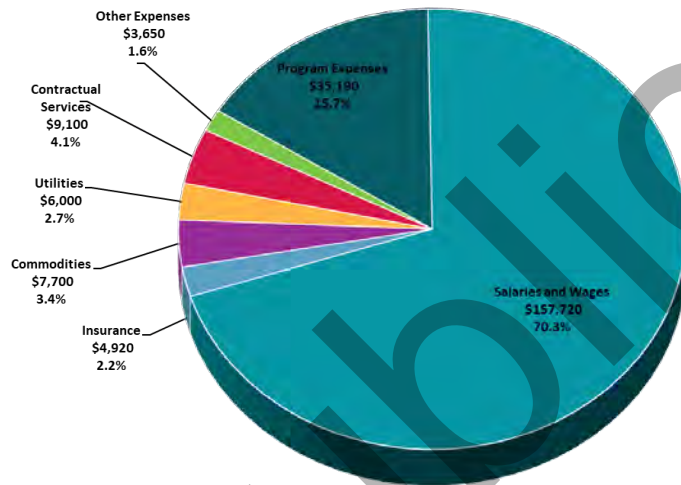
Program participation at the Museum totaled 1,196 registrations. Total Museum visitation including all programs, general visitation, community events, special events, Farmer's Market, etc. was approximately 61,700.

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 2024 included: Irish Fest; All Hallows Eve; Oktoberfest; Frostival; Heritage Fest; and Bands, Barbeques and Brews.

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

Expenses are budgeted at \$224,280, an increase of 13.6% from the 2024/25 projected year-end primarily due to resuming a normal schedule of programs & events. The following chart illustrates the relationship between expense categories for 2025/26.



	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Salaries and Wages	\$ 147,723	152,294	168,670	137,370	157,720
Insurance	18,056	18,824	20,720	14,370	4,920
Commodities	4,699	4,970	7,250	7,220	7,700
Utilities	5,037	5,717	5,780	5,780	6,000
Contractual Services	2,488	4,095	8,050	4,570	9,100
Other Expenses	1,362	336	1,200	670	3,650
Program Expenses	23,808	27,442	38,290	27,420	35,190
Total Expenditures	<u>\$ 203,173</u>	<u>213,678</u>	<u>249,960</u>	<u>197,400</u>	<u>224,280</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 attendants.

Museum Fund



Projects

The Village of Arlington Heights funds the capital maintenance and upkeep projects for the Museum. Current projects in 2024/25 included roof repairs to the Soda Pop building, HVAC repairs & replacement to the Soda Pop building, exterior panel repairs to the Banta House, and new flooring installed in the Soda Pop Building.

After completing the five-year strategic plan in 2023, the Museum Advisory Committee (MAC) met again to update the process as well as bring new Museum Staff and Historical Society leadership up to date. The updated plan was completed in the winter of 2025 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget (less capital)	\$ 222,720	207,080	223,340	201,100	118,968	162,757	203,173	213,678	249,960	197,400	224,280
Room Rentals	105	60	53	109	0	14	34	33	50	45	50
Heritage Gallery Visits	1,350	1,806	1,977	937	976	2,000	2,500	3,092	3,000	3,100	3,200



PROGRAM SUMMARIES

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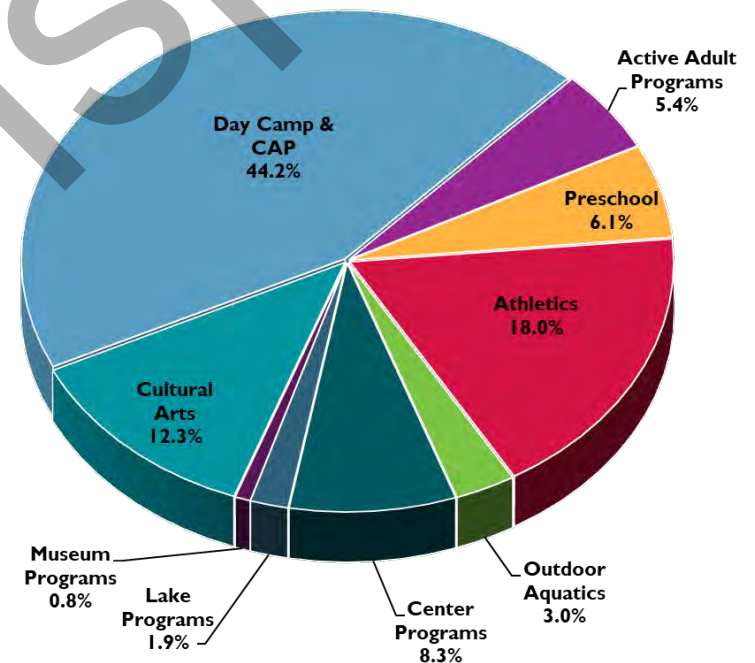
Program Revenue Summary



Program revenues are anticipated to continue to run at 100% for the new fiscal year. Program Revenues are budgeted at \$7,866,660 for 2025/26, an increase of 8.1% 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Cultural Arts	\$ 856,435	\$ 893,944	\$ 938,580	\$ 863,000	\$ 968,010
Day Camp & CAP	2,591,406	3,170,855	3,333,840	3,127,590	3,478,000
Active Adult Programs	319,746	376,352	399,200	388,316	423,000
Preschool	414,420	396,614	448,290	448,110	478,110
Athletics	1,234,127	1,303,914	1,338,550	1,387,940	1,416,030
Outdoor Aquatics	152,364	210,659	221,670	220,570	238,770
Center Programs	584,503	675,456	646,210	624,130	653,920
Lake Programs	93,092	116,011	126,030	144,000	149,460
Total - Recreation Programs	\$ 6,246,093	\$ 7,143,805	\$ 7,452,370	\$ 7,203,656	\$ 7,805,300
Museum Programs	56,273	54,020	75,830	70,250	61,360
Total - All Programs	\$ 6,302,366	\$ 7,197,825	\$ 7,528,200	\$ 7,273,906	\$ 7,866,660

Recreation Program Revenues by Source



Recreation Program Revenue Last Ten Years



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 at Heritage 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 2024/25 program net revenue for the Cultural Arts is projected to be \$395,460 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2025/26 is \$432,250. This current fiscal year, our projected net exceeded budget.

	Actual 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 86,207	\$ 34,129	\$ 52,078	\$ 88,700	\$ 55,510	\$ 33,190	\$ 70,000	\$ 36,500	\$ 33,500	\$ 78,000	\$ 43,700	\$ 34,300
Dance	404,166	175,999	228,167	423,000	232,110	190,890	405,000	202,140	202,860	453,240	220,800	232,440
Vibe Dance Company	305,242	176,730	128,512	311,550	161,780	149,770	270,000	167,000	103,000	315,900	198,830	117,070
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,600	(6,600)
Drama/Theatre	63,606	29,046	34,560	65,140	37,160	27,980	46,000	31,700	14,300	50,050	33,580	16,470
Contractual Dance	-	-	-	1,090	750	340	-	-	-	-	-	-
Arts Camp	34,723	14,302	20,421	49,100	23,780	25,320	72,000	24,200	47,800	70,820	32,250	38,570
Total	\$ 893,944	\$ 436,206	\$ 457,738	\$ 938,580	\$ 517,090	\$ 421,490	\$ 863,000	\$ 467,540	\$ 395,460	\$ 968,010	\$ 535,760	\$ 432,250

Program highlights

The dance program continues to schedule the dance season for the 33-week school year running August - May. The 2023/24 dance highlights include having the annual May recital with 810 dancers. This spring, the annual recitals are scheduled to be held May 30 and May 31 at St. Viator High School. There are 885 dancers participating in the current session.

Vibe Dance Company has 69 dancers this year (74 in 2024/25) and 10 "Vibe Minis" and "Vibe Bros" offering dancers ages 5-6 to have an opportunity to compete (18 in 2024/25).

Summer Art Camp programming continues to be popular with 188 enrolled in Arts Alive and 447 enrolled in additional half-day camps including 3D Art, Recycled Art Camp, Improv, Musical Theater and more.

Cultural Arts



Drama and Theatre programs continue to grow. Classes and rehearsals are taking place at Heritage Community Center. Productions are held in the auditorium at Forest View Educational Center, which allows the District to accommodate the growing cast and audience sizes. In 2024, productions included: Alice in Wonderland, Suessical Kids, Disney's Winnie the Pooh Kids, and Annie Jr.

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 269,250	330,910	356,790	339,304	209,253	397,298	455,418	436,206	517,090	467,540	535,760
Visual Arts Participants	778	972	875	703	469	822	812	862	780	750	775
Arts Alive & Summer Camps*	315	286	328	317	79	336	305	318	400	635	640
Performing Arts Participants	203	419	493	312	222	623	727	398	500	400	450

Starting in 2024/25 Arts Alive and Cultural Arts Camps are included in performance measure.

Day Camp & Children at Play (CAP)



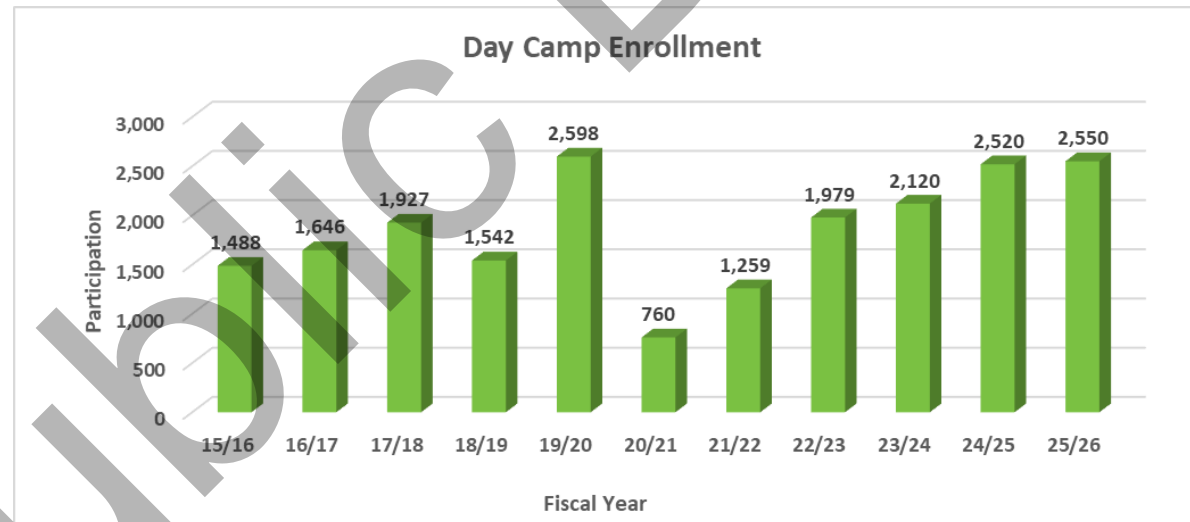
Program Budget

	Actual 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 488,511	\$ 314,785	\$ 173,726	\$ 590,790	\$ 398,500	\$ 192,290	\$ 540,290	\$ 405,660	\$ 134,630	\$ 720,000	\$ 421,500	\$ 298,500
SD #25 Camps	9,110	10,381	(1,271)	15,550	12,110	3,440	15,100	8,970	6,130	15,000	9,400	5,600
Children At Play	2,673,234	1,619,955	1,053,279	2,727,500	1,578,060	1,149,440	2,572,200	1,647,720	924,480	2,743,000	1,730,950	1,012,050
Total	\$ 3,170,855	\$ 1,945,121	\$ 1,225,734	\$ 3,333,840	\$ 1,988,670	\$ 1,345,170	\$ 3,127,590	\$ 2,062,350	\$ 1,065,240	\$ 3,478,000	\$ 2,161,850	\$ 1,316,150

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 2023, camp had 2,120 campers enrolled. This past summer, participation grew 2,520 day campers with 3,996 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)

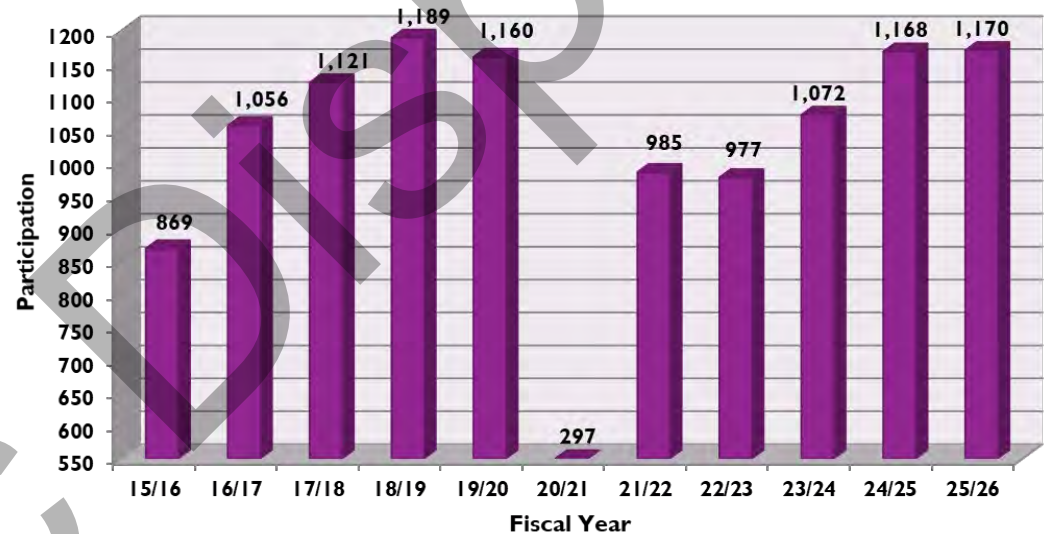


Children at Play

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 three satellite locations at Pioneer, Recreation and the ARC, which serve the large Westgate, Windsor, and Olive School CAP waitlist families. In cooperation with District 25, three shared bus routes transport 100+ children each day. In the 2023-2024 school year, CAP had 1,072 children enrolled. In the current 2024-2025 school year, CAP has 1,168 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. School District 25 will be started full day kindergarten during the current 2024/25 school year. Staff anticipates CAP enrollment exceeding 1,160 participants.

**CAP Enrollment
Last 10 Years**



Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 1,263,850	1,234,600	1,330,190	1,156,310	332,437	934,118	1,491,585	1,945,121	1,988,670	2,062,350	2,161,850
Day Camp Participants	1,488	1,646	1,189	1,997	760	1,318	1,979	2,120	2,484	2,520	2,550
Number of CAP Participants	86	1,056	1,056	1,160	297	986	977	1,072	1,100	1,168	1,170

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 \$83,120 in 2025/26; the projected net for 2024/25 is \$92,640. 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 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 45,693	\$ 11,051	\$ 34,642	\$ 44,000	\$ 14,000	\$ 30,000	\$ 56,000	\$ 17,400	\$ 38,600	\$ 58,000	\$ 17,900	\$ 40,100
Health Center Membership	23,262	20,847	2,415	23,400	23,850	(450)	23,600	17,900	5,700	22,700	20,400	2,300
Bridge	31,175	21,571	9,604	30,000	28,150	1,850	22,000	15,400	6,600	25,000	22,050	2,950
Performing Arts	31,895	19,227	12,668	27,000	17,800	9,200	31,700	21,000	10,700	41,700	23,650	18,050
Oil Painting	40,135	28,969	11,166	37,200	34,300	2,900	46,000	31,000	15,000	46,300	35,000	11,300
Crafts	4,603	4,204	399	6,000	6,030	(30)	3,000	4,180	(1,180)	2,700	4,580	(1,880)
Woodcarving	604	-	604	-	-	-	-	-	-	-	-	-
Woodshop	5,790	13,914	(8,124)	11,300	15,700	(4,400)	7,500	15,000	(7,500)	8,900	16,000	(7,100)
No Fee Programs	-	-	-	-	-	-	-	-	-	-	-	-
Overnight Trips	4,993	-	4,993	1,930	-	1,930	520	-	520	2,700	-	2,700
Trips	152,469	169,001	(16,532)	189,000	191,600	(2,600)	165,000	153,600	11,400	181,000	177,600	3,400
Tour Memberships	9,619	-	9,619	10,150	-	10,150	10,000	-	10,000	10,200	-	10,200
Other Senior Programs	26,114	25,639	475	19,220	19,330	(110)	23,000	20,200	2,800	23,800	22,700	1,100
Total	\$ 376,352	\$ 314,423	\$ 61,929	\$ 399,200	\$ 350,760	\$ 48,440	\$ 388,320	\$ 295,680	\$ 92,640	\$ 423,000	\$ 339,880	\$ 83,120

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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Revenue					
Gift Shop Revenues	\$ 4,351	2,409	9,900	1,850	1,800
Senior Programs	319,745	376,352	399,200	388,320	423,000
Total Operating Revenue	324,096	378,761	409,100	390,170	424,800
Expense					
Salaries and Wages	64,948	61,971	82,200	65,700	73,100
Commodities	4,411	3,522	3,750	2,000	3,400
Utilities	4,561	4,844	5,200	4,500	5,100
Contractual Services	2,491	1,811	3,800	4,300	5,300
Maintenance and Repairs	-	184	200	100	100
Senior Programs	285,005	314,423	350,760	295,680	339,880
Total Operating Expenses	361,416	386,755	445,910	372,280	426,880
Operating Totals					
Total Revenues	324,096	378,761	409,100	390,170	424,800
Total Expenses	361,416	386,755	445,910	372,280	426,880
Gross Surplus/Deficit	\$ (37,320)	(7,994)	(36,810)	17,890	(2,080)

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 played a key role in the Senior Center's strategic plan, which was completed in November 2024, which was facilitated by the Village of Arlington Heights.

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 455,860	403,100	322,150	313,314	41,573	175,733	285,005	314,423	350,760	295,680	339,880
Tours Offered	49	45	49	60	11	46	59	60	62	58	62
Arlington Athletic Club Members	209	189	209	191	59	82	87	79	80	75	80

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 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool	\$ 271,160	\$ 154,539	\$ 116,621	\$ 270,500	\$ 169,900	\$ 100,600	\$ 301,000	\$ 166,400	\$ 134,600	\$ 313,000	\$ 179,700	\$ 133,300
Safety Town	21,053	7,531	13,522	25,200	8,360	16,840	21,840	6,810	15,030	22,000	7,100	14,900
Kaleidoscope Camp	40,852	30,009	10,843	89,100	69,990	19,110	67,560	64,590	2,970	70,300	67,870	2,430
Early Childhood Programs	61,632	39,911	21,721	58,780	47,310	11,470	56,000	34,150	21,850	70,000	41,250	28,750
Concerts	-	2,850	(2,850)	-	13,100	(13,100)	-	11,010	(11,010)	-	14,390	(14,390)
NSP Events	2,160	227	1,933	2,310	740	1,570	1,700	220	1,480	2,810	320	2,490
Total	\$ 396,857	\$ 235,067	\$ 161,790	\$ 445,890	\$ 309,400	\$ 136,490	\$ 448,100	\$ 283,180	\$ 164,920	\$ 478,110	\$ 310,630	\$ 167,480

Preschool

Preschool year-end projected program net for 2024/25 is \$100,6000. Preschool enrollment held steady with 118 students enrolled in the current 2024-25 school year compared to 117 students enrolled last school year. The new 5-day a week 4/5 year old program at Frontier had 13 students enrolled. There are 107 students registered for the 2025/26 school year. Staff expects additional students to enroll throughout the spring and summer

Kaleidoscope Camp ran at Heritage, Camelot, and Recreation. After adjusting the program format in the summer of 2024 to be more flexible with family's busy summer schedules, camp registrations remained high with 577 registered in 2024 compared to 598 camp registrations the prior year. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

2024 Summer Concerts

The District was excited to host our Kids & Adult Concert Series last summer. The 2025/26 budget reflects adding 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 2024, 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 373,650	374,110	360,870	341,294	148,898	220,835	235,462	235,067	309,400	283,180	310,630
Preschool Participants	171	237	158	140	144	131	127	117	115	118	114
Number of Safety Town Participants	263	227	67	69	48	120	136	125	130	120	130
Number of Fitness Participants*	185	245	-	-	-	-	-	-	-	-	-
Early Childhood Program Participants	1,141	1,124	1,141	527	190	527	610	550	500	385	450

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

Description

Athletic programs include men's and co-rec softball leagues comprised of 233 teams; youth house league soccer consisting of approximately 1,100 kindergarteners through sixth graders playing two seasons per year, travel team soccer, adult volleyball, youth volleyball, summer T-ball & Rookie Ball classes, which run at Melas & Pioneer Park, and youth basketball. Additional participation numbers include 284 enrolled in summer T-ball and Rookie Ball, over 1,500 registered in youth basketball over two seasons, and 86 teams in adult volleyball over two seasons.

Other athletic programming includes rugby, 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 2025/26 is estimated to decrease 8.5% (\$61,580) from 2024/25 projected actuals while still generating over \$662,000 in net profit. Not noted in this budget section is that enrollment for contractual youth sports is increasing, showing users are taking a variety of sport programming offered by the District.

Athletic Field Rentals continue to be a strong source of revenue with budgeted revenue for 2025/26 anticipated to nearly \$260,000.

Travel Soccer began their season in the fall with 115 registered, which is comparable to the 150 players in 2024.

	Actual 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Pre-K Soccer	\$ 143,042	\$ 95,191	\$ 47,851	\$ 157,200	\$ 104,560	\$ 52,640	\$ 148,750	\$ 90,950	\$ 57,800	\$ 156,580	\$ 104,120	\$ 52,460
Youth Soccer	107,786	30,504	77,282	101,100	36,950	64,150	110,410	38,950	71,460	116,220	48,850	67,370
Traveling Soccer	210,177	176,167	34,010	257,000	213,700	43,300	229,000	180,200	48,800	230,000	217,200	12,800
Soccer Camps	-	-	-	-	-	-	-	-	-	-	-	-
Co-Rec Volleyball	40,795	22,352	18,443	38,500	26,100	12,400	40,890	25,430	15,460	39,750	26,410	13,340
Youth Volleyball	56,474	43,001	13,473	64,400	45,600	18,800	59,950	42,460	17,490	63,360	44,850	18,510
Gymnasium Drop-In	2,320	-	2,320	2,000	-	2,000	1,600	-	1,600	2,000	-	2,000
Ice Hockey	-	-	-	-	5,000	(5,000)	-	-	-	-	-	-
Tee Ball	26,542	19,050	7,492	31,100	22,950	8,150	28,190	23,700	4,490	31,220	23,030	8,190
Athletic Field Rentals	237,220	967	236,253	197,450	3,000	194,450	270,950	3,000	267,950	265,180	5,000	260,180
Youth Basketball	160,746	60,770	99,976	159,800	69,650	90,150	167,340	72,930	94,410	170,680	78,640	92,040
Men's Basketball	93,573	68,838	24,735	93,250	71,300	21,950	92,410	76,120	16,290	96,950	74,800	22,150
Softball	210,194	98,883	111,311	220,950	109,950	111,000	224,950	106,460	118,490	229,590	123,270	106,320
Dog Park	15,045	1,440	13,605	15,800	2,300	13,500	13,500	3,300	10,200	14,500	7,000	7,500
	<u>\$ 1,303,914</u>	<u>617,163</u>	<u>686,751</u>	<u>1,338,550</u>	<u>711,060</u>	<u>627,490</u>	<u>1,387,940</u>	<u>663,500</u>	<u>724,440</u>	<u>\$1,416,030</u>	<u>753,170</u>	<u>662,860</u>

Melas Park

Activities at Melas Park are estimated to generate \$379,460 in revenue and project a net profit of \$133,560 for 2025/26. Melas was able to accommodate 238 softball teams over three different seasons, compared to 243 teams in 2024, in addition to rentals and tournaments. Senior Softball had 241 participants in 2024, compared to 265 in 2023. Weekend field rentals continue to be in high demand. Canine Commons is included in the Melas budget and for 2025/26.

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Revenue					
Softball	\$ 199,074	\$ 210,194	\$ 220,950	\$ 224,950	\$ 229,590
Gross Profit - Snack Bar	12,105	13,205	13,200	13,200	13,200
Field Rental Fees	104,334	92,079	97,800	121,630	122,170
Dog Park	15,727	15,045	15,800	13,500	14,500
Total Revenues	\$ 331,240	\$ 330,523	\$ 347,750	\$ 373,280	\$ 379,460
Expense					
Salaries and Wages	25,965	28,266	30,630	30,000	30,530
Commodities	1,385	2,729	4,500	4,000	4,500
Utilities	52,230	76,918	76,820	75,301	77,800
Contractual Services	2,282	2,556	2,900	2,700	2,800
Maintenance & Repair	-	-	-	-	-
Program Expenses	95,934	100,323	112,250	109,760	130,270
Total Operating Expenses	\$ 177,796	\$ 210,792	\$ 227,100	\$ 221,761	\$ 245,900
Gross Surplus/Deficit	\$ 153,444	\$ 119,731	\$ 120,650	\$ 151,519	\$ 133,560

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 765,070	812,520	691,900	612,546	281,540	584,094	596,818	617,163	711,060	663,500	753,170
Youth Sports Participation	7,716	5,494	5,500	3,896	4,200	4,707	4,891	4,975	5,000	5,000	5,100
Adult Sports Participation	5,380	5,712	5,900	3,055	1,272	2,750	2,805	3,000	3,100	3,000	3,100
Total Participation	13,096	11,206	11,400	6,951	5,472	7,457	7,696	7,975	8,100	8,000	8,200

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. Additional programs include lifeguarding courses that train teens to fill lifeguard jobs, aqua fitness programs, water polo, diving, adult swim team, and new in 2024, the indoor triathlon. The Park District annually employs over 400 local high school, college students, and some active adults as aquatics staff.

Summer 2024 experienced a full year of operations. All five outdoor pools were open along with the indoor pools at ARC. Swim lesson enrollment was 1,876. Interpark swim team returned with 585 enrolled. Muskies competed both in summer and the school year with a total enrollment of 263. Other competitive swim programs included Otters Swim Team and pre-season clinics. Those programs had an enrollment of 261.

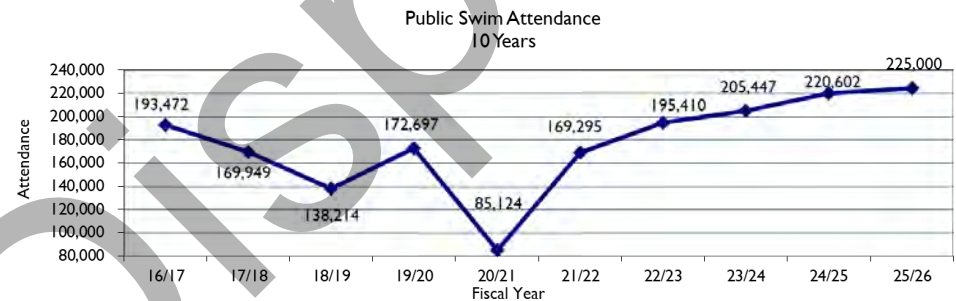
	Actual 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 343,811	\$ 206,834	\$ 136,977	\$ 367,460	\$ 201,950	\$ 165,510	\$ 282,080	\$ 168,380	\$ 113,700	\$ 367,120	\$ 187,860	\$ 179,260
Alligator Swim Team	10,281	-	10,281	10,200	-	10,200	10,000	-	10,000	10,000	-	10,000
Aqua Fitness	1,279	25,956	(24,677)	-	27,490	(27,490)	1,000	24,960	(23,960)	1,000	29,050	(28,050)
Muskie Swim Team	94,291	39,082	55,209	102,100	46,780	55,320	112,370	40,750	71,620	123,020	45,640	77,380
Otter Swim Team	21,729	6,197	15,532	24,170	9,030	15,140	24,000	7,680	16,320	23,320	7,480	15,840
Inter Park Swim	108,095	70,868	37,227	117,510	67,130	50,380	119,780	63,870	55,910	126,000	72,460	53,540
Water Polo	6,627	2,104	4,523	6,930	2,840	4,090	7,990	2,450	5,540	8,150	3,050	5,100
Other Swim Programs	24,325	5,101	19,224	15,830	6,340	9,490	21,000	4,750	16,250	24,900	6,400	18,500
Total	\$ 610,438	\$ 356,142	\$ 254,296	\$ 644,200	\$ 361,560	\$ 282,640	\$ 578,220	\$ 312,840	\$ 265,380	\$ 683,510	\$ 351,940	\$ 331,570

Swimming Pool Operations

The district returned to annual or summer only passes in Summer 2024. Recreation Park was also open until September 17 to give all the dedicated lap swimmers an extended season. Over the summer months 113,229 patrons visited an outdoor pool and 25,387 visited the ARC. The 2025/26 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

Summer 2024 experience over 100,000 visits to the outdoor pools for the first time since 2018. All five outdoor pools were open, with very little limitations to the schedules. Summer only pool passes were sold online in 2024 and were very popular and will continue in 2025. Recreation Park was open until September 17, which was very popular with lap swimmers. Over the summer months 113,229 patrons visited an outdoor pool and 25,387 visited ARC. The Recreation Park Pool will close at the end of the 2025 summer as the District begins a multi-million dollar reconstruction of the pool and bathhouse.



Pool Lifeguards

Outdoor lifeguarding expenses (\$572,420), a 10.2% increase from previous budget, for 2025/26. 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 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Daily Admissions	\$ 206,880	228,404	218,300	262,570	253,700
Annual Swim Pass-Family	1,126,619	1,286,929	1,370,500	1,501,750	1,524,290
Total Pool Admissions	\$ 1,333,499	1,515,333	1,588,800	1,764,320	1,777,990

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 362,650	356,160	306,640	210,487	71,411	233,554	280,903	356,142	361,560	312,840	351,940
Number of Pools	6	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	2,641	2,772	2,257	2,862	2,900	2,831	3,262	3,460	3,550	3,871	3,930
Public Swim Attendance	193,472	169,949	138,214	172,698	85,124	169,295	195,410	205,447	206,000	220,602	225,000
Number of Classes Offered	659	686	330	344	971	445	1,675	1,798	2,200	1,843	1,850
Program Registrations	6,890	6,306	2,613	2,773	2,488	3,942	5,714	6,651	6,550	5,959	6,500

*Reduced due to the temporary closing of the ARC for renovations in 2018/19 and 2019/20

**Staff introduced individual private lessons on a pop up basis and resulted in a significant increase in total number of classes offered in 2022/23.

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, martial arts, 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 2025/26 budget is \$136,640. Most of this revenue is derived from Gymnastics, Martial Arts, and Contractual Youth Sports.

	Actual 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 46,299	\$ 27,849	\$ 18,450	\$ 40,000	\$ 34,400	\$ 5,600	\$ 41,000	\$ 28,800	\$ 12,200	\$ 41,000	\$ 25,500	\$ 15,500
Contractual Youth Sports	279,980	192,469	87,511	245,000	147,000	98,000	226,040	158,230	67,810	237,340	166,140	71,200
Sports	15,748	9,257	6,491	14,000	9,800	4,200	17,790	12,440	5,350	25,750	17,450	8,300
Pickleball	955	-	955	1,000	-	1,000	300	-	300	400	-	400
Gymnastics	180,648	120,920	59,728	180,110	123,470	56,640	190,000	128,500	61,500	197,100	137,970	59,130
Karate	124,969	79,351	45,618	135,000	89,000	46,000	117,660	82,360	35,300	120,740	84,520	36,220
Track Daily Admissions	116	-	116	200	-	200	80	-	80	100	-	100
Garden Plots	5,348	-	5,348	5,010	1,000	4,010	6,070	-	6,070	6,100	2,000	4,100
Special Events	6,845	17,387	(10,542)	7,700	20,200	(12,500)	6,190	17,230	(11,040)	6,180	19,400	(13,220)
Center Special Events	14,548	20,589	(6,041)	18,190	55,930	(37,740)	19,000	51,800	(32,800)	19,210	64,300	(45,090)
Total	\$ 675,456	\$ 467,822	\$ 207,634	\$ 646,210	\$ 480,800	\$ 165,410	\$ 624,130	\$ 479,360	\$ 144,770	\$ 653,920	\$ 517,280	\$ 136,640

Center program total enrollment continues grew from 9,912 in 2023 to 14,175 in 2024. 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 Dance & Dessert. In 2024/25, staff offered a variety of events that included three 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 once again be part 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 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 439,110	337,360	358,230	329,154	79,980	279,674	417,262	467,822	480,800	479,360	517,280
Rental attendance	16,134	16,623	17,500	16,682	5,000	29,736	19,640	19,000	20,000	20,000	20,000
Number of activities offered	2,604	2,456	2,219	940	1,395	960	985	1,246	1,300	1,100	1,200
Activity enrollment	20,423	18,688	16,697	6,695	3,300	6,050	8,900	9,912	12,000	14,175	15,000
Number of rentals	516	588	625	536	200	515	551	550	560	550	550

Lake Arlington



Description

During the summer of 2024, 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 23/24			Proposed 24/25			Projected 24/25			Budgeted 25/26		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 2,617	\$ 1,003	\$ 1,614	\$ 2,860	\$ 1,350	\$ 1,510	\$ 2,630	\$ 1,510	\$ 1,120	\$ 2,800	\$ 1,800	\$ 1,000
Boat Rentals	23,531	-	23,531	24,500	-	24,500	30,790	-	30,790	31,700	-	31,700
Boat Storage	5,170	-	5,170	5,000	-	5,000	4,460	-	4,460	5,000	-	5,000
Boat Stickers	600	-	600	600	-	600	250	-	250	500	-	500
Launching Fees	560	-	560	500	-	500	1,070	-	1,070	750	-	750
Youth Sailing	54,467	34,105	20,362	58,670	36,200	22,470	58,220	43,100	15,120	60,810	45,560	15,250
Other Lake Programs	29,066	20,458	8,608	33,900	26,060	7,840	46,580	33,060	13,520	47,900	31,380	16,520
Total	\$ 116,011	\$ 55,566	\$ 60,445	\$ 126,030	\$ 63,610	\$ 62,420	\$ 144,000	\$ 77,670	\$ 66,330	\$ 149,460	\$ 78,740	\$ 70,720

Program Budget

Net program revenue for the proposed 2025/26 budget is \$70,720. 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 Lake programs include fishing classes and nature-based camps like Zombie Camp.

	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Revenue					
Program Revenues	\$ 93,092	\$ 116,011	\$ 126,030	\$ 144,000	\$ 149,460
Snack Bar Gross Profit	8,259	7,165	7,200	8,100	7,200
Total Revenues	101,351	123,176	133,230	152,100	156,660
Expense					
Salaries and Wages	39,415	46,208	52,700	54,050	56,850
Commodities	10,254	16,825	16,300	16,760	16,300
Utilities	11,717	14,018	14,660	10,203	12,500
Contractual Services	1,127	1,294	3,000	1,000	1,100
Maintenance & Repairs	-	-	-	-	-
Program Expenses	42,226	55,566	63,610	77,670	78,740
Total Expense	104,739	133,911	150,270	159,683	165,490
Gross Surplus/Deficit	\$ (3,388)	(10,735)	(17,040)	(7,583)	(8,830)

Lake Arlington Operating Budget

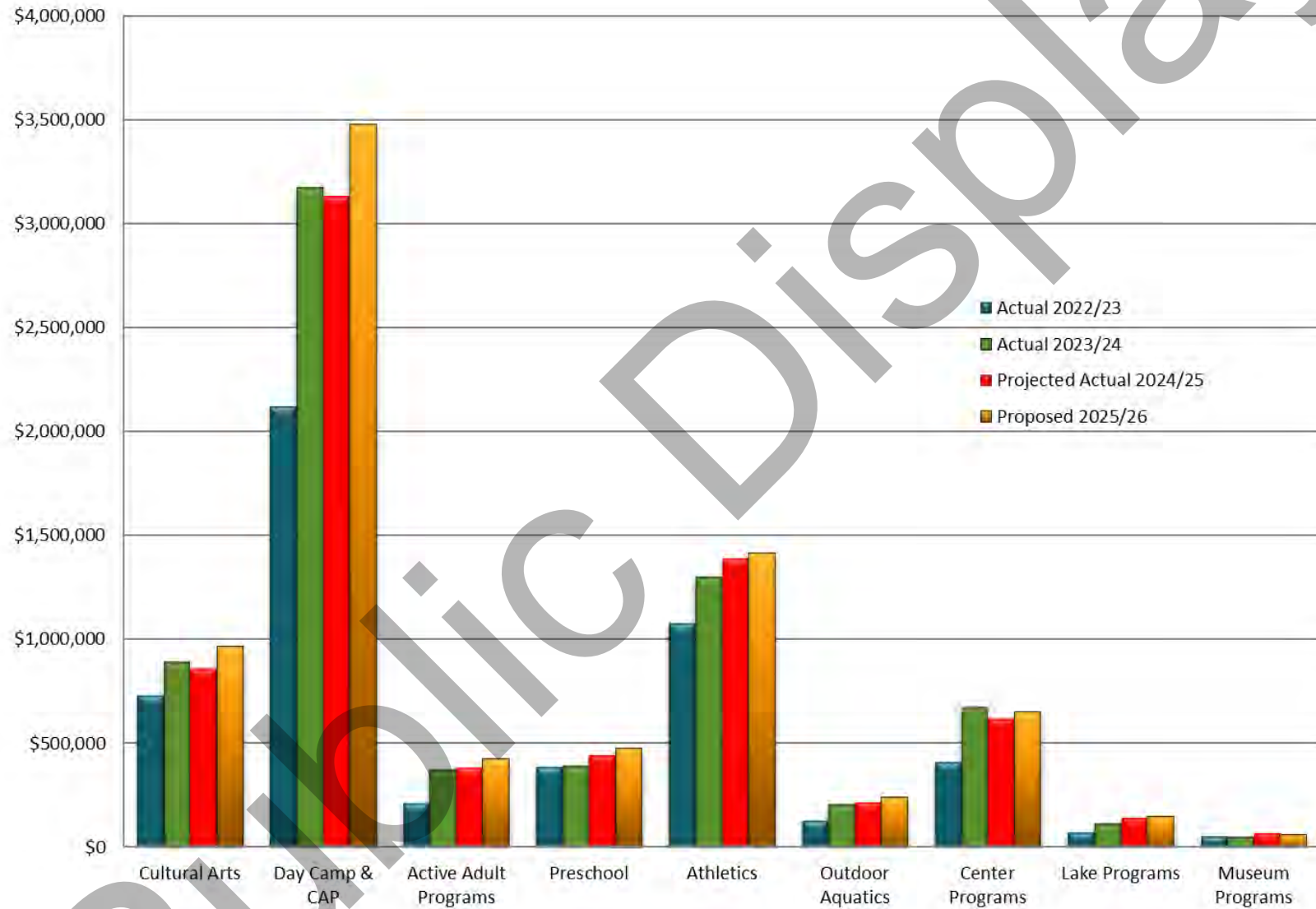
This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Total participation in Lake programs were 466 enrollments compared to 232 enrollments in 2023. New in 2024 was the swan paddleboat which was very popular.

Performance Measures

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

	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Budget 2024/25	Projected 2024/25	Proposed 2025/26
Total Operating Budget	\$ 31,970	30,260	31,610	25,865	16,162	34,052	42,226	55,566	63,610	77,670	78,740
Number of Programs	42	37	33	37	35	39	30	38	40	32	30
Number of Participants	207	220	268	242	250	319	185	232	275	466	400

Program Revenue Comparison by Category



Program Analysis



			Budgeted 25/26			Projected 24/25			Proposed 24/25			Actual 23/24		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300 Arts & Crafts	KD		78,000	43,700	34,300	70,000	36,500	33,500	88,700	55,510	33,190	86,207	34,129	52,078
700 Dance	KD		453,240	220,800	232,440	405,000	202,140	202,860	423,000	232,110	190,890	404,166	175,999	228,167
765 Vibe Dance Company	KD		315,900	198,830	117,070	270,000	167,000	103,000	311,550	161,780	149,770	305,242	176,730	128,512
775 Community Band	KD		-	6,600	(6,600)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776 Drama/Theatre	KD		50,050	33,580	16,470	46,000	31,700	14,300	65,140	37,160	27,980	63,606	29,046	34,560
799 Contractual Dance	KD		-	-	-	-	-	-	1,090	750	340	-	-	-
920 Arts Camp	KD		70,820	32,250	38,570	72,000	24,200	47,800	49,100	23,780	25,320	34,723	14,302	20,421
Total Cultural Arts			968,010	535,760	432,250	863,000	467,540	395,460	938,580	517,090	421,490	893,944	436,206	457,738
925 Day Camp	KW		720,000	421,500	298,500	540,290	405,660	134,630	590,790	398,500	192,290	488,511	314,785	173,726
928 SD #25 Camps	KW		15,000	9,400	5,600	15,100	8,970	6,130	15,550	12,110	3,440	9,110	10,381	(1,271)
997 Children At Play	KW		2,743,000	1,730,950	1,012,050	2,572,200	1,647,720	924,480	2,727,500	1,578,060	1,149,440	2,673,234	1,619,955	1,053,279
Total Day Camp & CAP			3,478,000	2,161,850	1,316,150	3,127,590	2,062,350	1,065,240	3,333,840	1,988,670	1,345,170	3,170,855	1,945,121	1,225,734
800 Senior Fitness & Athletics	KH		58,000	17,900	40,100	56,000	17,400	38,600	44,000	14,000	30,000	45,693	11,051	34,642
803 Health Center Membership	KH		22,700	20,400	2,300	23,600	17,900	5,700	23,400	23,850	(450)	23,262	20,847	2,415
804 Bridge	KH		25,000	22,050	2,950	22,000	15,400	6,600	30,000	28,150	1,850	31,175	21,571	9,604
805 Performing Arts	KH		41,700	23,650	18,050	31,700	21,000	10,700	27,000	17,800	9,200	31,895	19,227	12,668
820 Oil Painting	KH		46,300	35,000	11,300	46,000	31,000	15,000	37,200	34,300	2,900	40,135	28,969	11,166
835 Crafts	KH		2,700	4,580	(1,880)	3,000	4,180	(1,180)	6,000	6,030	(30)	4,603	4,204	399
840 Woodcarving	KH		-	-	-	-	-	-	-	-	-	604	-	604
843 Woodshop	KH		8,900	16,000	(7,100)	7,500	15,000	(7,500)	11,300	15,700	(4,400)	5,790	13,914	(8,124)
859 Overnight Trips	KH		2,700	-	2,700	520	-	520	1,930	-	1,930	4,993	-	4,993
860 Trips	KH		181,000	177,600	3,400	165,000	153,600	11,400	189,000	191,600	(2,600)	152,469	169,001	(16,532)
861 Tour Memberships	KH		10,200	-	10,200	10,000	-	10,000	10,150	-	10,150	9,619	-	9,619
899 Senior Luncheons	KH		23,800	22,700	1,100	23,000	20,200	2,800	19,220	19,330	(110)	26,114	25,639	475
Total Active Adult Programs			423,000	339,880	83,120	388,320	295,680	92,640	399,200	350,760	48,440	376,352	314,423	61,929
560 General Fitness	MH		-	-	-	10	-	10	2,400	-	2,400	80	-	80
620 Preschool	EE		313,000	179,700	133,300	301,000	166,400	134,600	270,500	169,900	100,600	270,837	154,539	116,298
630 Safety Town	EE		22,000	7,100	14,900	21,840	6,810	15,030	25,200	8,360	16,840	21,053	7,531	13,522
640 Kaleidoscope Camp	EE		70,300	67,870	2,430	67,560	64,590	2,970	89,100	69,990	19,110	40,852	30,009	10,843
650 Early Childhood Programs	EE		70,000	41,250	28,750	56,000	34,150	21,850	58,780	47,310	11,470	61,632	39,911	21,721
785 Concerts	KD		-	14,390	(14,390)	-	11,010	(11,010)	-	13,100	(13,100)	-	2,850	(2,850)
786 NSP Events	KD		2,810	320	2,490	1,700	220	1,480	2,310	740	1,570	2,160	227	1,933
Total Preschool			478,110	310,630	167,480	448,110	283,180	164,930	448,290	309,400	138,890	396,614	235,067	161,547
Total Recreation Programs			5,347,120	3,348,120	1,999,000	4,827,020	3,108,750	1,718,270	5,119,910	3,165,920	1,953,990	4,837,765	2,930,817	1,906,948

Program Analysis



			Budgeted 25/26			Projected 24/25			Proposed 24/25			Actual 23/24		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
439 Pre-K Soccer	KW		156,580	104,120	52,460	148,750	90,950	57,800	157,200	104,560	52,640	143,042	95,191	47,851
440 Youth Soccer	KW		116,220	48,850	67,370	110,410	38,950	71,460	101,100	36,950	64,150	107,786	30,504	77,282
445 Traveling Soccer	KW		230,000	217,200	12,800	229,000	180,200	48,800	257,000	213,700	43,300	210,177	176,167	34,010
480 Co-Rec Volleyball	CB		39,750	26,410	13,340	40,890	25,430	15,460	38,500	26,100	12,400	40,795	22,352	18,443
483 Youth Volleyball	CB		63,360	44,850	18,510	59,950	42,460	17,490	64,400	45,600	18,800	56,474	43,001	13,473
484 Gymnasium Drop-In	KW		2,000	-	2,000	1,600	-	1,600	2,000	-	2,000	2,320	-	2,320
525 Ice Hockey	BM		-	-	-	-	-	-	-	5,000	(5,000)	-	-	-
455 Tee Ball	CB		31,220	23,030	8,190	28,190	23,700	4,490	31,100	22,950	8,150	26,542	19,050	7,492
598 Athletic Field Rentals	NW		265,180	5,000	260,180	270,950	3,000	267,950	197,450	3,000	194,450	237,220	967	236,253
400 Youth Basketball	KW		170,680	78,640	92,040	167,340	72,930	94,410	159,800	69,650	90,150	160,746	60,770	99,976
404 Men's Basketball	NW		96,950	74,800	22,150	92,410	76,120	16,290	93,250	71,300	21,950	93,573	68,838	24,735
430 Softball	NW		229,590	123,270	106,320	224,950	106,460	118,490	220,950	109,950	111,000	210,194	98,883	111,311
965 Dog Park	CB		14,500	7,000	7,500	13,500	3,300	10,200	15,800	2,300	13,500	15,045	1,440	13,605
Total Athletics			1,416,030	753,170	662,860	1,387,940	663,500	724,440	1,338,550	711,060	627,490	1,303,914	617,163	686,751
100 Swimming Lessons	AN		102,670	48,600	54,070	99,660	41,390	58,270	93,960	50,860	43,100	81,139	44,378	36,761
180 Inter Park Swim	ES		126,000	55,180	70,820	119,780	50,160	69,620	117,510	52,950	64,560	108,095	56,531	51,564
900 Birthday Parties	ES		10,100	200	9,900	1,130	460	670	10,200	5,960	4,240	21,425	14,383	7,042
Total Aquatics			238,770	103,980	134,790	220,570	92,010	128,560	221,670	109,770	111,900	210,659	115,292	95,367
200 Center Programs	KK		41,000	25,500	15,500	41,000	28,800	12,200	40,000	34,400	5,600	46,299	27,849	18,450
451 Contractual Youth Sports	KK		237,340	166,140	71,200	226,040	158,230	67,810	245,000	147,000	98,000	279,980	192,469	87,511
680 Sports	KK		25,750	17,450	8,300	17,790	12,440	5,350	14,000	9,800	4,200	15,748	9,257	6,491
490 Pickleball	KK		400	-	400	300	-	300	1,000	-	1,000	955	-	955
510 Gymnastics	KK		197,100	137,970	59,130	190,000	128,500	61,500	180,110	123,470	56,640	180,648	120,920	59,728
520 Karate	KK		120,740	84,520	36,220	117,660	82,360	35,300	135,000	89,000	46,000	124,969	79,351	45,618
563 Track Daily Admissions	KK		100	-	100	80	-	80	200	-	200	116	-	116
955 Garden Plots	KK		6,100	2,000	4,100	6,070	-	6,070	5,010	1,000	4,010	5,348	-	5,348
940 Special Events	KK		6,180	19,400	(13,220)	6,190	17,230	(11,040)	7,700	20,200	(12,500)	6,845	17,387	(10,542)
941 Center Special Events	KK		19,210	64,300	(45,090)	19,000	51,800	(32,800)	18,190	55,930	(37,740)	14,548	20,589	(6,041)
945 Teen Programs	CD		-	-	-	-	-	-	-	-	-	-	-	-
Total Center Programs			653,920	517,280	136,640	624,130	479,360	144,770	646,210	480,800	165,410	675,456	467,822	207,634

Program Analysis

			Budgeted 25/26			Projected 24/25			Proposed 24/25			Actual 23/24		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
090	Adult Sailing	KK	2,800	1,800	1,000	2,630	1,510	1,120	2,860	1,350	1,510	2,617	1,003	1,614
091	Boat Rentals	KK	31,700	-	31,700	30,790	-	30,790	24,500	-	24,500	23,531	-	23,531
092	Boat Storage	KK	5,000	-	5,000	4,460	-	4,460	5,000	-	5,000	5,170	-	5,170
093	Boat Stickers	KK	500	-	500	250	-	250	600	-	600	600	-	600
094	Launching Fees	KK	750	-	750	1,070	-	1,070	500	-	500	560	-	560
095	Youth Sailing	KK	60,810	45,560	15,250	58,220	43,100	15,120	58,670	36,200	22,470	54,467	34,105	20,362
097	Other Lake Programs	KK	47,900	31,380	16,520	46,580	33,060	13,520	33,900	26,060	7,840	29,066	20,458	8,608
Total Lake Programs			149,460	78,740	70,720	144,000	77,670	66,330	126,030	63,610	62,420	116,011	55,566	60,445
Total Recreation Facilities			2,458,180	1,453,170	1,005,010	2,376,640	1,312,540	1,064,100	2,332,460	1,365,240	967,220	2,306,040	1,255,843	1,050,197
Total - All Programs			7,805,300	4,801,290	3,004,010	7,203,660	4,421,290	2,782,370	7,452,370	4,531,160	2,921,210	7,143,805	4,186,660	2,957,145

			Budgeted 25/26			Projected 24/25			Proposed 24/25			Actual 23/24		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category														
Cultural Arts			968,010	535,760	432,250	863,000	467,540	395,460	938,580	517,090	421,490	893,944	436,206	457,738
Day Camp & CAP			3,478,000	2,161,850	1,316,150	3,127,590	2,062,350	1,065,240	3,333,840	1,988,670	1,345,170	3,170,855	1,945,121	1,225,734
Active Adult Programs			423,000	339,880	83,120	388,320	295,680	92,640	399,200	350,760	48,440	376,352	314,423	61,929
Preschool			478,110	310,630	167,480	448,110	283,180	164,930	448,290	309,400	138,890	396,614	235,067	161,547
Athletics			1,416,030	753,170	662,860	1,387,940	663,500	724,440	1,338,550	711,060	627,490	1,303,914	617,163	686,751
Outdoor Aquatics			238,770	103,980	134,790	220,570	92,010	128,560	221,670	109,770	111,900	210,659	115,292	95,367
Center Programs			653,920	517,280	136,640	624,130	479,360	144,770	646,210	480,800	165,410	675,456	467,822	207,634
Lake Programs			149,460	78,740	70,720	144,000	77,670	66,330	126,030	63,610	62,420	116,011	55,566	60,445
Total - All Programs			7,805,300	4,801,290	3,004,010	7,203,660	4,421,290	2,782,370	7,452,370	4,531,160	2,921,210	7,143,805	4,186,660	2,957,145

Summary by Division Manager														
Recreation Programs*			5,347,120	3,348,120	1,999,000	4,827,020	3,108,750	1,718,270	5,119,910	3,165,920	1,953,990	4,837,765	2,930,817	1,906,948
Recreation Facilities			2,458,180	1,453,170	1,005,010	2,376,640	1,312,540	1,064,100	2,332,460	1,365,240	967,220	2,306,040	1,255,843	1,050,197
Total			7,805,300	4,801,290	3,004,010	7,203,660	4,421,290	2,782,370	7,452,370	4,531,160	2,921,210	7,143,805	4,186,660	2,957,145

*There is an additional \$61,360 of Museum Program revenues and an additional \$672,750 in Aquatic and Fitness revenue in Fund 10.

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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 \$30,000.
- 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 \$3.2 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 \$5 million will be transferred in 2025/26.

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 \$5.1 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 (see details in Statistical Section under Grant History)

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 (\$21.0 million). The Park District has the capacity to issue \$13.2 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,697,227 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 2024/25 and 2025/26

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	2024/25	2025/26
Multi-Purpose Floor & Knee Walls	\$ -	\$ 152,800
Pond Shoreline Restoration - ALGC*	250,000	-
Elevator Upgrade - Administration	280,500	-
Basketball Court Replacement - Evergreen*	29,580	-
Elevator Upgrade - Forest View*	187,000	-
Tennis Courts - Camelot*	-	394,100
Tennis Court Replacement - Heritage*	71,020	-
OSLAD Grant - Centennial	-	100,000
OSLAD Grant (I) - Recreation (total project cost \$4.1 n	3,316,800	1,576,800
Wall Tuck-Pointing and Painting - FVRF	-	-
Potential Land Acquisition	63,340	-
Demolition of Rental Property	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 (total project cost \$5 million)*	2,523,800	4,630,000
Basement Remodeling - ARC*	-	150,000
Playground Replacement - Prairie	210,000	-
OSLAD Grant (II) - Recreation	315,000	1,902,250
PARC Grant - Recreation (total project cost \$24 million	1,800,000	17,863,200
Asphalt Walk - Willow	151,030	-
Playground Replacement - Hasbrook	-	330,000
Dugout Shade Shelter/Canopies - Melas*	-	220,500
Digital Sign - Legacy Park *	-	300,000
Roof Replacement - Recreation	-	200,000
Electrical Panel Replacement - Recreation Park	-	163,000
Painting of Pools - Heritage *	-	200,000
Vehicle Replacement	-	240,000
Projects Under \$150,000 or Funded Through Insurance Proceeds	1,770,080	518,750
Total	\$ 12,688,460	\$ 28,941,400

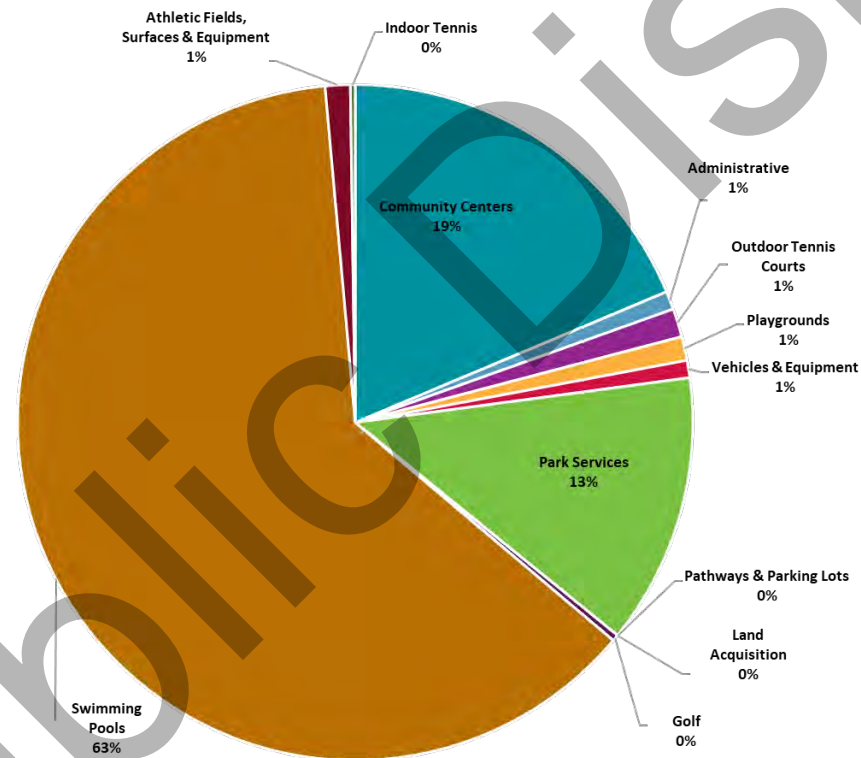
* Capital Project is Funded Through Recreation Fund

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 \$30,000 that have been included in the operating budget and total \$640,530.

Projects	2024/25 Capital Fund	2024/25 Recreation Funds
Computer Equipment/Replacement	\$ 30,000	\$ -
Security Cameras	25,000	-
Painting	30,000	-
Shelter Roof - Camelot	9,260	-
Connector Path - Camelot	16,540	-
Ceiling Tile Replacement - FVRF	-	20,000
Wood Floor Refinishing - FVRF	-	6,620
Path Lighting - Frontier	25,000	-
Asphalt Seal Coating	11,650	-
Shelter Roof - Hickory Meadows	19,850	-
Watercraft Replacement	-	20,000
Holiday Displays - North School	-	5,510
Fitness Equipment - ARC	-	30,000
Wall of Fame Display - ARC	-	28,000
Fence Replacement - Recreation	25,000	-
Building Supplies - Recreation	-	30,000
Soft Tile Replacement - Wildwood	-	28,670
Park Signage	-	17,360
Park Furniture	-	17,360
Path Replacement	26,250	-
Boundary and Topographic Surveys	26,250	-
Tree Removal & Replacement	10,000	-
Athletic Furniture	-	11,580
AED Devices	29,000	-
Senior Center Equipment	-	7,500
Computer Equipment/Replacement	-	5,790
Center Equipment	-	11,580
Concession Equipment Replacement	-	9,260
Museum Exhibit Cases	-	7,500
Contingency	-	100,000
Total	\$ 283,800	\$ 356,730

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 \$750,000 worth of ADA projects annually and \$1.3 million for 2025/26. The District plans to approve an updated ADA Plan in 2025. Nearly \$28.9 million has been identified in the Capital Improvement Plan, of which \$6.9 million is carried over from the previous fiscal year, an additional \$540,530 of non-capital improvements, and an additional contingency of \$100,000. 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.

Area	2025/26	2026/27	2027/28	2028/29	2029/30
Administrative	20,000	20,400	20,910	21,537	22,399
Athletic Fields & Equipment	12,000	12,240	12,546	12,922	13,439
Community Centers	250,000	255,000	162,000	166,860	173,534
Golf	5,000	5,100	5,228	5,384	5,600
Indoor Tennis	8,000	8,160	8,364	8,615	8,960
Playgrounds	50,000	51,000	52,275	53,843	55,997
Park Services	130,000	132,600	46,000	47,380	49,275
Outdoor Tennis Courts	20,000	20,400	20,910	21,537	22,399
Vehicles & Equipment	15,000	15,300	15,683	16,153	16,799
Swimming Pools	300,000	306,000	313,650	323,060	335,982
Pathways & Parking Lots	-	30,000	30,750	31,673	32,939
	810,000	856,200	688,315	708,964	737,323

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

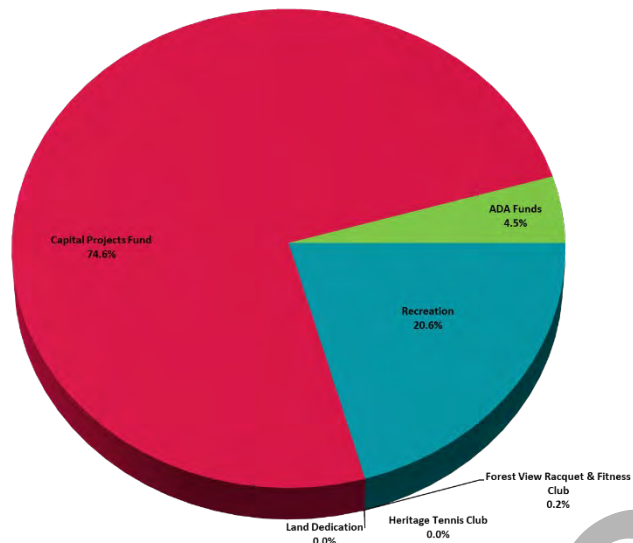
Ref# Used for vehicle replacements, this number is the vehicle being replaced.
ADA Otherwise indicates that project is an **ADA** (Americans with Disabilities Act)
SI Supports 2023-29 Comprehensive Plan Strategic Initiative
Year The year the project starts
Area This designation allows the District to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

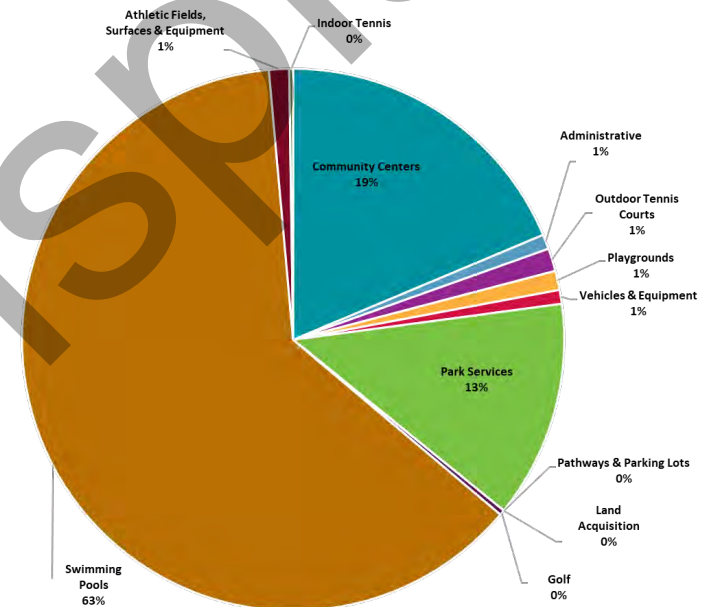


Funding Sources - Percent of Total

	Total Amount	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Recreation	\$ 7,692,240	5,943,600	405,730	144,700	102,100	267,130	205,040
Land Dedication	-	-	-	-	-	-	-
Heritage Tennis Club	222,880	-	31,830	-	51,050	-	-
Forest View Racquet & Fitness Club	2,483,030	66,000	723,420	85,090	116,390	167,510	351,780
Capital Projects Fund	64,941,896	21,481,800	14,661,750	3,909,210	5,422,020	10,980,020	8,523,110
ADA Funds	11,800,000	1,300,000	750,000	750,000	750,000	750,000	750,000
Total Funding Sources	\$ 87,140,046	28,791,400	16,572,730	4,889,000	6,441,560	12,164,660	9,829,930

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	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Community Centers	\$ 26,099,630	5,405,000	1,210,770	31,400	2,753,150	8,500,000	7,900,000
Administrative	4,959,690	252,800	2,060,330	333,840	240,310	40,200	42,210
Outdoor Tennis Courts	2,587,880	394,100	1,035,720	811,340	127,630	123,090	-
Playgrounds	2,800,904	330,000	1,290,750	336,090	178,680	53,600	337,700
Vehicles & Equipment	3,895,750	240,000	253,640	682,330	191,440	201,010	211,070
Park Services	6,142,010	3,752,550	610,460	925,990	753,010	-	-
Pathways & Parking Lots	3,444,260	-	2,672,080	155,120	-	127,630	158,120
Land Acquisition	1,600,000	-	400,000	100,000	100,000	100,000	100,000
Golf	4,172,600	90,000	1,001,990	1,198,430	658,180	395,960	623,520
Swimming Pools	24,808,672	18,063,200	4,431,680	30,120	-	2,200,000	-
Athletic Fields, Surfaces & E	3,964,740	347,750	850,060	199,250	1,271,720	255,660	105,530
Indoor Tennis	2,813,910	66,000	755,250	85,090	167,440	167,510	351,780
Total Funding Uses	\$ 87,290,046	28,941,400	16,572,730	4,889,000	6,441,560	12,164,660	9,829,930

Capital Improvement Plan



Location: Administration Center

Project Description: Basement Floor Replacement

Cost: \$200,000

Funding Source: Capital Projects Fund

Area: Administrative

Project Description:

The floor in the basement is not conducive to the proposed programmatic needs of the space. Staff desires to utilize the space as a proposed dance and multipurpose activity space requiring a recreation flooring better aligned with those activities. Creating a knee wall to separate the space from the egress walkway for the basement will also be included as well as a general refresh of the walls, which will include mirrors.

Impact on Operation Budget:

Additional programming space with increased Recreation revenue affording more facility space in the Annex. This use transforms a limited use space into a multiuse space for the Administration Center.



Location: Arlington Lakes Golf Course

Project Description: Asphalt Patching

Cost: \$50,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

As included in the District's Hardscape Report in 2021 and annually updated the pavement at ALGC requires maintenance to extend the life of the asphalt lot. This work involves the full-depth patching of areas of deterioration.

Impact on Operation Budget:

Periodic asphalt patching helps extend the lifespan of existing asphalt surfaces by addressing localized wear and damage before they escalate into larger issues. By proactively repairing potholes and surface deterioration, it reduces the need for costly full-scale asphalt replacements. This maintenance strategy lowers capital expenditures over time, as it mitigates the rapid deterioration of the asphalt and delays more extensive reconstruction efforts. Additionally, timely patching improves safety and enhances the overall appearance of the lot.



Capital Improvement Plan

Location: Camelot

Project Description: Tennis Court Replacement

Cost: \$394,100

Funding Source: Recreation Fund

Area: Outdoor Tennis

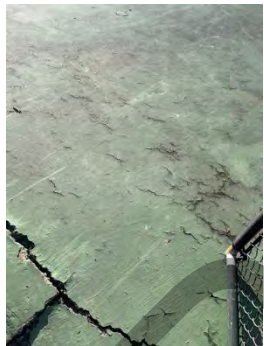
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

As included in the District's Hardscape Report in 2021 and annually updated the pavement at the Camelot Tennis Court surface requires the removal and replacement of the stone base, asphalt surface and color coat for safety and playability.

Impact on Operation Budget:

A full replacement of an asphalt tennis court reduces ongoing maintenance costs. With a new surface, the need for frequent repairs and patching is minimized, allowing the department to allocate resources more efficiently. Additionally, a fully replaced court ensures a higher quality playing surface, leading to increased usage and potential revenue from rentals or events.



Location: Centennial

Project Description: OSLAD Grant

Cost: \$100,000 (\$1,500,000 total project cost)

Funding Source: Capital Projects Fund and OSLAD Grant (\$600,000)

Area: Park Services

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 3 Initiative)

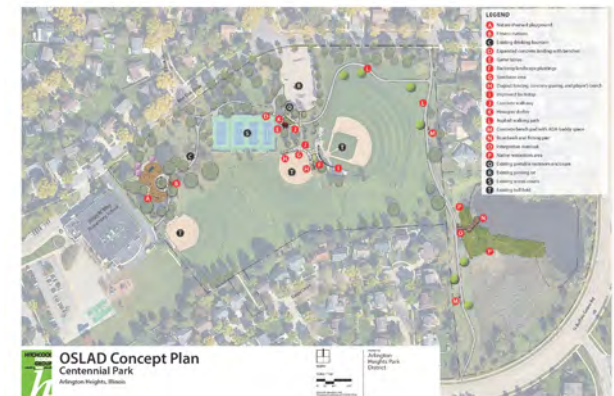
Project Description:

Partial grant-funded replacement of the 22-year-old playground, shelter, and natural area/lake boardwalk and fishing pier. Baseball field backstop and site improvements including the addition of game tables, with new and replaced associated walking paths.

Impact on Operation Budget:

A full replacement of the playground and boardwalk reduces ongoing maintenance costs. With new asphalt walking surfaces, the need for frequent repairs and patching is minimized, allowing the department to allocate resources more efficiently. Over time, the reduction in maintenance

demands and improved user experience help stabilize the operating budget, offering more predictable expenses and better cost management.



Capital Improvement Plan



Location: Forest View Racquet & Fitness Club

Project Description: Exterior Wall Tuck-Pointing and Painting

Cost: \$66,000

Funding Source: Forest View Racquet & Fitness Club Fund

Area: Indoor Tennis

Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 2 Initiative)

Project Description:

The project involves spot masonry repairs to the brick entry building and repainting of the West standing seam metal panel wall section due to paint adherence issues.

Impact on Operation Budget:

Periodic maintenance patching and painting help extend the lifespan of existing surfaces by addressing localized wear and damage before they escalate into larger issues. Proactively repairing surface deterioration, reduces the need for costly full-scale replacements. Additionally, timely patching improves safety and, enhances the overall appearance of the building.



Location: Hasbrook

Project Description: Playground Replacement

Cost: \$330,000

Funding Source: Capital Projects Fund

Area: Playgrounds

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

Planned replacement of the 24-year-old playground, with a more modern condensed playground system utilizing more play opportunities for the 2-5 age group. A 5-12 portion will still be present in the new proposed design. This playground was last replaced in 2001.

Impact on Operation Budget:

A full replacement of the playground reduces ongoing maintenance costs. The need for frequent repairs based on the aging of materials and paint loss is minimized, allowing the department to allocate resources more efficiently.



Capital Improvement Plan



Location: Hasbrook

Project Description: Basketball Court Overlay

Cost: \$48,500

Funding Source: Recreation Fund

Area: Athletic Fields & Equipment

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

As included in the District's Hardscape Report in 2021 and annually updated, the basketball court surface at the Hasbrook Basketball Court surface requires replacement of the color coat for improved playability.

Impact on Operation Budget:

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



Location: Lake Arlington

Project Description: Concession RTU Replacement

Cost: \$60,500

Funding Source: Recreation Funds

Area: Park Services

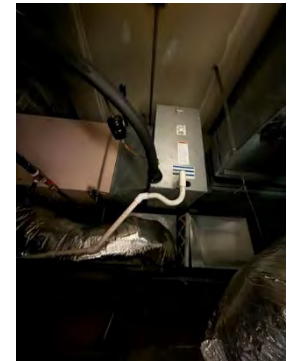
Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 4 Initiative)

Project Description:

The forced air heating and cooling units, two (2) are located in the attic space for the Lake Arlington Concession and restroom building. The units are original to the space and one is currently unrepairable. Staff are budgeting for the replacement of both. This work may need to be completed during the off-season and involve both in-house demolition and interior refinish, with the replacements and installs completed with a contractor.

Impact on Operation Budget:

A full replacement of two mechanical systems reduces ongoing maintenance costs. With new units, increased reliability will result in improved user experience, and improved energy efficiency and help stabilize more predictable expenses concerning annual energy spending.



Capital Improvement Plan



Location: Melas

Project Description: Dugout Shade Shelter/Canopies

Cost: \$220,500

Funding Source: Recreation Fund

Area: Athletic Fields & Equipment

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

This additional item has been in our Master Plan for the comfort of our patrons. This plan proposes eight (8) covered dugouts with permanent fixed roofs. These structures will provide much needed shade to ball players at this popular and heavily scheduled summer destination.

Impact on Operation Budget:

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



Location: Nickol Knoll

Project Description: Roof Replacement – Clubhouse

Cost: \$40,000

Funding Source: Recreation Fund

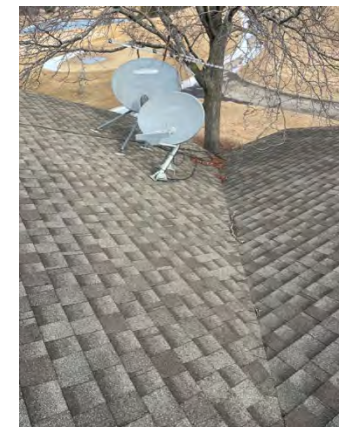
Area: Golf

Project Description:

As inspected annually the Clubhouse roof requires some maintenance patching to extend the life of the roof.

Impact on Operation Budget:

Periodic patching helps extend the lifespan of the existing roof by addressing localized wear and damage before they escalate into larger issues. By proactively repairing areas it reduces the need for costly replacements.



Capital Improvement Plan



Location: ARC

Project Description: Building Renovations

Cost: \$4,630,000 (Total Project \$5 million)

Funding Source: Recreation and ADA Funds

Area: Community Center

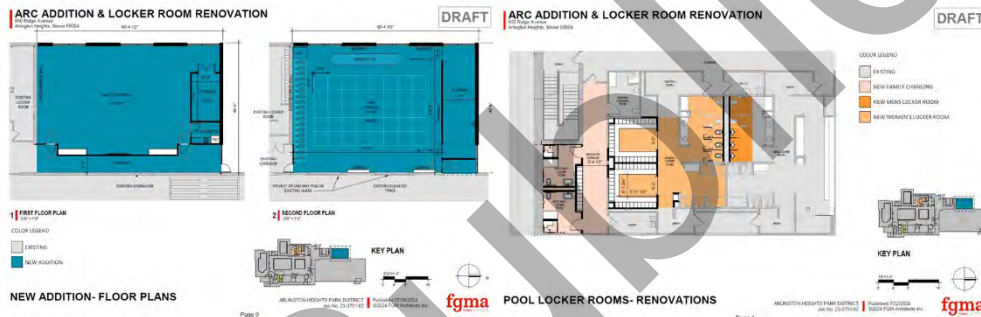
Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 1 Initiative)

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 the men's and women's aquatic family 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.



Location: ARC

Project Description: Basement Remodeling

Cost: \$150,000

Funding Source: ARC Fund

Area: Community Center

Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 1 Initiative)

Project Description:

The floor in the basement is not conducive to the proposed programmatic needs of the space. Staff desires to utilize the space as a proposed multipurpose activity space requiring a recreation flooring better aligned with those activities (CAP, Camps and Fitness Programs).

Impact on Operation Budget:

Additional programming space with increased Recreation revenue affording more facility space in the ARC. This use transforms a limited-use space into a multiuse space for the ARC.



Capital Improvement Plan



Location: Legacy Park

Project Description: Digital Sign

Cost: \$300,000 (Total Project \$350,000)

Funding Source: Recreation Fund

Area: Community Center

Project Description:

Purchase and construction (through joint purchasing) of an electronic message sign at the corner of NW Highway and Euclid at Salem Ave.

Impact on Operation Budget:

Allowing for real-time promotion of events, programs, and activities, attracting more participants and increasing attendance. This flexible marketing tool helps boost community engagement/communication and can help to create an additional revenue stream that supports the district's operating budget.

Monument Sign

Full masonry + EMC



Location: Recreation Community Center Existing Conditions

Project Description: Window Replacement

Cost: \$125,000

Funding Source: Capital Projects Fund

Area: Community Center

Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 2 Initiative)

Project Description:

Involves the coordinated replacement of the 50-year-old windows at the Recreation Park Community Building in coordination with PARC grant-funded renovations.

Impact on Operation Budget:

Overall, this project will reduce the operations budget over time as the building will become more energy efficient.



Capital Improvement Plan



Location: Recreation Park

Project Description: Recreation Park Development – Phase I

Cost: \$1,576,800 (Total Project Cost \$4,137,500)

Funding Source: Capital Projects, Land Dedication and ADA Funds; DCEO Grant; and Park Foundation

Area: Park Services

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 1 Initiative)

Project Description: Recreation Park Development – Phase II

Cost: \$1,902,250 (Estimated Total Project Cost \$2,467,248)

Funding Source: Capital Projects and ADA Funds

Area: Park Services

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description: Recreation Park Development – PARC

Cost: \$17,863,200 (Estimated Total Project Cost \$25,500,000)

Funding Source: Capital Projects, Recreation and ADA Funds and DCEO

Area: Park Services

Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 2 Initiative)

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 two DCEO Grants.

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.



Concept Plan
Recreation Park
Arlington Heights, Illinois

RECREATION PARK COMMUNITY BUILDING RENOVATION AND NEW POOL & BATHHOUSE

500 & 501 E. Miner Street, Arlington Heights, Illinois 60004

ALL BRICK WITH RAISED PARAPET WALLS, HORIZONTAL BANDING ADDED WITH STONE



WEST ELEVATION (POOL SIDE)



ENTRANCE



EAST ELEVATION (STREET SIDE)

BATHHOUSE DESIGN STUDIES

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ARLINGTON HEIGHTS PARK DISTRICT
Job No. 24-4036.01
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Capital Improvement Plan



Location: Recreation Community Center Existing Conditions

Project Description: Roof Replacement

Cost: \$200,000

Funding Source: Capital Projects Fund

Area: Community Center

Comprehensive Plan Initiative: Improve Existing Indoor Facilities to Align with Community Expectations (Year 2 Initiative)

Project Description:

Involves the coordinated replacement of the roof at the Recreation Park Community Building in coordination with PARC grant-funded renovations.

Impact on Operation Budget:

Overall, this project will reduce the operations budget over time as the building will become more energy efficient and will require less annual maintenance.



Location: Recreation Park

Project Description: Electrical Panels

Cost: \$163,000 (Total Project Cost \$340,000)

Funding Source: Capital Projects Fund

Area: Park Services

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

Involves the replacement and upgrades of the electrical infrastructure in recreation park for District and Frontier Days use.

Impact on Operation Budget:

Improves the reliability to the infrastructure and modernizing the distribution system.



Capital Improvement Plan



Location: District Wide

Project Description: Athletic & Concrete Repairs

Cost: \$78,750

Funding Source: Capital Projects and ADA Funds

Area: Athletic Fields & Equipment

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

The is for repairing asphalt/concrete repairs at a variety of locations throughout the District. This will include sports fields and golf facilities.

Impact on Operation Budget:

The repairs will result in a more permanent resolution. This will reduce staff time and materials used for making temporary repairs of failing hardscapes.



Location: Heritage Pool

Project Description: Pool Painting

Cost: \$200,000

Funding Source: Recreation Fund

Area: Swimming Pools

Project Description:

Involves the sandblasting and repainting of the Heritage Pool basins (main pool, dive and children's).

Impact on Operation Budget:

Regular epoxy coating extends the lifespan of the pool, enhances safety for swimmers, and preserves its visual appeal.



Capital Improvement Plan



Location: District Wide

Project Description: GIS System for Parks

Cost: \$50,000

Funding Source: Capital Projects Fund

Area: Park Services

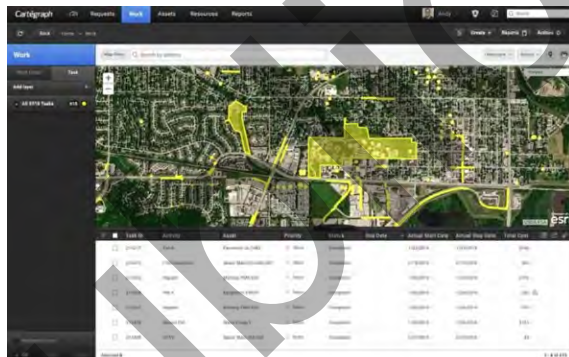
Comprehensive Plan Initiative: Establish Best Practice for Determining and Managing Maintenance Schedules, Operational Costs, and Lifecycle Replacements (Year 1 Initiative)

Project Description:

Involves the purchase and implementation of a computerized work order and asset tracking system.

Impact on Operation Budget:

By electronically entering and managing maintenance requests, it eliminates the need for paper-based systems, reducing administrative time in entering data, and minimizing errors associated with manual entry. The system allows for better prioritization and allocation of resources. The ability to track performance data helps identify patterns and opportunities for cost-saving improvements, such as predictive maintenance or more efficient scheduling. However, there is potential for an increase in operational expenses as the devices may require monthly cellular service.



Location: Davis Street Service Center

Project Description: Forestry Vehicle

Cost: \$140,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Project Description:

Vehicle 208 is the sole Forestry Truck for the District which tows the brush chipper. It is a 2011 Ford F450 4WD Chassis Cab and has reached its usable life. The proposed replacement vehicle will cost \$140,000 to replace in kind. Staff is proposing to purchase this replacement as opposed to leasing the vehicle. The lease model is not recommended based on the amount of upfitting necessary.

Impact on Operation Budget:

The replacement of these vehicles will allow for the care and maintenance of District assets for next 10-15 years with a lower maintenance spend. Maintaining the fleet with newer vehicles reduces downtime for vehicles resulting in a more efficient response to District repairs and weather-related responses.



Capital Improvement Plan



Location: Davis Street Service Center

Project Description: Snow Removal Vehicle

Cost: \$100,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Project Description:

Vehicle 204 is a front-line snow and ice vehicle for the District, having both a plow and a salt spreader. It is a 2011 Ford F450 4WD Chassis Cab and has reached its useable life. The proposed replacement vehicle will cost \$100,000 to replace in kind. Staff is proposing to purchase this replacement as opposed to leasing the vehicle. The lease model is not recommended based on the amount of upfitting necessary.

Impact on Operation Budget:

The replacement of these vehicles will allow for the care and maintenance of District assets for next 10-15 years with a lower maintenance spend. Maintaining the fleet with newer vehicles reduces downtime for vehicles resulting in a more efficient response to District repairs and weather-related responses.



Capital Improvement Plan



											Estimated						
CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Project Amount	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
12-Administration Center																	
	12	G	Administration Center	ADA	15%	21	A	I	27	Brick Paver Sidewalk Replacement	24,310	-	24,310	-	-	-	-
	12	G	Administration Center			21	A	I	29	Child's Play Equipment Replacement	65,150	-	-	-	65,150	-	-
	12	G	Administration Center			21	A	I	28	Stair (North End) Reconstruction	28,940	-	-	28,940	-	-	-
	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	-	-
	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	26	Multi-Purpose Floor & Knee Walls	200,000	200,000	-	-	-	-	-
	12	G	Administration Center			21	A	I	27	Emergency Generator Replacement	92,610	-	92,610	-	-	-	-
Total											1,933,810	200,000	251,030	28,940	153,840	-	-
64-Arlington Lakes Golf Club																	
	64	H	Arlington Lakes Golf Club			02	g	I	26	Asphalt Patching	50,000	50,000	-	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	27	Pull Behind Rough Mower	55,130	-	55,130	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	29	Sidewinder Bank Mower	102,100	-	-	-	102,100	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	27	Triplex Mower	292,410	-	88,200	-	-	204,210	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Large Rough Mower	146,770	-	-	-	146,770	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	27	Heavy Duty Utility Vehicles	87,210	-	38,590	-	48,620	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	27	Greens Mower	153,890	-	69,460	-	-	-	84,430
	64	H	Arlington Lakes Golf Club			21	g	I	30	Triplex Approach Mower (2)	214,420	-	-	-	-	214,420	-
	64	H	Arlington Lakes Golf Club			02	g	I	28	Fairway Mower (2)	289,400	-	-	289,400	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	30	Grounds Master	105,530	-	-	-	-	-	105,530
	64	H	Arlington Lakes Golf Club			21	g	I	27	Pump Station Improvements	57,880	-	57,880	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	30	Workman Cart	42,210	-	-	-	-	-	42,210
	64	H	Arlington Lakes Golf Club			21	g	I	27	Bunker Rake Machine	30,390	-	30,390	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Dump Truck with Plow	97,240	-	-	-	97,240	-	-
	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	30	648 Pro Core Aerator	70,360	-	-	-	-	-	70,360
	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	27	Tractor	95,330	-	55,130	-	-	40,200	-
Total											2,143,270	50,000	464,240	289,400	394,730	499,030	302,530
15-Camelot																	
	15	C	Camelot			21	p	I	27	*Playground	463,050	-	463,050	-	-	-	-
	15	C	Camelot			02	t	I	26	*Tennis Courts	394,100	394,100	-	-	-	-	-
	15	C	Camelot			21	z	I	27	Paths	150,490	-	150,490	-	-	-	-
Total											1,007,640	394,100	613,540	-	-	-	-

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



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
										Project Amount							
32-Carefree																	
	32	H	Carefree	ADA	15%	21	t	I	27	*Tennis Courts Overlay	688,430		688,430	-	-	-	-
	32	H	Carefree			21	AF	I	27	*Inline Hockey Rink Overlay - Fence & Dasher Boards	219,950	-	219,950	-	-	-	-
	32	H	Carefree	ADA	15%	21	p	I	27	*Playground Renovation (including furniture)	150,490	-	150,490	-	-	-	-
Total											1,258,870	-	1,058,870	-	-	-	-
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	27	Parking Lot and Path LED Lighting Improvements	202,580	-	202,580	-	-	-	-
	33	C	Centennial			21	A	I	26	*OSLAD Grant	1,500,000	100,000	1,400,000	-	-	-	-
	33	C	Centennial	ADA	15%	21	t	I	28	*Tennis Courts	486,200	-	-	486,200	-	-	-
Total											2,188,780	100,000	1,602,580	486,200	-	-	-
74-Creekside																	
	74	C	Creekside	ADA	20%	21	p	I	27	*Playground Renovation	231,530	-	231,530	-	-	-	-
Total											231,530	-	231,530	-	-	-	-
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	29	Asphalt Lot and Yard	89,340	-	-	-	89,340	-	-
Total											89,340	-	-	-	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	-	-	60,780	-	-	-
83-Davis Street III																	
	83	R	Davis Street III			21	ps	I	29	Building Improvements	638,140	-	-	-	638,140	-	-
Total											638,140	-	-	-	638,140	-	-
36-Dryden																	
	36	R	Dryden	ADA	15%	21	p	I		*Playground Renovation - School Playground	-	-	-	-	-	-	-
	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	27	Parking Lot Removal	277,830	-	277,830	-	-	-	-
Total											456,510	-	277,830	-	178,680	-	-
38-Flentie Park																	
	38	C	Flentie Park	ADA	15%	21	p	I	27	*Playground Renovation (including furniture)	150,490	-	150,490	-	-	-	-
	38	C	Flentie Park	ADA	15%	21	af	I	27	*Basketball Court Improvements	46,310	-	46,310	-	-	-	-
	38	C	Flentie Park	ADA	25%	21	z	I	27	Asphalt Pathway Improvements	69,460	-	69,460	-	-	-	-
Total											266,260	-	115,770	-	-	-	-

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



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
											Project Amount						
63-Forest View Racquet & Fitness Club																	
24008	63	H	Forest View Racquet & Fitness			13	it	I	29	*Color Coat Indoor Courts	243,780	-	-	-	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	27	*Infrastructure Repairs	530,000	-	500,000	-	-	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	30	Ceiling Tile Replacements	281,420	-	-	-	-	-	281,420
	63	H	Forest View Racquet & Fitness	ADA	15%	13	it	I	27	Locker Room Improvements	228,020	-	107,660	-	-	-	70,360
	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	-
	63	H	Forest View Racquet & Fitness			13	it	I	26	*Exterior Wall Tuck-Pointing and Painting	66,000	66,000	-	-	-	-	-
	63	H	Forest View Racquet & Fitness	ADA	25%	13	it	I	28	*Outdoor Courts	295,090	-	-	85,090	-	-	-
Total											2,591,030	66,000	723,420	85,090	116,390	167,510	351,780
17-Frontier																	
	17	F	Frontier	ADA	15%	21	z	I	27	Parking Lot Repairs	991,510	-	991,510	-	-	-	-
	17	F	Frontier	ADA	15%	21	z	I	27	Parking Lot and Ballfield LED Lighting Improvements	57,880	-	57,880	-	-	-	-
	17	F	Frontier	ADA	15%	21	t	I	27	*Basketball Court	347,290	-	347,290	-	-	-	-
	17	F	Frontier	ADA	15%	21	t	I	28	*Tennis Court	212,710	-	-	212,710	-	-	-
	17	F	Frontier	ADA	15%	21	cc	I	30	*Replacement of Community Center	19,000,000	-	-	-	2,600,000	8,500,000	7,900,000
	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	27	HVAC Improvements	121,550	-	121,550	-	-	-	-
Total											23,190,690	-	1,548,030	244,110	2,600,000	10,700,000	7,900,000
39-Greenbrier																	
39	F	Greenbrier	ADA	15%	21	t	I	I	28	*Tennis Courts Repaving	112,430	-	-	112,430	-	-	-
39	F	Greenbrier			21	af	I	I	28	Outdoor Inline Rink Repaving	112,430	-	-	112,430	-	-	-
39	F	Greenbrier	ADA	15%	21	p	I	I	28	*Playground Renovation	165,920	-	-	165,920	-	-	-
39	F	Greenbrier			21	ps	I	I	28	Park Lighting Replacements	60,780	-	-	60,780	-	-	-
Total											451,560	-	-	451,560	-	-	-
40-Greens																	
40	ARC	Greens	ADA	15%	21	p	I	I	27	*Playground Renovation	144,700	-	144,700	-	-	-	-
Total											144,700	-	144,700	-	-	-	-
28-Hasbrook																	
28	F	Hasbrook	ADA	15%	21	p	I	I	26	*Playground Replacement	330,000	330,000	-	-	-	-	-
28	F	Hasbrook	ADA	15%	21	t	I	I	29	*Tennis Court Overlay - Sport Court Titan Trax	127,630	-	-	-	127,630	-	-
28	F	Hasbrook			21	cc	I	I	27	Replace Water line to Building	94,460	-	94,460	-	-	-	-
28	F	Hasbrook			21	cc	I	I	27	Roof Improvements	43,990	-	43,990	-	-	-	-
28	F	Hasbrook	ADA	15%	21	z	I	I	27	Parking Lot Repairs	111,130	-	111,130	-	-	-	-
28	F	Hasbrook	ADA	15%	02	af	I	I	26	*Basketball Court Overlay	48,500	48,500	-	-	-	-	-
Total											755,710	378,500	249,580	-	127,630	-	-

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



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
										Project Amount							
63-Forest View Racquet & Fitness Club																	
24008	63	H	Forest View Racquet & Fitness			13	it	I	29	*Color Coat Indoor Courts	243,780	-	-	-	44,410	-	-
	63	H	Forest View Racquet & Fitness			13	it	I	30	Fitness Room	33,500	-	-	-	-	33,500	-
19-Heritage																	
	19	H	Heritage	ADA	15%	21	z	I	28	Parking Lot Repairs	97,240	-	-	97,240	-	-	-
	19	H	Heritage	ADA	15%	21	z	I	30	Asphalt Pavement Overlay	51,860	-	-	-	-	-	51,860
	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	-	-	-	-
	19	H	Heritage	ADA	15%	21	t	I	30	*Tennis Courts	154,450	-	-	-	-	88,450	-
	19	H	Heritage	ADA	15%	02	AF	I	30	*Basketball Court Resurface	154,450	-	-	-	-	88,450	-
	19	H	Heritage			21	cc	I	29	Aluminum Framed Window Replacement	153,150	-	-	-	153,150	-	-
Total											893,370	-	78,900	127,360	153,150	211,540	51,860
89-Heritage Tennis Club																	
	89	C	Heritage Tennis Club	ADA	15%	17	it	I	29	*Court - Tennis Court Resurface	91,050	-	-	-	51,050	-	-
	89	C	Heritage Tennis Club			17	it	I	27	*Court - Install New Backdrops	56,830	-	31,830	-	-	-	-
Total											222,880	-	31,830	-	51,050	-	-
77-Lake Arlington																	
	77	C	Lake Arlington			02	ps	I	26	*Concession RTU Replacement	60,500	60,500	-	-	-	-	-
	77	C	Lake Arlington			21	a	I	27	*Concession Remodeling	173,640	-	173,640	-	-	-	-
	77	C	Lake Arlington			21	ps	I	28	Replace Sewer Pump	167,740	-	-	167,740	-	-	-
	77	C	Lake Arlington	ADA	15%	21	ps	I	27	*Replace Deck Around Building	115,760	-	115,760	-	-	-	-
	77	C	Lake Arlington			21	ps	I	28	*Facility Updates	636,690	-	-	636,690	-	-	-
	77	C	Lake Arlington			21	z	I	28	Path Replacement	57,880	-	-	57,880	-	-	-
	77	C	Lake Arlington			21	p	I	30	Exercise Stations	140,710	-	-	-	-	-	140,710
Total											2,152,920	60,500	289,400	862,310	-	-	140,710
70-Lake Terramere																	
	70	C	Lake Terramere	ADA	15%	21	p	I	27	*Playground Renovation	150,490	-	150,490	-	-	-	-
	70	C	Lake Terramere			21	ps	I	29	Lake Aerator (Solar)	25,530	-	-	-	25,530	-	-
Total											176,020	-	150,490	-	25,530	-	-
91-Melas Park																	
	91	R	Melas Park			21	z	I	27	*Concrete Improvements	144,700	-	144,700	-	-	-	-
	91	R	Melas Park			21	z	I	27	*Path Replacement	231,530	-	231,530	-	-	-	-
	91	R	Melas Park			21	z	I	27	*Asphalt Parking Lot Repairs and Sealcoating	173,640	-	173,640	-	-	-	-
	91	R	Melas Park			21	p	I	30	Perfect Turf - Dog Park (Shared with Mt. Prospect)	53,600	-	-	-	-	53,600	-
	91	R	Melas Park			02	af	I	27	*Interior Improvements	115,760	-	115,760	-	-	-	-
	91	R	Melas Park			02	af	I	26	*Dugouts Shade Shelters/Canopies	489,270	220,500	-	-	-	-	-
Total											1,208,500	220,500	665,630	-	-	53,600	-
43-Methodist																	
	43	R	Methodist	ADA	100%	21	z	I	27	ADA Sidewalk Improvements	127,340	-	127,340	-	-	-	-
Total											127,340	-	127,340	-	-	-	-

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



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
											Project Amount							
75-Nickol Knoll																		
	75	C	Nickol Knoll			21	g	I	27	Irrigation Design Plan	99,230	-	99,230	-	-	-	-	
	75	C	Nickol Knoll			02	g	I	30	Fairway Mower	120,610	-	-	-	-	-	120,610	
	75	C	Nickol Knoll			21	g	I	29	Service Center Roof Replacement	121,550	-	-	-	121,550	-	-	
	75	C	Nickol Knoll			21	g	I	27	Seawall Replacement	93,710	-	93,710	-	-	-	-	
	75	C	Nickol Knoll			21	g	I	28	Irrigation System	926,100	-	-	926,100	-	-	-	
	75	C	Nickol Knoll			21	g	I	29	Sprayer	97,240	-	-	-	97,240	-	-	
	75	C	Nickol Knoll			02	z	I	30	Asphalt Pavement Repairs	233,200	-	-	-	-	127,630	-	
	75	C	Nickol Knoll			21	z	I	30	Asphalt Pavement Overlay (Main Entry & Parking Lot)	106,260	-	-	-	-	-	106,260	
	75	C	Nickol Knoll			21	g	I	30	Asphalt Pavement (Service Center) Overlay	70,360	-	-	-	-	-	70,360	
	75	C	Nickol Knoll			21	g	I	29	Stone Patio Replacement	63,810	-	-	-	63,810	-	-	
	75	C	Nickol Knoll			02	g	I	30	Sidewalk Brick Paver Replacement	88,850	-	-	-	-	51,050	-	
	75	C	Nickol Knoll			02	g	I	27	Putting Green Reshape	203,180	-	165,380	-	-	-	-	
	75	C	Nickol Knoll			21	g	I	30	Site Lighting Replacement	31,520	-	-	-	-	-	31,520	
	75	C	Nickol Knoll			02	g	I	26	Roofing (Clubhouse) Asphalt Shingle Replacement	40,000	40,000	-	-	-	-	-	
	75	C	Nickol Knoll			21	z	I	27	Parking Lot Lighting Replacements	75,250	-	75,250	-	-	-	-	
Total												2,470,470	40,000	433,570	926,100	282,600	178,680	328,750
13-North School Park																		
	13	R	North School Park	ADA	25%	21	PS	I	27	Brick Paver Sidewalk Replacement	144,700	-	144,700	-	-	-	-	
	13	R	North School Park			21	A	I	27	Fountain Upgrades and Improvements	86,820	-	86,820	-	-	-	-	
Total												231,520	-	231,520	-	-	-	-
25-ARC																		
23018	25	ARC	ARC	ADA	15%	02	cc	I	26	*ARC Renovations (Carry Over from 2023/24)	4,630,000	4,630,000	-	-	-	-	-	
	25	ARC	ARC	ADA	15%	10	cc	I	26	*Basement Remodeling	150,000	150,000	-	-	-	-	-	
24021	25	ARC	ARC	ADA	15%	02	cc	I	26	Digital Sign	300,000	300,000	-	-	-	-	-	
Total												5,080,000	5,080,000	-	-	-	-	-
44-Patriots																		
	44	F	Patriots			21	af	I	29	*Athletic Field Lighting	319,070	-	-	-	319,070	-	-	
	44	F	Patriots	ADA	15%	21	cc	I	27	*Basketball Courts	347,290	-	347,290	-	-	-	-	
	44	F	Patriots			21	af	I	29	Athletic Field Irrigation System	223,350	-	-	-	223,350	-	-	
Total												889,710	-	347,290	-	542,420	-	-
21-Pioneer																		
	21	P	Pioneer	ADA	25%	21	p	I		Playground Surfacing	24,084	-	-	-	-	-	-	
	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	27	Pool Bathhouse Roof Replacement	69,460	-	69,460	-	-	-	-	
Total												643,544	-	619,460	-	-	-	-

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	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
67-Prairie																	
	67	H	Prairie	ADA	20%	21	z	I	27	Asphalt Pavement Repairs	28,940	-	28,940	-	-	-	-
Total											28,940	-	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	-
23-Recreation																	
23024	23	R	Recreation	ADA	15%	21	PS	I	26	*OSIAD Grant	1,576,800	1,576,800	-	-	-	-	-
24024	23	R	Recreation	ADA	15%	21	sw	I	26	*PARC Grant	23,200,000	17,863,200	5,336,800	-	-	-	-
	23	R	Recreation	ADA		21	cc	I	26	*Window Replacement	125,000	125,000	-	-	-	-	-
	23	R	Recreation	ADA		21	cc	I	26	*Roof Replacement	200,000	200,000	-	-	-	-	-
	23	R	Recreation	ADA		21	ps	I	27	Festival Building Exterior Refresh	100,000	-	100,000	-	-	-	-
24025	23	R	Recreation	ADA	15%	21	PS	I	26	*OSIAD (2) Grant	2,152,250	1,902,250	250,000	-	-	-	-
	23	R	Recreation	ADA	15%	21	PS	I	26	*Electrical Panels	163,000	163,000	-	-	-	-	-
Total											27,618,662	21,830,250	5,686,800	-	-	-	-
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	-	-	-	-
49-Westgate																	
	49	P	Westgate	ADA	15%	21	p	I	30	Playground Replacement	196,990	-	-	-	-	-	196,990
Total											196,990	-	-	-	-	-	196,990
9-General Park Use																	
	9	G	General Park Use	ADA	100%	21	A	I	27	ADA Transition Plan Projects	426,690	-	33,080	34,730	36,470	40,200	42,210
	9	G	General Park Use	ADA	15%	21	af	I	26	*Athletic & Concrete Repairs & Replacements - General	1,145,460	78,750	82,690	86,820	91,160	100,510	105,530
	9	G	General Park Use			21	a	I	28	*Trail Signage Implementation	150,000	-	-	100,000	50,000	-	-
	9	G	General Park Use	ADA	15%	21	VE	I	28	IFA Grant (Potential \$400,000 Revenue)	500,000	-	-	500,000	-	-	-
	9	G	General Park Use			21	af	I	27	Perry Weather System	150,490	-	150,490	-	-	-	-
	9	G	General Park Use			21	A	I	27	Rekey All Facilities	115,760	-	115,760	-	-	-	-
Total											2,488,400	78,750	382,020	721,550	177,630	140,710	147,740

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	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	
10-General Recreation and Pool Projects																		
	10	G	General Recreation			02	SW	I	26	Painting of Pools - Heritage	200,000	200,000	-	-	-	-	-	
	10	G	Park Services			21	PS	I	26	*GIS System	50,000	50,000	-	-	-	-	-	
				Total							250,000	250,000	-	-	-	-	-	
97-Vehicle/Equipment Replacements																		
	97	V	Vehicle/Equipment Replacement			21	ve	I	26	Vehicle & Equipment Replacements (Forestry & Snow/Ice)	3,395,750	240,000	253,640	182,330	191,440	201,010	211,070	
				Total							3,395,750	240,000	253,640	182,330	191,440	201,010	211,070	
Contingency & Land Acquisition																		
		G	Contingency & Land Acquisition			21	LA	I	27	Land Acquisition	1,600,000	-	400,000	100,000	100,000	100,000	100,000	
				Total							1,600,000							
Total Projects											87,651,036	28,988,600	17,428,030	5,033,700	6,460,710	12,318,780	9,731,430	

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

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LEGAL DOCUMENTS

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ORDINANCE NO. 736
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, 2025
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2026

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 13th day of May, 2025 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, 2025 and ending April 30, 2026 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, 2025 and ending on the thirtieth (30th) day of April, 2026:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries & Wages	\$ 3,315,410	\$ 3,646,951
Insurance	690,730	759,803
Commodities	327,270	359,997
Utilities	195,400	214,940
Contractual Services	1,268,580	1,395,438
Maintenance and Repairs	602,890	663,179
Marketing & Community Relations	239,610	263,571
Transfers In/Out	5,000,000	5,500,000
I. CORPORATE FUND TOTAL		\$ 12,803,879

	Budget	Appropriation
II. RECREATION FUND		
Salaries & Wages	\$ 3,902,040	\$ 4,292,244
Insurance	374,300	411,730
Commodities & Supplies	685,720	754,292
Utilities	613,760	675,136
Contractual Services	761,830	838,013
Maintenance & Repairs	347,700	382,470
Program Expense	4,801,290	5,281,419
Marketing & Community Relations	84,100	92,510
Debt Service	340,000	374,000
Capital Outlay	15,650,600	18,780,720
Provision for Contingency	100,000	110,000
II. RECREATION FUND TOTAL		\$ 31,992,534
	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries & Wages	\$ 179,300	\$ 197,230
Insurance	8,840	9,724
Commodities & Supplies	63,020	69,322
Utilities	26,630	29,293
Contractual Services	25,310	27,841
Maintenance & Repairs	17,420	19,162
Marketing & Community Relations	150	165
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		\$ 352,737
	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries & Wages	\$ 945,230	\$ 1,039,753
Insurance	60,600	66,660
Pension/FICA Expense	50,400	55,440
Commodities & Supplies	231,430	254,573
Utilities	88,950	97,845
Contractual Services	111,450	122,595
Maintenance & Repairs	29,980	32,978
Marketing & Community Relations	6,000	6,600
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		\$ 1,676,444

	Budget	Appropriation
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries & Wages	\$ 640,750	\$ 704,825
Insurance	61,440	67,584
Pension/FICA Expense	56,900	62,590
Commodities & Supplies	50,270	55,297
Utilities	70,190	77,209
Contractual Services	54,550	60,005
Maintenance & Repairs	10,300	11,330
Marketing & Community Relations	850	935
Capital Outlay	66,000	72,600
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		\$ 1,112,375
	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries & Wages	\$ 563,560	\$ 619,916
Insurance	64,680	71,148
Pension/FICA Expense	20,400	22,440
Commodities & Supplies	23,600	25,960
Utilities	64,950	71,445
Contractual Services	107,000	117,700
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	3,350	3,685
Capital Outlay	-	-
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		\$ 952,094
	Budget	Appropriation
IIIE. RECREATION - ARLINGTON RIDGE CENTER FUND		
Salaries & Wages	\$ 470,850	\$ 517,935
Insurance	23,560	25,916
Pension/FICA Expense	39,700	43,670
Commodities & Supplies	70,500	77,550
Utilities	346,300	380,930
Contractual Services	97,630	107,393
Maintenance & Repairs	62,750	69,025
Pool Expenditures	655,560	721,116
Fitness Expenditures	406,140	446,754
Marketing & Community Relations	-	-
IIIE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL		\$ 2,390,289

	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
IMRF Pension	\$ 1,095,140	\$ 1,204,654
FICA	1,033,400	1,136,740
III. PENSION & SOCIAL SECURITY FUND TOTAL		\$ 2,341,394
	Budget	Appropriation
IV. INSURANCE FUND		
Liability Premiums	\$ 87,590	\$ 96,349
Workers' Compensation	164,050	656,200
Unemployment Compensation	57,060	228,240
IV. INSURANCE FUND TOTAL		\$ 980,789
	Budget	Appropriation
V. PUBLIC AUDIT FUND		
Audit Services	\$ 54,500	\$ 59,950
V. PUBLIC AUDIT FUND TOTAL		\$ 59,950
	Budget	Appropriation
VI. MUSEUM FUND		
Salaries & Wages	\$ 157,720	\$ 173,492
Insurance	4,920	5,412
Commodities & Supplies	7,700	8,470
Utilities	6,000	6,600
Contractual Services	9,100	10,010
Program Expense	35,190	38,709
Marketing & Community Relations	3,650	4,015
VI. MUSEUM FUND TOTAL		\$ 246,708
	Budget	Appropriation
VII. ADA Fund		
District's Share of NWSRA Joint Agreement Expenses:		
NWSRA Contribution	\$ 577,480	\$ 635,228
Recreation Overhead Contribution	177,740	195,514
ADA Compliance Projects	1,300,000	1,560,000
VII. ADA FUND TOTAL		\$ 2,390,742
	Budget	Appropriation
VIII. DEBT SERVICE FUND		
Bank Charges	\$ 1,750	\$ 1,925
Interest	235,850	259,435
Principal	2,385,000	2,623,500
VIII. DEBT SERVICE FUND TOTAL		\$ 2,884,860

	Budget	Appropriation
VIV. CAPITAL PROJECTS FUND		
Capital Projects	\$ 12,229,600	\$ 14,675,520
VIII. DEBT SERVICE FUND TOTAL		\$ 14,675,520
SUMMARY OF FUNDS		
I. CORPORATE FUND		\$ 12,803,879
II. RECREATION FUND		31,992,534
IIA. NICKOL KNOLL GOLF CLUB FUND		352,737
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,676,444
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		1,112,375
IID. HERITAGE TENNIS CLUB FUND		952,094
IIE. ARLINGTON RIDGE CENTER FUND		2,390,289
III. PENSION & SOCIAL SECURITY FUND		2,341,394
IV. INSURANCE FUND		980,789
V. AUDIT FUND		59,950
VI. MUSEUM FUND		246,708
VII. NWSRA FUND		2,390,742
VIII. DEBT SERVICE FUND		2,884,860
VIV. CAPITAL PROJECTS FUND		14,675,520
TOTAL SUMMARY OF ALL FUNDS		\$ 74,860,315

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, 2025 and ending April 30, 2026 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2026 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 \$36,928,401.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$48,487,030.
- c. An estimate of the expenditures contemplated for the fiscal year is \$64,819,160.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$20,596,271.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$18,307,810.

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 13th day of May, 2025:

AYES: _____

NAYS: _____

ABSTAIN: _____

[SEAL]

ARLINGTON HEIGHTS PARK DISTRICT

By: _____

Maryfran H. Leno
President, Park Board of Commissioners

ATTEST:

Carrie A. Fullerton
Board Secretary

**ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATION OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2025
AND ENDING April 30, 2026**

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, 2025 and ending April 30, 2026, are estimated as follows:

ESTIMATE OF REVENUE

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 18,307,810
Grant Proceeds	3,897,000
Replacement Taxes	346,820
Rental Income	144,760
Interest Income	1,014,700
NWSRA Administration Fee	177,740
Donations & Misc Revenue	454,420
Recreation Program Fees	7,866,660
Scholarships/Discounts	(70,000)
Swimming Pool Revenues	2,277,340
Fitness Revenue	903,860
Tennis Club Revenues	2,625,090
Golf Club Revenues	1,900,830
Transfer In	<u>5,020,000</u>
Total Revenue	\$ 48,487,030

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 13th day of May, 2025.

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, 2025 and ending April 30, 2026," as adopted by the Board of Commissioners at its properly convened meeting held on the 13th day of May, 2025, 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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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 2025/26 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



	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Projected 2024/25	Proposed 2025/26
Population	75,101	75,101	75,525	75,525	75,525	75,525	74,409	74,409	74,409	74,409	74,409
Parks											
Number	58	58	58	58	58	58	58	58	58	58	58
Owned Acres	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.50	457.50	457.50
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	258.56	256.48	256.48	256.48	256.48
Total Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98	713.98
Facilities											
Playgrounds	44	44	44	44	44	44	44	44	44	44	44
Swimming Pools	6	6	6	6	6	6	6	6	6	6	6
Recreation Centers	5	5	5	5	5	5	5	5	5	5	5
Outdoor Skating Rinks	9	9	9	9	9	9	9	9	9	9	9
Indoor Racquet Clubs	2	2	2	2	2	2	2	2	2	2	2
Tennis Courts	14	14	14	14	14	14	14	14	14	14	14
Racquetball Courts	6	6	6	6	6	6	6	6	6	6	6
Pickleball	0	0	0	0	0	0	16	16	16	16	16
18 Hole Golf Course	1	1	1	1	1	1	1	1	1	1	1
9 Hole Golf Course	1	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1	1
Football Fields	3	3	3	3	3	3	3	3	3	3	3
Ball Diamonds	43	43	43	43	43	43	43	43	43	43	43
Basketball Courts	31	31	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	50	50	50	50	50	48	43	43	43	43	43
Picnic Areas	17	17	17	17	17	17	17	17	17	17	17
Jogging and Bike Trails	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles	16.3 miles
Public Swim											
Attendance	154,964	193,472	169,949	138,214	172,698	85,124	169,295	195,410	205,447	220,602	225,000
Recreation Programs											
Registrants	46,935	46,800	43,200	43,955	40,195	14,927	31,952	39,423	42,555	41,934	42,563
Classes Offered (less cancelled)	3,573	3,538	3,567	3,820	3,689	3,250	3,234	4,224	4,943	5,181	5,259
Golf Club Rounds											
Arlington Lakes	5,604	39,495	41,411	39,495	37,789	44,338	44,347	45,890	37,844	38,610	38,900
Nickol Knoll	16,771	17,000	15,170	16,000	14,300	20,121	18,385	16,326	17,948	19,535	19,770
Racquet Club Memberships											
Forest View Tennis/Racquetball	773	820	742	760	647	634	654	568	585	586	595
Heritage Tennis Club	539	451	542	451	531	534	631	635	628	638	645
Racquet Club Court Use %											
Forest View Tennis	71%	70%	63%	70%	70%	71%	73%	74%	74%	74%	74%
Heritage Tennis Club	56%	54%	51%	54%	61%	51%	58%	64%	65%	65%	65%
Assessed Valuation (in thousands)	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,057	3,554,733	3,647,648	3,657,820	3,730,977
Tax Rate (per \$100 assessed value)	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.452	0.481	0.495	0.505

General Information Statistics Per Capita



	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Projected 2024/25	Proposed 2025/26
Population	75,101	75,101	75,525	75,525	75,525	75,525	74,409	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	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98	713.98	713.98
Parks	58	58	58	58	58	58	58	58	58	58	58
Operating Budget	24,886,261	23,897,781	29,940,330	24,077,090	24,215,332	19,878,244	22,841,985	24,686,632	26,303,803	29,633,076	35,492,960
Cost per Capita	331	318	396	319	321	263	307	332	354	398	477
Cost per Acre	34,758	33,378	41,817	33,628	33,821	27,764	31,992	34,576	36,841	41,504	49,711
Cost per Household	799	767	955	768	773	632	737	796	848	960	1,150
Tax Revenues	15,231,240	14,174,870	13,710,130	13,849,140	14,008,124	14,465,927	15,456,156	15,250,444	16,462,837	17,761,560	18,307,810
Cost per Capita	203	189	182	183	185	192	208	205	221	239	246
Cost per Acre	21,273	19,798	19,149	19,343	19,565	20,204	21,648	21,360	23,058	24,877	25,642
Cost per Household	489	455	437	442	447	460	499	492	531	575	593
Cost per Taxpayer	619	483	489	508	452	464	1	448	476	490	500
Recreation Program Revenue	5,851,220	6,146,520	6,766,240	6,766,240	5,838,309	1,860,230	5,197,763	6,302,364	7,197,825	7,273,910	7,866,660
Program Enrollment	46,935	46,734	43,850	43,955	40,195	14,927	31,952	39,423	41,394	39,423	41,394
Average Revenue per Registrant	125	132	154	154	145	125	163	160	174	185	190
Recreation Program Expense	3,711,340	3,931,720	3,791,770	3,758,380	3,319,337	1,130,600	2,699,494	3,627,188	4,214,102	4,448,710	4,836,480
Classes Offered (less cancelled)	3,573	3,538	3,651	3,820	3,689	3,080	4,224	4,224	4,351	4,608	4,746
Average Expense per Class	1,039	1,111	1,039	984	900	367	639	859	969	965	1,019
Arlington Lakes Golf Club Expenses	878,610	1,133,200	1,259,280	1,233,440	1,162,283	1,103,590	1,226,964	1,230,023	1,408,780	1,506,520	1,524,040
Arlington Lakes Golf Club Rounds	5,604	39,495	41,411	39,495	37,789	44,338	44,347	45,890	37,844	40,000	38,610
Cost per Round	157	29	30	31	31	25	28	27	37	38	39
Racquet Club Expenses (no capital)	1,824,770	1,399,190	1,456,440	1,456,080	1,434,180	1,389,166	1,575,378	1,666,475	1,696,943	1,730,980	1,810,790
Racquet Club Memberships	1,312	1,271	1,284	1,284	1,211	1,168	1,203	1,213	1,285	1,224	1,240
Cost per Member	1,391	1,101	1,134	1,134	1,184	1,189	1,189	1,374	1,321	1,414	1,460
Assessed Valuation (in thousands)	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,057	3,554,733	3,647,648	3,657,820	3,730,977
Tax Rate (per \$100 assessed value)	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.452	0.481	0.495	0.505

Public Swimming Pool Attendance



Pool	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Camelot	15,588	20,386	16,337	18,119	19,493	10,144	9,958	13,922	12,040	17,865
Frontier	24,001	30,654	25,625	27,000	25,779	-	19,431	19,915	18,812	26,412
Heritage	18,883	28,345	24,291	22,049	22,097	-	11,009	16,816	17,064	20,133
Pioneer	27,272	31,530	25,584	29,239	31,153	9,903	26,228	23,579	31,337	27,382
Recreation	12,575	18,114	15,702	1,621	16,766	18,842	22,882	22,227	19,119	21,437
Olympic / ARC	56,645	64,443	62,410	25,586	57,410	46,235	79,787	93,778	105,943	112,769
All Pools	154,964	193,472	169,949	123,614	172,698	85,124	169,295	190,237	204,315	225,998

*Olympic renamed to Arlington Ridge Center in 2020

** 2024-25 pool attendance includes projection for March-Apr '25 at ARC

Recreation Program Statistics



	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Summer										
Programs Offered	999	1,243	1,285	1,242	1,415	1,776	1,204	1,714	2,050	2,167
Programs Closed	160	198	204	149	273	248	1,027	1,592	846	2,079
Programs Cancelled	269	265	279	272	190	477	156	110	170	88
Residents Enrolled	7,808	7,987	7,974	6,471	14,379	4,840	9,965	13,752	15,036	15,762
Non-Residents Enrolled	1,217	1,103	1,006	1,380	1,777	673	1,122	2,259	1,695	1,589
Total Enrolled	9,025	9,090	8,980	7,851	16,156	5,513	11,087	16,011	16,731	17,351
Fall										
Programs Offered	1,253	1,216	1,362	1,376	1,168	1,463	1,108	1,477	1,441	1,407
Programs Closed	374	298	308	419	260	219	741	1,140	571	1,289
Programs Cancelled	286	308	310	230	199	496	181	158	108	118
Residents Enrolled	11,470	12,716	11,717	12,486	10,684	3,496	10,001	12,253	12,326	12,776
Non-Residents Enrolled	2,471	2,164	1,338	2,803	2,473	801	1,860	1,435	2,386	2,436
Total Enrolled	13,941	14,880	13,055	15,289	13,157	4,297	11,861	13,688	14,712	15,212
Winter										
Programs Offered	984	925	910	898	959	702	592	1,376	1,452	1,607
Programs Closed	236	227	244	239	294	233	237	571	587	1,536
Programs Cancelled	160	172	187	149	133	260	91	75	57	71
Residents Enrolled	8,217	7,663	7,255	6,488	6,425	2,163	4,317	8,312	9,252	7,556
Non-Residents Enrolled	1,735	1,328	1,415	1,190	1,019	387	764	1,412	1,860	1,815
Total Enrolled	9,952	8,991	8,670	7,678	7,444	2,550	5,081	9,724	11,112	9,371
Spring										
Programs Offered	1,203	1,066	1,040	1,164	766	734	625	-	-	-
Programs Closed	208	179	191	205	214	89	13	-	-	-
Programs Cancelled	151	167	170	209	97	192	21	-	-	-
Residents Enrolled	11,960	12,047	11,714	11,144	2,944	2,008	3,503	-	-	-
Non-Residents Enrolled	2,057	1,725	1,321	1,993	494	559	420	-	-	-
Total Enrolled	14,017	13,773	13,036	13,137	3,438	2,567	3,923	-	-	-
All Seasons										
Programs Offered	3,573	4,450	4,597	4,680	4,308	4,675	3,529	4,567	4,943	5,181
Programs Closed	978	902	947	1,012	1,041	789	2,018	3,303	2,004	4,904
Programs Cancelled	866	912	946	860	619	1,425	449	343	335	277
Program Cancellation Rate	24.2%	20.5%	20.6%	18.4%	14.4%	30.5%	12.7%	7.5%	6.8%	5.3%
Residents Enrolled	39,455	40,414	38,673	36,589	34,432	12,507	27,786	34,317	36,614	36,094
Non-Residents Enrolled	7,480	8,708	8,325	8,325	8,010	2,420	4,166	5,106	5,941	5,840
Total Enrolled	46,935	46,734	43,850	43,955	40,195	14,927	31,952	39,423	42,555	41,934
Percent Change										
Programs	-13.0%	24.5%	-8.0%	1.8%	-7.9%	8.5%	-24.5%	29.4%	8.2%	4.8%
Participants	4.1%	-0.4%	-6.7%	0.2%	-8.6%	-62.9%	114.1%	23.4%	7.9%	-1.5%

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

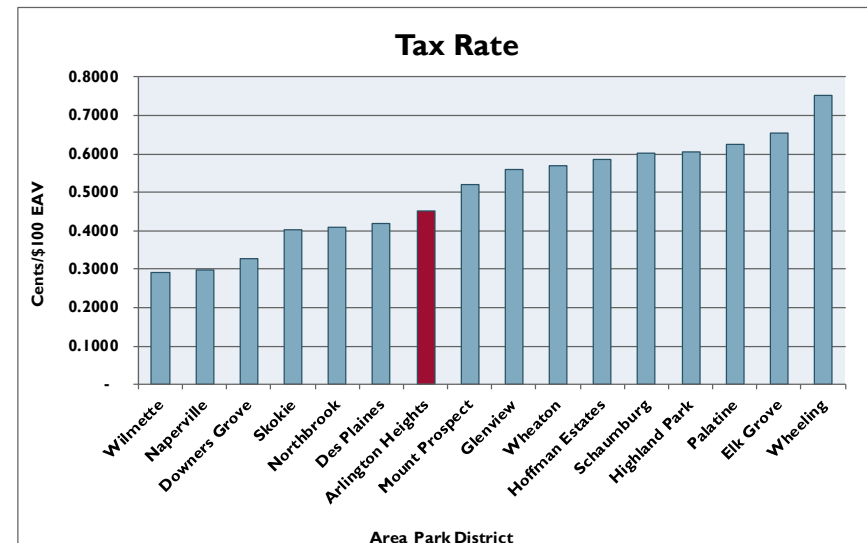
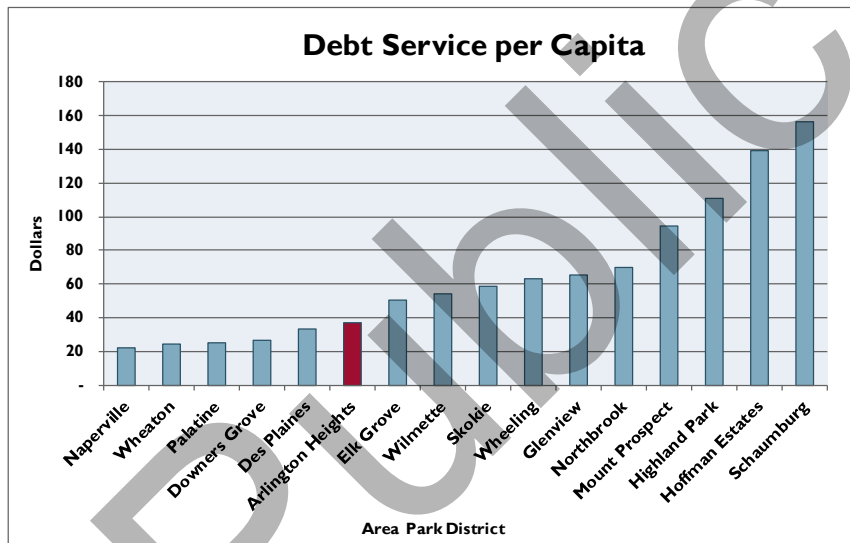
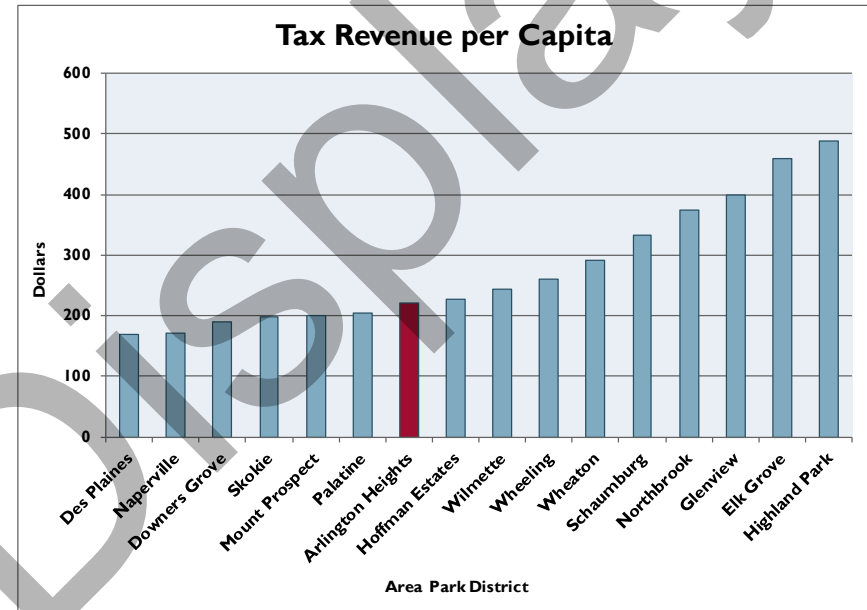
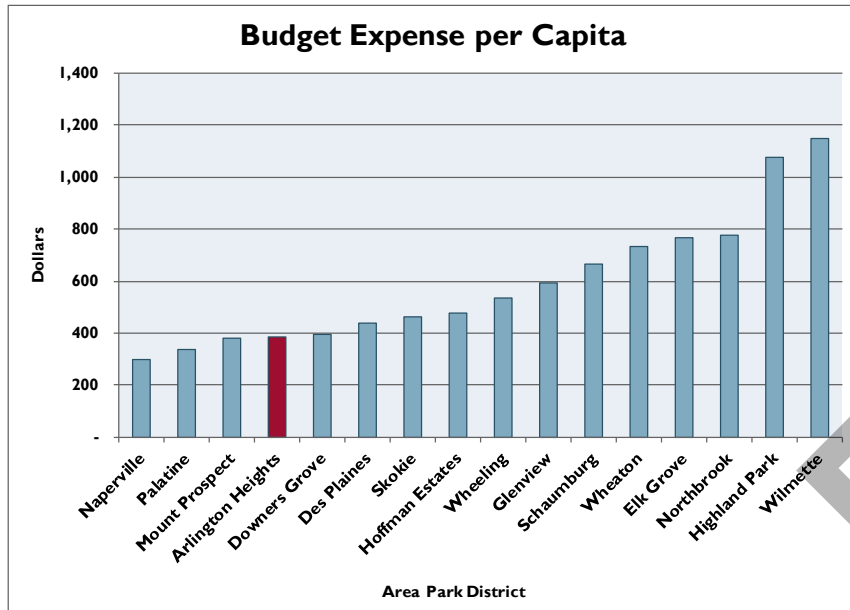
Golf Rounds – Arlington Lakes

Month	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	5 Year Average
May	4,593	*Closed	5,772	5,985	5,437	3,267	7,085	5,982	6,414	6,296	5,809
June	1,011	*Closed	7,430	6,596	6,793	7,263	7,204	7,150	6,959	6,553	7,026
July	*Closed	6,347	7,501	7,656	7,455	8,410	8,074	7,382	7,115	6,954	7,587
August	*Closed	6,135	8,001	7,428	7,368	8,183	7,877	7,406	7,245	6,931	7,528
September	*Closed	3,946	5,130	4,679	5,209	5,853	5,751	4,719	4,453	4,355	5,026
October	*Closed	3,103	2,725	2,270	2,612	4,065	3,681	3,751	3,121	3,189	3,561
November	*Closed	1,510	1,620	648	683	2,893	1,362	1,555	1,380	1,189	1,676
December	*Closed	55	-	1,199	1,159	271	-	133	65	-	94
January	*Closed	-	-	-	75	333	-	5	-	94	86
February	*Closed	-	-	-	497	-	183	35	80	-	60
March**	*Closed	840	783	465	501	800	770	269	329	300	494
April**	*Closed	3,018	2,449	2,569	-	3,000	2,360	2,853	3,180	2,250	2,729
Total	5,604	24,954	41,411	39,495	37,789	44,338	44,347	41,240	40,341	38,111	41,675

* Course closed for renovation

**March and April 2025 are estimated rounds

Area Park District Comparisons – Most Recent Budgets



Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
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
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

Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
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
Recreation 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
Recreation Park	Park Improvements	OSLAD	2024	600,000
Recreation Park	Bathhouse Improvements	DCEO	2024	495,000
Cenntenial	Park Improvements	OSLAD	2024	600,000
District-Wide	Tree Study	The Morton Arboretum	2024	25,000
District-Wide	Eletric Charging Station	U.S. Department of Transportation - Charging/Fueling Grant	2024	440,000
Total all grants received 1983 - 2024				<u>\$14,866,397</u>

Economic Characteristics of the District



Employer	2024 Number of Employees	Percentage of Total District
Northwest Community Hospital	4,025	5.4%
Beacon Sales Acquisition, Inc.	3,000	4.0%
School District #214	1,630	2.2%
International Services, Inc.	1,200	1.6%
Clearbrook	1,000	1.3%
Lumen Technologies, Inc.	500	0.7%
Village of Arlington Heights	430	0.6%
Gurtz Electric	300	0.4%
Pace	275	0.4%
Johnson Cotorls, Inc.	250	0.3%
	12,610	16.9%

2024 Illinois Services and 2-10 Illinois Manufacturers Directories

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
2013	\$1,671,686,858	\$506,408,932	\$966,997	\$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
2023	2,722,753,791	706,072,197	2,074,471	216,747,838	3,647,648,297	0.481	10,942,944,891

Source: Cook and Lake County Clerk's Office

Tax Payer Name	2024 Equalized Assessed Value	Percentage of District's Total EAV
Lutheran Village	\$44,596,174	1.22%
United Airlines	30,835,077	0.85%
Rohrman General, LLC	28,780,065	0.79%
CRP 3 Wet Central, LLC	23,709,382	0.65%
Town & Country Chicago	22,946,116	0.63%
JRK Property Holdings	22,748,187	0.62%
Stonebridge Real Estate	22,202,779	0.61%
New Plan Excel Prop.	17,531,873	0.48%
AMCAP Northpoint II, LLC	17,043,105	0.47%
Presbyterian Homes	15,256,325	0.42%
	\$245,649,083	6.73%

Source: Cook County Clerk's Office

The above taxpayers represent 8.94% of the District's \$3,647,648,297 2023 EAV.

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$2,093,131,750	1.970%	\$41,234,695
Cook County Forest Preserve District	90,940,000	1.970%	1,791,518
Metropolitan Water Reclamation District	2,503,179,075	2.010%	50,313,899
The Village of Arlington Heights	46,385,000	91.580%	42,479,383
Village of Mount Prospect	96,660,000	3.140%	3,035,124
Village of Palatine	30,240,000	0.070%	21,168
City of Prospects Heights	4,645,000	8.800%	408,760
City of Rolling Meadows	15,060,000	0.550%	82,830
Prospect Heights Fire Protection District	6,100,000	8.780%	535,580
Community Consolidated School District Number 15	36,700,000	0.980%	359,660
Community Consolidated School District Number 21	77,575,000	20.690%	16,050,268
School District Number 23	10,170,000	38.930%	3,959,181
School District Number 25	86,535,000	98.630%	85,349,471
School District Number 57	4,400,000	5.510%	242,440
School District Number 59	17,400,000	13.490%	2,347,260
High School District Number 214	19,405,000	32.450%	6,296,923
William Rainey Harper College Number 512	222,130,000	16.630%	36,940,219
Total Overlapping Bonded Debt			\$291,448,378

Recreation Program & Club Fees



Recreation Programs													
Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change	Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Aquatics							Athletics						
Summer Youth Water Polo	\$ 146.00	\$ 1,800.00	\$ 185.00	\$ 115.00	\$ 118.00	3%	House Soccer	\$ 80.00	\$ 80.00	\$ 84.00	\$ 89.00	\$ 93.00	4%
One On One Coaching	\$ 31.00	\$ 32.00	N/A	N/A	N/A	N/A	Youth Volleyball	\$ 95.00	\$ 99.00	\$ 99.00	\$ 99.00	\$ 99.00	0%
Competitive stroke clinic	\$ 10.00	\$ 10.50	N/A	N/A	N/A	N/A	Aces U7-U9	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,500.00	\$ 1,550.00	3%
Preseason swim workouts	\$ 10.00	\$ 80.00	\$ 80.00	\$ 85.00	\$ 88.00	4%	Aces U10	\$ 1,700.00	\$ 1,700.00	N/A	N/A	N/A	N/A
Kickoff to Interpark	\$ 9.00	\$ 9.25	N/A	N/A	N/A	N/A	Aces U10-U15	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,900.00	\$ 1,950.00	3%
School Year Youth Water Polo	\$ 8.75	\$ 80.00	\$ 83.00	\$ 83.00	\$ 86.00	4%	Aces High School GIRLS	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,650.00	3%
Splashball	\$ 6.50	\$ 6.75	N/A	N/A	N/A	N/A	Aces High School BOYS	\$ 1,350.00	\$ 1,350.00	\$ 1,600.00	\$ 1,600.00	\$ 1,650.00	3%
Swim School (per class fee)	\$ 10.30	\$ 11.00	\$ 11.50	\$ 16.00	\$ 16.00	0%	Aces Futsal (per class fee)	\$ 14.28	\$ 15.71	\$ 17.14	\$ 17.86	\$ 18.50	4%
Junior Swim School (per class fee)	\$ 10.30	\$ 11.00	\$ 11.50	\$ 13.50	\$ 13.50	0%	Adult Volleyball	\$ 525.00	\$ 575.00	\$ 585.00	\$ 595.00	\$ 605.00	2%
Water Babies/Toddlers (per class fee)	\$ 7.80	\$ 8.25	\$ 8.50	\$ 8.50	\$ 8.50	0%	Aces 1hr Soccer Camp	\$ 19.00	\$ 23.00	\$ 25.00	\$ 26.00	\$ 27.00	4%
Pop-up Private Lessons	N/A	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	0%	Aces 3hr Soccer Camp (per class fee)	\$ 35.00	\$ 39.00	\$ 41.00	\$ 43.00	\$ 44.50	3%
Windy City Diving (per class fee)	\$ 15.00	\$ 15.50	\$ 16.00	\$ 16.00	\$ 16.00	0%	Aces 1.5hr Adv Camps (per class fee)	\$ 37.00	\$ 41.00	\$ 43.00	\$ 45.00	\$ 47.00	4%
Aquatics-Birthday Parties							Evening Camp 1 day a week (per class fee)	\$ 29.16	N/A	N/A	N/A	N/A	N/A
Center - Old Fashion, Princess, Sports, Cooking	\$ 290.00	\$ 300.00	\$ 350.00	\$ 350.00	\$ 350.00	0%	Evening Camp 2 days a week (per class fee)	\$ 24.58	N/A	N/A	N/A	N/A	N/A
Center - Magic, Art	\$ 310.00	\$ 320.00	\$ 375.00	\$ 375.00	N/A	N/A	Aces Pre K 3yr Old (per class fee)	\$ 11.88	\$ 12.50	\$ 13.75	\$ 15.62	\$ 16.25	4%
Gold Pool Party	\$ 420.00	\$ 435.00	N/A	N/A	N/A	N/A	Aces Pre K 4-5yr Old (per class fee)	\$ 8.85	\$ 8.93	\$ 9.00	\$ 9.00	\$ 9.35	4%
Silver Pool Party	\$ 375.00	\$ 390.00	N/A	N/A	N/A	N/A	Aces House Indoor (per class fee)	\$ 14.17	\$ 15.00	\$ 17.14	\$ 17.86	\$ 18.60	4%
Bronze Pool Party	\$ 345.00	\$ 360.00	N/A	N/A	N/A	N/A	Hoops n Headers - 6hr	\$ 39.80	N/A	N/A	N/A	N/A	N/A
Aquatics-Daily Admissions							Hoops n Headers 1.25hr post camp	\$ 11.00	N/A	N/A	N/A	N/A	N/A
Daily Admission - Res.	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	\$ 10.00	0%	Youth V-Ball Clinics (per class fee)	\$ 21.00	\$ 24.75	\$ 24.75	\$ 24.75	\$ 24.75	0%
Daily Admission - NR	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	\$ 15.00	0%	High Five Sports Camps	\$ 16.00	N/A	N/A	N/A	N/A	N/A
AM Wading Pool - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Youth Basketball	\$ 94.00	\$ 97.00	\$ 100.00	\$ 105.00	\$ 109.00	4%
AM Wading Pool - Non-Res.	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - spring & summer	\$ 600.00	\$ 620.00	\$ 640.00	\$ 660.00	\$ 660.00	0%
Daily Admission - Evenings - Res.	\$ 5.00	\$ 5.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - fall & winter	\$ 825.00	\$ 850.00	\$ 880.00	\$ 905.00	\$ 905.00	0%
Daily Admission - Evenings - NR	\$ 7.00	\$ 7.00	\$ 10.00	\$ 10.00	\$ 10.00	0%	Softball - men's 12" summer	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Olympic: Lap/Senior Swim - Res	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	\$ 10.00	0%	Softball - co-ed 14" summer	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Olympic: Lap/Senior Swim - NR	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	\$ 15.00	0%	Softball - men's 16" summer	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Aquatics-Special Events							Softball - women's 12" summer	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Pool Egg Hunt	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	Softball - women's 16" summer	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Teen Night	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 16.00	7%	Softball - men's 12" spring	\$ 450.00	\$ 440.00	\$ 450.00	\$ 450.00	\$ 475.00	6%
Youth Triathlon	\$ 45.00	\$ 40.00	\$ 45.00	\$ 30.00	\$ 31.00	3%	Softball - men's 12" fall	\$ 750.00	\$ 775.00	\$ 800.00	\$ 850.00	\$ 895.00	5%
Aquatics-Swim Teams							Pre T-Ball	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	\$ 8.31	3%
Muskies Winter 8 & Under	\$ 340.00	\$ 412.00	\$ 424.00	\$ 437.00	\$ 450.00	3%	T-Ball	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	\$ 8.38	4%
Muskies Winter 9 & 10 yr olds	\$ 360.00	\$ 412.00	\$ 424.00	\$ 437.00	\$ 450.00	3%	Rookie Ball	\$ 6.92	\$ 7.10	\$ 7.39	\$ 8.08	\$ 8.38	4%
Muskies Winter 11 & 12 yr olds	\$ 416.00	\$ 494.00	\$ 509.00	\$ 524.00	\$ 540.00	3%	Saturday Morning T-ball program	\$ 12.00	\$ 12.00	\$ 12.50	\$ 13.62	\$ 14.16	4%
Muskies Winter 13 & up	\$ 580.00	\$ 567.00	\$ 584.00	\$ 602.00	\$ 620.00	3%	Indoor Youth Sports Classes (tball, basketball)	\$ 8.50	N/A	N/A	N/A	N/A	N/A
Muskies Summer 8 & Under	\$ 260.00	\$ 224.00	\$ 247.00	\$ 254.00	\$ 262.00	3%	Canine Commons						
Muskies Summer 9 & 10 yr olds	\$ 260.00	\$ 224.00	\$ 247.00	\$ 254.00	\$ 262.00	3%	Canine Commons - 1 dog	\$ 55.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	0%
Muskies Summer 11 & 12 yr olds	\$ 265.00	\$ 247.00	\$ 254.00	\$ 262.00	\$ 270.00	3%	Canine Commons - additional dog	\$ 30.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Muskies Summer 13 & up	\$ 332.00	\$ 247.00	\$ 254.00	\$ 262.00	\$ 270.00	3%	Canine Commons - key fob replacement	\$ 5.00	\$ 5.00	\$ 8.00	\$ 8.00	\$ 8.00	0%
Muskies 15-18 Boys	N/A	\$ 258.00	\$ 266.00	\$ 274.00	\$ 282.00	3%							
Muskies 15-18 Girls	N/A	\$ 464.00	\$ 478.00	\$ 492.00	\$ 506.00	3%							
Interpark Swim Team	\$ 190.00	\$ 195.00	\$ 200.00	\$ 206.00	\$ 212.00	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	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
CAP - Children at Play						
Before - 5 days D21	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	\$ 1,791.07	7%
After - 5 days D21	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	\$ 2,339.65	5%
Before - 3 days D21	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	\$ 1,177.47	8%
After - 3 days D21	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	\$ 1,539.09	7%
Before - 5 days D25	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	\$ 1,791.07	7%
After - 5 days D25	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	\$ 2,339.65	5%
Before - 3 days D25	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	\$ 1,177.47	8%
After - 3 days D25	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	\$ 1,539.09	7%
Before - 5 days D59	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	\$ 1,677.96	\$ 1,791.07	7%
After - 5 days D59	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	\$ 2,227.40	\$ 2,339.65	5%
Before - 3 days D59	\$ 846.93	\$ 931.29	\$ 1,005.66	\$ 1,086.11	\$ 1,177.47	8%
After - 3 days D59	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	\$ 1,439.76	\$ 1,539.09	7%
Cultural Arts						
Dance - 30 minute class (not including costume fee)	\$ 7.16	\$ 7.52	\$ 7.47	\$ 7.88	\$ 8.16	4%
Dance - 45 minute class (not including costume fee)	\$ 8.64	\$ 9.06	\$ 9.04	\$ 9.50	\$ 9.84	4%
Dance - 60 minute class (not including costume fee)	\$ 9.70	\$ 10.19	\$ 10.13	\$ 10.64	\$ 11.02	4%
Dance - 75 minute class (not including costume fee)	\$ 11.09	\$ 11.64	\$ 11.64	\$ 12.23	\$ 12.66	4%
Dance - camp (per hour fee)	\$ 8.50	\$ 9.00	\$ 9.38	\$ 9.85	\$ 10.20	4%
Vibe Dance (per hour fee)	\$ 8.17	\$ 8.51	\$ 8.94	\$ 9.39	\$ 9.72	4%
Art - 45 minute class	\$ 6.88	\$ 9.63	\$ 9.63	\$ 10.00	\$ 10.36	4%
Art - 60 minute class	\$ 8.13	\$ 11.13	\$ 11.13	\$ 11.75	\$ 12.17	4%
Art - 90 minute class	\$ 10.25	\$ 12.75	\$ 12.75	\$ 13.39	\$ 13.86	4%
Art - 120 minute class	\$ 18.13	\$ 22.75	\$ 22.75	\$ 23.50	\$ 24.33	4%
Drama - 45 minute class	\$ 9.50	\$ 9.00	\$ 9.00	\$ 9.50	\$ 9.84	4%
Drama - 60 minute class	\$ 9.55	\$ 9.83	\$ 10.12	\$ 10.43	N/A	N/A
Drama - Plays (per hour fee)	\$ 16.25	\$ 16.25	\$ 16.25	\$ 17.09	\$ 17.69	4%
Drama - Camp (per hour fee)	\$ 9.20	\$ 9.47	\$ 9.75	\$ 10.00	\$ 10.36	4%
Arts Alive Camp (per hour fee)	\$ 8.47	\$ 8.89	\$ 9.33	\$ 10.00	\$ 10.36	4%
Private Music Lessons - 30 minute lesson	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.92	4%
Centers						
Fall Festival Days	\$ 47.00	\$ 47.00	N/A	N/A	N/A	N/A
Babysitting (per day fee)	\$ 12.00	\$ 12.00	\$ 12.57	\$ 13.00	N/A	N/A
Home Alone (per day fee)	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00	N/A	N/A
Glitz Girlz (per day fee)	\$ 31.00	\$ 31.00	\$ 32.00	\$ 32.00	\$ 33.00	3%
Parent's Night Out (per day fee)	\$ 30.00	\$ 30.00	\$ 40.00	\$ 40.00	\$ 45.00	13%
Summer Safety Crash Course	\$ 26.00	\$ 26.00	N/A	N/A	N/A	N/A
Bowling (per day fee)	\$ 11.00	\$ 11.00	\$ 11.67	\$ 11.67	N/A	N/A
Magic (per class fee)	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	0%
All Star Sports (per day fee)	\$ 11.00	\$ 11.00	\$ 13.00	\$ 13.00	\$ 14.00	8%
Jelly Bean Sports (per day fee)	\$ 16.75	\$ 16.75	\$ 28.00	\$ 29.00	\$ 30.00	3%
Skyhawks (per day fee)	\$ 27.00	\$ 31.00	\$ 32.00	\$ 35.00	\$ 37.00	6%
Chicago White Sox Camp (per day fee)	\$ 47.00	\$ 47.00	\$ 40.00	\$ 40.00	\$ 42.00	5%
Bulls Sox Half Camp	\$ 47.00	\$ 47.00	N/A	N/A	N/A	N/A
Bulls Sox Full Camp	\$ 79.00	\$ 79.00	N/A	N/A	N/A	N/A
Dog Obedience	\$ 11.00	\$ 11.00	N/A	N/A	N/A	N/A
Irish Step - preschool	\$ 11.00	\$ 11.00	N/A	N/A	N/A	N/A
Irish Step - Soft Shoe Beginner	\$ 15.00	\$ 15.00	N/A	N/A	N/A	N/A
Chess (per day fee)	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00	\$ 25.00	32%
Mad Science	\$ 18.00	\$ 18.00	N/A	N/A	N/A	N/A
Mad Science System Classes	\$ 18.00	\$ 18.00	N/A	N/A	N/A	N/A

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Centers						
Mad Science Camps	\$ 57.00	\$ 57.00	N/A	N/A	N/A	N/A
Technology Classes	\$ 58.00	\$ 58.00	N/A	N/A	N/A	N/A
Frontier Gardens	\$ 48.00	\$ 50.00	\$ 50.00	\$ 55.00	\$ 55.00	0%
Forest View Gardens	\$ 30.00	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	0%
Preschool Gymnastics (per class fee)	\$ 13.00	\$ 13.00	\$ 14.00	\$ 15.00	\$ 15.00	0%
Youth Gymnastics (per class fee)	\$ 14.00	\$ 14.00	\$ 16.00	\$ 17.00	\$ 17.00	0%
Kid's Karate Club (per class fee)	\$ 5.20	\$ 5.20	\$ 8.00	\$ 9.00	\$ 10.00	11%
Shotokan Parent / Child Karate (per class fee)	\$ 11.75	\$ 11.75	\$ 13.50	\$ 14.25	\$ 15.00	5%
Shotokan Youth / Adult Karate (per class fee)	\$ 13.85	\$ 13.85	\$ 14.00	\$ 14.25	\$ 15.00	5%
Centers-Special Events						
VIP & Me Events (per couple)	\$ 46.00	\$ 46.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Bunny Basket Delivery	\$ 26.00	\$ 26.00	N/A	N/A	N/A	N/A
Winter Story Time Express	\$ 22.00	\$ 22.00	\$ 24.00	\$ 25.00	\$ 30.00	20%
Mother Son event	\$ 46.00	\$ 46.00	N/A	N/A	N/A	N/A
Trunk or Treat - early registration	\$ 9.00	\$ 9.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Trunk or Treat - day of registration	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%
Day Camp						
Day Camp (per hour fee)	\$ 5.33	\$ 5.50	\$ 5.67	\$ 5.93	\$ 7.13	20%
AM Extended Camp (per hour fee)	\$ 5.52	\$ 5.70	\$ 6.00	\$ 6.30	\$ 7.30	16%
PM Extended Camp (per hour fee)	\$ 5.52	\$ 5.67	\$ 5.87	\$ 6.14	\$ 7.60	24%
Winter & Spring Break Camp (per hour fee)	\$ 5.00	\$ 5.50	\$ 6.00	\$ 7.50	\$ 7.90	5%
Fitness						
Indoor Cycling	Fitpass	Fitpass	N/A	N/A	N/A	N/A
Barre Classes	Fitpass	Fitpass	N/A	N/A	N/A	N/A
Yoga	Fitpass	Fitpass	N/A	N/A	N/A	N/A
Kids Yoga	\$ -	\$ -	N/A	N/A	N/A	N/A
Meditation	\$ 13.00	\$ 13.00	N/A	N/A	N/A	N/A
Peace Yoga - contractual	\$ 10.00	\$ 10.00	N/A	N/A	N/A	N/A
Pilates	Fitpass	Fitpass	N/A	N/A	N/A	N/A
Stroller Strides - contractual	\$ 15.00	\$ 15.00	N/A	N/A	N/A	N/A
Small Group Personal Training - pr hr	\$ 20.00	\$ 20.00	N/A	N/A	N/A	N/A
Personal Training - pr hr	\$ 50.00	\$ 50.00	N/A	N/A	N/A	N/A
Boot Camp	Fitpass	Fitpass	N/A	N/A	N/A	N/A
Fitness - Memberships						
Annual PlusPass - Res Family	\$ 937.00	\$ 937.00	\$ 937.00	\$ 984.00	\$ 984.00	0%
Annual PlusPass - NR Family	\$ 1,221.00	\$ 1,221.00	\$ 1,221.00	\$ 1,283.00	\$ 1,283.00	0%
Annual PlusPass - Reciprocal Family	\$ 1,073.00	\$ 1,073.00	\$ 1,073.00	\$ 1,127.00	\$ 1,127.00	0%
Monthly PlusPass - Res Family	\$ 80.00	\$ 80.00	\$ 80.00	\$ 84.00	\$ 84.00	0%
Monthly PlusPass - NR Family	\$ 105.00	\$ 105.00	\$ 105.00	\$ 111.00	\$ 111.00	0%
Monthly PlusPass - Reciprocal Family	\$ 91.00	\$ 91.00	\$ 91.00	\$ 96.00	\$ 96.00	0%
Annual PlusPass - Res Ind.	\$ 515.00	\$ 515.00	\$ 515.00	\$ 541.00	\$ 541.00	0%
Annual PlusPass - NR Ind.	\$ 772.00	\$ 772.00	\$ 772.00	\$ 811.00	\$ 811.00	0%
Annual PlusPass - Res Senior Ind.	\$ 462.00	\$ 462.00	\$ 462.00	\$ 486.00	\$ 486.00	0%
Annual PlusPass - NR Senior Ind.	\$ 694.00	\$ 694.00	\$ 694.00	\$ 729.00	\$ 729.00	0%
Annual PlusPass - Reciprocal Ind.	\$ 678.00	\$ 678.00	\$ 678.00	\$ 712.00	\$ 712.00	0%
Annual PlusPass - Reciprocal Senior Ind.	\$ 616.00	\$ 616.00	\$ 616.00	\$ 647.00	\$ 647.00	0%
Annual PlusPass - Corporate Ind.	\$ 644.00	\$ 644.00	\$ 644.00	\$ 677.00	\$ 677.00	0%

Recreation Program & Club Fees



Recreation Programs

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Fitness - Memberships						
Monthly PlusPass - Res Ind.	\$ 45.00	\$ 45.00	\$ 45.00	\$ 48.00	\$ 48.00	0%
Monthly PlusPass - NR Ind.	\$ 67.00	\$ 67.00	\$ 67.00	\$ 71.00	\$ 71.00	0%
Monthly PlusPass - Res Senior Ind.	\$ 41.00	\$ 41.00	\$ 41.00	\$ 44.00	\$ 44.00	0%
Monthly PlusPass - NR Senior Ind.	\$ 61.00	\$ 61.00	\$ 61.00	\$ 65.00	\$ 65.00	0%
Monthly PlusPass - Reciprocal Ind.	\$ 59.00	\$ 59.00	\$ 59.00	\$ 62.00	\$ 62.00	0%
Monthly PlusPass - Reciprocal Senior Ind.	\$ 54.00	\$ 54.00	\$ 54.00	\$ 57.00	\$ 57.00	0%
Monthly PlusPass - Res Ind. - CHARTER	\$ 33.00	\$ 36.00	\$ 36.00	\$ 38.00	\$ 38.00	0%
Monthly PlusPass - NR Ind. - CHARTER	\$ 50.00	\$ 53.00	\$ 53.00	\$ 56.00	\$ 56.00	0%
Monthly PlusPass - Corporate Ind.	\$ 56.00	\$ 56.00	\$ 56.00	\$ 59.00	\$ 59.00	0%
Annual PlusPass - Res Ind. - CHARTER	\$ 372.00	\$ 412.00	\$ 412.00	\$ 433.00	\$ 433.00	0%
Annual PlusPass - NR Ind. - CHARTER	\$ 571.00	\$ 611.00	\$ 611.00	\$ 642.00	\$ 642.00	0%
Annual PlusPass - Res Family - CHARTER	\$ 684.00	\$ 750.00	\$ 750.00	\$ 788.00	\$ 788.00	0%
Annual PlusPass - NR Family - CHARTER	\$ 899.00	\$ 965.00	\$ 965.00	\$ 1,014.00	\$ 1,014.00	0%
Annual PlusPass - Res Couple	\$ 805.00	\$ 805.00	\$ 805.00	\$ 846.00	\$ 846.00	0%
Annual PlusPass - NR Couple	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00	\$ 1,098.00	\$ 1,098.00	0%
Annual PlusPass - Res Couple - CHARTER	\$ 588.00	\$ 644.00	\$ 644.00	\$ 677.00	\$ 677.00	0%
Annual PlusPass - NR Couple - CHARTER	\$ 769.00	\$ 703.00	\$ 703.00	\$ 738.00	\$ 738.00	0%
Annual PlusPass - Res Senior Couple	\$ 726.00	\$ 726.00	\$ 726.00	\$ 763.00	\$ 763.00	0%
Annual PlusPass - NR Senior Couple	\$ 941.00	\$ 941.00	\$ 941.00	\$ 989.00	\$ 989.00	0%
Annual PlusPass - Reciprocal Couple	\$ 1,024.00	\$ 1,024.00	\$ 1,024.00	\$ 1,076.00	\$ 1,076.00	0%
Annual PlusPass - Reciprocal Senior Couple	\$ 919.00	\$ 919.00	\$ 919.00	\$ 965.00	\$ 965.00	0%
Monthly PlusPass - Res Family - CHARTER	\$ 59.00	\$ 64.00	\$ 64.00	\$ 68.00	\$ 68.00	0%
Monthly PlusPass - NR Family - CHARTER	\$ 77.00	\$ 86.00	\$ 86.00	\$ 90.00	\$ 90.00	0%
Monthly PlusPass - Res Couple	\$ 69.00	\$ 69.00	\$ 69.00	\$ 73.00	\$ 73.00	0%
Monthly PlusPass - NR Couple	\$ 89.00	\$ 89.00	\$ 89.00	\$ 94.00	\$ 94.00	0%
Monthly PlusPass - Res Couple - CHARTER	\$ 51.00	\$ 55.00	\$ 55.00	\$ 58.00	\$ 58.00	0%
Monthly PlusPass - NR Couple - CHARTER	\$ 69.00	\$ 73.00	\$ 73.00	\$ 77.00	\$ 77.00	0%
Monthly PlusPass - Res Senior Couple	\$ 63.00	\$ 63.00	\$ 63.00	\$ 67.00	\$ 67.00	0%
Monthly PlusPass - NR Senior Couple	\$ 80.00	\$ 80.00	\$ 80.00	\$ 84.00	\$ 84.00	0%
Monthly PlusPass - Reciprocal Couple	\$ 86.00	\$ 86.00	\$ 86.00	\$ 90.00	\$ 90.00	0%
Monthly PlusPass - Reciprocal Senior Couple	\$ 79.00	\$ 79.00	\$ 79.00	\$ 83.00	\$ 83.00	0%
Annual FitPass - Res Ind. - CHARTER	\$ 252.00	\$ 274.00	\$ 274.00	\$ 288.00	\$ 288.00	0%
Annual FitPass - NR Ind. - CHARTER	\$ 381.00	\$ 403.00	\$ 403.00	\$ 423.00	\$ 423.00	0%
Annual FitPass - Res Family	\$ 752.00	\$ 752.00	\$ 752.00	\$ 790.00	\$ 790.00	0%
Annual FitPass - NR Family	\$ 978.00	\$ 978.00	\$ 978.00	\$ 1,027.00	\$ 1,027.00	0%
Annual FitPass - Res Family - CHARTER	\$ 552.00	\$ 602.00	\$ 602.00	\$ 633.00	\$ 633.00	0%
Annual FitPass - NR Family - CHARTER	\$ 719.00	\$ 769.00	\$ 769.00	\$ 807.00	\$ 807.00	0%
Monthly FitPass - Res Ind. - CHARTER	\$ 23.00	\$ 25.00	\$ 25.00	\$ 27.00	\$ 27.00	0%
Monthly FitPass - NR Ind. - CHARTER	\$ 34.00	\$ 36.00	\$ 36.00	\$ 39.00	\$ 39.00	0%
Monthly FitPass - Res Family	\$ 65.00	\$ 65.00	\$ 65.00	\$ 69.00	\$ 69.00	0%
Monthly FitPass - NR Family	\$ 84.00	\$ 84.00	\$ 84.00	\$ 88.00	\$ 88.00	0%
Annual FitPass - Res Ind.	\$ 343.00	\$ 343.00	\$ 343.00	\$ 361.00	\$ 361.00	0%
Annual FitPass - NR Ind.	\$ 515.00	\$ 515.00	\$ 515.00	\$ 541.00	\$ 541.00	0%
Annual FitPass - Res Senior Ind.	\$ 304.00	\$ 304.00	\$ 304.00	\$ 320.00	\$ 320.00	0%
Annual FitPass - NR Senior Ind.	\$ 463.00	\$ 463.00	\$ 463.00	\$ 487.00	\$ 487.00	0%
Annual FitPass - Corporate Ind.	\$ 429.00	\$ 429.00	\$ 429.00	\$ 451.00	\$ 451.00	0%
Monthly FitPass - Res Ind.	\$ 31.00	\$ 31.00	\$ 31.00	\$ 33.00	\$ 33.00	0%
Monthly FitPass - NR Ind.	\$ 45.00	\$ 45.00	\$ 45.00	\$ 48.00	\$ 48.00	0%
Monthly FitPass - Res Family - CHARTER	\$ 48.00	\$ 52.00	\$ 52.00	\$ 55.00	\$ 55.00	0%
Monthly FitPass - NR Family - CHARTER	\$ 62.00	\$ 66.00	\$ 66.00	\$ 69.00	\$ 69.00	0%
Monthly FitPass - Res Senior Ind.	\$ 28.00	\$ 28.00	\$ 28.00	\$ 30.00	\$ 30.00	0%
Monthly FitPass - NR Senior Ind.	\$ 41.00	\$ 41.00	\$ 41.00	\$ 43.00	\$ 43.00	0%
Monthly FitPass - Corporate Ind.	\$ 39.00	\$ 39.00	\$ 39.00	\$ 41.00	\$ 41.00	0%
Annual FitPass - Res Couple	\$ 647.00	\$ 647.00	\$ 647.00	\$ 680.00	\$ 680.00	0%
Annual FitPass - NR Couple	\$ 840.00	\$ 840.00	\$ 840.00	\$ 882.00	\$ 882.00	0%

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Fitness - Memberships						
Annual FitPass - Res Couple - CHARTER	\$ 647.00	\$ 647.00	\$ 647.00	\$ 680.00	\$ 680.00	0%
Annual FitPass - NR Couple - CHARTER	\$ 840.00	\$ 840.00	\$ 840.00	\$ 882.00	\$ 882.00	0%
Annual FitPass - Res Senior Couple	\$ 581.00	\$ 581.00	\$ 581.00	\$ 611.00	\$ 611.00	0%
Annual FitPass - NR Senior Couple	\$ 756.00	\$ 756.00	\$ 756.00	\$ 794.00	\$ 794.00	0%
Monthly FitPass - Res Couple	\$ 55.00	\$ 55.00	\$ 55.00	\$ 58.00	\$ 58.00	0%
Monthly FitPass - NR Couple	\$ 73.00	\$ 73.00	\$ 73.00	\$ 77.00	\$ 77.00	0%
Monthly FitPass - Res Couple - CHARTER	\$ 41.00	\$ 44.00	\$ 44.00	\$ 47.00	\$ 47.00	0%
Monthly FitPass - NR Couple - CHARTER	\$ 54.00	\$ 57.00	\$ 57.00	\$ 60.00	\$ 60.00	0%
Monthly FitPass - Res Senior Couple	\$ 51.00	\$ 51.00	\$ 51.00	\$ 54.00	\$ 54.00	0%
Monthly FitPass - NR Senior Couple	\$ 65.00	\$ 65.00	\$ 65.00	\$ 69.00	\$ 69.00	0%
Annual SplashPass - Res Family	\$ 330.00	\$ 330.00	\$ 330.00	\$ 347.00	\$ 347.00	0%
Annual SplashPass - NR Family	\$ 495.00	\$ 495.00	\$ 495.00	\$ 520.00	\$ 520.00	0%
Annual SplashPass - Res Family - CHARTER	\$ 240.00	\$ 264.00	\$ 264.00	\$ 278.00	\$ 278.00	0%
Annual SplashPass - NR Family - CHARTER	\$ 366.00	\$ 390.00	\$ 390.00	\$ 410.00	\$ 410.00	0%
Annual SplashPass - Reciprocal Family	\$ 330.00	\$ 330.00	\$ 330.00	\$ 347.00	\$ 347.00	0%
Monthly SplashPass - Res Family - CHARTER	\$ 22.00	\$ 24.00	\$ 24.00	\$ 26.00	\$ 26.00	0%
Monthly SplashPass - NR Family - CHARTER	\$ 33.00	\$ 35.00	\$ 35.00	\$ 37.00	\$ 37.00	0%
Monthly SplashPass - Res Family	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	0%
Monthly SplashPass - NR Family	\$ 44.00	\$ 44.00	\$ 44.00	\$ 46.00	\$ 46.00	0%
Monthly SplashPass - Res Ind. CHARTER	\$ 14.00	\$ 15.00	\$ 15.00	\$ 16.00	\$ 16.00	0%
Monthly SplashPass - NR Ind. CHARTER	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 24.00	0%
Monthly SplashPass - Reciprocal Family	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	0%
Annual SplashPass - Res Ind. - CHARTER	\$ 144.00	\$ 158.00	\$ 158.00	\$ 166.00	\$ 166.00	0%
Annual SplashPass - NR Ind. - CHARTER	\$ 220.00	\$ 234.00	\$ 234.00	\$ 246.00	\$ 246.00	0%
Annual SplashPass - Res Ind.	\$ 198.00	\$ 198.00	\$ 198.00	\$ 208.00	\$ 208.00	0%
Annual SplashPass - NR Ind.	\$ 297.00	\$ 297.00	\$ 297.00	\$ 312.00	\$ 312.00	0%
Annual SplashPass - Res Senior Ind.	\$ 185.00	\$ 185.00	\$ 185.00	\$ 195.00	\$ 195.00	0%
Annual SplashPass - NR Senior Ind.	\$ 267.00	\$ 267.00	\$ 267.00	\$ 281.00	\$ 281.00	0%
Annual SplashPass - Reciprocal Ind.	\$ 198.00	\$ 198.00	\$ 198.00	\$ 208.00	\$ 208.00	0%
Annual SplashPass - Res Couple - Reciprocal Senior Ind.	\$ 185.00	\$ 185.00	\$ 185.00	\$ 195.00	\$ 195.00	0%
Annual SplashPass - Corporate Ind.	\$ 248.00	\$ 248.00	\$ 248.00	\$ 261.00	\$ 261.00	0%
Monthly SplashPass - Res Ind.	\$ 19.00	\$ 19.00	\$ 19.00	\$ 20.00	\$ 20.00	0%
Monthly SplashPass - NR Ind.	\$ 28.00	\$ 28.00	\$ 28.00	\$ 30.00	\$ 30.00	0%
Monthly SplashPass - Res Senior Ind.	\$ 18.00	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	0%
Monthly SplashPass - NR Senior Ind.	\$ 24.00	\$ 24.00	\$ 24.00	\$ 26.00	\$ 26.00	0%
Monthly SplashPass - Reciprocal Ind.	\$ 19.00	\$ 19.00	\$ 19.00	\$ 20.00	\$ 20.00	0%
Monthly SplashPass - Reciprocal Senior Ind.	\$ 18.00	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	0%
Monthly SplashPass - Corporate Ind.	\$ 23.00	\$ 23.00	\$ 23.00	\$ 25.00	\$ 25.00	0%
Annual SplashPass - Res Couple	\$ 238.00	\$ 238.00	\$ 238.00	\$ 250.00	\$ 250.00	0%
Annual SplashPass - NR Couple	\$ 356.00	\$ 356.00	\$ 356.00	\$ 374.00	\$ 374.00	0%
Annual SplashPass - Res Couple - CHARTER	\$ 168.00	\$ 190.00	\$ 190.00	\$ 200.00	\$ 200.00	0%
Annual SplashPass - NR Couple - CHARTER	\$ 264.00	\$ 286.00	\$ 286.00	\$ 300.00	\$ 300.00	0%
Annual SplashPass - Res Senior Couple	\$ 211.00	\$ 211.00	\$ 211.00	\$ 222.00	\$ 222.00	0%
Annual SplashPass - NR Senior Couple	\$ 320.00	\$ 320.00	\$ 320.00	\$ 336.00	\$ 336.00	0%
Annual SplashPass - Reciprocal Couple	\$ 238.00	\$ 238.00	\$ 238.00	\$ 250.00	\$ 250.00	0%
Annual SplashPass - Reciprocal Senior Couple	\$ 211.00	\$ 211.00	\$ 211.00	\$ 222.00	\$ 222.00	0%
Monthly SplashPass - Res Couple	\$ 22.00	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%
Monthly SplashPass - NR Couple	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	\$ 34.00	0%
Monthly SplashPass - Res Couple - CHARTER	\$ 16.00	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	0%
Monthly SplashPass - NR Couple - CHARTER	\$ 24.00	\$ 26.00	\$ 26.00	\$ 28.00	\$ 28.00	0%
Monthly SplashPass - Res Senior Couple	\$ 20.00	\$ 20.00	\$ 20.00	\$ 21.00	\$ 21.00	0%
Monthly SplashPass - NR Senior Couple	\$ 29.00	\$ 29.00	\$ 29.00	\$ 31.00	\$ 31.00	0%
Monthly SplashPass - Reciprocal Couple	\$ 22.00	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%
Monthly SplashPass - Reciprocal Senior Couple	\$ 20.00	\$ 20.00	\$ 20.00	\$ 21.00	\$ 21.00	0%

Recreation Program & Club Fees



Recreation Programs

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Fitness - Memberships						
Annual BasicPass - Res Family	\$ 53.00	\$ 53.00	\$ 106.00	\$ 111.00	\$ 111.00	0%
Annual BasicPass - NR Family	\$ 158.00	\$ 158.00	\$ 205.00	\$ 216.00	\$ 216.00	0%
Annual BasicPass - Res Couple	\$ 40.00	\$ 40.00	\$ 80.00	\$ 84.00	\$ 84.00	0%
Annual BasicPass - NR Couple	\$ 119.00	\$ 119.00	\$ 155.00	\$ 163.00	\$ 163.00	0%
Annual BasicPass - Res Ind.	\$ 26.00	\$ 26.00	\$ 52.00	\$ 55.00	\$ 55.00	0%
Annual BasicPass - NR Ind.	\$ 79.00	\$ 79.00	\$ 103.00	\$ 108.00	\$ 108.00	0%
ARC 30 day pass - Res Ind.	\$ 50.00	\$ 50.00	\$ 55.00	\$ 58.00	\$ 58.00	0%
ARC 30 day pass - NR Ind.	\$ 72.00	\$ 72.00	\$ 77.00	\$ 80.00	\$ 80.00	0%
ARC 10 guest pass sheet - Res	\$ 88.00	\$ 88.00	\$ 99.00	\$ 105.00	\$ 105.00	0%
Summer Only SplashPass - Res Family	\$ 50.00	\$ 205.00	\$ 229.00	\$ 241.00	\$ 241.00	0%
Summer Only SplashPass - NR Family	\$ 75.00	\$ 307.00	\$ 331.00	\$ 346.00	\$ 346.00	0%
Summer Only SplashPass - Res Ind.	\$ 25.00	\$ 119.00	\$ 131.00	\$ 138.00	\$ 138.00	0%
Summer Only SplashPass - NR Ind.	\$ 38.00	\$ 178.00	\$ 190.00	\$ 199.00	\$ 199.00	0%
Summer Only SplashPass - Res Couple	\$ 40.00	\$ 149.00	\$ 167.00	\$ 176.00	\$ 176.00	0%
Summer Only SplashPass - NR Couple	\$ 60.00	\$ 223.00	\$ 241.00	\$ 252.00	\$ 252.00	0%
Summer Only ARC add-on SplashPass - Res Family	\$ 40.00	N/A	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Family	\$ 60.00	N/A	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - Res Ind.	\$ 16.00	N/A	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Ind.	\$ 24.00	N/A	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - Res Couple	\$ 26.00	N/A	N/A	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Couple	\$ 39.00	N/A	N/A	N/A	N/A	N/A
Annual Caregiver Pass - Res	\$ 70.00	\$ 80.00	\$ 80.00	\$ 84.00	\$ 84.00	0%
Annual Caregiver Pass - NR	\$ 95.00	\$ 105.00	\$ 105.00	\$ 110.00	\$ 110.00	0%
Summer Only Caregiver Pass - Res	\$ 30.00	\$ 35.00	\$ 41.00	\$ 43.00	\$ 43.00	0%
Summer Only Caregiver Pass - NR	\$ 45.00	\$ 50.00	\$ 56.00	\$ 59.00	\$ 59.00	0%
ARC-Daily Admissions						
Fitness Center Daily Admission - Res	\$ 10.00	\$ 12.00	\$ 13.00	\$ 15.00	\$ 15.00	0%
Fitness Center Daily Admission - NR	\$ 15.00	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	0%
Open Gym - Res	\$ 3.00	\$ 5.00	\$ 7.00	\$ 9.00	\$ 9.00	0%
Open Gym - NR	\$ 5.00	\$ 8.00	\$ 10.00	\$ 12.00	\$ 12.00	0%
Track - Res	\$ 3.00	\$ 5.00	\$ 7.00	\$ 9.00	\$ 9.00	0%
Track - NR	\$ 5.00	\$ 8.00	\$ 10.00	\$ 12.00	\$ 12.00	0%
Lake						
Sail Camp - all day	\$ 33.00	\$ 34.00	\$ 34.50	\$ 35.90	\$ 36.90	3%
Sail Camp - half day	\$ 21.50	\$ 22.00	\$ 22.50	\$ 23.40	\$ 24.40	4%
Adventure Camp (per day fee)	\$ 57.00	\$ 59.00	\$ 59.50	\$ 63.50	\$ 66.00	4%
Zombie Camp (per day fee)	\$ 25.40	\$ 26.00	\$ 28.00	\$ 29.80	\$ 30.80	3%
Museum						
Adult Classes	\$ 15.45	\$ 15.90	\$ 16.00	\$ 17.00	\$ 17.00	0%
Youth Classes	\$ 15.45	\$ 15.90	\$ 16.00	\$ 17.00	\$ 17.00	0%
Family programs	\$ 33.00	\$ 35.00	\$ 36.00	\$ 37.00	\$ 37.00	0%
Camps - Full day	\$ 190.00	\$ 198.00	\$ 250.00	\$ 255.00	N/A	N/A
Camps - Half Day	\$ 95.00	\$ 99.00	\$ 120.00	\$ 130.00	\$ 134.00	3%
School visit	\$ 6.00	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	0%
Scout visit	\$ 7.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Teas Programs (per person)	\$ 22.50	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.00	0%

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Preschool						
Kal Camp (per hour fee)	\$ 5.65	\$ 6.00	\$ 6.67	\$ 6.75	\$ 7.50	11%
Adult Tot Time out (per hour fee)	\$ 5.00	\$ 5.00	\$ 5.00	N/A	N/A	N/A
Lunch Bunch (per day fee)	\$ 8.20	\$ 8.50	\$ 8.75	\$ 9.00	\$ 18.00	100%
Cooking and Crafty Creations	\$ 9.00	\$ 9.00	N/A	N/A	N/A	N/A
What's Cooking	\$ 8.75	\$ 8.75	N/A	N/A	N/A	N/A
Time Together (per class fee)	\$ 13.33	\$ 13.78	\$ 13.78	\$ 13.78	N/A	N/A
On My Way (per class fee)	\$ 15.67	\$ 16.07	\$ 16.07	\$ 16.07	N/A	N/A
All On My Own (per class fee)	\$ 12.22	\$ 12.55	\$ 12.55	\$ 12.55	N/A	N/A
Preschool 2 days a week, 3-4 year olds	\$ 1,256.00	\$ 1,295.00	\$ 1,360.00	\$ 1,456.00	\$ 1,500.00	3%
Preschool 3 days a week, 4-5 year olds	\$ 1,917.00	\$ 1,977.00	\$ 2,079.00	\$ 2,225.00	\$ 2,292.00	3%
Safety Town (per class fee)	\$ 15.20	\$ 15.64	\$ 15.95	\$ 15.95	\$ 16.50	3%
Kid Rock (per class fee)	\$ 10.50	\$ 11.15	\$ 11.50	\$ 11.50	\$ 11.80	3%
Kindermusik (per class fee)	\$ 10.50	\$ 17.50	\$ 18.00	\$ 20.00	\$ 22.50	13%
Seniors						
Fitness - 60 minute	\$ 8.20	\$ 8.20	\$ 10.00	\$ 10.00	\$ 10.00	0%
Fitness - 90 minute	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	0%
Cards & Games (per class fee)	\$ 10.00	\$ 10.00	\$ 13.00	\$ 13.00	\$ 13.00	0%
Mah Jongh	\$ 8.50	N/A	N/A	N/A	N/A	N/A
Senior Dance (per hour fee)	\$ 8.50	\$ 8.75	\$ 10.00	\$ 10.00	\$ 10.00	0%
Line Dance	\$ 8.00	N/A	N/A	N/A	N/A	N/A
Art (per hour fee)	\$ 13.25	\$ 13.50	\$ 15-\$20	\$ 15-\$20	\$ 15.50	N/A
Crochet/Knitting (per hour fee)	\$ 9.50	\$ 9.75	\$ 9.75	\$ 9.75	\$ 9.75	0%
Quilting (per hour fee)	\$ 8.00	\$ 8.25	\$ 8.00	\$ 8.50	\$ 8.50	0%
Woodcarving	\$ 5.00	N/A	N/A	N/A	N/A	N/A
Luncheons / per luncheon	\$ 44.00	\$ 45.00	\$ 45.00	\$ 49.00	\$ 49.00	0%
Seniors-Memberships						
Fun & Fit Fitness Pass - 6mos	\$ 146.00	\$ 146.00	\$ 144.00	\$ 144.00	\$ 148.00	3%
Fun & Fit Fitness Pass - 1 year	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	\$ 221.00	3%
Fun & Fit Punch Pass-14 visits	N/A	N/A	\$ 75.00	\$ 75.00	\$ 77.00	3%
Athletic Club - 6 mos	\$ 118.00	\$ 118.00	\$ 118.00	\$ 118.00	\$ 121.00	3%
Athletic Club - 1 year	\$ 178.00	\$ 178.00	\$ 178.00	\$ 178.00	\$ 183.00	3%
AAC Punch Pass-14 visits	N/A	N/A	\$ 75.00	\$ 75.00	\$ 77.00	3%
Combo Pass - 6 mos	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	\$ 193.00	3%
Combo Pass - 1 year	\$ 335.00	\$ 335.00	\$ 335.00	\$ 335.00	\$ 345.00	3%
Tour Club - individual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Tour Club - 2 people	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Wood Shop - 1 day	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	0%
Wood Shop - 6 visit	\$ 54.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 49.00	2%
Wood Shop - 10 visit	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 82.00	3%
Woodshop Annual Pass	N/A	N/A	\$ 115.00	\$ 115.00	\$ 118.00	3%

Recreation Program & Club Fees



Tennis - Forest View Racquet & Fitness Club and Heritage Tennis Club

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Tennis Memberships						
Student	\$ 100.00	\$ 100.00	\$ 100.00	\$ 105.00	\$ 110.00	5%
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 312.00	\$ 312.00	0%
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
Racquetball Memberships						
Unlimited Racquetball	\$ 420.00	\$ 420.00	\$ 432.00	\$ 438.00	\$ 456.00	4%
Unlimited Plus One (Same Household)	\$ 516.00	\$ 516.00	\$ 540.00	\$ 540.00	\$ 552.00	2%
Indoor Lessons Group & Private 10 weeks, 1 hr per week						
10 & Under Member/Non-Member	\$ 21.86	\$ 22.52	\$ 23.00	\$ 24.00	\$ 25.00	4%
Student	\$ 21.86	\$ 22.52	\$ 24.00	\$ 25.00	\$ 26.00	4%
Adult Beginner Member/Non-Member	\$ 24.18	\$ 24.91	\$ 25.00	\$ 26.00	\$ 27.00	4%
Adult Member	\$ 24.18	\$ 24.91	\$ 25.00	\$ 26.00	\$ 27.00	4%
Private Group Lesson Fee, Hourly Rate						
1 Hour - Member	\$ 25.14	\$ 25.89	\$ 27.00	\$ 28.00	N/A	N/A
1 Hour - Non-Member	\$ 30.34	\$ 31.25	\$ 33.00	\$ 35.00	N/A	N/A
Adult 1.5 Hour - Member	\$ 23.00	\$ 23.69	\$ 24.40	\$ 26.00	N/A	N/A
Adult 1.5 Hour - Non-Member	\$ 26.44	\$ 27.23	\$ 28.05	\$ 30.00	N/A	N/A
Outdoor Tennis Court Permit Fees (13 week session), hourly rate						
Class "A" Courts may be lighted; Rec Centers, Centennial	\$ 75.00	\$ 100.00	\$ 120.00	\$ 130.00	\$ 140.00	8%
Class "B" Courts	\$ 50.00	\$ 75.00	\$ 80.00	\$ 90.00	\$ 90.00	0%
Commercial Court Reservations seasonal only/per hour	\$ 10.00	\$ 10.00	\$ 30.00	\$ 45.00	\$ 50.00	11%
FV Outdoor Court Fees - hourly	\$ 10.00	\$ 12.00	\$ 12.50	\$ 12.50	\$ 13.50	8%
Pickleball Courts	N/A	\$ 75.00	\$ 80.00	\$ 130.00	\$ 140.00	8%
Other Fees						
Early Cancellation (Less than One Year)	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 75.00	50%
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	\$ 5.00	\$ 6.00	\$ 6.00	\$ 7.00	17%
Fitness Studio Rental Hourly	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 60.00	20%
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	\$ 34.00	\$ 34.00	\$ 36.00	6%
Prime Time Summer Season	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
Tennis Non-Prime Time Season	\$ 26.00	\$ 26.00	\$ 28.00	\$ 28.00	\$ 30.00	7%
Tennis Summer Season Prime & Non-Prime	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	\$ 24.00	9%

Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Permanent Court Time Prime and Non-Prime per hour						
Prime Time Tennis	\$ 30.00	\$ 30.00	\$ 31.00	\$ 34.00	\$ 36.00	6%
Non-Prime Time Tennis	\$ 22.00	\$ 22.00	\$ 24.00	\$ 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	\$ 34.00	N/A	N/A
Tennis Student Standby per Hour	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	N/A	N/A
Early Bird Court Rate	\$ 20.00	\$ 20.00	\$ 24.00	\$ 26.00	N/A	N/A
Racquetball Prime	\$ 12.00	\$ 12.00	\$ 15.00	\$ 15.00	\$ 16.00	7%
Racquetball Non-Prime	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 12.00	20%
Racquetball Summer Prime & Non-Prime	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 12.00	20%
Party Court Rental - Members Only						
Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Per Guest Fee	\$ 4.00	\$ 4.00	\$ 6.00	\$ 6.00	\$ 6.00	0%
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.00	0%
Private Group Lesson Fee						
Member	\$ 129.00	\$ 132.00	\$ 120.00	\$ 126.00	N/A	N/A
Non Member	\$ 90.00	\$ 90.00	\$ 92.00	\$ 97.00	N/A	N/A
3 Persons	\$ 129.00	\$ 129.00	\$ 132.00	\$ 139.00	N/A	N/A
4 Persons	\$ 160.00	\$ 160.00	\$ 164.00	\$ 173.00	N/A	N/A
Adult Drill Hourly Rate						
Academy	\$ 24.50	\$ 25.00	\$ 26.00	\$ 28.00	\$ 29.00	4%
High Performance	N/A	\$ 28.00	\$ 30.00	\$ 30.00	\$ 32.00	7%
Outdoor Recreation Program Lesson, Hourly Rate						
Junior Lessons - 1 hour	\$ 11.80	\$ 12.15	\$ 13.15	\$ 15.00	\$ 16.00	7%
Private Lesson Fees per hour						
Member - Max 2 persons	\$ 80.00	\$ 82.00	\$ 84.00	\$ 89.00	\$ 92.00	3%
Non Member Max 2 Persons	\$ 82.00	\$ 86.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Senior Staff Member	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00	5%
Senior Staff Non Member	\$ 95.00	\$ 100.00	\$ 110.00	\$ 115.00	\$ 118.00	3%
Private Racquetball Lessons						
Hourly Rate 1 Hour Member	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	\$ 60.00	20%

Recreation Program & Club Fees



Arlington Lakes Golf Club													
Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change	Description	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Greens Fees							Golf Car Rental Fees						
Regular Rate Weekdays - 9 Holes	\$ 23.00	\$ 24.00	\$ 25.00	\$ 26.00	N/A	N/A	Golf Car Weekdays 9 Holes	\$ 22.00	\$ 24.00	\$ 26.00	\$ 26.00	\$ 26.00	0%
Regular Rate Weekdays - 18 Holes	\$ 37.00	\$ 38.00	\$ 40.00	\$ 42.00	N/A	N/A	Golf Car Holiday/Weekend 9 Holes	\$ 22.00	\$ 24.00	\$ 26.00	\$ 26.00	\$ 26.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes	\$ 41.00	\$ 43.00	\$ 45.00	\$ 48.00	N/A	N/A	Golf Car Weekdays 18 Holes	\$ 36.00	\$ 38.00	\$ 40.00	\$ 40.00	\$ 40.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes 12pm-Twilight	\$ 34.00	\$ 36.00	N/A	N/A	N/A	N/A	Golf Car Holiday/Weekend 18 Holes	\$ 36.00	\$ 38.00	\$ 40.00	\$ 40.00	\$ 40.00	0%
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 3pm	\$ 27.00	\$ 28.00	\$ 30.00	\$ 32.00	N/A	N/A	Golf Car Senior 9 Holes	\$ 18.00	\$ 20.00	\$ 22.00	N/A	N/A	N/A
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 3pm	N/A	\$ 25.00	\$ 27.00	\$ 29.00	N/A	N/A	Golf Car Senior 18 Holes	\$ 30.00	\$ 32.00	\$ 34.00	N/A	N/A	N/A
Resident Rate Weekdays - 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 24.00	0%	Golf Car League 9 Holes	N/A	N/A	\$ 20.00	\$ 22.00	\$ 24.00	9%
Resident Rate Weekdays - 18 Holes	\$ 30.00	\$ 32.00	\$ 33.00	\$ 35.00	\$ 36.00	3%	Golf Car League 18 Holes	N/A	N/A	\$ 32.00	\$ 34.00	\$ 36.00	6%
Resident Rate Holiday/Weekend Rate - 18 Holes	\$ 36.00	\$ 38.00	\$ 40.00	\$ 42.00	\$ 44.00	5%	Pull Car Weekdays 9 Holes	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Resident Rate 18 Holes 11am-Twilight	\$ 26.00	\$ 29.00	N/A	N/A	N/A	N/A	Pull Car Holiday/Weekend 9 Holes	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Resident Rate Twilight	\$ 23.00	\$ 22.00	\$ 25.00	N/A	N/A	N/A	Pull Car Weekdays 18 Holes	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%
Resident Seniors - 9 Holes (until 3pm)	\$ 16.00	\$ 17.00	\$ 19.00	\$ 20.00	\$ 20.00	0%	Pull Car Holiday/Weekend 18 Holes	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%
Resident Seniors - 18 Holes	\$ 24.50	\$ 26.00	\$ 27.00	\$ 28.00	\$ 28.00	0%	Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 10.00	\$ 15.00	\$ 10.00	\$ 15.00	\$ 15.00	0%
Resident Juniors - 9 Holes (after 2pm weekends)	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	0%	Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 16.00	\$ 22.00	\$ 15.00	\$ 20.00	\$ 20.00	0%
Resident Juniors - 18 Holes (after 2pm weekends)	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 24.00	4%	Lesson Fees						
Regular Seniors - 9 Holes (until 3pm)	\$ 19.00	\$ 20.00	\$ 23.00	\$ 24.00	\$ 24.00	0%	Resident Group Adult	\$ 90.00	\$ 95.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Regular Seniors - 18 Holes	\$ 29.00	\$ 31.00	\$ 32.00	\$ 33.00	\$ 34.00	3%	Non-Resident Group Adult	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00	\$ 115.00	5%
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 13.00	\$ 13.00	N/A	N/A	N/A	N/A	Resident Youth (8-17 yrs)	\$ 80.00	\$ 85.00	\$ 85.00	\$ 90.00	\$ 95.00	6%
Regular Juniors - 18 Holes	\$ 23.00	\$ 23.00	N/A	N/A	N/A	N/A	Non-Resident Youth (8-17 yrs)	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Res FT College Student-Weekday 9 Holes	\$ 13.00	\$ 13.00	\$ 14.00	\$ 14.00	\$ 15.00	7%	Private Lessons (w/golf pro per half hour)	\$ 45.00	\$ 50.00	\$ 50.00	\$ 60.00	\$ 65.00	8%
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	\$ 23.00	\$ 23.00	\$ 24.00	\$ 24.00	\$ 25.00	4%	Golf Association Fee	\$ 8.00	N/A	N/A	N/A	N/A	N/A
Non-Resident Adult - 9 Holes (after 3pm)	\$ 23.00	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.00	0%	Permanent Tee Time Fee	\$ 160.00	\$ 180.00	\$ 200.00	\$ 200.00	\$ 200.00	0%
Early Bird Weekend - Back 9 Holes Regular Rate	\$ 27.00	\$ 28.00	\$ 28.00	\$ 29.00	\$ 29.00	0%	Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	20%
Early Bird Weekend - Back 9 Holes Resident Rate	\$ 23.00	\$ 25.00	N/A	N/A	N/A	N/A	Hearth Banquet Room Rental Rates Per Hour						
Twilight Regular Rate - 9 Holes	\$ 23.00	\$ 25.00	N/A	N/A	N/A	N/A	M-F 8am-4pm	\$ 150.00	\$ 150.00	\$ 100.00	\$ 100.00	\$ 100.00	0%
Adult - 3 Hole Rate	\$ 10.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	0%	M-Th 4pm-10pm	\$ 97.50	\$ 97.50	\$ 143.75	\$ 143.75	\$ 143.75	0%
Junior/Senior - 3 Hole Rate	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	0%	Friday 6pm-Midnight	\$ 143.75	\$ 143.75	N/A	N/A	N/A	N/A
Adult - 6 Hole Rate	\$ 15.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	0%	S-S 11am-6pm	\$ 137.50	\$ 137.50	\$ 137.50	\$ 137.50	\$ 137.50	0%
Junior/Senior - 3 Hole Rate	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%	Saturday 4pm-10pm	\$ 173.75	\$ 173.75	\$ 175.00	\$ 175.00	\$ 175.00	0%
Season Pass - All Residents Only							Sunday 10am-8pm	\$ 112.50	\$ 137.50	\$ 175.00	\$ 175.00	\$ 150.00	-14%
Residents - Individual Unlimited	\$ 1,175.00	\$ 1,295.00	\$ 1,400.00	\$ 1,450.00	\$ 1,500.00	3%	Festival Room Rates Per Hour						
Residents - Individual Limited	\$ 895.00	\$ 985.00	N/A	N/A	N/A	N/A	M-F 8am-4pm	\$ 133.33	\$ 133.33	\$ 150.00	\$ 150.00	\$ 75.00	-50%
Residents - Couples Pass Unlimited	\$ 2,100.00	\$ 2,300.00	\$ 2,500.00	\$ 2,550.00	\$ 2,600.00	2%	M-Th 4pm-10pm	\$ 110.00	\$ 110.00	\$ 150.00	\$ 150.00	\$ 75.00	-50%
Resident Senior Unlimited	\$ 875.00	\$ 970.00	\$ 1,100.00	\$ 1,150.00	\$ 1,200.00	4%	Friday 6pm-Midnight	\$ 120.00	\$ 120.00	N/A	N/A	N/A	N/A
Resident - Senior (Weekday Only)	\$ 775.00	\$ 850.00	N/A	N/A	N/A	N/A	S-S 8am-4pm	\$ 133.33	\$ 133.33	\$ 200.00	\$ 200.00	\$ 100.00	-50%
5 Day Adult Pass	N/A	N/A	N/A	\$ 1,150.00	\$ 1,200.00	4%	Saturday 4pm-10pm	\$ 183.33	\$ 183.33	\$ 200.00	\$ 200.00	\$ 100.00	-50%
5 Day Senior Pass	N/A	N/A	N/A	\$ 1,025.00	\$ 1,075.00	5%	Sunday 6pm-10pm	\$ 120.00	\$ 120.00	\$ 200.00	\$ 200.00	\$ 100.00	-50%
5 Day Couple Pass	N/A	N/A	N/A	\$ 2,125.00	\$ 2,175.00	2%	Driving Range Fees						
5 Day Couple Senior Pass	N/A	N/A	N/A	\$ 1,825.00	\$ 1,875.00	3%	Small Bucket of Balls	\$ 4.50	\$ 5.00	\$ 6.00	\$ 6.00	\$ 7.00	17%
Resident - Senior Couple	N/A	N/A	\$ 1,900.00	\$ 1,950.00	\$ 2,150.00	10%	Medium Bucket of Balls	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	\$ 10.00	11%
Resident - Junior Limited (12-17 yrs)	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 400.00	7%	Large Bucket of Balls	\$ 9.50	\$ 10.00	\$ 11.00	\$ 12.00	\$ 14.00	17%
League Fees							Jumbo Bucket of Balls	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00	\$ 22.00	10%
Resident 9 Holes	\$ 21.00	\$ 22.00	\$ 18.00	\$ 19.00	\$ 19.00	0%	10 Large Pail Bucket of Balls	\$ 80.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 120.00	26%
Non-resident 9 Holes	\$ 23.00	\$ 24.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	Golf Club Rentals per Club	\$ 1.00	\$ 2.00	N/A	N/A	N/A	N/A
Resident 18 Holes	N/A	N/A	\$ 26.00	\$ 27.00	\$ 27.00	0%							
Non-resident 18 Holes	N/A	N/A	\$ 31.00	\$ 32.00	\$ 32.00	0%							
Monday Junior League	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	0%							
Pro Shop Services													
Handicap Service Fee	\$ 35.00	\$ 35.00	\$ 40.00	\$ 45.00	\$ 55.00	22%							

April 8, 2025

The Arlington Heights Park District enriches the community by providing quality recreation, facilities, and fun.

Recreation Program & Club Fees



Nickol Knoll Golf Club							
Description	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	% Change
Greens Fees							
Golf Rate Weekdays 9 Holes	\$ 14.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 16.00	\$ 16.00	0%
Golf Rate WeekEnds 9 Holes	\$ 16.00	\$ 17.00	\$ 18.00	\$ 18.00	\$ 19.00	\$ 19.00	0%
9 hole Replay Weekdays	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 10.00	\$ 12.00	20%
9 Holes Replay Weekend		\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Senior Rate Weekdays 9 Holes	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%
Senior Rate WeekEnds 9 Holes	N/A	N/A	N/A	\$ 15.00	\$ 16.00	\$ 16.00	0%
Junior Rate Weekdays 9 Holes	\$ 10.00	\$ 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	\$ 12.00	0%
Resident Punch Card - 10 Punches	\$ 125.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 145.00	\$ 150.00	3%
Senior 10 Play Punch Card - Weekday only	\$ 95.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 105.00	\$ 110.00	5%
Monday Junior League	\$ 8.00	\$ 8.00	\$ 9.00	\$ 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	\$ 10.00	11%
Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	0%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 5.00	\$ 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	\$ 5.00	0%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 14.00	\$ 16.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Lesson Fees							
Resident Group Adult	\$ 85.00	\$ 90.00	\$ 95.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Non-Resident Group Adult	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	\$ 110.00	\$ 115.00	5%
Resident Youth (8-17 yrs)	\$ 75.00	\$ 80.00	\$ 85.00	\$ 85.00	\$ 90.00	\$ 95.00	6%
Non-Resident Youth (8-17 yrs)	\$ 80.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Private Lessons with Golf Pro (Per half hour)	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	\$ 60.00	\$ 65.00	8%
Resident Association Fees - Junior Golf	\$ 70.00	\$ 75.00	\$ 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	N/A
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	20%

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100 YEARS

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
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
Year-End Estimate (at 4/30/25)				
Full-Time IMRF	18.0	37.0	32.0	87.0
Part-Time ACA/IMRF	-	-	4.0	4.0
Part-Time IMRF	1.0	-	33.0	34.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	11.0	918.0	930.0
Total	20.0	48.0	987.0	1,055.0
2025/26 Budget				
Full-Time IMRF	18.0	41.0	36.0	95.0
Part-Time ACA/IMRF	-	-	4.0	4.0
Part-Time IMRF	1.0	4.0	35.0	40.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	15.0	950.0	966.0
Total	20.0	60.0	1,025.0	1,105.0

The Arlington Heights Park District issued 1,227 W-2's to employees who worked for the Park District in 2024.

Total hours worked by all staff during 2023/24 was 496,681, or the equivalent 239 full-time employees. This is 89,254 more hours and 19 more FTE's than 2022/23, due to having returned to full operations yet still lower than anticipated due to staff shortages.

Position Status Report



	19/20	20/21	21/22	22/23	23/24	24/25	Proposed				
							25/26	26/27	27/28	28/29	29/30
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	1	1	1	1	1	1	1	1	1	1
Operations Supervisor	2	2	3	3	3	4	4	4	4	4	4
Maintenance Supervisor I	1	1	0	0	0	0	0	0	0	0	0
Trades Staff	10	8	8	9	9	7	8	8	8	8	8
Grounds Staff	20	10	11	13	14	15	16	16	16	16	16
Clerical	1	1	1	1	1	1	1	1	1	1	1
Custodians	8	7	7	7	7	7	8	8	8	8	8
Total Parks and Planning Department	46	33	34	37	38	38	41	41	41	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	0	0	0	0	0	0
IT Support Specialist	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	5	5	5	5	5	6	6	6
HR Support Staff	0	0	1	2	2	2	2	2	2	2	2
Clerical	1	1	0	0	0	0	0	0	0	0	0
Courier	1	0	0	0	0	0	0	0	0	0	0
Total Finance and Personnel Department	12	11	11	13	13	12	12	12	13	13	13
Executive Director's Office											
Executive Director	1	1	1	1	1	1	1	1	1	1	1
Director of Marketing & Community Engagement	1	0	0	1	1	1	1	1	1	1	1
Graphic Designer	1	0	0	1	1	1	1	1	1	1	1
Creative & Branding Specialist	1	0	0	1	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1
Customer Care Supervisor	0	0	0	0	0	1	1	1	1	1	1
Total Executive Director's Office	5	2	2	5	5	6	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	2	2	2	2	2	2	2	2	2	2
Recreation Manager	0	2	2	2	5	4	4	4	4	4	4
Recreation Facility Supervisor	9	5	5	5	5	4	4	4	4	4	4
Recreation Supervisor	6	4	6	7	5	6	7	7	7	7	7
Golf Operations Supervisor	2	1	1	1	1	1	1	1	1	1	1
Golf Banquet Manager	1	0	1	1	1	1	1	1	1	1	1
Golf Club Maintenance Supervisor	2	1	2	2	1	1	1	2	2	2	2
Golf Maintenance Labor	2	2	1	3	4	4	4	4	4	4	4
Racquet Club Manager	2	2	2	2	1	1	2	2	2	2	2
Asst. Racquet Club Supervisor	4	4	4	4	4	3	4	4	4	4	4
Asst. ARC Manager - Fitness	0	0	0	0	1	1	1	1	1	1	1
Clerical	5	3	3	2	2	2	2	2	2	2	2
Custodians	3	2	2	2	2	1	2	3	3	3	3
Total Recreation and Facilities Department	40	29	32	34	35	32	36	38	38	38	38
Total Park District	103	75	79	89	91	88	95	97	98	98	98

Part-time Employee Salary Ranges 2025/26



Categories	Range	
	M in	M ax
CAP -Delivery, Office, Packing	\$15.00	\$20.85
Day Camp Counselor	\$15.00	\$20.85
Kal Camp Counselor	\$15.00	\$20.85
Facility Attendants, Cashier/Concession Operations Staff I	\$15.00	\$20.85
Cashier/Concessions	\$15.00	\$20.85
Frontier Support Staff, Co-Rec Volleyball Gym Attendant,		
Pioneer Support Staff, Youth Basketball Scorekeepers	\$15.00	\$20.85
T-Ball, Outdoor Tennis Instructor, Front Desk Staff	\$15.00	\$20.85
CAP Activity Leader	\$15.00	\$20.85
HTC Guest Services Representative	\$15.00	\$20.85
Guest Services	\$15.00	\$20.85
Golf Cart Attendant	\$15.25	\$21.25
Driving Range Attendant	\$15.50	\$21.55
Food and Beverage	\$15.50	\$21.55
Museum Experience Facilitator	\$15.75	\$22.00
Lifeguard	\$16.00	\$22.00
Golf Shop Attendant	\$16.00	\$22.00
Pickleball Coordinator	\$16.00	\$22.00
Woodshop	\$16.00	\$22.25
Museum Assistant Curator	\$16.00	\$22.25
Rec Support Staff (Museum)	\$16.00	\$22.25
Crafts Instructors	\$16.75	\$25.00

Categories	Range	
	M in	M ax
Interpark/Water Polo Coach	\$17.00	\$24.00
Daytime Deck Attendant	\$17.00	\$24.00
Head Interpark Swim Coach, Pool Manager	\$17.50	\$24.50
Preschool Aide	\$18.00	\$22.00
Day Camp Site Director	\$18.00	\$22.00
CAP Asst Site Director	\$19.00	\$25.00
Day Camp Coordinator	\$19.00	\$25.00
Head Pool Managers	\$20.00	\$25.00
Swim Instructor	\$20.00	\$27.80
Golf Lesson Instructors, Kal Camp Site Director, Early		
Childhood Instructor, Swim Instructor	\$20.00	\$27.80
Games Instructors	\$20.00	\$30.50
Senior Art Instructors	\$20.00	\$31.00
Preschool Teacher	\$22.00	\$30.00
CAP Site Director	\$22.00	\$35.00
Senior Fitness	\$22.75	\$36.00
Museum Curator	\$23.00	\$31.00
Museum Program, Education Coordinator	\$23.25	\$32.00
Golf Group Lesson Instructors (PGA Associate)	\$25.00	\$35.00
Senior Dance	\$25.50	\$35.25
Health Club Instructors	\$30.75	\$50.00
Golf Group Lesson Instructors (PGA)	\$60.00	\$83.00

Minimum wage was raised to \$15 an hour effective 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 \$13 per hour for less than 650 hours worked in a calendar year.

Full-time Employee Salary Ranges 2025/26



Position	Exempt? (Yes/No)	Min	Max	Position	Exempt? (Yes/No)	Min	Max
Guest Services Representative-ARC	No	36,300	40,334	50,417	Marketing Supervisor	Yes	60,663 67,403 84,254
General Golf Maintenance	No	39,575	43,972	54,965	Mechanic Golf Operations	No	60,663 67,403 84,254
Custodian	No	43,132	47,924	59,905	Pool Specialist	No	60,663 67,403 84,254
General Park Operations	No	43,132	47,924	59,905	Recreation Facility Supervisor	Yes	60,663 67,403 84,254
Golf Maintenance Specialist	No	43,132	47,924	59,905	Executive Assistant to the Executive Director	No	66,006 73,340 91,675
Accounts Payable Specialist	No	51,186	56,873	71,091	Recreation Program Manager	Yes	66,006 73,340 91,675
Accounts Receivable Specialist	No	51,186	56,873	71,091	IT Support Specialist II	Yes	72,497 80,552 100,690
Assistant Golf Club/Banquet Manager	No	51,186	56,873	71,091	Aquatic Manager	Yes	72,497 80,552 100,690
Athletic Field Specialist	No	51,186	56,873	71,091	ARC Manager	Yes	72,497 80,552 100,690
General Trades	No	51,186	56,873	71,091	Electrician	No	72,497 80,552 100,690
Golf Maintenance Supervisor	No	51,186	56,873	71,091	Golf Course Superintendent	No	72,497 80,552 100,690
Registration Specialist	No	51,186	56,873	71,091	HR & Safety Supervisor	Yes	72,497 80,552 100,690
Tree Care Specialist	No	51,186	56,873	71,091	MIS Supervisor (Vacant Position)	Yes	72,497 80,552 100,690
Custodial Lead	No	51,186	56,873	71,091	Park Operations Supervisor	No	72,497 80,552 100,690
Customer Care Supervisor	Yes	55,733	61,925	77,407	Park Planner	Yes	72,497 80,552 100,690
Administrative Specialist-Parks & Recreation	No	55,733	61,925	77,407	Racquet Sports Director	Yes	72,497 80,552 100,690
General Trades-Mechanic	No	55,733	61,925	77,407	General Manager of Golf Operations	Yes	80,399 89,332 111,665
General Trades Specialist-Grounds	No	55,733	61,925	77,407	General Manager of Racquet Sports Operations	Yes	80,399 89,332 111,665
Graphic Designer	No	55,733	61,925	77,407	Superintendent of Accounting	Yes	98,881 109,868 137,335
Human Resource Generalist	No	55,733	61,925	77,407	Superintendent of Parks-Buildings-Trades	Yes	98,881 109,868 137,335
Irrigation Technician	No	55,733	61,925	77,407	Superintendent of Parks-Grounds	Yes	98,881 109,868 137,335
Recreation Program Supervisor	Yes	55,733	61,925	77,407	Superintendent of Human Resources	Yes	98,881 109,868 137,335
Recreation Supervisor-Aquatic Swim Lesson	Yes	55,733	61,925	77,407	Superintendent of Recreation Facilities	Yes	98,881 109,868 137,335
Payroll Specialist	No	55,733	61,925	77,407	Superintendent of Recreation Programs	Yes	98,881 109,868 137,335
Trades Specialist-Carpentry	No	55,733	61,925	77,407	Director of Marketing & Community Engagement	Yes	98,881 109,868 137,335
Trades Specialist-Plumbing	No	55,733	61,925	77,407	Director of Parks & Planning	Yes	116,854 129,838 162,298
Assistant Golf Course Superintendent	No	60,663	67,403	84,254	Director of Recreation and Facilities	Yes	116,854 129,838 162,298
Assistant Tennis Club Manager	No	60,663	67,403	84,254	Director of Finance & Personnel	Yes	126,420 140,467 175,584
HVAC Specialist	No	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. During the previous fiscal year, staff submitted jobs to Management Associates to verify pay bands as positions become open. Their recommended changes are in red and were approved by the Executive Director.

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
2022/23 Actual										
Full-Time	\$ 2,292,049	2,222,450	74,443	-	414,988	25,048	265,375	266,981	178,835	5,740,169
Part-Time	53,946	2,632,992	89,010	-	332,064	61,975	346,107	273,650	721,663	4,511,407
Total Wages	\$ 2,345,995	4,855,442	163,453	-	747,052	87,023	611,482	540,631	900,498	10,251,576
Revenue	\$ 6,706,026	12,156,164	203,580	7,753,492	1,454,891	279,888	1,189,633	1,267,030	1,675,833	32,686,537
% of Revenue	34.98%	39.94%	80.29%	0.00%	51.35%	31.09%	51.40%	42.67%	53.73%	31.36%
2023/24 Actual										
Full-Time	\$ 2,537,148	2,436,593	76,894	-	440,523	73,550	228,296	229,124	206,601	6,228,729
Part-Time	60,568	3,137,134	93,761	-	424,188	68,732	347,010	355,726	860,728	5,347,847
Total Wages	\$ 2,597,716	5,573,727	170,655	-	864,711	142,282	575,306	584,850	1,067,329	11,576,576
Revenue	\$ 7,269,686	13,876,736	210,611	8,539,476	1,487,611	286,047	1,290,941	1,430,792	2,074,451	36,466,351
% of Revenue	35.73%	40.17%	81.03%	0.00%	58.13%	49.74%	44.56%	40.88%	51.45%	31.75%
2024/25 Projected										
Full-Time	\$ 2,769,620	2,546,990	50,370	-	482,220	77,760	242,810	210,502	285,570	6,665,842
Part-Time	102,000	3,429,390	106,700	-	421,520	90,340	366,700	323,070	888,210	5,727,930
Total Wages	\$ 2,871,620	5,976,380	157,070	-	903,740	168,100	609,510	533,572	1,173,780	12,393,772
Revenue	\$ 7,400,242	14,719,600	231,940	9,644,560	1,493,015	313,850	1,214,010	1,354,690	2,264,230	38,636,137
% of Revenue	38.80%	40.60%	67.72%	0.00%	60.53%	53.56%	50.21%	39.39%	51.84%	32.08%
2025/26 Proposed										
Full-Time	\$ 3,131,110	2,793,920	65,220	-	514,730	81,700	255,270	221,100	300,850	7,363,900
Part-Time	184,300	3,633,940	183,370	-	430,500	97,600	385,480	342,460	940,500	6,198,150
Total Wages	\$ 3,315,410	6,427,860	183,370	-	945,230	179,300	640,750	563,560	1,241,350	13,496,830
Revenue	\$ 7,325,970	15,428,920	227,740	18,556,550	1,567,390	333,440	1,242,900	1,382,190	2,421,930	48,487,030
% of Revenue	45.26%	41.66%	80.52%	0.00%	60.31%	53.77%	51.55%	40.77%	51.25%	27.84%

*Net of Interfund Transfers and Debt Proceeds.

Fund Balance Comparisons – All Non-Capital Funds



	General	Forest View Recreation	Heritage Racquet & Fitness	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, 04/30/23	8,072,336	13,924,660	1,194,728	1,662,952	(694,686)	(656,590)	(22,670)	9,915,824	216,926	2,026,808	506,116	28,822	(79,503)	745,956	26,925,855
Revenues	6,938,727	13,876,736	1,290,941	1,430,792	1,487,611	286,047	2,074,451	20,446,578	210,611	1,778,646	330,959	36,586	2,513,399	-	32,255,506
Expenses	4,808,189	11,045,013	847,250	849,693	1,408,780	252,945	1,781,414	16,185,095	213,678	1,405,353	221,025	36,175	2,415,631	721,276	26,006,422
Capital Outlay	-	110,962	-	-	-	-	-	110,962	-	-	-	-	-	336,659	447,621
Net Surplus/(Deficit)	2,130,538	2,720,761	443,691	581,099	78,831	33,102	293,037	4,150,521	(3,067)	373,293	109,934	411	97,768	(1,057,935)	5,801,463
Non-spendable	132,543	126,945	2,822	2,018	44,834	7,757	25,835	210,211	2,878	-	-	-	-	-	345,632
Restricted	-	-	-	-	-	-	-	-	210,980	2,400,101	89,000	9,049	-	423,174	3,132,304
Committed	2,557,684	2,623,873	1,635,605	2,242,035	-	-	244,531	6,746,044	-	-	-	-	18,265	-	9,321,993
Assigned	6,112,647	14,005,558	-	-	-	-	-	14,005,558	-	-	527,050	20,184	-	538,614	21,204,053
Unassigned	-	-	-	-	(660,689)	(631,245)	-	(1,291,934)	-	-	-	-	-	-	(1,291,934)
Fund Balance, 04/30/24	8,802,874	16,756,348	1,638,427	2,244,053	(615,855)	(623,488)	270,366	19,669,879	213,859	2,400,101	616,050	29,233	18,265	961,788	32,712,021
Revenues	7,031,752	14,719,600	1,214,010	1,354,690	1,493,015	313,850	2,264,230	21,359,395	231,940	1,561,970	368,490	40,230	2,691,130	1,460,700	34,745,607
Expenses	5,531,148	12,933,004	898,130	823,722	1,446,156	290,926	2,015,380	18,407,318	197,400	1,898,050	257,390	37,500	2,535,910	711,640	29,576,356
Capital Outlay/Transfers	2,000,000	150,000	-	48,000	-	-	-	198,000	-	-	-	-	-	990,000	3,188,000
Net Surplus/(Deficit)	(499,396)	1,636,596	315,880	482,968	46,859	22,924	248,850	2,754,077	34,540	(336,080)	111,100	2,730	155,220	(240,940)	1,981,251
Non-spendable	155,392	126,945	15,000	2,727	44,032	5,103	25,835	219,642	2,347	-	-	-	-	-	377,381
Restricted	-	-	-	-	-	-	-	-	246,052	2,064,021	113,000	8,093	-	436,192	2,867,358
Committed	2,212,459	2,416,034	1,903,299	2,724,292	-	-	493,382	7,537,007	-	-	-	-	173,485	-	9,922,952
Assigned	5,935,627	16,000,000	-	-	-	-	-	16,000,000	-	-	614,150	23,870	-	284,656	22,858,303
Unassigned	-	-	-	-	(613,028)	(605,667)	-	(1,218,695)	-	-	-	-	-	-	(1,218,695)
Fund Balance, 04/30/25	8,303,478	18,542,979	1,918,299	2,727,019	(568,996)	(600,564)	519,217	22,537,954	248,399	2,064,021	727,150	31,963	173,485	720,848	34,807,299
Revenues	6,943,200	15,428,920	1,242,900	1,382,190	1,567,390	333,440	2,421,930	22,376,770	227,740	1,423,180	382,770	41,780	2,771,770	1,517,300	35,684,510
Expenses	6,639,890	12,010,740	945,250	865,540	1,524,040	320,670	2,172,990	17,839,230	224,280	2,128,540	308,700	54,500	2,622,600	755,220	30,572,960
Capital Outlay/Transfers	5,000,000	100,000	66,000	-	-	-	-	166,000	-	-	-	-	-	1,300,000	6,466,000
Net Surplus/(Deficit)	(4,696,690)	3,318,180	231,650	516,650	43,350	12,770	248,940	4,371,540	3,460	(705,360)	74,070	(12,720)	149,170	(537,920)	(1,354,450)
Non-spendable	155,392	126,945	15,000	2,727	44,032	5,103	25,835	219,642	2,347	-	-	-	-	-	377,381
Restricted	-	-	-	-	-	-	-	-	249,512	1,358,661	124,000	16,000	-	182,928	1,931,101
Committed	2,655,956	4,883,614	2,134,949	3,240,942	-	-	742,322	11,001,827	-	-	-	-	322,655	-	13,980,438
Assigned	795,440	1,300,000	-	-	-	-	-	1,300,000	-	-	677,220	3,243	-	-	2,775,903
Unassigned	-	-	-	-	(569,678)	(592,897)	-	(1,162,575)	-	-	-	-	-	-	(1,162,575)
Fund Balance, 04/30/26	3,606,788	6,310,559	2,149,949	3,243,669	(525,646)	(587,794)	768,157	11,358,894	251,859	1,358,661	801,220	19,243	322,655	182,928	17,902,248
% Fund Balance Retainage															
Committed	40%	41%	226%	374%	0%	0%	34%	62%	0%	0%	0%	0%	12%	0%	46%
Unassigned	0%	0%	0%	0%	-37%	-185%	0%	-7%	0%	0%	0%	0%	0%	0%	-4%
Total	40%	41%	226%	374%	-37%	-185%	34%	55%	0%	0%	0%	0%	12%	0%	42%

Five -Year Financial Forecast



	2023/24	Projected 2024/25	Budgeted 2025/26	2026/27	2027/28	Forecasted 2028/29	2029/30	2030/31
Revenue								
Corporate	\$ 5,660,391	5,959,790	6,181,150	6,304,773	6,393,040	6,482,542	6,573,298	6,665,324
Recreation	4,717,366	5,521,360	5,830,280	5,946,886	6,030,142	6,114,564	6,200,168	6,286,970
Pension & Social Security	1,778,646	1,561,970	761,380	776,608	787,480	798,505	809,684	821,019
Insurance	330,959	368,490	1,044,570	1,065,461	1,080,378	1,095,503	1,110,840	1,126,392
Audit	36,586	40,230	41,780	42,616	43,212	43,817	44,431	45,053
Museum	151,724	157,890	159,580	162,772	165,050	167,361	169,704	172,080
Nwsra	1,273,766	1,460,700	1,517,300	1,547,646	1,569,313	1,591,283	1,613,561	1,636,151
Debt Service	2,513,399	2,691,130	2,771,770	2,827,205	2,866,786	2,869,653	2,872,523	2,875,395
Property Taxes	\$ 16,462,837	17,761,560	18,307,810	18,673,966	18,935,402	19,163,229	19,394,209	19,628,385
Bond Proceeds	-	-	-	-	-	-	-	-
Fees, Charges, & Other Revenue:								
Debt Proceeds	1,424,000.0	-	3,620,000.0	-	3,868,319	-	5,242,184	6,000,000
Grant Proceeds	21,921	941,300.0	3,897,000.0	600,000	-	-	-	-
Replacemet Taxes	578,077	469,280	346,820	357,225	367,941	378,980	390,349	402,059
Rental Income	173,104	137,580	144,760	149,103	153,576	158,183	162,929	167,817
Interest Income	1,588,305	1,425,350	1,014,700	913,230	730,584	584,467	467,574	467,573
NWSRA Administration Fees	150,153	162,480	177,740	183,072	188,564	194,221	200,048	206,049
Donations & Misc. Revenue	251,240	1,030,192	454,420	218,964	225,533	232,299	239,268	246,446
Recreation Program Fees Net Scholarships	7,142,735	7,213,910	7,796,660	7,952,593	8,191,171	8,436,906	8,690,013	8,950,714
Swimming Pool Revenues	1,959,093	2,161,160	2,277,340	2,345,660	2,416,030	2,488,511	2,563,166	2,640,061
Fitness Revenue	819,495.0	875,610	903,860	930,976	958,905	987,672	1,017,302	1,047,821
Tennis Club Revenues	2,721,733	2,568,700	2,625,090	2,703,843	2,784,958	2,868,507	2,954,562	3,043,199
Golf Club Revenues	1,773,658	1,806,865	1,900,830	1,919,838	1,977,433	2,036,756	2,097,859	2,160,795
Transfer In	1,400,000	2,082,150	5,020,000	-	-	-	-	-
Fees, Charges, & Other Revenue	20,003,514	20,874,577	30,179,220	18,274,504	21,863,015	18,366,503	24,025,255	25,332,535
Total Revenue	\$ 36,466,351	38,636,137	48,487,030	36,948,470	40,798,417	37,529,732	43,419,463	44,960,920
Expense								
Corporate	4,808,189	5,531,148	6,639,890	6,739,488	6,874,278	7,150,435	7,329,196	7,512,426
Recreation	9,927,394	10,907,574	11,910,740	11,634,791	12,013,770	12,826,564	13,147,228	13,475,909
Pension/FICA	1,405,353	1,898,050	2,128,540	2,160,468	2,214,480	1,766,892	1,811,065	1,856,341
Insurance	221,025	257,390	308,700	313,331	314,114	311,021	311,799	312,578
Audit	36,175	37,500	54,500	55,318	55,456	49,022	49,145	49,268
Museum	213,678	197,400	224,280	227,644	228,213	225,966	226,531	227,098
NWSRA	721,276	711,640	755,220	766,548	768,465	765,895	767,810	769,729
Debt Service	2,415,631	2,535,910	2,622,600	4,021,939	4,082,268	4,143,502	4,205,655	4,268,739
Arlington Lakes Golf Club	1,408,780	1,446,156	1,524,040	1,546,901	1,585,573	1,641,224	1,682,255	1,724,311
Nickol Knoll Golf Club	252,945	290,926	320,670	325,480	333,617	345,327	353,960	362,809
Forest View Racquet & Fitness Club	847,250	898,130	945,250	959,429	961,827	952,357	954,738	957,125
Heritage Tennis Club	849,693	823,722	865,540	878,523	900,486	932,092	955,394	979,279
Swimming Expenses	569,005	614,190	655,560	665,393	682,028	705,966	723,616	741,706
ARC & Fitness Expenses	1,212,409	1,401,190	1,517,430	1,540,191	1,678,696	1,601,799	1,641,844	1,682,891
Transfer Out	1,400,000	2,082,150	5,020,000	-	-	-	-	-
Capital Outlay	3,713,338	8,030,690	29,326,200	10,361,800	3,150,000	5,225,000	9,225,000	9,900,000
Total Expense	30,002,141	37,663,766	64,819,160	42,197,244	35,843,272	38,643,064	43,385,235	44,820,209
Total Revenue	\$ 36,466,351	38,636,137	48,487,030	36,948,470	40,798,417	37,529,732	43,419,463	44,960,920
Total Expense	30,002,141	37,663,766	64,819,160	42,197,244	35,843,272	38,643,064	43,385,235	44,820,209
Net Surplus (Deficit)	\$ 6,464,210	972,371	(16,332,130)	(5,248,774)	4,955,146	(1,113,332)	34,228	140,711
Est. Fund Balance - Beg. of Year	\$ 29,491,820	35,956,030	36,928,401	20,596,261	15,347,487	20,302,633	19,189,300	19,223,529
Est. Fund Balance - End of Year	35,956,030	36,928,401	20,596,271	15,347,487	20,302,633	19,189,300	19,223,529	19,364,240
Non-spendable	343,434	375,183	375,183	377,059	378,944	380,839	382,743	384,657
Restricted	3,132,304	2,867,358	1,931,101	1,940,757	1,950,460	1,960,213	1,970,014	1,979,864
Committed	9,321,993	9,925,150	13,982,636	14,052,549	14,122,812	14,193,426	14,264,393	14,335,715
Assigned	24,448,036	24,979,396	5,469,916	5,497,266	5,524,752	5,552,376	5,580,138	5,608,038
Unassigned	(1,338,241)	(1,218,695)	(1,162,575)	(1,168,388)	(1,174,230)	(1,180,101)	(1,186,001)	(1,191,931)
Est. Fund Balance - End of Year	\$ 35,907,526	36,928,392	20,596,261	15,347,487	20,302,633	19,189,300	19,223,529	19,364,240

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 it's 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 account 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	Installation Date	Square Feet	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
Administration Center		28,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Arlington Lakes Golf Club Clubhouse		11,800	-	-	49,000	-	-	-	-	-
Arlington Lakes Golf Club Service Center		7,290	-	-	38,000	-	-	-	-	-
Arlington Ridge Center		99,696	-	-	-	-	-	-	-	-
Camelot Park Community Center		24,976	-	-	-	-	-	12,000	-	-
Camelot Park Shelter		700	8,000	-	-	-	6,000	-	-	-
Centennial Park			-	-	-	-	-	-	-	-
Davis Street Service Center		23,300	-	-	-	-	-	-	-	-
Davis Street II Service Center		23,631	-	-	12,000	-	-	-	-	-
Davis Street III Service Center		5,900	-	-	-	3,000	-	-	-	-
Forest View Racquet & Fitness Club		65,100	-	-	-	120,000	-	-	-	-
Frontier Park Community Center		12,783	-	-	-	-	-	-	-	-
Frontier Service Center		5,200	-	-	-	-	5,000	-	-	-
Frontier Park Shelter		1,300	-	-	-	-	-	-	3,000	-
Hasbrook		2,950	38,000	-	-	-	-	-	-	-
Heritage Park Community Center		6,912	-	-	-	-	-	39,000	-	-
Heritage Tennis Club		55,606	-	-	150,000	-	-	-	-	-
Hickory Meadows Shelter		2,400	-	-	25,000	-	-	-	-	-
Lake Arlington Boathouse		3,854	27,000	-	-	-	-	-	-	-
Melas Sports Complex		2,200	18,000	-	-	-	-	-	-	-
Melas Park Shelter		404	-	-	-	-	-	-	3,000	-
Nickol Knoll Golf Club Clubhouse		4,584	40,000	-	-	-	-	-	-	-
Nickol Knoll Golf Club Service Center		3,773	-	150,000	-	-	-	-	-	-
Patriots Park Shelter Building		2,660	-	-	-	-	28,000	-	-	-
Pioneer Park Community Center		22,800	-	-	-	258,000	-	-	-	-
Pioneer Park Bathhouse		5,200	40,000	-	-	-	-	-	-	-
Pioneer Park Mechanical Building		1,728	20,000	-	-	-	-	-	-	-
Recreation Park Bathhouse		8,400	-	-	-	-	-	-	-	-
Recreation Park Community Center	2025	21,357	-	-	-	-	-	-	-	-
Recreation Park Festival Building	2025	800	-	10,000	-	-	-	-	-	-
Recreation Park Playground Shelter	2025	-	-	-	-	-	-	-	-	-
Recreation Park Bathroom Building	2025	-	-	-	-	-	-	-	-	-
Recreation Park Skate Park Shelter	2025	-	-	-	-	-	-	-	-	-
Sunset Meadows Shelter		3,200	-	-	-	-	5,000	-	-	-
Total		458,504	\$ 191,000	\$ 160,000	\$ 274,000	\$ 681,000	\$ 44,000	\$ 51,000	\$ 6,000	\$ -

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	2030/31
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	-	-	-	-	-	-	218
Total	25		\$ 314,290	\$ -	\$ 688,430	\$ -	\$ -	\$ -	\$ -

April 8, 2025 The Arlington Heights Park District enriches the community by providing quality recreation, facilities, and fun.

Tennis/Basketball/Pickleball Court Renovation Schedule



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
Hasbrook Park	2001	\$ 88,710	\$ 13,307	15%	Reil Construction	Miracle	2-12 yrs	2025	\$ 330,000
Flentie Park	2002	94,918	14,238	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2026	143,330
Carefree Park	2003	91,592	13,739	15%	Kenneth Company	Landscape Structures	2-12 yrs	2026	143,330
Creekside Park	2003	91,577	13,737	15%	Kenneth Company	Little Tikes	2-12 yrs	2026	220,500
Centennial Park	2002	112,884	16,933	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2026	125,000
Greens Park	2001	133,734	20,060	15%	Reil Construction	Miracle	2-12 yrs	2027	125,000
Lake Terramere	2000	110,682	16,602	15%	Burke Construction	Landscape Structures	2-12 yrs	2027	150,490
Camelot Park	2005	121,427	18,214	15%	Kenneth Company	Landscape Structures	2-12 yrs	2027	275,000
Carriage Walk Park	2005	79,595	11,939	15%	AHPD staff	Landscape Structures	2-12 yrs	2028	140,000
Westgate Park	2005	104,993	15,749	15%	Pedersen Construction	Little Tikes	2-12 yrs	2028	140,000
Cronin Park	2005	97,140	14,571	15%	Great Lakes Landscape	Gametime	2-12 yrs	2028	170,170
Greenbrier Park	2001	97,624	14,644	15%	Monohan's Landscape	Miracle	2-12 yrs	2028	165,920
Dryden Park	2006	65,854	9,878	15%	Kenneth Company	Gametime	2-5 yrs	2029	140,000
Willow Park	1999	46,458	6,969	15%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2029	175,000
Klehm Park	2005	69,026	10,354	15%	Kenneth Company	Landscape Structures	2-12 yrs	2029	150,000
Shaag/Scarsdale Park	2006	73,991	11,099	15%	AHPD staff	Little Tikes	2-5 yrs	2029	150,000
Pioneer Park	2007	142,034	21,305	15%	Landworks	Landscape Structures	2-12 yrs	2030	150,000
Sunset Meadows	2007	88,447	13,267	15%	Reil Construction	Miracle	2-12 yrs	2030	100,000
Banta Park	2007	135,118	27,024	20%	Green Up Landscape	Playworld	2-12 yrs	2030	150,000
Victory Park	2009	154,922	38,731	25%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	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

Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Rand-Berkley Park	2010	\$ 10,366	1,555	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
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	175,000	26,250	15%	Ostrander Landscaping	NuToys Leisure Products	2-12 yrs	2044	185,000
Prairie Park	2024	188,532	28,280	15%	Ground Systems	BCI Burke	2-12 yrs	2044	210,000
Recreation Park	2025	893,200	133,980	15%	Bollinger Construction	Landscape Structures	2-12 yrs	2044	900,000
Totals		\$ 5,339,357	\$ 1,050,846	15%					\$7,103,740

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	74,409	100.0	Race/Ethnic Origin*		
Gender			White	59,974	80.6
Male	37,906	50.9	Black or African American	1,786	2.4
Female	39,770	53.4	American Indian and Alaska Native	223	0.3
Age Composition			Asian	7,664	10.3
0 to 19 years	17,935	24.1	Hispanic or Latino	6,102	8.2
20 to 24 years	3,400	4.6	Other	2,902	3.9
25 to 34 years	8,511	11.4	Household by type^		
35 to 49 years	16,224	21.8	Total households	30,919	100.0
50 to 64 years	16,111	21.7	Family households (families)	20,305	65.7
65+ years	14,733	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	-

^20200 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
Arlington Heights Memorial Library	Library book locker placement at Heritage and Camelot Parks	7/29/24	Provide 24/7 lockers to provide more convenient access to library materials	3 years from effective date. Thereafter, this agreement shall renew for successive one-year periods unless either party provides 90 day written notice	
Arlington Heights Memorial Library	Story Walk and Parking Lot	7/29/24	For the construction and maintenance of certain amenities in Recreation Park including a new parking lot and Story Walk	Auto renew for one-year periods unless terminated with a 90 day written notice	
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	10/9/27Then 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	

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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
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	
River Trails Park District	Outdoor Summer Tennis Program	3/28/06	The two park districts will coordinate with each other to provide outdoor summer a recreational tennis program	Agreement may be terminated by either party giving at least 90 days prior written 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	

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
SD #214	SD 214 MOU Garden Plots	11/16/22	Use of open green space between the AHPD building and SD214 Continuing Education building.	This MOU shall govern the parties on an annual basis. Either party may terminate the arrangement upon a 90-day written notice	
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 #214	SD 214 Emergency Shelter	8/15/24	Emergency Shelter at Forest View Racquet Club and SD #214 facility	Auto renew for consecutive one-year terms unless either party provides 60 days advanced written notice prior to renewal	
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

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
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		

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
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	Raven Park Stormwater Detention Basin	2/7/22	Construction, operation and maintenance of stormwater detention basin in Raven Park	Written notice by either party	
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

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
Bentley's Pet Stuff	2023-2024	Pool Egg Hunt	250
Jen Ortman - Ortman Group	2024-2025	Pickleball Tournament, Ace Sponsor, Park Foundation, Trunk or Treat	875
Ian Beamer	2024-2025	Pickleball Tournament, Ace Sponsor, Park Foundation, Trunk or Treat	875
Kelly Baysinger	2024-2025	Picnic in the Park	500
Special Events Commission	2024-2025	Sponsorship	1500
St. James School	2024-2025	Program Guide Advertising Sponsor	675
Raising Cane's	2024-2025	Pool Banner at Frontier	1000
Raising Cane's	2024-2025	Melas Park Field Banner	1300
Raising Cane's	2024-2025	Gym Banner, Camelot	1000
Westside Children's Therapy	2024-2025	Sponsorship	250
Pawfect Grooming	2024-2025	Program Advertising	950
Village Bank & Trust	2024-2025	Foundation Golf Outing Sponsorship	500
Joe Burlini	2024-2025	Memorial Bench	500
Bentley's Pet Stuff	2024-2025	Sponsorship	250
ABC Plumbing - Joe Fuentes	2024-2025	Sponsorship	1000
All About Kids Dentistry	2024-2025	Sponsorship	500

Contribution Summary by Year

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	7,250
2024-2025	11,675
	<hr/>
	\$ 256,475

The 2025/26 budget at a glance
Arlington Heights Park District's \$64,819,160 spending
proposal represents a 72.1 percent increase

Where the money goes

Expense	This year	Last year	% Change
General	\$ 6,639,890	\$ 5,531,148	20.0
Recreation	11,570,740	10,567,574	9.5
Pension	1,095,140	961,450	13.9
Insurance	308,700	257,390	19.9
Public Audit	54,500	37,500	45.3
Social Security	1,033,400	936,600	10.3
Museum	224,280	197,400	13.6
NWSRA Special Recreation	755,220	711,640	6.1
Arlington Lakes Golf Club	1,524,040	1,446,156	5.4
Nickol Knoll Golf Club	320,670	290,926	10.2
Forest View Racquet and Fitness Club	945,250	898,130	5.2
Heritage Tennis Club	865,540	823,722	5.1
Arlington Ridge Center	2,172,990	2,015,380	7.8
Debt Service	2,962,600	2,875,910	3.0
Transfers Out	5,020,000	2,082,150	
Capital Projects	29,326,200	8,030,690	265.2
	\$64,819,160	\$37,663,766	72.1

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$18,307,810	\$17,761,560	3.1
Debt Proceeds	3,620,000	-	N/A
Grant Proceeds	3,897,000	941,300	N/A
Replacement Taxes	346,820	469,280	-26.1
Rental Income	144,760	137,580	5.2
Interest Income	1,014,700	1,425,350	-28.8
NWSRA Admin. Fees	177,740	162,480	9.4
Donations & Misc Revenues	454,420	1,030,192	-55.9
Recreation Program Fees	7,796,660	7,213,910	8.1
Swimming Pool Revenues	2,277,340	2,161,160	5.4
Fitness Revenue	903,860	875,610	3.2
Tennis Club Revenues	2,625,090	2,568,700	2.2
Golf Club Revenues	1,900,830	1,806,865	5.2
Transfer In	5,020,000	2,082,150	141.1
	\$48,487,030	\$38,636,137	25.5

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 6:30 p.m., May 13, 2025, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

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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 - **Completed window replacement in 2024/2025**
 - Restroom remodeling / consolidation - **Painted bathrooms in 2024/2025**
 - Lobby / Reception
 - Accessibility - **Modernized elevator in 2024/2025**
 - Explore programmatic on lower level
 - Staff space updates - **Painted finance suite and select offices, converted library to an office, & replaced desks in 2024/25**
- 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) - **Created an office for General Manager in 2024/2025**
 - Golf simulators
 - Cart storage efficiency
 - Accessibility - **Modernized elevator in 2024/2025**
- c. Arlington Ridge Center (ARC)
 - Reception / Check-in sequence - **Approved bids in February 2025**
 - Site circulation and arrival experience - **Approved bids in February 2025**
 - Consider entry porte cochere
 - Consider additional gender neutral changing rooms - **Adding two near family activity pool**
 - Consider renovation of facility to address locker rooms, fitness, and program space. - **Approved bids in February 2025**
- d. Camelot Park
 - Masonry tuckpoint and exterior flashing
 - Heavy timber framing at entry canopy
 - Pool locker room remodeling
 - Plan for new / updated aquatic amenities - **Replaced existing spray structure in 2024/2025**
- e. Forest View Racquet & Fitness Club
 - Entry signage
 - Locker room remodeling
 - Metal building repairs (walls and doors)
 - Site drainage
 - Accessibility - **Modernized elevator in 2024/2025**

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 - HVAC updates in 2024/2025
 - 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 - Replaced existing spray feature in 2024/2025
 - 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 - Completed in March 2025
 - 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 - Replaced roof, soffits, and gutters in 2024/2025
 - Review integrity of exterior wall flashing
 - Address asphalt walkway inside complex - Sectional path replacement in 2024/2025

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 - **Conducting conversations with potential partner in 2024/2025**
- mi. Pioneer Park – Recreation Center
 - Masonry coping repair at recreation - staining
- mii. Pioneer Park – Aquatic Center
 - Paint / stain of exterior wood trim
 - Overhead coiling door
- miii. Recreation Park - **Received a \$2.8 million grant to address all of this work. Scheduled to begin in August 2025.**
 - Replace concession building / address existing bathhouse
 - Front entry repairs
 - Family changing rooms
 - Masonry tuckpoint and flashing repairs
 - Wood trim replacement
 - Shingle repair / replacement
 - Accessibility
- miv. Senior Center (partnerships with village, who owns facility)
 - Consider alternative centralized location with adjoining walking paths - **Adding a room at Recreation Park to assist meeting this need**
- mv. Sunset Meadows Driving Range Building
 - Evaluate maintenance building
 - **Adding a ball machine in April 2025**
- 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 - **Partnering with Cook County Forest Preserve to offer programming**
- 3. Evaluate staffing levels to align with facility improvements. - **Added two positions in 2024/2025**

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 - Replaced in 2024/2025
 - Sunset Ridge Park - 2001, M - Replaced in 2024/2025
 - Recreation Park - 2011, C (as part of OSLAD improvements) - Opening in Spring 2025
 - Greens Park – 2001 M
 - Prairie Park – 2002, N - Replaced in 2024/2025
 - Flentie Park – 2002, N
 - Hasbrook Park – 2001, N
 - Carefree Park – 2003, N
 - Creekside Park – 2003, N
 - Lake Terramere Park – 2000, N - Refreshed playground
 - Camelot Park – 2005, C
 - Centennial Park – 2002, C - Awarded an OSLAD Grant in 2024
 - Carriage Walk Park – 2005, N
 - Westgate Park – 2005, M
 - Cronin Park – 2005, M
 - Greenbrier Park – 2001, N
 - Dryden Park – 2007, School - School district installed new playground in 2024/2025
 - 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 - Soffit repairs 2024/2025
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 - New courts in 2025
 - 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 - Color coated in 2024

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 - **Completed in 2024/2025**
 - Falcon Park – basketball, M
 - Hasbrook Park – tennis, N
 - Forest View Racquet & Fitness Club – tennis, SU - **Resurfaced in 2024**
 - 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 - **OSLAD Grant awarded in 2024**
 - Recreation Park – C (as part of OSLAD phase 2) - **Construction scheduled to begin in August 2025**
 - 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 - **Added shade structure in April 2025**
 - 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 - **Completed in 2024/2025**
 - 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) - **Completed in 2024/2025**
 - 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) - **In progress**
 - 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. - **Completed in 2024**

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. - **In progress and scheduled to be completed in 2025**
 - 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. - **Adding additional space at Recreation Park and programs have extended to other facilities**
 - 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 - **Added "Plan to Play" program in 2024**
5. Evaluate fee structure.
 - a. Increase communication regarding existing financial assistance and fee discounts - **Advertised in program guides, direct email blasts, and website**
 - b. Evaluate family / household pricing structures - **Annual analysis of fees as part of the budget process**

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 - **Conducting conversation with potential partner 2024/2025**
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).
Recreation (train), Prairie (farm), & Happiness (ship)
 - 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 - **Created master plan for Recreation Park**
 - 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. - **Bike path signage analysis**
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) - **Plan to Play program started in 2024**
 - 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 - Analysis of paths at Lake Arlington and walking/biking paths throughout the District

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 - **Expanded program offerings 2024/2025**
2. Evaluate opportunities to expand early childhood programs and find additional space. - **Added programming at ARC and adding additional space at ARC and Recreation Park through capital improvements**
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. - **Staff is investigating software 2024/2025**
 - 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- **Update annually during budget process**
 - Use for work orders and automated replies when updates are completed to the work order tickets - **RecTrac is used for work order system**
- Invest in Arc GIS as part of the web-based CMMS. - **Staff is investigating software 2024/2025**
 - 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 - **Received grant to begin tree inventory 2025**
 - 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 - Rewired portions of Davis II and upgraded internet throughout the District
 - b. Develop fillable inspection forms and discontinue paper forms - Implemented for select inspections
 - 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 - **Updated job posting information 2024/2025**
 - b. Continue to use multiple channels to promote openings to potential candidates including social media, industry events and staff networks with personal invitations - **Included as part of all job postings 2024/2025**
 - c. Continue to review Compensation Plan with competitive salaries and benefits - **Review with every full-time job posting 2024/2025 & created more thorough part-time salary ranges through use of HR Source survey data 2024/2025**
 - d. Use a variety of methods to assess candidate's qualifications and application of parks and recreation principles and practices - **Included in all full-time job hirings process 2024/2025**
 - e. Have a strong onboarding process of department specific responsibilities, outcomes, and expectations - **Developed onboarding procedures 2024/2025**
 - f. Provide regular feedback and expand upon M & M and Innovative awards to celebrate successes - **Expanded to part-time employees in 2024/2025**
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 - **Included as part of the 2025/2026 Annual Operating Budget preparations.**
 - b. Incorporate impacting factors including the cost of living, district budget, required skills and expertise, existing policies, and seek input from employees - **Use HR Source data to make recommendations during the 2025/2026 Annual Operating Budget preparations. Staff are reviewing job descriptions to ensure skills/expertise is accurate on job descriptions.**
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 - **Created procedures 2024/2025**
 - b. Gather all necessary materials in advance of the new employee starting the position to personalize the experience - **Use BambooHR to streamline the gathering of materials and ensure employees are assigned necessary assets.**
 - c. Be creative to Incorporate fun and engaging activities and sessions during onboarding
 - d. Incorporate automation into the onboarding process - **Automated through use of BambooHR**
 - e. Augment training with professional training services - **Staff bring professional trainers throughout the year**
 - f. Assign a mentor to new employees
 - g. Seek feedback throughout the onboarding process
 - h. Celebrate the onboarding process completion of new employees - **Quarterly welcome receptions**

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 - **Annual training calendar has been created**
 - b. Continue to develop a variety of training methods including technology, online courses, instructor-led courses, mentoring, and collaboration - **A variety of training methods are incorporated based on subject matter**
 - c. Continue to develop an annual training calendar and update annually to distribute - **Complete 2024/2025**
 - 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. - **Received \$5.9 million in grants since 2023**
6. Continue to focus on preventative maintenance as the priority to contain costs as new assets are added. - **The 2024/2025 Capital Budget included nearly \$10 million investment in existing equipment/facility maintenance**
7. Develop a shared communication plan to increase effectiveness between departments when preparing to deliver services. - **Incorporated in Operations Meetings 2024/2025**
 - 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 - **Conducted a user survey in Fall 2024**
 - 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. - **Started and ongoing**
 - 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. - **Started and ongoing**
- 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. - **Started and ongoing**
 - 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. - **Started and ongoing**
 - 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. **Started and ongoing**

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. - **Started and ongoing**
 - 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 OSLOD Grant application for Recreation Park Phase 2			Design and Engineer Recreation Park Phase 2 Improvements (pending award of OSLOD grant)		Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLOD 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*			

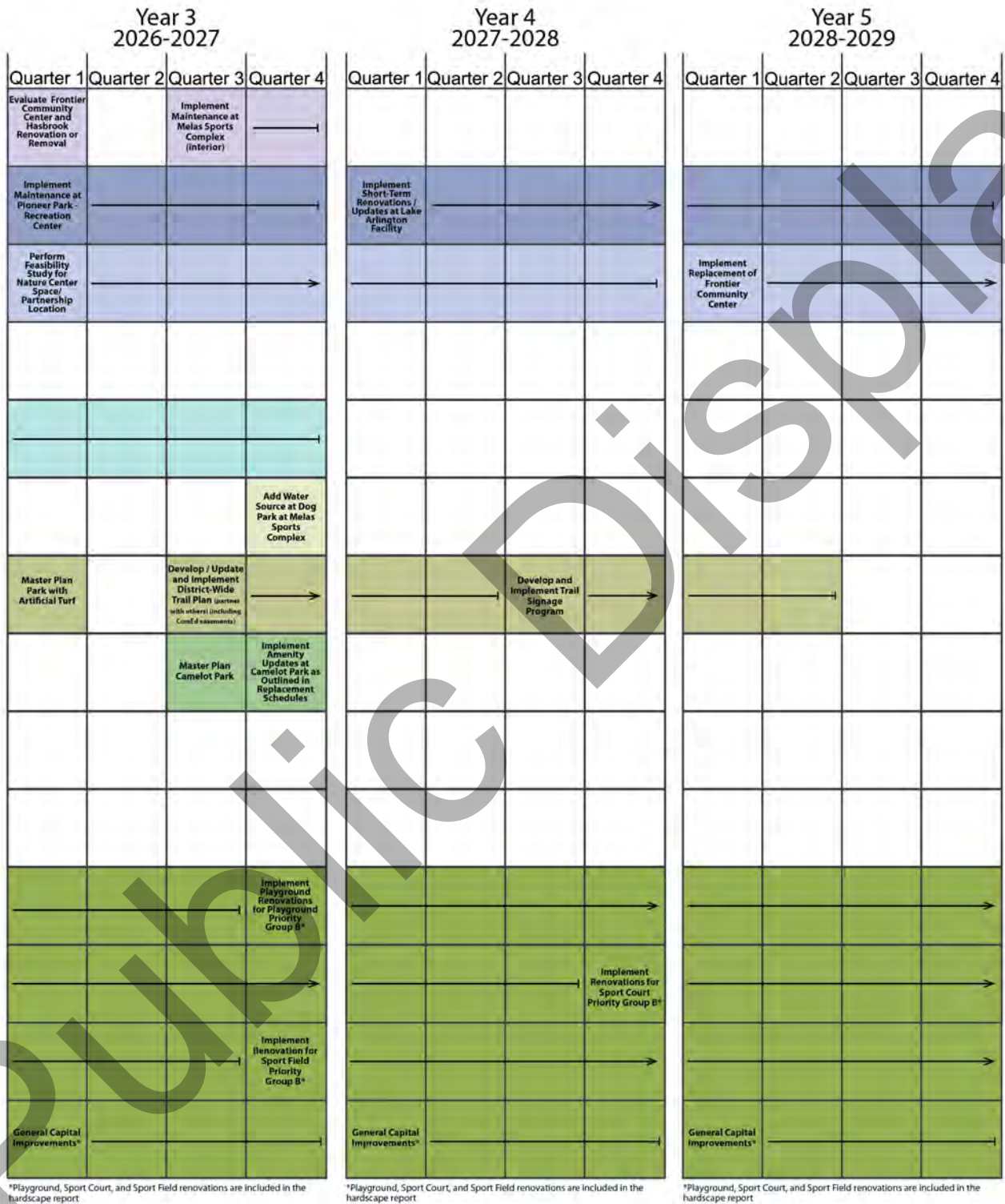
*Playground, Sport Court, and Sport Field renovations are included in the landscape report

*Playground, Sport Court, and Sport Field renovations are included in the landscape report

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Legend

Facilities Swimming Pools Parks and Open Space

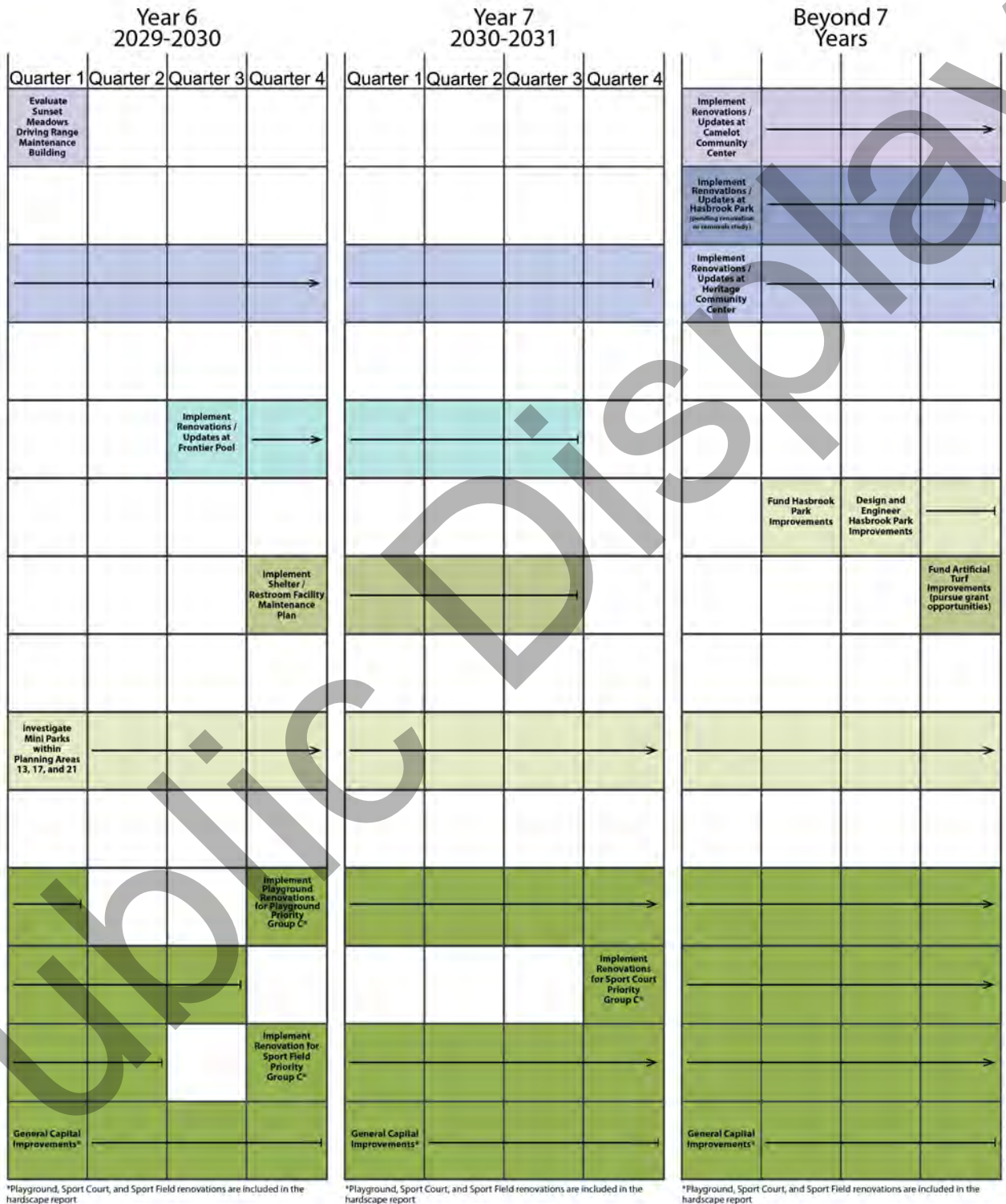


Legend

Facilities

Swimming Pools

Parks and Open Space



Legend

Facilities Swimming Pools Parks and Open Space

April 8, 2025 Arlington Heights Park District enriches the community by providing quality recreation, facilities, and fun. 264

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 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
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 - **Construction Continues**
- ☐ Design and Engineer Recreation Park Phase 1 Improvements - **Complete**
- ☐ Bid and Construct Recreation Park Phase 1 Improvements - **Complete**
- ☐ Submit OSLAD Grant application for Recreation Park Phase 2 - **Complete**
- ☐ Develop an Implementation Plan & Define Funds for Each Year - **Complete**
- ☐ Implement Playground Renovations for Playground Priority Group A - **Happiness, Sunset Ridge Park, & Dryden Park**
- ☐ Implement Renovations for Sport Court Priority Group A - **Virginia Terrace & Evergreen**
- ☐ Implement Renovation for Sport Field Priority Group A
- ☐ General Capital Improvements - **Complete**

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 - **Window Replacement & Modernization of Elevator**
- ☐ Implement Improvements at Arlington Ridge Center (ARC) - **Bids approved in February 2025**
- ☐ Implement Heritage and Forest View Tennis Club Light Replacement - **Complete**

Swimming Pools

- ☐ Submit PARC Grant for Recreation Park Bathhouse and Pool - **Complete**

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 - **Incorporated in Operations Meetings**
- ☐ Explore Computerized Maintenance Management System (CMMS) Software - **Researching software options**
- ☐ Establish CMMS Performance Metrics for Park Maintenance - **Researching software options**
- ☐ Increase Cultural Diversity Offerings (programs and special events) - **Complete**
- ☐ Develop a Strong Timely Onboarding Process - **Developed onboarding procedures**
- ☐ Increase Awareness of Program and Services Financial Assistance - **Increased marketing**

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 - **Complete**
- ☐ Master Plan Lake Arlington Improvements (including ComEd easements) - **Analysis has begun**
- ☐ Implement Payton Hole Improvement at Nickol Knoll Golf Club - **Complete**
- ☐ Bid and Construct Recreation Park Phase 1 Improvements (continued from Current Year) - **Estimated Summer 2025 completion**
- ☐ Design and Engineer Recreation Park Phase 2 Improvements (pending award of OSLAD grant) - **Complete**
- ☐ Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant) - **Break ground in August 2025**
- ☐ Identify and Evaluate Potential Locations for Second Dog Park - **Conducting conversations with potential partner**
- ☐ Implement Location for Second Dog Park - **Conducting conversations with potential partner**
- ☐ Evaluate Outdoor Pool Usage/Program - **Completed at Recreation Park**
- ☐ 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) - **Prairie & Recreation**
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year) - **Creekside, Heritage, Banta, & tennis clubs**
- ☐ Implement Renovation for Sport Field Priority Group A (continued from Current Year)
- ☐ General Capital Improvements per 10-year capital plan - **Complete**

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 - Initial discussions with potential consultant
- ☐ Implement Improvements at Arlington Ridge Center (ARC) (continued from Current Year) - Approved Bids in February 2025
- ☐ Evaluate Existing Recreation Park Bathhouse - Construction estimated to begin in August 2025
- ☐ Evaluate Indoor Programming Space at Recreation Park - Construction estimated to begin in August 2025
- ☐ Perform Preschool / Early Childhood / CAP Study - Preliminary analysis has taken place

Swimming Pools

- ☐ Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant) - Construction estimated to begin in August 2025

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 - Added ARC as a remote site and adding space at Recreation

☐

Invest in GIS as part of the web-based CMMS - Investigating Software

☐

Implement an Organized Hybrid Training Program Pertinent to Maintenance Operations

☐

Increase Cultural Diversity Offerings (programs and special events) (continued from Current Year) - Continued

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

Fiscal Year 2 (May 2025 - April 2026)

[illegible]

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)

Swimming Pools

- ☐ Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant) (continued from Year 1)

Fiscal Year 2 (May 2025 - April 2026)

May June July	August Sept Oct	Nov Dec Jan	Feb March April
		Develop a Process to Build Support for Underutilized Assets	
			Increase Programming for Active Adults and Seniors in Strategic Locations

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

[illegible]

Facilities

- ☐ Evaluate Frontier Community Center and Hasbrouk 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)

Fiscal Year 3

[illegible]

Programs and Events

- ☐ Explore Mobile Recreation Program and Event Development
- ☐ Increase Programming for Active Adults and Seniors in Strategic Locations (continued from Year 2)

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

Fiscal Year 4 (May 2027 - April 2028)

[illegible]

Facilities

- ☐ Implement Short-Term Renovations / Updates at Lake Arlington Facility
- ☐ Perform Feasibility Study for Nature Center Space/Partnership Location (continued from Year 3)

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

Fiscal Year 5 (May 2028 - April 2029)

[illegible]

Parks and Open Space

- ☐ 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

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

Fiscal Year 5

[illegible]

Programs and Events

- Increase Efficiency with Space Utilization & Protection of Equipment at Maintenance Facilities (continued from Year 4)

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

Fiscal Year 6

(May 2029 - April 2030)

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	

Facilities

- ☐ Evaluate Sunset Meadows Driving Range Maintenance Building
- ☐ Implement Renovations / Updates at Heritage Community Center (continued from Year 5)

Swimming Pools

- ☐ 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

Fiscal Year 7

[illegible]

Facilities

- ☐ Implement Renovations / Updates at Heritage Community Center (continued from Year 5)

Swimming Pools

- ☐
- Implement Renovations/Updates at Frontier Pool (continued from Year 6)

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

- ☐ Implement Renovations / Updates at Camelot Community Center (continued from Year 8)

[illegible]

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

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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.

EFI – Electronic fuel injection

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

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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.

Fund Balance – Assigned - The portion of a Governmental Fund's net assets assigned to an intended use by a tentative management plan.

Fund Balance – Committed - The portion of a Governmental Fund's net assets that are not available for use due to action by Board of Park Commissioners.

Fund Balance – Non-spendable - The portion of a Governmental Fund's net assets that are not available to be spent, either short-term or long-term, in either from or through legal restrictions.

Fund Balance – Restricted - The portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions.

Fund Balance – Unassigned - The portion of a governmental Fund's net assets that are not the object of tentative plan and are otherwise available for immediate use.

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.

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

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

Inclusion Costs - Expenses associated with the participation of an individual with disabilities in programs.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure -Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

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.

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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.

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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