





Arlington Heights Park District

ANNUAL BUDGET 2026-2027

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Annual Operating Budget

For Fiscal Year Ending April 30, 2027

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 14, 2026

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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 Unified 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.

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Arlington Heights Park District

OVERVIEW

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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.

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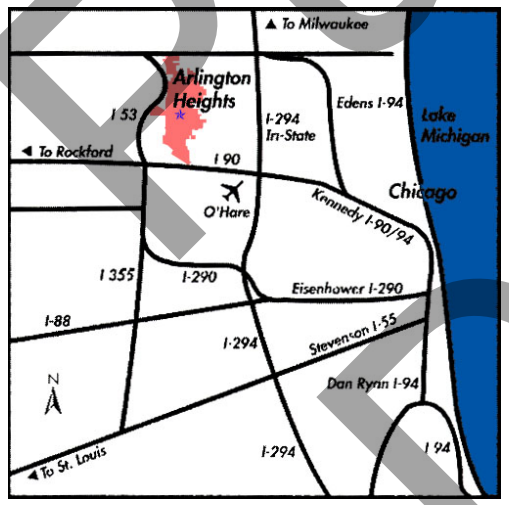


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Established
On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.

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

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



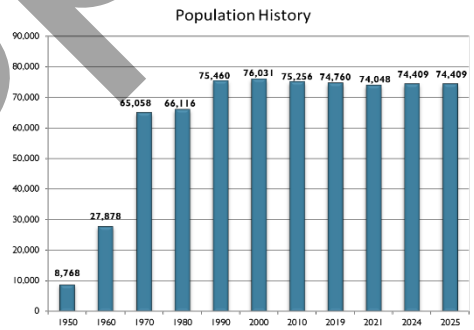
Staff
The District has an appointed executive director responsible for administration of the District and 95 authorized full-time staff in fiscal year 2025/26. The District also employs over 1,100 part-time, seasonal, and temporary workers, and volunteers.

Real Estate
The equalized assessed value of real estate for 2023 is $3,636,723,841 (most recent available).

Tax Rate
The tax rate for 2024 is 0.497 per $100 of assessed value (most recent available).

Fiscal Year Budget
The proposed operating budget for 2026/27 is $31,865,490 prior to $3,055,930 of interfund transfers with an additional $12,719,460, in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

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



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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 76.1% white, 10.4% are Asian, 8.5% are Hispanic, and 2.4% are African American ethnicity based on the recent census statistics.

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, 42 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

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April 14, 2026

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, 2027 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 2026.

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 surplus of $2,034,510 due to a debt issuance, planned capital spending, favorable interest rates, and strong revenue from the Recreation Department.

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 2026/27 budget also projects approximately $21.0 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.

2026/27 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 2026/27 is $31,865,490, net of interfund transfers, a 4.6% increase from the 2025/26 budget primarily due increases to supplies, services, and anticipating being fully staffed, with an additional $12,719,460 ($0.5 million in projects carried over from 2025/26) in capital spending and contingencies and approximately $3 million in interfund transfers. The major components are shown next:

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2026/27 Proposed Annual Operating Budget

General Fund	$	9,825,060
Recreation Fund		12,629,230
Debt Service Funds		2,697,940
All Other Funds		6,713,260
Total	$	31,865,490

Revenue sources for the Annual Operating Budget Funds of $46,675,390, net of interfund transfers of $3,055,930, reflects an increase of 20.9% from projected year end due to increases to tax proceeds, grants, and additional program fees. Real estate taxes of $18,439,420 (37.1%), and fees and charges of $16,986,660 (34.2%) 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 2025 was 2.9% and 2026 is 2.7%. 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 2025/26 and 2026/27

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. An additional $640,860 of non-capital projects are funded through the Capital Fund.

Projects	2025/26	2026/27
Multi-Purpose Floor & Knee Walls	$ 200,000	$ -
Tennis Courts - Camelot (Carry Over)*	394,100	494,100
OSLAD Grant - Centennial (total project cost $1.9 million)*	100,000	1,500,000
OSLAD Grant (I) - Recreation (total project cost $4.1 million)*	1,576,800	-
ARC Renovations (total project cost $5 million)*	4,630,000	-
Basement Remodeling - ARC*	150,000	-
OSLAD Grant (II) - Recreation*	1,902,250	250,000
PARC Grant - Recreation (total project cost $24 million)*	17,863,200	5,336,800
OSLAD Grant (I) - Recreation (total project cost $4.1 million)	1,576,800	-
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	260,000
Playground Replacement and Potential Alternates*	-	281,000
Parking Lot and Lighting Improvements - Centennial*	-	222,800
Playground Replacement and Potential Alternates*	-	370,200
OSLAD Grant - Flentie (total project cost $1.5 million)*	-	200,000
Concrete Improvements - Melas*	-	159,200
Pump Track - Recreation Park	-	289,410
Existing Conditions - Recreation Park	-	300,000
Outdoor Coil Ice Rink*	-	200,000
Perry Weather System	-	155,120
Charging Station Grant*	-	518,500
Projects Under $150,000 or Funded Through Insurance Proceeds	518,750	1,670,240
Total	$ 30,565,400	$ 12,207,370

*Projects Identified in Comprehensive Master Plan

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Hardscapes – This budget reflects a commitment to improving the infrastructure of the District by budgeting $1.2 million among eight hardscape projects that include tennis courts, walking paths, and outdoor basketball courts. Additionally, $188,500 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 District contracted with the WT Group to conduct a new accessibility assessment for the entire District, which was approved on May 13, 2025. Both assessments provide 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 $1.3 million in projects (ADA) for 2025/26 and $0.5 million for 2026/7.

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 2026/27 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 developed 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
Deputy Director

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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

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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.

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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 14, 2026. 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.

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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.

2025/26	
October	BS&A training, budget instructions distributed, and input begins
November 11	Discussion with Board of Commissioners regarding memberships, tennis, golf, and CAP fees
December 29	Budget entry completed
January 7 – 9, 2026	Departmental Budget review meetings
January 9	Budget entry completed and submit department goals & objectives
January 13	Initial Capital Projects discussion with Board of Commissioners
January 20-23	Senior leadership Budget review meetings with staff
February 6	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
February 10	Program and facilities budget meeting with Board of Commissioners
February 10	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
April 10	Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. Make available to the public at the Park District Administration Center and post on website by April 10
April 14	Presentation of Annual Operating Budget to Board of Commissioners & Approval of Operating Budget
April 30	Publish Public Hearing Notice
May 12	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
May 26	Adoption of the 2026/27 Budget and Appropriation Ordinance during the Regular Board Meeting. This must be legally enacted prior to August 1.
May 13 – June 11	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.

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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

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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,

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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

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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.

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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%

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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.

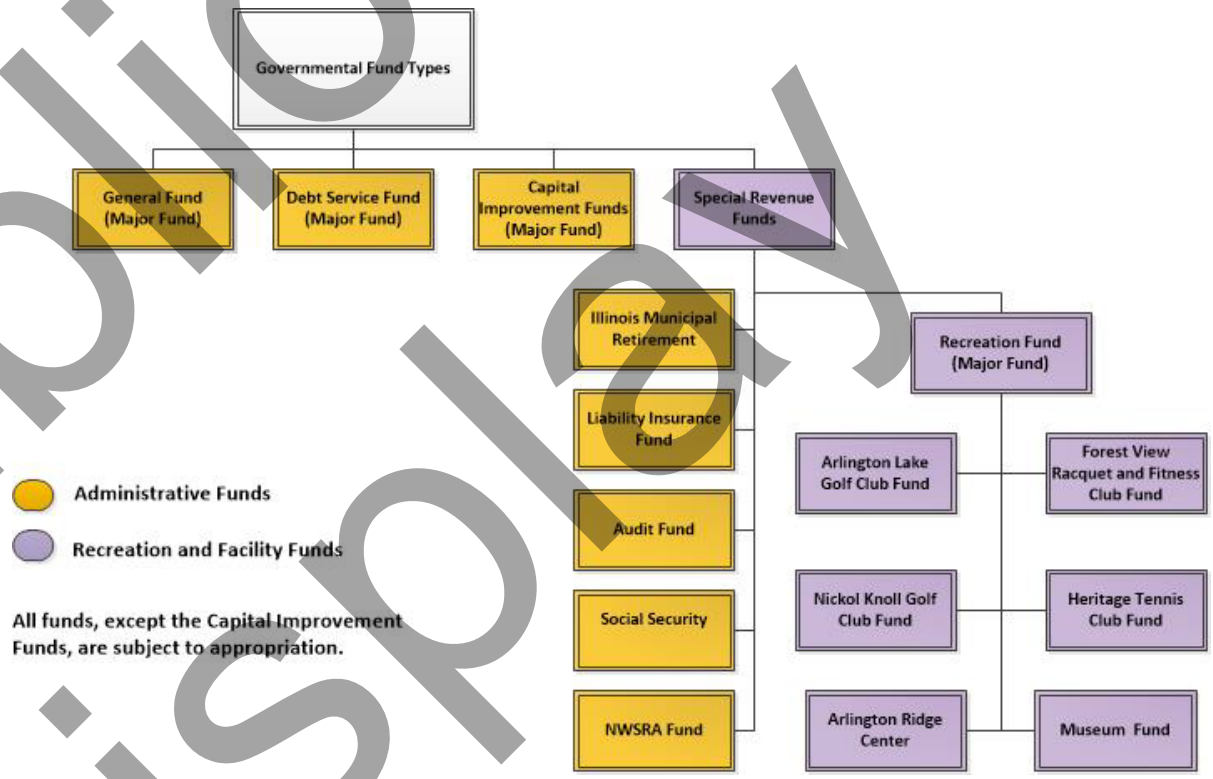
The following is a brief description of each fund type.

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.



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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 from 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.

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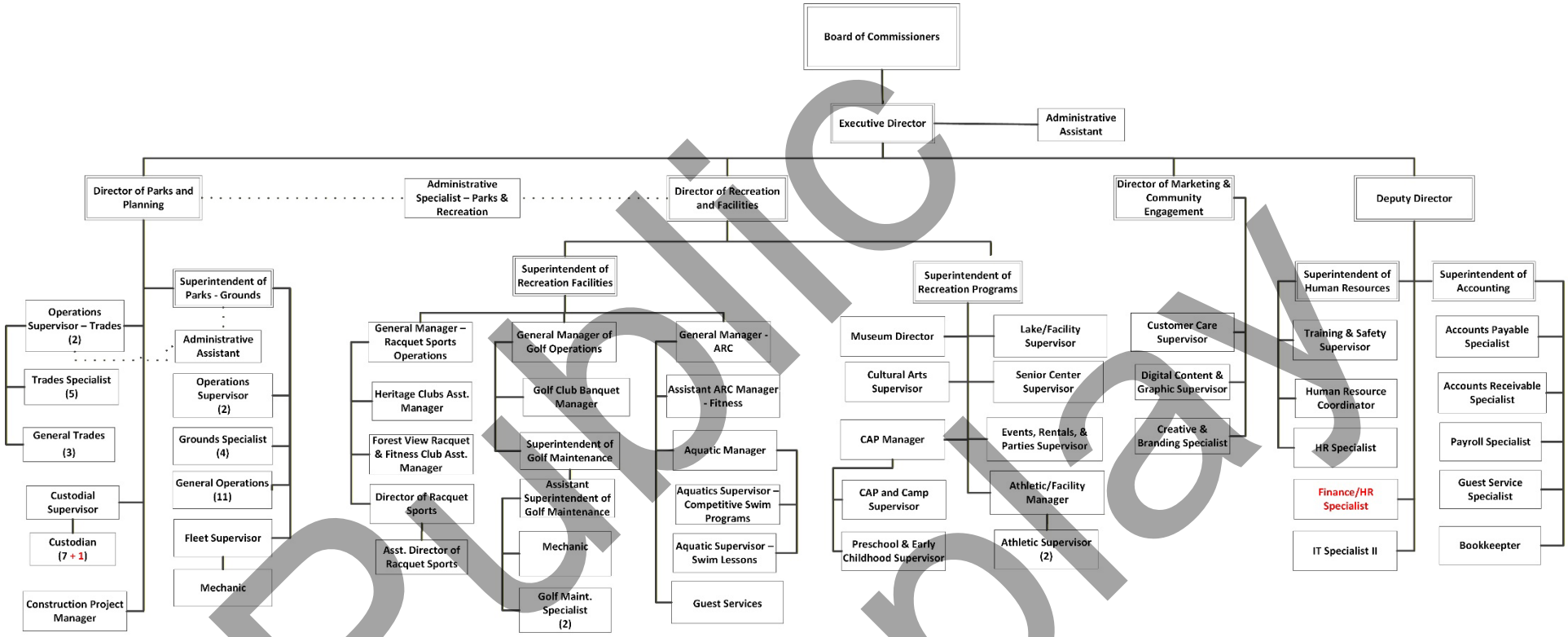
Board of Commissioners

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

Administrative Staff

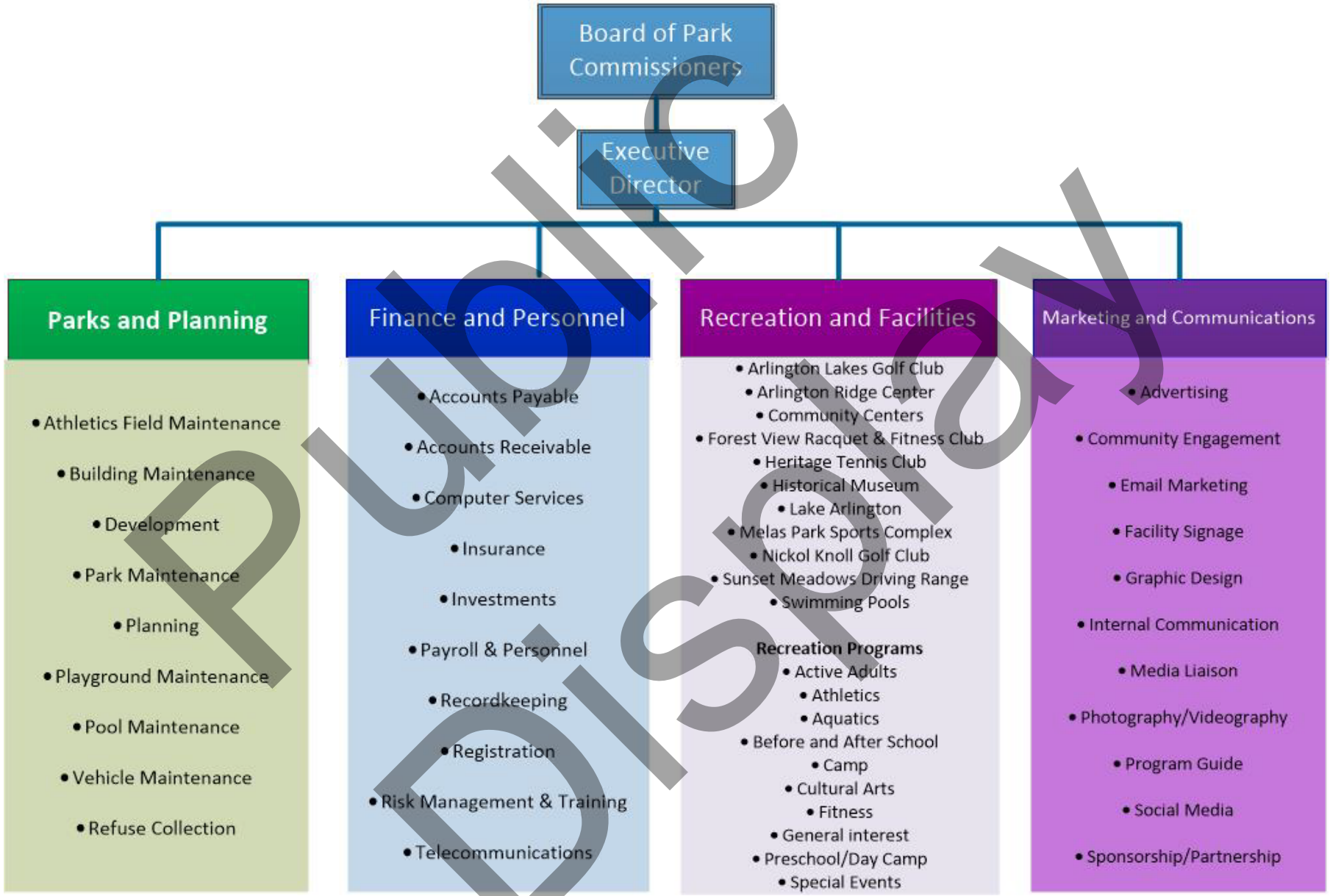
Carrie A. Fullerton	Executive Director
Jason S. Myers	Deputy Director
John Kramer	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities
Amy Lewandowski	Director of Marketing & Community Engagement

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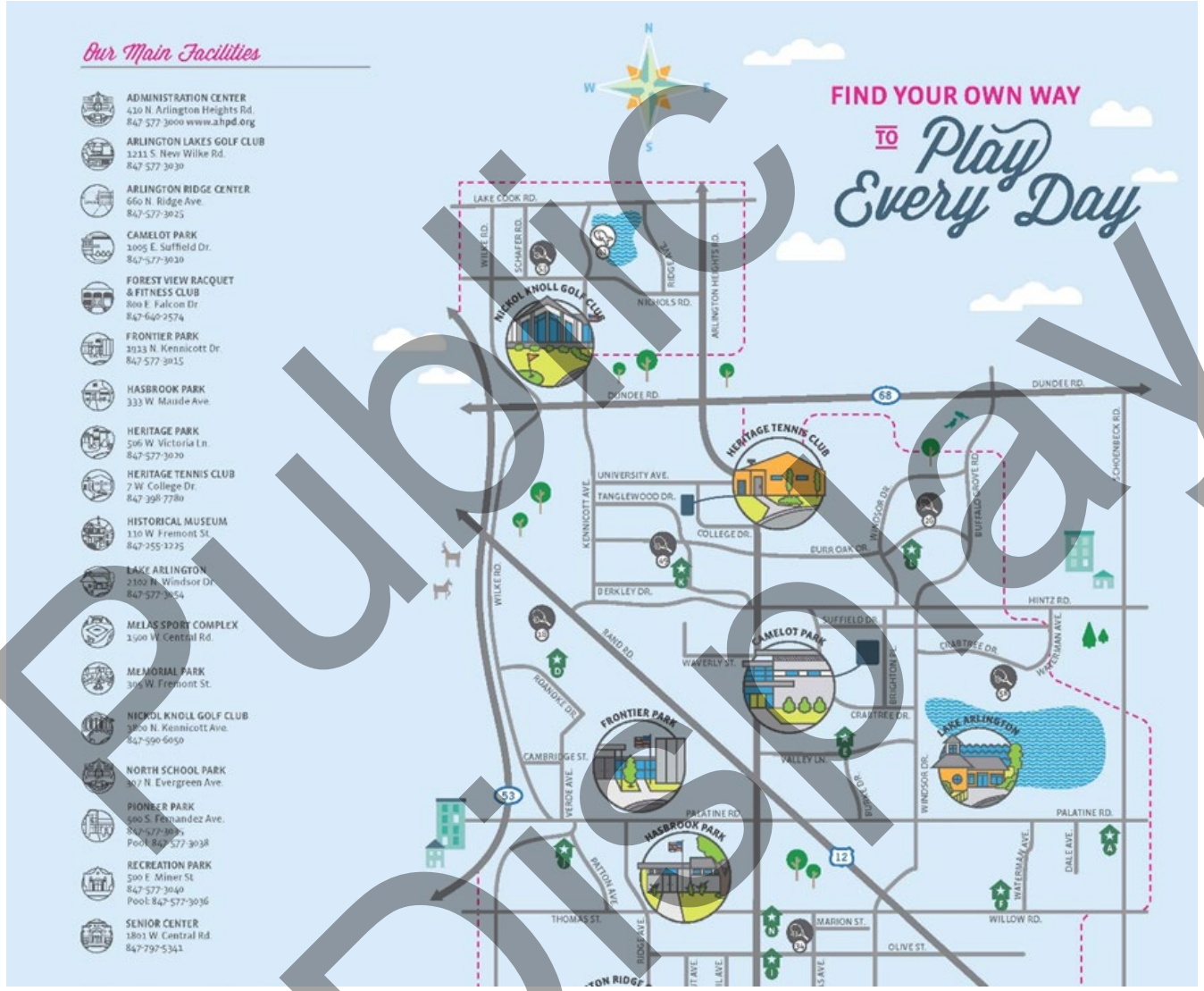


There are a total of 92 filled positions as of March 17, 2026 of the 95 approved positions. This organizational chart reflects 94 positions, one vacant position from the Recreation Department, and no recommended increase to the number of full-time positions in 2026/27.

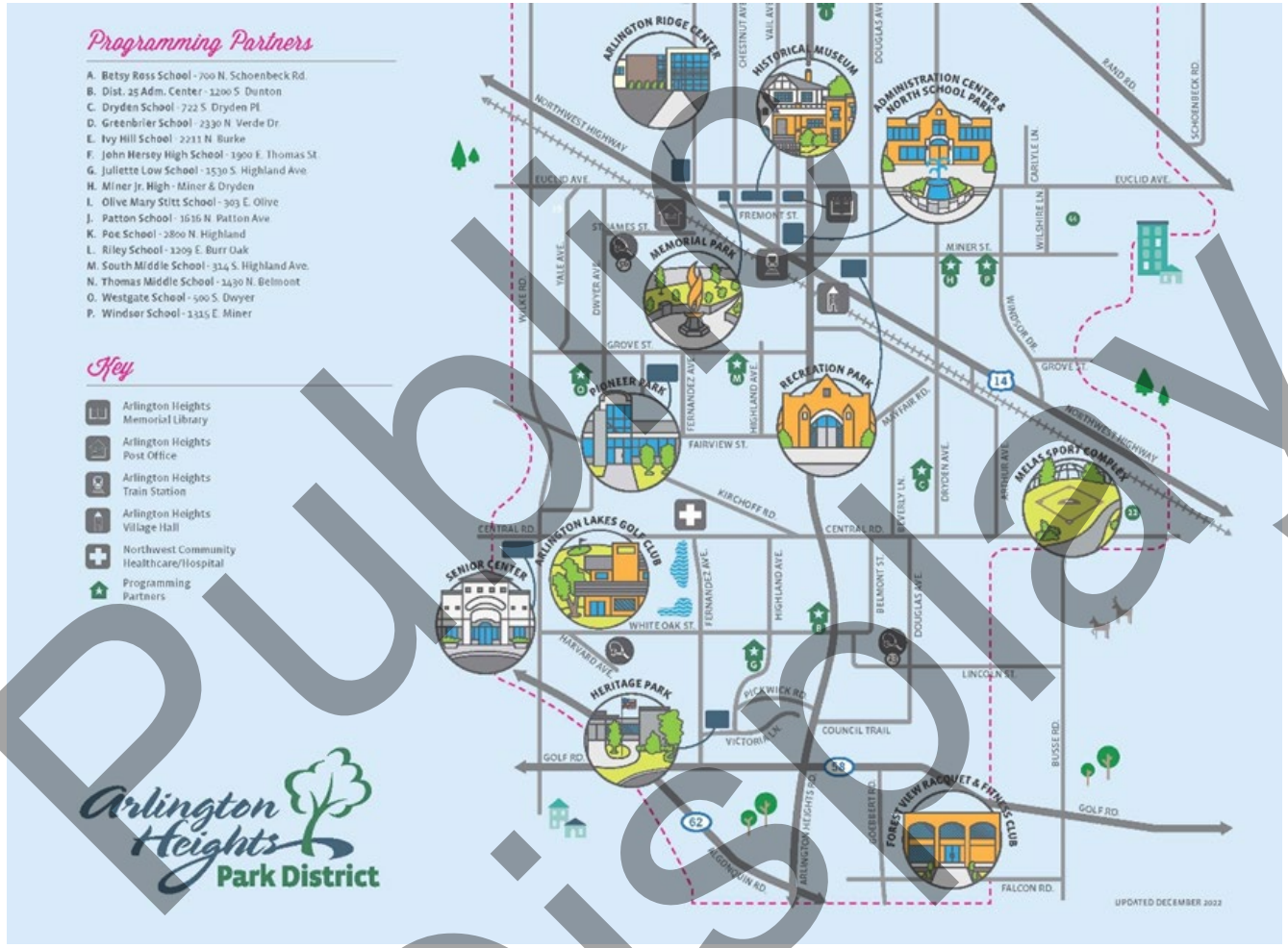
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Arlington Heights Park District

Matrix Key

♿	ADA Accessible
L	Lighted

	PARK NAME	LOCATION	ACRES	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Pickleball	Outdoor Tennis	Indoor Tennis	Basketball	Preschool	Volleyball	Shared Use Path	Shelter	Garden Plots	Sled Hill	Special Use	NOTES
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	1933 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	2202 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.	13.30	♿	•	♿	•	♿	4	•	•		4 L		1	•		0.8				•	Outdoor Pool, Indoor Pickleball
17	Recreation Park	500 E. Miner St.	21.10	•	•	♿	•	♿	2L				3 L		1	•		•				•	Outdoor Pool
18	Senior Center	1801 W. Central Rd.		♿	•																		
19	Banta Park	21 N. Phelps Ave.	1.50					♿							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	1301 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						•				2 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	903 W. Victoria Ln.	5.20																			•	Passive Arboretum
40	Klehm Park	1615 E. Hawthorne St.	2.00					♿							1								

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41	Lake Terramere	10 N. Kennicott Ave.	11.00				&		•					•				•	Lake, Fishing
42	Legacy Park	660 N Ridge Ave.	12.50				&	•	•				1/2					•	Safety Town, Green Space
43	McDonald Creek Pky	309 E. Burr Oak Dr.	11.00											•					
44	Methodist Park	216 N. Prindle Ave.	8.50					4	•										
45	Patriots Park	1815 N. Dale Ave.	17.00				&	2	•				2			•		2	
46	Prairie Park	1681 S. Belmont Ave.	10.00				&	1	•				1	•					
47	Rand - Berkley Park	1 W. Waverly Rd.	7.06				&	3	•										
48	Rand Connector Pky	2440 N. Chestnut Ave.	1.70																
49	Raven Park	2913 N. Mitchell Ave.	8.50				&	2	•		3		1						
50	Rose Garden Park at Windsor Pky	1600 E. Northwest Hwy	0.50																Sun Dial Sculpture, Brick Memorials
51	Schaag Park	360 S. Lincoln Ln	1.70										1/2						
52	Sunset Meadows I & II	700 S. Dwyer Ave.	37.13	&			&		•	•				0.9	•		•	•	Driving Range, Putting Green, Bocce
53	Sunset Ridge	530 W. Ashford Ln.	2.35				&						1						
54	Victory Park	1313 S. Harvard Ave.	1.70				&				•								
55	Virginia Terrace	1447 N. Chicago Ave.	3.50				&	1					1	&					
56	Volz Park	903 W. St. James St.	5.00				&	1		6			1/2	•					
57	Westgate Park	213 N. Reuter Dr.	2.00				&							•					
58	Wildwood Park	1903 E. Suffield Dr.	6.50				&				3		2	•					
59	Willow Park	2039 N. Brighton Pl.	22.00				•							•					
60	Windsor Pky & Triangles	Derbyshire/Drury/Windsor	5.00															•	

ADDITIONAL PROGRAMMED SITES

A	Betsy Ross/Ann Sullivan School	700 N. Schoenbeck Rd.				•						1		•					
B	District 25 Administrative Ctr.	1200 S. Dunton						1	•										
C	Dryden School	722 S. Dryden Pl.					&	1										•	C.A.P Site
D	Greenbrier School	2330 N. Verde Dr.						2										•	C.A.P Site
E	Ivy Hill School	2211 N. Burke																•	C.A.P Site
F	John Hersey High School	1900 E. Thomas St.								•									
G	Juliette Low School	1530 S. Highland Ave.				•	&					1						•	Day Camp Site, C.A.P Site
H	Miner Jr. High	Miner & Dryden						2											
I	Olive Mary Stitt School	303 E. Olive																•	C.A.P Site
J	Patton School	2616 N. Patton Ave.						1										•	C.A.P Site
K	Poe School	2800 N. Highland				•		2				1		•				•	C.A.P Site
L	Riley School	1209 E. Burr Oak						1										•	C.A.P Site
M	South Middle School	314 S. Highland Ave.																•	Day Camp Site
N	Thomas Middle School	1430 N. Belmont						2	•										
O	Westgate School	500 S. Dwyer																•	C.A.P Site
P	Windsor School	1315 E. Miner							•									•	C.A.P Site

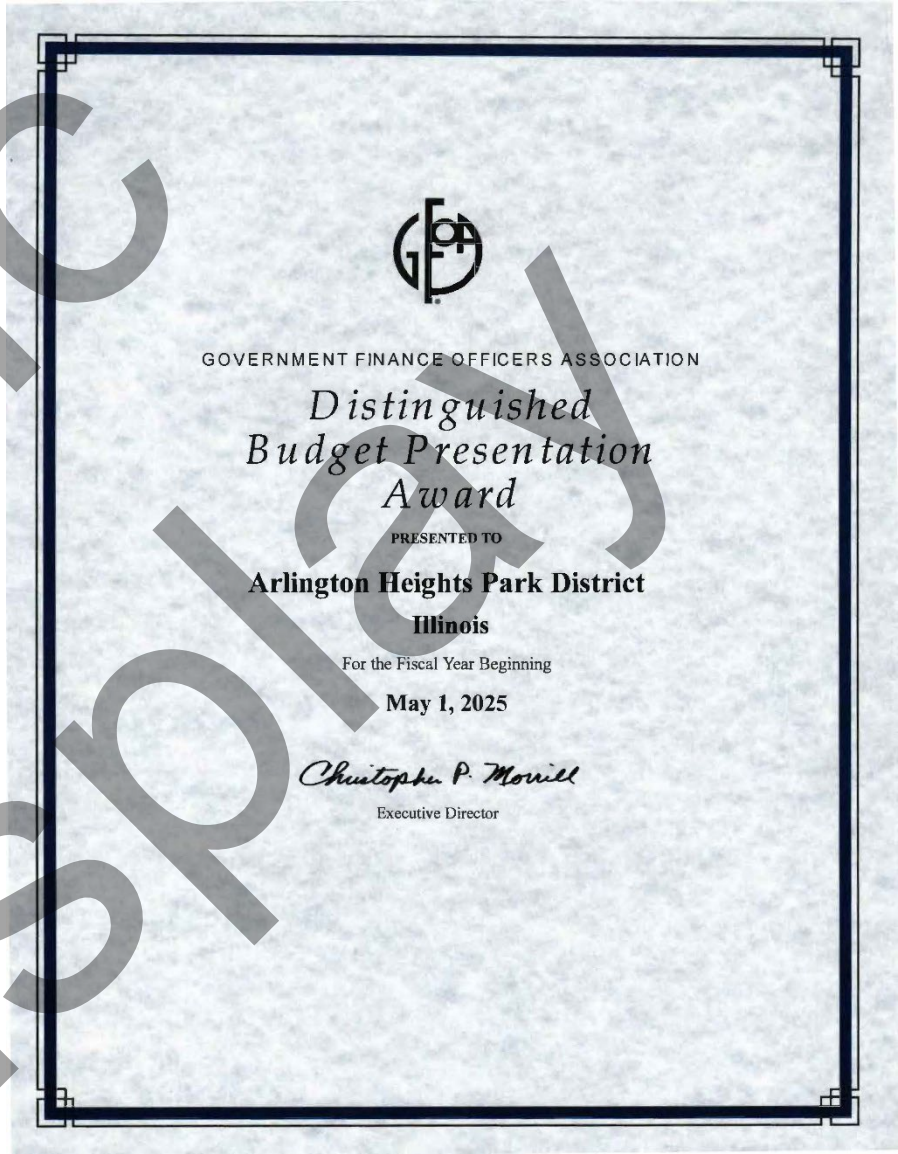
UPDATED DECEMBER 2022

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Arlington Heights Park District's 2026/27 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, 2025. 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.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Arlington Heights Park District

Illinois

For the Fiscal Year Beginning

May 1, 2025

Christopher P. Morrill

Executive Director

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Arlington Heights Park District

FINANCIAL SUMMARIES

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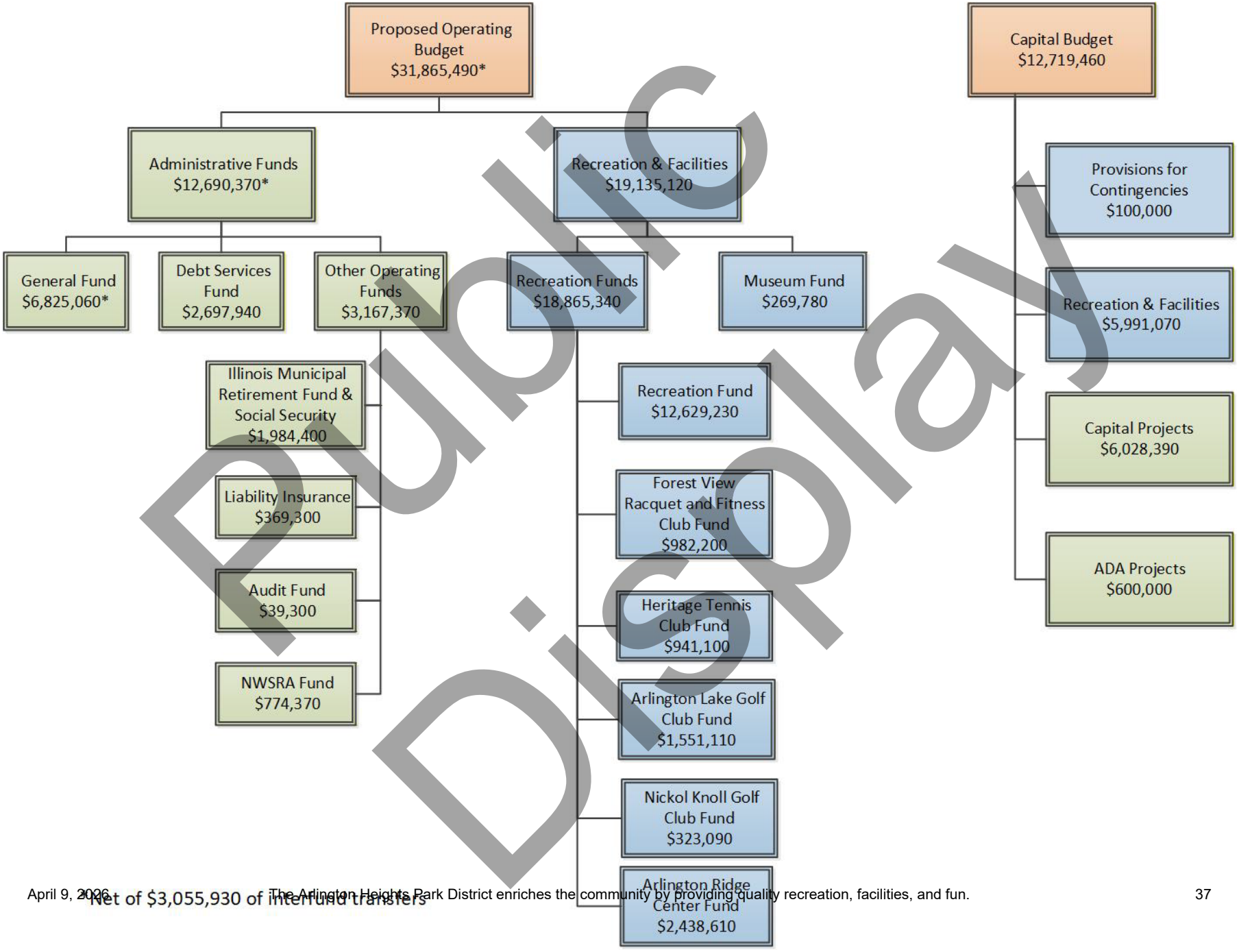






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Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2026/27 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 4.0%.

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 73.7% residential, 19.0% commercial, 6.0% industrial, and 1.3% farm/railroad. The 2023 assessed value of taxable property increased 0.05% to $3,681,592,042.

Discussion regarding freezing property taxes continues at the state level and could effect Cook County taxing agencies. Minimum wage laws have changed in Illinois. Increases began in January 2020 and continued through January 2025. These changes had 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.

Significant delays in the distribution of tax proceeds from the County challenged staff throughout the year. Staff was able to manage these cash flow challenges but this did result in a significant reduction in interest proceeds for the fiscal year.

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 2026/27 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 2025/26, four part-time employees qualified as full-time equivalents and elected medical insurance under ACA which increased our health insurance expenses by $47,146. In the 2026/27 fiscal year, four employees continue to be qualified and elected health insurance, increasing our health insurance expenses by $48,170.

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

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

The Park District projects an overall planned increase in fund balances of $2,034,510 in all funds. This is largely due to a debt issuance in 2026 for supporting the District's capital improvement plan. 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 44.1% and 64.8% 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.

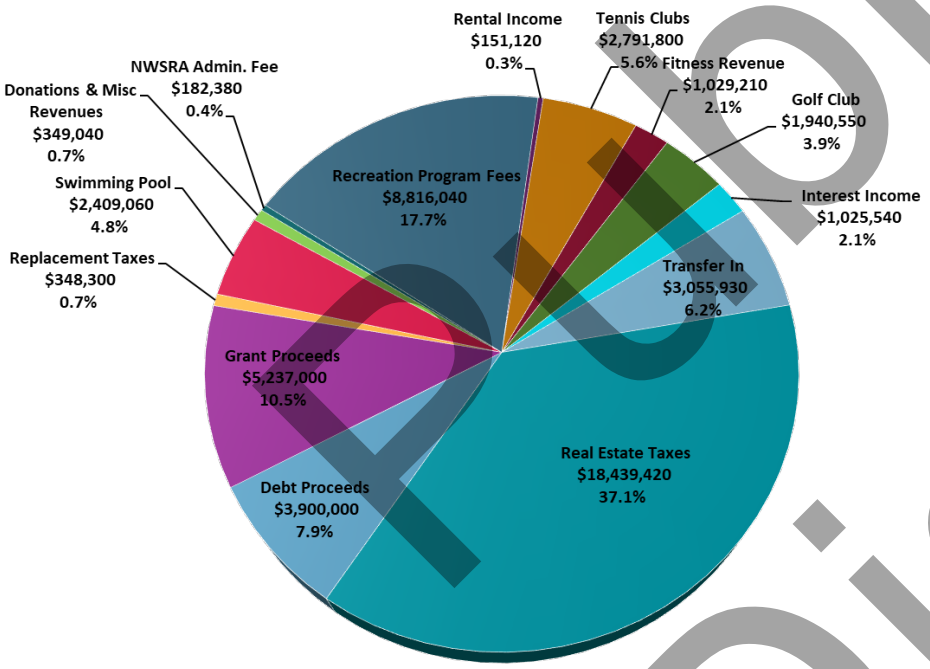
	General	Recreation	2026/27 Proposed Budget	2024/25 Budget	Projected 2025/26	% Change By Current Budget	% Change By Projected Year End
Fund Balance Policy Designations							
Non-spendable	$ 175,000	234,648	409,648	390,040	409,648	5.0	0.0
Restricted	-	-	-	-	-	N/A	N/A
Committed	2,730,024	6,896,457	9,626,481	8,718,744	8,847,866	10.4	8.8
Assigned	102,511	6,090,883	6,193,394	8,713,460	10,686,630	-28.9	-42.0
Unassigned	-	(1,004,621)	(1,004,621)	(1,105,671)	(1,070,971)	-9.1	-6.2
Est. Fund Balance - End of Year	$ 3,007,535	12,217,367	15,224,902	16,716,573	18,873,173	-8.9	-19.3

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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.



	Amount 2026/27	Percent of Total	Projected 2025/26	Increase (Decrease) from 2025/26	Percent of Increase (Decrease)
Real Estate Taxes	$ 18,439,420	37.1 %	$ 18,073,790	$ 365,630	2.0 %
Debt Proceeds	3,900,000	7.9	1,843,990	2,056,010	111.5
Grant Proceeds	5,237,000	10.5	841,000	4,396,000	522.7
Replacement Taxes	348,300	0.7	400,900	(52,600)	-13.1
Rental Income	151,120	0.3	123,750	27,370	22.1
Interest Income	1,025,540	2.1	1,110,140	(84,600)	-7.6
NWSRA Administration Fee	182,380	0.4	177,740	4,640	2.6
Donations & Misc Revenues	349,040	0.7	325,860	23,180	7.1
Recreation Program Fees	8,816,040	17.8	7,997,350	818,690	10.2
Swimming Pool Revenues	2,409,060	4.9	2,267,590	141,470	6.2
Fitness Revenue	1,029,210	2.1	971,710	57,500	5.9
Tennis Club Revenues	2,791,800	5.6	2,732,310	59,490	2.2
Golf Club Revenues	1,940,550	3.9	1,868,520	72,030	3.9
Transfer In	3,055,930	6.2	5,020,000	(1,964,070)	-39.1
Total Revenues	$ 49,675,390	100.0 %	$ 43,754,650	$ 5,920,740	13.5 %

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Real Estate Taxes	$ 16,462,837	17,811,501	18,307,810	18,073,790	18,439,420
Debt Proceeds	1,424,000	-	3,620,000	1,843,990	3,900,000
Grant Proceeds	21,921	441,300	3,897,000	841,000	5,237,000
Replacement Taxes	578,077	354,932	346,820	400,900	348,300
Rental Income	173,104	139,545	144,760	123,750	151,120
Interest Income	1,588,305	1,955,105	1,014,700	1,110,140	1,025,540
NWSRA Administration Fee	150,153	141,350	177,740	177,740	182,380
Donations & Misc Revenues	251,240	1,296,056	454,420	325,860	349,040
Recreation Program Fees	7,142,735	7,838,506	7,796,660	7,997,350	8,816,040
Swimming Pool Revenues	1,959,093	2,134,611	2,277,340	2,267,590	2,409,060
Fitness Revenue	819,495	922,134	903,860	971,710	1,029,210
Tennis Club Revenues	2,721,733	2,667,705	2,625,090	2,732,310	2,791,800
Golf Club Revenues	1,773,658	1,839,719	1,900,830	1,868,520	1,940,550
Transfer In	1,400,000	2,082,153	5,020,000	5,020,000	3,055,930
Total	$ 36,466,351	39,624,617	48,487,030	43,754,650	49,675,390

Recreation Program Fees are shown Net of discounts and scholarships

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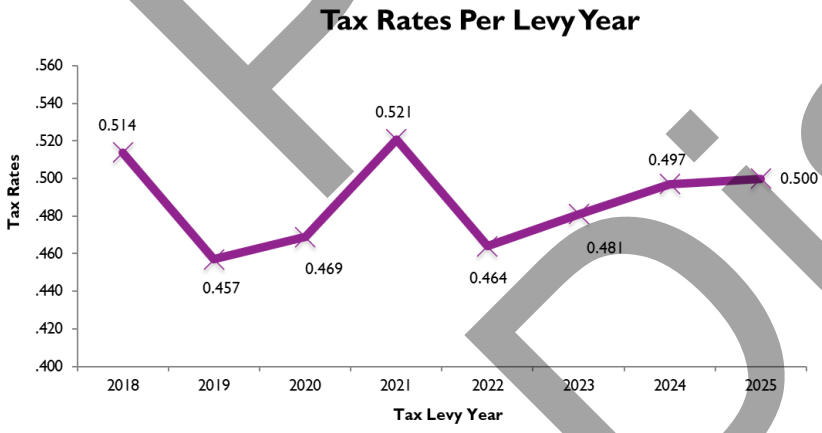
Real Estate Tax Revenues

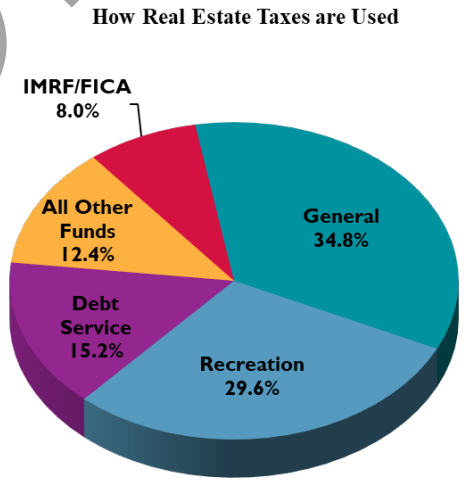
Real estate tax provides 37.1% of the total revenue of the Park District, which is below the tax reliance of most other park districts. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax 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 2.0% from the 2025/26 projected actual in order to remain fiscally conservative during these unprecedented times and are based on a 99.5% collection rate. The Board of Commissioners and staff complied with the tax cap limitation for the 2025 Tax Levy. The tax cap for levy 2024 was 2.9% and 2025 was 2.7%. 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 2024 was 49.7¢ per $100 of equalized assessed valuation. It is expected that the 2025 tax rate will be slightly higher at 50.0¢.

- 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.





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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	$145	$364	$436	$727	$1,091	$1,236
Monthly Amount	$12	$30	$36	$61	$91	$103
Daily Amount	$0.40	$1.00	$1.20	$1.99	$2.99	$3.39

	2025 Levy	2024 Levy
Formula used to calculate taxes:		
Estimated Market Value	$300,000	$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	$30,000	$30,000
State Equalizer	2.9385	3.0355
Equalized Assessed Valuation	$88,155	$91,065
Park District Tax Rate	0.495%	0.495%
Approximate Park District Taxes	$436	$451

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $348,300 in replacement tax revenue; this is a 13.1% 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 2025/26, the Park District was able to continue to invest fund balances to maximixe interest income. Current interest rates have a weighted average of maturity of 3.6% and investments are staggered with maturities up to two years into the future. Interest rates have decreased 21.1`%, yet resulted in over $1.1 milllion of interest income. Rates are anticipated to stabilize or decrease slightly in 2026/27.

Rental Income

The Park District will receive rental income from a cell tower lease and agreement with a local business for shared use of a parking lot.

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, Developer Contributions, 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 2025. Additionally, patrons could use their ARC Splash, PlusPass, or pay the daily fee. Over the summer months, 118,406 patrons visited an outdoor pool. Prior to closing for renovations on June 22, 2025, 6,411 visited the ARC.

Staff extended the season at Pioneer Pool until September 28.

The 2026/27 aquatic budget assumes that weather will be favorable. Revenues and expenses are based on a partial season at Recreation Pool due to the construction and keeping either Recreation Pool or Pioneer Pool open until mid-September.

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Recreation Programs

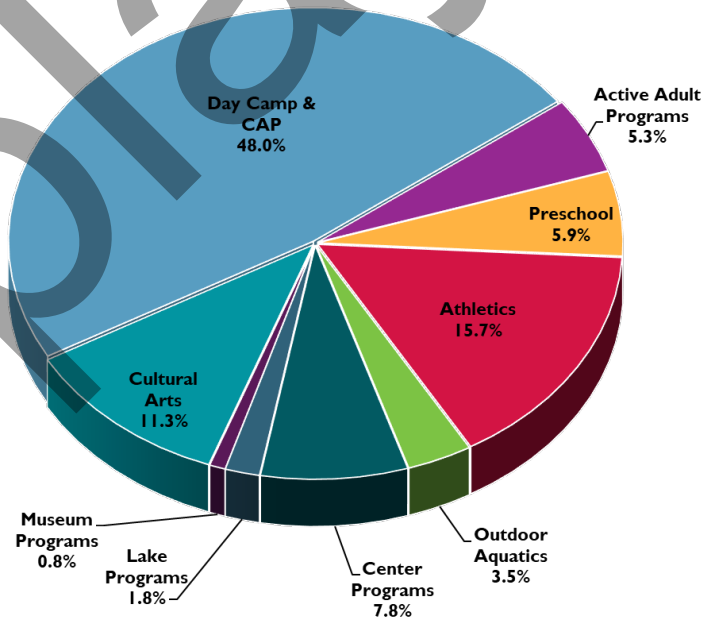
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost 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 2026/27. 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 2026/27 Proposed Operating Budget are 19.1%, net of interfund transfers, of the Park District's revenue ($8,886,040); a 10.1% increase over the 2025/26 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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Cultural Arts	$ 893,944	$ 854,032	$ 968,010	$ 958,000	$ 1,000,970
Day Camp & CAP	3,170,855	3,580,650	3,478,000	3,764,090	4,262,350
Active Adult Programs	376,352	406,773	423,000	449,470	467,300
Preschool	396,614	457,833	478,110	431,230	520,420
Athletics	1,303,914	1,455,261	1,416,030	1,362,160	1,397,610
Outdoor Aquatics	210,659	220,646	238,770	212,820	307,560
Center Programs	675,456	703,734	653,920	665,430	691,970
Lake Programs	116,011	144,007	149,460	156,630	163,000
Total - Recreation Programs	$ 7,143,805	$ 7,822,936	$ 7,805,300	$ 7,999,830	$ 8,811,180
Museum Programs	54,020	74,236	61,360	67,520	74,860
Total - All Programs	$ 7,197,825	$ 7,897,172	$ 7,866,660	$ 8,067,350	$ 8,886,040

Recreation Program Revenues by Source

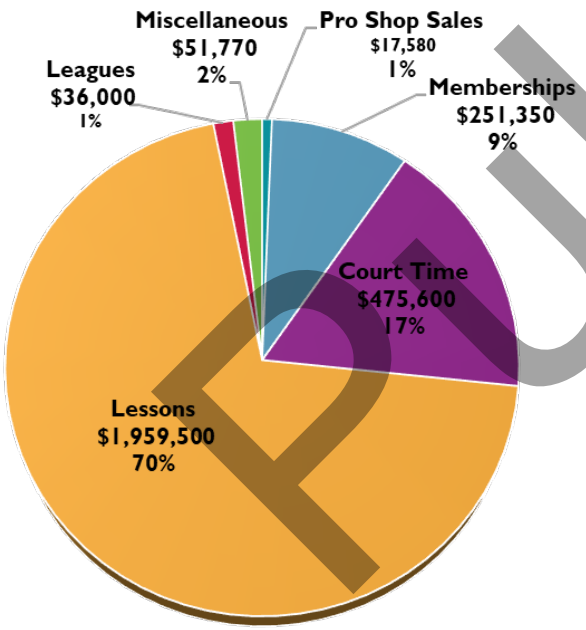


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Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2026/27 Proposed Operating Budget are 6.0%, net of interfund transfers, of the Park District's revenue ($2,791,800); an increase of 2.2% over the 2025/26 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Pro Shop Sales	$ 7,490	7,728	8,120	10,430	17,580
Memberships	266,084	246,702	248,850	250,750	251,350
Court Time	465,820	454,364	452,100	468,700	475,600
Lessons	1,890,991	1,864,271	1,834,500	1,917,410	1,959,500
Leagues	34,246	38,745	34,000	35,000	36,000
Miscellaneous	57,102	55,895	47,520	50,020	51,770
Total	$ 2,721,733	2,667,705	2,625,090	2,732,310	2,791,800

Memberships

Memberships are proposed to increase 0.2% from the 2025/26 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 1.5% from 2025/26 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 5.1% over the 2025/26 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.

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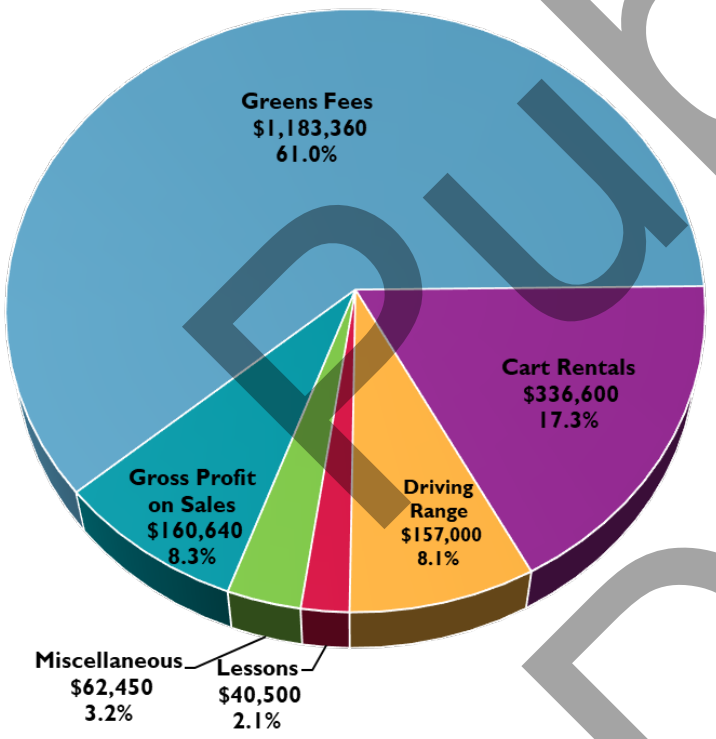
Golf Club Revenues

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 and a new ball dispenser machine. 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 2026/27 Proposed Operating Budget are 4.2%, net of interfund transfers of the Park District's revenue ($1,940,550); a 3.9% increase from 2025/26 projected actual.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Gross Profit on Sales	$ 134,557	156,545	176,800	141,840	160,640
Greens Fees	1,088,064	1,138,488	1,157,610	1,158,230	1,183,360
Cart Rentals	340,930	339,426	346,220	326,250	336,600
Driving Range	110,542	107,154	120,000	145,000	157,000
Lessons	40,330	28,916	36,000	37,000	40,500
Miscellaneous	59,235	69,190	64,200	60,200	62,450
Total	$ 1,773,658	$ 1,839,719	$ 1,900,830	$ 1,868,520	$ 1,940,550

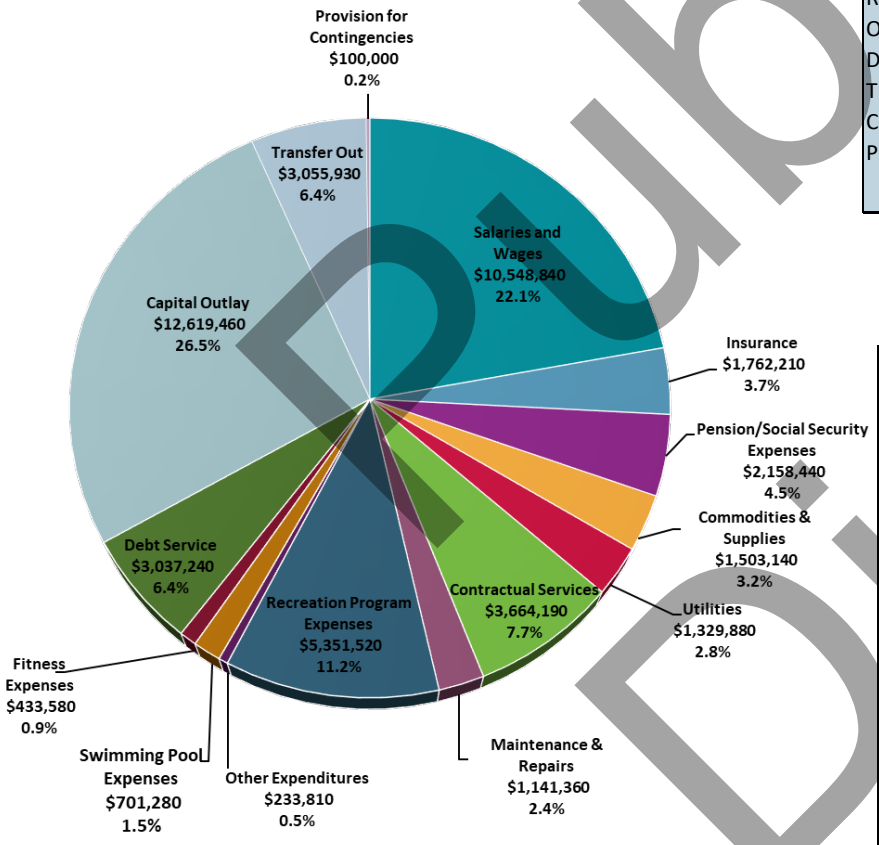
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Expenditures

Expenditures for the 2026/27 Proposed Operating Budget are estimated at a 1.1% increase from the 2025/26 projected actual and the entire budget is 24.7% less than projected actual. This is due to capital projects, primarily the development of Recreation Park, capital projects being carried over, being understaffed throughout 2025/26, and interfund transfers.

Expenditures by Function

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



	Amount 2026/27	Percent of Total	Projected 2025/26	Increase (Decrease) from 2025/26	Percent of Increase (Decrease)
Salaries and Wages	$ 10,548,840	22.1 %	$ 9,858,650	$ 690,190	7.0 %
Insurance	1,762,210	3.7	1,455,350	306,860	21.1
Pension/Social Security Expens	2,158,440	4.5	2,337,600	(179,160)	-7.7
Commodities & Supplies	1,503,140	3.2	1,349,510	153,630	11.4
Utilities	1,329,880	2.8	1,218,740	111,140	9.1
Contractual Services	3,664,190	7.7	3,286,540	377,650	11.5
Maintenance & Repairs	1,141,360	2.4	1,035,750	105,610	10.2
Swimming Pool Expenses	701,280	1.5	531,350	169,930	32.0
Fitness Expenses	433,580	0.9	412,020	21,560	5.2
Recreation Program Expenses	5,351,520	11.2	4,831,390	520,130	10.8
Other Expenditures	233,810	0.5	250,840	(17,030)	-6.8
Debt Service	3,037,240	6.4	2,960,850	76,390	2.6
Transfers Out	3,055,930	6.4	5,020,000	(1,964,070)	-39.1
Capital Outlay	12,619,460	26.5	28,621,270	(16,001,810)	-55.9
Provision for Contingencies	100,000	0.2	100,000	-	0.0
Total Expenses	$ 47,640,880	100.0 %	$ 63,269,860	$ (15,628,980)	-24.7 %

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 8,599,607	9,189,821	10,174,860	9,858,650	10,548,840
Insurance	1,220,387	1,387,934	1,597,770	1,455,350	1,762,210
Pension/Social Security Expens	1,547,758	2,061,853	2,295,940	2,337,600	2,158,440
Commodities & Supplies	892,457	1,133,352	1,459,510	1,349,510	1,503,140
Utilities	1,230,566	1,242,017	1,412,180	1,218,740	1,329,880
Contractual Services	2,498,626	2,761,567	3,246,920	3,286,540	3,664,190
Maintenance & Repairs	900,622	953,786	1,089,040	1,035,750	1,141,360
Recreation Program Expenses	4,214,102	4,586,555	4,836,480	4,831,390	5,351,520
Swimming Pool Expenses	569,005	638,894	655,560	531,350	701,280
Fitness Expenses	351,105	370,338	406,140	412,020	433,580
Other Expenditures	125,580	133,660	337,710	250,840	233,810
Debt Service	2,753,988	2,874,159	2,960,850	2,960,850	3,037,240
Capital Outlay	3,587,376	7,548,453	29,226,200	28,621,270	12,619,460
Transfers Out	1,400,000	2,082,153	5,020,000	5,020,000	3,055,930
Provision for Contingencies	110,962	112,028	100,000	100,000	100,000
Total Expenses	$ 30,002,141	37,076,570	64,819,160	63,269,860	47,640,880

Public Display

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 7.0% from the 2026/27 projected actual. The District budgeted 95 full-time employees in 2025/26 but was not fully staffed at any point during the year. Staff is recommending a full-time head count of 95. This category represents 23.7% of the 2026/27 operational budget, net interfund transfers. Full-time salaries are budgeted at the current (or expected April 30, 2026) 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 0.75% executive director pool. Employee headcounts by type are shown below:

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Budget 25/26	Projected 25/26	Proposed 26/27
Full-Time	102	99	74	79	91	91	91	95	92	95
Part-Time ACA	N/A	N/A	3	3	5	5	5	4	4	4
Part-Time IMRF	59	59	37	28	37	37	37	40	45	56
Part-Time Regular and Short-Term (Non-IMRF)	1,132	1,188	702	797	896	916	918	1,095	1,124	1,116
Total	1,293	1,346	816	907	1,029	1,049	1,051	1,234	1,265	1,271

* Staff offered an early seperation 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 21.1% increase from 2025/26 projected actual due to changes the District's liability coverage, health care selections by employees, and some full-time positions being filled that were open. This category represents 5.5% of the 2026/27 operations budget net interfund transfers.

- The Park District approved remaining with Blue Cross/Blue Shield for calendar year 2026 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 2026/27 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 22.7%. Property insurance increased by 10.1% and is paid for by the General Fund.
- Unemployment is budgeted with a 22.0% increase due to the potential unknown future of unemployment expenses.

Public Display

Commodities & Supplies

This category represents 4.7% of the 2026/27 operations budget, net interfund transfers; commodities increased $153,630 from projected actual.

Utilities

This category is budgeted at 9.1%, $111,140, more than the 2025/26 projected actual. This is 5.8% less than the 2025/26 budget. The utility budget has been prepared based on 2025/26 estimated usage and the contract price on natural gas and electricity and an increase throughout the District based on usage during the previous year. In addition, this takes into consideration the expansion at ARC and the construction at Recreation Park. Staff anticipates a net savings due to the work at Recreation due to having a more energy efficient building, adding of insulation at Recreation and the overall improvements at the pool.

Pension & FICA

Pension & FICA expense is 6.8% of the 2026/27 operations budget, net interfund transfers. This year's proposed budget is 7.7% ($179,160) less than last year due to lower percentage of payroll paid towards pension costs and budgeting to make a slightly lower additional payment this year. This year, staff is recommending a $300,000, compared to $500,000 last year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The IMRF actuarial rate for the 2026 calendar year is 8.75% of participating members' salaries. This is a 10.4% increase from last year and the second lowest rate since 2003.

Contractual Services

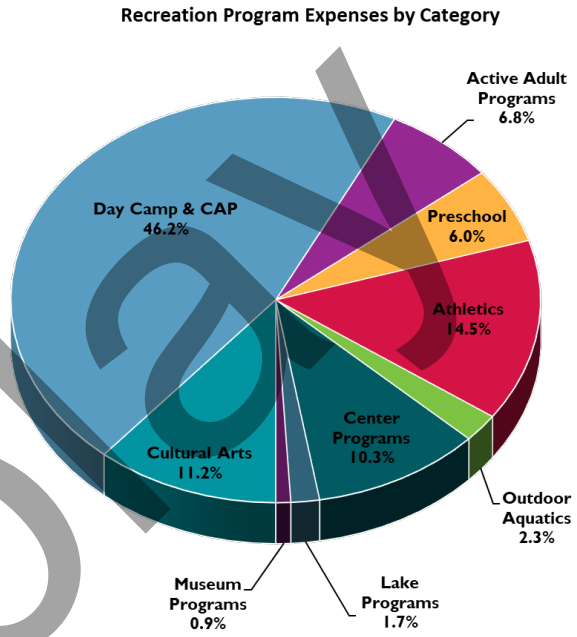
This category represents 11.5% of the 2026/27 operations budget, net interfund transfers. The proposed budget increased by $377,650 (11.5%) more than the 2025/26 projected actual. The increase is primarily due to increases for services rendered and ongoing maintenance of an aging infrastructure. In addition, money has been budgeted for the initial planning for developing Frontier Community Center, developing park site plans, preparing grant applications, increased technology services, and monthly fees for human resource software.

Public Display

Program Expenses

Program Expenses are up 10.8% over last year's projected, primarily due to increases in program participants and increasing staffing costs. More detail regarding programs can be found in the Program Summaries section of this document.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Cultural Arts	$ 455,418	506,508	535,760	536,700	599,770
Day Camp & CAP	1,491,585	2,076,251	2,161,850	2,194,090	2,472,250
Active Adult Programs	285,005	291,953	339,880	349,100	363,830
Preschool	235,462	294,687	310,630	299,260	323,730
Athletics	596,818	711,303	753,170	714,490	776,170
Outdoor Aquatics	79,604	91,213	103,980	103,650	120,580
Center Programs	417,262	514,271	517,280	504,600	553,170
Lake Programs	42,226	78,268	78,740	95,220	93,300
Total - Recreation Programs	$ 3,603,380	$ 4,564,454	$ 4,801,290	$ 4,797,110	$ 5,302,800
Museum Programs	9,820	22,101	35,190	34,280	48,720
Total - All Programs	$ 3,613,200	$ 4,586,555	$ 4,836,480	$ 4,831,390	$ 5,351,520



Maintenance & Repairs

Maintenance & Repairs are up 10.2% ($105,610) over last year's projected because of maintaining an aging infrastructure.

Debt Administration

This category represents 9.5% of the 2026/27 operation budget, net interfund transfers. The proposed budget increased by 2.6% from the 2025/26 budget primarily due to increases in the debt limit. The District does plans on issuing approximately $3.9 million in debt during 2026/27. Current debt levels are at their lowest in the Districts recent history.

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.

Public Display

Capital Improvements

This category represents 28.5% of the entire budget. The proposed capital budget decreased by 55.9%, $16,001,810, from the 2025/26 projected actual primarily due to an investment to improve all features at Recreation Park, the continued efforts to improve hardscape features including tennis courts and paths in order to support increased use of passive recreation amenities, and approximately $0.5 million in capital projects carried over from 2025/26. The improvements at Recreation are partially offset by three grants that were received for the site, a total of $5.0 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. There is $1.1 million in projects under $30,000 that are also recommended. Of this amount, $640,870 will be funded through the Capital Project Fund. The chart summarizes the major projects from all sources anticipated for fiscal year 2026/27:

Projects	2025/26	2026/27
Multi-Purpose Floor & Knee Walls	$ 200,000	$ -
Tennis Courts - Camelot (Carry Over)*	394,100	494,100
OSLAD Grant - Centennial (total project cost $1.9 million)*	100,000	1,500,000
OSLAD Grant (I) - Recreation (total project cost $4.1 million)*	1,576,800	-
ARC Renovations (total project cost $5 million)*	4,630,000	-
Basement Remodeling - ARC*	150,000	-
OSLAD Grant (II) - Recreation*	1,902,250	250,000
PARC Grant - Recreation (total project cost $24 million)*	17,863,200	5,336,800
OSLAD Grant (I) - Recreation (total project cost $4.1 million)	1,576,800	-
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	260,000
Playground Replacement and Potential Alternates*	-	281,000
Parking Lot and Lighting Improvements - Centennial*	-	222,800
Playground Replacement and Potential Alternates*	-	370,200
OSLAD Grant - Flentie (total project cost $1.5 million)*	-	200,000
Concrete Improvements - Melas*	-	159,200
Pump Track - Recreation Park	-	289,410
Existing Conditions - Recreation Park	-	300,000
Outdoor Coil Ice Rink*	-	200,000
Perry Weather System	-	155,120
Charging Station Grant*	-	518,500
Projects Under $150,000 or Funded Through Insurance Proceeds	518,750	1,670,240
Total	$ 30,565,400	$ 12,207,370

*Projects Identified in Comprehensive Master Plan

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	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget	Projected 2027/28	Projected 2028/29
Real Estate Taxes	16,462,837	17,811,501	18,307,810	18,073,790	18,439,420	2.0	0.7	18,808,208	19,071,523
Debt Proceeds	1,424,000	-	3,620,000	1,843,990	3,900,000	111.5	7.7	-	14,567,540
Grant Proceeds	21,921	441,300	3,897,000	841,000	5,237,000	522.7	34.4	600,000	-
Replacement Taxes	578,077	354,932	346,820	400,900	348,300	-13.1	0.4	358,749	369,511
Rental Income	173,104	139,545	144,760	123,750	151,120	22.1	4.4	149,103	153,576
Interest Income	1,588,305	1,955,105	1,014,700	1,110,140	1,025,540	-7.6	1.1	922,986	738,389
NWSRA Administration Fee	150,153	141,350	177,740	177,740	182,380	2.6	2.6	187,851	193,487
Donations & Misc Revenues	251,240	1,296,056	454,420	325,860	349,040	7.1	-23.2	112,530	115,906
Recreation Program Fees	7,197,825	7,897,172	7,866,660	8,067,350	8,886,040	10.1	13.0	9,063,761	9,335,674
Scholarships/Discounts	(55,090)	(58,666)	(70,000)	(70,000)	(70,000)	0.0	0.0	(71,400)	(73,542)
Swimming Pool Revenues	1,959,093	2,134,611	2,277,340	2,267,590	2,409,060	6.2	5.8	2,481,332	2,555,772
Fitness Revenue	819,495	922,134	903,860	971,710	1,029,210	5.9	13.9	1,060,086	1,091,889
Tennis Club Revenues	2,721,733	2,667,705	2,625,090	2,732,310	2,791,800	2.2	6.4	2,875,554	2,961,821
Golf Club Revenues	1,773,658	1,839,719	1,900,830	1,868,520	1,940,550	3.9	2.1	1,959,956	2,018,754
Transfer In	1,400,000	2,082,153	5,020,000	5,020,000	3,055,930	-39.1	-39.1	-	-
Total Revenue	**36,466,351**	**39,624,617**	**48,487,030**	**43,754,650**	**49,675,390**	13.5	**2.5**	**38,508,717**	**53,100,300**
Salaries and Wages	8,599,607	9,189,821	10,174,860	9,858,650	10,548,840	7.0	3.7	11,023,538	11,299,126
Insurance	1,220,387	1,387,934	1,597,770	1,455,350	1,762,210	21.1	10.3	1,850,321	1,942,837
Pension/Social Security Expenses	1,547,758	2,061,853	2,295,940	2,337,600	2,158,440	-7.7	-6.0	1,681,754	1,723,798
Commodities & Supplies	892,457	1,133,352	1,459,510	1,349,510	1,503,140	11.4	3.0	1,540,719	1,579,236
Utilities	1,230,566	1,242,017	1,412,180	1,218,740	1,329,880	9.1	-5.8	1,363,127	1,397,205
Contractual Services	2,498,626	2,761,567	3,246,920	3,286,540	3,664,190	11.5	12.9	3,755,795	3,849,690
Maintenance & Repairs	900,622	953,786	1,089,040	1,035,750	1,141,360	10.2	4.8	1,169,894	1,199,141
Recreation Program Expenses	4,214,102	4,586,555	4,836,480	4,831,390	5,351,520	10.8	10.6	5,485,308	5,682,661
Swimming Pool Expenses	569,005	638,894	655,560	531,350	701,280	32.0	7.0	718,812	736,782
Fitness Expenses	351,105	370,338	406,140	412,020	433,580	5.2	6.8	444,420	455,530
Other Expenditures	125,580	133,660	337,710	250,840	233,810	-6.8	-30.8	281,390	288,425
Debt Service	2,753,988	2,874,159	2,960,850	2,960,850	3,037,240	2.6	2.6	4,021,939	4,082,268
Transfers Out	1,400,000	2,082,153	5,020,000	5,020,000	3,055,930	-39.1	-39.1	-	-
Total Operating Expenses	**26,303,803**	**29,416,089**	**35,492,960**	**34,548,590**	**34,921,420**	1.1	**-1.6**	**33,337,015**	**34,236,699**
Total Operational Surplus/(Deficit)	**10,162,548**	**10,208,528**	**12,994,070**	**9,206,060**	**14,753,970**	60.3	**13.5**	**5,171,701**	**18,863,601**
Capital Outlay	3,587,376	7,548,453	29,226,200	28,621,270	12,619,460	-55.9	-56.8	5,000,000	12,475,000
Provision for Contingencies	110,962	112,028	100,000	100,000	100,000	0.0	0.0	150,000	150,000
Total Expenses	**30,002,141**	**37,076,570**	**64,819,160**	**63,269,860**	**47,640,880**	**-24.7**	**-26.5**	**38,487,015**	**46,861,699**
Net Surplus/(Deficit)	6,464,210	2,548,047	(16,332,130)	(19,515,210)	2,034,510	-110.4	-112.5	21,701	6,238,601
Est. Fund Balance - Beg. of Year	**29,491,835**	**35,956,045**	**38,504,092**	**38,504,092**	**18,988,882**	**-50.7**	**-50.7**	**21,023,392**	**21,045,093**
Est. Fund Balance - End of Year	**35,956,045**	**38,504,092**	**22,171,962**	**18,988,882**	**21,023,392**	**10.7**	**-5.2**	**21,045,093**	**27,283,694**
Fund Balance Policy Designations									
Non-spendable	344,149	365,733	392,540	412,148	412,148	0.0	5.0	412,148	412,148
Restricted	4,007,172	3,508,394	2,326,464	2,409,454	1,908,114	-20.8	-18.0	8,651,776	8,772,901
Committed	6,208,654	8,957,705	9,146,163	9,193,835	9,999,891	8.8	9.3	7,328,769	7,538,608
Assigned	26,685,343	26,835,605	11,412,466	8,044,416	9,707,860	20.7	-14.9	1,292,925	4,715,900
Unassigned	(1,289,273)	(1,163,345)	(1,105,671)	(1,070,971)	(1,004,621)	-6.2	-9.1	4,652,400	10,560,038
Est. Fund Balance - End of Year	35,956,045	38,504,092	22,171,962	18,988,882	21,023,392	10.7	-5.2	21,045,093	27,283,694

Public Display

	Administration	Recreation & Facilities	Capital Projects Funds	2026/27 Proposed Budget	2025/26 Budget	2025/26 Projected	% Change By Current Budget	% Change By Projected Year End
Real Estate Taxes	12,767,800	5,671,620	-	18,439,420	18,307,810	18,073,790	0.7	2.0
Debt Proceeds	-	-	3,900,000	3,900,000	3,620,000	1,843,990	7.7	111.5
Grant Proceeds	-	2,000	5,235,000	5,237,000	3,897,000	841,000	34.4	522.7
Replacement Taxes	348,300	-	-	348,300	346,820	400,900	0.4	-13.1
Rental Income	3,240	100,150	47,730	151,120	144,760	123,750	4.4	22.1
Interest Income	325,000	700,000	540	1,025,540	1,014,700	1,110,140	1.1	-7.6
NWSRA Administration Fees	-	182,380	-	182,380	177,740	177,740	2.6	2.6
Donations & Misc Revenues	52,790	196,250	100,000	349,040	454,420	325,860	-23.2	7.1
Recreation Program Fees	-	8,886,040	-	8,886,040	7,866,660	8,067,350	13.0	10.1
Scholarships/Discounts	-	(70,000)	-	(70,000)	(70,000)	(70,000)	0.0	0.0
Swimming Pool Revenues	-	2,409,060	-	2,409,060	2,277,340	2,267,590	5.8	6.2
Fitness Revenues	-	1,029,210		1,029,210	903,860	971,710	13.9	5.9
Tennis Club Revenues	-	2,791,800	-	2,791,800	2,625,090	2,732,310	6.4	2.2
Golf Club Revenues	-	1,940,550	-	1,940,550	1,900,830	1,868,520	2.1	3.9
Transfer In	-	-	3,055,930	3,055,930	5,020,000	5,020,000	-39.1	-39.1
Total Revenue	13,497,130	23,839,060	12,339,200	49,675,390	48,487,030	43,754,650	2.5	13.5
Salaries & Wages	3,489,400	7,059,440	-	10,548,840	10,174,860	9,858,650	3.7	7.0
Insurance	1,073,840	688,370	-	1,762,210	1,597,770	1,455,350	10.3	21.1
Pension/FICA Expense	1,984,400	174,040	-	2,158,440	2,295,940	2,337,600	-6.0	-7.7
Commodities & Supplies	323,060	1,180,080	-	1,503,140	1,459,510	1,349,510	3.0	11.4
Utilities	172,400	1,157,480	-	1,329,880	1,412,180	1,218,740	-5.8	9.1
Contractual Services	2,199,250	1,424,940	40,000	3,664,190	3,246,920	3,286,540	12.9	11.5
Maintenance & Repairs	606,620	534,740	-	1,141,360	1,089,040	1,035,750	4.8	10.2
Program Expense	-	5,351,520	-	5,351,520	4,836,480	4,831,390	10.6	10.8
Swimming Pool Expenses	-	701,280	-	701,280	655,560	531,350	7.0	32.0
Fitness Expenses	-	433,580	-	433,580	406,140	412,020	6.8	5.2
Other Expenditures	144,160	89,650	-	233,810	337,710	250,840	-30.8	-6.8
Debt Service	2,697,240	340,000	-	3,037,240	2,960,850	2,960,850	2.6	2.6
Capital Outlay	600,000	5,991,070	6,028,390	12,619,460	29,226,200	28,621,270	-56.8	-55.9
Transfers In/Out	3,000,000	-	55,930	3,055,930	5,020,000	5,020,000	-39.1	-39.1
Provision for Contingency	-	100,000	-	100,000	100,000	100,000	0.0	0.0
Total Expenses	16,290,370	25,226,190	6,124,320	47,640,880	64,819,160	63,269,860	-26.5	-24.7
Net Surplus/(Deficit)	(2,793,240)	(1,387,130)	6,214,880	2,034,510	(16,332,130)	(19,515,210)	-112.5	-110.4
Est. Fund Balance - Beg of Year	7,974,388	13,825,173	(2,810,681)	18,988,882	38,504,092	38,504,092	-50.7	-50.7
Est. Fund Balance - End of Year	5,181,148	12,438,043	3,404,199	21,023,392	22,171,962	18,988,882	-5.2	10.7
Fund Balance Policy Designations								
Non-spendable	175,000	237,148	-	412,148	392,540	412,148	5.0	0.0
Restricted	1,908,114	-	-	1,908,114	2,326,464	2,409,454	-18.0	-20.8
Committed	2,995,534	7,004,357	-	9,999,891	9,146,163	9,193,835	9.3	8.8
Assigned	102,511	6,201,150	3,404,199	9,707,860	11,412,466	8,044,416	-14.9	20.7
Unassigned	-	(1,004,621)	-	(1,004,621)	(1,105,671)	(1,070,971)	-9.1	-6.2
Est. Fund Balance - End of Year	5,181,159	12,438,034	3,404,199	21,023,392	22,171,962	18,988,882	-5.2	10.7

Public Display

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	11,593,747	12,333,793	12,317,950	12,535,970	12,767,800	1.8	3.7
Transfer In	-	-	-	-	-	NA	NA
Replacement Taxes	578,077	354,932	346,820	400,900	348,300	-13.1	0.4
Rental Income	45,160	3,240	3,240	3,240	3,240	0.0	0.0
Interest Earned	561,697	753,771	359,100	348,000	325,000	-6.6	-9.5
Donations & Misc. Revenues	93,402	105,909	52,890	64,050	52,790	-17.6	-0.2
Total Revenue	12,872,083	13,551,645	13,080,000	13,352,160	13,497,130	1.1	3.2
Salaries and Wages	2,597,716	2,805,846	3,315,410	3,111,830	3,489,400	12.1	5.2
Insurance	687,297	827,799	999,430	862,210	1,073,840	24.5	7.4
Pension/FICA Fund Expenses	1,405,353	1,904,417	2,128,540	2,161,300	1,984,400	-8.2	-6.8
Commodities & Supplies	249,407	250,875	327,270	274,530	323,060	17.7	-1.3
Utilities	169,995	161,226	195,400	172,830	172,400	-0.2	-11.8
Contractual Services	1,549,422	1,677,710	2,080,050	1,962,090	2,199,250	12.1	5.7
Maintenance & Repairs	451,626	427,047	602,890	593,020	606,620	2.3	0.6
Other Expenditures	82,845	90,805	239,610	181,600	144,160	-20.6	-39.8
Debt Service	2,413,988	2,534,159	2,620,850	2,620,850	2,697,240	2.9	2.9
Capital Outlay	336,659	1,037,587	1,300,000	1,100,000	600,000	-45.5	-53.8
Transfers In/Out	1,400,000	2,000,000	5,000,000	5,000,000	3,000,000	-40.0	-40.0
Total Expense	11,344,308	13,717,471	18,809,450	18,040,260	16,290,370	-9.7	-13.4
Net Surplus/(Deficit)	1,527,775	(165,826)	(5,729,450)	(4,688,100)	(2,793,240)	-40.4	-51.2
Est. Fund Balance - Beg of Year	11,300,539	12,828,314	12,662,488	12,662,488	7,974,388	-37.0	-37.0
Est. Fund Balance - End of Year	12,828,314	12,662,488	6,933,038	7,974,388	5,181,148	-35.0	-25.3
Fund Balance Policy Designations							
Non-spendable	132,543	136,759	155,392	175,000	175,000	0.0	12.6
Restricted	4,007,172	3,508,394	2,326,464	2,409,454	1,908,114	-20.8	-18.0
Committed	2,575,949	3,191,187	2,752,775	2,684,137	2,995,523	11.6	8.8
Assigned	6,112,650	5,826,148	1,698,407	2,705,797	102,511	-96.2	-94.0
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	12,828,314	12,662,488	6,933,038	7,974,388	5,181,148	-35.0	-25.3

Public Display

	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2026/27 Proposed Budget	2025/26 Budget	% Change 2025/26 Budget
Real Estate Taxes	6,799,200	547,700	303,800	39,000	946,900	2,702,570	1,428,630	12,767,800	12,317,950	3.7
Replacement Taxes	348,300	-	-	-	-	-	-	348,300	346,820	0.4
Rental Income	3,240	-	-	-	-	-	-	3,240	3,240	0.0
Interest Earned	325,000	-	-	-	-	-	-	325,000	359,100	-9.5
Donations & Misc. Revenues	52,790	-	-	-	-	-	-	52,790	52,890	-0.2
Transfer In	-	-	-	-	-	-	-	-	-	NA
Total Revenues	7,528,530	547,700	303,800	39,000	946,900	2,702,570	1,428,630	13,497,130	13,080,000	3.2
Salaries & Wages	3,489,400	-	-	-	-	-	-	3,489,400	3,315,410	5.2
Insurance	704,540	-	369,300	-	-	-	-	1,073,840	999,430	7.4
Pension/FICA Expense	-	921,200	-	-	1,063,200	-	-	1,984,400	2,128,540	-6.8
Commodities	323,060	-	-	-	-	-	-	323,060	327,270	-1.3
Utilities	172,400	-	-	-	-	-	-	172,400	195,400	-11.8
Contractual Services	1,384,880	-	-	39,300	-	700	774,370	2,199,250	2,080,050	5.7
Maintenance and Repairs	606,620	-	-	-	-	-	-	606,620	602,890	0.6
Other Expenditures	144,160	-	-	-	-	-	-	144,160	239,610	-39.8
Debt Service	-	-	-	-	-	2,697,240	-	2,697,240	2,620,850	2.9
Total Operating Expenses	6,825,060	921,200	369,300	39,300	1,063,200	2,697,940	774,370	12,690,370	12,509,450	1.4
Capital Outlay	-	-	-	-	-	-	600,000	600,000	1,300,000	-53.8
Transfers In/Out	3,000,000	-	-	-	-	-	-	3,000,000	5,000,000	-40.0
Total Expenses	9,825,060	921,200	369,300	39,300	1,063,200	2,697,940	1,374,370	16,290,370	18,809,450	-13.4
Net Surplus/(Deficit)	(2,296,530)	(373,500)	(65,500)	(300)	(116,300)	4,630	54,260	(2,793,240)	(5,729,450)	-51.2
Est. Fund Balance - Beg of Year	5,304,065	959,322	744,663	30,775	435,685	260,869	239,009	7,974,388	12,662,488	-37.0
Est. Fund Balance - End of Year	3,007,535	585,822	679,163	30,475	319,385	265,499	293,269	5,181,148	6,933,038	-25.3
Fund Balance Policy Designations										
Non-spendable	175,000	-	-	-	-	-	-	175,000	155,392	12.6
Restricted	-	585,822	679,163	30,475	319,385	-	293,269	1,908,114	2,326,464	-18.0
Committed	2,730,024	-	-	-	-	265,499	-	2,995,523	2,752,775	8.8
Assigned	102,511	-	-	-	-	-	-	102,511	1,698,407	-94.0
Unassigned	-	-	-	-	-	-	-	-	-	N/A
Est. Fund Balance - End of Year	3,007,535	585,822	679,163	30,475	319,385	265,499	293,269	5,181,148	6,933,038	-25.3

Public Display

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	4,869,090	5,477,708	5,989,860	5,537,820	5,671,620	2.4	-5.3
Interest Earned	985,495	1,144,317	654,600	743,780	700,000	-5.9	6.9
Grant Proceeds	21,921	-	2,000	1,000	2,000	100.0	0.0
Scholarships/Discounts	(55,090)	(58,666)	(70,000)	(70,000)	(70,000)	0.0	0.0
Rental Income	76,314	96,567	95,000	74,090	100,150	35.2	5.4
Recreation Program Fees	7,197,825	7,897,172	7,866,660	8,067,350	8,886,040	10.1	13.0
Swimming Pool Revenues	1,959,093	2,134,611	2,277,340	2,267,590	2,409,060	6.2	5.8
Fitness Revenue	819,495	922,134	903,860	971,710	1,029,210	5.9	13.9
Gross Profit on Sales	265,289	297,827	325,190	278,860	312,220	12.0	-4.0
Memberships	266,084	246,702	248,850	250,750	251,350	0.2	1.0
Court Time	465,820	454,364	452,100	468,700	475,600	1.5	5.2
Lessons	1,941,841	1,907,343	1,886,000	1,970,910	2,016,900	2.3	6.9
League Fees	34,246	38,745	34,000	35,000	36,000	2.9	5.9
Green Fees	1,088,064	1,138,488	1,157,610	1,158,230	1,183,360	2.2	2.2
Golf Cart Rentals	340,930	339,426	346,220	326,250	336,600	3.2	-2.8
Driving Range Revenue	110,542	107,154	120,000	145,000	157,000	8.3	30.8
NWSRA Admininistration Fee	150,153	141,350	177,740	177,740	182,380	2.6	2.6
Miscellaneous Income	120,077	143,315	137,480	144,530	159,570	10.4	16.1
Total Revenue	20,657,189	22,428,557	22,604,510	22,549,310	23,839,060	5.7	5.5
Salaries and Wages	6,001,891	6,383,975	6,859,450	6,746,820	7,059,440	4.6	2.9
Insurance	533,090	560,135	598,340	593,140	688,370	16.1	15.0
Pension/FICA	142,405	157,436	167,400	176,300	174,040	-1.3	4.0
Commodities & Supplies	643,050	882,477	1,132,240	1,074,980	1,180,080	9.8	4.2
Utilities	1,060,571	1,080,791	1,216,780	1,045,910	1,157,480	10.7	-4.9
Contractual Services	934,204	1,083,857	1,166,870	1,307,950	1,424,940	8.9	22.1
Maintenance & Repairs	448,996	526,739	486,150	442,730	534,740	20.8	10.0
Recreation Program Expenses	4,214,102	4,586,555	4,836,480	4,831,390	5,351,520	10.8	10.6
Swimming Pool Expenses	569,005	638,894	655,560	531,350	701,280	32.0	7.0
Fitness Expenses	351,105	370,338	406,140	412,020	433,580	5.2	6.8
Other Expenditures	42,735	42,855	98,100	69,240	89,650	29.5	-8.6
Debt Service	340,000	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	15,281,154	16,654,052	17,963,510	17,571,830	19,135,120	8.9	6.5
Capital Outlay	1,006,657	1,678,557	15,716,600	14,919,970	5,991,070	-59.8	-61.9
Provision for Contingency	110,962	112,028	100,000	100,000	100,000	0.0	0.0
Total Expenses	16,398,773	18,444,637	33,780,110	32,591,800	25,226,190	-22.6	-25.3
Net Surplus/(Deficit)	4,258,416	3,983,920	(11,175,600)	(10,042,490)	(1,387,130)	-86.2	-87.6
Est. Fund Balance - Beg of Year	15,625,329	19,883,743	23,867,665	23,867,663	13,825,173	-42.1	-42.1
Est. Fund Balance - End of Year	19,883,745	23,867,663	12,692,065	13,825,173	12,438,043	-10.0	-2.0
Fund Balance Policy Designations							
Non-spendable	211,606	228,974	237,148	237,148	237,148	0.0	0.0
Restricted	-	-	-	-	-	NA	NA
Committed	3,632,705	5,766,518	6,393,388	6,509,698	7,004,368	7.6	9.6
Assigned	17,328,707	19,035,518	7,167,200	8,149,300	6,201,150	-23.9	-13.5
Unassigned	(1,289,273)	(1,163,345)	(1,105,671)	(1,070,971)	(1,004,621)	-6.2	-9.1
Est. Fund Balance - End of Year	19,883,745	23,867,663	12,692,065	13,825,173	12,438,043	-10.0	-2.0

Public Display

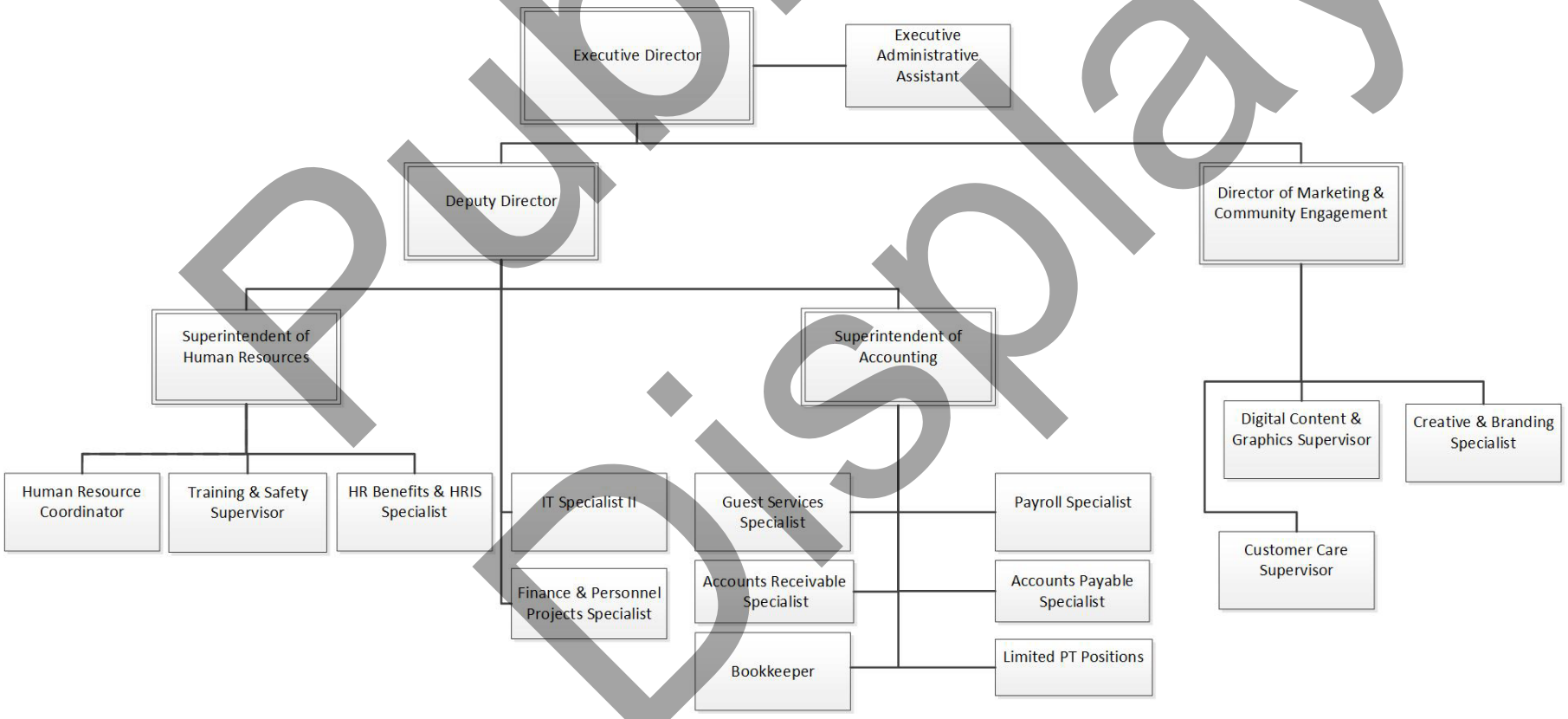
	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Arlington Ridge Center	Total Recreation	Museum	2026/27 Proposed Budget	2025/26 Budget	% Change 2025/26 Budget
Revenue											
Real Estate Taxes	5,518,800	-	-	-	-	-	5,518,800	152,820	5,671,620	5,989,860	-5.3
Interest Earned	700,000	-	-	-	-	-	700,000	-	700,000	654,600	6.9
Grant Proceeds	-	-	-	-	-	-	-	2,000	2,000	2,000	0.0
Scholarships/Discounts	(70,000)	-	-	-	-	-	(70,000)	-	(70,000)	(70,000)	0.0
Rental Income	50,950	-	-	-	-	45,000	95,950	4,200	100,150	95,000	5.4
Recreation Program Fees	8,811,180	-	-	-	-	-	8,811,180	74,860	8,886,040	7,866,660	13.0
Swimming Pool Revenues	881,410	-	-	-	-	1,527,650	2,409,060	-	2,409,060	2,277,340	5.8
Fitness Revenue	-	-	-	-	-	1,029,210	1,029,210		1,029,210	903,860	13.9
Gross Profit on Sales	129,000	2,390	15,190	14,070	146,570	5,000	312,220	-	312,220	325,190	-4.0
Memberships	-	107,050	144,300	-	-	-	251,350	-	251,350	248,850	1.0
Court Time	-	176,600	299,000	-	-	-	475,600	-	475,600	452,100	5.2
Lessons	-	953,000	1,006,500	16,900	40,500	-	2,016,900	-	2,016,900	1,886,000	6.9
League Fees	-	36,000	-	-	-	-	36,000	-	36,000	34,000	5.9
Green Fees	-	-	-	258,600	924,760	-	1,183,360	-	1,183,360	1,157,610	2.2
Golf Cart Rentals	-	-	-	50,200	286,400	-	336,600	-	336,600	346,220	-2.8
Driving Range Revenue	-	-	-	-	157,000	-	157,000	-	157,000	120,000	30.8
NWSRA Administration Fee	182,380	-	-	-	-	-	182,380	-	182,380	177,740	2.6
Miscellaneous Income	36,700	28,470	23,300	1,050	44,500	25,050	159,070	500	159,570	137,480	16.1
Total Operating Revenue	16,240,420	1,303,510	1,488,290	340,820	1,599,730	2,631,910	23,604,680	234,380	23,839,060	22,604,510	5.5
Expense											
Salaries & Wages	3,965,130	636,260	598,300	169,980	951,000	565,600	6,886,270	173,170	7,059,440	6,859,450	2.9
Insurance	414,200	58,420	80,460	13,480	72,680	30,690	669,930	18,440	688,370	598,340	15.0
Pension/FICA Expense	-	55,140	22,500	-	48,700	47,700	174,040	-	174,040	167,400	4.0
Commodities & Supplies	646,830	52,230	35,840	58,740	238,740	137,000	1,169,380	10,700	1,180,080	1,132,240	4.2
Utilities	595,540	73,300	54,550	27,560	75,710	324,820	1,151,480	6,000	1,157,480	1,216,780	-4.9
Contractual Services	912,480	94,550	128,400	28,490	123,540	128,380	1,415,840	9,100	1,424,940	1,166,870	22.1
Maintenance & Repairs	380,450	11,300	18,000	24,540	34,890	65,560	534,740	-	534,740	486,150	10.0
Program Expense	5,302,800	-	-	-	-	-	5,302,800	48,720	5,351,520	4,836,480	10.6
Pool Expenditures	-	-	-	-	-	701,280	701,280	-	701,280	655,560	7.0
Fitness Expenditures	-	-	-	-	-	433,580	433,580	-	433,580	406,140	6.8
Other Expenditures	71,800	1,000	3,050	300	5,850	4,000	86,000	3,650	89,650	98,100	-8.6
Debt Service	340,000	-	-	-	-	-	340,000	-	340,000	340,000	0.0
Total Operating Expenses	12,629,230	982,200	941,100	323,090	1,551,110	2,438,610	18,865,340	269,780	19,135,120	17,963,510	6.5
Capital Outlay	5,840,670	40,400	-	-	-	110,000	5,991,070	-	5,991,070	15,716,600	-61.9
Provision for Contingency	100,000	-	-	-	-	-	100,000	-	100,000	100,000	0.0
Total Expenses	18,569,900	1,022,600	941,100	323,090	1,551,110	2,548,610	24,956,410	269,780	25,226,190	33,780,110	-25.3
Operating Totals											
Total Revenues	16,240,420	1,303,510	1,488,290	340,820	1,599,730	2,631,910	23,604,680	234,380	23,839,060	22,604,510	5.5
Total Expenses	12,629,230	982,200	941,100	323,090	1,551,110	2,438,610	18,865,340	269,780	19,135,120	17,963,510	6.5
Gross Surplus/(Deficit)	3,611,190	321,310	547,190	17,730	48,620	193,300	4,739,340	(35,400)	4,703,940	4,641,000	1.4
Totals After Capital Outlay											
Total Revenues	16,240,420	1,303,510	1,488,290	340,820	1,599,730	2,631,910	23,604,680	234,380	23,839,060	22,604,510	5.5
Total Expenses	18,569,900	1,022,600	941,100	323,090	1,551,110	2,548,610	24,956,410	269,780	25,226,190	33,780,110	-25.3
Net Surplus/(Deficit)	(2,329,480)	280,910	547,190	17,730	48,620	83,300	(1,351,730)	(35,400)	(1,387,130)	(11,175,600)	-87.6
Est. Fund Balance - Beg of Year	7,998,676	2,248,110	3,308,460	(544,355)	(471,513)	1,029,728	13,569,106	256,067	13,825,173	23,867,665	-42.1
Est. Fund Balance - End of Year	5,669,196	2,529,020	3,855,650	(526,625)	(422,893)	1,113,028	12,217,376	220,667	12,438,043	12,692,065	-2.0
Fund Balance Policy Designations											
Non-spendable	126,945	12,000	5,600	5,103	50,000	35,000	234,648	2,500	237,148	237,148	0.0
Restricted	-	-	-	-	-	-	-	-	-	-	NA
Committed	5,048,089	393,900	376,440	-	-	1,078,028	6,896,457	107,900	7,004,357	6,393,388	9.6
Assigned	494,153	2,123,120	3,473,610	-	-	-	6,090,883	110,267	6,201,150	7,167,200	-13.5
Unassigned	-	-	-	(531,728)	(472,893)	-	(1,004,621)	-	(1,004,621)	(1,105,671)	-9.1
Est. Fund Balance - End of Year	5,669,198	2,529,020	3,855,650	(526,625)	(422,893)	1,113,028	12,217,367	220,667	12,438,033	12,692,065	-2.0

Public Display

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.

These departments are 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.



Public Display

Administration, Marketing, and Finance Department Funds

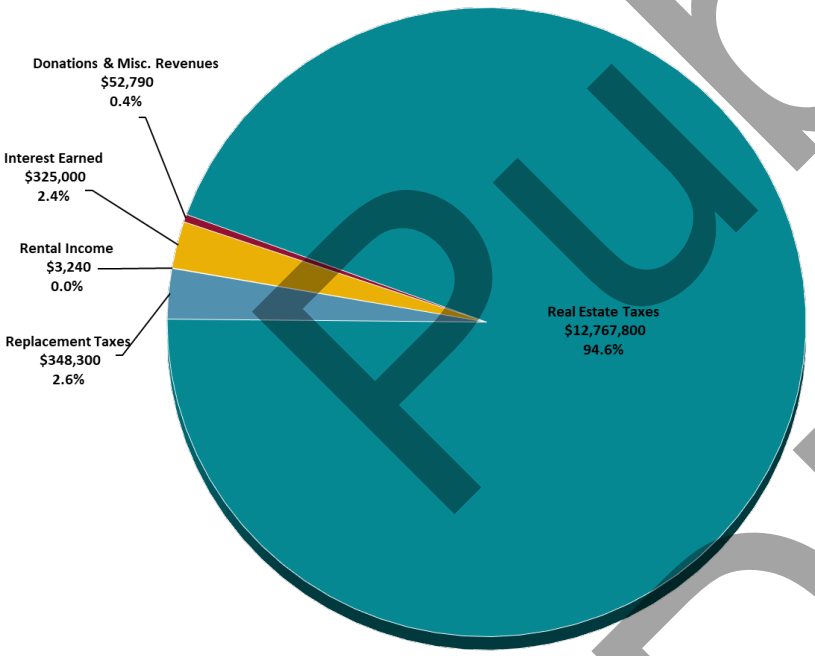
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.

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 $13,497,130; a 1.1% increase from the 2025/26 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 94.6% of total revenue for the Administration, Marketing, and Finance Departments. Real estate taxes are budgeted to increase 1.8% from the 2025/26 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2025 Tax Levy. The tax cap for levy 2025 is 2.9% and 2026 is 2.7%. 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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Real Estate Taxes	$ 11,593,747	12,333,793	12,317,950	12,535,970	12,767,800
Transfer In	-	-	-	-	-
Replacement Taxes	578,077	354,932	346,820	400,900	348,300
Rental Income	45,160	3,240	3,240	3,240	3,240
Interest Earned	561,697	753,771	359,100	348,000	325,000
Donations & Misc. Revenues	93,402	105,909	52,890	64,050	52,790
Total Revenues	$ 12,872,083	13,551,645	13,080,000	13,352,160	13,497,130

Public Display

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $348,300 in replacement tax revenue; this is a 13.1% 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 rental income from a cell tower lease and shared use agreement for parking spaces.

Interest Income

During 2025/26, the Park District started to experience decreasing interest rates. Current interest rates are averaging around 3.6% and investmests are staggered with maturities up to two years into the future. Interst rates have decreased 20.9%. These rates are anticipated to be stable or decrease slightly in 2026/27 but impact will be minimal due to lenghthening the investment strategy to invest in CDs with a two year maturity.

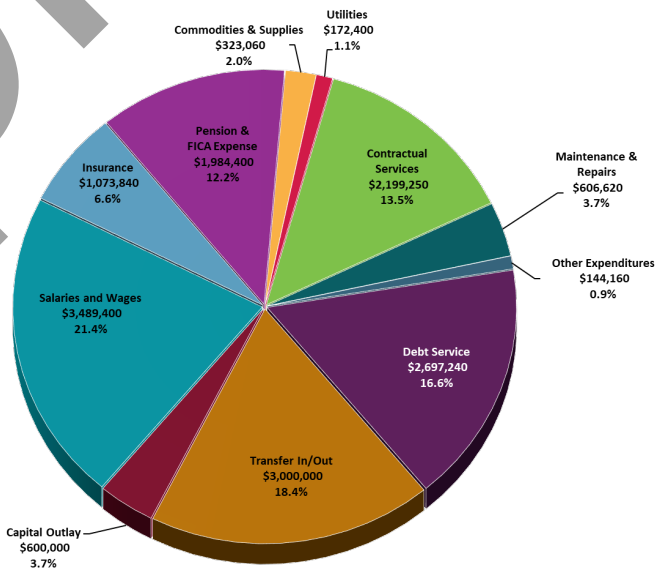
Donations and Miscellaneous Revenue

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 $16,290,370, a 9.7% decrease from the 2025/26 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



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

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 2,597,716	2,805,846	3,315,410	3,111,830	3,489,400
Insurance	687,297	827,799	999,430	862,210	1,073,840
Pension & FICA Expense	1,405,353	1,904,417	2,128,540	2,161,300	1,984,400
Commodities & Supplies	249,407	250,875	327,270	274,530	323,060
Utilities	169,995	161,226	195,400	172,830	172,400
Contractual Services	1,549,422	1,677,710	2,080,050	1,962,090	2,199,250
Maintenance & Repairs	451,626	427,047	602,890	593,020	606,620
Other Expenditures	82,845	90,805	239,610	181,600	144,160
Debt Service	2,413,988	2,534,159	2,620,850	2,620,850	2,697,240
Transfer In/Out	1,400,000	2,000,000	5,000,000	5,000,000	3,000,000
Capital Outlay	336,659	1,037,587	1,300,000	1,100,000	600,000
Total Expenses	$ 11,344,308	13,717,471	18,809,450	18,040,260	16,290,370

Salaries and Wages

The proposed salaries and wages budget increased 12.1% from the 2025/26 projected actual. This increase resulted from an increase in staffing levels in the Finance and Parks Department, budgeting to be fully staffed in the parks department, and annual merit increases. This category represents 21.4% of the 2026/27 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 0.75% Executive Director pool. Employee headcounts for the administrative staff (non-parks department) by type are shown below:

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Budget 25/26	Projected 25/26	Proposed 26/27
Full-Time	17	17	13	13	19	19	19	18	18	19
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Part-Time IMRF	4	4	-	1	1	1	1	1	1	2
Part-Time Regular and Short-Term (Non-IMRF)	7	7	-	-	1	1	1	1	1	1
Total	28	28	13	14	21	21	21	20	20	22

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Insurance

The proposed insurance budget increased $211,630 (24.5%) from the 2025/26 projected actual. This category represents 6.6% of the 2026/27 budget.

- The Park District is enrolled in Blue Cross/Blue Shield for calendar year 2026 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 2026/27 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 10.1% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 22.5% increase and accounts for any potential unknown unemployment risks.

Commodities & Supplies

This category represents 2.0% of the 2026/27 budget; commodities increased $48,530 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 0.2%, $430, less than the 2025/26 projected actual. The utility budget has been prepared based on 2025/26 estimated usage, the contract price on natural gas and electricity, and savings related to internet conversions.

Pension & FICA

Pension & FICA expense decreased 8.2% from the 2025/26 projection. This year's pension cost is proposed to decrease by 19.0%, $215,900 less than projected actual and includes a potential additional payment of $300,000 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 2026 calendar year is 8.75% of participating members' salaries. This is a 10.4% decrease from last year and the second lowest since 2003.

Contractual Services

This category represents 13.5% of the 2026/27 budget. The proposed budget increased by $237,160 (12.1%) from the 2025/26 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 preliminary planning for Frontier Community Center, developing park site plans, purchasing human resource software and upgrading technology services.

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Debt Administration

This category represents 16.6% of the 2026/27 budget. The proposed budget increased by 2.9% from the 2025/26 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	Series 2018 A			Series 2026			All General Obligation Issues		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2027	685,000	127,962	812,962	1,843,990	40,272	1,884,262	2,528,990	168,234	2,697,224
2028	705,000	93,713	798,713	-	-	-	705,000	93,713	798,713
2029	710,000	70,800	780,800	-	-	-	710,000	70,800	780,800
2030	730,000	42,400	772,400	-	-	-	730,000	42,400	772,400
2031	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
2032	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-
	3,160,000	348,075	3,508,075	1,843,990	40,272	1,884,262	$ 5,003,990	388,347	5,392,337

Capital Improvements

This category represents 3.7% of the 2026/27 budget. The proposed budget decreased in 2026/27 and accounts for ADA projects planned during the year and 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.

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Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$ 10,166,290	9,788,170	10,574,127	10,128,936	10,238,788	11,189,054	11,007,649	12,679,884	17,509,450	16,940,260	15,690,370
$ Spent on Operating Expenses per Capita	$ 135	130	140	134	136	152	148	170	235	228	211
Full-Time-IMRF	17	17	17	13	13	13	19	19	18	18	19
Part-Time-IMRF	4	4	4	-	-	-	N/A	N/A	N/A	N/A	N/A
Part-Time Regular/Short-Term (Non-IMRF)	7	7	7	-	-	-	1	1	1	1	2
Number of Full-Time Equivalents	28	28	28	13	13	13	20	20	19	19	21
Number of Internet Visits - www.ahpd.org	593,360	460,519	500,913	554,136	554,136	668,630	658,401	662,102	685,276	545,193	564,275
Number of Accounts Payable Vouchers	12,047	11,856	12,273	7,503	5,111	3,672	10,920	11,140	12,472	12,684	13,952
Number of AP EFTs and ACHs Vouchers	N/A	N/A	N/A	N/A	N/A	N/A	8,824	10,012	10,620	11,497	12,646
Number of Accounts Payable Checks	4,965	8,076	7,234	2,609	2,734	1,951	2,899	2,477	2,818	3,217	3,538
Nunber of AP EFTs and ACHs Checks	N/A	N/A	N/A	N/A	N/A	N/A	1,506	1,706	1,816	2,161	2,377
Number of W-2's Processed	1,236	1,178	839	841	988	950	1,064	1,227	1,264	1,238	1,275
Number of Payroll Checks	16,100	15,825	14,777	8,197	11,721	13,786	15,872	16,606	16,806	17,058	19,617

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 2026
Continue to monitor for grants the District is eligible for and apply for the appropriate grants.	April 2027
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Review and update the District's refund policy.	October 2026
Conduct quarterly financial software trainings	April 2027
Increase ACH payments to vendors by 10%.	April 2027
Research the possibility of combining payroll and human resource software to improve functionality and internal customer service.	April 2027

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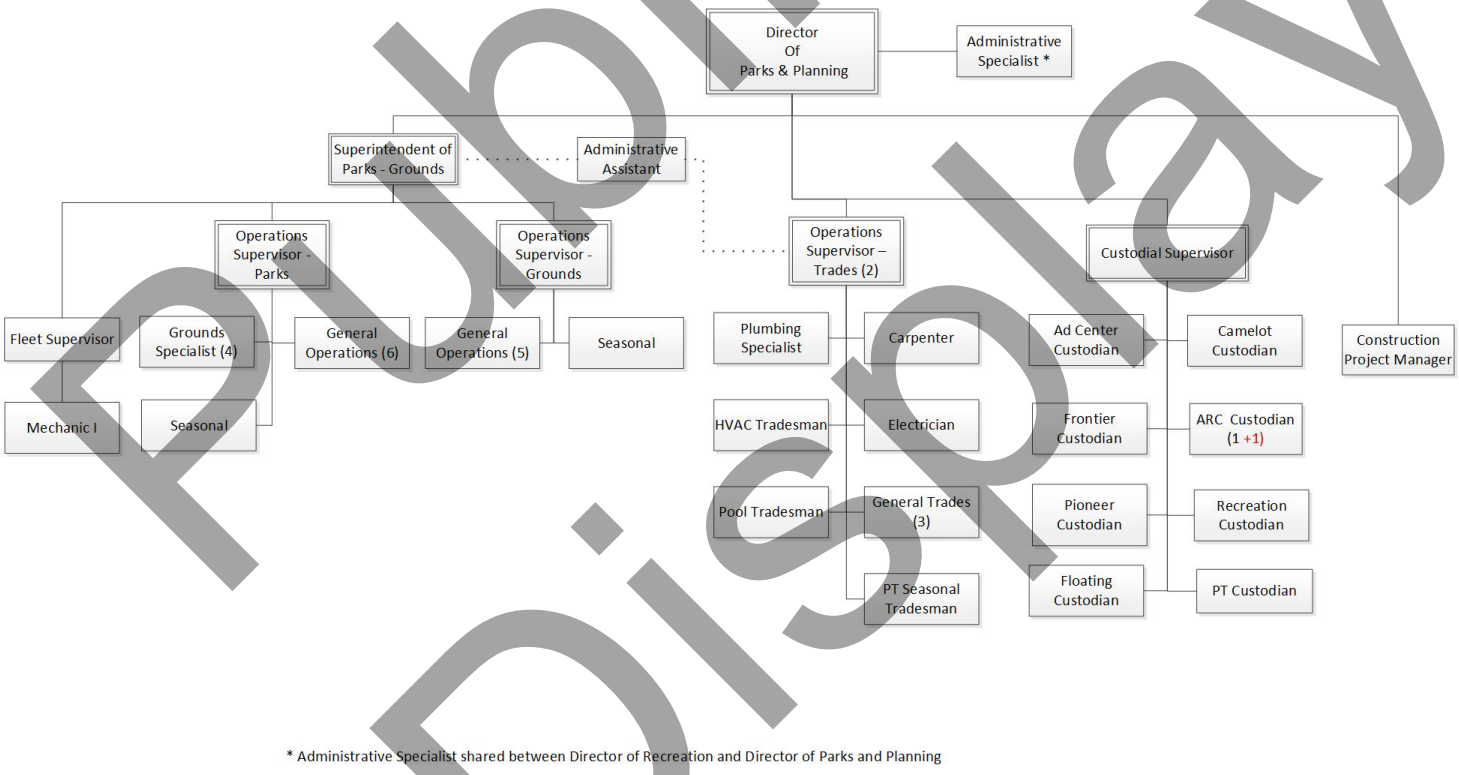
Review procurement card providers and contract with a new vendor that will maximize the benefits to the District	September 2026
Review Amazon Business programs to identify opportunities for cost savings and increased operational efficiencies.	April 2027
Review key responsibilities within staffs roles and identify at least one that can be improved through software tools or more efficient processes.	December 2026
Conduct an audit of the general ledger and update the chart of accounts.	April 2027
1.3 Provide a safe environment for District visitors and personnel.	
Research and begin implementing an improved access control system for door controls.	March 2027
Implement Phase II of the replacement plan for AEDs throughout the District.	May 2026
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Install upgraded internet at Melas Park to bring the site in line with other upgrades within the network.	June 2026
Implement the Wi-Fi Phases II - IV to improve the Wi-Fi range, security, and flexibility for staff and patrons.	April 2027
Upgrade the wireless bridges between ALGC and Nickol Knoll clubhouses and service centers to allow more secure and flexible network throughout the site	June 2027
Continue implementing various phases of the camera plan and switch from on site servers to cloud based system.	April 2027
Conduct quarterly UKG trainings.	April 2027
Evaluate dashboard functionality withing the financial software and develop standardized templates for supervisors and leadership.	April 2027
Implement a District phone app.	June 2026
Implement necessary changes to website for compliance standards from the Department of Justice.	April 2027
Address marketing request process for staff.	April 2027
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Develop welcome and new employee orientation videos for onboarding of new staff.	December 2026
Evaluate the existing onboarding process for new employees and make improvements that will improve the process.	April 2027
Develop a mentor program for new employees.	March 2027
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Finance and human resource staff will attend department meetings on a quarterly basis.	April 2027
Evaluate paperless W-2 software functionality.	September 2026
Create an intranet page on the Districts website for staff.	April 2027
5.3 Continue quality customer-focused service.	
Replace scanners at pools with 2D scanners that will enable pass scanning from phones.	May 2026
Continue to maintain a consistent brand identity across all marketing materials and communication channels.	April 2027
Highlight the positive impact of AHPD on the community through success stories and testimonials.	April 2027
Cultivate relationship with other community organizations and sponsors.	April 2027
Launch District mascot.	April 2027

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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, a recreation center with four indoor pools, fitness center, six indoor basketball courts, 47 ball diamonds (42 Park District, five School District), 27 soccer fields/football fields, 43 outdoor tennis courts, 16 pickleball courts, 44 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

Public Display

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 42 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

Public Display

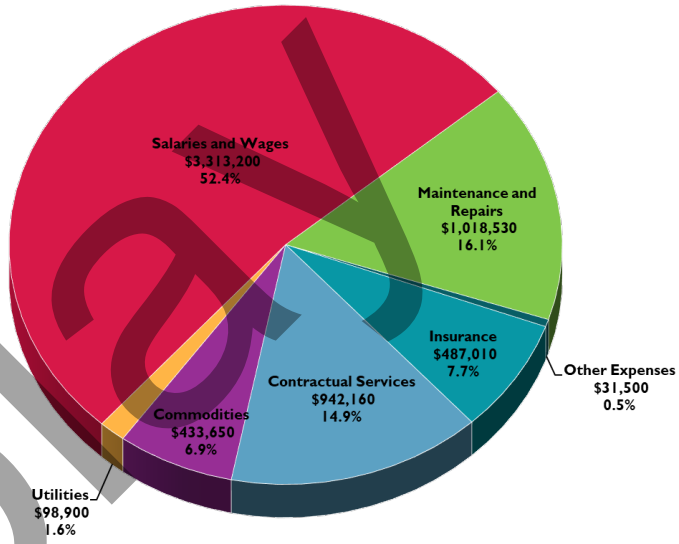
Budget

The majority of the department's budget is found in the General Fund. The proposed 2026/27 budget for the department is $6,324,950. This total is an overall increase of approximately 12.2% ($688,300) from what was projected actual in 2025/26 and an overall increase of approximately 4.2% ($256,250) from the 2025/26 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 2026/27 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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 2,379,911	2,620,923	3,067,510	2,969,500	3,313,200
Insurance	291,558	325,635	486,660	342,770	487,010
Commodities	335,301	363,623	447,600	374,980	433,650
Utilities	86,167	81,559	100,500	94,880	98,900
Contractual Services	616,963	725,670	952,090	896,600	942,160
Maintenance and Repairs	768,171	875,549	976,840	934,670	1,018,530
Other Expenses	34,875	20,093	37,500	23,250	31,500
Total Operating Expenses	$ 4,512,946	5,013,052	6,068,700	5,636,650	6,324,950



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:

Public Display

Salaries and Wages

This category has a proposed budget of $3,313,200, approximately 52.4% of the department's annual budget. Staff wages are expected to increase by 11.6% ($245,690) compared to the year-end projections and an increase of 8.0% ($245,690) from the 2025/26 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 2026/27.

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Budget 25/26	Projected 25/26	Proposed 26/27
Full-Time	40	36	29	32	34	34	34	36	33	34
Part-Time ACA	N/A	N/A	3	3	5	5	5	4	4	4
Part-Time IMRF	50	50	35	27	36	36	36	35	40	45
Part-Time Regular and Short-Term (Non-IMRF)	1,095	1,151	685	780	884	904	902	1,079	1,108	1,100
Total	1,185	1,237	752	842	959	979	977	1,154	1,185	1,183

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 (7.7%) of the overall 2026/27 department budget and is an overall 42.1% ($144,240) increase from the 2025/26 projected actual and 0.1% ($350) increase from the 2025/26 budget. Healthcare costs are budgeted based on current employee coverage elections for benefit-eligible positions at the time of enrollment.

Commodities

The Commodities budget is 6.9% ($433,650) 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 15.6% ($58,670) from 2025/26 projected actual.

Public Display

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 2026/27, this category is 14.9% ($942,160) of the overall department budget and is a 5.1% ($45,560) increase from what was the projected actual for Contractual Services in 2025/26. This increase results from the continued need 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% ($1,018,530) of the overall department budget, a 9.0% ($83,860) increase from the 2025/26 projected actual.

The proposed budget includes funding for leasing 24 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.

2026/27 Pavement Maintenance

Property	
Centennial Parking	6,900
Frontier Parking	59,650
Hasbrook Parking	24,250
Hasbrook Paths	32,500
Lake Arlington Paths	63,700
Lake Terramere Paths	1,500
Total	188,500

The proposed 2026/27 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 2026/27 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 1.6% ($98,900) of the overall proposed department budget and reflects an increase of 4.2% ($4,020) from the 2025/26 projected actual. The utility budget has been prepared based on 2025/26 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 0.5% ($31,500) of the overall department budget. The proposed 2026/27 budget has an increase of 35.5% ($6,000) from what was projected actual in 2025/26 due to an ongoing commitment to develop existing staff.

Public Display

Budget Highlights for 2026/27

Staffing • It is anticipated that the department will be fully staffed • Recommending adding a full-time custodian • Anticipate hiring a total of 15 seasonal staff and up to nine IMRF staff	**Planning Highlights** • ADA accessibility and transition plan implementation • Oversee the construction at Recreation Park • Implement improved preventative maintenance based on the facility condition assessment
Pools • Continue scheduled swimming pool maintenance • Ongoing water management upgrades	**Paving and Parking Lot Improvements** • Pavement maintenance as necessary
Building and Park Improvements • Scheduled preventative maintenance of capital improvements • Scheduled playground replacements	**Hard Surface Improvements** • Color coating and sealcoating at various basketball courts, roller hockey courts, tennis courts, walkways, and parking lots
Fleet Management • Replacement of selected licensed fleet vehicles	**Athletic Field Improvements** • Continue scheduled softball/baseball field improvement program • Continue seasonal soccer/football field turf improvement program

Performance Measures

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

		Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$	3,861,510	4,150,200	4,287,788	3,692,251	3,394,448	4,242,228	4,512,946	5,013,052	6,068,700	5,636,650	6,324,950
Total acres of park land, openspace operated and maintained		716	716	716	716	716	714	714	714	714	714	714
Cost per acre to maintain park land, openspace operated and maintained	$	5,797	5,796	5,989	5,157	4,741	5,941	6,321	7,021	8,500	7,894	8,859
Cost per capita to maintain park land, openspace operated and maintained	$	55	55	57	49	45	57	61	67	82	76	85
Full-Time-IMRF		45	45	45	32	34	38	38	38	41	38	42
Number of Full-Time Equivalents		77	80	80	51	51	46	-	53	60	53	64
Building Square Footage		401,538	401,538	401,538	453,334	453,334	453,334	453,334	453,334	453,334	459,480	459,480

Public Display

Department Goals and Objectives

The following are the Parks and Planning Department goals and objectives that are aligned with the agencies strategic goals.

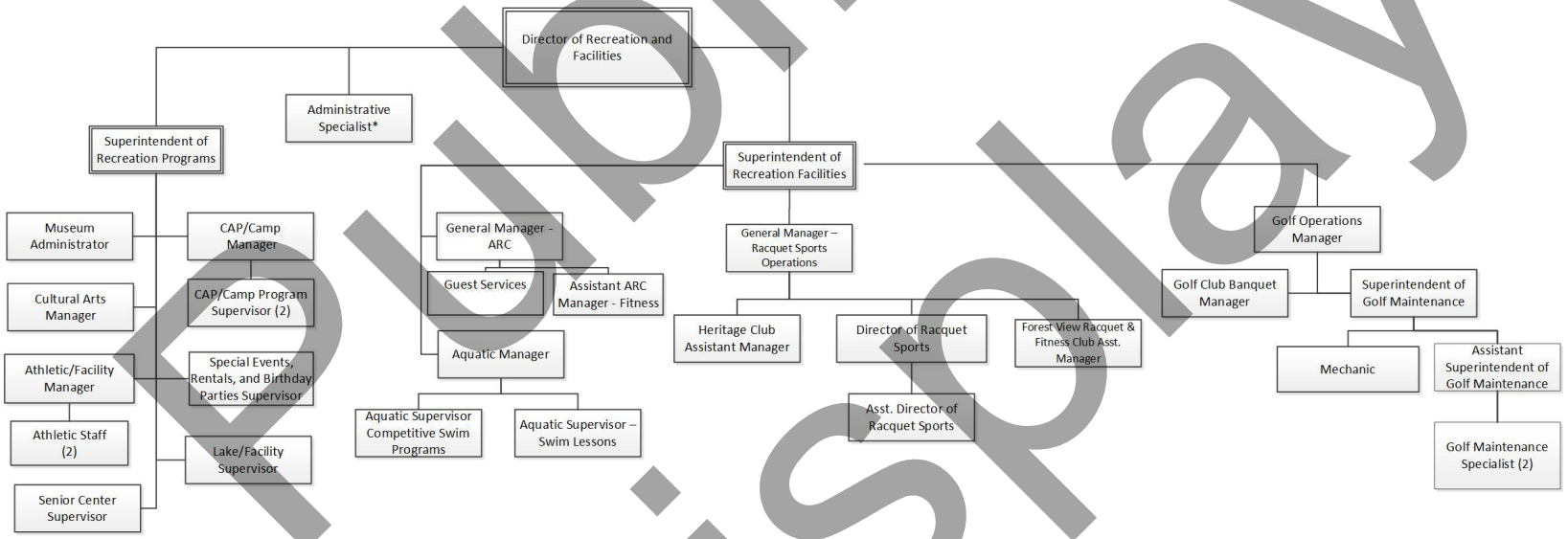
Financial Resources & Assets	
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Continue analyzing operational resource usage and implementing strategies to improve efficiency and reduce overall costs	August 2026
Investigate archival data to support and guide the transition to electronic systems.	December 2026
Recreational Opportunities & Facilities	
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
Investigate costs to improve underutilized shelters (Hickory Meadows)	August 2026
Review park rules and interpretative signage at North Side parks for replacement or additional needs	April 2027
Complete a visual roof condition assessment.	April 2027
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Implement a structured development program to train, evaluate, and support three new supervisors to ensure they are fully qualified to deliver high-quality district operations.	September 2026
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Develop a one-page Parks Department overview that highlights key facts, figures, and the services provided by the District.	December 2026
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 2027
Develop a one-page Parks Department overview that highlights key facts, figures, and the services provided by the District.	December 2026
Stewardship	
6.1 Continue to promote and educate the public on environmental and conservation issues.	
Create social media posts to highlight butterfly and pollinator gardens and other key areas of interest, while incorporating EnviroGroup.	November 2026
6.2 Protect and actively manage our natural resources.	
Continue restoring natural areas across two district sites.	November 2026

Public Display

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

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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. In 2026, the District expanded ARC to include a new fitness studio, multi-purpose room, remodeled the pool locker rooms, and remodeled the basement multi-purpose room. 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.

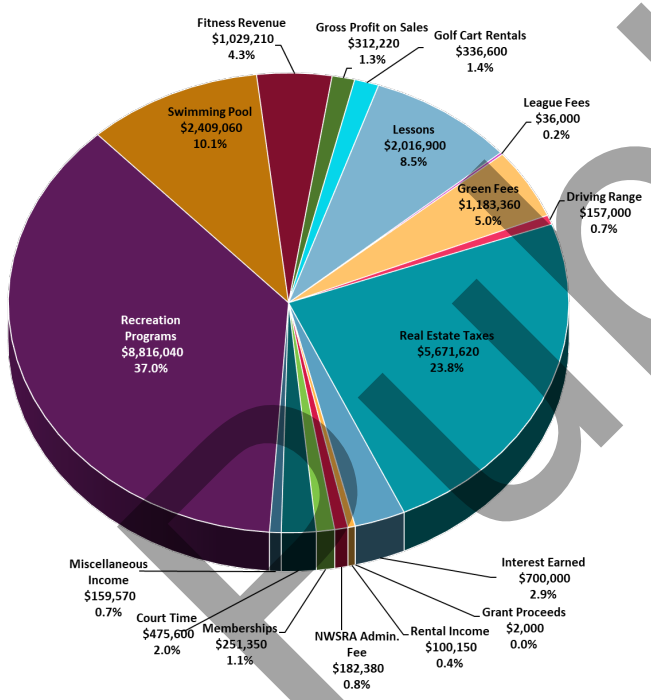
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs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

Public Display

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.

Revenues

Revenues are budgeted at $23,839,060, a 5.7% increase from the 2025/26 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 $8,816040 for 2026/27, an increase of 10.1% over projected actual. 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 23.8% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Real Estate Taxes	$ 4,869,090	5,477,708	5,989,860	5,537,820	$ 5,671,620
Scholarships/Discounts	(55,090)	(58,666)	(70,000)	(70,000)	(70,000)
Grant Proceeds	21,921	-	2,000	1,000	2,000
Rental Income	76,314	96,567	95,000	74,090	100,150
Interest Earned	985,495	1,144,317	654,600	743,780	700,000
NWSRA Admin. Fee	150,153	141,350	177,740	177,740	182,380
Recreation Programs	7,197,825	7,897,172	7,866,660	8,067,350	8,886,040
Swimming Pool	1,959,093	2,134,611	2,277,340	2,267,590	2,409,060
Fitness Revenue	819,495	922,134	903,860	971,710	1,029,210
Gross Profit on Sales	265,289	297,827	325,190	278,860	312,220
Memberships	266,084	246,702	248,850	250,750	251,350
Court Time	465,820	454,364	452,100	468,700	475,600
Lessons	1,941,841	1,907,343	1,886,000	1,970,910	2,016,900
League Fees	34,246	38,745	34,000	35,000	36,000
Green Fees	1,088,064	1,138,488	1,157,610	1,158,230	1,183,360
Golf Cart Rentals	340,930	339,426	346,220	326,250	336,600
Driving Range	110,542	107,154	120,000	145,000	157,000
Miscellaneous Income	120,077	143,315	137,480	144,530	159,570
Total Operating Revenue	$ 20,657,189	22,428,557	22,604,510	22,549,310	$ 23,839,060

Public Display

Swimming Pool Revenues

Recreation Pool was open until August 10. Lap Swim and Aqua Fitness was moved to Pioneer Pool once Recreation Park Pool closed for construction. During the summer months,118,406 patrons visited an outdoor pool. The 2026/27 aquatic budget assumes that weather will be favorable. Revenues are based on normal operations for both pass sales and programming. While Recreation Park Pool will continue to be under construction in Summer 2026, the Aquatic budget assumes a late opening. If the project delays, Pioneer will extend their pool operations, weather depending. Revenues are based on continuing to sell summer only passes and a full schedule of aquatic programming.

Golf Club Revenues

Golf club revenues represent 8.1% 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 11.7% of the department's budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships
Memberships are proposed to remain consistent from the 2025/26 projected revenue of $251,350.

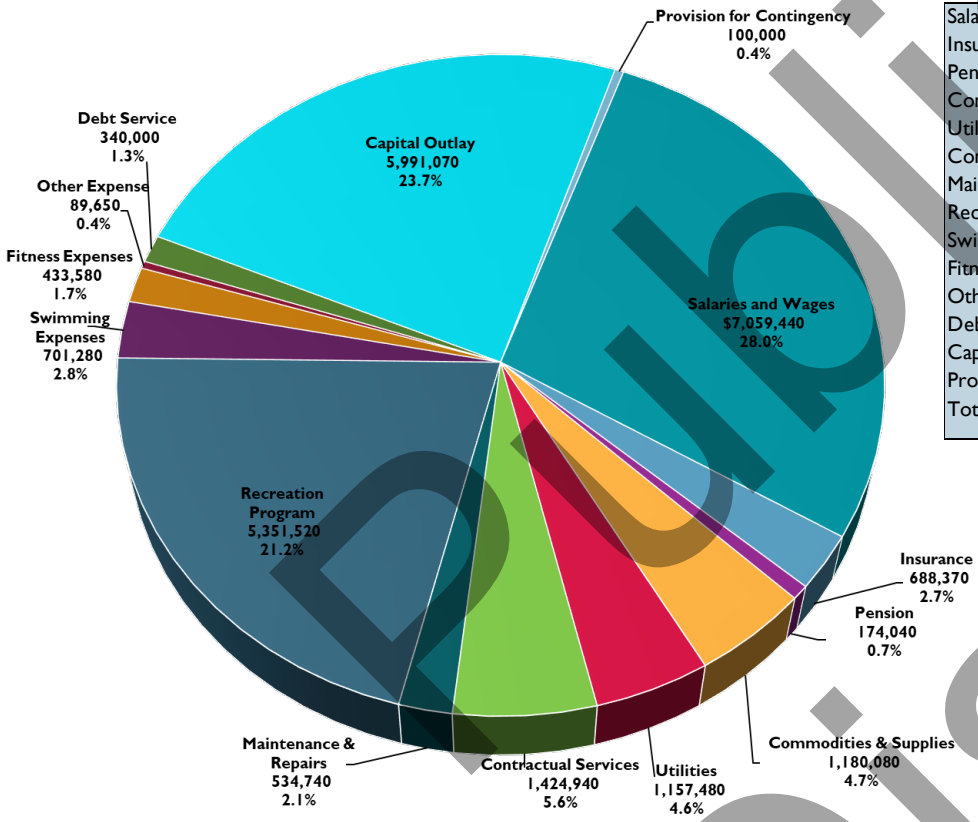
Court Time
Court time revenues are anticipated to increase by 1.5% from the 2025/26 projected actual of $475,600 as lessons continue to be strong.

Lessons
Combined lesson revenue at both clubs is budgeted to grow to $1,959,410. 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.

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Expenses

Expenses are budgeted at $25,226,190, a 22,6% decrease from the 2025/26 projected actual due to capital spending and modest increases in overall expenses. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 6,001,891	6,383,975	6,859,450	6,746,820	$ 7,059,440
Insurance	533,090	560,135	598,340	593,140	688,370
Pension Expense	142,405	157,436	167,400	176,300	174,040
Commodities & Supplies	643,050	882,477	1,132,240	1,074,980	1,180,080
Utilities	1,060,571	1,080,791	1,216,780	1,045,910	1,157,480
Contractual Services	934,204	1,083,857	1,166,870	1,307,950	1,424,940
Maintenance & Repairs	448,996	526,739	486,150	442,730	534,740
Recreation Programs	4,214,102	4,586,555	4,836,480	4,831,390	5,351,520
Swimming Pool Expenses	569,005	638,894	655,560	531,350	701,280
Fitness Expenses	351,105	370,338	406,140	412,020	433,580
Other Expense	42,735	42,855	98,100	69,240	89,650
Debt Service	340,000	340,000	340,000	340,000	340,000
Capital Outlay	1,006,657	1,678,557	15,716,600	14,919,970	5,991,070
Provision for Contingency	110,962	112,028	100,000	100,000	100,000
Total Expenses	$ 16,398,773	18,444,637	33,780,110	32,591,800	$ 25,226,190

Public Display

Salaries and Wages

The proposed salaries and wages budget increased 4.6% from the 2025/26 projected actual due to not being fully staffed in 2025/26. This category represents 28.0% of the 2026/27 budget. Full-time salaries are budgeted at the current (or expected April 30, 2026) 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 0.75% Executive Director pool. Employee headcounts by type are shown below:

	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Budget 25/26	Projected 25/26	Proposed 26/27
Full-Time	102	99	74	79	91	91	91	95	92	95
Part-Time ACA	N/A	N/A	3	3	5	5	5	4	4	4
Part-Time IMRF	59	59	37	28	37	37	37	40	45	56
Part-Time Regular and Short-Term (Non-IMRF)	1,132	1,188	702	797	896	916	918	1,095	1,124	1,116
Total	1,293	1,346	816	907	1,029	1,049	1,051	1,234	1,265	1,271

* Staff offered an early seperation 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

This category is 2.7% of the Recreation and Facilities Department Budget and is budgeted 16.1% more than the 2025/26 projected actual due to the department not being fully staffed during the year. The Park District approved Blue Cross/Blue Sheild for calendar year 2026 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 2026/27 fiscal year and a 10% increase for the remaining four months.

Pension & FICA

Pension & FICA expense is 0.7% of the 2026/27 budget. This year's proposed budget is 1.3% less than last year. This decrease results from the IMRF actuarial rate for the 2026 calendar year of 8.75% of participating members' salaries. This is a 10.4% decrease 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 9.8% ($105,100) more than the 2025/26 projected actual. This is mainly due to returning to increases in supply costs.

Utilities

This category is budgeted at 10.7% ($111,570) more than the 2025/26 projected actual. The utility budget has been prepared based on 2026/27 estimated usage, the contract price on natural gas and electricity, the expansion at ARC, and reopening of facilities after construction.

Contractual Services

This category is budgeted at 8.9% ($116,990) more than the 2025/26 projected actual. This is due to adding technology services as well as general increases to services offered in 2025/26.

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Program Expenses

Program Expenses are 10.8% more than last year's projection due to an anticipated increase in programming levels in 2026/27.

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital) $	12,658,100	12,370,560	13,707,901	9,787,270	12,592,697	13,516,579	15,392,116	16,766,080	18,063,510	17,671,830	19,235,120
$ Spent on Operating Expenses per Capita $	199	164	182	130	167	183	207	225	243	237	259
Full-Time-IMRF	41	40	36	29	32	34	34	34	36	33	34
Part-Time-IMRF	72	50	50	35	27	36	36	36	35	40	45
Part-Time Regular/Short-Term (Non-IMRF)	1,015	1,095	1,151	685	780	884	904	902	1,079	1,108	1,100
Total Number of Employees	1,128	1,185	1,237	752	842	959	979	977	1,154	1,185	1,183
Programs offered	4,597	4,680	4,308	4,675	3,529	4,567	4,943	5,181	4,646	4,260	4,388
Program enrollment (less cancelled)	43,850	43,955	40,195	14,927	31,952	39,423	4,255	41,934	41,394	40,495	42,520
Forest View Tennis/Racquetball Memberships	742	760	647	634	634	568	585	612	595	615	615
Heritage Tennis Club Memberships	542	451	531	534	534	635	628	626	645	638	638
Golf Rounds, Arlington Lakes Golf Club	41,411	39,495	37,789	44,338	44,347	41,240	40,341	39,032	38,900	38,308	39,550
Golf Rounds, Nickol Knoll Golf Club	15,170	14,300	13,987	20,121	18,385	16,326	17,948	19,048	19,770	20,100	20,200
Public Swim Attendance	169,946	121,650	172,698	85,124	169,295	195,410	205,447	220,602	225,000	227,455	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 2027
1.2 Administer the District Finances in a sound and accountable fiscal manner.	
Continue to reduce overall Nickol Knoll Golf Club deficit by 5%.	April 2027
Continue to 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 2027

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Continue to increase overall net revenue by 10% at Sunset Meadows by increasing ball rental revenue and reducing staff labor costs with the addition of a new automated ball dispenser machine.	April 2027
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Determine feasibility of installing Golf Simulators at ALGC to add technology and year-round leagues with goal to increase revenue by 5%.	April 2027
Evaluate if facility rentals can be moved to an online process with a goal to increase room rentals by 10%.	April 2027
Offer two opportunities for patrons to purchase pool passes onsite at outdoor pools.	April 2027
Continue to implement daily reservations on Court Reserve and pilot an automated locking system at Dryden Courts.	April 2027
Recreational Opportunities & Facilities	
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
Develop an operational plan that includes staffing levels and program opportunities for the newly developed Recreation Park Pool facility.	May 2027
Continue to integrate two tennis clubs as one concept and improve patron education on the one club concept.	April 2027
Maintain a combined 60,000 golf rounds at ALGC and NKGC.	April 2027
Develop an operational plan that includes rental and/or party packages for the newly developed Recreation Park Community Building and Pool facility.	August 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 2027
Continue to increase registration for high school tennis programs along with improving high school coach outreach and engagement.	April 2027
Increase early childhood offerings by 10% with addition of new full-time supervisor.	April 2027
Provide two in-house training opportunities for AHPD preschool staff.	April 2027
Re-establish Swim & Tennis camp at Recreation Park for Summer 2027.	April 2027
Improve the overall net revenue for outdoor pool concessions by 3%.	September 2027
Grow ARC personal training revenue by 5%.	April 2027
Grow ARC paid fitness class revenue by 20%.	April 2027
Increase ARC facility rental revenue by 25% by adding ARCtivity Room rentals.	April 2027
Plan & execute adding kindergarten basketball to Youth Basketball.	October 2026
Plan & execute adding fall T-Ball program for youth ages 3-5.	December 2026
Plan & execute a fall activity at Lake Arlington.	December 2026
Expand adult cultural art programming by one additional dance class and one additional art class.	April 2027
Plan & execute two new skate park camps and programs.	December 2026
2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.	
Develop a business plan for each area of responsibility. Each supervisor would develop their own modeled on ARC's plan.	April 2027
Develop a business plan for golf facilities.	April 2027
Teamwork	
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.	
Implement a mentor program for new CAP staff (Pairing experienced CAP staff with new staff).	April 2027

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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 2027
Work with Marketing department to secure 3 sponsorships for Senior programming and/or activities.	April 2027
5.3 Continue quality customer-focused service.	
Maintain 12,000 members at ARC.	April 2027
Implement a cashier/concessions training program to improve customer service at the outdoor pool cashier cages & concessions stands.	September 2027
Plan and execute two community exhibit cases: Senior Center & ARC to give more visibility to the Museum and the collection.	April 2027
Plan and execute four new special events engaging with a variety of user groups.	April 2027

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Arlington Heights Park District

BUDGET BY FUND

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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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	5,660,391	6,167,175	6,181,150	6,580,500	6,799,200	3.3	10.0
Replacement Tax Receipts	578,077	354,932	346,820	400,900	348,300	-13.1	0.4
Rental Income	45,160	3,240	3,240	3,240	3,240	0.0	0.0
Interest Earned	561,697	753,771	359,100	348,000	325,000	-6.6	-9.5
Donations & Misc Revenue	93,402	105,909	52,890	64,050	52,790	-17.6	-0.2
Total Revenue	6,938,727	7,385,027	6,943,200	7,396,690	7,528,530	1.8	8.4
Salaries and Wages	2,597,716	2,805,846	3,315,410	3,111,830	3,414,400	9.7	3.0
Property Insurance	125,316	160,943	187,930	181,500	199,900	10.1	6.4
Health Insurance	340,956	382,620	502,800	379,320	496,420	30.9	-1.3
Commodities	249,407	250,875	327,270	274,530	323,060	17.7	-1.3
Utilities	169,995	161,226	195,400	172,830	172,400	-0.2	-11.8
Contractual Services	790,328	942,997	1,268,580	1,163,540	1,384,880	19.0	9.2
Maintenance and Repairs	451,626	427,047	602,890	593,020	606,620	2.3	0.6
Other Expenses	82,845	90,805	239,610	181,600	144,160	-20.6	-39.8
Total Operating Expenses	4,808,189	5,222,359	6,639,890	6,058,170	6,741,840	11.3	1.5
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	1,400,000	2,000,000	5,000,000	5,000,000	3,000,000	-40.0	-40.0
Total General Fund Expenses	6,208,189	7,222,359	11,639,890	11,058,170	9,741,840	-11.9	-16.3
Net Surplus/Deficit	730,538	162,668	(4,696,690)	(3,661,480)	(2,213,310)	-39.6	-52.9
Est. Fund Balance - Beg of Year	8,072,339	8,802,877	8,965,545	8,965,545	5,304,065	-40.8	-40.8
Est. Fund Balance - End of Year	8,802,877	8,965,545	4,268,855	5,304,065	3,090,755	-41.7	-27.6
Fund Balance Policy Designations							
Non-spendable	132,543	136,759	155,392	175,000	175,000	0.0	12.6
Restricted	-	-	-	-	-	NA	NA
Committed	2,557,684	3,002,638	2,415,056	2,423,268	2,696,736	11.3	11.7
Assigned	6,112,650	5,826,148	1,698,407	2,705,797	219,019	-91.9	-87.1
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	8,802,877	8,965,545	4,268,855	5,304,065	3,090,755	-41.7	-27.6

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Revenues

Revenues are budgeted at $7,528,530, a 1.8% increase from the 2025/26 projected actual. The primary reasons for this increase is an increase in real estate taxes. The following chart illustrates the relationship between revenue categories.

Real Estate Taxes

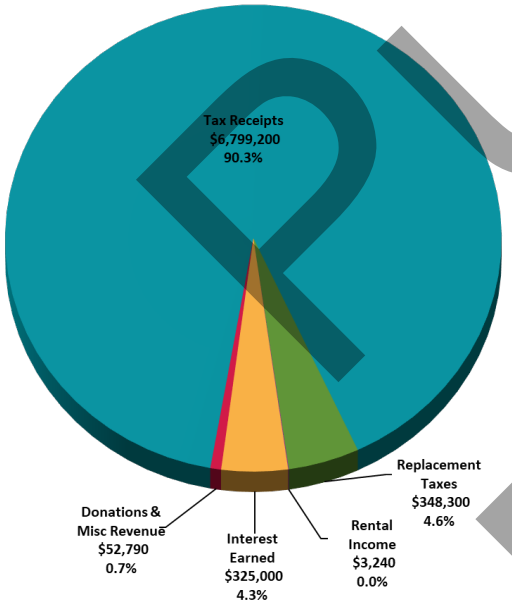
The General Fund has a tax rate of 17.9¢ per $100 of assessed valuation. The General Fund reflects a 3.3% increase in real estate taxes over the 2025/26 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive $348,3000 in replacement tax revenue; this is a 13.1% 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 demolished three rental properties in order to expand Recreation Park. The only remaining rental agreement in place is for shared parking spots for a local business.



Interest Income

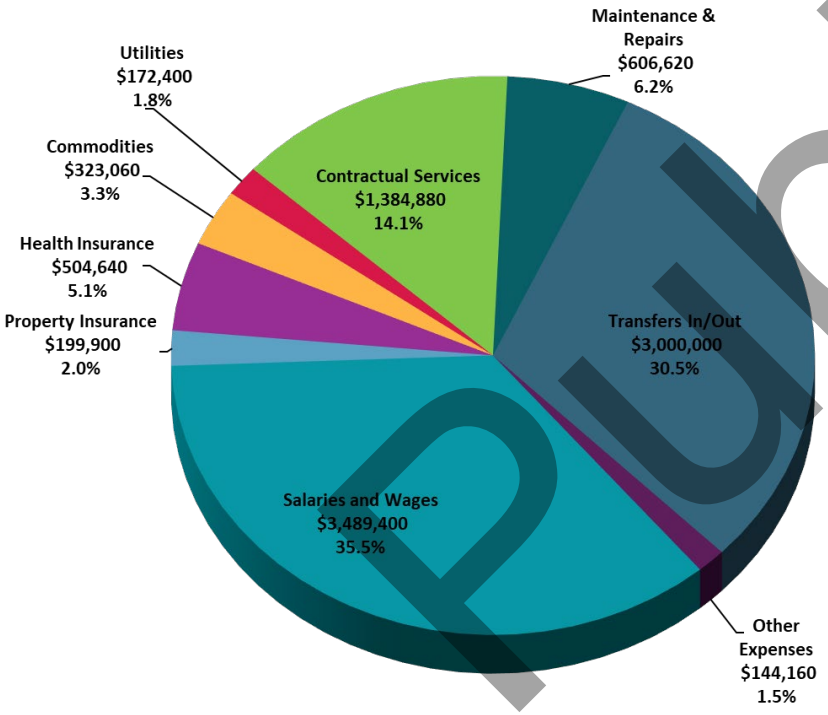
During 2025/26, the Park District was able lock in favorable interest rates. Current interest rates are averaging around 4.57% and investmests are staggered with maturities up to two years into the future. Interest rates have decreased by 20.8%. These rates are budgeted to decrease in 2026/27 as older investments are reinvested at current rates and a planned spend down of fund balances.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Revenue					
Real Estate Taxes	$ 5,660,391	6,167,175	6,181,150	6,580,500	6,799,200
Replacement Tax Receipts	578,077	354,932	346,820	400,900	348,300
Rental Income	45,160	3,240	3,240	3,240	3,240
Interest Earned	561,697	753,771	359,100	348,000	325,000
Donations & Misc Revenue	93,402	105,909	52,890	64,050	52,790
Total	$ 6,938,727	7,385,027	6,943,200	7,396,690	7,528,530

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Expenditures

Expenses are budgeted at $9,825,060, a 11.2% decrease from the 2025/26 projected year end. The majority of this decrease relates to a reduction in money being transferred to the Capital Projects Fund. Increases are expected in salaries & wages and health insurance, due to being fully staff and adding two new positions; contractual services that are used to maintain an aging infrastructe; and property insurance due to premium increases. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Expense					
Salaries and Wages	$ 2,597,716	2,805,846	3,315,410	3,111,830	3,489,400
Property Insurance	125,316	160,943	187,930	181,500	199,900
Health Insurance	340,956	382,620	502,800	379,320	504,640
Commodities	249,407	250,875	327,270	274,530	323,060
Utilities	169,995	161,226	195,400	172,830	172,400
Contractual Services	790,328	942,997	1,268,580	1,163,540	1,384,880
Maintenance and Repairs	451,626	427,047	602,890	593,020	606,620
Other Expenses	82,845	90,805	239,610	181,600	144,160
Transfers In/Out	1,400,000	2,000,000	5,000,000	5,000,000	3,000,000
Total	$ 6,208,189	7,222,359	11,639,890	11,058,170	9,825,060

Salaries and Wages

This category is budgeted at 12.1% more than the 2025/26 projected year end due to the filling of a variety of vacant full-time and part-time positions, adding one full-time position in the Parks Department, and adding one full-time position in the Finance Department. Full-time salaries are budgeted at the current (or expected April 30, 2026) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3.0% increase for full-time salaries plus a 1.0% Exectuive Director pool.

Property Insurance

This category is budgeted at 10.1% increase from the current 2025/26 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

Public Display

Health Insurance

This category is 5.1% of the General Fund Budget and is budgeted at 33.0% increase from the 2025/26 projected actual, primarly due to a variety of open positions throughout the year. The Park District approved Blue Cross/Blue Shield for calendar year 2026 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 2026/27 fiscal year and a 10% increase for the remaining four months.

Commodities

This category is budgeted at 17.7% or $48,530 more than the 2025/26 projected actual and 1.3% less than the 2025/26 budget.

Utilities

This category is budgeted at 0.2% or $430 less than the 2025/26 projected actual and a 11.8% decrease from the 2025/26 budget. The decrease from 2025/26 budget is due to decreases in phone/internet costs. The utility budget has been prepared based on 2025/26 estimated usage, the contract price on natural gas and electricity, and a 5% increase.

Contractual Services

This category is budgeted at a 19.0% or $221,340 increase over 2025/26 projected actual and is a 9.2% increase from the 2025/26 budget. The budget area includes contractual services for mowing, controlled burns, weed control, elevator maintenance, sprinkler and fire alarm systems inspections, and an increase for techonology services. In addition the District will be continuing the agreement with Enterprise to lease 24 vehicles.

Maintenance and Repairs

This category is budgeted at a 2.3% or $13,600 increase over 2025/26 projected actual. This category consists of expenses related to maintaining the parks, facilities, vehicles, and equipment throughout the District. The proposed budget also includes increased funding in the M&R Equipment account. Items that are related to regular maintenance have been moved to an operational expense versus a capital expense, which tends to be more of a one time expense.

Other Expense

This category is 1.5% of the General Fund Budget and 20.6% or $37,440 less than the 2025/26 projected actual. The budget area includes spending in the Professional Services line items to account for park master plans, grant submittals, engineering services, and marketing supplies.

Transfers In/Out

A planned money transfer to the Capital Projects Fund ($3,000,000) is budgetd for in 2026/27 and will be used to support the capital needs of the agency.

Public Display

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 3,062 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2027 is $14,221,900. Of this amount, $9,088,457 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 2026 calendar year is 8.75% of participating members' salaries. This is a 10.4% decrease from last year, the second lowest rate since 2003. This also reflects a potential $300,000 additional payment to IMRF to help reduce the unfunded liability.

						% Change By	
Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	Projected Year End	Current Budget
Real Estate Taxes	1,058,412	833,259	761,380	598,100	547,700	-8.4	-28.1
Total Revenue	1,058,412	833,259	761,380	598,100	547,700	-8.4	-28.1
IMRF Pension	547,241	977,524	1,095,140	1,137,100	921,200	-19.0	-15.9
Total Expenses	547,241	977,524	1,095,140	1,137,100	921,200	-19.0	-15.9
Net Surplus/Deficit	511,171	(144,265)	(333,760)	(539,000)	(373,500)	-30.7	11.9
Est. Fund Balance - Beg of Year*	1,131,416	1,642,587	1,498,322	1,498,322	959,322	-36.0	-36.0
Est. Fund Balance - End of Year	1,642,587	1,498,322	1,164,562	959,322	585,822	-38.9	-49.7
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	1,642,587	1,498,322	1,164,562	959,322	585,822	-38.9	-49.7
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	1,642,587	1,498,322	1,164,562	959,322	585,822	-38.9	-49.7

Public Display

Impact of 2024 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The 2024 investment return for IMRF was 9.1%. This return translates into investment income of approximately $5.1 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately $2.3 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately $0.82 billion. On average, employer accounts will be credited approximately 79.7% 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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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	6.95%	6.90%	6.76%	5.60%	5.92%	5.79%	5.16%	5.13%	4.78%	4.54%	4.43%
Funding Adjustment	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%	7.82%	3.32%	3.72%	4.45%	3.55%
Net Retirement Rate	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%	12.98%	8.45%	8.50%	8.99%	7.98%
Other Program Benefits											
Death	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%	0.17%	0.19%	0.18%	0.12%	0.11%
Disability	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%	0.08%	0.10%	0.08%	0.04%	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	14.40%	13.72%	17.53%	14.14%	16.41%	15.23%	13.85%	9.36%	9.38%	9.77%	8.75%
Percent Change	-1.3%	-4.7%	27.8%	-2.5%	14.0%	-7.2%	-9.1%	-33.8%	0.2%	4.2%	-10.4%

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.

Public Display

This fund was established in 2019 to better account for Social Security revenues and contributions. Payments are estimated to increase by 3.8% and this fund accounts for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	720,234	769,664	661,800	859,600	946,900	10.2	43.1
Total Revenue	720,234	769,664	661,800	859,600	946,900	10.2	43.1
FICA	858,112	926,893	1,033,400	1,024,200	1,063,200	3.8	2.9
Total Expenses	858,112	926,893	1,033,400	1,024,200	1,063,200	3.8	2.9
Net Surplus/Deficit	(137,878)	(157,229)	(371,600)	(164,600)	(116,300)	-29.3	-68.7
Est. Fund Balance - Beg of Year	895,392	757,514	600,285	600,285	435,685	-27.4	-27.4
Est. Fund Balance - End of Year*	757,514	600,285	228,685	435,685	319,385	-26.7	39.7
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	757,514	600,285	228,685	435,685	319,385	-26.7	39.7
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	757,514	600,285	228,685	435,685	319,385	-26.7	39.7

Public Display

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 $20,000 for potential unemployment claims in 2026/27.

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, 2024, the total net position of PDRMA was $57,067,417. The Park District's total contribution for 2025/26 is $467,938 and for 2026/27 the contribution is budgeted at $514,342. This is a 22.5% increase and primarily due to PDMRA updating the calculations used to determine contributions from each agency. Property insurance increased by 10.1% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

						% Change By	
Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	Projected Year End	Current Budget
Real Estate Taxes	330,959	375,338	382,770	338,900	303,800	-10.4	-20.6
Total Revenue	330,959	375,338	382,770	338,900	303,800	-10.4	-20.6
Liability Premiums	58,214	73,081	87,590	88,630	112,500	26.9	28.4
Workers' Compensation	127,425	135,816	164,050	154,400	185,600	20.2	13.1
Unemployment Compensation	35,386	75,339	57,060	58,360	71,200	22.0	24.8
Total Insurance	221,025	284,236	308,700	301,390	369,300	22.5	19.6
Total Operating Expenses	221,025	284,236	308,700	301,390	369,300	22.5	19.6
Fund Operating Totals							
Total Revenues	330,959	375,338	382,770	338,900	303,800	-10.4	-20.6
Total Expenses	221,025	284,236	308,700	301,390	369,300	22.5	19.6
Net Surplus/Deficit	109,934	91,102	74,070	37,510	(65,500)	-274.6	-188.4
Est. Fund Balance - Beg of Year	506,117	616,051	707,153	707,153	744,663	5.3	5.3
Est. Fund Balance - End of Year	616,051	707,153	781,223	744,663	679,163	-8.8	-13.1
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	616,051	707,153	781,223	744,663	679,163	-8.8	-13.1
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	616,051	707,153	781,223	744,663	679,163	-8.8	-13.1

Public Display

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

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

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

Sikich, LLP was appointed auditor for the Park District for fiscal years ending April 30, 2026, April 30, 2027, and April 30, 2028 at a rate of $37,475, $38,430, and $39,370 respectively. There is additional money budgeted for professional services to assist with additional financial reporting during the year for grant closeouts and actuarial valuation.

						% Change By	
Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	Projected Year End	Current Budget
Real Estate Taxes	36,586	40,977	41,780	40,100	39,000	-2.7	-6.7
Total Revenue	36,586	40,977	41,780	40,100	39,000	-2.7	-6.7
Professional Services	36,175	37,465	54,500	42,070	39,300	-6.6	-27.9
Total Expenses	36,175	37,465	54,500	42,070	39,300	-6.6	-27.9
Net Surplus/Deficit	411	3,512	(12,720)	(1,970)	(300)	-84.8	-97.6
Est. Fund Balance - Beg of Year	28,822	29,233	32,745	32,745	30,775	-6.0	-6.0
Est. Fund Balance - End of Year	29,233	32,745	20,025	30,775	30,475	-1.0	52.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	29,233	32,745	20,025	30,775	30,475	-1.0	52.2
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	29,233	32,745	20,025	30,775	30,475	-1.0	52.2

Public Display

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 2025.

Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Real Estate Taxes	1,273,766	1,441,232	1,517,300	1,424,330	1,428,630	0.3	-5.8
Total Revenue	1,273,766	1,441,232	1,517,300	1,424,330	1,428,630	0.3	-5.8
NWSRA Contribution	566,083	549,153	577,480	577,470	591,990	2.5	2.5
Recreation Overhead Contribution	155,193	146,390	177,740	177,740	182,380	2.6	2.6
ADA Compliance Projects	336,659	1,037,587	1,300,000	1,100,000	600,000	-45.5	-53.8
Total Expenses	1,057,935	1,733,130	2,055,220	1,855,210	1,374,370	-25.9	-33.1
Net Surplus/Deficit	215,831	(291,898)	(537,920)	(430,880)	54,260	-112.6	-110.1
Est. Fund Balance - Beg of Year	745,956	961,787	669,889	669,889	239,009	-64.3	-64.3
Est. Fund Balance - End of Year	961,787	669,889	131,969	239,009	293,269	22.7	122.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	961,787	669,889	131,969	239,009	293,269	22.7	122.2
Committed	-	-	-	-	-	NA	NA
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	961,787	669,889	131,969	239,009	293,269	22.7	122.2

Public Display

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 $3.9 million in debt during fiscal year 2026/27.

						% Change By	
Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	Projected Year End	Current Budget
Real Estate Taxes	2,513,399	2,706,148	2,771,770	2,694,440	2,702,570	0.3	-2.5
Transfer In	-	-	-	-	-	N/A	N/A
Total Revenue	2,513,399	2,706,148	2,771,770	2,694,440	2,702,570	0.3	-2.5
Bank Charges	1,643	1,705	1,750	1,270	700	-44.9	-60.0
Interest	318,988	300,159	235,850	235,850	168,250	-28.7	-28.7
Principal	2,095,000	2,234,000	2,385,000	2,385,000	2,528,990	6.0	6.0
Total Expense	2,415,631	2,535,864	2,622,600	2,622,120	2,697,940	2.9	2.9
Net Surplus/Deficit	97,768	170,284	149,170	72,320	4,630	-93.6	-96.9
Est. Fund Balance - Beg of Year	(79,503)	18,265	188,549	188,549	260,869	38.4	38.4
Est. Fund Balance - End of Year	18,265	188,549	337,719	260,869	265,499	1.8	-21.4
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Restricted	-	-	-	-	-	N/A	N/A
Committed	18,265	188,549	337,719	260,869	265,499	1.8	-21.4
Assigned	-	-	-	-	-	N/A	N/A
Unassigned	-	-	-	-	-	N/A	N/A
Est. Fund Balance - End of Year	18,265	188,549	337,719	260,869	265,499	1.8	-21.4

Public Display

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

$8,500,000 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%.

$1,843,990 GO Limited Park Bonds, Series 2026
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 one installment payment of $1,843,990 on November 1, 2026; interest at 2.88%.

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	Series 2018 A			Series 2026			All General Obligation Issues		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2027	685,000	127,962	812,962	1,843,990	40,272	1,884,262	2,528,990	168,234	2,697,224
2028	705,000	93,713	798,713	-	-	-	705,000	93,713	798,713
2029	710,000	70,800	780,800	-	-	-	710,000	70,800	780,800
2030	730,000	42,400	772,400	-	-	-	730,000	42,400	772,400
2031	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
2032	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-
	3,160,000	348,075	3,508,075	1,843,990	40,272	1,884,262	$ 5,003,990	388,347	5,392,337

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 $94.1 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation ($21.5 million). The Park District has the capacity to issue $16.5 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to $2,770,053 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.

Public Display

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	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Assessed Valuation	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	3,636,723,841	3,742,188,832
Overall Debt Limit										
Debt Limit 2.875% of assessed value	$ 79,930,839	$ 81,279,118	$ 80,503,385	$ 92,758,418	$ 93,426,354	$ 86,337,888	$ 102,198,567	$ 104,869,889	$ 104,555,810	$ 107,587,929
Less Total Debt applicable to the limit	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	13,504,000
Legal Debt Margin	$ 62,500,839	$ 56,849,118	$ 54,773,385	$ 69,129,418	$ 74,557,354	$ 69,387,888	$ 85,883,567	$ 88,590,889	$ 90,510,810	$ 94,083,929
Total debt applicable to the limit as a %-age of debt limit	21.8%	30.1%	32.0%	25.5%	20.2%	19.6%	16.0%	15.5%	13.4%	12.6%
Non-Referendum Debt Limit										
Debt Limit .575% of assessed value	$ 15,986,168	$ 16,255,824	$ 16,100,677	$ 18,551,684	$ 18,685,271	$ 17,267,578	$ 20,439,713	$ 20,973,978	$ 20,911,162	$ 21,517,586
Less Total Debt applicable to the limit	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	5,004,000
Legal Debt Margin	$ 3,746,168	$ 5,365,824	$ 1,780,677	$ 5,402,684	$ 8,316,271	$ 8,817,578	$ 12,624,713	$ 13,194,978	$ 15,366,162	$ 16,513,586
Total debt applicable to the limit as a %-age of debt limit	76.6%	67.0%	88.9%	70.9%	55.5%	48.9%	38.2%	37.1%	26.5%	23.3%

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
2026/27	74,409	5,004,000	0.13	67.25

Public Display

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 three 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.

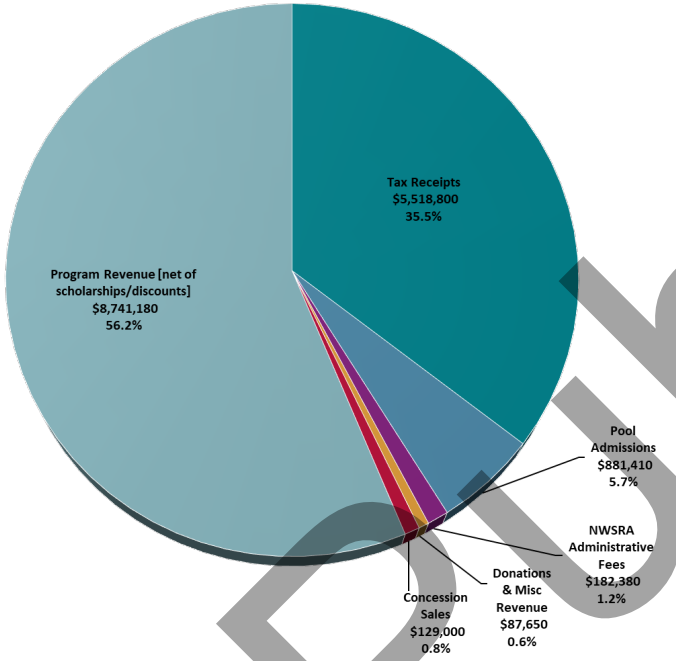
Public Display

Description	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27	% Change By Projected Year End	% Change By Current Budget
Revenue							
Real Estate Taxes	4,717,366	5,316,627	5,830,280	5,382,400	5,518,800	2.5	-5.3
Interest Earned	985,495	1,144,317	654,600	743,780	700,000	-5.9	6.9
Debt Proceeds	-	-	-	-	-	0.0	0.0
Grant Revenue	21,921	-	-	1,000	-	-100.0	0.0
Donations & Misc Revenue	10,311	11,539	11,600	24,300	30,700	26.3	164.7
Program Guide Advertising	675	1,500	3,000	1,800	6,000	233.3	100.0
Scholarships/Discounts	(55,090)	(58,666)	(70,000)	(70,000)	(70,000)	0.0	0.0
Room Rental	62,633	64,577	60,700	46,610	50,950	9.3	-16.1
Concession Sales	118,312	129,811	135,270	122,990	129,000	4.9	-4.6
NWSRA Administrative Fees	150,153	141,350	177,740	177,740	182,380	2.6	2.6
Pool Admissions	721,155	822,342	820,430	864,900	881,410	1.9	7.4
Program Revenue	7,143,805	7,822,936	7,805,300	7,999,830	8,811,180	10.1	12.9
Total Revenue	13,876,734	15,396,333	15,428,920	15,295,350	16,240,420	6.2	5.3
Salaries and Wages	3,310,868	3,531,860	3,902,040	3,798,550	3,965,130	4.4	1.6
Insurance	316,667	333,977	374,300	360,790	414,200	14.8	10.7
Commodities	321,768	564,918	685,720	649,410	646,830	-0.4	-5.7
Utilities	531,986	585,002	613,760	565,420	595,540	5.3	-3.0
Contractual Services	575,622	683,026	761,830	825,900	912,480	10.5	19.8
Maintenance and Repairs	303,998	431,987	347,700	309,750	380,450	22.8	9.4
Other Expenses	39,825	39,655	84,100	59,820	71,800	20.0	-14.6
Program Expenses	4,186,660	4,564,454	4,801,290	4,797,110	5,302,800	10.5	10.4
Debt Service	340,000	340,000	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	9,927,394	11,074,879	11,910,740	11,706,750	12,629,230	7.9	6.0
Transfer In/Out	-	-	-	-	-	0.0	0.0
Capital Outlay	1,006,657	1,601,757	15,650,600	14,853,970	5,840,670	-60.7	-62.7
Provision for Contingencies	110,962	112,028	100,000	100,000	100,000	0.0	0.0
Total Recreation Fund Expenses	11,045,013	12,788,664	27,661,340	26,660,720	18,569,900	-30.3	-32.9
Net Surplus/Deficit	2,831,721	2,607,669	(12,232,420)	(11,365,370)	(2,329,480)	-79.5	-81.0
Est. Fund Balance - Beg of Year	13,924,656	16,756,377	19,364,048	19,364,046	7,998,676	-58.7	-58.7
Est. Fund Balance - End of Year	16,756,377	19,364,046	7,131,628	7,998,676	5,669,196	-29.1	-20.5

Public Display

Proposed Budget Highlights

Revenues are budgeted at $16,240,420, an increase of 6.2% over the 2025/26 projected actual due to increased participation, reallocation of tax dollars, and increase in pool admissions. The following chart illustrates the relationship between revenue categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Tax Receipts	$ 4,717,366	5,316,627	5,830,280	5,382,400	$ 5,518,800
Interest Income	985,495	1,144,317	654,600	743,780	700,000
Donations & Misc Revenue	10,311	11,539	11,600	24,300	30,700
Program Guide Advertising	675	1,500	3,000	1,800	6,000
Scholarships/Discounts	(55,090)	(58,666)	(70,000)	(70,000)	(70,000)
Room Rental	62,633	64,577	60,700	46,610	50,950
Concession Sales	118,312	129,811	135,270	122,990	129,000
NWSRA Administrative Fees	150,153	141,350	177,740	177,740	182,380
Pool Admissions	721,155	822,342	820,430	864,900	881,410
Program Revenue	7,143,805	7,822,936	7,805,300	7,999,830	8,811,180
Total	$ 13,854,815	15,396,333	15,428,920	15,294,350	16,240,420

Real Estate Taxes

The Recreation Fund has a tax rate of 15.3¢ per $100 of assessed valuation. Tax proceeds for the Recreation Fund reflects a 2.5% increase over the 2025/26 projections.

Pool Admissions

Summer 2025 experienced the highest attendance at our outdoor pools since 2016 with 118,106 patrons. The increase in outdoor attendance was due to the ARC being closed for renovation from June 23 through September 28. Patrons can gain access to the pools by using their ARC Splash or PlusPass, or pay the daily fee. Staff extended the season at Pioneer Pool until September 28.

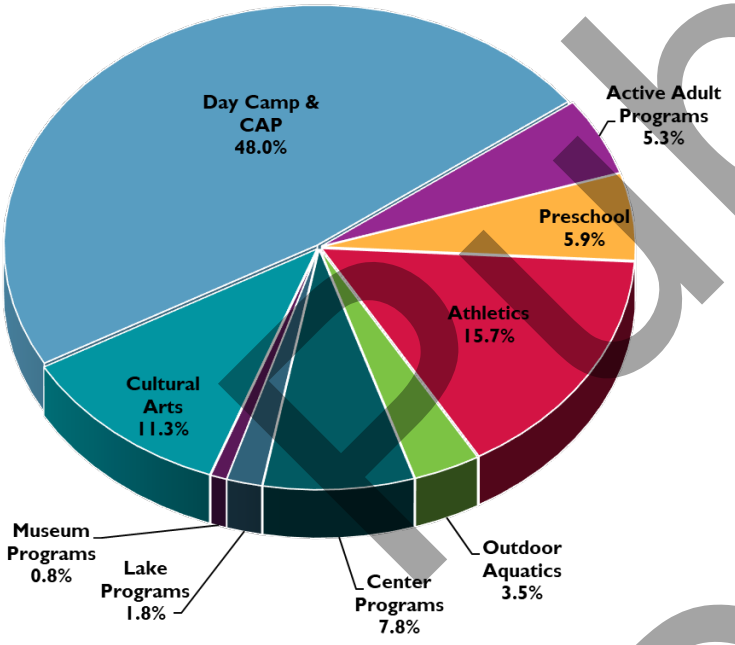
The 2026/27 aquatic budget assumes that weather will be seasonable. Staff is anticipating another strong summer season.

Public Display

Program Revenues

The proposed 2026/27 program revenues are budgeted at $8,811,180. Staff is looking to continue the momentum of strong participation from 2025/26. 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

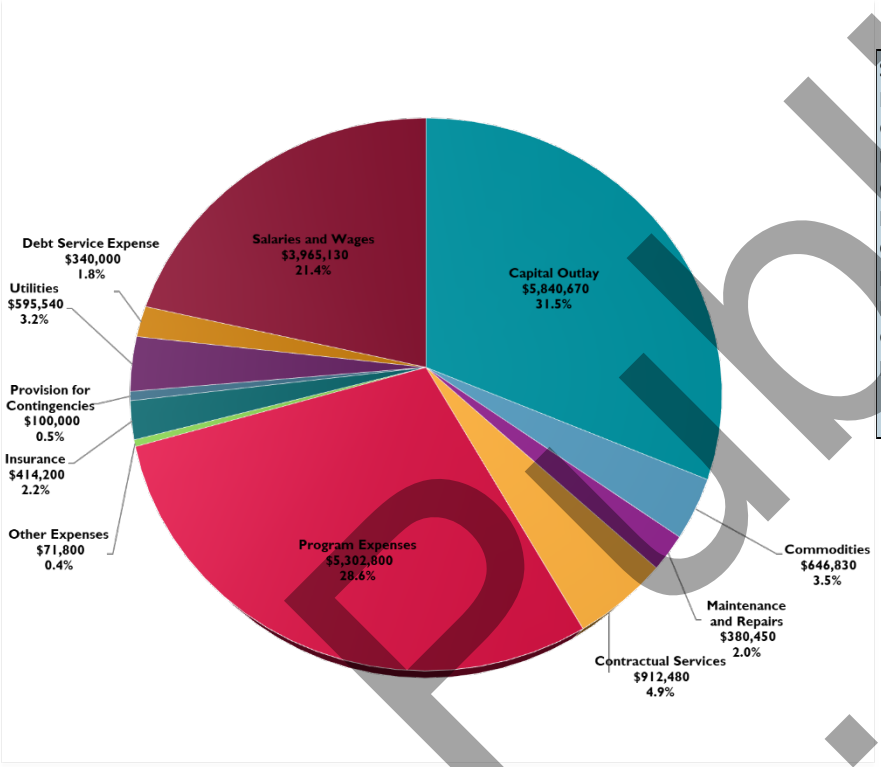


	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Cultural Arts	$ 893,944	$ 854,032	$ 968,010	$ 958,000	$ 1,000,970
Day Camp & CAP	3,170,855	3,580,650	3,478,000	3,764,090	4,262,350
Active Adult Programs	376,352	406,773	423,000	449,470	467,300
Preschool	396,614	457,833	478,110	431,230	520,420
Athletics	1,303,914	1,455,261	1,416,030	1,362,160	1,397,610
Outdoor Aquatics	210,659	220,646	238,770	212,820	307,560
Center Programs	675,456	703,734	653,920	665,430	691,970
Lake Programs	116,011	144,007	149,460	156,630	163,000
Total - Recreation Programs	$ 7,143,805	$ 7,822,936	$ 7,805,300	$ 7,999,830	$ 8,811,180
Museum Programs	54,020	74,236	61,360	67,520	74,860
Total - All Programs	$ 7,197,825	$ 7,897,172	$ 7,866,660	$ 8,067,350	$ 8,886,040

Public Display

Expenses

Expenses are budgeted at $18,569,900, a decrease of 30.3% from the 2025/26 projected actual and this fund continues to support the capital outlay for the constrution at Recreation Park. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 3,310,868	3,531,860	3,902,040	3,798,550	$ 3,965,130
Insurance	316,667	333,977	374,300	360,790	414,200
Commodities	321,768	564,918	685,720	649,410	646,830
Utilities	531,986	585,002	613,760	565,420	595,540
Contractual Services	575,622	683,026	761,830	825,900	912,480
Maintenance and Repairs	303,998	431,987	347,700	309,750	380,450
Other Expenses	39,825	39,655	84,100	59,820	71,800
Program Expenses	4,186,660	4,564,454	4,801,290	4,797,110	5,302,800
Debt Service Expense	340,000	340,000	340,000	340,000	340,000
Capital Outlay	1,006,657	1,601,757	15,650,600	14,853,970	5,840,670
Provision for Contingencies	110,962	112,028	100,000	100,000	100,000
Total	$ 11,045,013	12,788,664	27,661,340	26,660,720	18,569,900

Salaries and Wages

This category is budgeted at 4.4% more than the 2025/26 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2026) 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 0.75%.

Insurance

This category is 2.2% of the Recreation Fund Budget and is budgeted at 14.8% increase from the 2025/26 projected actual due to vacancies during the year. The Park District approved Blue Cross Blue Shield in calendar year 2026 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 2026/27 fiscal year and a 10% increase for the remaining four months.

Public Display

Commodities
Commodities are 0.43% ($2,580) less than the 2025/26 projected actual. This decrease is primarly due to moving a poriton of these expenses pool operations in the ARC Fund. The largest component of this area is non-capital assets that include replacement of watercraft at Lake Arlington, fitness equipment, IT equipment, and center equipment. Additional information can be found in the Capital Projects section.

Utilities
This category is budgeted at 5.3% ($330120) more than the 2025/26 projected actual. The utility budget has been prepared based on 2026/27 estimated usage, the contract price on natural gas and electricity, and historical facility use.

Program Expenses
Program Expenses are 10.5% more than last year's projected, primarily due to increasing program levels and higher staffing levels.

Contractual Services
This category is budgeted at 10.5% ($86,580) more than the 2025/26 projected actual due increases in techonlogy services, janitorial services, and bank services charges.

Maintenance & Repairs
This category is budgeted at 22.8% more than 2025/26 projected actual. Pool maintenance and repairs make up the majority of this expense and continues to increase as the pools age.

Capital Outlay
The Recreation Fund is funding approximatley $5.8 million worth of recreation based capital projects for 2026/27. 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.

Public Display

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

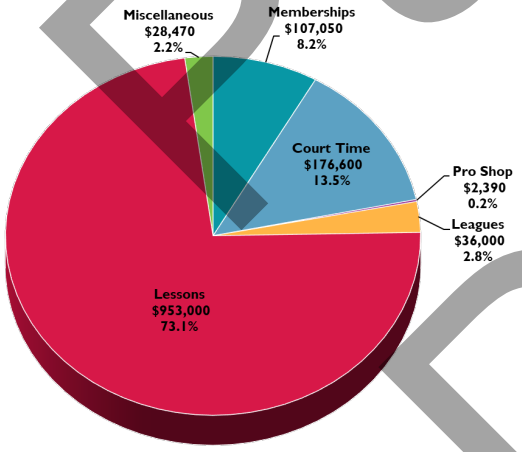
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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: strength equipment, ellipticals, 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 $1,303,510, an increase of 1.3% from the 2025/26 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Gross Profit Pro Shop Sales	$ 1,147	1,661	2,330	3,850	2,390
Memberships	124,691	104,650	104,550	106,450	107,050
Court Time	163,615	170,244	164,100	175,600	176,600
Lessons	941,788	891,926	915,500	938,500	953,000
Leagues	34,246	38,745	34,000	35,000	36,000
Miscellaneous	25,454	29,566	22,420	27,720	28,470
Total Operating Revenues	$ 1,290,941	1,236,792	1,242,900	1,287,120	1,303,510

Lessons

Public Display

The proposed 2026/27 budget reflects an increase of 1.5% from the 2025/26 projected. Lesson demand is strong and capacity is limited by space and available staff. Projected increase is due in part to a fee increase.

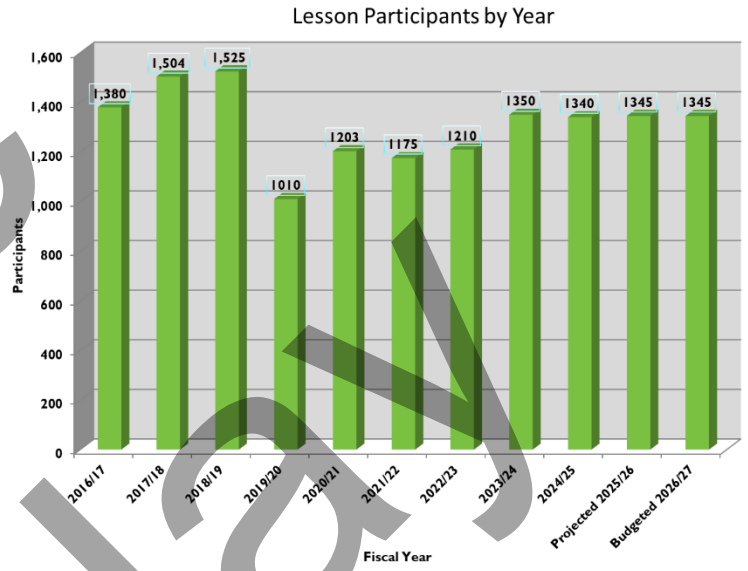
During 2025/26, Staff continued to evolve two clubs into one operation. Demand for adult daytime lessons have increased. Group lesson revenue is being budgeted conservatively to account for capacity constraints

Membership

Membership revenue in 2026/2027 is projected to increase 2.7% from 2025/26.

Court Time/ Leagues

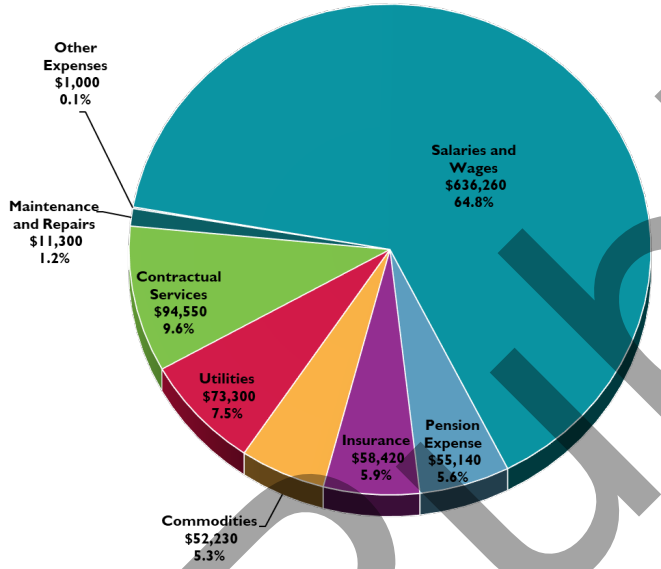
The proposed 2026/27 budget reflects a 0.6% increase over the 2025/26 projections. League revenue includes USTA and GSTL Tennis Travel Teams. Increase in court time revenue is reflective of higher court usage primarily during the daytime. Open court time continues to be limited on weekday evenings.





Public Display

Expenses are budgeted before capital improvements at $982,200, a 3.8% increase from projected 2025/26. This is due to significant increases in commodities expenditures and increased contractual services as the Club is planning on using a contractual service for daily cleaning and eliminating a full-time position. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 575,306	605,704	640,750	639,010	636,260
Insurance	52,352	58,849	61,440	51,080	58,420
Pension Expense	54,372	53,850	56,900	59,200	55,140
Commodities	18,461	15,463	50,270	46,400	52,230
Utilities	55,813	61,300	70,190	69,990	73,300
Contractual Services	59,680	57,486	54,550	69,500	94,550
Maintenance and Repairs	30,940	12,978	10,300	10,300	11,300
Other Expenses	326	165	850	950	1,000
Total Operating Expenses	$ 847,250	865,795	945,250	946,430	982,200
Capital Outlay	-	36,000	66,000	66,000	40,400
Total Expenses	$ 847,250	901,795	1,011,250	1,012,430	1,022,600

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 5.3% over the 2025/26 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 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$ 720,960	758,250	756,880	760,134	891,713	870,777	847,250	865,795	945,250	946,430	982,200
Memberships	742	760	647	634	634	568	585	612	595	615	615
Cost Per Member	$ 1,022	998	1170	1199	1406	1533	1448	1415	1589	1539	1597
Average Percent Tennis Court Usage	63%	70%	70%	71%	71%	73%	74%	74%	74%	76%	76%
Lesson Participants	1,504	1,380	1,010	1,203	1,203	1,210	1,350	1,340	1,320	1,345	1,345
League Participants	197	200	160	182	182	180	150	185	185	180	180

Public Display

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

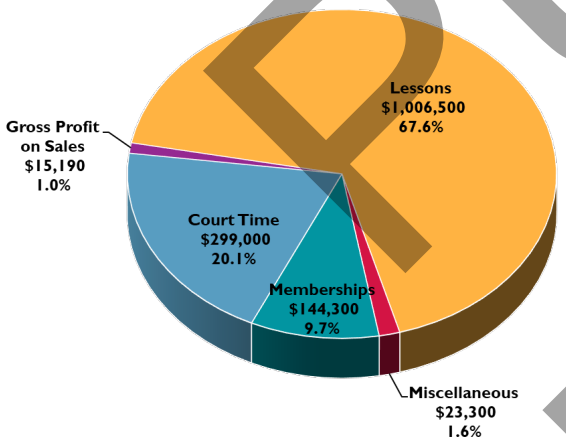
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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 $1,488,290, an increase of 3.0% from the 2025/26 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Gross Profit on Sales - Snack Bar	4,737	3,758	3,940	4,170	13,390
Gross Profit Pro Shop Sales	1,606	2,309	1,850	2,410	1,800
Memberships	141,393	142,052	144,300	144,300	144,300
Court Time	302,205	284,120	288,000	293,100	299,000
Lessons	949,203	972,345	919,000	978,910	1,006,500
Miscellaneous	31,648	26,329	25,100	22,300	23,300
Total Operating Revenues	1,430,792	1,430,913	1,382,190	1,445,190	1,488,290

Lessons and Court Time

Lesson and court time remain a primary source of revenue for the club and account for 87.7% of total revenues. Lesson revenue in 2026/27 is projected to increase 2.8% from the previous year. The 2026/27 proposed lessons budget is 67.6% of the club's revenue.

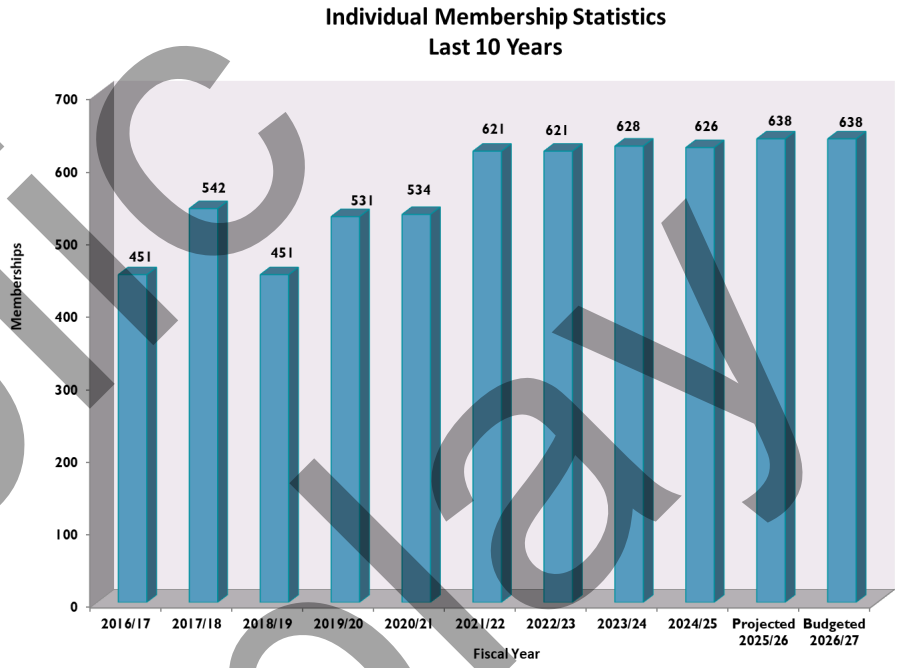
Court Time

Public Display

Court time revenues are projected to increase 2.0% over projected 2026/27. The 2026/27 proposed court time budget is 20.1% of the club's revenues.

Memberships

2025/26 projected memberships sold are 638 (762 members). Membership sales are driven by member discounts, priority registration for lessons, and priority reservation for court time. Prime court time is very desirable, and without a membership it is nearly impossible for a non-member to play in prime time.



The following membership perks drive membership sales:

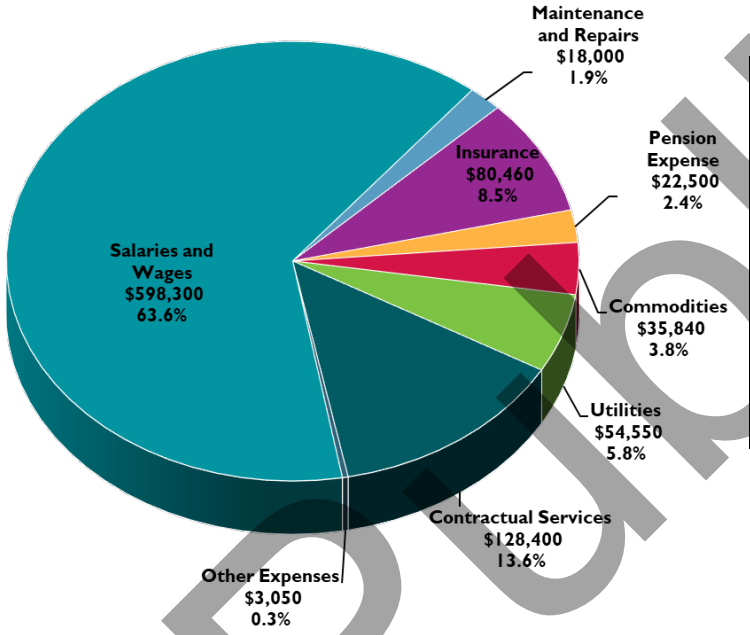
- A monthly payment option.
- Members can reserve open court time 7 days in advance, non-members can only reserve 24 hours in advance.
- Members receive a discount on group lesson fees & private lessons.
- Members have priority sign-up in registration schedule.
- Membership is required for players participating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

Club Highlights

- Residents reserved 287 summer weekly court hours at 10 different outdoor locations. This is up from 253 reservations in summer 2024 and 210 in summer 2023.
- Outdoor participation was 1294 compared to 1170 in summer 2024 due to added classes in the Buffalo Grove Park District and the ability to accommodate additional day campers.

Public Display

Expenses budgeted before capital outlay is $941,100, an increase of 1.0% from the 2025/26 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	584,850	569,969	563,560	597,650	598,300
Insurance	67,547	61,953	64,680	72,260	80,460
Pension Expense	14,989	18,554	20,400	24,100	22,500
Commodities	16,185	15,584	23,600	20,560	35,840
Utilities	60,267	58,359	64,950	51,900	54,550
Contractual Services	82,999	100,904	107,000	145,160	128,400
Maintenance and Repairs	22,437	12,935	18,000	17,000	18,000
Other Expenses	419	1,059	3,350	2,950	3,050
Total Operating Expenses	849,693	839,317	865,540	931,580	941,100
Capital Outlay	-	40,800	-	-	-
Total Expenses	849,693	880,117	865,540	931,580	941,100

Salaries represent 63.6% of the Club's operating expenses. An increase from the 2025/26 projected actual by 0.1%. Insurance increased 11.3% 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 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$	735,480	737,830	677,273	629,032	683,665	795,698	849,693	839,317	865,540	931,580	941,100
Memberships		542	451	531	534	534	635	628	626	645	638	638
Cost Per Member	$	1,288	1,595	1,276	1,178	1,280	1,253	1,353	1,341	1,342	1,460	1,475
Average Percent Court Usage		51%	54%	61%	51%	51%	64%	65%	57%	65%	69%	65%
Lesson Participants (Indoor & summer outdoor lessons)		2,175	2,391	2,014	1,371	1,371	2,857	3,291	3,569	3,640	3,730	3,730
League Participants (Fall and Spring)		160	160	160	86	86	41	N/A	N/A	N/A	N/A	N/A

Public Display

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

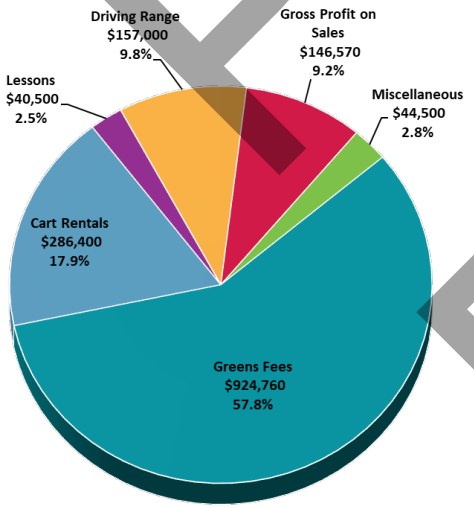
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand bunkers and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very 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. In 2025, an automatic ball dispenser was added to increase the accessibility of the facility to golfers.

Proposed Budget Highlights

Revenues are budgeted at $1,599,730, a 3.8% increase from the 2025/26 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Restaurant & Snack Bar Sales	$ 213,907	230,054	236,300	205,910	215,250
Cost of Goods Sold	(92,834)	(94,306)	(94,200)	(82,800)	(84,500)
Gross Profit	121,073	135,748	142,100	123,110	130,750
Pro Shop Sales	96,067	84,308	82,500	79,200	82,500
Cost of Goods Sold	(96,406)	(74,637)	(66,140)	(72,080)	(66,680)
Gross Profit	(339)	9,671	16,360	7,120	15,820
Gross Profit on Sales	120,734	145,419	158,460	130,230	146,570
Greens Fees	865,557	889,316	910,010	906,380	924,760
Cart Rentals	302,728	291,836	295,220	280,300	286,400
Driving Range Revenue	110,542	107,154	120,000	145,000	157,000
Lessons	40,330	28,916	36,000	37,000	40,500
Miscellaneous	47,720	54,578	47,700	42,850	44,500
Total Operating Revenues	$ 1,487,611	1,517,219	1,567,390	1,541,760	1,599,730

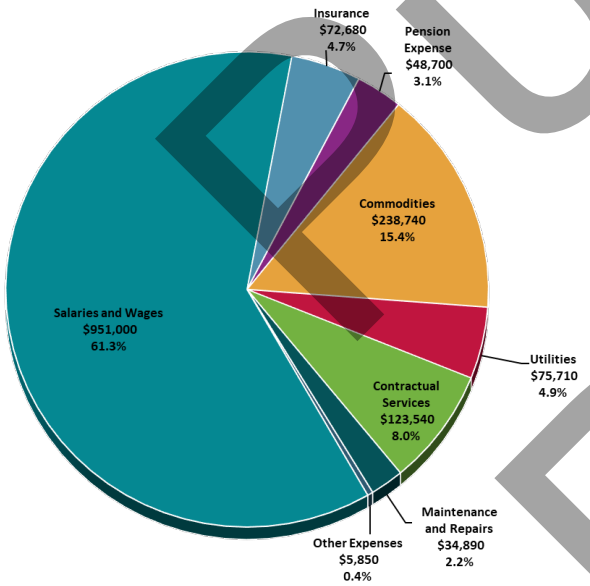
Public Display

Green Fees

Green fees represent 57.8% of the golf club's revenues and are budgeted to be $924,760 in 2026/27. Permanent tee times will continue to be offered when the course opens for the 2026 season and will be available on Saturdays and Sundays from 6:00 a.m. to 8:30 a.m. Currently, 28 foursomes regularly participate in the permanent tee time program each weekend. Weekly contests are also organized for permanent tee time golfers, providing additional engagement and friendly competition. The tournament series will continue in 2026, along with unique monthly tournaments following the strong success of the program implemented in 2023. Additional programming in 2026 will include Couples Golf Events and Nine & Wine events, offering social and recreational opportunities for a broader range of golfers. More than 300 junior and adult golfers participate in instructional programs each year, which are held across all three District golf facilities, allowing participants to utilize the course nearest to them for instruction and play, while allowing golfers have more fun and enjoy the game. Arlington Lakes continues to serve guests by providing excellent customer service, quality amenities, and a well-conditioned golf course at an affordable price. A total of 28 leagues have committed to returning to Arlington Lakes for the 2026 season, accounting for nearly one-quarter of the projected 39,000 rounds played during the year.

Expenses

Expenses are budgeted at $1,551,110, a 5.2% increase from the 2025/26 projected. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 864,711	907,148	945,230	917,210	951,000
Insurance	51,827	58,707	60,600	60,550	72,680
Pension Expense	44,038	47,714	50,400	52,300	48,700
Commodities	210,182	205,177	231,430	225,260	238,740
Utilities	82,880	87,661	88,950	70,800	75,710
Contractual Services	108,452	104,318	111,450	115,060	123,540
Maintenance and Repairs	45,135	28,290	29,980	28,070	34,890
Other Expenses	1,555	1,229	6,000	5,150	5,850
Total Operating Expenses	$ 1,408,780	1,440,244	1,524,040	1,474,400	1,551,110

Public Display

Staff will continue focusing on developing new players by promoting three-hole and six-hole rounds and exploring additional specials to help fill underutilized tee times.

Staff has also worked diligently to rebuild the banquet portion of the operation and has seen a significant increase in inquiries and bookings. This positive trend signals continued progress toward returning to historical booking levels. An 85-inch smart TV was recently installed in the Hearth Room, providing a refreshed look and allowing groups to easily display presentations, slideshows, and other event materials. Efforts have also been made to enhance the appearance and atmosphere around the clubhouse and patio to create a more inviting environment for golfers to relax after their rounds. Solar-powered lighting, a large patio fan, and yard games have been added to encourage golfers to stay and enjoy the space.

Sunset Meadows Driving Range will continue offering both private and group lessons with PGA and LPGA professionals on staff. The addition of a new automatic range ball machine has increased both driving range usage and revenue. Popular promotions such as Early Bird and Happy Hour range specials have been well received by customers and will continue to be offered. Beginning in May, the driving range will open at 6:30 a.m. to better accommodate early-morning golfers.

Callaway fitting events will also continue throughout the season following the strong success in previous years.

The golf course is also promoting online tee time reservations. Online booking systems significantly reduce the need for staff to manage high volumes of phone calls, minimizing errors, saving time, and allowing staff to focus more on in-person customer service rather than administrative tasks. The key message to golfers remains simple and effective: "Booking online is faster for you and more accurate for us."

Performance Measures

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

		Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$	1,205,400	1,233,440	1,162,283	1,103,590	1,226,964	1,230,023	1,408,780	1,440,244	1,524,040	1,474,400	1,551,110
Number of Rounds		41,411	39,495	37,789	44,338	44,347	45,890	36,844	35,278	38,900	39,000	39,550
Cost Per Round	$	29	31	31	25	28	27	37	41	39	38	39

Public Display

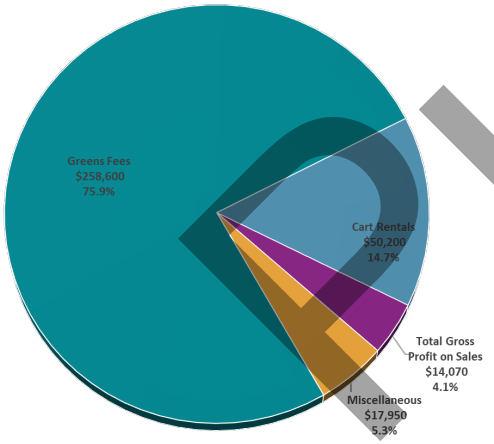
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include: golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 $340,820, which is a 4.3% increase from the 2025/26 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Gross Profit on Snack Bar	$ 9,384	10,984	13,550	9,000	9,700
Gross Profit Pro Shop Sales	4,439	142	4,790	2,610	4,370
Greens Fees	222,507	249,172	247,600	251,850	258,600
Cart Rentals	38,202	47,590	51,000	45,950	50,200
Miscellaneous	11,515	14,612	16,500	17,350	17,950
Total Revenue	$ 286,047	322,500	333,440	326,760	340,820

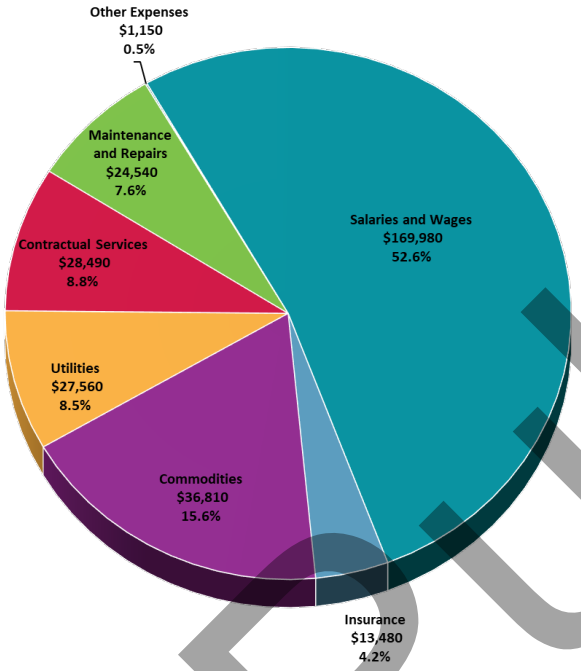
The proposed budget reflects a continued commitment to providing a high-quality, customer-focused facility for both beginning and experienced golfers. Nickol Knoll Golf Club remains dedicated to promoting the game of golf and developing future generations of golfers through innovative instructional programs and youth initiatives. Continuing to offer Senior and Junior rates on weekends allows golfers of all ages to enjoy the course and supports the family-friendly atmosphere that Nickol Knoll strives to create. The course averages nearly 20,000 rounds annually during its typical seven (7) month operating season.

New programs and incentives will continue to be offered to generate additional revenue and increase participation at Nickol Knoll. The Junior Golf League remains one of the course's most popular programs, with approximately 150 junior golfers participating each summer. Due to the popularity of Parent/Child events and the outstanding feedback received from participants, staff plans to host four Parent/Child events in 2026.

The renovation of Payton's Hole was completed in 2025. The hole now features an artificial turf teeing area, steps leading to "Payton's Tee," orange, blue, and white tee markers, and a "Sweetness" bench, creating a unique and memorable signature hole for the course. The golf course is also promoting online tee time reservations. Online booking systems significantly reduce the need for staff to manage high volumes of phone calls which minimizes time, saving time, and allowing staff to focus more on in-person customer service rather than administrative tasks. The key message to golfers remains simple and effective: "Booking online is faster for you and more accurate for us."

Public Display

Expenses are budgeted at $323,090, a 6.5% increase over the 2025/26 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 142,282	156,615	179,300	156,050	169,980
Insurance	6,769	10,264	8,840	13,820	13,480
Commodities	36,838	43,318	63,020	56,860	58,740
Utilities	26,010	22,986	26,630	26,330	27,560
Contractual Services	18,206	20,074	25,310	28,930	28,490
Maintenance and Repairs	22,840	13,570	17,420	21,110	24,540
Other Expenses	-	-	150	200	300
Total Expenses	$ 252,945	266,827	320,670	303,300	323,090

Salaries represent 52.6% of the budget and increased 8.9% ($13,930) from budget 2025/26 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 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$	215,690	237,430	220,184	225,046	239,043	207,483	252,945	266,827	320,670	303,300	323,090
Golf Rounds		15,170	15,170	14,300	20,121	18,385	16,326	17,948	19,048	19,770	20,100	20,200
Cost Per Round	$	14	16	15	11	12	13	14	14	16	15	16

Public Display

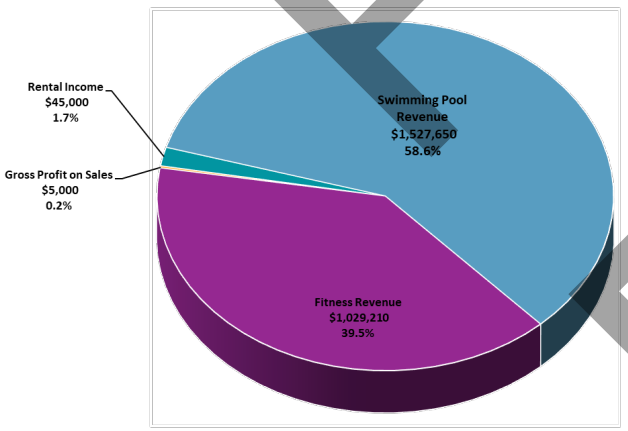
Description

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 was completed in 2026, which included adding a fitness studio, multi-purpose room, remodeling pool locker rooms, and remodeling the basement multi-purpose room.

Proposed Budget Highlights

Revenues are budgeted at $2,631,910, an 8.5% increase. The three focuses of revenue are memberships, aquatics, and fitness. Donations and miscellaneous income will continue to increase in 2026/27 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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Rental Income	$ 9,360	26,325	30,000	23,000	45,000
Swimming Pool Revenue	1,237,938	1,312,269	1,456,910	1,402,690	1,527,650
Fitness Revenue	819,495	922,134	903,860	971,710	1,029,210
Gross Profit on Sales	4,930	3,743	5,000	3,600	5,000
Donations & Miscellaneous Income	2,728	18,621	26,160	24,210	25,050
Total Operating Revenue	$ 2,074,451	2,283,092	2,421,930	2,425,210	2,631,910

Public Display

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 2025/26 year end projections reflect 4,874 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.

Aquatics

Within the ARC budget, Aquatics accounts for $1,527,650 in revenue, an 8.9% increase, and $701,280 in expense, a 32.0% increase primarily due to the facility being closed in Summer 2025 for the aquatic locker room remodel, which resulted in a significant reduction in operational expenses. This includes memberships, swim lessons, and competitive swim teams. Also included are stroke clinics, water polo, and the indoor triARCathon. Poolside party room rentals continue to be included in ARC operations and aquatic special events continue to be included in district-wide special events. The largest expense is lifeguards at $346,890. Indoor daytime swim operations continue to be operated with a deck attendant during the school year from opening until 4 pm, Monday through Friday.

	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Projected 2025/26	Proposed 2026/27
Total operating budget (less capital)	$ 353,020	$ 961,137	$ 1,367,647	$ 1,516,350	$ 1,781,414	$ 1,952,311	$ 1,996,630	$ 2,548,610
Fit Memberships	799	505	701	789	800	924	994	994
Splash Memberships	1,565	1,206	1,866	2,053	2,100	2,216	2,119	2,119
Plus Memberhips	1,684	890	903	901	925	939	956	956
Basic Memberships	167	451	860	628	635	771	765	765
ARC 30-Day	-	1	21	29	30	35	40	40
Paid Daily Admissions	3,109	517	9,080	46,060	22,972	22,840	21,000	22,050
FitPass Check-Ins	8,101	12,974	35,671	45,023	52,378	58,208	64,000	72,347
Splash Check-Ins	12,576	14,032	52,004	61,994	73,311	77,983	60,000	61,876
Plus Check-Ins	25,054	24,292	55,567	63,689	67,527	75,269	77,000	87,000
Basic Check-Ins	3,425	4,369	14,768	25,686	29,241	29,833	28,000	31,500
ARC 30-Day Check-Ins	-	15	696	1,956	3,447	4,127	3,814	4,400
Caregiver Check-Ins	40	139	230	212	283	291	175	200
Poolside Rentals	61	8	12	10	67	73	45	75

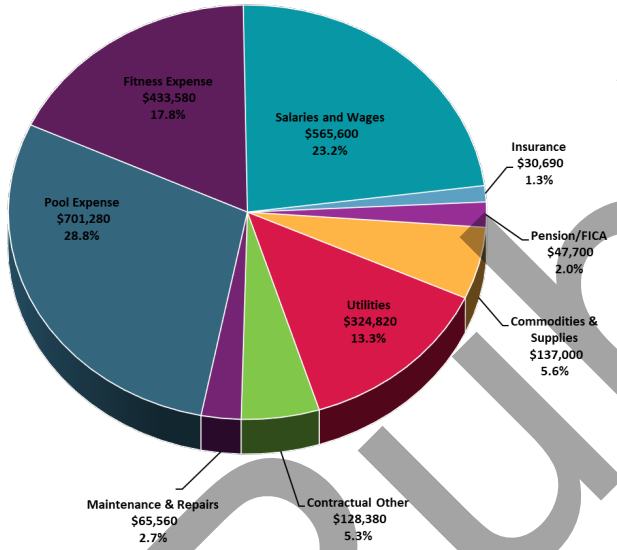
Fitness

Within the ARC budget, Fitness accounts for $1,029,210 in revenue, a 5.9% increase, and $433,580 in expense, a 5.2% increase. This includes memberships, personal training, and classes. The most significant expense is staff for the desk and fitness classes at $263,940.

Public Display

Expenses

Expenses are budgeted at $2,548,610, a 27.6% 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 2026/27.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 371,580	451,157	470,850	486,120	565,600
Insurance	19,104	22,072	23,560	22,030	30,690
Pension/FICA	29,006	37,318	39,700	40,700	47,700
Commodities & Supplies	34,646	32,595	70,500	70,290	137,000
Utilities	297,898	258,299	346,300	255,470	324,820
Contractual Other	85,150	114,659	97,630	122,150	128,380
Maintenance & Repairs	23,646	26,979	62,750	56,500	65,560
Other Expense		-	-	-	4,000
Pool Expense	274	638,894	655,560	531,350	701,280
Fitness Expense	569,005	370,338	406,140	412,020	433,580
Capital	351,105	-	-	-	110,000
Total Expenditures	$ 1,781,414	1,952,311	2,172,990	1,996,630	2,548,610

Administrative Expense

There are administrative expenses to the facility that are not specifically assigned to aquatics and fitness and total $1,413,750. Salaries and wages include: front desk staff, custodians, and the facility supervisor, $565,600. Utilities account for $324,820 and there are additional expenses for wearing apparel, supplies, and concessions that total $265,380. Staff is proposing the addition of one full-time custodian at ARC.

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ N/A	N/A	362,090	961,137	1,367,647	1,516,350	1,781,414	1,952,311	2,172,990	1,996,630	2,548,610
Number of Memberships	N/A	N/A	4,215	3,053	4,351	4,400	4,490	4,891	4,856	4,752	4,752
Number of Members	N/A	N/A	10,967	9,684	11,279	11,288	11,729	12,459	12,667	12,405	12,405

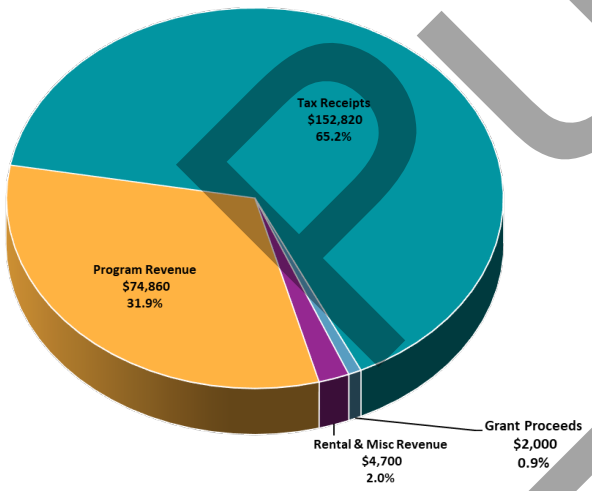
Public Display

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 director coordinates the programs, services, facilities, and part time staff.

Proposed Budget Highlights

Revenues are budgeted at $234,380 for 2026/27, an increase of $6,460, a 2.8% increase, from the 2025/26 projected, primarily due to summer camp being one week longer based on the school calendar. The following chart illustrates the relationship between revenue categories.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Tax Receipts	$ 151,724	161,081	159,580	155,420	152,820
Grant Revenue	-	-	2,000	-	2,000
Rental & Misc Revenue	4,867	6,391	4,800	4,980	4,700
Program Revenue	54,020	74,236	61,360	67,520	74,860
Total Operating Revenue	$ 210,611	241,708	227,740	227,920	234,380



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 65.2% 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 are part of youth programming, continue to be the most popular program at the Museum. In the summer of 2025, there were only 9 weeks of camp based on the school calendar. Camp in the summer of 2026 will return to 10 weeks adding additional revenue.

	Budgeted 25/26			Projected 25/26			Proposed 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Programs	$ 1,600	1,230	370	800	1,980	- 1,180	2,630	2,150	480
Soda Factory	6,000	4,000	2,000	4,500	4,000	500	5,810	5,000	810
Youth Programs	45,000	23,010	21,990	53,000	22,350	30,650	54,430	31,160	23,270
Scout Programs	930	810	120	600	230	370	640	460	180
Family Programs	3,200	2,970	230	3,200	2,970	230	4,330	4,290	40
Special Events	630	700	- 70	1,220	380	840	2,800	2,640	160
School Programs	4,000	2,470	1,530	4,200	2,370	1,830	4,220	3,020	1,200
Total Museum Programs	$ 61,360	35,190	26,170	67,520	34,280	33,240	74,860	48,720	26,140

Public Display

The Arlington Heights Historical Society had one of the oldest pieces of the collection professionally conserved this past year. The flag, which dates back to 1865, flew in the Village the day that President Lincoln was assassinated. The flag will be on display to celebrate the 250th Anniversary of the signing of the Declaration of Independence this summer. The Society also continues to run the Community Egg Hunt in the spring as a Society Fundraiser.

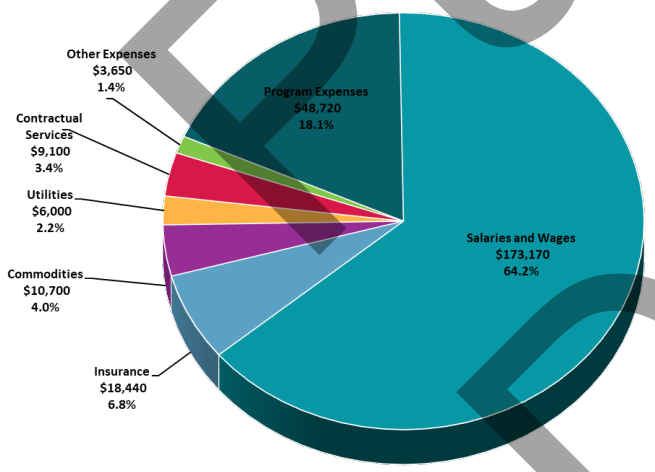
Program participation at the Museum totaled 1,107 registrations. Total Museum visitation including all programs, general visitation, community events, special events, Farmer's Market, etc. was approximately 61,500.

The Heritage Gallery main exhibit "People, Parks, and Progress: 100 Years of AHPD" continues to share interesting pieces of Arlington Heights Park District history including original board meeting minutes. This exhibit opened on June 14, just after the Park District's 100th birthday. Residents also contributed items to the exhibit including pool passes, photographs, and staff & participant apparel.

Special events held on the Museum grounds in 2025 included: Irish Fest; Heritage Fest, Bands BBQ's and Brews, Oddities Night, and a Speakeasy Night.

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

Expenses are budgeted at $269,780, an increase of 26.7% from the 2025/26 projected year-end primarly due being fully staffed and resuming a normal schedule of programs & events. The following chart illustrates the relationship between expense categories for 2026/27.



	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Salaries and Wages	$ 152,294	161,522	157,720	152,230	173,170
Insurance	18,824	14,313	4,920	12,610	18,440
Commodities	4,970	5,422	7,700	6,200	10,700
Utilities	5,717	7,184	6,000	6,000	6,000
Contractual Services	4,095	3,390	9,100	1,250	9,100
Other Expenses	336	747	3,650	400	3,650
Program Expenses	27,442	22,101	35,190	34,280	48,720
Total Expenditures	$ 213,678	214,679	224,280	212,970	269,780

Salaries and Wages

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

Public Display

Projects

The Village of Arlington Heights funds the capital maintenance and upkeep projects for the Museum. Over the past year, Public Works focused on general upkeep of plumbing, doorbell & access points, and maintaining HVAC units. Public Works staff is also working alongside Museum staff to ensure outdoor port-a-let units are used during Saturday Farmer's Market hours to prevent sewer backup in the main Pop Building.

The Museum Advisory Committee (MAC), which includes representatives of the Museum staff, Park District, Public Works, and the Historical Society, will continue to analyze and complete goals set in the 5-year strategic plan.

Performance Measures

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

		Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget (less capital)	$	207,080	223,340	201,100	118,968	162,757	203,173	213,678	214,679	224,280	212,970	269,780
Room Rentals		60	53	109	0	14	34	33	31	50	40	40
Heritage Gallery Visits		1,806	1,977	937	976	2,000	2,500	3,092	3,200	3,200	5,000	5,500

Public Display

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Public Display







Arlington Heights Park District

PROGRAM SUMMARIES

Public Input Draft





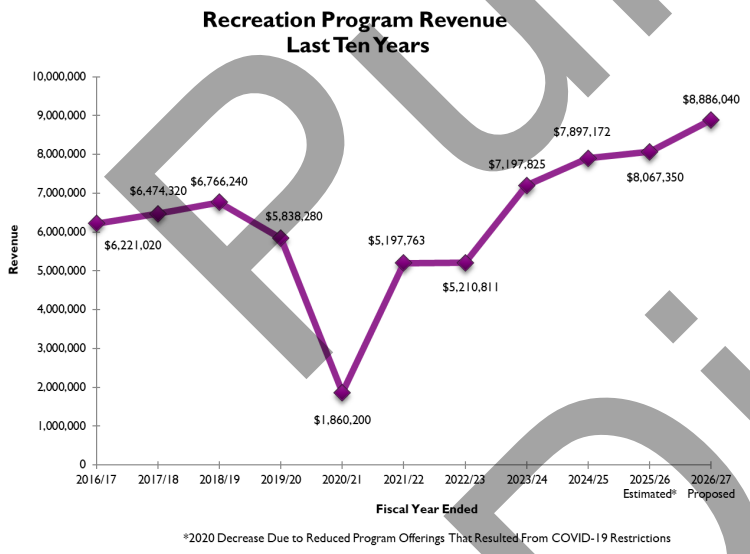


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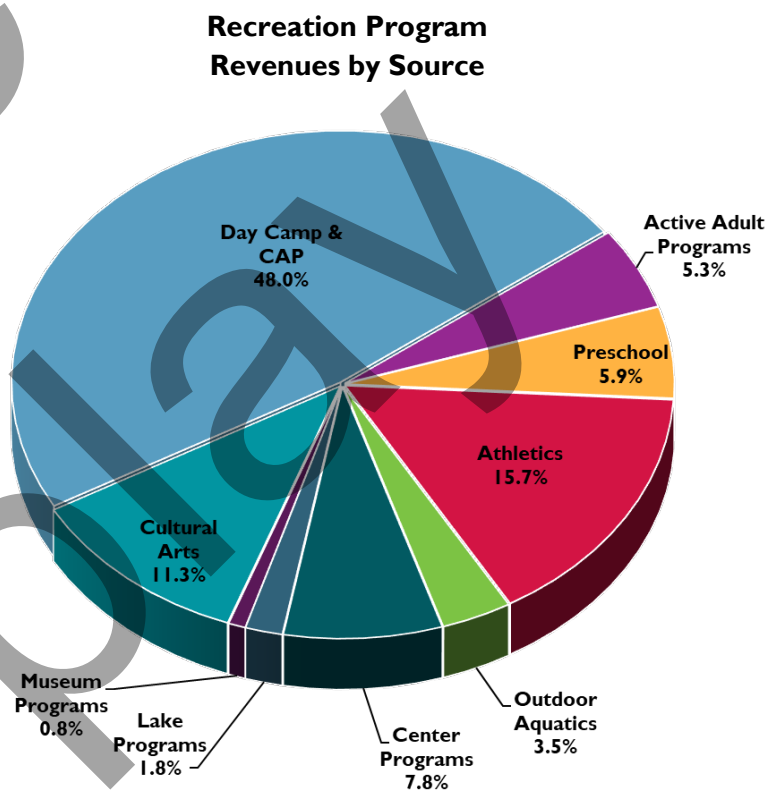
Public Display

Program revenues are budgeted at $8,886,040 for 2026/27, an increase of 10.1% 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 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Cultural Arts	$ 893,944	$ 854,032	$ 968,010	$ 958,000	$ 1,000,970
Day Camp & CAP	3,170,855	3,580,650	3,478,000	3,764,090	4,262,350
Active Adult Programs	376,352	406,773	423,000	449,470	467,300
Preschool	396,614	457,833	478,110	431,230	520,420
Athletics	1,303,914	1,455,261	1,416,030	1,362,160	1,397,610
Outdoor Aquatics	210,659	220,646	238,770	212,820	307,560
Center Programs	675,456	703,734	653,920	665,430	691,970
Lake Programs	116,011	144,007	149,460	156,630	163,000
Total - Recreation Programs	$ 7,143,805	$ 7,822,936	$ 7,805,300	$ 7,999,830	$ 8,811,180
Museum Programs	54,020	74,236	61,360	67,520	74,860
Total - All Programs	$ 7,197,825	$ 7,897,172	$ 7,866,660	$ 8,067,350	$ 8,886,040



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



Public Display

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, 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 2025/26 program net revenue for the Cultural Arts is projected to be $421,300 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2026/27 is $401,200. This reflects a decrease in net compared to the current fiscal year mainly due to increases in Vibe competition fees. Staff are managing the rise in expenses while keeping increases in user fees proportionate.

	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	$ 75,056	$ 36,191	$ 38,865	$ 78,000	$ 43,700	$ 34,300	$ 75,000	$ 34,000	$ 41,000	$ 82,670	$ 45,600	$ 37,070
Dance	384,560	203,502	181,058	453,240	220,800	232,440	435,000	222,750	212,250	443,730	234,500	209,230
Vibe Dance Company	266,277	209,370	56,907	315,900	198,830	117,070	335,000	213,850	121,150	348,700	239,000	109,700
Community Band	-	6,000	(6,000)	-	6,600	(6,600)	-	6,600	(6,600)	-	6,600	(6,600)
Drama/Theatre	55,143	27,560	27,583	50,050	33,580	16,470	45,000	31,500	13,500	53,180	34,470	18,710
Contractual Dance	-	-	-	-	-	-	-	-	-	-	-	-
Arts Camp	72,996	23,885	49,111	70,820	32,250	38,570	68,000	28,000	40,000	72,690	39,600	33,090
Total	$ 854,032	$ 506,508	$ 347,524	$ 968,010	$ 535,760	$ 432,250	$ 958,000	$ 536,700	$ 421,300	$ 1,000,970	$ 599,770	$ 401,200

Program highlights

The dance program continues to schedule the dance season for the 33-week school year running August - May. The 2024/25 dance highlights include having the annual May recital with 885 dancers. This spring, the annual recitals are scheduled to be held May 29 & 30 at St. Viator High School. There are 906 dancers participating in the current session. New this year, are adult tap and ballet classes with steady enrollment of 18 participants each class.

Vibe Dance Company has 71 dancers this year (69 in 2024/25). The competition season began with their first competition March in Chicago.

Summer Art Camp programming continues to be popular with a total of 764 participants enrolled in Arts Alive Reimagined & other half-day camps including 3D Art, Recycled Art Camp, Improv, Musical Theater and more.

The lower level "Studio B" was completed this fall in the Administrative Building. This space, for the first time, provides the program with two studios under one roof with the Annex Studio and Studio B.

Public Display

Drama and Theatre programs have been successful. 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 casts of all ages and audience sizes. In 2025, productions included: A Year with Frog & Todd Kids, Mary Poppins Jr., Disney's 101 Dalmatians Kids, and Peter Pan Jr.

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 330,910	356,790	339,304	209,253	397,298	455,418	436,206	506,508	535,760	536,700	599,770
Visual Arts Participants	972	875	703	469	822	812	862	755	775	790	790
Arts Alive & Summer Camps*	286	328	317	79	336	305	318	657	640	764	764
Performing Arts Participants	419	493	312	222	623	727	398	198	450	265	265

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

Public Display

Program Budget

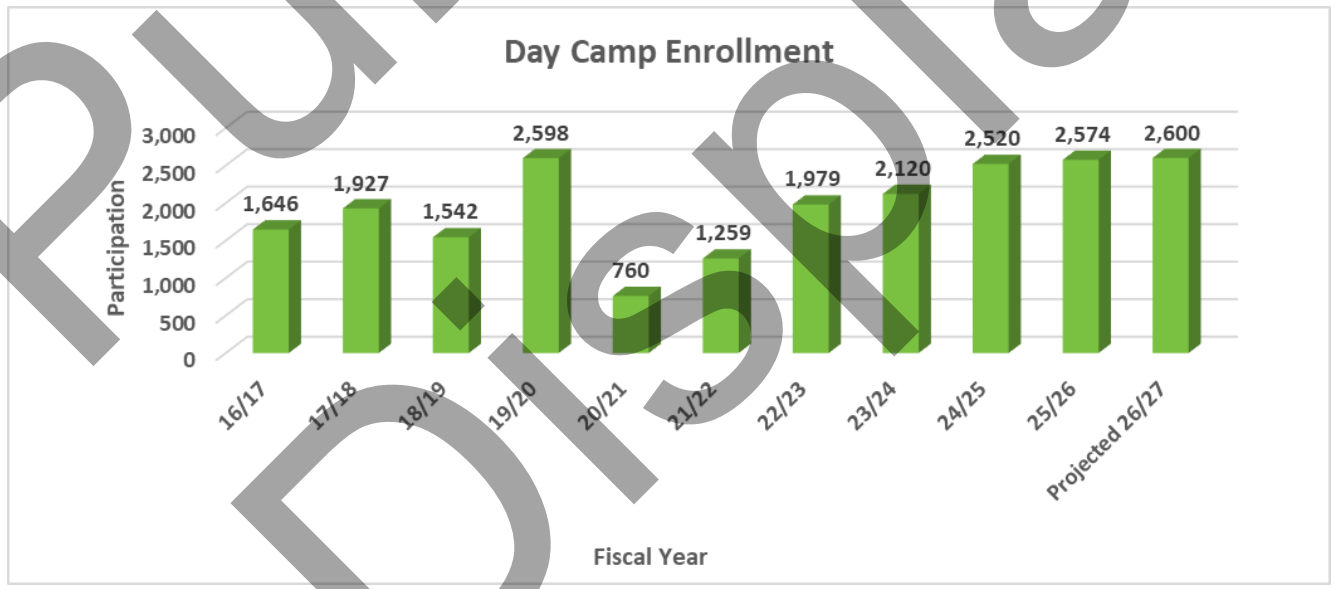
	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	$ 539,805	$ 371,519	$ 168,286	$ 720,000	$ 421,500	$ 298,500	$ 683,000	$ 458,000	$ 225,000	$ 800,000	$ 546,500	$ 253,500
SD #25 Camps	15,120	8,971	6,149	15,000	9,400	5,600	11,950	8,740	3,210	10,500	9,250	1,250
Children At Play	3,025,725	1,695,761	1,329,964	2,743,000	1,730,950	1,012,050	3,069,140	1,727,350	1,341,790	3,451,850	1,916,500	1,535,350
Total	$ 3,580,650	$ 2,076,251	$ 1,504,399	$ 3,478,000	$ 2,161,850	$ 1,316,150	$ 3,764,090	$ 2,194,090	$ 1,570,000	$ 4,262,350	$ 2,472,250	$ 1,790,100

Day Camp

Park District Summer Day Camp is for children entering grades 1-5. Day Camp is offered over the summer at four Park District Community Centers, with the exception of Rec Park during the renovation. The ARC is going to be used during the 2026 summer for a 3-day a week camp option.

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 Day Camp. Camps are also offered, with extended care, over winter and spring break.

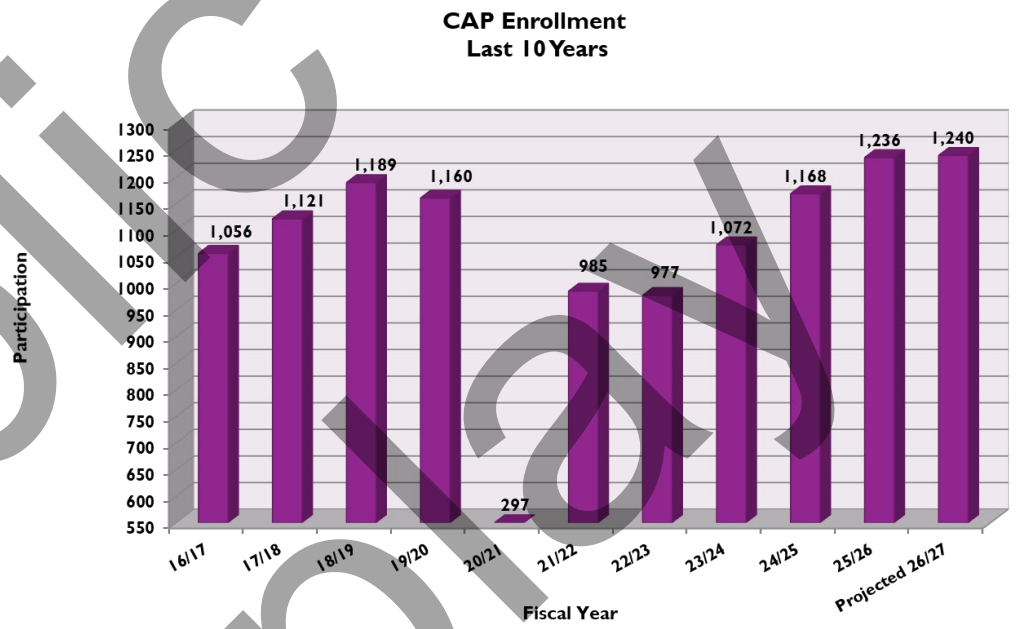
Day Camp enrollment continues to be strong. In 2024, camp had 2,520 campers enrolled. Last summer, in 2025, we had 2,574 campers enrolled. We are anticipating similar or higher enrollment in 2026 with the addition of the ARC site for our 3-day a week Day Camp option and the use of Westgate School to take the place of Rec Park while it is renovated. Day camp continues to be an essential program for the working parent.



Public Display

Children at Play

The CAP program is a before and after school recreation program for children attending Juliette Low School in School District 59 and Poe & Riley Schools in School District 21. CAP is also held at seven schools in School District 25: Dryden, Greenbrier, Ivy Hill, Olive, Patton, Westgate, and Windsor plus three satellite locations at Pioneer, Recreation and the ARC, which serve the large Westgate, Windsor, and Olive School CAP waitlist families. (Please note that Pioneer is currently serving both Westgate and Windsor families while Recreation is being renovated.) In cooperation with District 25, three shared bus routes transport 100+ children each day. In the 2024-2025 school year, CAP had 1,1168 children enrolled. In the current 2025-2026 school year, CAP has 1,236 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.

Performance Measures

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

		Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$	1,234,600	1,330,190	1,156,310	332,437	934,118	1,491,585	1,945,121	2,076,251	2,161,850	2,194,090	2,472,250
Day Camp Participants		1,646	1,189	1,997	760	1,318	1,979	2,120	2,520	2,550	2,574	2,600
Number of CAP Participants		1,056	1,056	1,160	297	986	977	1,072	1,168	1,170	1,236	1,240

Public Display

Description

At the Arlington Heights Senior Center, active older adults have the opportunity participate in a variety of programs! Programs include card games, a variety of arts and crafts programs, dance & fitness classes, day 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 services to older adult citizens of the community.

Active Adult Programs

Active Adult programs are proposed to net $103,470 in 2026/27; the projected net for 2025/26 is $100,370. The net increase takes into account increased enrollment in art and dance classes & a renewed interest in Mah Jongg classes. Arlington Classic Tours, the day trip program, also continues to attract new members. 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 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	$ 58,599	$ 16,340	$ 42,259	$ 58,000	$ 17,900	$ 40,100	$ 63,000	$ 20,500	$ 42,500	$ 66,000	$ 24,800	$ 41,200
Health Center Membership	23,043	17,379	5,664	22,700	20,400	2,300	22,000	19,200	2,800	23,000	20,100	2,900
Games	25,657	18,448	7,209	25,000	22,050	2,950	30,000	25,400	4,600	37,600	29,800	7,800
Dance	39,801	19,714	20,087	41,700	23,650	18,050	42,000	25,950	16,050	45,000	28,250	16,750
Art	47,761	28,489	19,272	46,300	35,000	11,300	59,000	40,500	18,500	63,000	42,200	20,800
Crafts	3,575	3,724	(149)	2,700	4,580	(1,880)	3,500	4,050	(550)	4,300	4,780	(480)
Woodshop	9,992	14,787	(4,795)	8,900	16,000	(7,100)	9,000	18,000	(9,000)	8,000	16,800	(8,800)
Overnight Trips	520	-	520	2,700	-	2,700	970	-	970	1,900	-	1,900
Trips	161,218	151,792	9,426	181,000	177,600	3,400	183,000	169,900	13,100	184,000	176,000	8,000
Tour Memberships	10,486	-	10,486	10,200	-	10,200	10,000	-	10,000	10,500	-	10,500
Other Senior Programs	26,121	21,280	4,841	23,800	22,700	1,100	27,000	25,600	1,400	24,000	21,100	2,900
Total	$ 406,773	$ 291,953	$ 114,820	$ 423,000	$ 339,880	$ 83,120	$ 449,470	$ 349,100	$ 100,370	$ 467,300	$ 363,830	$ 103,470

Public Display

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 that some potential users do not want to take classes at the Senior Center, feeling they are not "seniors" themselves. Staff have expanded program offerings and have seen steady enrollment at classes offered at Camelot Community Center. Staff will also program Recreation Park after the renovation.

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 continue to play a key role in the Senior Center's strategic plan, which was completed in November 2024, and is now being executed by the team.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Revenue					
Gift Shop Revenues	$ 2,409	1,660	1,800	2,370	1,200
Senior Programs	376,352	406,773	423,000	449,470	467,300
Total Operating Revenue	378,761	408,433	424,800	451,840	468,500
Expense					
Salaries and Wages	61,971	65,783	73,100	71,200	75,000
Commodities	3,522	3,040	3,400	2,700	3,200
Utilities	4,844	5,928	5,100	5,300	5,400
Contractual Services	1,811	4,395	5,300	4,000	5,000
Maintenance and Repairs	184	160	100	100	100
Senior Programs	314,423	291,953	339,880	349,100	363,830
Total Operating Expenses	386,755	371,259	426,880	432,400	452,530
Operating Totals					
Total Revenues	378,761	408,433	424,800	451,840	468,500
Total Expenses	386,755	371,259	426,880	432,400	452,530
Gross Surplus/Deficit	$ (7,994)	37,174	(2,080)	19,440	15,970

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 403,100	322,150	313,314	41,573	175,733	285,005	314,423	291,953	339,880	349,100	363,830
Tours Offered	45	49	60	11	46	59	60	42	62	61	62
Arlington Athletic Club Members	189	209	191	59	82	87	79	76	80	60	65

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

Public Display

Description

Early Childhood programs are held at Pioneer, Heritage, Camelot and Recreation (before/after the renovation), and the ARC 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 three 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 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool	$ 312,555	$ 169,233	$ 143,322	$ 313,000	$ 179,700	$ 133,300	$ 260,320	$ 175,700	$ 84,620	$ 286,000	$ 182,000	$ 104,000
Safety Town	21,845	6,905	14,940	22,000	7,100	14,900	27,890	8,750	19,140	30,800	9,800	21,000
Kaleidoscope Camp	67,601	64,704	2,897	70,300	67,870	2,430	90,820	67,300	23,520	125,000	73,700	51,300
Early Childhood Programs	53,745	42,680	11,065	70,000	41,250	28,750	50,000	34,250	15,750	73,000	43,500	29,500
Concerts	-	10,944	(10,944)	-	14,390	(14,390)	-	13,260	(13,260)	-	14,370	(14,370)
NSP Events	1,970	221	1,749	2,810	320	2,490	2,200	-	2,200	5,620	360	5,260
Total	$ 457,716	$ 294,687	$ 163,029	$ 478,110	$ 310,630	$ 167,480	$ 431,230	$ 299,260	$ 131,970	$ 520,420	$ 323,730	$ 196,690

Preschool

Preschool year-end projected program net for 2025/26 is $131,970. Preschool enrollment held steady with 105 students enrolled in the current 2025/26 school year compared to 117 students enrolled last school year. The lower number is due to Recreation Park preschool moving to Frontier during the Rec Park renovation project, giving us one less preschool site. Staff are looking at keeping our program at three park district sites moving forward as we are meeting the current demand with this format.

Kaleidoscope Camp ran at Heritage, Camelot, and Recreation with 536 campers in the summer of 2025. This is lower than the summer of 2024 which had 577 campers, but staff are seeing more families enroll in the optional afternoon care option which is providing a strong revenue stream for the program. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

2025 Summer Concerts

The District was excited to host our Kids & Adult Concert Series last summer. The upcoming 2026/27 budget reflects continuing to offer a mix of daytime and evening concerts with both professional groups as well as local entertainment: The Arlingtones and The Community Band. Concerts will be held in North School Park in June, July and August.

Safety Town

In 2025, 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 as well as aquatic staff to talk about water & pool safety. This popular camp continues to see strong enrollment.

Public Display

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 374,110	360,870	341,294	148,898	220,835	235,462	235,067	294,687	310,630	299,260	323,730
Preschool Participants	237	158	140	144	131	127	117	118	114	105	108
Number of Safety Town Participants	227	67	69	48	120	136	130	120	130	154	160
Number of Fitness Participants*	245	-	-	-	-	-	-	-	-	-	-
Early Childhood Program Participants	1124	1141	527	190	527	610	550	430	450	499	525

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

Public Display

Description

Athletic programs include men's and co-rec softball leagues comprised of 249 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 included 352 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, cheerleading, and lacrosse.

Program Budget

Athletic program net revenue for 2026/27 is estimated to decrease 4.1% ($26,230) from 2025/26 projected actuals while still generating over $661,000 in net profit. One area of decrease is Aces Travel Soccer which is currently seeing a decline in participation. Also, athletic field rentals have decreased in order to use the space for our in-house youth athletics and an increase in participation of AHYAA programs.

	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Pre-K Soccer	$ 163,909	$ 80,181	$ 83,728	$ 156,580	$ 104,120	$ 52,460	$ 116,870	$ 88,820	$ 28,050	$ 116,220	$ 88,330	$ 27,890
Youth Soccer	111,208	38,068	73,140	116,220	48,850	67,370	161,270	49,850	111,420	146,040	57,660	88,380
Aces Travel Soccer	227,821	226,194	1,627	230,000	217,200	12,800	240,340	203,510	36,830	225,200	199,140	26,060
Co-Rec Volleyball	38,885	26,750	12,135	39,750	26,410	13,340	42,060	25,500	16,560	53,760	36,050	17,710
Youth Volleyball	74,624	52,023	22,601	63,360	44,850	18,510	55,220	38,660	16,560	70,500	49,350	21,150
Gymnasium Drop-In	2,700	-	2,700	2,000	-	2,000	2,400	-	2,400	2,900	-	2,900
T-Ball	28,207	23,986	4,221	31,220	23,030	8,190	37,010	18,490	18,520	43,260	30,870	12,390
Athletic Field Rentals	306,976	2,284	304,692	265,180	5,000	260,180	195,910	720	195,190	201,220	3,000	198,220
Youth Basketball	175,310	82,413	92,897	170,680	78,640	92,040	168,270	81,300	86,970	179,270	89,510	89,760
Men's Basketball	94,473	72,037	22,436	96,950	74,800	22,150	96,200	83,940	12,260	103,070	85,080	17,990
Softball	217,810	110,219	107,591	229,590	123,270	106,320	232,410	121,720	110,690	240,070	129,180	110,890
Dog Park	13,443	(2,852)	16,295	14,500	7,000	7,500	14,200	1,980	12,220	16,100	8,000	8,100
	$ 1,455,366	711,303	744,063	1,416,030	753,170	662,860	1,362,055	714,490	647,565	$ 1,397,505	776,170	621,335

Public Display

Melas Park

Activities at Melas Park are estimated to generate $381,610 in revenue and project a net profit of $127,420 for 2026/27. Melas was able to accommodate 249 softball teams over three different seasons, compared to 238 teams in 2024, in addition to rentals and tournaments. Senior Softball had 256 participants in 2024, compared to 241 in 2024. Weekend field rentals continue to be in high demand. Canine Commons is also included in the Melas budget.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Revenue					
Softball	$ 210,194	$217,810	$229,590	$232,410	$240,070
Gross Profit - Snack Bar	13,205	13,200	13,200	13,200	13,200
Field Rental Fees	92,079	129,361	122,170	90,180	112,240
Dog Park	15,045	13,443	14,500	14,200	16,100
Total Revenues	$ 330,523	$373,814	$379,460	$349,990	$381,610
Expense					
Salaries and Wages	28,266	31,867	30,530	34,780	34,710
Commodities	2,729	1,950	4,500	4,000	4,500
Utilities	76,918	76,330	77,800	66,500	74,000
Contractual Services	2,556	3,041	2,800	3,500	3,800
Maintenance & Repair	-	-	-	-	-
Program Expenses	100,323	107,367	130,270	123,700	137,180
Total Operating Expenses	$ 210,792	$220,555	$245,900	$232,480	$254,190
Gross Surplus/Deficit	$ 119,731	$153,259	$133,560	$117,510	$127,420

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 812,520	691,900	612,546	281,540	584,094	596,818	617,163	711,303	753,170	714,490	776,170
Youth Sports Participation	5,494	5,500	3,896	4,200	4,707	4,891	4,975	4,900	5,100	4,500	5,000
Adult Sports Participation	5,712	5,900	3,055	1,272	2,750	2,805	3,000	3,700	3,100	4,000	4,000
Total Participation	11,206	11,400	6,951	5,472	7,457	7,696	7,975	8,600	8,200	8,500	9,000

Public Display

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, and is currently undergoing a rebuild of the facility. The facility was demolished in Fall 2025 and is scheduled to open in late Summer 2026. 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. 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. Olympic was closed March 2019 for a major renovation project that included the addition of a wellness/instructional pool. It was renamed the Arlington Ridge Center and opened in January 2020. A $5 million expansion and renovation project was completed in 2026. The facility provides a year-round comprehensive swim program for all ages, along with public swim times and lap swim.

Program Budget

The Aquatics Department 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, aqua fitness programs, water polo, diving, adult swim team, and an indoor triathlon. The Park District annually employs over 400 local high school, college students, and active adults as aquatics staff.

In Summer 2025, all outdoor pools remained open while the Arlington Ridge Center pools were closed for aquatic locker room renovations. During the renovations, the park district moved all indoor programs including Swim School & Sport Camp, Aqua Fitness, Windy City Diving, and Water Babies programs to the outdoor pools. In Summer 2025, there 1,487 participants in swimming lessons and 712 participants on swim teams. During the school year, there were a total of total of 1,053 group swim lesson participants, 302 water babies' participants, and 292 swim team participants.

	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	$ 306,170	$ 163,711	$ 142,459	$ 367,120	$ 187,860	$ 179,260	$ 272,560	$ 135,420	$ 137,140	$ 425,830	$ 178,920	$ 246,910
Alligator Swim Team	7,823	-	7,823	10,000	-	10,000	8,960	-	8,960	-	-	-
Aqua Fitness	1,912	26,541	(24,629)	1,000	29,050	(28,050)	-	23,580	(23,580)	-	27,190	(27,190)
Muskie Swim Team	112,528	42,184	70,344	123,020	45,640	77,380	122,740	39,630	83,110	122,370	48,080	74,290
Otter Swim Team	24,455	7,935	16,520	23,320	7,480	15,840	20,800	6,390	14,410	21,050	6,900	14,150
Inter Park Swim	119,807	64,151	55,656	126,000	72,460	53,540	131,050	79,550	51,500	137,340	76,800	60,540
Water Polo	7,708	2,144	5,564	8,150	3,050	5,100	7,390	1,890	5,500	8,930	3,150	5,780
Other Swim Programs	24,303	4,553	19,750	24,900	6,400	18,500	21,930	3,340	18,590	21,400	6,050	15,350
Total	$ 604,706	$ 311,219	$ 293,487	$ 683,510	$ 351,940	$ 331,570	$ 585,430	$ 289,800	$ 295,630	$ 736,920	$ 347,090	$ 389,830

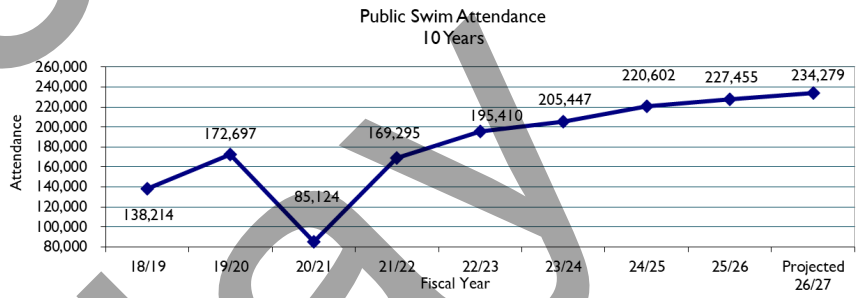
Public Display

Swimming Pool Operations

In 2025, the summer pool season began on May 24, and concluded with an extended season at Pioneer Pool until September 28. Recreation Pool was open until August 10. Lap Swim and Aqua Fitness was moved to Pioneer Pool once Recreation Park Pool closed for construction. During the summer months,118,406 patrons visited an outdoor pool. The 2026/27 aquatic budget assumes that weather will be favorable. Revenues are based on normal operations for both pass sales and programming. While Recreation Park Pool will continue to be under construction in Summer 2026, the Aquatic budget assumes a late opening. If the project delays, Pioneer will extend their pool operations, weather depending.

Pool Pass and Admissions

All five outdoor pools were open in Summer 2025, with very little limitations to the schedules. Summer only pool passes are sold in-person and online, which continues to be popular. Over the summer months 118,406 patrons visited an outdoor pool while ARC was closed for renovations. Prior to closing for renovations on June 22, 6,411 patrons utilized the ARC indoor pools.



Pool Lifeguards

Outdoor lifeguarding expenses ($575,650), is an 8% decrease from the 2025/26 projected, due to the continued closure of Recreation Pool for the majority of Sumer 2026. Proximity to home, competitive wages and schedule flexibility are three reasons lifeguards like to work at the Park District.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Daily Admissions	$ 228,404	270,248	253,700	268,070	270,520
Annual Swim Pass	1,286,929	1,434,380	1,524,290	1,561,940	1,638,240
Total Pool Admissions	$1,515,333	1,704,628	1,777,990	1,830,010	1,908,760

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 356,160	306,640	210,487	71,411	233,554	280,903	254,296	311,219	351,940	289,800	347,090
Number of Pools	6	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	2,772	2,257	2,862	2,900	2,831	3,262	3,460	4,768	3,930	4,972	5,000
Public Swim Attendance	169,949	138,214	172,698	85,124	169,295	195,410	205,447	220,602	225,000	227,455	225,000
Number of Classes Offered	686	330	344	971	445	1,675	1,798	424	1,850	393	505
Program Registrations	6,306	2,613	2,773	2,488	3,942	5,714	6,651	5,532	6,500	5,434	6,700

*Reduced due to the temporary closing of the ARC for renovations in 2018/19, 2019/20, and 2025/2026

**Staff introduced individual private lesons on a pop up basis and resulted in a significant increase in total number of classes offered in 2022/23 and 20234/24.

Public Display

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 2026/27 budget is $138,800. Most of this revenue is derived from Gymnastics, Martial Arts, and Contractual Youth Sports.

	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	$ 51,813	$ 29,703	$ 22,110	$ 41,000	$ 25,500	$ 15,500	$ 58,000	$ 25,000	$ 33,000	$ 55,000	$ 35,500	$ 19,500
Contractual Youth Sports	255,520	166,484	89,036	237,340	166,140	71,200	235,000	164,500	70,500	240,000	168,000	72,000
Sports	28,959	19,512	9,447	25,750	17,450	8,300	29,190	20,600	8,590	34,240	23,670	10,570
Pickleball	1,147	-	1,147	400	-	400	600	-	600	550	-	550
Gymnastics	219,057	155,095	63,962	197,100	137,970	59,130	200,000	137,970	62,030	208,640	146,000	62,640
Karate	119,751	80,975	38,776	120,740	84,520	36,220	118,000	82,600	35,400	122,000	85,400	36,600
Track Daily Admissions	70	-	70	100	-	100	130	-	130	130	-	130
Garden Plots	6,075	-	6,075	6,100	2,000	4,100	6,360	-	6,360	6,400	2,000	4,400
Special Events	6,180	17,219	(11,039)	6,180	19,400	(13,220)	6,690	17,330	(10,640)	6,830	21,280	(14,450)
Center Special Events	15,162	45,283	(30,121)	19,210	64,300	(45,090)	11,460	56,600	(45,140)	18,180	71,320	(53,140)
Total	$ 703,734	$ 514,271	$ 189,463	$ 653,920	$ 517,280	$ 136,640	$ 665,430	$ 504,600	$ 160,830	$ 691,970	$ 553,170	$ 138,800

The Center Program area also includes Center Athletics which is day-off school programming as well as new non-traditional sports such as rugby. The District 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 the TGIF Family Party. In 2025/26, staff offered a variety of events that included eight evening concerts in North School Park, six daytime concerts, Plan to Play Every day pop-in program where residents can pop-in to parks throughout the community for an hour of themed fun activities; and the Weekend of Fun which included BBQ, Bands & Brews, which will once again include 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 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 337,360	358,230	329,154	79,980	279,674	417,262	467,822	514,271	517,280	504,600	553,170
Rental attendance	16,623	17,500	16,682	5,000	29,736	19,640	19,000	19,500	20,000	20,000	21,500
Number of activities offered	2,456	2,219	940	1,395	960	985	1,246	837	1,200	900	1,000
Activity enrollment	18,688	16,697	6,695	3,300	6,050	8,900	9,912	6,050	15,000	7,000	8,000
Number of rentals	588	625	536	200	515	551	550	525	550	450	600

Public Display

Description

During the summer of 2025, Lake Arlington continued to be a popular spot for residents looking to get outside and play, fish, sail, walk, & bike. Concessions and boat rentals were offered Memorial Day through Labor Day. Staff also offered a full summer of sailing lessons and camps.

	Actual 24/25			Proposed 25/26			Projected 25/26			Budgeted 26/27		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	$ 2,628	$ 1,505	$ 1,123	$ 2,800	$ 1,800	$ 1,000	$ 2,400	$ 2,510	$ (110)	$ 2,500	$ 2,750	$ (250)
Boat Rentals	30,786	-	30,786	31,700	-	31,700	32,610	-	32,610	33,500	-	33,500
Boat Storage	4,455	-	4,455	5,000	-	5,000	5,030	-	5,030	5,050	-	5,050
Boat Stickers	250	-	250	500	-	500	550	-	550	500	-	500
Launching Fees	1,070	-	1,070	750	-	750	1,200	-	1,200	1,200	-	1,200
Youth Sailing	58,230	43,104	15,126	60,810	45,560	15,250	57,380	49,630	7,750	60,760	50,290	10,470
Other Lake Programs	46,588	33,659	12,929	47,900	31,380	16,520	57,460	43,080	14,380	59,490	40,260	19,230
Total	$ 144,007	$ 78,268	$ 65,739	$ 149,460	$ 78,740	$ 70,720	$ 156,630	$ 95,220	$ 61,410	$ 163,000	$ 93,300	$ 69,700

Program Budget

Net program revenue for the proposed 2026/27 budget is $69,700. 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. Fishing camps continue to gain in popularity.

	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Revenue					
Program Revenues	$ 116,011	$ 144,007	$ 149,460	$ 156,630	$ 163,000
Snack Bar Gross Profit	7,165	8,367	7,200	6,860	6,900
Total Revenues	123,176	152,374	156,660	163,490	169,900
Expense					
Salaries and Wages	46,208	54,103	56,850	59,950	60,850
Commodities	16,825	17,533	16,300	16,150	16,300
Utilities	14,018	12,872	12,500	13,000	13,500
Contractual Services	1,294	1,621	1,100	1,300	1,400
Maintenance & Repairs	-	-	-	-	-
Program Expenses	55,566	78,268	78,740	95,220	93,300
Total Expense	133,911	164,397	165,490	185,620	185,350
Gross Surplus/Deficit	$ (10,735)	(12,023)	(8,830)	(22,130)	(15,450)

Lake Arlington Operating Budget

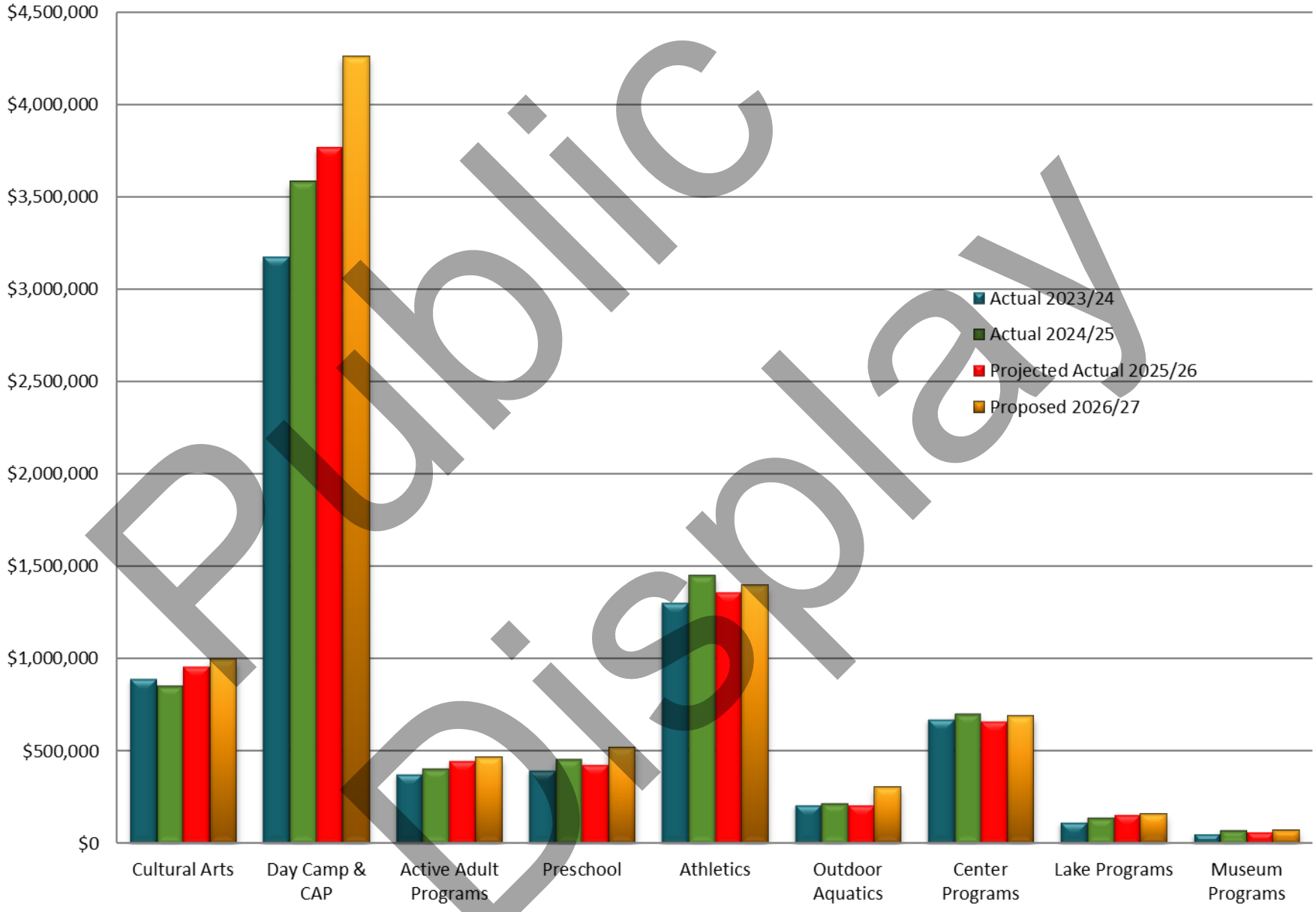
This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Total participation in Lake programs were 583 enrollments compared to 513 enrollments in 2024. New in 2025 was the yellow duck paddleboat which was just as popular as the swan paddleboat.

Performance Measures

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

	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Proposed 2026/27
Total Operating Budget	$ 30,260	31,610	25,865	16,162	34,052	42,226	55,566	78,268	78,740	95,220	93,300
Number of Programs	37	33	37	35	39	30	38	42	30	46	48
Number of Participants	220	268	242	250	319	185	232	513	400	583	580

Public Display



Public Display

			Budgeted 26/27			Projected 25/26			Proposed 25/26			Actual 24/25		
Programs			**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**
300	Arts & Crafts	KS	82,670	45,600	37,070	75,000	34,000	41,000	78,000	43,700	34,300	75,056	36,191	38,865
700	Dance	KS	443,730	234,500	209,230	435,000	222,750	212,250	453,240	220,800	232,440	384,560	203,502	181,058
765	Vibe Dance Company	KS	348,700	239,000	109,700	335,000	213,850	121,150	315,900	198,830	117,070	266,277	209,370	56,907
775	Community Band	KS	-	6,600	(6,600)	-	6,600	(6,600)	-	6,600	(6,600)	-	6,000	(6,000)
776	Drama/Theatre	KS	53,180	34,470	18,710	45,000	31,500	13,500	50,050	33,580	16,470	55,143	27,560	27,583
799	Contractual Dance	KS	-	-	-	-	-	-	-	-	-	-	-	-
920	Arts Camp	KS	72,690	39,600	33,090	68,000	28,000	40,000	70,820	32,250	38,570	72,996	23,885	49,111
	Total Cultural Arts		**1,000,970**	**599,770**	**401,200**	**958,000**	**536,700**	**421,300**	**968,010**	**535,760**	**432,250**	**854,032**	**506,508**	**347,524**
925	Day Camp	EO	800,000	546,500	253,500	683,000	458,000	225,000	720,000	421,500	298,500	539,805	371,519	168,286
928	SD #25 Camps	EO	10,500	9,250	1,250	11,950	8,740	3,210	15,000	9,400	5,600	15,120	8,971	6,149
997	Children At Play	EO	3,451,850	1,916,500	1,535,350	3,069,140	1,727,350	1,341,790	2,743,000	1,730,950	1,012,050	3,025,725	1,695,761	1,329,964
	Total Day Camp & CAP		**4,262,350**	**2,472,250**	**1,790,100**	**3,764,090**	**2,194,090**	**1,570,000**	**3,478,000**	**2,161,850**	**1,316,150**	**3,580,650**	**2,076,251**	**1,504,399**
800	Senior Fitness & Athletics	AV	66,000	24,800	41,200	63,000	20,500	42,500	58,000	17,900	40,100	58,599	16,340	42,259
803	Health Center Membership	AV	23,000	20,100	2,900	22,000	19,200	2,800	22,700	20,400	2,300	23,043	17,379	5,664
804	Bridge	AV	37,600	29,800	7,800	30,000	25,400	4,600	25,000	22,050	2,950	25,657	18,448	7,209
805	Performing Arts	AV	45,000	28,250	16,750	42,000	25,950	16,050	41,700	23,650	18,050	39,801	19,714	20,087
820	Oil Painting	AV	63,000	42,200	20,800	59,000	40,500	18,500	46,300	35,000	11,300	47,761	28,489	19,272
835	Crafts	AV	4,300	4,780	(480)	3,500	4,050	(550)	2,700	4,580	(1,880)	3,575	3,724	(149)
843	Woodshop	AV	8,000	16,800	(8,800)	9,000	18,000	(9,000)	8,900	16,000	(7,100)	9,992	14,787	(4,795)
859	Overnight Trips	AV	1,900	-	1,900	970	-	970	2,700	-	2,700	520	-	520
860	Trips	AV	184,000	176,000	8,000	183,000	169,900	13,100	181,000	177,600	3,400	161,218	151,792	9,426
861	Tour Memberships	AV	10,500	-	10,500	10,000	-	10,000	10,200	-	10,200	10,486	-	10,486
899	Senior Luncheons	AV	24,000	21,100	2,900	27,000	25,600	1,400	23,800	22,700	1,100	26,121	21,280	4,841
	Total Active Adult Programs		**467,300**	**363,830**	**103,470**	**449,470**	**349,100**	**100,370**	**423,000**	**339,880**	**83,120**	**406,773**	**291,953**	**114,820**
560	General Fitness	MH	-	-	-	-	-	-	-	-	-	440	-	440
620	Preschool	EO	286,000	182,000	104,000	260,320	175,700	84,620	313,000	179,700	133,300	312,232	169,233	142,999
630	Safety Town	EO	30,800	9,800	21,000	27,890	8,750	19,140	22,000	7,100	14,900	21,845	6,905	14,940
640	Kaleidoscope Camp	EO	125,000	73,700	51,300	90,820	67,300	23,520	70,300	67,870	2,430	67,601	64,704	2,897
650	Early Childhood Programs	EO	73,000	43,500	29,500	50,000	34,250	15,750	70,000	41,250	28,750	53,745	42,680	11,065
785	Concerts	CB	-	14,370	(14,370)	-	13,260	(13,260)	-	14,390	(14,390)	-	10,944	(10,944)
786	NSP Events	CB	5,620	360	5,260	2,200	-	2,200	2,810	320	2,490	1,970	221	1,749
	Total Preschool		**520,420**	**323,730**	**196,690**	**431,230**	**299,260**	**131,970**	**478,110**	**310,630**	**167,480**	**457,833**	**294,687**	**163,146**
	Total Recreation Programs		**6,251,040**	**3,759,580**	**2,491,460**	**5,602,790**	**3,379,150**	**2,223,640**	**5,347,120**	**3,348,120**	**1,999,000**	**5,299,288**	**3,169,399**	**2,129,889**

Public Display

439	Pre-K Soccer	CE	116,220	88,330	27,890	116,870	88,820	28,050	156,580	104,120	52,460	163,909	80,181	83,728
440	Youth Soccer	CE	146,040	57,660	88,380	161,270	49,850	111,420	116,220	48,850	67,370	111,208	38,068	73,140
445	Traveling Soccer	CE	225,200	199,140	26,060	240,340	203,510	36,830	230,000	217,200	12,800	227,821	226,194	1,627
480	Co-Rec Volleyball	CE	53,760	36,050	17,710	42,060	25,500	16,560	39,750	26,410	13,340	38,885	26,750	12,135
483	Youth Volleyball	CE	70,500	49,350	21,150	55,220	38,660	16,560	63,360	44,850	18,510	74,624	52,023	22,601
484	Gymnasium Drop-In	CE	2,900	-	2,900	2,400	-	2,400	2,000	-	2,000	2,700	-	2,700
455	Tee Ball	CE	43,260	30,870	12,390	37,010	18,490	18,520	31,220	23,030	8,190	28,207	23,986	4,221
598	Athletic Field Rentals	CE	201,220	3,000	198,220	195,910	720	195,190	265,180	5,000	260,180	306,976	2,284	304,692
400	Youth Basketball	CE	179,270	89,510	89,760	168,270	81,300	86,970	170,680	78,640	92,040	175,310	82,413	92,897
404	Men's Basketball	CE	103,070	85,080	17,990	96,200	83,940	12,260	96,950	74,800	22,150	94,473	72,037	22,436
430	Softball	CE	240,070	129,180	110,890	232,410	121,720	110,690	229,590	123,270	106,320	217,810	110,219	107,591
965	Dog Park	CE	16,100	8,000	8,100	14,200	1,980	12,220	14,500	7,000	7,500	13,443	(2,852)	16,295
	Total Athletics		**1,397,610**	**776,170**	**621,440**	**1,362,160**	**714,490**	**647,670**	**1,416,030**	**753,170**	**662,860**	**1,455,261**	**711,303**	**743,958**
100	Swimming Lessons	SR	160,120	57,580	102,540	80,090	38,530	41,560	102,670	48,600	54,070	99,714	40,344	59,370
180	Inter Park Swim	IN	137,340	62,400	74,940	131,050	65,100	65,950	126,000	55,180	70,820	119,807	50,408	69,399
900	Birthday Parties	CB	10,100	600	9,500	1,680	20	1,660	10,100	200	9,900	1,125	461	664
	Total Aquatics		**307,560**	**120,580**	**186,980**	**212,820**	**103,650**	**109,170**	**238,770**	**103,980**	**134,790**	**220,646**	**91,213**	**129,433**
200	Center Programs	KK	55,000	35,500	19,500	58,000	25,000	33,000	41,000	25,500	15,500	51,813	29,703	22,110
451	Contractual Youth Sports	KK	240,000	168,000	72,000	235,000	164,500	70,500	237,340	166,140	71,200	255,520	166,484	89,036
680	Sports	KK	34,240	23,670	10,570	29,190	20,600	8,590	25,750	17,450	8,300	28,959	19,512	9,447
490	Pickleball	KK	550	-	550	600	-	600	400	-	400	1,147	-	1,147
510	Gymnastics	KK	208,640	146,000	62,640	200,000	137,970	62,030	197,100	137,970	59,130	219,057	155,095	63,962
520	Karate	KK	122,000	85,400	36,600	118,000	82,600	35,400	120,740	84,520	36,220	119,751	80,975	38,776
563	Track Daily Admissions	KK	130	-	130	130	-	130	100	-	100	70	-	70
955	Garden Plots	KK	6,400	2,000	4,400	6,360	-	6,360	6,100	2,000	4,100	6,075	-	6,075
940	Special Events	KK	6,830	21,280	(14,450)	6,690	17,330	(10,640)	6,180	19,400	(13,220)	6,180	17,219	(11,039)
941	Center Special Events	KK	18,180	71,320	(53,140)	11,460	56,600	(45,140)	19,210	64,300	(45,090)	15,162	45,283	(30,121)
	Total Center Programs		**691,970**	**553,170**	**138,800**	**665,430**	**504,600**	**160,830**	**653,920**	**517,280**	**136,640**	**703,734**	**514,271**	**189,463**

PUBLIC Display

090	Adult Sailing	KK	2,500	2,750	(250)	2,400	2,510	(110)	2,800	1,800	1,000	2,628	1,505	1,123
091	Boat Rentals	KK	33,500	-	33,500	32,610	-	32,610	31,700	-	31,700	30,786	-	30,786
092	Boat Storage	KK	5,050	-	5,050	5,030	-	5,030	5,000	-	5,000	4,455	-	4,455
093	Boat Stickers	KK	500	-	500	550	-	550	500	-	500	250	-	250
094	Launching Fees	KK	1,200	-	1,200	1,200	-	1,200	750	-	750	1,070	-	1,070
095	Youth Sailing	KK	60,760	50,290	10,470	57,380	49,630	7,750	60,810	45,560	15,250	58,230	43,104	15,126
097	Other Lake Programs	KK	59,490	40,260	19,230	57,460	43,080	14,380	47,900	31,380	16,520	46,588	33,659	12,929
	Total Lake Programs		**163,000**	**93,300**	**69,700**	**156,630**	**95,220**	**61,410**	**149,460**	**78,740**	**70,720**	**144,007**	**78,268**	**65,739**
	Total Recreation Facilities		**2,560,140**	**1,543,220**	**1,016,920**	**2,397,040**	**1,417,960**	**979,080**	**2,458,180**	**1,453,170**	**1,005,010**	**2,523,648**	**1,395,055**	**1,128,593**
	Total - All Programs		8,811,180	5,302,800	3,508,380	7,999,830	4,797,110	3,202,720	7,805,300	4,801,290	3,004,010	7,822,936	4,564,454	3,258,482

	Budgeted 26/27			**Projected 25/26**			**Proposed 25/26**			**Actual 24/25**		
	Revenue	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**	**Revenue**	**Expense**	**Net**
Summary by Program Category												
Cultural Arts	1,000,970	599,770	401,200	958,000	536,700	421,300	968,010	535,760	432,250	854,032	506,508	347,524
Day Camp & CAP	4,262,350	2,472,250	1,790,100	3,764,090	2,194,090	1,570,000	3,478,000	2,161,850	1,316,150	3,580,650	2,076,251	1,504,399
Active Adult Programs	467,300	363,830	103,470	449,470	349,100	100,370	423,000	339,880	83,120	406,773	291,953	114,820
Preschool	520,420	323,730	196,690	431,230	299,260	131,970	478,110	310,630	167,480	457,833	294,687	163,146
Athletics	1,397,610	776,170	621,440	1,362,160	714,490	647,670	1,416,030	753,170	662,860	1,455,261	711,303	743,958
Outdoor Aquatics	307,560	120,580	186,980	212,820	103,650	109,170	238,770	103,980	134,790	220,646	91,213	129,433
Center Programs	691,970	553,170	138,800	665,430	504,600	160,830	653,920	517,280	136,640	703,734	514,271	189,463
Lake Programs	163,000	93,300	69,700	156,630	95,220	61,410	149,460	78,740	70,720	144,007	78,268	65,739
Total - All Programs	8,811,180	5,302,800	3,508,380	7,999,830	4,797,110	3,202,720	7,805,300	4,801,290	3,004,010	7,822,936	4,564,454	3,258,482
Summary by Division Manager												
Recreation Programs*	6,251,040	3,759,580	2,491,460	5,602,790	3,379,150	2,223,640	5,347,120	3,348,120	1,999,000	5,299,288	3,169,399	2,129,889
Recreation Facilities	2,560,140	1,543,220	1,016,920	2,397,040	1,417,960	979,080	2,458,180	1,453,170	1,005,010	2,523,648	1,395,055	1,128,593
	8,811,180	5,302,800	3,508,380	7,999,830	4,797,110	3,202,720	7,805,300	4,801,290	3,004,010	7,822,936	4,564,454	3,258,482

*There is an additional $74,960 of Museum Program revenues and an additional $706,170 in Aquatic and Fitness revenue in Fund 10.

Public Display

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Public Display







Arlington Heights Park District

CAPITAL IMPROVEMENT PLAN

Public Input Draft







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Public Display

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

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fund balance in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects and $3 million will be transferred in 2026/27.

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 $94 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-

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referendum bonds is .575% of assessed valuation ($21.5 million). The Park District has the capacity to issue $16.5 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to $2,770,053 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 2025/26 and 2026/27

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	2025/26	2026/27
Multi-Purpose Floor & Knee Walls	$ 200,000	$ -
Tennis Courts - Camelot (Carry Over)*	394,100	494,100
OSLAD Grant - Centennial (total project cost $1.9 million)*	100,000	1,500,000
OSLAD Grant (I) - Recreation (total project cost $4.1 million	1,576,800	-
ARC Renovations (total project cost $5 million)*	4,630,000	-
Basement Remodeling - ARC*	150,000	-
OSLAD Grant (II) - Recreation*	1,902,250	250,000
PARC Grant - Recreation (total project cost $24 million)*	17,863,200	5,336,800
OSLAD Grant (I) - Recreation (total project cost $4.1 million	1,576,800	-
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	260,000
Playground Replacement and Potential Alternates*	-	281,000
Parking Lot and Lighting Improvements - Centennial*	-	222,800
Playground Replacement and Potential Alternates*	-	370,200
OSLAD Grant - Flentie (total project cost $1.5 million)*	-	200,000
Concrete Improvements - Melas*	-	159,200
Pump Track - Recreation Park	-	289,410
Existing Conditions - Recreation Park	-	300,000
Outdoor Coil Ice Rink*	-	200,000
Perry Weather System	-	155,120
Charging Station Grant*	-	518,500
Projects Under $150,000 or Funded Through Insurance Proceeds	518,750	1,670,240
Total	$ 30,565,400	$ 12,207,370

*Projects Identified in Comprehensive Master Plan

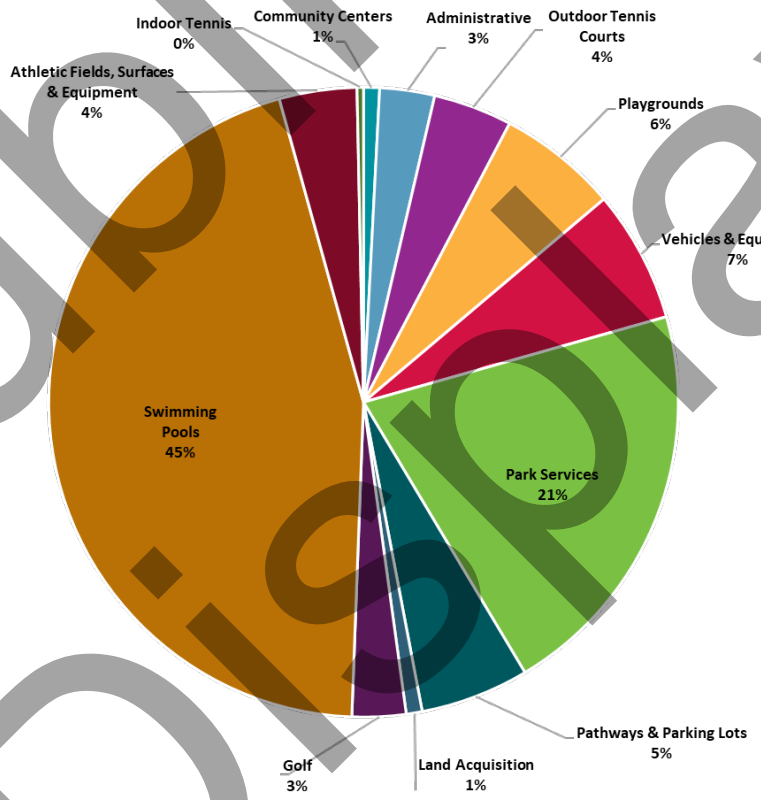
Maintenance of Facilities and Equipment – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends on available financing and the following are projects under $30,000 that have been included in the operating budget and total $931,640.

Projects	2026/27 Capital Fund	2026/27 Recreation Funds
Computer Equipment/Replacement	$ 23,150	$ -
Security Cameras	25,000	-
Office Equipment Replacement	20,000	-
Office Redesign	15,000	-
Lighting Replacement - Banta	13,890	-
Playground Surfacing	17,600	-
Ceiling Tile Replacement - FVRFC	-	30,000
Hot Water Boiler Replacement - Heritage	-	15,630
HVAC Replacement - Heritage	-	17,360
Watercraft Replacement - Lake Arlington	-	17,360
Boathouse Roof - Lake Arlington	-	29,770
Fitness Equipment - ARC	-	30,000
Ahphalt Pavement Repairs - Prairie	30,000	-
Concrete Bleachers and Pad - Prairie		17,360
Fence Replacement - Willow	19,450	-
Park Signage Replacement	-	27,560
Removal of Spoils	30,000	-
Turf Replacement	25,000	-
Park Furniture	-	16,540
Path Replacement	27,560	-
Roof Assessment	25,000	-
AED Devices	-	29,000
Pool Furniture Replacement	-	16,540
Pool Grates	-	25,000
Outdoor Storage Boxes	-	17,000
Harley Rake	15,000	-
Hydro Seeder	20,000	-
Roller Attachment	30,000	-
Scissor Lift	20,000	-
Projects Under $12,000	55,440	130,430
Contingency	-	100,000
Total	$ 412,090	$ 519,550

Public Display

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 for people with disabilities 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 $0.6 million for 2026/27. The District approved an updated ADA Plan in 2025.

Nearly $12.2 million has been identified in the Capital Improvement Plan, of which $0.5 million is carried over from the previous fiscal year, an additional $831,640 of non-capital improvements, and an additional contingency of $100,000. This spending is distributed in the following areas:



Public Display

Impact of the Capital Plan on Current and Future Operating Budgets

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

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

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

Estimated Operating Savings Attributable to Capital Projects

Area	2026/27	2027/28	2028/29	2029/30	2030/31
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	275,000	280,500	162,000	166,860	173,534
Golf	5,100	5,202	5,332	5,492	5,712
Indoor Tennis	8,000	8,160	8,364	8,615	8,960
Playgrounds	51,000	52,020	53,321	54,920	57,117
Park Services	132,000	134,640	46,000	47,380	49,275
Outdoor Tennis Courts	20,400	20,808	21,328	21,968	22,847
Pathways & Parking Lots	30,000	30,600	31,365	32,306	33,598
	553,500	564,570	361,166	372,001	386,881

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

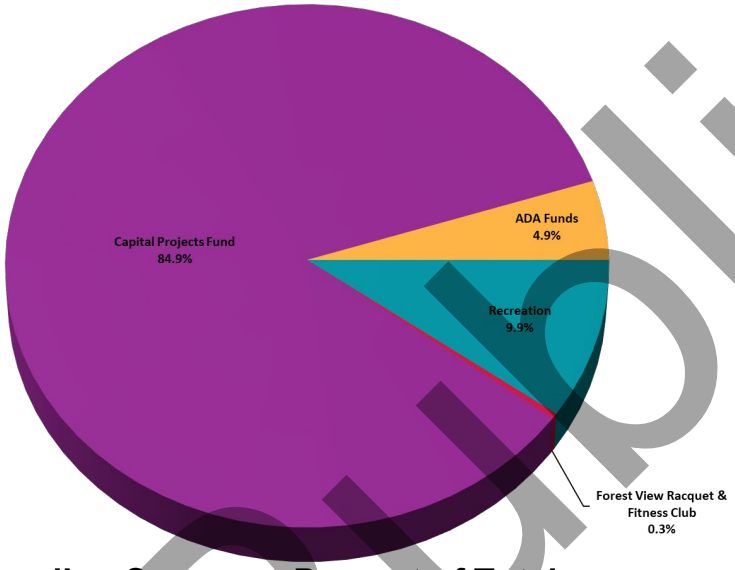
Ref#	Used for vehicle replacements, this number is the vehicle being replaced.
ADA	Otherwise inidcates that project is an **ADA** (Americans with Disabilities Act)
SI	Supports 2023-29 Comprehensive Plan **S**trategic **I**nitiative
Year	The year the project starts
Area	This designation allows the District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

Areas

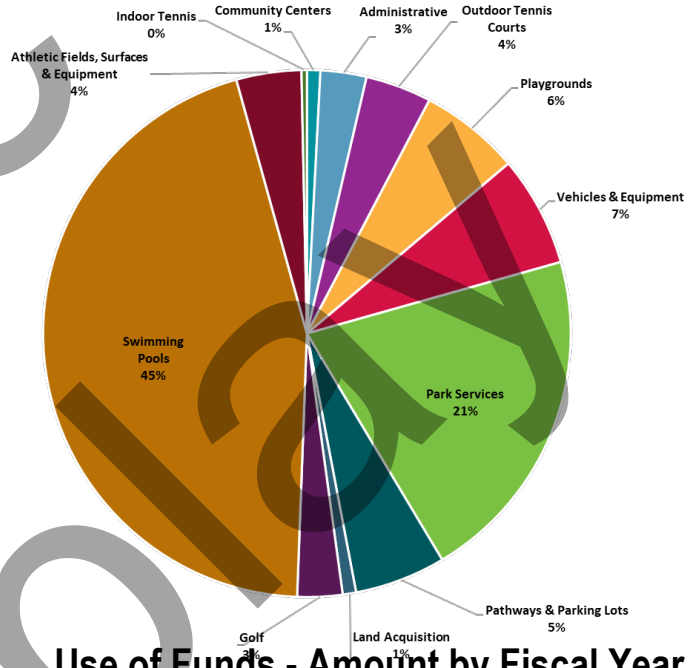
A	Administrative
AF	Athletic Fields & Equipment
CO	Contingency
CC	Community Centers
G	Golf
IT	Indoor Tennis
LA	Land Acquisition
P	Playgrounds
PS	Park Services
SW	Swimming Pools
T	Outdoor Tennis Courts
VE	Vehicle & Equipment
Z	Pathways & Parking Lots
NI	New Initiatives

Public Display

Funding Sources - Amount by Fiscal Year



Use of Funds - All Projects



Funding Sources - Percent of Total

	Total Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Recreation	$ 4,370,230	$ 1,202,800	$ 722,020	$ 518,560	$ 267,130	$ 205,040	$ -
Heritage Tennis Club	224,480	-	33,430	51,050	-	-	75,000
Forest View Racquet & Fitness Club	2,412,250	40,400	897,340	116,390	33,500	351,780	-
Capital Projects Fund	49,575,936	10,364,170	11,591,170	7,775,250	11,375,350	9,044,970	142,140
ADA Funds	10,350,000	600,000	750,000	750,000	750,000	750,000	750,000
Total Funding Sources	$ 66,932,896	12,207,370	13,993,960	9,211,250	12,425,980	10,351,790	967,140

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

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.

Public Display

Location: Administration Center

Project Description: Emergency Generator

Cost: $101,900

Funding Source: Capital Projects Fund

Area: Administrative

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

Project Description:

The existing AD Center Administration backup generator has exceeded its useful life and requires replacement to ensure reliability. The new unit will provide dependable power for lighting and essential building functions during outages.

Impact on Operation Budget:

Replacing the AD Center Administration backup generator will have a modest impact on the operating budget, primarily through increased routine maintenance and periodic testing costs for the new unit. However, these costs are expected to be offset over time by improved efficiency, reduced repair expenses, and decreased risk of emergency failures associated with the aging generator.



Location: Arlington Lakes Golf Course

Project Description: Heavy Duty Utility Vehicles

Cost: $42,500

Funding Source: Recreation Fund

Area: Golf

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

The ALGC heavy-duty utility cart has reached the end of its useful life and requires replacement to maintain safe and efficient operations. Years of continuous use have led to significant wear and reduced reliability, increasing the risk of breakdowns and potential safety concerns for staff. Replacing the cart will ensure dependable performance, improve operational efficiency, and reduce ongoing maintenance and repair costs associated with the aging equipment.

Impact on Operation Budget:

The replacement will have a minimal impact on the operating budget, with modest increases in maintenance costs offset by reduced repair expenses and improved reliability.



Public Display

Location: Arlington Lakes Golf Course

Project Description: Pump Station Improvements

Cost: $101,900

Funding Source: Recreation Fund

Area: Golf

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

The Arlington Lake irrigation pump station requires replacement due to its age and deteriorating condition, which have led to decreased reliability and efficiency. Installing new pumps will ensure consistent water delivery, reduce maintenance needs, and support long-term operational performance.

Impact on Operation Budget:

Replacing the Arlington Lake irrigation pump station will result in a one-time capital expense, with minimal ongoing impact on the operating budget. Over time, the new pumps are expected to reduce maintenance and repair costs, improving overall cost efficiency.



Location: Arlington Lakes Golf Course

Project Description: Fireplace Repairs

Cost: $42,000

Funding Source: Recreation Fund

Area: Golf

Comprehensive Plan Initiative: Improve Existing Facility and Amenity Assets to Align with Community Expectations

Project Description:

The Arlington Lakes banquet space fireplace requires repairs, including exterior roof flashing replacement, masonry tuckpointing, and interior ceiling restoration, to address water infiltration and structural wear. Completing these repairs will preserve the integrity of the fireplace, enhance safety, and maintain the aesthetic quality of the banquet space.

Impact on Operation Budget:

the operational budget impact will be minimal, primarily covering routine maintenance and inspections, while preventing more costly damage and repairs in the future.



Public Display

Location: Arlington Lakes Golf Course

Project Description: Phase II Fence Replacement

Cost: $77,400

Funding Source: Recreation Fund

Area: Golf

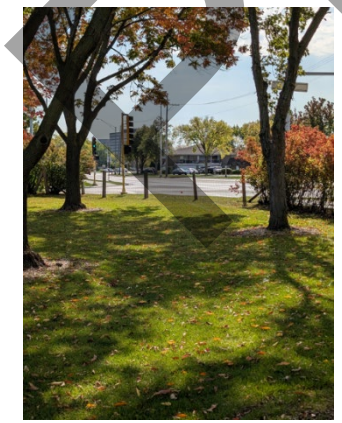
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 3 Initiative)

Project Description:

Replacing the Arlington Lake Golf Course fence will improve safety, define property boundaries, and enhance the overall appearance of the course for members and visitors.

Impact on Operation Budget:

The operational budget impact will be reduced by replacing the fence, as the new materials will require less labor and maintenance compared to the current wood and welded wire fabric fence



Location: Camelot

Project Description: Tennis Court Replacement

Cost: $494,100 ($344,100 Carried Over)

Funding Source: Recreation Fund

Area: Outdoor Tennis

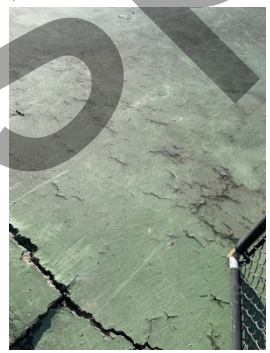
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

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.





Public Display

Location: Carefree

Project Description: Playground with Alternates

Cost: $281,000

Funding Source: Capital Projects Fund

Area: Playgrounds

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

Project Description:

The Carefree Playground (2003) is due for replacement to address aging equipment, wear, and safety concerns, ensuring a safe and enjoyable environment for children. The new playground will feature modern, durable equipment that meets current safety standards and enhances accessibility for all users.

Impact on Operation Budget:

The operational budget impact will be minimal, with lower ongoing maintenance and repair costs due to the durability and modern design of the new playground equipment.



Location: Centennial

Project Description: OSLAD Grant

Cost: $1,500,000 ($1,900,000 total project cost)

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

Area: Park Services

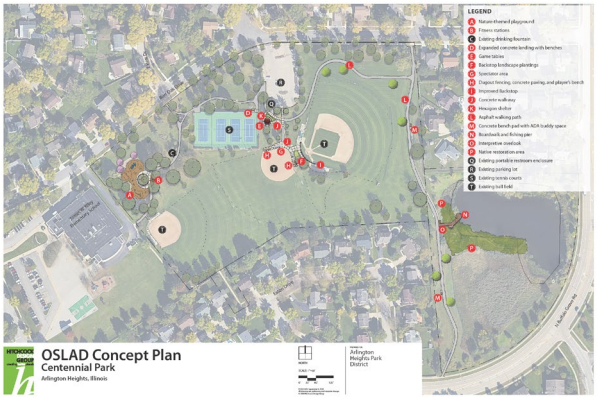
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 3 Initiative)

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.



Public Display

Location: Centennial

Project Description: Parking and Path Lighting

Cost: $222,800

Funding Source: Capital Projects Fund

Area: Pathways & Parking

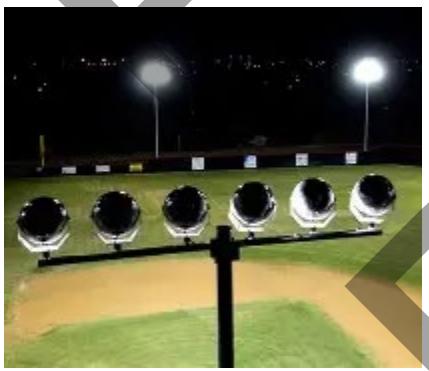
Comprehensive Plan Initiative: Improve Existing Facilities to Align with Community Expectations (Year 3 Initiative)

Project Description:

Replacing and updating the Centennial Park parking and sports field lighting will improve visibility, safety, and energy efficiency across the park. The new lighting system will utilize modern, durable fixtures that enhance nighttime usability and reduce maintenance needs.

Impact on Operation Budget:

The operational budget will benefit from lower energy consumption and reduced maintenance costs associated with the upgraded lighting system.



Location: Creekside

Project Description: Playground with Alternates

Cost: $370,200

Funding Source: Capital Projects Fund

Area: Playgrounds

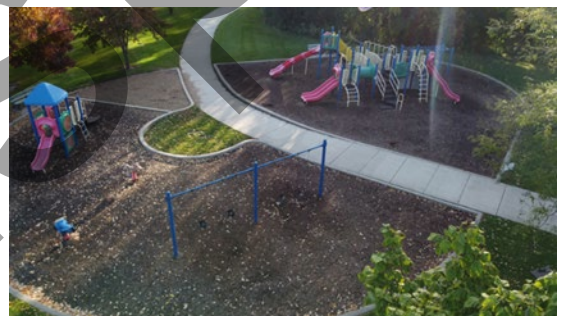
Comprehensive Plan Initiative: Improve Existing Facilities to Align with Community Expectations (Year 3 Initiative)

Project Description:

The Creekside Playground (2003) is due for replacement to address aging equipment, wear, and safety concerns, ensuring a safe and enjoyable environment for children. The new playground will feature modern, durable equipment that meets current safety standards and enhances accessibility for all users.

Impact on Operation Budget:

The operational budget impact will be minimal, with lower ongoing maintenance and repair costs due to the durability and modern design of the new playground equipment



Public Display

Location: Flentie

Project Description: OSLAD Grant

Cost: $200,000 ($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:

The Flentie Playground (2002) is planned for a OSLAD funded replacement to address aging equipment, wear, and safety concerns, ensuring a safe and enjoyable environment for children. The new playground will feature modern, durable equipment that meets current safety standards and enhances accessibility for all users.

Impact on Operation Budget:

The operational budget impact will be minimal, with lower ongoing maintenance and repair costs due to the durability and modern design of the new playground equipment.



Location: Forest View Racquet & Fitness

Project Description: Outdoor Courts

Cost: $40,000

Funding Source: Forest View Fund

Area: Tennis

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

Project Description:

As included in the District's Hardscape Report and annually updated, the tennis court surface at the Forest View Racquet & Tennis Club requires replacement of the color coat for improved playability.

Impact on Operation Budget:

Recolor coating the outdoor tennis courts will restore surface appearance, improve playability, enhance traction, and extend the lifespan of the courts.



Public Display

Location: Frontier

Project Description: Parking Lot Repairs

Cost: $55,000

Funding Source: Capital Projects Fund

Area: Pathways and Parking Lots

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

Project Description:

As included in the District's Hardscape Report and annually updated, the parking lot at Frontier requires repairs

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



Location: Hasbrook

Project Description: Playground Replacement

Cost: $100,000 (Total Project Cost $430,000)

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 age group 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.



Public Display

Location: Hasbrook

Project Description: Parking Lot Improvements

Cost: $122,200

Funding Source: Capital Projects Fund

Area: Pathways and Parking Lots

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

Project Description:

The Hasbrook parking lot requires repaving to address surface deterioration, cracks, and potholes, ensuring a safe and accessible area for vehicles and pedestrians. This project will extend the overall lifespan of the pavement.

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



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 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.



Public Display

Location: Heritage

Project Description: Site Lighting

Cost: $58,800

Funding Source: Capital Projects Funds

Area: Pathways and Parking Lots

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

Project Description:

Replacing the pathway lighting at Heritage Park is essential to improve safety, visibility, and accessibility for visitors. The existing lighting is outdated, inefficient, and prone to frequent outages, which compromises both security and the overall park experience.

Impact on Operation Budget:

The operational budget will benefit from lower energy costs and reduced maintenance expenses due to the improved efficiency and reliability of the new pathway lighting.



Location: Lake Arlington

Project Description: Path Replacement

Cost: $63,700

Funding Source: Capital Projects Funds

Area: Pathways and Parking Lots

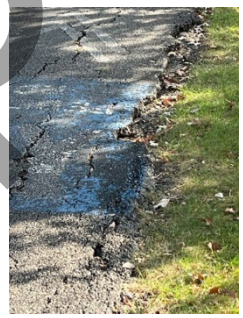
Comprehensive Plan Initiative: Improve Existing Facilities to Align with Community Expectations (Year 4 Initiative)

Project Description:

The Lake Arlington path improvements project will repair and resurface existing enhancing safety and accessibility for pedestrians and cyclists.

Impact on Operation Budget:

The operational budget impact will be minimal, with reduced future maintenance and repair costs due to the improved durability and safety of the upgraded paths.



Public Display

Location: Melas

Project Description: Concrete Improvements

Cost: $159,200

Funding Source: Capital Projects Fund

Area: Pathways and Parking Lots

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

Project Description:

The Melas path improvements project will repair and resurface existing enhancing safety and accessibility for pedestrians.

Impact on Operation Budget:

The operational budget impact will be minimal, with reduced future maintenance and repair costs due to the improved durability and safety of the upgraded paths.



Location: Nickol Knoll

Project Description: Irrigation System Design

Cost: $35,000

Funding Source: Recreation Fund

Area: Golf

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

The irrigation system replacement for Nickol Knoll Golf Course should prioritize water efficiency and precise coverage to maintain healthy turf while reducing operational costs. Incorporating smart controllers, soil moisture sensors, and updated sprinkler technology will ensure optimal irrigation performance across all fairways and greens.

Impact on Operation Budget:

Replacing the irrigation system at Nickol Knoll Golf Course will initially increase capital expenditures but is expected to reduce long-term operational costs through lower water usage, decreased energy consumption, and minimized maintenance needs. Over time, these efficiency gains can free up budget for course improvements and other operational priorities.



Public Display

Location: Nickol Knoll

Project Description: Utility Maintenance Cart

Cost: $38,500

Funding Source: Recreation Fund

Area: Golf

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

The utility cart has reached the end of its useful life and requires replacement to maintain safe and efficient operations. Years of continuous use have led to significant wear and reduced reliability, increasing the risk of breakdowns and potential safety concerns for staff. Replacing the cart will ensure dependable performance, improve operational efficiency, and reduce ongoing maintenance and repair costs associated with the aging equipment.

Impact on Operation Budget:

The replacement will have a minimal impact on the operating budget, with modest increases in maintenance costs offset by reduced repair expenses and improved reliability.



Location: North School Park

Project Description: Holiday Displays

Cost: $50,000

Funding Source: Capital Projects Fund

Area: Administration

Comprehensive Plan Initiative: Improve Existing Facilities to Align with Community Expectations (Year 3 Initiative)

Project Description:

Replacing the NSP holiday displays with more whimsical designs will create a festive and engaging atmosphere that delights visitors of all ages. The new displays will feature creative, eye-catching elements that enhance the holiday experience and draw more community participation.

Impact on Operation Budget:

The operational budget impact will be minimal, with potential savings from reduced maintenance and longer-lasting, more durable holiday display components. The guest experience will be improved



Public Display

Location: North School Park

Project Description: Fountain Upgrades and Improvements

Cost: $95.500

Funding Source: Capital Projects Fund

Area: Administration

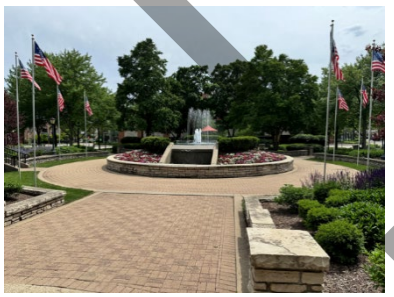
Comprehensive Plan Initiative: Improve Existing Facilities to Align with Community Expectations (Year 4 Initiative)

Project Description:

The NSP fountain upgrades will include installing a variable frequency drive (VFD) to improve pump efficiency and energy control. Integrating lighting with the fountain system will enhance visual appeal and create dynamic water and light displays for visitors.

Impact on Operation Budget:

The operational budget will benefit from reduced energy consumption and lower pump maintenance costs due to the VFD upgrades. Additionally, the integrated lighting will enhance the guest experience by creating visually engaging and memorable fountain displays.



Location: ARC

Project Description: UV Disinfection Unit

Cost: $110,000

Funding Source: ARC Fund

Area: Community Center

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

Replacing the UV system at the ARC Pool is necessary to maintain effective water disinfection and ensure a safe swimming environment. The new system will provide improved reliability, efficiency, and compliance with current health and safety standards.

Impact on Operation Budget:

The operational budget will benefit from reduced maintenance and repair costs due to the increased reliability and efficiency of the new UV system.



Public Display

Location: Recreation Community Center Existing Conditions

Project Description: Lift Stations (2)

Cost: $300,000

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:

A sanitary lift station is needed at the Recreation Park Community Building to manage wastewater effectively, as the limited existing sanitary services and elevation differences prevent proper gravity flow to the main system. Similarly, the Frontier Days building requires its own lift station to handle sewage efficiently, addressing the challenges posed by its lower elevation relative to the existing infrastructure. Installing these lift stations will ensure reliable sanitation, prevent backups, and support ongoing operations at both facilities.

Impact on Operation Budget:

The operating budget will see a modest increase due to higher utility costs from pumping wastewater, rather than relying on gravity flow.



Location: Recreation

Project Description: Festival Building Exterior

Cost: $100,000

Funding Source: Capital Projects Fund

Area: Community Center

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

Project Description:

The Frontier Days building exterior facade improvements, including tuckpointing and reroofing, will restore structural integrity, enhance durability, and improve the overall appearance of the facility.

Impact on Operation Budget:

The operational budget will benefit from reduced maintenance and repair costs due to the improved durability and weather resistance of the upgraded facade and roof.



Public Display

Location: Recreation Park

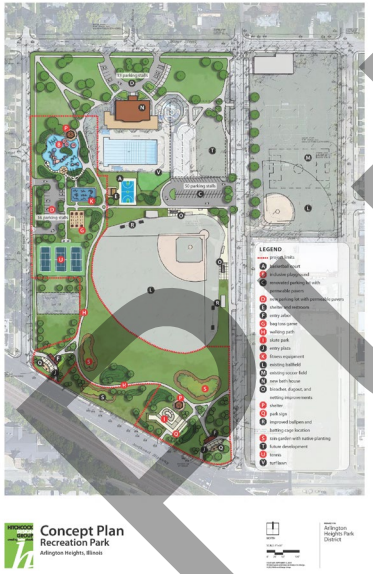
Project Description: Recreation Park Development – Phase II

Cost: $250,000 (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: $5,336,800 (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. 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 3 grants resulting in $4.0 million to partially fund these projects. Other funding sources include a donation from the Park Foundation and three DCEO Grants, totaling nearly $1.1 million.

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.



Public Display

Location: Recreation Park

Project Description: Pump Track

Cost: $289,410

Funding Source: Capital Projects Fund

Area: Park Services

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

Project Description:

The addition of a modular pump track at Recreation Park will provide a dynamic and engaging recreational feature for riders of all skill levels. Its movable design allows the track to be relocated for Frontier Days events, maximizing flexibility and usability for both daily park activities and special community events.

Impact on Operation Budget:

The operational budget impact is minimal, with only ongoing maintenace and upkeep costs until the pump track needs to be replaced, while the pump track enhances the guest experience by adding a fun and versatile recreational amenity.



Location: District Wide

Project Description: ADA Transition Plan Projects

Cost: $38,950

Funding Source: ADA Fund

Area: Administration

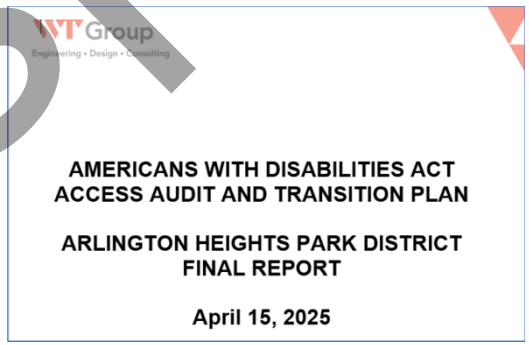
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 2 Initiative)

Project Description:

The ADA Transition Plan requires annual repairs to ensure that all facilities remain accessible and compliant with current accessibility standards. Regular maintenance under this plan helps prevent deterioration of ramps, signage, and other accessibility features, promoting safety and inclusivity for all visitors.

Impact on Operation Budget:

The impact on the annual operating budget will be modest, covering routine inspections and repairs, while preventing costly upgrades or compliance issues in the future.



Public Display

Location: District Wide

Project Description: Athletic & Concrete Repairs

Cost: $82,690

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 4 Initiative)

Project Description:

This 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: District Wide

Project Description: Outdoor Refrigerated Ice Rink

Cost: $200,000

Funding Source: Capital Projects Fund

Area: Athletic Fields

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

Project Description:

The addition of a refrigerated seasonal outdoor ice-skating rink will provide a popular recreational amenity, attracting visitors and enhancing community engagement during the winter months. The rink will allow for extended skating seasons and improved ice quality compared to natural ice surfaces, supporting safe and enjoyable experiences for all users.

Impact on Operation Budget:

The operational budget will include increased utility and maintenance costs to operate and maintain the refrigerated rink throughout the season. These costs are expected to be partially offset by revenue generated from public use, rentals, and special events held on the rink.



Public Display

Location: District Wide

Project Description: Perry Weather System

Cost: $155,120

Funding Source: Recreation Fund

Area: Athletic Fields

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

The replacement of the obsolete Thor-Guard lightning detection system with a Perry Weather lightning detection system will significantly enhance the District's ability to monitor and respond to severe weather events. The current Thor-Guard system is outdated and no longer supported, limiting reliability and accuracy in detecting lightning threats. Upgrading to the Perry Weather system will provide real-time alerts, improved precision, and more robust data reporting, ensuring the safety of staff and visitors during outdoor activities.

Impact on Operation Budget:

The impact on the operating budget will include modest increases for system maintenance, software updates.



Location: District Wide

Project Description: Charging Station Grant

Cost: $518,500 ($440,000 Grant)

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

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

Project Description:

The largely grant funded charging station project will allow the installation of electric vehicle stations at select Park District facilities, promoting sustainability and providing convenient charging options for visitors and staff.

Impact on Operation Budget:

The impact on the operating budget is anticipated to include increased electrical costs and ongoing maintenance for the new electric vehicle charging stations.



Public Display

Location: District Wide

Project Description: Access Controls

Cost: $57,880

Funding Source: Capital Projects Fund

Area: Administration

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 4 Initiative)

Project Description:

The addition of access control at District facilities will enhance security by regulating entry and providing better monitoring of staff and visitor access. It will also improve operational efficiency by reducing reliance on physical keys and allowing for centralized, flexible management of permissions.

Impact on Operation Budget:

The impact on the operating budget will include modest increases for system maintenance, software updates, and potential access credential replacements, which are offset by improved security and reduced risk of unauthorized entry.



Location: Camelot

Project Description: Pool Bathhouse Flooring

Cost: $57,880

Funding Source: Recreation Fund

Area: Swimming Pools

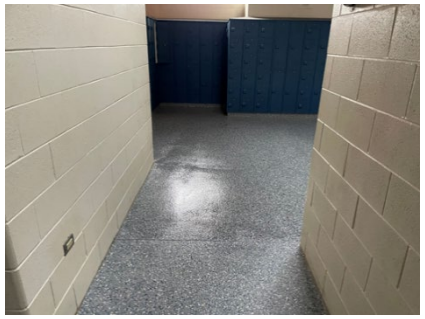
Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 4 Initiative)

Project Description:

Epoxy coating the Camelot Pool bathhouse flooring will provide a durable, slip-resistant surface that improves safety, simplifies cleaning, and extends the life of the facility.

Impact on Operation Budget:

The impact on the operating budget will be minimal, with slight maintenance savings over time due to the increased durability and reduced cleaning requirements of the epoxy-coated surface.



Public Display

Location: Davis Street Service Center

Project Description: Small Equipment Replacement

Cost: $50,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Comprehensive Plan Initiative: Improve Existing Park and Amenity Assets to Align with Community Expectations (Year 4 Initiative)

Project Description:

The purchase of a new mini skid will provide significant benefits to the Parks and Trades Division by improving efficiency, versatility, and productivity across a wide range of tasks. Its compact size allows crews to access tight or sensitive areas that larger equipment cannot reach, making it ideal for landscaping, tree work, and routine maintenance in park settings.

Impact on Operation Budget:

The mini skid will improve operational efficiency by allowing staff to complete tasks more quickly and with greater versatility using a single piece of equipment. Its availability in-house will also reduce reliance on rented equipment, resulting in lower ongoing rental expenses.



Location: Golf Course

Project Description: Snow Removal Vehicle

Cost: $85,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

Vehicle 299, which prior to its sale was a 1999 Dodge chassis dump truck and had reached its usable life. The proposed replacement vehicle will cost $85,000 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 this vehicle 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.



Public Display

Location: Davis Street Service Center

Project Description: Playground Maintenance Vehicle

Cost: $75,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

Vehicle 217 (2009) is a F350 Utility Body trucked used in the care and maintenance of the District's playgrounds. It is stocked with parts and tools to complete inspections and service of these amenities. The proposed replacement unit is a van unit to provide additional space for equipment, tools, and replacement parts.

Impact on Operation Budget:

The replacement of this vehicle 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.



Location: Davis Street Service Center

Project Description: F-450 Vehicle

Cost: $100,000

Funding Source: Capital Projects Fund

Area: Vehicles & Equipment

Comprehensive Plan Initiative: Replace End of Life Equipment

Project Description:

Vehicle 247, which prior to its sale was a 2009 International 7400 dump truck, which was seeing less use due to the license requirements and reduction in large hauling tasks. The proposed Ford F450 4WD Chassis Cab will ensure consistent performance during critical winter events and to support actual ongoing hauling needs throughout the year.

Impact on Operation Budget:

Acquiring the vehicle in kind will provide long-term value, maintain operational readiness, and reduce the risk of service disruptions during peak demand periods



Public Display

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
12-Administration Center																	
24001	12	G	Administration Center			21	A	I	31	Time Management Software/Hardware	150,000	-	-	-	-	-	75,000
	12	G	Administration Center			21	A	I	28	Child's Play Equipment Replacement	127,630	-	-	127,630	-	-	-
	12	G	Administration Center			21	A	I	27	Stair (North End) Reconstruction	28,940	-	28,940	-	-	-	-
	12	G	Administration Center			21	A	I	31	Exterior Walls Repair Damaged/Cracked Stone	201,010	-	-	-	-	-	201,010
	12	G	Administration Center			21	A	I	28	Roofing - Modified Bitumen with Granular Surface (Original Bldg.)	57,060	-	-	57,060	-	-	-
	12	G	Administration Center			21	A	I	28	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	140,820	-	140,820	-	-	-	-
	12	G	Administration Center			21	A	I	26	Emergency Generator Replacement	101,900	101,900	-	-	-	-	-
										Total	1,088,990	101,900	169,760	216,320	-	-	276,010
64-Arlington Lakes Golf Club																	
	64	H	Arlington Lakes Golf Club			02	g	I	27	Pull Behind Rough Mower	57,880	-	57,880	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	28	Sidewinder Bank Mower	102,100	-	-	102,100	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Triplex Mower	296,820	-	92,610	-	204,210	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	28	Large Rough Mower	146,770	-	-	146,770	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	26	Heavy Duty Utility Vehicles	91,020	42,400	-	48,620	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	30	Greens Mower	157,360	-	72,930	-	-	84,430	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Triplex Approach Mower (2)	214,420	-	-	-	214,420	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	27	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			02	g	I	26	Pump Station Improvements (Confirm Price)	101,900	101,900	-	-	-	-	-
	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	31,910	-	31,910	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	28	Dump Truck with Plow	97,240	-	-	97,240	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	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	72,930	-	72,930	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	26	Fireplace Repairs	42,000	42,000	-	-	-	-	-
	64	H	Arlington Lakes Golf Club			02	g	I	26	Fence Replacement - Phase II	158,700	77,400	81,300	-	-	-	-
	64	H	Arlington Lakes Golf Club			21	g	I	29	Tractor	98,080	-	57,880	-	40,200	-	-
										Total	2,360,170	263,700	756,840	394,730	499,030	302,530	-
15-Camelot																	
	15	C	Camelot			21	p	I	27	*Playground	441,000	-	441,000	-	-	-	-
25002	15	C	Camelot			02	t	I	26	*Tennis Courts (Carry Over $344,100)	494,100	494,100	-	-	-	-	-
	15	C	Camelot			21	z	I	28	Paths	150,490	-	-	150,490	-	-	-
										Total	1,085,590	494,100	441,000	150,490	-	-	-

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

PUBLIC DISPLAY

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
32-Carefree																	
	32	H	Carefree	ADA	15%	21	t	I	27	*Tennis Courts Overlay	722,850	-	722,850	-	-	-	-
	32	H	Carefree			21	AF	I	27	*Inline Hockey Rink Overlay - Fence & Dasher Boards	230,950	-	230,950	-	-	-	-
	32	H	Carefree	ADA	15%	21	p	I	26	*Playground Renovation (including furniture)	165,500	165,500	-	-	-	-	-
	32	H	Carefree	ADA	100%	21	p	I	26	*Potential Playground Alternates	115,500	115,500	-	-	-	-	-
										Total	1,434,800	281,000	953,800	-	-	-	-
71-Carriage Walk																	
	71	R	Carriage Walk	ADA	15%	21	p	I	27	*Playground Renovation (including furniture)	170,170	-	170,170	-	-	-	-
										Total	170,170	-	170,170	-	-	-	-
33-Centennial																	
	33	C	Centennial			21	z	I	26	Parking Lot and Path LED Lighting Improvements	222,800	222,800	-	-	-	-	-
25003	33	C	Centennial			21	PS	I	26	*OSLAD Grant	1,800,000	1,500,000	300,000	-	-	-	-
	33	C	Centennial	ADA	15%	21	t	I	27	*Tennis Courts	486,200	-	486,200	-	-	-	-
										Total	2,509,000	1,722,800	786,200	-	-	-	-
74-Creekside																	
	74	C	Creekside	ADA	20%	21	p	I	26	*Playground Renovation	254,700	254,700	-	-	-	-	-
	74	C	Creekside	ADA	20%	21	p	I	26	*Potential Playground Alternates	115,500	115,500	-	-	-	-	-
										Total	370,200	370,200	-	-	-	-	-
35-Cronin																	
	35	P	Cronin	ADA	15%	21	A	I	27	*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	28	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	27	Bulk Material Storage	60,780	-	60,780	-	-	-	-
										Total	60,780						
83-Davis Street III																	
	83	R	Davis Street III			21	ps	I	28	Building Improvements	638,140	-	-	638,140	-	-	-
										Total	638,140						
36-Dryden																	
	36	R	Dryden	ADA	15%	21	p	I	28	*Playground Renovation - Park Playground	178,680	-	-	178,680	-	-	-
	36	R	Dryden	ADA	15%	21	z	I	27	Parking Lot Removal	291,720	-	291,720	-	-	-	-
										Total	470,400	-	291,720	178,680	-	-	-

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Public Display

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
38-Flentie Park																	
	38	C	Flentie Park	ADA	15%	21	p	I	27	*Playground Renovation (including furniture)	158,020	-	158,020	-	-	-	-
	38	C	Flentie Park	ADA	100%	21	p	I	27	*Potential Playground Alternates	137,810	-	137,810	-	-	-	-
	38	C	Flentie Park	ADA	15%	21	af	I	27	*Basketball Court Improvements	48,620	-	48,620	-	-	-	-
	38	C	Flentie Park	ADA	15%	21	ps	I	26	OSLAD	1,500,000	200,000	1,300,000	-	-	-	-
	38	C	Flentie Park	ADA	25%	21	z	I	27	Asphalt Pathway Improvements	72,930	-	72,930	-	-	-	-
										Total	1,917,380	200,000	1,717,380	-	-	-	-
63-Forest View Racquet & Fitness Club																	
	63	H	Forest View Racquet & Fitness Club			13	it	I	28	*Color Coat Indoor Courts	243,780	-	-	44,410	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	29	Fitness Room	33,500	-	-	-	33,500	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	27	*Infrastructure Repairs	530,000	-	500,000	-	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	30	Ceiling Tile Replacements	281,420	-	-	-	-	281,420	-
	63	H	Forest View Racquet & Fitness Club	ADA	15%	13	it	I	30	Locker Room Improvements	233,400	-	113,040	-	-	70,360	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	27	Light Fixture Replacements	221,550	-	121,550	-	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	28	Fencing at Tennis Courts Replacement	71,980	-	-	71,980	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	I	27	Roofing - Modified Bitumen Replacement	110,250	-	110,250	-	-	-	-
	63	H	Forest View Racquet & Fitness Club	ADA	25%	13	it	I	26	*Outdoor Courts	302,900	40,400	52,500	-	-	-	-
										Total	2,520,250	40,400	897,340	116,390	33,500	351,780	-
17-Frontier																	
	17	F	Frontier	ADA	15%	21	z	I	26	Parking Lot Repairs	1,148,140	55,000	-	1,093,140	-	-	-
	17	F	Frontier	ADA	15%	21	z	I	28	Parking Lot and Ballfield LED Lighting Improvements	63,810	-	-	63,810	-	-	-
	17	F	Frontier	ADA	15%	21	t	I	28	*Basketball Court	382,880	-	-	382,880	-	-	-
	17	F	Frontier	ADA	15%	21	t	I	28	*Tennis Court	223,350	-	-	223,350	-	-	-
	17	F	Frontier	ADA	15%	21	cc	I	29	*Replacement of Community Center	19,000,000	-	-	2,600,000	8,500,000	7,900,000	-
	17	F	Frontier	ADA	15%	21	sw	I	29	*Pool Renovations	2,200,000	-	-	-	2,200,000	-	-
	17	F	Frontier	ADA	15%	21	z	I	28	Concrete Pathway - Sectional Replacement	58,590	-	-	32,850	-	-	-
	17	F	Frontier			21	cc	I	28	Fencing Replacement (Pool Perimeter)	32,970	-	-	32,970	-	-	-
	17	F	Frontier			21	cc	I	28	HVAC Improvements	127,630	-	-	127,630	-	-	-
										Total	23,410,180	55,000	-	4,556,630	10,700,000	7,900,000	-
39-Greenbrier																	
	39	F	Greenbrier	ADA	15%	21	t	I	27	*Tennis Courts Repaving	112,430	-	112,430	-	-	-	-
	39	F	Greenbrier			21	af	I	27	Outdoor Inline Rink Repaving	112,430	-	112,430	-	-	-	-
	39	F	Greenbrier	ADA	15%	21	p	I	27	*Playground Renovation	165,920	-	165,920	-	-	-	-
	39	F	Greenbrier			21	ps	I	27	Park Lighting Replacements	60,780	-	60,780	-	-	-	-
										Total	451,560	-	451,560	-	-	-	-
40-Greens																	
	40	ARC	Greens	ADA	15%	21	p	I	27	*Playground Renovation	151,940	-	151,940	-	-	-	-
	40	ARC	Greens	ADA	15%	21	p	I	27	*Potential Playground Alternates	144,700	-	144,700	-	-	-	-
										Total	296,640	-	296,640	-	-	-	-

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

Public Display

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
28-Hasbrook																	
25005	28	F	Hasbrook	ADA	15%	21	p	I	26	*Playground Replacement (Carry Over)	100,000	100,000	-	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	t	I	27	*Tennis Court Overlay - Sport Court Titan Trax	60,000	-	60,000	-	-	-	-
	28	F	Hasbrook			21	cc	I	27	Replace Water line to Building	99,190	-	99,190	-	-	-	-
	28	F	Hasbrook			21	cc	I	27	Roof Improvements	46,190	-	46,190	-	-	-	-
	28	F	Hasbrook	ADA	15%	21	z	I	26	Parking Lot Repairs	122,200	122,200	-	-	-	-	-
25006	28	F	Hasbrook	ADA	15%	02	af	I	26	*Basketball Court Overlay (Carry Over)	48,500	48,500	-	-	-	-	-
										Total	476,080	270,700	205,380	-	-	-	-
19-Heritage																	
	19	H	Heritage	ADA	15%	21	z	I	27	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	z	I	31	Site Lighting Replacement	105,000	58,800	-	-	-	-	46,200
	19	H	Heritage			21	cc	I	31	Site Lighting (Baseball) Replacement	70,400	-	-	-	-	-	70,400
	19	H	Heritage			21	sw	I	27	Fencing (Pool) Replacement	30,120	-	30,120	-	-	-	-
	19	H	Heritage			21	t	I	29	Fencing (Tennis) Replacement	34,640	-	-	-	34,640	-	-
	19	H	Heritage	ADA	15%	21	t	I	29	*Tennis Courts	154,450	-	-	-	88,450	-	-
	19	H	Heritage	ADA	15%	02	AF	I	29	*Basketball Court Resurface	154,450	-	-	-	88,450	-	-
	19	H	Heritage			21	cc	I	28	Aluminum Framed Window Replacement	153,150	-	-	153,150	-	-	-
										Total	873,270	58,800	127,360	153,150	211,540	51,860	116,600
89-Heritage Tennis Club																	
	89	C	Heritage Tennis Club	ADA	15%	17	it	I	28	*Court - Tennis Court Resurface	91,050	-	-	51,050	-	-	-
	89	C	Heritage Tennis Club			17	it	I	31	Court - Perimeter Heater Replacements	75,000	-	-	-	-	-	75,000
	89	C	Heritage Tennis Club			17	it	I	27	*Court - Install New Backdrops	58,430	-	33,430	-	-	-	-
										Total	224,480	-	33,430	51,050	-	-	75,000
77-Lake Arlington																	
	77	C	Lake Arlington			21	a	I	27	*Concession Remodeling	182,330	-	182,330	-	-	-	-
	77	C	Lake Arlington			21	ps	I	27	Replace Sewer Pump	167,740	-	167,740	-	-	-	-
	77	C	Lake Arlington	ADA	15%	21	ps	I	27	*Replace Deck Around Building	121,550	-	121,550	-	-	-	-
	77	C	Lake Arlington			21	ps	I	27	*Facility Updates	636,690	-	636,690	-	-	-	-
	77	C	Lake Arlington			21	z	I	26	Path Replacement	63,700	63,700	-	-	-	-	-
	77	C	Lake Arlington			21	p	I	30	Exercise Stations	140,710	-	-	-	-	140,710	-
										Total	2,112,720	63,700	1,108,310	-	-	140,710	-
70-Lake Terramere																	
	70	C	Lake Terramere	ADA	15%	21	p	I	28	*Playground Renovation	165,920	-	-	165,920	-	-	-
	70	C	Lake Terramere	ADA	15%	21	p	I	28	*Potential Playground Alternates	159,540	-	-	159,540	-	-	-
	70	C	Lake Terramere			21	ps	I	28	Lake Aerator (Solar)	25,530	-	-	25,530	-	-	-
										Total	350,990	-	-	350,990	-	-	-

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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CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
91-Melas Park																	
	91	R	Melas Park			21	z	1	26	*Concrete Improvements	159,200	159,200	-	-	-	-	-
	91	R	Melas Park			21	z	1	27	*Path Replacement	243,100	-	243,100	-	-	-	-
	91	R	Melas Park			21	z	1	27	*Asphalt Parking Lot Repairs and Sealcoating	182,330	-	182,330	-	-	-	-
	91	R	Melas Park			21	p	1	29	Perfect Turf - Dog Park (Shared with Mt. Prospect)	53,600	-	-	-	53,600	-	-
	91	R	Melas Park			21	p	1	30	Turf Replacement	542,960	-	-	-	-	542,960	-
	91	R	Melas Park			02	af	1	28	*Interior Improvements	127,630	-	-	127,630	-	-	-
25008	91	R	Melas Park			02	af	1	27	Specator Shade Shelters/Canopies	165,380	-	165,380	-	-	-	-
										Total	2,394,530	159,200	590,810	127,630	53,600	542,960	-
43-Methodist																	
	43	R	Methodist	ADA	100%	21	z	1	27	ADA Sidewalk Improvements	133,710	-	133,710	-	-	-	-
										Total	133,710	-	133,710	-	-	-	-
75-Nickol Knoll																	
	75	C	Nickol Knoll			02	g	1	30	Fairway Mower	120,610	-	-	-	-	120,610	-
	75	C	Nickol Knoll			21	g	1	28	Service Center Roof Replacement	121,550	-	-	121,550	-	-	-
	75	C	Nickol Knoll			21	g	1	28	Seawall Replacement	103,320	-	-	103,320	-	-	-
	75	C	Nickol Knoll			02	g	1	26	Irrigation System Design	35,000	35,000	-	-	-	-	-
	75	C	Nickol Knoll			21	g	1	27	Irrigation System	1,071,960	-	1,071,960	-	-	-	-
	75	C	Nickol Knoll			21	g	1	28	Sprayer	97,240	-	-	97,240	-	-	-
	75	C	Nickol Knoll			02	z	1	29	Asphalt Pavement Repairs	233,200	-	-	-	127,630	-	-
	75	C	Nickol Knoll			21	z	1	30	Asphalt Pavement Overlay (Main Entry & Parking Lot)	106,260	-	-	-	-	106,260	-
	75	C	Nickol Knoll			21	g	1	30	Asphalt Pavement (Service Center) Overlay	70,360	-	-	-	-	70,360	-
	75	C	Nickol Knoll			21	g	1	28	Stone Patio Replacement	63,810	-	-	63,810	-	-	-
	75	C	Nickol Knoll			02	g	1	29	Sidewalk Brick Paver Replacement	88,850	-	-	-	51,050	-	-
	75	C	Nickol Knoll			02	g	1	28	Putting Green Reshape	220,130	-	-	182,330	-	-	-
	75	C	Nickol Knoll			21	g	1	30	Site Lighting Replacement	31,520	-	-	-	-	31,520	-
	75	C	Nickol Knoll			21	z	1	28	Parking Lot Lighting Replacements	82,960	-	-	82,960	-	-	-
	75	C	Nickol Knoll			02	g	1	26	Utility Maintenance Cart	38,500	38,500	-	-	-	-	-
										Total	2,584,870	73,500	1,071,960	651,210	178,680	328,750	-
13-North School Park																	
	13	R	North School Park			21	A	1	26	Holiday Displays	50,000	50,000	-	-	-	-	-
	13	R	North School Park	ADA	25%	21	PS	1	29	Brick Paver Sidewalk Replacement	167,510	-	-	-	167,510	-	-
	13	R	North School Park			21	A	1	26	Fountain Upgrades and Improvements	95,500	95,500	-	-	-	-	-
										Total	313,010	145,500	-	-	167,510	-	-
25-ARC																	
	25	ARC	ARC			02	sw	1	26	UV Disinfection for Pool	289,180	110,000	-	-	-	-	-
										Total	289,180	110,000	-	-	-	-	-

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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CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
44-Patriots																	
	44	F	Patriots	ADA	15%	21	cc	I	28	*Basketball Courts	70,000	-	-	70,000	-	-	-
										Total	70,000	-	-	70,000	-	-	-
21-Pioneer																	
	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	72,930	-	72,930	-	-	-	-
										Total	647,014	-	622,930	-	-	-	-
95-Rand-Berkley																	
	95	F	Rand-Berkley			21	AF	I	29	*Concrete Behind Backstop	66,700	-	-	-	66,700	-	-
										Total	66,700	-	-	-	66,700	-	-
23-Recreation																	
24024	23	R	Recreation	ADA	15%	21	sw	I	26	*PARC Grant	5,336,800	5,336,800	-	-	-	-	-
	23	R	Recreation	ADA		21	cc	I	26	Festival Building Exterior Refresh	100,000	100,000	-	-	-	-	-
24025	23	R	Recreation	ADA	15%	21	PS	I	26	*OSLAD (2) Grant	250,000	250,000	-	-	-	-	-
	23	R	Recreation			21	ps	I	27	Park Entryways	275,630	-	275,630	-	-	-	-
	23	R	Recreation			21	ps	I	26	Pump Track	289,410	289,410	-	-	-	-	-
	23	R	Recreation			21	ps	I	26	Existing Conditions - Lift Station/Water Connection	300,000	300,000	-	-	-	-	-
	23	R	Recreation			21	cc	I	31	Site Lighting (40' Pole Mounted) Replacement	51,200	-	-	-	-	-	51,200
	23	R	Recreation			21	t	I		Fencing Replacement at Tennis Courts	30,000	-	-	-	-		-
25066	23	R	Recreation	ADA	15%	21	sw	I		Swimming Pool Deck - Sectional Replacement	20,412	-	-	-	-	-	-
										Total	6,653,452	6,276,210	275,630	-	-	-	51,200
Sunset Meadows																	
	Su	P	Sunset Meadows	ADA	15%	21	af	I	28	*Football Fields - Artificial Turf	638,140	-	-	638,140	-	-	-
	Su	P	Sunset Meadows			21	g	I	27	Driving Range Retaining Wall Replacement	38,260	-	38,260	-	-	-	-
	Su	P	Sunset Meadows			21	g	I	27	Driving Range Upgrades with Heated Bays	1,102,500	-	1,102,500	-	-	-	-
	Su	P	Sunset Meadows			21	g	I	27	Driving Range Partition Replacements	30,390	-	30,390	-	-	-	-
	Su	P	Sunset Meadows			21	g	I	27	Driving Range Lighting Replacements/Improvements	97,240	-	97,240	-	-	-	-
										Total	1,906,530	-	1,268,390	638,140	-	-	-
46-Victory																	
	46	H	Victory			21	AF	I	27	*Tennis/Basketball Court Replacement	246,610	-	246,610	-	-	-	-
										Total	246,610	-	246,610	-	-	-	-
49-Westgate																	
	49	P	Westgate	ADA	15%	21	p	I	30	Playground Replacement	196,990	-	-	-	-	196,990	-
										Total	196,990	-	-	-	-	196,990	-

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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CP#	Loc	PArea	Location Description	ADA	%	Fund	Area		Year	Description	Estimated Project Amount	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
9-General Park Use																	
	9	G	General Park Use	ADA	100%	21	A	I	31	ADA Transition Plan Projects	503,810	38,590	40,520	42,540	46,900	49,250	51,710
25013	9	G	General Park Use	ADA	15%	21	af	I	31	*Athletic & Concrete Repairs & Replacements - General	1,066,710	82,690	86,820	91,160	100,510	105,530	75,000
25013	9	G	General Park Use	ADA	15%	21	af	I	26	Ice Rink	652,030	200,000	220,500	231,530	-	-	-
	9	G	General Park Use			21	a	I	27	*Trail Signage Implementation	150,000	-	100,000	50,000	-	-	-
	9	G	General Park Use			02	af	I	26	District-Wide Perry Weather System	155,120	155,120	-	-	-	-	-
25018	9	G	General Park Use			21	VE	I	26	Charging Station Grant	518,500	518,500	-	-	-	-	-
	9	G	General Park Use			21	A	I	26	Rekey All Facilities	319,830	57,880	60,780	63,810	67,000	70,360	-
										Total	3,366,000	1,052,780	508,620	479,040	214,410	225,140	126,710
10-General Recreation and Pool Projects																	
25014	10	G	General Recreation			02	SW	I	26	Pool Flooring	170,890	57,880	55,130	57,880	-	-	-
										Total	170,890	57,880	55,130	57,880	-	-	-
97-Vehicle/Equipment Replacements																	
24031	97	V	Vehicle/Equipment Replacement			21	ve	I	26	Small Equipment Replacement	50,000	50,000	-	-	-	-	-
25017	97	V	Vehicle/Equipment Replacement			21	ve	I	31	Snow/Ice Removal Vehicle	3,162,110	260,000	182,330	191,440	201,010	211,070	221,620
										Total	3,212,110	310,000	182,330	191,440	201,010	211,070	221,620
Contingency & Land Acquisition																	
		G	Contingency & Land Acquisition			21	LA	I	31	Land Acquisition	1,600,000	100,000	400,000	100,000	100,000	100,000	100,000
										Total	1,600,000						
										Total Projects	66,057,896	12,207,370	13,993,960	9,211,250	12,425,980	10,351,790	967,140

*Projects identified through the 2024-2031 Comprehensive Plan

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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Arlington Heights Park District

LEGAL DOCUMENTS

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ORDINANCE NO. 743
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, 2026 AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2027

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 12th day of May, 2026 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, 2026 and ending April 30, 2027 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, 2026 and ending on the thirtieth (30th) day of April, 2027:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries & Wages	$ 3,489,400	$ 3,838,340
Insurance	704,540	774,994
Commodities	323,060	355,366
Utilities	172,400	189,640
Contractual Services	1,384,880	1,523,368
Maintenance and Repairs	606,620	667,282
Marketing & Community Relations	144,160	158,576
Transfers In/Out	3,000,000	3,000,000
I. CORPORATE FUND TOTAL		**$ 10,507,566**

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	Budget	Appropriation
II. RECREATION FUND		
Salaries & Wages	$ 3,965,130	$ 4,361,643
Insurance	414,200	455,620
Commodities & Supplies	646,830	711,513
Utilities	595,540	655,094
Contractual Services	912,480	1,003,728
Maintenance & Repairs	380,450	418,495
Program Expense	5,302,800	5,833,080
Marketing & Community Relations	71,800	78,980
Debt Service	3,360,000	4,368,000
Capital Outlay	11,747,270	14,096,724
Provision for Contingency	100,000	110,000
II. RECREATION FUND TOTAL		**$ 32,092,877**

	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries & Wages	$ 169,980	$ 186,978
Insurance	13,480	14,828
Commodities & Supplies	58,740	64,614
Utilities	27,560	30,316
Contractual Services	28,490	31,339
Maintenance & Repairs	24,540	26,994
Marketing & Community Relations	300	330
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		**$ 355,399**

	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries & Wages	$ 951,000	$ 1,046,100
Insurance	72,680	79,948
Pension/FICA Expense	48,700	53,570
Commodities & Supplies	238,740	262,614
Utilities	75,710	83,281
Contractual Services	123,540	135,894
Maintenance & Repairs	34,890	38,379
Marketing & Community Relations	5,850	6,435
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		**$ 1,706,221**

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	Budget	Appropriation
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries & Wages	$ 636,260	$ 699,886
Insurance	58,420	64,262
Pension/FICA Expense	55,140	60,654
Commodities & Supplies	52,230	57,453
Utilities	73,300	80,630
Contractual Services	94,550	104,005
Maintenance & Repairs	11,300	12,430
Marketing & Community Relations	1,000	1,100
Capital Outlay	40,400	44,440
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		**$ 1,124,860**

	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries & Wages	$ 598,300	$ 658,130
Insurance	80,460	88,506
Pension/FICA Expense	22,500	24,750
Commodities & Supplies	35,840	39,424
Utilities	54,550	60,005
Contractual Services	128,400	141,240
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	3,050	3,355
Capital Outlay	-	-
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		**$ 1,035,210**

	Budget	Appropriation
IIE. RECREATION - ARLINGTON RIDGE CENTER FUND		
Salaries & Wages	$ 565,600	$ 622,160
Insurance	30,690	33,759
Pension/FICA Expense	47,700	52,470
Commodities & Supplies	137,000	150,700
Utilities	324,820	357,302
Contractual Services	128,380	141,218
Maintenance & Repairs	65,560	72,116
Pool Expenditures	701,280	771,408
Fitness Expenditures	433,580	476,938
Marketing & Community Relations	4,000	4,400
Capital Outlay	110,000	121,000
IIDE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL		**$ 2,803,471**

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	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
IMRF Pension	$ 921,200	$ 1,013,320
FICA	1,063,200	1,169,520
III. PENSION & SOCIAL SECURITY FUND TOTAL		**$ 2,182,840**
	Budget	**Appropriation**
IV. INSURANCE FUND		
Liability Premiums	$ 112,500	$ 123,750
Workers' Compensation	185,600	742,400
Unemployment Compensation	71,200	284,800
IV. INSURANCE FUND TOTAL		**$ 1,150,950**
	Budget	**Appropriation**
V. PUBLIC AUDIT FUND		
Audit Services	$ 39,300	$ 43,230
V. PUBLIC AUDIT FUND TOTAL		**$ 43,230**
	Budget	**Appropriation**
VI. MUSEUM FUND		
Salaries & Wages	$ 173,170	$ 190,487
Insurance	18,440	20,284
Commodities & Supplies	10,700	11,770
Utilities	6,000	6,600
Contractual Services	9,100	10,010
Program Expense	48,720	53,592
Marketing & Community Relations	3,650	4,015
VI. MUSEUM FUND TOTAL		**$ 296,758**
	Budget	**Appropriation**
VII. ADA Fund		
District's Share of NWSRA Joint Agreement Expenses:		
NWSRA Contribution	$ 591,990	$ 651,189
Recreation Overhead Contribution	182,380	200,618
ADA Compliance Projects	600,000	720,000
VII. ADA FUND TOTAL		**$ 1,571,807**
	Budget	**Appropriation**
VIII. DEBT SERVICE FUND		
Bank Charges	$ 700	$ 770
Interest	168,250	185,075
Principal	2,528,990	2,781,889
VIII. DEBT SERVICE FUND TOTAL		**$ 2,967,734**

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		Budget	Appropriation
VIV.	**CAPITAL PROJECTS FUND**		
	Capital Projects	$ 10,876,200	$ 13,051,440
	Professional Services	40,000	44,000
	Transfer In/Out	55,930	55,930
VIII.	**DEBT SERVICE FUND TOTAL**		**$ 13,151,370**
SUMMARY OF FUNDS			
I.	**CORPORATE FUND**		**$ 10,507,566**
II.	**RECREATION FUND**		**32,092,877**
IIA.	**NICKOL KNOLL GOLF CLUB FUND**		**355,399**
IIB.	**ARLINGTON LAKES GOLF CLUB FUND**		**1,706,221**
IIC.	**FOREST VIEW RACQUET & FITNESS CLUB FUND**		**1,124,860**
IID.	**HERITAGE TENNIS CLUB FUND**		**1,035,210**
IIE.	**ARLINGTON RIDGE CENTER FUND**		**2,803,471**
III.	**PENSION & SOCIAL SECURITY FUND**		**2,182,840**
IV.	**INSURANCE FUND**		**1,150,950**
V.	**AUDIT FUND**		**43,230**
VI.	**MUSEUM FUND**		**296,758**
VII.	**NWSRA FUND**		**1,571,807**
VIII.	**DEBT SERVICE FUND**		**2,967,734**
VIV.	**CAPITAL PROJECTS FUND**		**13,151,370**
TOTAL SUMMARY OF ALL FUNDS			**$ 70,990,293**

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, 2026 and ending April 30, 2027 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2027 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.

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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 $29743292.
b. An estimate of the cash expected to be received during the fiscal year from all sources is $49,675,390.
c. An estimate of the expenditures contemplated for the fiscal year is $61,395,290.
d. An estimate of the cash expected to be on hand at the end of the fiscal year is $18,023,392.
e. An estimate of the amount of taxes to be received during the fiscal year is $18,439,420.

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.

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

PASSED this 26th day of May, 2026:

AYES:_____

NAYS:_____

ABSTAIN: _____

[SEAL] ARLINGTON HEIGHTS PARK DISTRICT

By:_____
Maryfran H. Leno
President, Park Board of Commissioners

ATTEST:
_____
Carrie A. Fullerton
Board Secretary

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Cook and Lake Counties, Illinois

ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATION OF ESTIMATE OF REVENUE FOR
FISCAL YEAR BEGINNING May 1, 2026
AND ENDING April 30, 2027

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, 2026 and ending April 30, 2027, are estimated as follows:

ESTIMATE OF REVENUE

Source	Amount
Real Estate Taxes	$ 18,439,420
Grant Proceeds	5,237,000
Replacement Taxes	348,300
Rental Income	151,120
Interest Income	1,025,540
NWSRA Administration Fee	182,380
Donations & Misc Revenues	349,040
Recreation Program Fees	8,886,040
Scholarships/Discounts	(70,000)
Swimming Pool Revenues	2,409,060
Fitness Revenue	1,029,210
Tennis Club Revenues	2,791,800
Golf Club Revenues	1,940,550
Transfer In	3,055,930
Total Revenue	$ 49,675,390

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 26th day of May, 2026.

Jason S. Myers, Treasurer

[SEAL]

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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, 2026 and ending April 30, 2027," as adopted by the Board of Commissioners at its properly convened meeting held on the 26th day of May, 2026, as appears from the official records of the Arlington Heights Park District in my care and custody.

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_____

Carrie A. Fullerton, Board Secretary
Arlington Heights Park District







Arlington Heights Park District

STATISTICS

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Public Display

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 2026/27 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.

Public Display

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Projected 2025/26	Proposed 2026/27
Population	75,101	75,525	75,525	75,525	75,525	74,409	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	457.50	457.50	457.50	457.50
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	256.48	256.48	256.48	256.48	256.48
Total Acres	715.98	715.98	715.98	715.98	715.98	715.98	713.98	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	16	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	42
Basketball Courts	31	31	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	50	50	50	50	48	43	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	193,472	169,949	138,214	172,698	85,124	169,295	190,237	204,315	235,809	225,183	225,000
Recreation Programs											
Registrants	46,800	43,200	43,955	40,195	14,927	31,952	39,423	42,555	41,934	40,495	41,102
Classes Offered (less cancelled)	3,538	3,567	3,820	3,689	3,250	3,234	4,224	4,943	5,181	4,260	4,324
Golf Club Rounds											
Arlington Lakes	39,495	41,411	39,495	37,789	44,338	44,347	41,240	40,341	39,032	38,308	38,900
Nickol Knoll	17,000	15,170	16,000	14,300	20,121	18,385	16,326	17,948	19,977	20,048	20,349
Racquet Club Memberships											
Forest View Tennis/Racquetball	820	742	760	647	634	654	568	585	612	615	615
Heritage Tennis Club	451	542	451	531	534	631	635	628	626	638	638
Racquet Club Court Use %											
Forest View Tennis	70%	63%	70%	70%	71%	73%	74%	74%	74%	76%	76%
Heritage Tennis Club	54%	51%	54%	61%	51%	58%	64%	65%	57%	69%	65%
Assessed Valuation (in thousands)	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,057	3,554,733	3,647,648	3,636,724	3,673,091	3,746,553
Tax Rate (per $100 assessed value)	0.488	0.494	0.513	0.457	0.469	0.521	0.452	0.481	0.497	0.505	0.515

Public Display

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Projected 2025/26	Proposed 2026/27
Population	75,101	75,525	75,525	75,525	75,525	74,409	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	300,000	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98	713.98	713.98	713.98
Parks	58	58	58	58	58	58	58	58	58	58	58
Operating Budget	23,897,781	29,940,330	24,077,090	24,215,332	19,878,244	22,841,985	24,686,632	26,303,803	29,416,089	34,548,590	34,921,420
Cost per Capita	318	396	319	321	263	307	332	354	395	464	469
Cost per Acre	33,378	41,817	33,628	33,821	27,764	31,992	34,576	36,841	41,200	48,389	48,911
Cost per Household	767	955	768	773	632	737	796	848	949	1,119	1,131
Tax Revenues	14,174,870	13,710,130	13,849,140	14,008,124	14,465,927	15,456,156	15,250,444	16,462,837	17,811,501	18,073,790	18,439,420
Cost per Capita	189	182	183	185	192	208	205	221	239	243	248
Cost per Acre	19,798	19,149	19,343	19,565	20,204	21,648	21,360	23,058	24,947	25,314	25,826
Cost per Household	455	437	442	447	460	499	492	531	574	585	597
Cost per Taxpayer	483	489	508	452	464	516	228	448	476	490	500
Recreation Program Revenue	6,146,520	6,766,240	6,766,240	5,838,309	1,860,230	5,197,763	6,302,364	7,197,825	7,897,172	8,067,350	8,886,040
Program Enrollment	46,734	43,850	43,955	40,195	39,423	31,952	39,423	41,934	41,394	40,495	42,520
Average Revenue per Registrant	132	154	154	145	47	163	160	172	191	199	209
Recreation Program Expense	3,931,720	3,791,770	3,758,380	3,319,337	1,130,600	2,699,494	3,627,188	4,214,102	4,586,555	4,831,390	5,351,520
Classes Offered (less cancelled)	3,538	3,651	3,820	3,689	4,224	4,224	4,224	4,904	4,646	3,742	3,854
Average Expense per Class	1,111	1,039	984	900	268	639	859	859	987	1,291	1,388
Arlington Lakes Golf Club Expenses	1,133,200	1,259,280	1,233,440	1,162,283	1,103,590	1,226,964	1,230,023	1,408,780	1,440,244	1,524,040	1,551,110
Arlington Lakes Golf Club Rounds	39,495	41,411	39,495	37,789	44,338	44,347	45,890	36,844	35,278	38,900	39,000
Cost per Round	29	30	31	31	25	28	27	38	41	39	40
Racquet Club Expenses (no capital)	1,399,190	1,456,440	1,456,080	1,434,180	1,389,166	1,575,378	1,666,475	1,696,943	1,705,112	1,810,790	1,923,300
Racquet Club Memberships	1,271	1,284	1,284	1,211	1,168	1,203	1,213	1,238	1,240	1,253	1,253
Cost per Member	1,101	1,134	1,134	1,184	1,189	1,189	1,374	1,371	1,375	1,445	1,535
Assessed Valuation (in thousands)	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,003,057	3,554,722	3,554,733	3,647,648	3,657,820	3,730,977
Tax Rate (per $100 assessed value)	0.488	0.494	0.513	0.457	0.469	0.521	0.452	0.452	0.481	0.495	0.505

Public Display

Pool	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Camelot	20,386	16,337	18,119	19,493	10,144	9,958	13,922	12,040	17,865	22,489
Frontier	30,654	25,625	27,000	25,779	-	19,431	19,915	18,812	26,412	21,089
Heritage	28,345	24,291	22,049	22,097	-	11,009	16,816	17,064	20,133	22,087
Pioneer	31,530	25,584	29,239	31,153	9,903	26,228	23,579	31,337	27,382	36,606
Recreation	18,114	15,702	1,621	16,766	18,842	22,882	22,227	19,119	21,437	15,835
Olympic / ARC	64,443	62,410	25,586	57,410	46,235	79,787	93,778	105,943	122,580	107,077
All Pools	193,472	169,949	123,614	172,698	85,124	169,295	190,237	204,315	235,809	225,183

*Olympic renamed to Arlington Ridge Center in 2020

** 2025-26 pool attendance includes projection for March-Apr '26 at ARC

*** ARC was closed for construction from June 23 - September 28, 2025

****Pioneer Pool stayed open until September 28, 2025 due to Recreation Park closing on August 10, 2025

Public Display

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Summer										
Programs Offered	1,243	1,285	1,242	1,415	1,776	1,204	1,714	2,050	2,167	1,733
Programs Closed	198	204	149	273	248	1,027	1,592	846	2,079	1,599
Programs Cancelled	265	279	272	190	477	156	110	170	88	134
Residents Enrolled	7,987	7,974	6,471	14,379	4,840	9,965	13,752	15,036	15,762	15,398
Non-Residents Enrolled	1,103	1,006	1,380	1,777	673	1,122	2,259	1,695	1,589	2,022
Total Enrolled	9,090	8,980	7,851	16,156	5,513	11,087	16,011	16,731	17,351	17,420
Fall										
Programs Offered	1,216	1,362	1,376	1,168	1,463	1,108	1,477	1,441	1,407	1,162
Programs Closed	298	308	419	260	219	741	1,140	571	1,289	899
Programs Cancelled	308	310	230	199	496	181	158	108	118	136
Residents Enrolled	12,716	11,717	12,486	10,684	3,496	10,001	12,253	12,326	12,776	12,754
Non-Residents Enrolled	2,164	1,338	2,803	2,473	801	1,860	1,435	2,386	2,436	2,617
Total Enrolled	14,880	13,055	15,289	13,157	4,297	11,861	13,688	14,712	15,212	15,371
Winter										
Programs Offered	925	910	898	959	702	592	1,376	1,452	1,607	1,365
Programs Closed	227	244	239	294	233	237	571	587	1,536	1,244
Programs Cancelled	172	187	149	133	260	91	75	57	71	59
Residents Enrolled	7,663	7,255	6,488	6,425	2,163	4,317	8,312	9,252	7,556	6,226
Non-Residents Enrolled	1,328	1,415	1,190	1,019	387	764	1,412	1,860	1,815	1,478
Total Enrolled	8,991	8,670	7,678	7,444	2,550	5,081	9,724	11,112	9,371	7,704
Spring										
Programs Offered	1,066	1,040	1,164	766	734	625	-	-	-	-
Programs Closed	179	191	205	214	89	13	-	-	-	-
Programs Cancelled	167	170	209	97	192	21	-	-	-	-
Residents Enrolled	12,047	11,714	11,144	2,944	2,008	3,503	-	-	-	-
Non-Residents Enrolled	1,725	1,321	1,993	494	559	420	-	-	-	-
Total Enrolled	13,773	13,036	13,137	3,438	2,567	3,923	-	-	-	-
All Seasons										
Programs Offered	4,450	4,597	4,680	4,308	4,675	3,529	4,567	4,943	5,181	4,260
Programs Closed	902	947	1,012	1,041	789	2,018	3,303	2,004	4,904	3,742
Programs Cancelled	912	946	860	619	1,425	449	343	335	277	329
Program Cancellation Rate	20.5%	20.6%	18.4%	14.4%	30.5%	12.7%	7.5%	6.8%	5.3%	7.7%
Residents Enrolled	40,414	38,673	36,589	34,432	12,507	27,786	34,317	36,614	36,094	34,378
Non-Residents Enrolled	8,708	8,325	8,325	8,010	2,420	4,166	5,106	5,941	5,840	6,117
Total Enrolled	46,734	43,850	43,955	40,195	14,927	31,952	39,423	42,555	41,934	40,495
Percent Change										
Programs	24.5%	-8.0%	1.8%	-7.9%	8.5%	-24.5%	29.4%	8.2%	13.4%	-17.8%
Participants	-0.4%	-6.7%	0.2%	-8.6%	-62.9%	114.1%	23.4%	7.9%	-1.5%	-3.4%

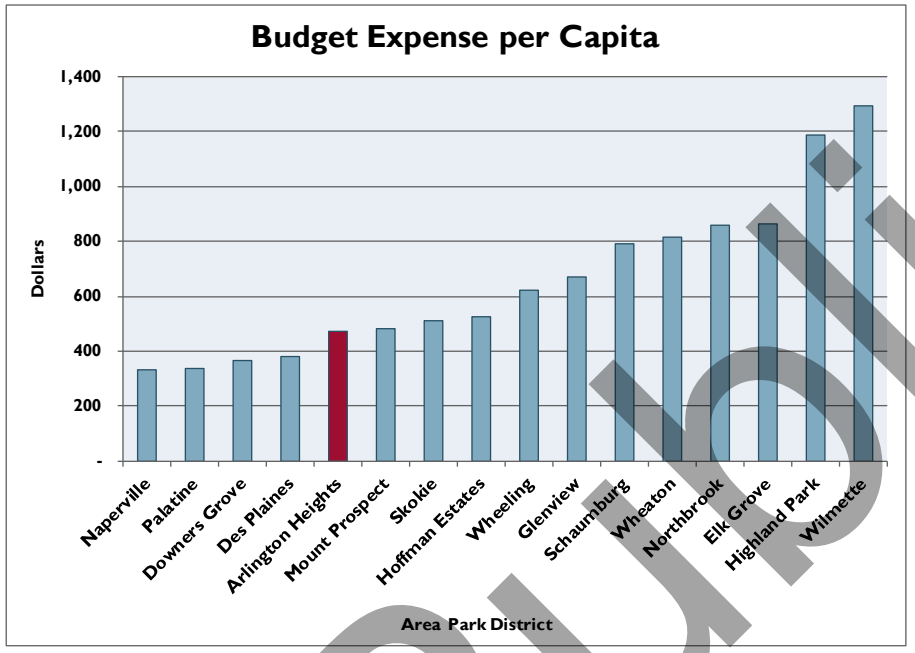
Winter and Spring pogramming were combined in Spring of 2023 and reported within the Winter statistics.

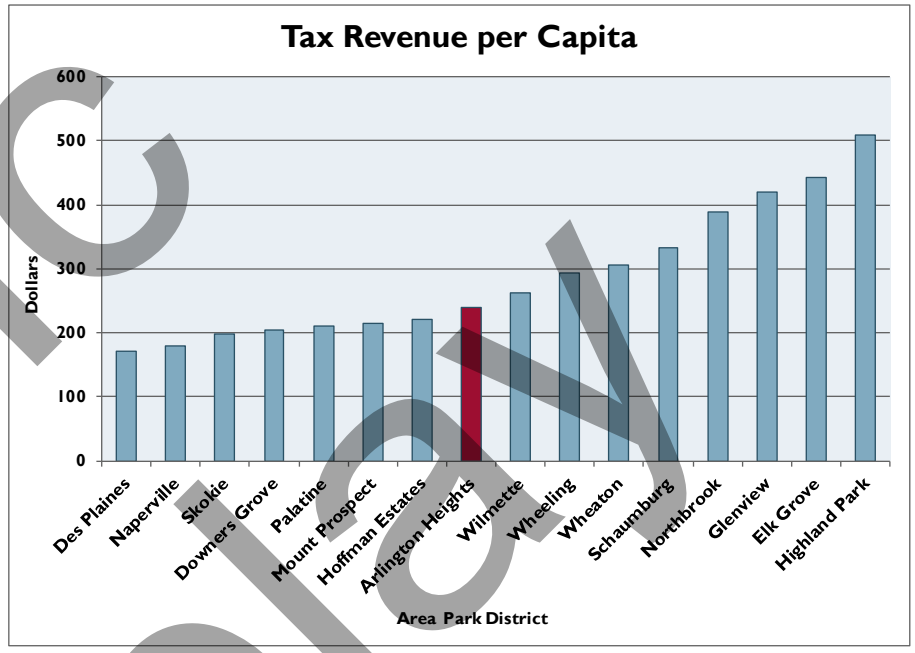
Public Display

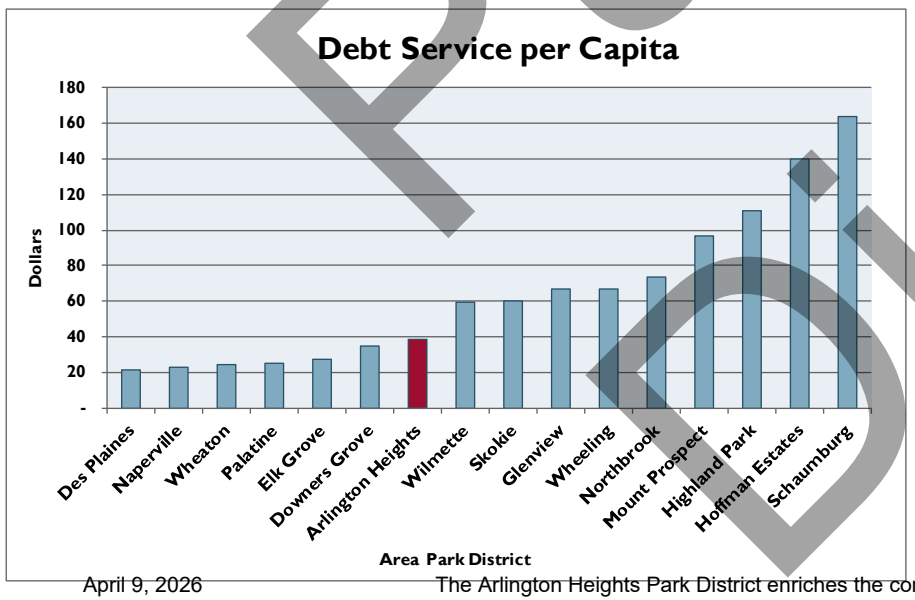
Month	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	5 Year Average
May	*Closed	5,772	5,985	5,437	3,267	7,085	5,982	6,414	6,296	5,953	6,346
June	*Closed	7,430	6,596	6,793	7,263	7,204	7,150	6,959	6,553	6,675	6,908
July	6,347	7,501	7,656	7,455	8,410	8,074	7,382	7,115	6,954	6,951	7,295
August	6,135	8,001	7,428	7,368	8,183	7,877	7,406	7,245	6,931	6,689	7,230
September	3,946	5,130	4,679	5,209	5,853	5,751	4,719	4,453	4,355	4,375	4,731
October	3,103	2,725	2,270	2,612	4,065	3,681	3,751	3,121	3,189	3,155	3,379
November	1,510	1,620	648	683	2,893	1,362	1,555	1,380	1,189	1,400	1,377
December	55	-	1,199	1,159	271	-	133	65	-		50
January	-	-	-	75	333	-	5	-	94	80	36
February	-	-	-	497	-	183	35	80	-		75
March**	840	783	465	501	800	770	269	329	489	30	377
April**	3,018	2,449	2,569	-	3,000	2,360	2,853	3,180	2,982	3,000	2,875
Total	24,954	41,411	39,495	37,789	44,338	44,347	41,240	40,341	39,032	38,308	40,678

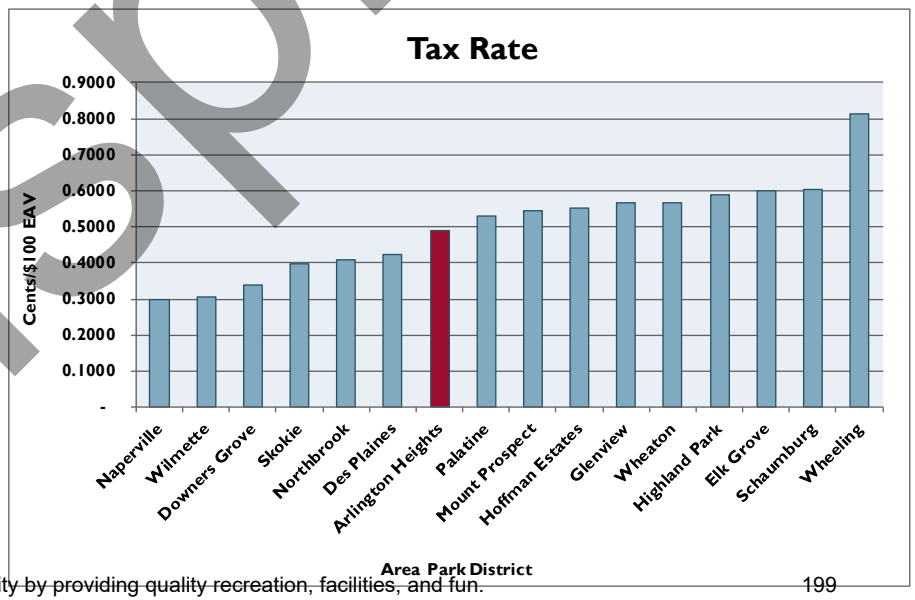
* Course closed for renovation
**March and April 2025 are estimated rounds

Public Display









Public Display

Source: Most recent local government comprehensive annual financial reports

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

Public Display

Park/Location	Project	Grant/Donation Source	Year	Amount
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	Digitial Technology	Rotary Grant	2020	1,511
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2021	10,800
District-Wide	COVID-19	FEMA	2021	24,049
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
District-Wide	COVID-19	FEMA	2022	43,640
Recreaion Park	Park Improvements	OSLAD	2023	600,000
Recreation Park	Building and Pool Improvements	PARC	2023	2,800,000
Recreation Park	Inclusive Playground	DCEO	2023	141,300
District-Wide	COVID-19	FEMA	2023	33,626
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
Recreation Park	Roof Improvements	DCEO	2025	240,000
Hertiage	Tennis Court Improvements	USTA	2025	1,475
CAP	CAP	PowerPlay	2025	1,000
Recreation	Park Improvemetns	Land and Water	2025	300,000
District-Wide	COVID-19	FEMA	2026	5,313
Flentie	Park Improvements	OSLAD	2026	600,000
		Total all grants received 1983 - 2026		$ 16,117,200

Public Display

Employer	2025 Number of Employees	Percentage of Total District
Endeavor HealthNorthwest Community Hos	3,100	4.2%
School District #214	1,700	2.3%
GE Healthcare Holdings Inc.	1,500	2.0%
Clearbrook	1200	1.6%
International Services, Inc.	1200	1.6%
United Airlines NOC	1000	1.3%
Village of Arlington Heights	430	0.6%
QXO	300	0.4%
Pace	270	0.4%
Johnson Controls, Inc. & Weber Packaging So	250	0.3%
	10,950	14.7%

Tax Year	Residential Property	Commercial Property	Railroad & Farm Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
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
2024	2,714,857,332	698,760,019	1,970,855	221,135,635	3,636,723,841	0.497	10,910,171,523

Source: Cook and Lake County Clerk's Office

Tax Payer Name	2025 Equalized Assessed Value	Percentage of District's Total EAV
Lutheran Village	$44,596,174	1.23%
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	0.63%
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	6.75%

Source: Cook County Clerk's Office

The above taxpayers represent 6.75% of the District's $3,636,723,841 20234EAV.

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	$2,069,746,750	1.970%	$40,774,011
Cook County Forest Preserve District	75,290,000	1.970%	1,483,213
Metropolitan Water Reclamation District	2,693,351,774	2.010%	54,136,371
The Village of Arlington Heights	59,705,000	91.580%	54,677,839
Village of Mount Prospect	92,620,000	3.140%	2,908,268
Village of Palatine	25,905,000	0.070%	18,134
City of Prospects Heights	3,245,000	8.800%	285,560
City of Rolling Meadows	14,335,000	0.550%	78,843
Prospect Heights Fire Protection District	5,635,000	8.780%	494,753
Community Consolidated School District Number 15	118,820,000	0.980%	1,164,436
Community Consolidated School District Number 21	74,045,000	20.690%	15,319,911
School District Number 23	9,180,000	38.930%	3,573,774
School District Number 25	96,120,000	98.630%	94,803,156
District Number 57	51,940,000	5.510%	2,861,894
District Number 59	13,015,000	13.490%	1,755,724
chool District Number 214	16,415,000	32.450%	5,326,668
n Rainey Harper College Number 512	212,340,000	16.630%	35,312,142
Total Overlapping Bonded Debt			$314,974,694

Public Display

Recreation Programs

Description	2022/23	2023/24	2024/25	2025/26	2026/27	% Change	Classification	Net Profit	NR Fee
Aquatics									
Summer Youth Water Polo	$1,800.00	$ 185.00	$ 115.00	$ 118.00	$ 121.00	3%	F	40%	$ 181.50
One On One Coaching	$ 32.00	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
Competitive Stroke Clinic	$ 10.50	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
Preseason Swim Workouts	$ 10.00	$ 10.00	$ 10.00	$ 10.25	$ 10.50	2%	F	40%	$ 15.75
Kickoff to Interpark	$ 9.25	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
School Year Youth Water Polo	$ 8.00	$ 8.30	$ 8.30	$ 8.80	$ 9.00	2%	F	40%	$ 13.50
Splashball	$ 6.75	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
Swim School (per class fee)	$ 11.00	$ 11.50	$ 16.00	$ 16.00	$ 16.50	3%	F	40%	$ 24.75
Junior Swim School (per class fee)	$ 11.00	$ 11.50	$ 13.50	$ 13.50	$ 14.50	7%	F	40%	$ 21.75
Water Babies/Toddlers (per class fee)	$ 8.25	$ 8.50	$ 8.50	$ 8.50	$ 8.75	3%	F	40%	$ 13.25
Semi-Private Lessons (per class fee)	N/A	N/A	N/A	$ 33.00	$ 33.00	0%	F	40%	$ 49.50
Pop-up Private Lessons	$ 45.00	$ 45.00	$ 45.00	$ 45.00	$ 45.00	0%	F	40%	$ 67.50
Windy City Diving (per class fee)	$ 15.50	$ 16.00	$ 16.00	$ 16.00	N/A	N/A	G	N/A	N/A
Aquatics-Birthday Parties									
Party Room Rental	$ 300.00	$ 350.00	$ 350.00	$ 350.00	$ 350.00	0%	N/A	N/A	$ 400.00
Center - Magic, Art	$ 320.00	$ 375.00	$ 375.00	N/A	N/A	N/A	E	N/A	N/A
Gold Pool Party	$ 435.00	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A
Silver Pool Party	$ 390.00	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A
Bronze Pool Party	$ 360.00	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A
Aquatics-Daily Admissions									
Daily Admission - Res.	$ 8.00	$ 9.00	$ 10.00	$ 10.00	$ 10.00	0%	H	N/A	*
Daily Admission - NR	$ 12.00	$ 13.00	$ 15.00	$ 15.00	$ 15.00	0%	H	N/A	*
AM Wading Pool - Res.	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 6.00	20%	H	N/A	*
AM Wading Pool - Non-Res.	$ 7.00	$ 7.00	$ 7.00	$ 7.00	$ 9.00	29%	H	N/A	*
Daily Admission - Evenings - Res.	$ 5.00	$ 7.00	$ 7.00	$ 7.00	$ 7.00	0%	H	N/A	*
Daily Admission - Evenings - NR	$ 7.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	H	N/A	*
ARC: Lap/Senior Swim - Res	$ 8.00	$ 9.00	$ 10.00	$ 10.00	$ 10.00	0%	H	N/A	*
ARC: Lap/Senior Swim - NR	$ 12.00	$ 13.00	$ 15.00	$ 15.00	$ 15.00	0%	H	N/A	*
Aquatics-Special Events									
TriARCathon	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	0%	A	N/A	$ 60.00
Pool Egg Hunt & Pumpkin Splash	$ 12.00	$ 12.00	$ 12.00	$ 13.00	$ 13.00	0%	A	N/A	$ 16.00
Teen Night	$ 15.00	$ 15.00	$ 15.00	$ 16.00	$ 16.00	0%	A	N/A	*
Youth Triathlon	$ 40.00	$ 45.00	$ 30.00	$ 31.00	N/A	N/A	A	N/A	N/A
Aquatics-Swim Teams									
Muskies Winter 8 & Under	$ 412.00	$ 424.00	$ 437.00	$ 450.00	$ 450.00	0%	F	40%	$ 675.00
Muskies Winter 9 & 10 yr olds	$ 412.00	$ 424.00	$ 437.00	$ 450.00	$ 450.00	0%	F	40%	$ 675.00
Muskies Winter 11 & 12 yr olds	$ 494.00	$ 509.00	$ 524.00	$ 540.00	$ 540.00	0%	F	40%	$ 810.00
Muskies Winter 13 & up	$ 567.00	$ 584.00	$ 602.00	$ 620.00	$ 620.00	0%	F	40%	$ 930.00
Muskies Summer 8 & Under	$ 224.00	$ 247.00	$ 254.00	$ 262.00	$ 270.00	3%	F	40%	$ 405.00
Muskies Summer 9 & 10 yr olds	$ 224.00	$ 247.00	$ 254.00	$ 262.00	$ 270.00	3%	F	40%	$ 405.00
Muskies Summer 11 & 12 yr olds	$ 247.00	$ 254.00	$ 262.00	$ 270.00	$ 278.00	3%	F	40%	$ 417.00
Muskies Summer 13 & up	$ 247.00	$ 254.00	$ 262.00	$ 270.00	$ 278.00	3%	F	40%	$ 417.00
Muskies 15-18 Boys	$ 258.00	$ 266.00	$ 274.00	$ 282.00	$ 282.00	0%	F	40%	$ 423.00
Muskies 15-18 Girls	$ 464.00	$ 478.00	$ 492.00	$ 506.00	$ 506.00	0%	F	40%	$ 759.00
Otters Swim Team	$ 195.00	$ 195.00	$ 195.00	$ 195.00	$ 200.00	3%	F	40%	$ 300.00
ARC Sharks (per class fee)		$ 7.69	$ 6.66	$ 7.00	$ 7.00	0%	F	40%	$ 10.50
Interpark Swim Team	$ 195.00	$ 200.00	$ 206.00	$ 212.00	$ 218.00	3%	F	40%	$ 327.00
Aquatics-Water Exercise									
Aqua Fitness Class	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 15.00	50%	H	N/A	*

Description	2022/23	2023/24	2024/25	2025/26	2026/27	% Change	Classification	Net Profit	NR Fee
Athletics									
House Soccer	$ 80.00	$ 84.00	$ 89.00	$ 93.00	$ 98.00	5%	F	40%	$108.00
Youth Volleyball	$ 99.00	$ 99.00	$ 99.00	$ 99.00	N/A	N/A	G	N/A	N/A
Aces U7-U9	$1,300.00	$1,300.00	$1,500.00	$1,550.00	$1,600.00	3%	G	10%	N/A
Aces U10	$1,700.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Aces U10-U15	$1,700.00	$1,700.00	$1,900.00	$1,950.00	$1,999.00	3%	G	10%	N/A
Aces High School GIRLS	$1,600.00	$1,600.00	$1,600.00	$1,650.00	$1,700.00	3%	G	10%	N/A
Aces High School BOYS	$1,350.00	$1,600.00	$1,600.00	$1,650.00	$1,700.00	3%	G	10%	N/A
Aces Futsal (per class fee)	$ 15.71	$ 17.14	$ 17.86	$ 18.50	$ 19.25	4%	G	10%	$ 29.75
Adult Volleyball	$ 575.00	$ 585.00	$ 595.00	$ 605.00	$ 615.00	2%	F	40%	$655.00
Aces 1hr Soccer Camp	$ 23.00	$ 25.00	$ 26.00	$ 27.00	$ 28.00	4%	G	10%	$ 38.00
Aces 3hr Soccer Camp (per class fee)	$ 39.00	$ 41.00	$ 43.00	$ 44.50	$ 46.00	3%	G	10%	$ 56.00
Aces 1.5hr Adv Camps (per class fee)	$ 41.00	$ 43.00	$ 45.00	$ 47.00	$ 49.00	4%	G	10%	$ 59.00
Aces Pre K 3yr Old (per class fee)	$ 12.50	$ 13.75	$ 15.62	$ 16.25	$ 17.25	6%	G	10%	$ 27.25
Aces Pre K 4-5yr Old (per class fee)	$ 8.93	$ 9.00	$ 9.00	$ 9.35	$ 9.60	3%	G	10%	$ 19.60
Youth V-Ball Clinics (per class fee)	$ 24.75	$ 24.75	$ 24.75	$ 24.75	$ 24.75	0%	G	30%	$ 27.25
Youth Basketball	$ 97.00	$ 100.00	$ 105.00	$ 109.00	$ 113.00	4%	F	40%	$123.00
Men's Basketball - spring & summer	$ 620.00	$ 640.00	$ 660.00	$ 660.00	$ 680.00	3%	F	40%	N/A
Men's Basketball - fall & winter	$ 850.00	$ 880.00	$ 905.00	$ 905.00	$ 935.00	3%	F	40%	N/A
Softball - men's 12" summer	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Softball - co-ed 14" summer	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Softball - men's 16" summer	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Softball - women's 12" summer	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Softball - women's 16" summer	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Softball - men's 12" spring	$ 440.00	$ 450.00	$ 450.00	$ 475.00	$ 485.00	2%	F	40%	N/A
Softball - men's 12" fall	$ 775.00	$ 800.00	$ 850.00	$ 895.00	$ 930.00	4%	F	40%	$980.00
Pre T-Ball	$ 7.10	$ 7.39	$ 8.08	$ 8.38	$ 8.62	3%	E	30%	$ 9.42
T-Ball	$ 7.10	$ 7.39	$ 8.08	$ 8.38	$ 8.62	3%	E	30%	$ 9.42
Rookie Ball	$ 7.10	$ 7.39	$ 8.08	$ 8.38	$ 8.62	3%	E	30%	$ 9.42
Saturday Morning T-ball program	$ 12.00	$ 12.50	$ 13.16	$ 13.66	$ 14.16	4%	E	30%	$ 15.41
Canine Commons									
Canine Commons - 1 dog	$ 60.00	$ 60.00	$ 60.00	$ 60.00	$ 60.00	0%	A	N/A	N/A
Canine Commons - additional dog	$ 35.00	$ 35.00	$ 35.00	$ 35.00	$ 35.00	0%	A	N/A	N/A
Canine Commons - key fob replacement	$ 5.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	0%	A	N/A	N/A

Public Display

Recreation Programs									
Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
CAP - Children at Play									
Before - 5 days D21	$1,438.38	$1,553.67	$1,677.96	$1,791.07	$1,880.50	5%	D	100%	N/A
After - 5 days D21	$1,910.52	$2,062.41	$2,227.40	$2,339.65	$2,456.60	5%	D	100%	N/A
Before - 3 days D21	$ 931.29	$1,005.66	$1,086.11	$1,177.47	$1,235.85	5%	D	100%	N/A
After - 3 days D21	$1,234.32	$1,333.11	$1,439.76	$1,539.09	$1,615.95	5%	D	100%	N/A
Before - 5 days D25	$1,438.38	$1,553.67	$1,677.96	$1,791.07	$1,880.50	5%	D	100%	N/A
After - 5 days D25	$1,910.52	$2,062.41	$2,227.40	$2,339.65	$2,456.60	5%	D	100%	N/A
Before - 3 days D25	$ 931.29	$1,005.66	$1,086.11	$1,177.47	$1,235.85	5%	D	100%	N/A
After - 3 days D25	$1,234.32	$1,333.11	$1,439.76	$1,539.09	$1,615.95	5%	D	100%	N/A
Before - 5 days D59	$1,438.38	$1,553.67	$1,677.96	$1,791.07	$1,880.50	5%	D	100%	N/A
After - 5 days D59	$1,910.52	$2,062.41	$2,227.40	$2,339.65	$2,456.60	5%	D	100%	N/A
Before - 3 days D59	$ 931.29	$1,005.66	$1,086.11	$1,177.47	$1,235.85	5%	D	100%	N/A
After - 3 days D59	$1,234.32	$1,333.11	$1,439.76	$1,539.09	$1,615.95	5%	D	100%	N/A
Cultural Arts									
Dance - 30 minute class (not including costume fee)	$ 7.52	$ 7.47	$ 7.88	$ 8.16	$ 8.44	3%	E	30%	$ 9.37
Dance - 45 minute class (not including costume fee)	$ 9.06	$ 9.04	$ 9.50	$ 9.84	$ 10.18	3%	E	30%	$ 11.11
Dance - 60 minute class (not including costume fee)	$ 10.19	$ 10.13	$ 10.64	$ 11.02	$ 11.40	3%	E	30%	$ 12.33
Dance - 75 minute class (not including costume fee)	$ 11.64	$ 11.64	$ 12.23	$ 12.66	N/A	N/A	E	30%	N/A
Dance - camp (per hour fee)	$ 9.00	$ 9.38	$ 9.85	$ 10.20	$ 10.55	3%	E	30%	$ 14.55
Vibe Dance (per hour fee)	$ 8.51	$ 8.94	$ 9.39	$ 9.72	$ 10.06	3%	E	30%	$ 10.99
Art - 45 minute class	$ 9.63	$ 9.63	$ 10.00	$ 10.36	$ 10.40	0%	E	30%	$ 12.90
Art - 60 minute class	$ 11.13	$ 11.13	$ 11.75	$ 12.17	$ 12.59	3%	E	30%	$ 15.09
Art - 90 minute class	$ 12.75	$ 12.75	$ 13.39	$ 13.86	$ 14.34	3%	E	30%	$ 16.84
Art - 120 minute class	$ 22.75	$ 22.75	$ 23.50	$ 24.33	N/A	N/A	E	30%	N/A
Drama - 45 minute class	$ 9.00	$ 9.00	$ 9.50	$ 9.84	$ 10.18	3%	E	30%	$ 12.68
Drama - 60 minute class	$ 9.83	$ 10.12	$ 10.43	N/A	N/A	N/A	E	30%	N/A
Drama - Plays (per hour fee)	$ 16.25	$ 16.25	$ 17.09	$ 17.69	$ 18.30	3%	E	30%	$ 20.80
Drama - Camp (per hour fee)	$ 9.47	$ 9.75	$ 10.00	$ 10.36	$ 10.72	3%	E	30%	$ 13.22
Arts Alive Camp (per hour fee)	$ 8.89	$ 9.33	$ 10.00	$ 10.36	$ 10.72	3%	E	30%	$ 13.22
Private Music Lessons - 30 minute lesson	$ 25.00	$ 25.00	$ 26.00	$ 26.92	$ 27.86	3%	E	30%	*
Centers									
Fall Festival Days	$ 47.00	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
Babysitting (per day fee)	$ 12.00	$ 12.57	$ 13.00	N/A	N/A	N/A	G	N/A	N/A
Home Alone (per day fee)	$ 12.00	$ 15.00	$ 15.00	N/A	N/A	N/A	G	N/A	N/A
Glitzy Girlz (per day fee)	$ 31.00	$ 32.00	$ 32.00	$ 33.00	$ 34.00	3%	G	30%	$ 42.00
Parent's Night Out (per day fee)	$ 30.00	$ 40.00	$ 40.00	$ 45.00	$ 48.00	7%	G	30%	$ 56.00
Summer Safety Crash Course	$ 26.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Bowling (per day fee)	$ 11.00	$ 11.67	$ 11.67	N/A	N/A	N/A	G	N/A	N/A
Magic (per class fee)	$ 26.00	$ 26.00	$ 26.00	$ 26.00	N/A	N/A	G	N/A	N/A
All Star Sports (per day fee)	$ 11.00	$ 13.00	$ 13.00	$ 14.00	$ 14.50	4%	G	30%	$ 16.37
Jelly Bean Sports (per day fee)	$ 16.75	$ 28.00	$ 29.00	$ 30.00	$ 38.00	27%	G	30%	N/A
Skyhawks (per day fee)	$ 31.00	$ 32.00	$ 35.00	$ 37.00	$ 38.00	3%	G	30%	N/A
Chicago White Sox Camp (per day fee)	$ 47.00	$ 40.00	$ 40.00	$ 42.00	$ 42.50	1%	G	30%	N/A
Bulls Sox Half Camp	$ 47.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Bulls Sox Full Camp	$ 79.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Dog Obedience	$ 11.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Irish Step - preschool	$ 11.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Irish Step - Soft Shoe Beginner	$ 15.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Chess (per day fee)	$ 19.00	$ 19.00	$ 19.00	$ 25.00	$ 26.00	4%	G	30%	$ 28.50
Mad Science	$ 18.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Mad Science System Classes	$ 18.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A

Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Centers									
Mad Science Camps	$ 57.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Technology Classes	$ 58.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Frontier Gardens	$ 50.00	$ 50.00	$ 55.00	$ 55.00	$ 55.00	0%	A	N/A	N/A
Forest View Gardens	$ 30.00	$ 30.00	$ 35.00	$ 35.00	$ 35.00	0%	A	N/A	N/A
Preschool Gymnastics (per class fee)	$ 13.00	$ 14.00	$ 15.00	$ 15.00	$ 15.00	0%	G	30%	$ 18.75
Youth Gymnastics (per class fee)	$ 14.00	$ 16.00	$ 17.00	$ 17.00	$ 17.00	0%	G	30%	$ 20.75
Kid's Karate Club (per class fee)	$ 5.20	$ 8.00	$ 9.00	$ 10.00	$ 10.25	3%	G	30%	N/A
Shotokan Parent / Child Karate (per class fee)	$ 11.75	$ 13.50	$ 14.25	$ 15.00	$ 16.50	10%	G	30%	N/A
Shotokan Youth / Adult Karate (per class fee)	$ 13.85	$ 14.00	$ 14.25	$ 15.00	$ 16.50	10%	G	30%	N/A
Centers-Special Events									
VIP & Me Events (per couple)	$ 46.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	0%	A	N/A	$ 60.00
Bunny Basket Delivery	$ 26.00	N/A	N/A	N/A	N/A	N/A	A	N/A	N/A
Winter Story Time Express	$ 22.00	$ 24.00	$ 25.00	$ 30.00	$ 30.00	0%	A	N/A	N/A
Lil' Raver's Dance Party (per couple)	N/A	N/A	$ 36.00	$ 36.00	$ 36.00	0%	A	N/A	$ 26.00
Mother Son event	$ 46.00	N/A	N/A	N/A	N/A	N/A	A	N/A	N/A
Trunk or Treat - early registration	$ 9.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	A	N/A	N/A
Trunk or Treat - day of registration	$ 15.00	$ 15.00	$ 15.00	$ 15.00	$ 15.00	0%	A	N/A	N/A
Day Camp									
Day Camp (per hour fee)	$ 5.50	$ 5.67	$ 5.93	$ 7.13	$ 7.63	7%	E	30%	N/A
AM Extended Camp (per hour fee)	$ 5.70	$ 6.00	$ 6.30	$ 7.30	$ 7.81	7%	E	30%	N/A
PM Extended Camp (per hour fee)	$ 5.67	$ 5.87	$ 6.14	$ 7.60	$ 8.15	7%	E	30%	N/A
Winter & Spring Break Camp (per hour fee)	$ 5.50	$ 6.00	$ 7.50	$ 7.90	$ 8.45	7%	E	30%	N/A
Fitness									
Meditation	$ 13.00	N/A	N/A	N/A	N/A	N/A	F	N/A	N/A
Peace Yoga - contractual	$ 10.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Stroller Strides - contractual	$ 15.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Small Group Personal Training - pr hr	$ 20.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
Personal Training - pr hr	$ 50.00	N/A	N/A	N/A	N/A	N/A	G	N/A	N/A
PlusPass/FitPass/SplashPass - Membership									
Annual PlusPass - Res Family	$ 937.00	$ 937.00	$ 984.00	$ 984.00	$1,033.00	5%	H	N/A	*
Annual PlusPass - NR Family	$1,221.00	$1,221.00	$1,283.00	$1,283.00	$1,347.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Family	$1,073.00	$1,073.00	$1,127.00	$1,127.00	$1,183.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Family - CHARTER	$ 858.00	$ 858.00	$ 900.00	$ 900.00	$ 946.00	5%	H	N/A	*
Monthly PlusPass - Res Family	$ 80.00	$ 80.00	$ 84.00	$ 84.00	$ 88.00	5%	H	N/A	*
Monthly PlusPass - NR Family	$ 105.00	$ 105.00	$ 111.00	$ 111.00	$ 117.00	5%	H	N/A	*
Monthly PlusPass - Reciprocal Family	$ 91.00	$ 91.00	$ 96.00	$ 96.00	$ 101.00	5%	H	N/A	*
Annual PlusPass - Res Ind.	$ 515.00	$ 515.00	$ 541.00	$ 541.00	$ 568.00	5%	H	N/A	*
Annual PlusPass - NR Ind.	$ 772.00	$ 772.00	$ 811.00	$ 811.00	$ 852.00	5%	H	N/A	*
Annual PlusPass - Res Senior Ind.	$ 462.00	$ 462.00	$ 486.00	$ 486.00	$ 511.00	5%	H	N/A	*
Annual PlusPass - NR Senior Ind.	$ 694.00	$ 694.00	$ 729.00	$ 729.00	$ 767.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Ind.	$ 678.00	$ 678.00	$ 712.00	$ 712.00	$ 748.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Senior Ind.	$ 616.00	$ 616.00	$ 647.00	$ 647.00	$ 673.00	4%	H	N/A	*
Annual PlusPass - Corporate Ind.	$ 644.00	$ 644.00	$ 677.00	$ 677.00	$ 711.00	5%	H	N/A	*

PUBLIC DISPLAY

Recreation Programs									
Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Fitness - Memberships									
Monthly PlusPass - Res Ind.	$ 45.00	$ 45.00	$ 48.00	$ 48.00	$ 50.00	4%	H	N/A	*
Monthly PlusPass - NR Ind.	$ 67.00	$ 67.00	$ 71.00	$ 71.00	$ 75.00	6%	H	N/A	*
Monthly PlusPass - Res Senior Ind.	$ 41.00	$ 41.00	$ 44.00	$ 44.00	$ 45.00	2%	H	N/A	*
Monthly PlusPass - NR Senior Ind.	$ 61.00	$ 61.00	$ 65.00	$ 65.00	$ 68.00	5%	H	N/A	*
Monthly PlusPass - Reciprocal Ind.	$ 59.00	$ 59.00	$ 62.00	$ 62.00	$ 65.00	5%	H	N/A	*
Monthly PlusPass - Reciprocal Senior Ind.	$ 54.00	$ 54.00	$ 57.00	$ 57.00	$ 59.00	4%	H	N/A	*
Monthly PlusPass - Res Ind. - CHARTER	$ 36.00	$ 36.00	$ 38.00	$ 38.00	$ 40.00	5%	H	N/A	*
Monthly PlusPass - NR Ind. - CHARTER	$ 53.00	$ 53.00	$ 56.00	$ 56.00	$ 60.00	7%	H	N/A	*
Monthly PlusPass - Corporate Ind.	$ 56.00	$ 56.00	$ 59.00	$ 59.00	$ 62.00	5%	H	N/A	*
Annual PlusPass - Res Ind. - CHARTER	$ 412.00	$ 412.00	$ 433.00	$ 433.00	$ 454.00	5%	H	N/A	*
Annual PlusPass - NR Ind. - CHARTER	$ 611.00	$ 611.00	$ 642.00	$ 642.00	$ 682.00	6%	H	N/A	*
Annuial PlusPass Res Family - CHARTER	$ 750.00	$ 750.00	$ 788.00	$ 788.00	$ 826.00	5%	H	N/A	*
Annuial PlusPass NR Family - CHARTER	$ 965.00	$ 965.00	$ 1,014.00	$ 1,014.00	$ 1,078.00	6%	H	N/A	*
Annual PlusPass - Res Couple	$ 805.00	$ 805.00	$ 846.00	$ 846.00	$ 888.00	5%	H	N/A	*
Annual PlusPass - NR Couple	$ 1,045.00	$ 1,045.00	$ 1,098.00	$ 1,098.00	$ 1,153.00	5%	H	N/A	*
Annual PlusPass - Res Couple - CHARTER	$ 644.00	$ 644.00	$ 677.00	$ 677.00	$ 710.00	5%	H	N/A	*
Annual PlusPass - NR Couple - CHARTER	$ 703.00	$ 703.00	$ 738.00	$ 738.00	$ 922.00	25%	H	N/A	*
Annual PlusPass - Res Senior Couple	$ 726.00	$ 726.00	$ 763.00	$ 763.00	$ 799.00	5%	H	N/A	*
Annual PlusPass - NR Senior Couple	$ 941.00	$ 941.00	$ 989.00	$ 989.00	$ 1,038.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Couple	$ 1,024.00	$ 1,024.00	$ 1,076.00	$ 1,076.00	$ 1,130.00	5%	H	N/A	*
Annual PlusPass - Reciprocal Senior Couple	$ 919.00	$ 919.00	$ 965.00	$ 965.00	$ 1,017.00	5%	H	N/A	*
Monthly PlusPass - Res Family - CHARTER	$ 64.00	$ 64.00	$ 68.00	$ 68.00	$ 70.00	3%	H	N/A	*
Monthly PlusPass - NR Family - CHARTER	$ 86.00	$ 86.00	$ 90.00	$ 90.00	$ 94.00	4%	H	N/A	*
Monthly PlusPass - Res Couple	$ 69.00	$ 69.00	$ 73.00	$ 73.00	$ 77.00	5%	H	N/A	*
Monthly PlusPass - NR Couple	$ 89.00	$ 89.00	$ 94.00	$ 94.00	$ 99.00	5%	H	N/A	*
Monthly PlusPass - Res Couple - CHARTER	$ 55.00	$ 55.00	$ 58.00	$ 58.00	$ 62.00	7%	H	N/A	*
Monthly PlusPass - NR Couple - CHARTER	$ 73.00	$ 73.00	$ 77.00	$ 77.00	$ 79.00	3%	H	N/A	*
Monthly PlusPass - Res Senior Couple	$ 63.00	$ 63.00	$ 67.00	$ 67.00	$ 69.00	3%	H	N/A	*
Monthly PlusPass - NR Senior Couple	$ 80.00	$ 80.00	$ 84.00	$ 84.00	$ 89.00	6%	H	N/A	*
Monthly PlusPass - Reciprocal Couple	$ 86.00	$ 86.00	$ 90.00	$ 90.00	$ 95.00	6%	H	N/A	*
Monthly PlusPass - Reciprocal Senior Couple	$ 79.00	$ 79.00	$ 83.00	$ 83.00	$ 86.00	4%	H	N/A	*
Monthly PlusPass - Recipricoal Family -CHARTER	$ 73.00	$ 73.00	$ 77.00	$ 77.00	$ 81.00	5%	H	N/A	*
Monthly PlusPass - Recricoal Couple CHARTER	$ 69.00	$ 69.00	$ 73.00	$ 73.00	$ 76.00	4%	H	N/A	*
Annual FitPass - Res Ind. - CHARTER	$ 274.00	$ 274.00	$ 288.00	$ 288.00	$ 303.00	5%	H	N/A	*
Annual FitPass - NR Ind. - CHARTER	$ 403.00	$ 403.00	$ 423.00	$ 423.00	$ 454.00	7%	H	N/A	*
Annual FitPass - Res Family	$ 752.00	$ 752.00	$ 790.00	$ 790.00	$ 830.00	5%	H	N/A	*
Annual FitPass - NR Family	$ 978.00	$ 978.00	$ 1,027.00	$ 1,027.00	$ 1,078.00	5%	H	N/A	*
Annual FitPass - Res Family - CHARTER	$ 602.00	$ 602.00	$ 633.00	$ 633.00	$ 664.00	5%	H	N/A	*
Annual FitPass - NR Family - CHARTER	$ 769.00	$ 769.00	$ 807.00	$ 807.00	$ 862.00	7%	H	N/A	*
Monthly FitPass - Res Ind. - CHARTER	$ 25.00	$ 25.00	$ 27.00	$ 27.00	$ 28.00	4%	H	N/A	*
Monthly FitPass - NR Ind. - CHARTER	$ 36.00	$ 36.00	$ 39.00	$ 39.00	$ 40.00	3%	H	N/A	*
Monthly FitPass - Res Family	$ 65.00	$ 65.00	$ 69.00	$ 69.00	$ 72.00	4%	H	N/A	*
Monthly FitPass - NR Family	$ 84.00	$ 84.00	$ 88.00	$ 88.00	$ 92.00	5%	H	N/A	*
Annual FitPass- Res Ind.	$ 343.00	$ 343.00	$ 361.00	$ 361.00	$ 379.00	5%	H	N/A	*
Annual FitPass - NR Ind.	$ 515.00	$ 515.00	$ 541.00	$ 541.00	$ 568.00	5%	H	N/A	*
Annual FitPass- Res Senior Ind.	$ 304.00	$ 304.00	$ 320.00	$ 320.00	$ 341.00	7%	H	N/A	*
Annual FitPass - NR Senior Ind.	$ 463.00	$ 463.00	$ 487.00	$ 487.00	$ 511.00	5%	H	N/A	*
Annual FitPass - Corporate Ind.	$ 429.00	$ 429.00	$ 451.00	$ 451.00	$ 474.00	5%	H	N/A	*
Monthly FitPass - Res Ind.	$ 31.00	$ 31.00	$ 33.00	$ 33.00	$ 35.00	6%	H	N/A	*
Monthly FitPass - NR Ind.	$ 45.00	$ 45.00	$ 48.00	$ 48.00	$ 50.00	4%	H	N/A	*
Monthly FitPass - Res Family - CHARTER	$ 52.00	$ 52.00	$ 55.00	$ 55.00	$ 58.00	5%	H	N/A	*
Monthly FitPass - NR Family - CHARTER	$ 66.00	$ 66.00	$ 69.00	$ 69.00	$ 74.00	7%	H	N/A	*
Monthly FitPass - Res Senior Ind.	$ 28.00	$ 28.00	$ 30.00	$ 30.00	$ 32.00	7%	H	N/A	*
Monthly FitPass - NR Senior Ind.	$ 41.00	$ 41.00	$ 43.00	$ 43.00	$ 45.00	5%	H	N/A	*
Monthly FitPass - Corporate Ind.	$ 39.00	$ 39.00	$ 41.00	$ 41.00	$ 43.00	5%	H	N/A	*
Annual FitPass - Res Couple	$ 647.00	$ 647.00	$ 680.00	$ 680.00	$ 714.00	5%	H	N/A	*
Annual FitPass - NR Couple	$ 840.00	$ 840.00	$ 882.00	$ 882.00	$ 926.00	5%	H	N/A	*

Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Fitness - Memberships									
Annual FitPass - Res Couple - CHARTER	$ 518.00	$ 518.00	$ 547.00	$ 547.00	$ 571.00	4%	H	N/A	*
Annual FitPass - NR Couple - CHARTER	$ 661.00	$ 661.00	$ 695.00	$ 695.00	$ 741.00	7%	H	N/A	*
Annual FitPass - Res Senior Couple	$ 581.00	$ 581.00	$ 611.00	$ 611.00	$ 643.00	5%	H	N/A	*
Annual FitPass - NR Senior Couple	$ 756.00	$ 756.00	$ 794.00	$ 794.00	$ 833.00	5%	H	N/A	*
Monthly FitPass - Res Couple	$ 55.00	$ 55.00	$ 58.00	$ 58.00	$ 61.00	5%	H	N/A	*
Monthly FitPass - NR Couple	$ 73.00	$ 73.00	$ 77.00	$ 77.00	$ 81.00	5%	H	N/A	*
Monthly FitPass - Res Couple - CHARTER	$ 44.00	$ 44.00	$ 47.00	$ 47.00	$ 49.00	4%	H	N/A	*
Monthly FitPass - NR Couple - CHARTER	$ 57.00	$ 57.00	$ 60.00	$ 60.00	$ 65.00	8%	H	N/A	*
Monthly FitPass - Res Senior Couple	$ 51.00	$ 51.00	$ 54.00	$ 54.00	$ 55.00	2%	H	N/A	*
Monthly FitPass - NR Senior Couple	$ 65.00	$ 65.00	$ 69.00	$ 69.00	$ 73.00	6%	H	N/A	*
Annual SplashPass - Res Family	$ 330.00	$ 330.00	$ 347.00	$ 347.00	$ 364.00	5%	H	N/A	*
Annual SplashPass - NR Family	$ 495.00	$ 495.00	$ 520.00	$ 520.00	$ 546.00	5%	H	N/A	*
Annual SplashPass - Res Family - CHARTER	$ 264.00	$ 264.00	$ 278.00	$ 278.00	$ 291.00	5%	H	N/A	*
Annual SplashPass - NR Family - CHARTER	$ 390.00	$ 390.00	$ 410.00	$ 410.00	$ 437.00	7%	H	N/A	*
Annual SplashPass - Reciprocal Family	$ 330.00	$ 330.00	$ 347.00	$ 347.00	$ 364.00	5%	H	N/A	*
Monthly SplashPass - Res Family - CHARTER	$ 24.00	$ 24.00	$ 26.00	$ 26.00	$ 27.00	4%	H	N/A	*
Monthly SplashPass - NR Family - CHARTER	$ 35.00	$ 35.00	$ 37.00	$ 37.00	$ 38.00	3%	H	N/A	*
Monthly SplashPass - Res Family	$ 30.00	$ 30.00	$ 32.00	$ 32.00	$ 34.00	6%	H	N/A	*
Monthly SplashPass - NR Family	$ 44.00	$ 44.00	$ 46.00	$ 46.00	$ 48.00	4%	H	N/A	*
Monthly SplashPass - Res Ind. CHARTER	$ 15.00	$ 15.00	$ 16.00	$ 16.00	$ 17.00	6%	H	N/A	*
Monthly SplashPass - NR Ind. CHARTER	$ 22.00	$ 22.00	$ 24.00	$ 24.00	$ 26.00	8%	H	N/A	*
Monthly SplashPass - Reciprocal Family	$ 30.00	$ 30.00	$ 32.00	$ 32.00	$ 34.00	6%	H	N/A	*
Annual SplashPass - Res Ind. - CHARTER	$ 158.00	$ 158.00	$ 166.00	$ 166.00	$ 174.00	5%	H	N/A	*
Annual SplashPass - NR Ind. - CHARTER	$ 234.00	$ 234.00	$ 246.00	$ 246.00	$ 262.00	7%	H	N/A	*
Annual SplashPass - Res Ind.	$ 198.00	$ 198.00	$ 208.00	$ 208.00	$ 218.00	5%	H	N/A	*
Annual SplashPass - NR Ind.	$ 297.00	$ 297.00	$ 312.00	$ 312.00	$ 328.00	5%	H	N/A	*
Annual SplashPass - Res Senior Ind.	$ 185.00	$ 185.00	$ 195.00	$ 195.00	$ 196.00	1%	H	N/A	*
Annual SplashPass - NR Senior Ind.	$ 267.00	$ 267.00	$ 281.00	$ 281.00	$ 295.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Ind.	$ 198.00	$ 198.00	$ 208.00	$ 208.00	$ 218.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Senior Ind.	$ 185.00	$ 185.00	$ 195.00	$ 195.00	$ 196.00	1%	H	N/A	*
Annual SplashPass - Corporate Ind.	$ 248.00	$ 248.00	$ 261.00	$ 261.00	$ 274.00	5%	H	N/A	*
Monthly SplashPass - Res Ind.	$ 19.00	$ 19.00	$ 20.00	$ 20.00	$ 21.00	5%	H	N/A	*
Monthly SplashPass - NR Ind.	$ 28.00	$ 28.00	$ 30.00	$ 30.00	$ 32.00	7%	H	N/A	*
Monthly SplashPass - Res Senior Ind.	$ 18.00	$ 18.00	$ 19.00	$ 19.00	$ 19.00	0%	H	N/A	*
Monthly SplashPass - NR Senior Ind.	$ 24.00	$ 24.00	$ 26.00	$ 26.00	$ 29.00	12%	H	N/A	*
Monthly SplashPass - Reciprocal Ind.	$ 19.00	$ 19.00	$ 20.00	$ 20.00	$ 21.00	5%	H	N/A	*
Monthly SplashPass - Reciprocal Ind. - CHARTER	$ 15.00	$ 15.00	$ 16.00	$ 16.00	$ 17.00	6%	H	N/A	*
Monthly SplashPass - Reciprocal Senior Ind.	$ 18.00	$ 18.00	$ 19.00	$ 19.00	$ 19.00	0%	H	N/A	*
Monthly SplashPass - Corporate Ind.	$ 23.00	$ 23.00	$ 25.00	$ 25.00	$ 26.00	4%	H	N/A	*
Annual SplashPass - Res Couple	$ 238.00	$ 238.00	$ 250.00	$ 250.00	$ 263.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Couple	$ 238.00	$ 238.00	$ 250.00	$ 250.00	$ 263.00	5%	H	N/A	*
Annual SplashPass - NR Couple	$ 356.00	$ 356.00	$ 374.00	$ 374.00	$ 393.00	5%	H	N/A	*
Annual SplashPass - Res Couple - CHARTER	$ 190.00	$ 190.00	$ 200.00	$ 200.00	$ 210.00	5%	H	N/A	*
Annual SplashPass - NR Couple - CHARTER	$ 286.00	$ 286.00	$ 300.00	$ 300.00	$ 314.00	5%	H	N/A	*
Annual SplashPass - Res Senior Couple	$ 211.00	$ 211.00	$ 222.00	$ 222.00	$ 237.00	7%	H	N/A	*
Annual SplashPass - NR Senior Couple	$ 320.00	$ 320.00	$ 336.00	$ 336.00	$ 354.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Couple	$ 238.00	$ 238.00	$ 250.00	$ 250.00	$ 263.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Couple - CHARTER	$ 190.00	$ 190.00	$ 200.00	$ 200.00	$ 210.00	5%	H	N/A	*
Annual SplashPass - Reciprocal Senior Couple	$ 211.00	$ 211.00	$ 222.00	$ 222.00	$ 237.00	7%	H	N/A	*
Monthly SplashPass - Res Couple	$ 22.00	$ 22.00	$ 23.00	$ 23.00	$ 24.00	4%	H	N/A	*
Monthly SplashPass - NR Couple	$ 32.00	$ 32.00	$ 34.00	$ 34.00	$ 36.00	6%	H	N/A	*
Monthly SplashPass - Res Couple - CHARTER	$ 18.00	$ 18.00	$ 19.00	$ 19.00	$ 19.00	0%	H	N/A	*
Monthly SplashPass - NR Couple - CHARTER	$ 26.00	$ 26.00	$ 28.00	$ 28.00	$ 29.00	4%	H	N/A	*
Monthly SplashPass - Res Senior Couple	$ 20.00	$ 20.00	$ 21.00	$ 21.00	$ 22.00	5%	H	N/A	*
Monthly SplashPass - NR Senior Couple	$ 29.00	$ 29.00	$ 31.00	$ 31.00	$ 32.00	3%	H	N/A	*
Monthly SplashPass - Reciprocal Couple	$ 22.00	$ 22.00	$ 23.00	$ 23.00	$ 24.00	4%	H	N/A	*
Monthly SplashPass - Reciprocal Senior Couple	$ 20.00	$ 20.00	$ 21.00	$ 21.00	$ 22.00	5%	H	N/A	*

Public Display

Recreation Programs									
Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Fitness - Memberships									
Annual BasicPass - Res Family	$ 53.00	$ 106.00	$ 111.00	$ 111.00	$ 117.00	5%	H	N/A	*
Annual BasicPass - NR Family	$ 158.00	$ 205.00	$ 216.00	$ 216.00	$ 227.00	5%	H	N/A	*
Annual BasicPass - Res Couple	$ 40.00	$ 80.00	$ 84.00	$ 84.00	$ 88.00	5%	H	N/A	*
Annual BasicPass - NR Couple	$ 119.00	$ 155.00	$ 163.00	$ 163.00	$ 171.00	5%	H	N/A	*
Annual BasicPass - Res Ind.	$ 26.00	$ 52.00	$ 55.00	$ 55.00	$ 58.00	5%	H	N/A	*
Annual BasicPass - NR Ind.	$ 79.00	$ 103.00	$ 108.00	$ 108.00	$ 113.00	5%	H	N/A	*
ARC 30 day pass - Res Ind.	$ 50.00	$ 55.00	$ 58.00	$ 58.00	$ 61.00	5%	H	N/A	*
ARC 30 day pass - NR Ind.	$ 72.00	$ 77.00	$ 80.00	$ 80.00	$ 84.00	5%	H	N/A	*
ARC 10 guest pass sheet - Res	$ 88.00	$ 99.00	$ 105.00	$ 105.00	$ 135.00	29%	H	N/A	*
Pool 10 guest pass sheet - Res	$ 72.00	$ 81.00	$ 90.00	$ 90.00	$ 90.00	0%	H	N/A	*
Summer Only SplashPass - Res Family	$ 205.00	$ 229.00	$ 241.00	$ 241.00	$ 253.00	5%	H	N/A	*
Summer Only SplashPass - NR Family	$ 307.00	$ 331.00	$ 346.00	$ 346.00	$ 363.00	5%	H	N/A	*
Summer Only SplashPass - Res Ind.	$ 119.00	$ 131.00	$ 138.00	$ 138.00	$ 145.00	5%	H	N/A	*
Summer Only SplashPass - NR Ind.	$ 178.00	$ 190.00	$ 199.00	$ 199.00	$ 209.00	5%	H	N/A	*
Summer Only SplashPass - Res Couple	$ 149.00	$ 167.00	$ 176.00	$ 176.00	$ 185.00	5%	H	N/A	*
Summer Only SplashPass - NR Couple	$ 223.00	$ 241.00	$ 252.00	$ 252.00	$ 265.00	5%	H	N/A	*
Annual BasicPass - Res Ind. Senior	*	*	*	$ 30.00	$ 30.00	0%	H	N/A	*
Annual BasicPass - NR Ind. Senior	*	*	*	$ 60.00	$ 60.00	0%	H	N/A	*
Annual BasicPass - Res Couple Senior	*	*	*	$ 60.00	$ 60.00	0%	H	N/A	*
Annual BasicPass - NR Couple Senior	*	*	*	$ 120.00	$ 120.00	0%	H	N/A	*
Pickle Pass - Res	*	*	*	$ 120.00	$ 130.00	8%	H	N/A	*
Pickel Pass - NR	*	*	*	$ 180.00	$ 195.00	8%	H	N/A	*
Annual Caregiver Pass - Res	$ 80.00	$ 80.00	$ 84.00	$ 84.00	$ 88.00	5%	H	N/A	*
Annual Caregiver Pass - NR	$ 105.00	$ 105.00	$ 110.00	$ 110.00	$ 116.00	5%	H	N/A	*
Summer Only Caregiver Pass - Res	$ 35.00	$ 41.00	$ 43.00	$ 43.00	$ 45.00	5%	H	N/A	*
Summer Only Caregiver Pass - NR	$ 50.00	$ 56.00	$ 59.00	$ 59.00	$ 62.00	5%	H	N/A	*
ARC-Daily Admissions									
Fitness Center Daily Admission - Res	$ 12.00	$ 12.00	$ 12.00	$ 12.00	$ 15.00	25%	H	N/A	*
Fitness Center Daily Admission - NR	$ 18.00	$ 18.00	$ 18.00	$ 18.00	$ 20.00	11%	H	N/A	*
Fitness Class	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 15.00	50%	H	N/A	*
Pickleball - Res	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 7.00	40%	H	N/A	*
Pickleball - NR	$ 8.00	$ 10.00	$ 10.00	$ 10.00	$ 12.00	20%	H	N/A	*
Open Gym - Res	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 7.00	40%	H	N/A	*
Open Gym - NR	$ 8.00	$ 10.00	$ 10.00	$ 10.00	$ 12.00	20%	H	N/A	*
Track - Res	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 7.00	40%	H	N/A	*
Track - NR	$ 8.00	$ 10.00	$ 10.00	$ 10.00	$ 12.00	20%	H	N/A	*
Lake									
Sail Camp - all day	$ 34.00	$ 34.50	$ 35.90	$ 36.90	$ 38.70	3%	E	30%	*
Sail Camp - half day	$ 22.00	$ 22.50	$ 23.40	$ 24.40	$ 25.60	4%	E	30%	*
Adventure Camp (per day fee)	$ 27.00	$ 28.00	$ 28.00	$ 30.00	$ 33.00	10%	E	30%	*
Zombie Camp (per day fee)	$ 26.00	$ 28.00	$ 29.80	$ 30.80		3%	H		
Museum									
Adult Classes	$ 15.90	$ 16.00	$ 17.00	$ 17.00	$ 18.00	6%	H	30%	$ 27.00
Youth Classes	$ 15.90	$ 16.00	$ 17.00	$ 17.00	$ 17.00	0%	E	30%	$ 25.00
Family Programs	$ 35.00	$ 36.00	$ 37.00	$ 37.00	$ 37.00	0%	E	30%	$ 55.00
Camps - Summer Camps Half Day Full Week	$ 99.00	$ 120.00	$ 130.00	$ 133.00	$ 136.00	2%	E	30%	*
Camps - Full Day One Day	*	*	*	$ 42.00	$ 48.00	14%	E	30%	$ 58.00
Camps - Half Day One Day	*	*	*	$ 22.00	$ 24.00	9%	E	30%	$ 34.00
School Visit (per person)	$ 7.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	0%	E	30%	*
Scout Visit (per person)	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	0%	E	30%	*
Teas Programs (per person)	$ 25.00	$ 25.00	$ 26.00	$ 26.00	$ 26.00	0%	E	30%	$ 31.00

Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Preschool									
Kal Camp (per hour fee)	$ 6.00	$ 6.67	$ 6.75	$ 7.50	$ 8.00	11%	E	30%	N/A
Adult Tot Time out (per hour fee)	$ 5.00	$ 5.00	N/A	N/A	N/A	N/A	B	N/A	N/A
Lunch Bunch (per day fee)	$ 8.50	$ 8.75	$ 9.00	$ 18.00	$ 19.00	100%	E	30%	N/A
Cooking and Crafty Creations	$ 9.00	N/A	N/A	N/A	N/A	N/A	B	N/A	N/A
What's Cooking	$ 8.75	N/A	N/A	N/A	N/A	N/A	B	N/A	N/A
Time Together (per class fee)	$ 13.78	$ 13.78	$ 13.78	N/A	N/A	N/A	B	N/A	N/A
On My Way (per class fee)	$ 16.07	$ 16.07	$ 16.07	N/A	N/A	N/A	B	N/A	N/A
All On My Own (per class fee)	$ 12.55	$ 12.55	$ 12.55	N/A	N/A	N/A	B	N/A	N/A
Preschool 2 days a week, 3-4 year olds	$1,295.00	$1,360.00	$1,456.00	$1,500.00	$1,550.00	3%	F	40%	N/A
Preschool 3 days a week, 4-5 year olds	$1,977.00	$2,079.00	$2,225.00	$2,292.00	$2,350.00	3%	F	40%	N/A
Safety Town (per class fee)	$ 15.64	$ 15.95	$ 15.95	$ 16.50	$ 17.00	3%	E	30%	$ 21.00
Kid Rock (per class fee)	$ 11.15	$ 11.50	$ 11.50	$ 11.80	$ 12.10	3%	G	30%	$ 14.60
Kindermusik (per class fee)	$ 17.50	$ 18.00	$ 20.00	$ 22.50	$ 23.50	13%	G	30%	$ 26.00
Seniors									
Fitness - 60 minute	$ 8.20	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	B	20%	*
Fitness - 90 minute	$ 10.50	$ 10.50	$ 10.50	$ 10.50	$ 10.50	0%	B	20%	*
Cards & Games (per class fee)	$ 10.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	0%	B	20%	*
Senior Dance (per hour fee)	$ 8.75	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	B	20%	*
Art (per hour fee)	$ 13.50	$ 15.00	$ 15.00	$ 15.50	$ 15.50	0%	B	20%	*
Crochet/Knitting (per hour fee)	$ 9.75	$ 9.75	$ 9.75	$ 9.75	$ 9.75	0%	B	20%	*
Quilting (per hour fee)	$ 8.25	$ 8.00	$ 8.50	$ 8.50	$ 8.50	0%	B	20%	*
Luncheons / per luncheon	$ 45.00	$ 45.00	$ 49.00	$ 49.00	$ 49.00	0%	B	20%	*
Seniors-Memberships									
Fun & Fit Fitness Pass - 6mos	$ 146.00	$ 144.00	$ 144.00	$ 148.00	$ 148.00	0%	B	20%	*
Fun & Fit Fitness Pass - 1 year	$ 215.00	$ 215.00	$ 215.00	$ 221.00	$ 221.00	0%	B	20%	*
Fun & Fit Punch Pass-14 visits	N/A	$ 75.00	$ 75.00	$ 77.00	$ 77.00	0%	B	20%	*
Athletic Club - 6 mos	$ 118.00	$ 118.00	$ 118.00	$ 121.00	$ 121.00	0%	B	20%	*
Athletic Club - 1 year	$ 178.00	$ 178.00	$ 178.00	$ 183.00	$ 183.00	0%	B	20%	*
AAC Punch Pass-14 visits	N/A	$ 75.00	$ 75.00	$ 77.00	$ 77.00	0%	B	20%	*
Combo Pass - 6 mos	$ 187.00	$ 187.00	$ 187.00	$ 193.00	$ 193.00	0%	B	20%	*
Combo Pass - 1 year	$ 335.00	$ 335.00	$ 335.00	$ 345.00	$ 345.00	0%	B	20%	*
Tour Club - individual	$ 25.00	$ 25.00	$ 25.00	$ 25.00	$ 25.00	0%	B	20%	*
Tour Club - 2 people	$ 35.00	$ 35.00	$ 35.00	$ 35.00	$ 35.00	0%	B	20%	*
Wood Shop - 1 day	$ 14.00	$ 14.00	$ 14.00	$ 14.00	$ 14.00	0%	B	20%	*
Wood Shop - 6 visit	$ 48.00	$ 48.00	$ 48.00	$ 49.00	$ 49.00	0%	B	20%	*
Wood Shop - 10 visit	$ 80.00	$ 80.00	$ 80.00	$ 82.00	$ 82.00	0%	B	20%	*
Woodshop Annual Pass	N/A	$ 115.00	$ 115.00	$ 118.00	$ 118.00	0%	B	20%	*

PUBLIC Display

Tennis - Forest View Racquet & Fitness Club and Heritage Tennis Club									
Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Tennis Memberships									
Student	$100.00	$100.00	$105.00	$110.00	$110.00	0%	E	30%	*
Adult	$306.00	$306.00	$312.00	$312.00	$312.00	0%	E	30%	*
Family	$462.00	$462.00	$462.00	$462.00	$462.00	0%	E	30%	*
Racquetball Memberships									
Unlimited Racquetball	$420.00	$432.00	$438.00	$456.00	$456.00	0%	E	30%	*
Unlimited Plus One (Same Household)	$516.00	$540.00	$540.00	$552.00	$552.00	0%	E	30%	*
Indoor Lessons Group & Private 10 weeks, 1 hr per week									
10 & Under Member/Non-Member	$ 22.52	$ 23.00	$ 24.00	$ 25.00	$ 26.00	4%	E	30%	*
Student	$ 22.52	$ 24.00	$ 25.00	$ 26.00	$ 27.00	4%	E	30%	*
Adult Beginner Member/Non-Member	$ 24.91	$ 25.00	$ 26.00	$ 27.00	$ 28.00	4%	E	30%	*
Adult Member	$ 24.91	$ 25.00	$ 26.00	$ 27.00	$ 28.00	4%	E	30%	*
Private Group Lesson Fee, Hourly Rate									
1 Hour - Member	$ 25.89	$ 27.00	$ 28.00	N/A	N/A	N/A	E	N/A	N/A
1 Hour - Non-Member	$ 31.25	$ 33.00	$ 35.00	N/A	N/A	N/A	E	N/A	N/A
Adult 1.5 Hour - Member	$ 23.69	$ 24.40	$ 26.00	N/A	N/A	N/A	E	N/A	N/A
Adult 1.5 Hour - Non-Member	$ 27.23	$ 28.05	$ 30.00	N/A	N/A	N/A	E	N/A	N/A
Outdoor Tennis Court Permit Fees (13 week session), hourly rate									
Class "A" Courts may be lighted; Rec Centers, Centennial	$100.00	$120.00	$130.00	$140.00	$145.00	4%	E	30%	*
Class "B" Courts	$ 75.00	$ 80.00	$ 90.00	$ 90.00	$ 95.00	6%	E	30%	*
Commercial Court Reservations seasonal only/per hour	$ 10.00	$ 30.00	$ 45.00	$ 50.00	$ 60.00	20%	E	30%	*
FV Outdoor Court Fees - hourly	$ 12.00	$ 12.50	$ 12.50	$ 13.50	$ 14.00	4%	E	30%	*
Pickleball Courts	$ 75.00	$ 80.00	$130.00	$140.00	$145.00	4%	E	30%	*
Other Fees									
Early Cancellation (Less than One Year)	$ 50.00	$ 50.00	$ 50.00	$ 75.00	$ 75.00	0%	E	30%	*
Reenrollment Fee (Less than One Year)	$150.00	$150.00	$150.00	$150.00	$150.00	0%	E	30%	*
Locker Room Fee per use	$ 12.00	$ 12.00	$ 12.00	$ 12.00	$ 14.00	17%	E	30%	*
Guest Fee	$ 12.00	$ 12.00	$ 12.00	$ 12.00	$ 14.00	17%	E	30%	*
Guest Fee Non-Member Student	$ 5.00	$ 6.00	$ 6.00	$ 7.00	$ 7.50	7%	E	30%	*
Fitness Studio Rental Hourly	$ 50.00	$ 50.00	$ 50.00	$ 60.00	$ 65.00	8%	E	30%	*
Permanent Court Time Deposit	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	0%	E	30%	*
* *Tennis uses member/non member fees vs resident/non-resident as it is the industry standard to do so*									
Indoor Court Fees per hour									
Tennis Prime Time Season (Tues after Labor Day to Memo	$ 32.00	$ 34.00	$ 34.00	$ 36.00	$ 36.00	0%	E	30%	*
Prime Time Summer Season	$ 20.00	$ 22.00	$ 22.00	$ 24.00	$ 24.00	0%	E	30%	*
Tennis Non-Prime Time Season	$ 26.00	$ 28.00	$ 28.00	$ 30.00	$ 30.00	0%	E	30%	*
Tennis Summer Season Prime & Non-Prime	$ 20.00	$ 22.00	$ 22.00	$ 24.00	$ 24.00	0%	E	30%	*

Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Permanent Court Time Prime and Non-Prime per hour									
Prime Time Tennis	$ 30.00	$ 31.00	$ 34.00	$ 36.00	$ 36.00	0%	E	30%	*
Non-Prime Time Tennis	$ 22.00	$ 24.00	$ 24.00	$ 24.00	$ 24.00	0%	E	30%	*
2 Hour Monday-Thursday 7-9 pm or After May 5 9-11 am	$ 32.00	$ 32.00	$ 34.00	N/A	N/A	N/A	E	N/A	N/A
Tennis Student Standby per Hour	$ 20.00	$ 22.00	$ 22.00	$ 22.00	$ 22.00	0%	E	30%	*
Early Bird Court Rate	$ 20.00	$ 24.00	$ 26.00	$ 26.00	$ 26.00	0%	E	30%	*
Racquetball Prime	$ 12.00	$ 15.00	$ 15.00	$ 16.00	$ 16.00	0%	E	30%	*
Racquetball Non-Prime	$ 8.00	$ 10.00	$ 10.00	$ 12.00	$ 12.00	0%	E	30%	*
Racquetball Summer Prime & Non-Prime	$ 8.00	$ 10.00	$ 10.00	$ 12.00	$ 12.00	0%	E	30%	*
Party Court Rental - Members Only									
Deposit	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	0%	E	30%	*
Guest Fee - Party Court	$ 4.00	$ 6.00	$ 6.00	$ 6.00	$ 7.00	17%	E	30%	*
Staffing Cost per hour	$ 25.00	$ 25.00	$ 26.00	$ 26.00	$ 27.00	4%	E	30%	*
Private Group Lesson Fee									
Member	$132.00	$120.00	$126.00	N/A	N/A	N/A	E	N/A	N/A
Non Member	$ 90.00	$ 92.00	$ 97.00	N/A	N/A	N/A	E	N/A	N/A
3 Persons	$129.00	$132.00	$139.00	N/A	N/A	N/A	E	N/A	N/A
4 Persons	$160.00	$164.00	$173.00	N/A	N/A	N/A	E	N/A	N/A
Adult Drill Hourly Rate									
Academy	$ 25.00	$ 26.00	$ 28.00	$ 29.00	$ 30.00	3%	E	30%	*
High Performance	$ 28.00	$ 30.00	$ 30.00	$ 32.00	$ 33.00	3%	E	30%	*
* *Nonmember - Add $70 to Session Fee*									
Outdoor Recreation Program Lesson, Hourly Rate									
Junior Lessons - 1 hour	$ 12.15	$ 13.15	$ 15.00	$ 16.00	$ 17.00	6%	E	30%	*
Private Lesson Fees per hour									
Member - Max 2 persons	$ 82.00	$ 84.00	$ 89.00	$ 92.00	$ 94.00	2%	E	30%	*
Non Member Max 2 Persons	$ 86.00	$ 90.00	$ 95.00	$100.00	$102.00	2%	E	30%	*
Senior Staff Member	$ 95.00	$100.00	$105.00	$110.00	$114.00	4%	E	30%	*
Senior Staff Non Member	$100.00	$110.00	$115.00	$118.00	$122.00	3%	E	30%	*
Private Racquetball Lessons									
Hourly Rate 1 Hour Member	$ 45.00	$ 50.00	$ 50.00	$ 60.00	$ 60.00	0%	E	30%	*

Public Display

rlington Lakes Golf Club									
escription	2023/24	2024/25	2025/26	2026/27	% Change	Classification	Net Profit	NR Fee	
reens Fees									
Resident Rate Weekdays - 9 Holes	$ 22.00	$ 24.00	$ 24.00	$ 25.00	4%	E	30%	*	
Non-Resident Rate Weekdays - 9 holes	$ 25.00	$ 26.00	$ 26.00	$ 27.00	4%	E	30%	*	
Non-Resident Rate Weekdays - 18 holes	$ 40.00	$ 42.00	$ 43.00	$ 44.00	2%	E	30%	*	
Non-Resident Rate Holiday/Weekend Rate - 18 holes	$ 45.00	$ 48.00	$ 50.00	$ 52.00	4%	E	30%	*	
Non-Resident Rate Twilight Weekday - starts at 3pm	$ 27.00	$ 29.00	$ 29.00	$ 29.00	0%	E	30%	*	
Resident Rate Weekdays - 18 Holes	$ 33.00	$ 35.00	$ 36.00	$ 37.00	3%	E	30%	*	
Resident Rate Holiday/Weekend Rate - 18 Holes	$ 40.00	$ 42.00	$ 44.00	$ 45.00	2%	E	30%	*	
Non-Resident Rate Holiday/Weekend Rate-18 holes starts 3pm	$ 30.00	$ 32.00	$ 32.00	$ 32.00	0%	E	30%	*	
Non-Resident Seniors Weekday - 9 holes (until 3pm)	$ 23.00	$ 24.00	$ 24.00	$ 25.00	4%	E	30%	*	
Resident Seniors Weekday - 9 Holes	$ 19.00	$ 20.00	$ 20.00	$ 21.00	5%	E	30%	*	
Resident Seniors Weekday - 18 Holes	$ 27.00	$ 28.00	$ 28.00	$ 29.00	4%	E	30%	*	
Resident Juniors - 9 Holes (after 2pm weekends)	$ 13.00	$ 13.00	$ 13.00	$ 13.00	0%	E	30%	*	
Resident Juniors - 18 Holes (after 2pm weekends)	$ 23.00	$ 23.00	$ 24.00	$ 24.00	0%	E	30%	*	
Non-Resident Seniors Weekday - 18 holes	$ 32.00	$ 33.00	$ 34.00	$ 35.00	3%	E	30%	*	
Regular Juniors - 18 Holes	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A	
Res FT College Student-Weekday 9 Holes	$ 14.00	$ 14.00	$ 15.00	$ 15.00	0%	E	30%	*	
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	$ 24.00	$ 24.00	$ 25.00	$ 25.00	0%	E	30%	*	
Non-Resident Adult - 9 Holes (after 3pm)	$ 25.00	$ 26.00	$ 26.00	$ 27.00	4%	E	30%	*	
Early Bird Weekend - Back 9 Holes Regular Rate	$ 28.00	$ 29.00	$ 29.00	$ 29.00	0%	E	30%	*	
Twilight Regular Rate - 9 Holes	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A	
Adult - 3 Hole Rate	$ 11.00	$ 11.00	$ 11.00	$ 11.00	0%	E	30%	*	
Junior/Senior - 3 Hole Rate	$ 8.00	$ 8.00	$ 8.00	$ 8.00	0%	E	30%	*	
Adult - 6 Hole Rate	$ 16.00	$ 16.00	$ 16.00	$ 16.00	0%	E	30%	*	
Junior/Senior - 3 Hole Rate	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	E	30%	*	
eason Pass - All Residents Only									
Residents - Individual Unlimited	$1,400.00	$1,450.00	$1,500.00	$1,550.00	3%	E	30%	*	
Residents - Individual Limited	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A	
Residents - Couples Pass Unlimited	$2,500.00	$2,550.00	$2,600.00	$2,700.00	4%	E	30%	*	
Resident Senior Unlimited	$1,100.00	$1,150.00	$1,200.00	$1,250.00	4%	E	30%	*	
Resident - Senior (Weekday Only)	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A	
5 Day Adult Pass	N/A	$1,150.00	$1,200.00	$1,250.00	4%	E	30%	*	
5 Day Senior Pass	N/A	$1,025.00	$1,075.00	$1,125.00	5%	E	30%	*	
5 Day Couple Pass	N/A	$2,125.00	$2,175.00	$2,225.00	2%	E	30%	*	
5 Day Couple Senior Pass	N/A	$1,825.00	$1,875.00	$1,925.00	3%	E	30%	*	
Resident - Senior Couple	$1,900.00	$1,950.00	$2,150.00	$2,200.00	2%	E	30%	*	
Resident - Junior Limited (12-17 yrs)	$ 375.00	$ 375.00	$ 400.00	$ 400.00	0%	E	30%	*	
eague Fees									
Resident 9 Holes	$ 18.00	$ 19.00	$ 19.00	$ 20.00	5%	E	30%	*	
Non-resident 9 Holes	$ 22.00	$ 23.00	$ 23.00	$ 24.00	4%	E	30%	*	
Resident 18 Holes	$ 26.00	$ 27.00	$ 27.00	$ 27.00	0%	E	30%	*	
Non-resident 18 Holes	$ 31.00	$ 32.00	$ 32.00	$ 32.00	0%	E	30%	*	
Monday Junior League	$ 9.00	$ 9.00	$ 9.00	$ 10.00	11%	E	30%	*	
ro Shop Services									
Handicap Service Fee	$ 40.00	$ 45.00	$ 55.00	$ 60.00	9%	E	30%	*	
riving Range Fees									
Small Bucket of Balls	$ 6.00	$ 6.00	$ 7.00	$ 7.27	4%	E	30%	*	
Medium Bucket of Balls	$ 9.00	$ 9.00	$ 10.00	$ 10.00	0%	E	30%	*	
Large Bucket of Balls	$ 11.00	$ 12.00	$ 14.00	$ 14.54	4%	E	30%	*	
Par Level Membership	*	*	$ 150.00	$ 150.00	0%	E	30%	*	
Birdie Level Membership	*	*	$ 250.00	$ 200.00	-20%	E	30%	*	
Eagle Level Membership	*	*	$ 350.00	$ 300.00	-14%	E	30%	*	
Jumbo Bucket of Balls	$ 19.00	$ 20.00	$ 22.00	*	N/A	E	N/A	N/A	
10 Large Pail Bucket of Balls	$ 90.00	$ 95.00	$ 120.00	*	N/A	E	N/A	N/A	
Golf Club Rentals per Club	N/A	N/A	N/A	N/A	N/A	E	N/A	N/A	

Description	2023/24	2024/25	2025/26	2026/27	% Change	Classification	Net Profit	NR Fee
Golf Car Rental Fees								
Golf Car Weekdays 9 Holes	$ 26.00	$ 26.00	$ 26.00	$ 26.36	1%	E	30%	*
Golf Car Holiday/Weekend 9 Holes	$ 26.00	$ 26.00	$ 26.00	$ 26.36	1%	E	30%	*
Golf Car Weekdays 18 Holes	$ 40.00	$ 40.00	$ 40.00	$ 40.00	0%	E	30%	*
Golf Car Holiday/Weekend 18 Holes	$ 40.00	$ 40.00	$ 40.00	$ 40.00	0%	E	30%	*
Golf Car Senior 9 Holes	$ 22.00	N/A	N/A	N/A	N/A	E	N/A	N/A
Golf Car Senior 18 Holes	$ 34.00	N/A	N/A	N/A	N/A	E	N/A	N/A
Golf Car League 9 Holes	$ 20.00	$ 22.00	$ 22.00	$ 23.62	7%	E	30%	*
Golf Car League 18 Holes	$ 32.00	$ 34.00	$ 34.00	$ 34.54	2%	E	30%	*
Pull Car Weekdays 9 Holes	$ 5.00	$ 5.00	$ 5.00	$ 5.00	0%	E	30%	*
Pull Car Holiday/Weekend 9 Holes	$ 5.00	$ 5.00	$ 5.00	$ 5.00	0%	E	30%	*
Pull Car Weekdays 18 Holes	$ 7.00	$ 7.00	$ 7.00	$ 7.00	0%	E	30%	*
Pull Car Holiday/Weekend 18 Holes	$ 7.00	$ 7.00	$ 7.00	$ 7.00	0%	E	30%	*
Golf and Bag Rental 9 Holes ($10 deposit)	$ 10.00	$ 15.00	$ 15.00	$ 20.00	33%	E	30%	*
Golf and Bag Rental 18 Holes ($10 deposit)	$ 15.00	$ 20.00	$ 20.00	$ 30.00	50%	E	30%	*
Lesson Fees								
Resident Group Adult	$ 95.00	$100.00	$105.00	$110.00	5%	E	30%	*
Non-Resident Group Adult	$105.00	$110.00	$115.00	$120.00	4%	E	30%	*
Resident Youth (8-17 yrs)	$ 85.00	$ 90.00	$ 95.00	$100.00	5%	E	30%	*
Non-Resident Youth (8-17 yrs)	$ 95.00	$100.00	$105.00	$110.00	5%	E	30%	*
Private Lessons (w/golf pro per half hour)	$ 50.00	$ 60.00	$ 65.00	$ 65.00	0%	E	30%	*
Permanent Tee Time Fee	$200.00	$200.00	$200.00	$200.00	0%	E	30%	*
Golf Team Use - St Viator and RMHS per 9 Hole Round	$ 10.00	$ 10.00	$ 12.00	$ 12.00	0%	E	30%	*
Hearth Banquet Room Rental Rates Per Hour - Bronze Package								
M-F 8am-4pm Bronze Package	$100.00	$100.00	$100.00	$100.00	0%	N/A	N/A	*
M-F 4pm-10pm Bronze Package	$143.75	$143.75	$143.75	$143.75	0%	N/A	N/A	*
Saturday 8am-4pm Bronze Package	N/A	N/A	$137.50	$137.50	138%	N/A	N/A	*
Saturday 4pm-10pm Bronze Package	*	*	*	$162.50	N/A	N/A	N/A	*
Sunday 10am-6pm Bronze Package	$175.00	$175.00	$150.00	$150.00	0%	N/A	N/A	*
Hearth Banquet Room Rental Rates Per Hour - Silver Package								
M-F 8am-4pm Silver Package	$100.00	$100.00	$100.00	$117.50	18%	N/A	N/A	*
M-F 4pm-10pm Silver Package	$143.75	$143.75	$143.75	$161.25	12%	N/A	N/A	*
Saturday 8am-4pm Silver Package	N/A	N/A	*	$155.00	0%	N/A	N/A	*
Saturday 4pm-10pm Silver Package	$137.50	$137.50	$137.50	$180.00	31%	N/A	N/A	*
Sunday 10am-6pm Silver Package	$175.00	$175.00	$175.00	$167.50	-4%	N/A	N/A	*
Hearth Banquet Room Rental Rates Per Hour - Gold Package								
M-F 8am-4pm Gold Package	$100.00	$100.00	$100.00	$130.00	30%	N/A	N/A	*
M-F 4pm-10pm Gold Package	$143.75	$143.75	$143.75	$173.75	21%	N/A	N/A	*
Saturday 8am-4pm Gold Package	N/A	N/A	$137.50	$167.50	22%	N/A	N/A	*
Saturday 4pm-10pm Gold Package	N/A	N/A	N/A	$192.50	0%	N/A	N/A	*
Sunday 10am-6pm Gold Package	$175.00	$175.00	$150.00	$180.00	20%	N/A	N/A	*
Festival Room Rates Per Hour - Bronze Package								
M-F 8am-10pm	$150.00	$150.00	$150.00	$150.00	0%	N/A	N/A	*
Saturday 8am-10pm	$200.00	$200.00	$200.00	$200.00	0%	N/A	N/A	*
Sunday 10am-6pm	$175.00	$175.00	$175.00	$175.00	0%	N/A	N/A	*
Extra Hour of Event Time	$200.00	$100.00	$100.00	$100.00	0%	N/A	N/A	*
Festival Room Rates Per Hour - Silver Package								
M-F 8am-10pm	$150.00	$150.00	$150.00	$167.50	12%	N/A	N/A	*
Saturday 8am-10pm	$200.00	$200.00	$200.00	$217.50	9%	N/A	N/A	*
Sunday 10am-6pm	$175.00	$175.00	$175.00	$192.50	10%	N/A	N/A	*
Extra Hour of Event Time	$200.00	$100.00	$100.00	$100.00	0%	N/A	N/A	*
Festival Room Rates Per Hour - Gold Package								
M-F 8am-10pm	$150.00	$150.00	$150.00	$192.50	28%	N/A	N/A	*
Saturday 8am-10pm	$200.00	$200.00	$200.00	$242.50	21%	N/A	N/A	*
Sunday 10am-6pm	$175.00	$175.00	$175.00	$217.50	24%	N/A	N/A	*
Extra Hour of Event Time	$200.00	$100.00	$100.00	$100.00	0%	N/A	N/A	*

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Nickol Knoll Golf Club									
Description	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**% Change**	**Classification**	**Net Profit**	**NR Fee**
Greens Fees									
Golf Rate Weekdays 9 Holes	$ 15.00	$ 15.00	$ 16.00	$ 16.00	$ 17.00	6%	E	30%	*
Golf Rate WeekEnds 9 Holes	$ 18.00	$ 18.00	$ 19.00	$ 19.00	$ 20.00	5%	E	30%	*
9 hole Replay Weekdays	$ 12.00	$ 12.00	$ 10.00	$ 12.00	$ 12.00	0%	E	30%	*
9 Holes Replay Weekend	$ 12.00	$ 12.00	$ 12.00	$ 12.00	$ 12.00	0%	E	30%	*
Senior Rate Weekdays 9 Holes	$ 12.00	$ 12.00	$ 12.00	$ 13.00	$ 13.00	0%	E	30%	*
Senior Rate Weekends 9 Holes	N/A	$ 15.00	$ 16.00	$ 16.00	$ 17.00	6%	E	30%	*
Junior Rate Weekdays 9 Holes	$ 10.00	$ 10.00	$ 10.00	$ 10.00	$ 11.00	10%	E	30%	*
Junior Rate Weekend 9 Holes	N/A	$ 12.00	$ 12.00	$ 12.00	$ 12.00	0%	E	30%	*
Resident Punch Card - 10 Punches	$140.00	$140.00	$145.00	$150.00	$155.00	3%	E	30%	*
Senior 10 Play Punch Card - Weekday only	$100.00	$100.00	$105.00	$110.00	$115.00	5%	E	30%	*
Monday Junior League	$ 9.00	$ 9.00	$ 9.00	$ 9.00	$ 9.00	0%	E	30%	*
Golf Car Rental Fees									
Golf Car Rental 9 Holes per person	$ 8.00	$ 8.00	$ 9.00	$ 10.00	$ 10.91	9%	E	30%	*
Pull Car Weekdays 9 Holes	$ 4.00	$ 4.00	$ 4.00	$ 4.00	$ 5.00	25%	E	30%	*
Pull Car Weekdays 18 Holes	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 8.00	60%	E	30%	*
Golf and Bag Rental 9 Holes ($10 deposit)	$ 10.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	0%	E	30%	*
Golf and Bag Rental 18 Holes ($10 deposit)	$ 16.00	$ 10.00	$ 10.00	$ 10.00	$ 10.00	0%	E	30%	*
Lesson Fees									
Resident Group Adult	$ 95.00	$ 95.00	$100.00	$105.00	$110.00	5%	E	30%	*
Non-Resident Group Adult	$100.00	$105.00	$110.00	$115.00	$120.00	4%	E	30%	*
Resident Youth (8-17 yrs)	$ 90.00	$ 95.00	$100.00	$105.00	$110.00	5%	E	30%	*
Non-Resident Youth (8-17 yrs)	$ 90.00	$ 95.00	$100.00	$105.00	$110.00	5%	E	30%	*
Private Lessons with Golf Pro (Per half hour)	$ 50.00	$ 50.00	$ 60.00	$ 65.00	$ 65.00	0%	E	30%	*
Resident Association Fees - Junior Golf	$ 75.00	$ 75.00	$ 75.00	$ 75.00	$ 75.00	0%	E	30%	*
Golf Team Use - St Viator and RMHS per 9 Hole Round	$ 10.00	$ 10.00	$ 10.00	$ 12.00	$ 12.00	0%	E	30%	*

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Arlington Heights Park District

APPENDIX

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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
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	1,079.0	1,095.0
Total	20.0	60.0	1,154.0	1,234.0
Year-End Estimate (at 4/30/26)				
Full-Time IMRF	18.0	41.0	33.0	92.0
Part-Time ACA/IMRF	-	-	4.0	4.0
Part-Time IMRF	1.0	4.0	40.0	45.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	15.0	1,108.0	1,124.0
Total	20.0	60.0	1,185.0	1,265.0
2026/27 Budget				
Full-Time IMRF	19.0	42.0	34.0	95.0
Part-Time ACA/IMRF	-	-	4.0	4.0
Part-Time IMRF	2.0	9.0	45.0	56.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	15.0	1,100.0	1,116.0
Total	22.0	66.0	1,183.0	1,271.0

The Arlington Heights Park District issued 1,238 W-2's to employees who worked for the Park District in 2025.

Total hours worked by all staff during 2024/25 was 450,368, or the equivalent 216 full-time employees. This is 30,986 more hours and 15 more FTE's than 2023/24, due to being closer to fully staffed during the year.

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							Proposed				
	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	20/31
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	1	1	1	1	1	1	1	1	1	1	1
Operations Supervisor	2	3	3	3	4	4	4	4	4	4	4
Maintenance Supervisor I	1	0	0	0	0	0	0	0	0	0	0
Trades Staff	8	8	9	9	7	8	8	8	8	8	8
Grounds Staff	10	11	13	14	15	16	16	16	16	16	16
Clerical	1	1	1	1	1	1	1	1	1	1	1
Custodians	7	7	7	7	7	8	9	9	9	9	9
Total Parks and Planning Department	33	34	37	38	38	41	42	42	42	42	42
Finance and Personnel Department											
Deputy Director	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	0	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	5	5	5	5	6	6	6	6	6
HR Support Staff	0	1	2	2	2	2	2	2	2	2	2
Clerical	1	0	0	0	0	0	0	0	0	0	0
Courier	0	0	0	0	0	0	0	0	0	0	0
Total Finance and Personnel Department	11	11	13	13	12	12	13	13	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	0	0	1	1	1	1	1	1	1	1	1
Graphic Designer	0	0	1	1	1	1	1	1	1	1	1
Creative & Branding Specialist	0	0	1	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	1	1	1	1	1	1	1
Total Executive Director's Office	2	2	5	5	6	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	2	2	2	2	2	2	2	2	2	2	2
Recreation Manager	2	2	2	5	4	4	4	4	4	4	4
Recreation Facility Supervisor	5	5	5	5	4	4	4	4	4	4	4
Recreation Supervisor	4	6	7	5	6	7	7	7	7	7	7
Golf Operations Supervisor	1	1	1	1	1	1	1	1	1	1	1
Golf Banquet Manager	0	1	1	1	1	1	1	1	1	1	1
Golf Club Maintenance Supervisor	1	2	2	1	1	1	1	2	2	2	2
Golf Maintenance Labor	2	1	3	4	4	4	4	4	4	4	4
Racquet Club Manager	2	2	2	1	1	2	2	2	2	2	2
Asst. Racquet Club Supervisor	4	4	4	4	3	3	4	4	4	4	4
Asst. ARC Manager - Fitness	0	0	0	1	1	1	1	1	1	1	1
Clerical	3	3	2	2	2	2	2	2	2	2	2
Custodians	2	2	2	2	1	0	0	0	0	0	0
Total Recreation and Facilities Department	29	32	34	35	32	33	34	35	35	35	35
Total Park District	75	79	89	91	88	92	95	96	96	96	96

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Categories	Range Min	Range Max
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
Grounds Maintenance	$15.00	$22.00
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
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	$35.00
Art Instructors	$20.00	$35.00
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
Dance Instructor	$25.00	$40.00
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.

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Position	Step	Exempt? (Yes/No)	Min		Max
Guest Services Representative-ARC	1	No	37,171	41,302	51,627
General Golf Maintenance	2	No	40,525	45,027	56,284
Custodian	3	No	44,167	49,074	61,343
Golf Maintenance Specialist	3	No	44,167	49,074	61,343
General Park Operations	5	No	52,414	58,238	72,797
Accounts Payable Specialist	5	No	52,414	58,238	72,797
Accounts Receivable Specialist	5	No	52,414	58,238	72,797
Assistant Golf Club/Banquet Manager	5	No	52,414	58,238	72,797
General Trades	5	No	52,414	58,238	72,797
Golf Maintenance Supervisor	5	No	52,414	58,238	72,797
Registration Specialist	5	No	52,414	58,238	72,797
Custodial Lead	5	No	52,414	58,238	72,797
Athletic Field Specialist	6	No	57,071	63,411	79,265
Tree Care Specialist	6	No	57,071	63,411	79,265
Customer Care Supervisor	6	Yes	57,071	63,411	79,265
Administrative Specialist-Parks & Recreation	6	No	57,071	63,411	79,265
General Trades-Mechanic	6	No	57,071	63,411	79,265
General Trades Specialist-Grounds	6	No	57,071	63,411	79,265
Graphic Designer	6	No	57,071	63,411	79,265
Human Resource Generalist	6	No	57,071	63,411	79,265
Irrigation Technician	6	No	57,071	63,411	79,265
Recreation Program Supervisor	6	Yes	57,071	63,411	79,265
Recreation Supervisor - Aquatics	6	Yes	57,071	63,411	79,265
Payroll Speciallist	6	No	57,071	63,411	79,265
Trades Specialist-Carpentry	6	No	57,071	63,411	79,265
Trades Specialist-Plumbing	6	No	57,071	63,411	79,265
Assistant Golf Course Superintendent	7	No	62,119	69,021	86,276
Assistant Tennis Club Manager	7	No	62,119	69,021	86,276
Assistant ARC Manager	7	No	62,119	69,021	86,276
HVAC Specialist	7	No	62,119	69,021	86,276
Marketing Supervisor	7	Yes	62,119	69,021	86,276
Mechanic Golf Operations	7	No	62,119	69,021	86,276
Pool Specialist	7	No	62,119	69,021	86,276
Recreation Facility Supervisor	7	Yes	62,119	69,021	86,276
Executive Assistant to the Executive Director	8	No	67,590	75,100	93,875
Recreation Program Manager	8	Yes	67,590	75,100	93,875
IT Support Specialist II	9	Yes	74,237	82,485	103,107
Aquatic Manager	9	Yes	74,237	82,485	103,107
Electrician	9	No	74,237	82,485	103,107
Golf Course Superintendent	9	No	74,237	82,485	103,107
HR & Safety Supervisor	9	Yes	74,237	82,485	103,107
MIS Supervisor (Vacant Position)	9	Yes	74,237	82,485	103,107
Park Operations Supervisor	9	No	74,237	82,485	103,107
Racquet Sports Director	9	Yes	74,237	82,485	103,107
ARC Manager	10	Yes	82,329	91,476	114,345
Park Planner	10	Yes	82,329	91,476	114,345
General Manager of Golf Operations	10	Yes	82,329	91,476	114,345
General Manager of Racquet Sports Operations	10	Yes	82,329	91,476	114,345
Superintendent of Accounting	12	Yes	101,254	112,505	140,631
Superintendent of Parks-Buildings-Trades	12	Yes	101,254	112,505	140,631
Superintendent of Parks-Grounds	12	Yes	101,254	112,505	140,631
Superintendent of Human Resources	12	Yes	101,254	112,505	140,631
Superintendent of Recreation Facilities	12	Yes	101,254	112,505	140,631
Superintendent of Recreation Programs	12	Yes	101,254	112,505	140,631
Director of Marketing & Community Engagement	12	Yes	101,254	112,505	140,631
Director of Parks & Planning	14	Yes	119,658	132,954	166,193
Director of Recreation and Facilities	14	Yes	119,658	132,954	166,193
Director of Finance & Personnel	15	Yes	129,454	143,838	179,798

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

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

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	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
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 Actual										
Full-Time	$ 2,721,054	2,502,110	49,881	-	482,057	77,159	239,189	209,624	279,338	6,560,412
Part-Time	84,792	3,522,978	124,329	-	425,091	79,456	366,515	360,345	937,970	5,901,476
Total Wages	$ 2,805,846	6,025,088	174,210	-	907,148	156,615	605,704	569,969	1,217,308	12,461,888
Revenue	$ 7,760,365	15,396,333	241,708	9,435,695	1,517,219	322,500	1,236,792	1,430,913	2,283,092	39,624,617
% of Revenue	36.16%	39.13%	72.07%	0.00%	59.79%	48.56%	48.97%	39.83%	53.32%	31.45%
2025/26 Projected										
Full-Time	$ 2,996,130	2,691,940	61,230	-	486,710	80,250	222,030	232,420	304,120	7,074,830
Part-Time	115,700	3,665,820	116,240	-	430,500	75,800	416,980	365,230	843,100	6,029,370
Total Wages	$ 3,111,830	6,357,760	177,470	-	917,210	156,050	639,010	597,650	1,147,220	13,104,200
Revenue	$ 7,735,590	15,295,350	227,920	13,469,750	1,541,760	326,760	1,287,120	1,445,190	2,425,210	43,754,650
% of Revenue	40.23%	41.57%	77.87%	0.00%	59.49%	47.76%	49.65%	41.35%	47.30%	29.95%
2026/27 Proposed										
Full-Time	$ 3,308,400	2,836,240	72,030	-	520,340	84,900	207,560	221,040	378,600	7,629,110
Part-Time	181,000	3,915,230	205,770	-	430,660	85,080	428,700	377,260	1,041,120	6,664,820
Total Wages	$ 3,489,400	6,751,470	205,770	-	951,000	169,980	636,260	598,300	1,419,720	14,221,900
Revenue	$ 7,832,330	16,240,420	234,380	18,004,000	1,599,730	340,820	1,303,510	1,488,290	2,631,910	49,675,390
% of Revenue	44.55%	41.57%	87.79%	0.00%	59.45%	49.87%	48.81%	40.20%	53.94%	28.63%

*Net of Interfund Transfers and Debt Proceeds.

Public Display

	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Arlington Ridge Center	Total Recreation Funds	Museum	IMRF & Social Security	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/24	**8,802,877**	**16,756,379**	**1,638,423**	**2,244,054**	**(615,848)**	**(623,488)**	**270,367**	**9,915,824**	**213,858**	**2,400,101**	**616,051**	**29,233**	**18,265**	**961,787**	**32,712,059**
Revenues	7,385,027	15,396,333	1,236,792	1,430,913	1,517,219	322,500	2,283,092	22,186,849	241,708	1,602,923	375,338	40,977	2,706,148	-	34,538,970
Expenses	5,222,359	12,788,664	865,795	839,317	1,440,244	266,827	1,952,311	18,153,158	214,679	1,904,417	284,236	37,465	2,535,864	695,543	29,047,721
Capital Outlay	-	112,028	-	40,800	-	-	-	152,828	-	-	-	-	-	1,037,587	1,190,415
Net Surplus/(Deficit)	2,162,668	2,495,641	370,997	550,796	76,975	55,673	330,781	3,880,863	27,029	(301,494)	91,102	3,512	170,284	(1,733,130)	4,300,834
Non-spendable	136,759	128,170	4,800	4,500	48,900	7,757	32,500	226,627	2,347	-	-	-	-	-	365,733
Restricted	-	-	-	-	-	-	-	-	-	2,098,607	707,153	32,745	-	669,889	3,508,394
Committed	3,002,638	4,429,900	346,320	335,750	-	-	568,648	5,680,618	85,900	-	-	-	188,549	-	8,957,705
Assigned	5,826,148	14,805,978	1,622,300	2,454,600	-	-	-	18,882,878	152,640	-	-	-	-	-	24,861,666
Unassigned	-	-	-	-	(587,773)	(575,572)	-	(1,163,345)	-	-	-	-	-	-	(1,163,345)
Fund Balance, 04/30/25	**8,965,545**	**19,364,020**	**1,973,420**	**2,794,850**	**(538,873)**	**(567,815)**	**601,148**	**23,626,778**	**240,887**	**2,098,607**	**707,153**	**32,745**	**188,549**	**669,889**	**36,530,125**
Revenues	7,396,690	15,295,350	1,287,120	1,445,190	1,541,760	326,760	2,425,210	22,321,390	227,920	1,457,700	338,900	40,100	2,694,440	1,424,330	35,901,470
Expenses	6,058,170	26,660,720	946,430	931,580	1,474,400	303,300	1,996,630	32,313,060	212,970	2,161,300	301,390	42,070	2,622,120	755,210	44,466,290
Capital Outlay/Transfers	5,000,000	100,000	-	-	-	-	-	100,000	-	-	-	-	-	1,100,000	6,200,000
Net Surplus/(Deficit)	(3,661,480)	(11,465,370)	340,690	513,610	67,360	23,460	428,580	(10,091,670)	14,950	(703,600)	37,510	(1,970)	72,320	(430,880)	(14,764,820)
Non-spendable	175,000	126,945	12,000	5,600	50,000	5,103	35,000	234,648	2,500	-	-	-	-	-	412,148
Restricted	-	-	-	-	-	-	-	-	-	1,395,007	744,663	30,775	-	239,009	2,409,454
Committed	2,423,268	4,678,700	378,570	372,600	-	-	798,650	6,228,520	85,100	-	-	-	260,869	-	8,997,757
Assigned	2,705,797	3,193,033	1,857,540	2,930,260	-	-	196,078	8,176,911	168,467	-	-	-	-	-	11,051,175
Unassigned	-	-	-	-	(521,513)	(549,458)	-	(1,070,971)	-	-	-	-	-	-	(1,070,971)
Fund Balance, 04/30/26	**5,304,065**	**7,998,678**	**2,248,110**	**3,308,460**	**(471,513)**	**(544,355)**	**1,029,728**	**13,569,108**	**256,067**	**1,395,007**	**744,663**	**30,775**	**260,869**	**239,009**	**21,799,563**
Revenues	7,528,530	16,240,420	1,303,510	1,488,290	1,599,730	340,820	2,631,910	23,604,680	234,380	1,494,600	303,800	39,000	2,702,570	1,428,630	37,336,190
Expenses	6,825,060	12,729,230	982,200	941,100	1,551,110	323,090	2,438,610	18,965,340	269,780	1,984,400	369,300	39,300	2,697,940	774,370	31,925,490
Capital Outlay/Transfers	3,000,000	100,000	40,400	-	-	-	110,000	250,400	-	-	-	-	-	600,000	3,850,400
Net Surplus/(Deficit)	(2,296,530)	3,411,190	280,910	547,190	48,620	17,730	83,300	4,388,940	(35,400)	(489,800)	(65,500)	(300)	4,630	54,260	1,560,300
Non-spendable	175,000	126,945	12,000	5,600	50,000	5,103	35,000	234,648	2,500	-	-	-	-	-	412,148
Restricted	-	-	-	-	-	-	-	-	-	905,207	679,163	30,475	-	293,269	1,908,114
Committed	2,730,024	5,048,100	393,900	376,440	-	-	975,400	6,793,840	107,900	-	-	-	265,499	-	9,897,263
Assigned	102,511	494,153	2,123,120	3,473,610	-	-	102,628	6,193,511	110,267	-	-	-	-	-	6,406,289
Unassigned	-	-	-	-	(472,893)	(531,728)	-	(1,004,621)	-	-	-	-	-	-	(1,004,621)
Fund Balance, 04/30/27	**3,007,535**	**5,669,198**	**2,529,020**	**3,855,650**	**(422,893)**	**(526,625)**	**1,113,028**	**12,217,378**	**220,667**	**905,207**	**679,163**	**30,475**	**265,499**	**293,269**	**17,619,193**

Public Display

		2024/25	Projected 2025/26	Budgeted 2026/27	Forecasted 2027/28	2028/29	2029/30	2030/31	2031/32
Revenue									
Corporate	$	6,167,175	6,580,500	6,799,200	6,982,778	7,080,537	7,179,665	7,280,180	7,382,103
Recreation		5,316,627	5,382,400	5,518,800	5,667,808	5,747,157	5,827,617	5,909,204	5,991,933
Pension & Social Security		1,602,923	1,457,700	1,494,600	1,534,954	1,556,444	1,578,234	1,600,329	1,622,734
Insurance		375,338	338,900	303,800	312,003	316,371	320,800	325,291	329,845
Audit		40,977	40,100	39,000	40,053	40,614	41,182	41,759	42,344
Museum		161,081	155,420	152,820	156,946	159,143	161,371	163,631	165,921
Nwsra		1,441,232	1,424,330	1,428,630	1,467,203	1,487,744	1,508,572	1,529,692	1,551,108
Debt Service		2,706,148	2,694,440	2,702,570	2,775,539	2,814,397	2,817,211	2,820,029	2,822,849
Property Taxes	$	17,811,501	18,073,790	18,439,420	18,937,284	19,202,406	19,434,653	19,670,114	19,908,835
Fees, Charges, & Other Revenue:									
Debt Proceeds		-	1,843,990	3,900,000.0	-	14,567,540	-	3,854,900	-
Grant Proceeds		441,300	841,000.0	5,237,000.0	600,000	-	-	-	-
Replacemet Taxes		354,932	400,900	348,300	358,749	369,511	380,597	392,015	403,775
Rental Income		139,545	123,750	151,120	149,103	153,576	158,183	162,929	167,817
Interest Income		1,955,105	1,110,140	1,025,540	922,986	738,389	590,711	472,569	471,569
NWSRA Administration Fees		141,350	177,740	182,380	187,851	193,487	199,292	205,270	211,428
Donations & Misc. Revenue		1,296,056	325,860	349,040	112,530	115,906	119,384	122,965	126,654
Recreation Program Fees Net Scholarships		7,838,506	7,997,350	8,816,040	8,992,361	9,262,132	9,539,996	9,826,195	10,120,981
Swimming Pool Revenues		2,134,611	2,267,590	2,409,060	2,481,332	2,555,772	2,632,445	2,711,418	2,792,761
Fitness Revenue		922,134	971,710	1,029,210	1,060,086	1,091,889	1,124,646	1,158,385	1,193,136
Tennis Club Revenues		2,667,705	2,732,310	2,791,800	2,875,554	2,961,821	3,050,675	3,142,195	3,236,461
Golf Club Revenues		1,839,719	1,868,520	1,940,550	1,959,956	2,018,754	2,079,317	2,141,696	2,205,947
Transfer In		2,082,153	5,020,000	3,055,930	-	-	-	-	-
Fees, Charges, & Other Revenue		21,813,116	25,680,860	31,235,970	19,700,508	34,028,777	19,875,244	24,190,538	20,930,530
Total Revenue	$	39,624,617	43,754,650	49,675,390	38,637,793	53,231,183	39,309,897	43,860,652	40,839,366
Expense									
Corporate		5,222,359	6,058,170	6,825,060	6,927,436	7,065,985	7,207,304	7,351,450	7,498,479
Recreation		11,074,879	11,706,750	12,629,230	12,566,641	12,976,801	13,171,453	13,369,025	13,569,560
Pension/FICA		1,904,417	2,161,300	1,984,400	2,014,166	2,064,520	2,116,133	2,169,036	2,223,262
Insurance		284,236	301,390	369,300	374,840	375,777	376,716	377,658	378,602
Audit		37,465	42,070	39,300	39,890	39,989	40,089	40,189	40,290
Museum		214,679	212,970	269,780	273,827	274,511	275,198	275,886	276,575
NWSRA		695,543	755,210	774,370	785,986	787,951	789,920	791,895	793,875
Debt Service		2,535,864	2,622,120	2,697,940	4,021,939	4,082,268	4,221,433	4,284,754	4,349,026
Arlington Lakes Golf Club		1,440,244	1,474,400	1,551,110	1,574,377	1,613,736	1,654,079	1,695,431	1,737,817
Nickol Knoll Golf Club		266,827	303,300	323,090	327,936	336,135	344,538	353,152	361,980
Forest View Racquet & Fitness Club		865,795	946,430	982,200	996,933	999,425	1,001,924	1,004,429	1,006,940
Heritage Tennis Club		839,317	931,580	941,100	955,217	979,097	1,003,574	1,028,664	1,054,380
Swimming Expenses		638,894	531,350	701,280	711,799	729,594	747,834	766,530	785,693
ARC & Fitness Expenses		1,313,417	1,465,280	1,737,330	1,763,390	1,907,475	1,955,162	2,004,041	2,054,142
Transfer Out		2,082,153	5,020,000	3,055,930	-	-	-	-	-
Capital Outlay		7,660,481	28,721,270	12,759,460	5,150,000	12,625,000	12,225,000	10,000,000	4,470,000
Total Expense		37,076,570	63,253,590	47,640,880	38,484,375	46,858,263	47,130,358	45,512,140	40,600,623
Total Revenue	$	39,624,617	43,754,650	49,675,390	38,637,793	53,231,183	39,309,897	43,860,652	40,839,366
Total Expense		37,076,570	63,253,590	47,640,880	38,484,375	46,858,263	47,130,358	45,512,140	40,600,623
Net Surplus (Deficit)	$	2,548,047	(19,498,940)	2,034,510	153,417	6,372,920	(7,820,461)	(1,651,487)	238,743
Est. Fund Balance - Beg. of Year	$	35,956,045	38,504,092	18,988,882	21,023,392	21,176,809	27,549,729	19,729,268	18,077,781
Est. Fund Balance - End of Year		38,504,092	18,988,882	21,023,392	21,176,809	27,549,729	19,729,268	18,077,781	18,316,524
Non-spendable		365,733	412,148	412,148	414,209	416,280	418,361	420,453	422,555
Restricted		3,508,394	2,409,454	1,908,114	1,917,655	1,927,243	1,936,879	1,946,563	1,956,296
Committed		8,957,705	9,193,835	9,999,891	10,049,890	10,100,140	10,150,641	10,201,394	10,252,401
Assigned		26,835,605	8,044,416	9,707,860	9,756,399	9,805,181	9,854,207	9,903,478	9,952,996
Unassigned		(1,163,345)	(1,070,971)	(1,004,621)	(1,009,644)	(1,014,692)	(1,019,766)	(1,024,865)	(1,029,989)
Est. Fund Balance - End of Year	$	38,504,092	18,988,882	21,023,392	21,176,809	27,549,729	19,729,268	18,077,781	18,316,524

Public Display

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 accounts 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, the development of Recreation Park after receiving $5.1 million in grants/donation, and the reconstruction of Frontier Community Center. Also, there is an ongoing commitment to improve the District's infrastructure. These factors contribute to an average of $9.2 million being spent annually over the next five years in capital projects.

Public Display

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	105,842
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	456,480

Public Display

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Public Display

Property	Installation Date	Square Feet	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Administration Center		28,000	$ -	$ -	$ -	$ -	$ -	$ -	$300,000	$ -	$ -	$ -
Arlington Lakes Golf Club Clubhouse		11,800	-	-	-	-	-	65,000	-	-	-	-
Arlington Lakes Golf Club Service Center		7,290	-	-	-	-	-	40,000	-	-	-	-
Arlington Ridge Center	2019/2025	105,842	-	-	-	-	-	-	-	-	-	-
Camelot Park Community Center	2021	24,976	-	-	-	-	-	-	-	-	-	105,000
Camelot Park Shelter	2026	700	-	-	-	-	-	-	-	-	-	-
Centennial Park			-	-	-	-	-	-	-	-	-	-
Davis Street Service Center	2024	23,300	-	-	-	-	-	-	-	-	-	-
Davis Street II Service Center	2023	23,631	-	-	-	-	-	-	-	-	-	-
Davis Street III Service Center	2023	5,900	-	-	-	-	-	-	-	-	-	-
Forest View Racquet & Fitness Club		65,100	100,000	-	-	-	-	-	-	-	-	-
Frontier Park Community Center	2023	12,783	-	-	-	-	-	-	-	-	-	-
Frontier Service Center	2023	5,200	-	-	-	-	-	-	-	-	-	-
Frontier Park Shelter		1,300	-	-	-	-	-	-	-	-	-	-
Hasbrook	2015	2,950	-	60,000	-	-	-	-	-	-	-	-
Heritage Park Community Center	2023	6,912	-	-	-	-	-	-	-	-	-	-
Heritage Tennis Club	2016	55,606	-	-	-	150,000	-	-	-	-	-	-
Hickory Meadows Shelter	2025	2,400	-	-	-	-	-	-	-	-	-	-
Lake Arlington Boathouse		3,854	-	35,000	-	-	-	-	-	-	-	-
Melas Sports Complex	2024	2,200	-	-	-	-	-	-	-	-	-	-
Melas Park Shelter		404	-	-	-	-	-	-	-	3,000	-	-
Nickol Knoll Golf Club Clubhouse	2025	4,584	-	-	-	-	-	-	-	-	-	-
Nickol Knoll Golf Club Service Center		3,773	-	-	-	-	-	-	-	-	70,000	-
Patriots Park Shelter Building		2,660	-	-	-	-	-	-	-	28,000	-	-
Pioneer Park Community Center	2008	22,800	-	-	-	-	258,000	-	-	-	-	-
Pioneer Park Bathhouse		5,200	-	-	40,000	-	-	-	-	-	-	-
Pioneer Park Mechanical Building		1,728	-	-	20,000	-	-	-	-	-	-	-
Recreation Park Bathhouse	2026	8,400	-	-	-	-	-	-	-	-	-	-
Recreation Park Community Center	2026	21,357	-	-	-	-	-	-	-	-	-	-
Recreation Park Festival Building	2026	800	10,000	-	-	-	-	-	-	-	-	-
Recreation Park Playground Shelter	2025	-	-	-	-	-	-	-	-	-	-	-
Recreation Park Bathroom Building	2026	-	-	-	-	-	-	-	-	-	-	-
Recreation Park Skate Park Shelter	2025	-	-	-	-	-	-	-	-	-	-	-
Sunset Meadows Shelter		3,200	-	-	-	-	-	-	-	25,000	-	-
Total		**464,650**	**$ 110,000**	**$ 95,000**	**$ 60,000**	**$150,000**	**$258,000**	**$105,000**	**$300,000**	**$ 56,000**	**$ 70,000**	**$ 105,000**

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

Public Display

Location	# of Courts	Year Constructed	Year Resurfaced	Court Condition	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Primary Locations - A														
Camelot Park (Tennis)	5			Poor	$ 358,310	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Centennial Park (Tennis)	4		2023	Good	441,000	-	-	-	-	-	-	-	-	-
Frontier Park (Tennis)	2		2023	Poor	62,500	-	-	-	-	-	-	-	-	-
Frontier Park (Basketball)	2		2018	Poor	64,875	-	-	-	-	-	-	-	-	-
FVTC-Outdoors (Tennis)	7		2022	Good	-	40,000	-	-	-	-	40,000	-	-	-
Heritage Tennis Club (Indoor Tennis)			2018	Good	-	-	-	-	-	-	-	-	75,000	-
FVTC-Indoors (Tennis)			2018	Good	-	-	-	-	-	-	-	-	75,000	-
Heritage Park (Tennis)	3		2019	Good	-	-	-	-	-	-	-	-	-	-
Dryden Park (Tennis)	2	2021		Good	-	-	-	-	-	-	-	-	-	-
Dryden Park (Pickleball)	6	2021		Good	-	-	-	-	-	-	-	-	-	-
Camelot Park (Basketball)	1		2023	Poor	-	-	35,000	-	-	-	-	-	-	-
Greenslopes Park (Tennis)	2	2021		Good	-	-	-	-	-	-	-	-	-	-
Greenslopes Park (Pickleball)	4	2021		Good	-	-	-	-	-	-	-	-	-	-
Heritage Park (Basketball)	2		2019	Good	-	-	-	-	-	-	-	60,000	-	-
Pioneer Park (Tennis)	4		2022	Fair	-	-	-	96,150	-	-	-	-	-	-
Pioneer Park (Basketball)	1		2023	Fair	-	-	-	22,425	-	-	-	-	-	-
Recreation Park (Tennis)	3	2025		Good	-	-	-	-	-	-	-	-	-	-
Total	35				$ -	$ 40,000	$ 35,000	$ 118,575	$ -	$ -	$ 40,000	$ 60,000	$ 150,000	$ -
Secondary Locations - B														
Carefree Park (Tennis)	2		2023	Fair	$ -	$ -	$ -	$ -	$ -	$ -	$ 55,000	$ -	$ -	$ -
Carefree Park (Basketball)	2		2023	Poor	-	-	75,000	-	-	-	-	-	-	-
Carefree Park (Rollerhockey)	1		2023	Fair	-	-	-	-	-	-	30,000	-	-	-
Carousel Park (Basketball)	1		2022	Fair	-	-	-	-	27,000	-	-	-	-	-
Creekside Park (Tennis)	2	2023		Good	-	-	-	-	-	-	-	-	-	-
Creekside Park (Basketball)	0.5	2023		Good	-	-	-	-	-	-	-	-	-	-
Evergreen Park (Basketball)	1			Good	-	-	-	-	-	-	-	-	-	-
Greens Park (Basketball)	1		2022	Poor	27,000	-	-	-	-	-	-	-	-	-
Klehm Park (Basketball)	1		2018	Fair	-	-	-	-	-	-	-	25,000	-	-
Legacy Park (Basketball)	0.5			Good	-	-	-	-	-	-	-	-	-	-
Patriots Park (Basketball)	2		2016	Poor	-	-	70,000	-	-	-	-	-	-	-
Prairie Park (Basketball)	1			Good	-	-	-	-	-	-	-	30,000	-	-
Raven Park (Tennis)	3		2022	Fair	-	-	-	-	-	70,000	-	-	-	-
Raven Park (Basketball)	1		2022	Poor	-	-	-	-	-	30,000	-	-	-	-
Sunset Ridge Park (Basketball)	1	2021		Good	-	-	-	-	-	-	-	-	-	-
Wildwood Park (Tennis)	3			Good	-	-	-	-	-	-	-	-	-	80,000
Wildwood Park (Basketball)	1			Fair	-	-	-	-	-	-	-	35,000	-	-
Virginia Terrace Park (Basketball)	1			Poor	-	-	-	-	-	-	-	-	-	35,000
Total	25				$ 27,000	$ -	$ 145,000	$ -	$ 27,000	$ 100,000	$ 85,000	$ 90,000	$ -	$ 115,000

Public Display

Supplemental Locations - C														
Flentie Park (Basketball)	0.5			Poor	-	-	44,100	-	-	-	-	-	-	-
Hasbrook Park (Basketball)	1		2022	Poor	-	48,500	-	-	-	-	-	-	-	-
Victory Park (Tennis)	1		2022	Fair	-	-	-	-	40,000	-	-	-	-	-
Greenbrier Park (Tennis)	1		2023	Poor	-	-	-	-	48,550	-	-	-	-	-
Greenbrier Park (Rollerhockey)	1		2023	Poor	-	-	-	-	38,000	-	-	-	-	-
Banta Park (Basketball)	0.5			Good	-	-	-	-	-	-	-	-	-	-
Berbecker Park (Basketball)	0.5		2023	Good	-	-	-	-	-	-	-	-	-	-
Falcon Park (Basketball)	0.5		2023	Fair	-	-	-	-	-	25,000	-	-	-	-
Hasbrook Park (Tennis)	2		2022	Poor	-	-	60,000	-	-	-	-	-	-	-
Schaag Park (Basketball)	0.5		2016	Poor	-	-	-	20,000	-	-	-	-	-	-
Victory Park (Basketball)	0.5		2022	Fair	-	-	-	-	15,000	-	-	-	-	-
Volz Park (Pickleball)	6	2021		Good	-	-	-	-	-	-	-	-	-	-
Volz Park (Basketball)	0.5	2021		Good	-	-	-	-	-	-	-	-	-	-
Total	13				$ -	$ 48,500	$ 104,100	$ 20,000	$ 141,550	$ 25,000	$ -	$ -	$ -	$ -
Total All Courts	**73**				**$ 27,000**	**$ 88,500**	**$ 284,100**	**$ 138,575**	**$ 168,550**	**$ 125,000**	**$ 125,000**	**$ 150,000**	**$ 150,000**	**$ 115,000**

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.

Public Display

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	2026	$ 330,000
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
Flentie Park	2002	94,918	14,238	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2027	143,330
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	2028	275,000
Carriage Walk Park	2005	79,595	11,939	15%	AHPD staff	Landscape Structures	2-12 yrs	2028	140,000
Greenbrier Park	2001	97,624	14,644	15%	Monohan's Landscape	Miracle	2-12 yrs	2029	175,000
Willow Park	1999	46,458	6,969	15%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2029	175,000
Westgate Park	2005	104,993	15,749	15%	Pedersen Construction	Little Tikes	2-12 yrs	2029	175,000
Cronin Park	2005	97,140	14,571	15%	Great Lakes Landscape	Gametime	2-12 yrs	2030	175,000
Dryden Park	2006	65,854	9,878	15%	Kenneth Company	Gametime	2-5 yrs	2030	150,000
Klehm Park	2005	69,026	10,354	15%	Kenneth Company	Landscape Structures	2-12 yrs	2030	150,000
Shaag/Scarsdale Park	2006	73,991	11,099	15%	AHPD staff	Little Tikes	2-5 yrs	2031	150,000
Pioneer Park	2007	142,034	21,305	15%	Landworks	Landscape Structures	2-12 yrs	2031	250,000
Sunset Meadows	2007	88,447	13,267	15%	Reil Construction	Miracle	2-12 yrs	2032	150,000
Banta Park	2007	135,118	27,024	20%	Green Up Landscape	Playworld	2-12 yrs	2032	200,000
Victory Park	2009	154,922	38,731	25%	Green Up Landscape	Landscape Structures	2-12 yrs	2033	215,000
North School Park	2008	62,219	9,333	15%	AHPD staff	Landscape Structures	2-5 yrs	2033	100,000
Patriots Park	2008	166,882	25,032	15%	Green Up Landscape	Little Tikes	2-12 yrs	2034	215,000
Berbecker Park	2008	158,298	55,404	35%	Green Up Landscape	Landscape Structures	2-12 yrs	2034	200,000
Rand-Berkley Park	2010	$ 10,366	1,555	15%	Autumn Landscaping	Landscape Structures	2-12 yrs	2035	$ 125,000
Wildwood Park	2010	104,172	15,626	15%	Autumn Landscaping	Little Tikes	2-12 yrs	2035	150,000

Public Display

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Melas Park	2011	128,080	19,212	15%	Elanar Construction	Gametime	2-12 yrs	2035	175,000
Evergreen Park	2011	144,729	21,709	15%	Elanar Construction	Play and Park	2-12 yrs	2036	200,000
Virginia Terrace Park	2012	95,669	14,350	15%	Elanar Construction	Gametime	2-12 yrs	2036	125,000
Frontier Park	2013	163,780	24,567	15%	Allied Landscaping	Landscape Structures	2-12 yrs	2037	350,000
Falcon Park	2013	127,075	19,061	15%	Elanar Construction	Little Tikes	2-12 yrs	2037	175,000
Volz Park	2013	112,998	16,950	15%	Elanar Construction	Little Tikes	2-12 yrs	2038	150,000
Carousel Park	2014	108,385	43,354	40%	Elanar Construction	Zenon	2-12 yrs	2038	150,000
Raven Park	2014	63,623	29,903	47%	AHPD staff	BCI Burke	2-12 yrs	2038	100,000
Heritage Park	2016	118,928	17,839	15%	Reil Construction	Landscape Structures	2-12 yrs	2039	170,000
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2039	100,000
Lake Arlington	2018	70,444	52,833	75%	Reil Construction	Landscape Structures	2-12 yrs	2039	300,000
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	2040	150,000
Happiness Park	2024	175,000	26,250	15%	Ostrander Landscaping	NuToys Leisure Products	2-12 yrs	2041	185,000
Prairie Park	2024	188,532	28,280	15%	Ground Systems	BCI Burke	2-12 yrs	2041	210,000
Recreation Park	2025	893,200	133,980	15%	Bollinger Construction	Landscape Structures	2-12 yrs	2042	900,000
Totals		$ 5,339,357	$ 1,050,846	13%					$8,097,650

Public Display

Location	Sq Ft	Condition Rating	Last Repaved Date	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Parking Lots													
Admin Center North Parking	7600	Good		-	-	-	-	-	-	$ 2,280	-	-	-
Admin Center West Parking	7800	Good		-	-	-	-	-	-	$ 2,340	-	-	-
ARC Parking	110000	Good		-	-	-	-	-	-	-	$ 38,000	-	-
ALGC Parking	70000	Poor		-	-	-	-	-	-	-	-	-	-
ALGC Service Center Parking	18000	Fair		-	-	-	$ 10,400	-	-	-	-	-	-
Camelot Park Parking	30000	Fair		-	-	-	-	$ 14,000	-	-	-	-	-
Carefree Park Parking	9000	Fair		-	$ 3,150	-	-	-	-	-	-	-	-
Centennial Park Parking	23000	Fair		$ 6,900	-	-	-	-	-	-	-	-	-
Davis 1 Parking	40000	Good & Poor		-	$ 14,500	-	-	-	-	-	-	-	-
Davis 2 Parking	40000	Good & Poor		-	$ 24,500	-	-	-	-	-	-	-	-
Dryden Parking	7000	Poor		-	-	$ 17,100	-	-	-	-	-	-	-
FVTC Parking	21500	Fair		-	-	-	-	$ 11,450	-	-	-	-	-
Frontier Parking	107000	Poor	2023	$ 59,650	-	$$$	-	-	-	-	-	-	-
Frontier Service Center Parking	30000	Poor		-	-	$$$	-	-	-	-	-	-	-
Hasbrook Parking	17000	Poor		$ 24,250	-	-	-	-	-	-	-	-	-
Heritage Parking	24000	Fair	2025	-	-	-	-	$ 12,200	-	-	-	-	-
Heritage Tennis Club Parking	26000	Fair		-	-	-	$ 22,800	-	-	-	-	-	-
Lake Arlington Parking	64000	Good		-	-	-	-	-	-	-	$ 26,700	-	-
NKGC Parking	65000	Good	2025	-	-	-	-	-	-	-	-	$ 16,250	-
NKGC Service Center Parking	56000	Fair		-	-	-	-	$ 16,800	-	-	-	-	-
Patriot Park Parking	17000	Fair		-	-	-	$ 7,600	-	-	-	-	-	-
Pioneer Park Parking	60000	Poor		-	-	$ 28,000	-	-	-	-	-	-	-
Pioneer Park South Street Parking	52000	Poor		-	-	$ 15,600	-	-	-	-	-	-	-
Prairie Park Parking	20000	Fair	2024	-	-	-	-	-	$ 11,000	-	-	-	-
Recreation Park Parking		Good	2025	-	-	-	-	-	-	-	-	-	-
Sunset Meadows Parking	76000	Good	2025	-	-	-	-	-	-	-	-	$ 19,000	-
			Parking Totals:	$ 90,800	$ 42,150	$ 60,700	$ 40,800	$ 54,450	$ 11,000	$ 4,620	$ 64,700	$ 35,250	$ -

Public Display

Location	Sq Ft	Condition Rating	Last Repaved Date	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Walking Paths													
Banta Park Paths	3500	Fair		-	-	-	$ 875	-	-	-	-	-	-
Camelot Connector Paths	12000	Poor	2025 (parts)	-	-	-	$ 3,000	-	-	-	-	-	-
Camelot Park Paths	36000	Good		-	-	-	$ 9,000	-	-	-	-	-	-
Centennial Park Paths	22000	Poor			$$$	-	-	-	-	-	-	-	-
Cronin Park Paths	6000	Fair		-	-	-	$ 1,500	-	-	-	-	-	-
Flentie Park Paths	7000	Poor		-	-	$$$	-	-	-	-	-	-	-
Greenbrier Park Paths	20000	Poor		-	-	$ 5,000	-	-	-	-	-	-	-
Greens Park Paths	11000	Fair	2023	-	-	-	$ 2,750	-	-	-	-	-	-
Hasbrook Park Paths	50000	Poor		$ 32,500	-	-	-	-	-	-	-	-	-
Lake Arlington Park Paths	160000	Poor & Good		$ 63,700	-	-	-	-	-	-	-	-	-
Lake Terramere Paths	6000	Poor		$ 1,500	-	-	-	-	-	-	-	-	-
Melas Park Paths	100000	Fair	2024	-	-	-	-	-	$ 25,000	-	-	-	-
NKGC Park Paths	95000	Good	2025	-	-	-	-	-	-	-	-	$ 23,750	-
Patriot Park Paths	20000	Good	2024	-	-	-	-	-	$ 5,000	-	-	-	-
Pioneer Park Paths	10000	Good	2023	-	-	-	-	-	-	-	-	$ 2,500	-
Prairie Park Paths	10000	Good	2024	-	-	-	-	-	-	-	-	$ 2,500	-
Raven Park Paths	15500	Good		-	-	-	-	-	-	$ 3,875	-	-	-
Recreation Park Paths		Good	2025	-	-	-	-	-	-	-	-	-	-
Sunset Meadows Paths	50000	Good	2024	-	-	-	-	-	-	$ 12,500	-	-	-
Sunset Ridge Paths	2000	Good	2023	-	-	-	-	-	$ 500	-	-	-	-
Volz Park Paths	19000	Fair	2023	-	-	-	-	$ 4,750	-	-	-	-	-
Westgate Park Paths	5500	Fair		-	-	-	-	-	$ 1,375	-	-	-	-
Wildwood Park Paths	25000	Poor		-	$ 16,250	-	-	-	-	-	-	-	-
Willow Park Paths	20000	Good	2024	-	-	-	-	-	-	-	-	-	-
			Path Totals:	$ 97,700	$ 16,250	$ 5,000	$ 17,125	$ 4,750	$ 31,875	$ 16,375	$ -	$ 28,750	$ -
Cart Paths													
ALGC Cart Paths	169000	Good	2025	-	-	-	-	-	-	$ 42,250	-	-	-
NKGC Cart Paths	48000	Fair	2025 (partial)	-	-	-	-	-	$ 12,000	-	-	-	-
			Cart Path Totals:	$ -	$ -	$ -	$ -	$ -	$ 12,000	$ 42,250	$ -	$ -	-
			Grand Totals:	$ 188,500	$ 58,400	$ 65,700	$ 57,925	$ 59,200	$ 54,875	$ 63,245	$ 64,700	$ 64,000	$ -

Public Display

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

	Number	Percent
Total Population	74,409	100.0
Gender		
Male	37,906	50.9
Female	39,770	53.4
Age Composition		
0 to 19 years	17,935	24.1
20 to 24 years	3,400	4.6
25 to 34 years	8,511	11.4
35 to 49 years	16,224	21.8
50 to 64 years	16,111	21.7
65+ years	14,733	19.8
Median age (years)	44.0	-
18 years and over^	58,521	77.9
Male	27,578	36.7
Female	30,943	41.2
21 years and over^	56,645	75.4
62 years and over^	15,587	20.8
65 years and over^	12,920	17.2
Male	5,214	6.9
Female	7,706	10.3

	Number	Percent
Race/Ethnic Origin*		
White	59,974	80.6
Black or African American	1,786	2.4
American Indian and Alaska Native	223	0.3
Asian	7,664	10.3
Hispanic or Latino	6,102	8.2
Other	2,902	3.9
Household by type^		
Total households	30,919	100.0
Family households (families)	20,305	65.7
With own children under 18 years	8,704	28.2
Married couple family	17,301	56.0
With own children under 18 years	7,487	24.2
Female householder, no husband present	2,205	7.1
With own children under 18 years	954	3.1
Non-family households	10,614	34.3
Householder living alone	9,313	30.1
Householder 65 years and older	3,977	12.9
Households with individuals under 18 years	9,054	29.3
Households with individuals 65 years and over	9,124	29.5
Average household size	2.41	-
Average family size	3.04	-
Housing Occupancy^		
Total housing units	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%

Public Display

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	

Public Display

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	
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
Mt. Prospect Park District	2026 Reciprocal Agreement	3/10/26	Mt. Prospect Park District residents to receive resident rates for AHPD outdoor pools	May 1, 2026 – September 30, 2026	9/30/26
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	

Public Display

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

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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 us 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 612/12/23 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		

Public Display

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	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
VAH	Stormwater Detention at Klem	11/12/24	Maintenance of storm water detention facility at Klehm Park	Written notice by either party	

Public Display

Company/Entity	Year	Sponsored Events/Assets	Amount
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
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 NKGC	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

Public Display

Company/Entity	Year	Sponsored Events/Assets	Amount
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
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

Public Display

Company/Entity	Year	Sponsored Events/Assets	Amount
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 Thearpy Services	2021-2022	Trunk or Treat	500
St. James School	2021-2022	Program Guide	450
St. Peter School	2021-2022	Program Guide	650
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 Thearpy 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
Vilage 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

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Company/Entity	Year	Sponsored Events/Assets	Amount
Jen Ortman - Ortman Group	2024-2025	Pickleball Tournament, Ace Sponsor, Park Foundation,Trunck or Treat	875
Ian Beamer	2024-2025	Pickleball Tournament, Ace Sponsor, Park Foundation,Trunck 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	Sponsorhip	1000
All About Kids Dentistry	2024-2025	Sponsorship	500
All About Kids Dentistry	2025-2026	Picnic in the Park Sponsorship	500
All About Kids Dentistry	2025-2026	Trunk or Treat Sponsorship	500
Advanced Physical Medicne & Therapy	2025-2026	TriARCathon Sponsorship	250
Arlington Heights Police Department	2025-2026	National Night Out Main Sponsor	755
Kelly Baysinger	2025-2026	Pool Sponsorship	500
Ian Beamer	2025-2026	Pickelball Tournament, Movie in the Park, Trunk or Treat Sponsorship	875
Elite Remodeling Group	2025-2026	Frostival Sponsorship	250
In2Great Pediatric Therapy Service	2025-2026	Trunk or Treat Sponsorship	500
Lab Development LLC DBA Connexion	2025-2026	Frontier Festival Sponsorship	500
Oak Street Health, MSO, LLC	2025-2026	Oak Street Sponsorship	500
Jen Ortman - Berkshire Hathaway Home Services	2025-2026	Pickleball Tournament, Movie in the Park, Trunck or Treat Sponsorship	875
Renewal by Andersen Corporation	2025-2026	Partnership Sponsorship	500
			$ 179,905

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Contribution Summary by Year	
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
2025-2026	6,505
2012-Present	$ 179,905

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The 2026/27 budget at a glance
Arlington Heights Park District's $47,640,880 spending proposal represents a 24.7 percent decrease

Where the money goes

Expense	This year	Last year	% Change
General	$ 6,825,060	$ 6,058,170	12.7
Recreation	12,289,230	11,366,750	8.1
Pension	921,200	1,137,100	-19.0
Insurance	369,300	301,390	22.5
Public Audit	39,300	42,070	-6.6
Social Security	1,063,200	1,024,200	3.8
Museum	269,780	212,970	26.7
NWSRA Special Recreation	774,370	755,210	2.5
Arlington Lakes Golf Club	1,551,110	1,474,400	5.2
Nickol Knoll Golf Club	323,090	303,300	6.5
Forest View Racquet and Fitness Club	982,200	946,430	3.8
Heritage Tennis Club	941,100	931,580	1.0
Arlington Ridge Center	2,438,610	1,996,630	22.1
Debt Service	3,037,940	2,962,120	2.6
Transfers Out	3,055,930	5,020,000	-39.1
Capital Projects	12,759,460	28,737,540	-55.6
	$ 47,640,880	$ 63,269,860	-24.7

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	$ 18,439,420	$ 18,073,790	2.0
Debt Proceeds	3,900,000	1,843,990	N/A
Grant Proceeds	5,237,000	841,000	N/A
Replacement Taxes	348,300	400,900	-13.1
Rental Income	151,120	123,750	22.1
Interest Income	1,025,540	1,110,140	-7.6
NWSRA Admin. Fees	182,380	177,740	2.6
Donations & Misc Revenues	349,040	325,860	7.1
Recreation Program Fees	8,816,040	7,997,350	10.2
Swimming Pool Revenues	2,409,060	2,267,590	6.2
Fitness Revenue	1,029,210	971,710	5.9
Tennis Club Revenues	2,791,800	2,732,310	2.2
Golf Club Revenues	1,940,550	1,868,520	3.9
Transfer In	3,055,930	5,020,000	-39.1
	$ 49,675,390	$ 43,754,650	13.5

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 6:30 p.m., May 12, 2026, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

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Public Display

CHAPTER ONE
Envision & Prioritize
Alternative & Preferred Strategies







Public Display



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.

PUBLIC Display

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 - Staff has received quotes for additional painting of public spaces
      - Accessibility - Modernized elevator in 2024/2025
      - Explore programmatic on lower level - Completed conversion to an additional dance studio
      - 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 - Completed with 2025 remodel and addition
      - Site circulation and arrival experience - Completed with 2025 remodel and addition
      - Consider entry porte cochere
      - Consider additional gender neutral changing rooms - Completed with 2025 remodel and addition
      - Consider renovation of facility to address locker rooms, fitness, and program space. - Completed with 2025 remodel and addition
   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) Completed in 2026
      - Site drainage
      - Accessibility - Complete by modernizing elevator in 2024/2025

Public Display

IMPROVE EXISTING INDOOR FACILITIES TO ALIGN WITH COMMUNITY EXPECTATIONS AND NEEDS

- Feasibility study for repurposing spaces - In progress 2026
  - Consider repurposing racquet ball courts
  - Consider providing dedicated indoor pickleball courts
  - Consider indoor turf field(s)

f. Frontier Park
- Replace community center building - Community engagement in progress
- 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 - Completed 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 - Completed replacement of roof, soffits, and gutters in 2024/2025
- Review integrity of exterior wall flashing - Completed in 2024/25
- Address asphalt walkway inside complex - Sectional path replacement in 2024/2025

Public Display

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. Work began 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
- Added a ball machine in April 2025

mvi. 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

mvii. Evaluate staffing levels to align with facility improvements. - Added two positions in 2024/2025 and added one new position 2025/26

Public Display

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 - Awarded OSLAD Grant in 2026
        - Hasbrook Park – 2001, N - In progress 2025/2026
        - Carefree Park – 2003, N - Budgeting for 2026/2027
        - Creekside Park – 2003, N - Budgeting for 2026/2027
        - Lake Terramere Park – 2000, N - Refreshed playground
        - Camelot Park – 2005, C
        - Centennial Park – 2002, C - Construction beginning fall of 2026
        - 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

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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 - In progress 2026
        - Carefree Park – basketball, N
        - Victory Park – basketball and tennis, M
        - Flentie Park – basketball, N - Received OSLAD Grant 2026
      - Priority Group C (Medium Priority - Years 7 and beyond)
        - Frontier Park – basketball, C In progress 2026
        - Greens Park – basketball, School
        - Raven Park – basketball, N
        - Banta Park – basketball, M - Color coated in 2024

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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 began in 2026
      - 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 - Installed shade structure over player benches in 2025

6. Implement Recreation Park master plan improvements.
   a. Implement Phase I improvements - Completed in 2026
   b. Implement Phase II improvements (pending OSLAD grant submittal and award) - In progress

7. Implement Recreation Park pool facility improvements - In progress

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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 - Staff is implementing options as funds become available

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) Included in the 2026/27 Budget
   e. Lake Arlington (high visitorship, low amenity need)
   f. Creekside Park (low visitorship, high amenity need)
   g. Patriots Park - District no longer owns this property due to a land swap with School District #23
   h. Camelot Park
   i. Hasbrook Park

10. Develop and implement shoreline improvements plan at Lake Terramere. - Completed in 2024

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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. - 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 (Camelot and ALGC)
   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 - Annually expanding with program offerings at alternate locations

3. Increase cultural diversity offerings (programs and special events).
   a. Work with local cultural groups (churches, clubs, etc.) to poll their communities' needs - On going
   b. Explore offering non-English programs when needed - Offering multi-lingual programming
   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 and partner with library to offer fitness classes at Museum

5. Evaluate fee structure.
   a. Increase communication regarding existing financial assistance and fee discounts - Completed - Advertised in program guides, direct email blasts, and website
   b. Evaluate family / household pricing structures - Completed and Board Approved updated Revenue Policy in 2026

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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 - 2026/2027 Budget includes purchase of ice rink
   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), Hasbrook (in the woods)
      - 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 - Constructing new pool at Recreation Park
   d. Evaluate artificial turf conversion locations - Completed and presented to Board in 2026

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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 and installation is in progess

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.

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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 theVillage or Regional Agencies
   a. Consider partnerships with appropriate agencies - Working with Village of Arlington Bike/Pedestrian Committee
   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 - Applied for grant with the 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

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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 addtional 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) - Expanded program offerings in Program Guide

4. Evaluate I.T. and marketing resources.
   a. Adjust marketing strategies as needed to promote under-utilized programs - Targeted campaigns to promote under utilized programs
   b. Update software / technology as programs change - New website, new phones system, researching phone Ap, and updgraded computer network

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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

1. Invest in computerized maintenance management system (CMMS) software that is web-based. - Staff is implementing software 2025/2026
   a. 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
   b. Explore other CMMS software that may serve the District's needs, such as Facility Dude, Productive Parks, Cartegraph (which also has GIS integration)
   c. Train your staff in how to use the CMMS software and capture institutional knowledge in the notes of each task
   d. 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
   e. Enter the asset inventory, preventative maintenance schedules into the CMMS with automated emails in advance of when preventative maintenance is needed
   f. Set up reports and dashboards
   g. Further develop long-term maintenance costs in existing Capital Improvement Plan- Update annually during budget process
   h. Use for work orders and automated replies when updates are completed to the work order tickets - RecTrac is used for work order system
2. Invest in Arc GIS as part of the web-based CMMS. - Purchasing new Arc GIS licenses 2025/2026
   a. Track the location, condition, and maintenance history of park assets
   b. Create maps and visualizations that can help agencies to plan for future park development
   c. Develop maps and visualizations with program locations to demonstrate increased access to programming
   d. Incorporate the tree inventory layer within GIS - Received grant to begin tree inventory 2025 and completed in 2026
   e. Consider full-time staff needs for Arc GIS management
3. Establish CMMS performance metrics for park maintenance.
   - Cost to maintain an acre of park land
   - Staff hours per acre

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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 - In progress with new GIS system
   d. Increase security cameras in the park system - Phase one of upgraded camera system is completed. Adding additional cameras at Recreation Park
   e. Establish a maintenance IT replacement schedule - Staff has worked with L6 to develop replacement schedule

5. Continuously monitor and evaluate park maintenance operations using data from CMMS and benchmark against past performance. - Ongoing and will be part of the new GIS system

6. Continue to develop strategies to replace newly acquired assets before being developed in the system (similar to synthetic turf replacement strategy). - Items are being incorporated into the Hardscape Report and Capital replacement schedule (roofs, vehicles, playgrounds, HVAC, trees, & hardscape)
   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 - This has been incorporated into the Capital Plan
   d. Establish a lifecycle replacement fund to transfer a percentage of the revenues into to offset or cover cost of purchasing replacement assets - Incorporated int the 10-year financial plan
   e. Monitor funds and pricing routinely and identify additional funding sources to fill gaps - Part of the 10-year financial plan and completed annually with the budget

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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 and established Core Values
   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. Conducting a salary survey to potentially update pay bands
   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 2026/2027 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 - In progress
   g. Seek feedback throughout the onboarding process - survey to new staff
   h. Celebrate the onboarding process completion of new employees - Quarterly welcome receptions

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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 in addition staff are surveyed for training topics
   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 $7 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, the 2025/26 Capital Budget included over $3 million 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. Converted Admin basement into a dance space
   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

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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. - This is analyzed as part of the budget process by using ACTIVENet data.

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 Innovation Committee regularly meets and corporates ideas into the seasonal brochure

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 With the addition to ARC and the new program space at Recreation Park, staff will be able to meet these community needs
   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 Staff has been reaching out to local organizations to meet the needs of the District during construction projects or to accommodate the number of patrons interested in programs
   d. Explore partnerships to offer sessions of programs in other languages such as Indo European (French, Portuguese, Russian, Dutch, and Spanish) Contractual programs are being offered
   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 Program surveys are being sent out through Survey Monkey at the end of each season

4. Activate parks with programming (new and existing) across the district.
   a. Identify parks and spaces that are appropriate for existing and new programming Plan to Play program is offered throughout District parks/facilities
   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

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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 Part of quarterly analysis to determine program offerings
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 Incorporated in seasonal evaluations to participants
c. Update the age segment analysis to ensure that programming for each age segment in the district continues Identified a need to expand early childhood programs and hired a full-time staff to expand the Districts offerings.
d. Update recreation trends consistently to identify new opportunities to enhance programs and services Innovation committee regularly recommends new programs. In addition, an intern conducted a nationwide analysis of trending programs.
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

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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

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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

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CHAPTER TWO

Implement

Action Plan







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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

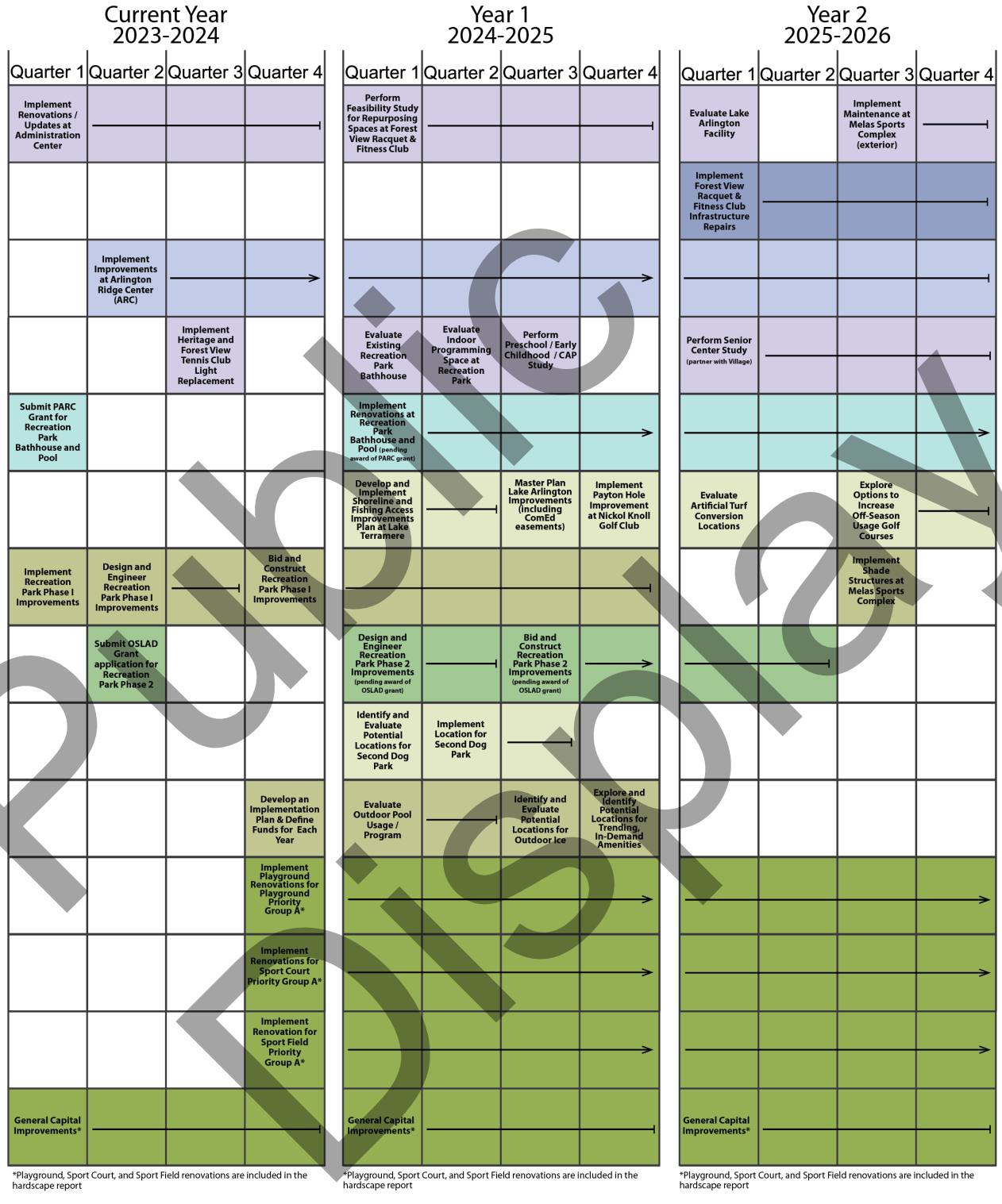
This chapter outlines the steps and potential timeline for implementing the Comprehensive Master Plan strategies identified in the previous chapter from the Envision & Prioritize phase. They were further refined and finalized through workshops with the Arlington Heights Park District staff and Board 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 action plan is organized as follows:

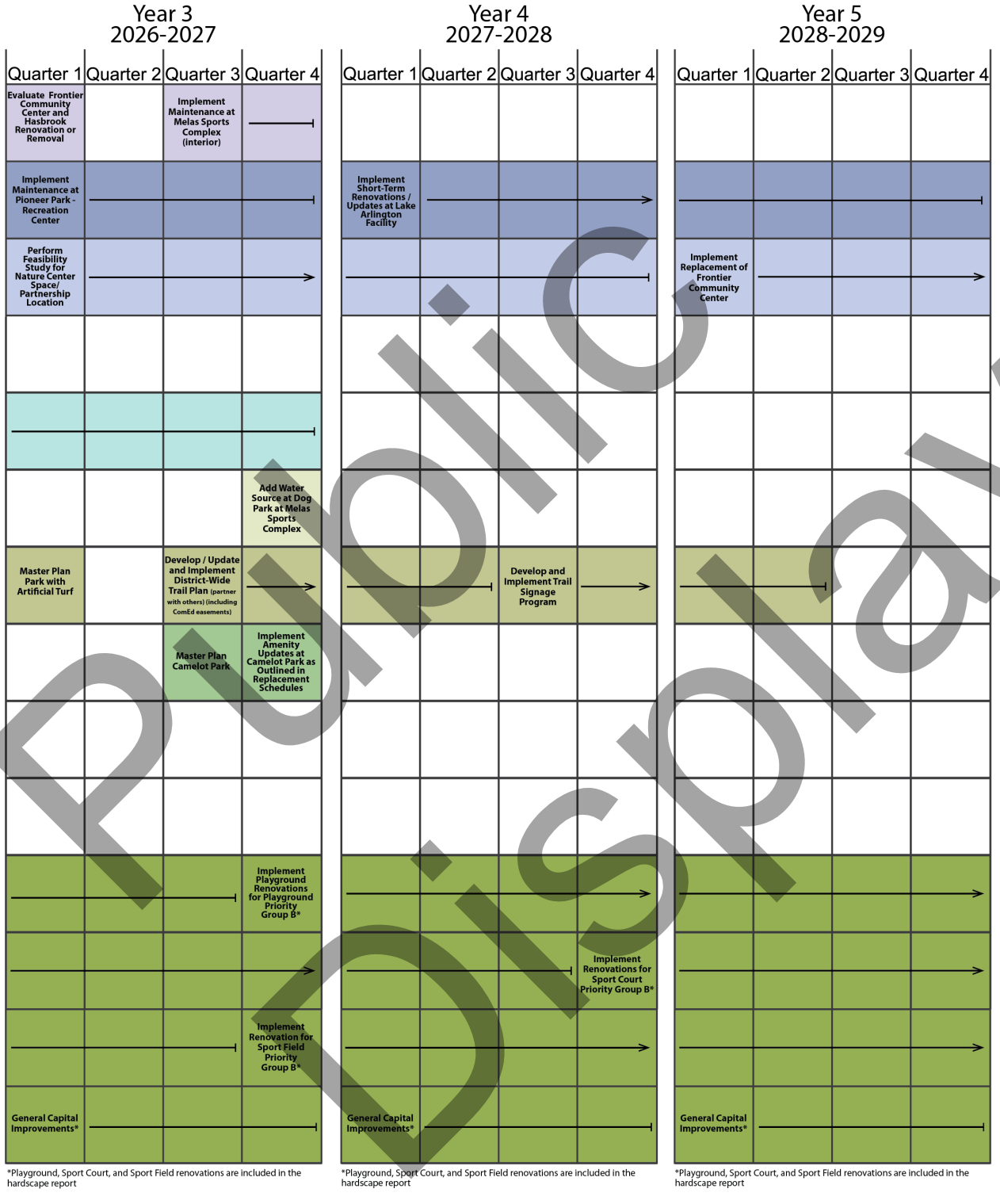
- An at-a-glance Action Plan timeline with each year divided into quarters (Q1, Q2, Q3, and Q4) to provide a general idea of when each action or action item step might start or end within a given year
- A detailed summary of the action items provided in a year-by-year graphic timeline and list in chronological 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

The Arlington Heights Park District is following a May to April fiscal year.

Public Display



Public Display



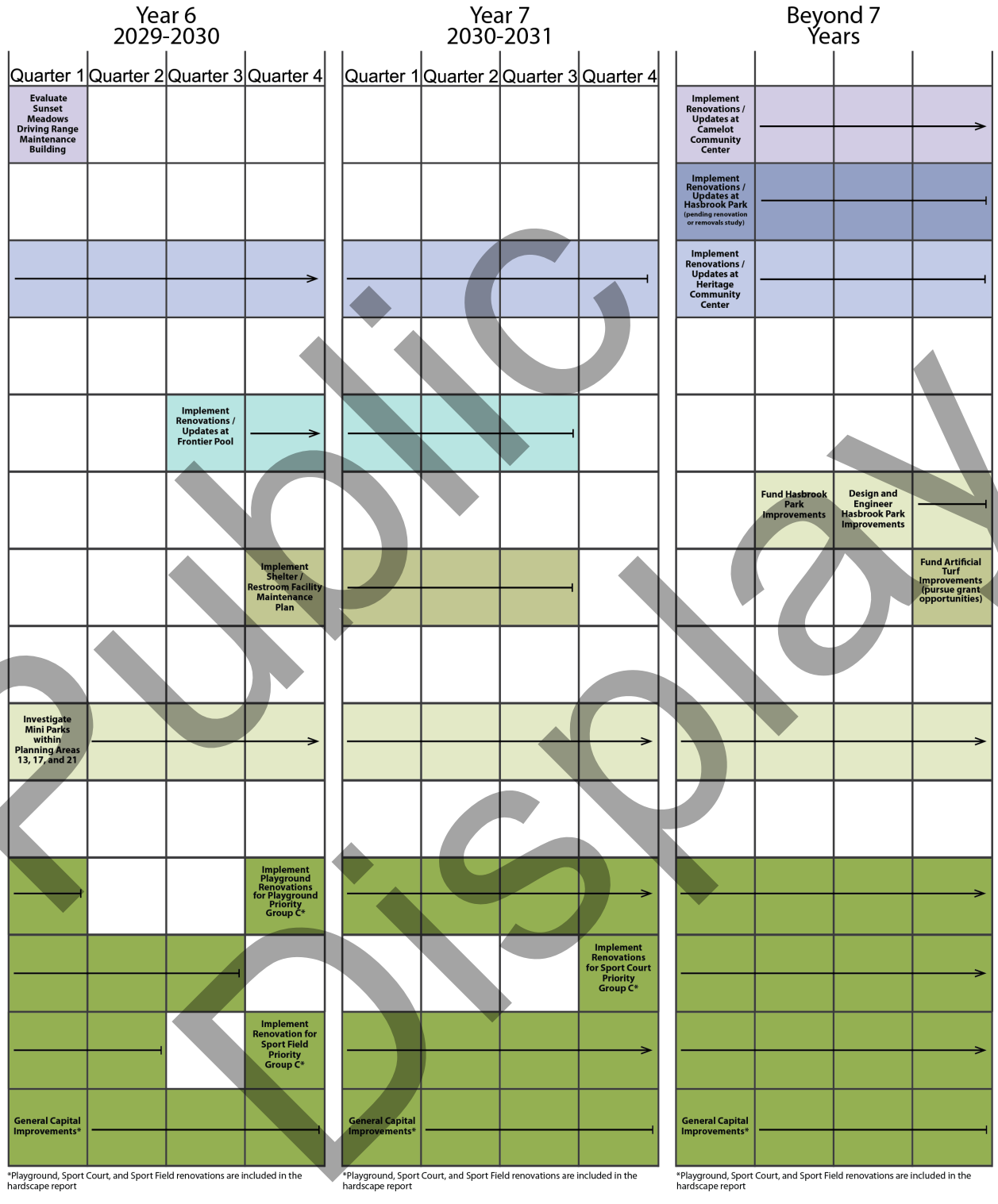
Legend

Facilities

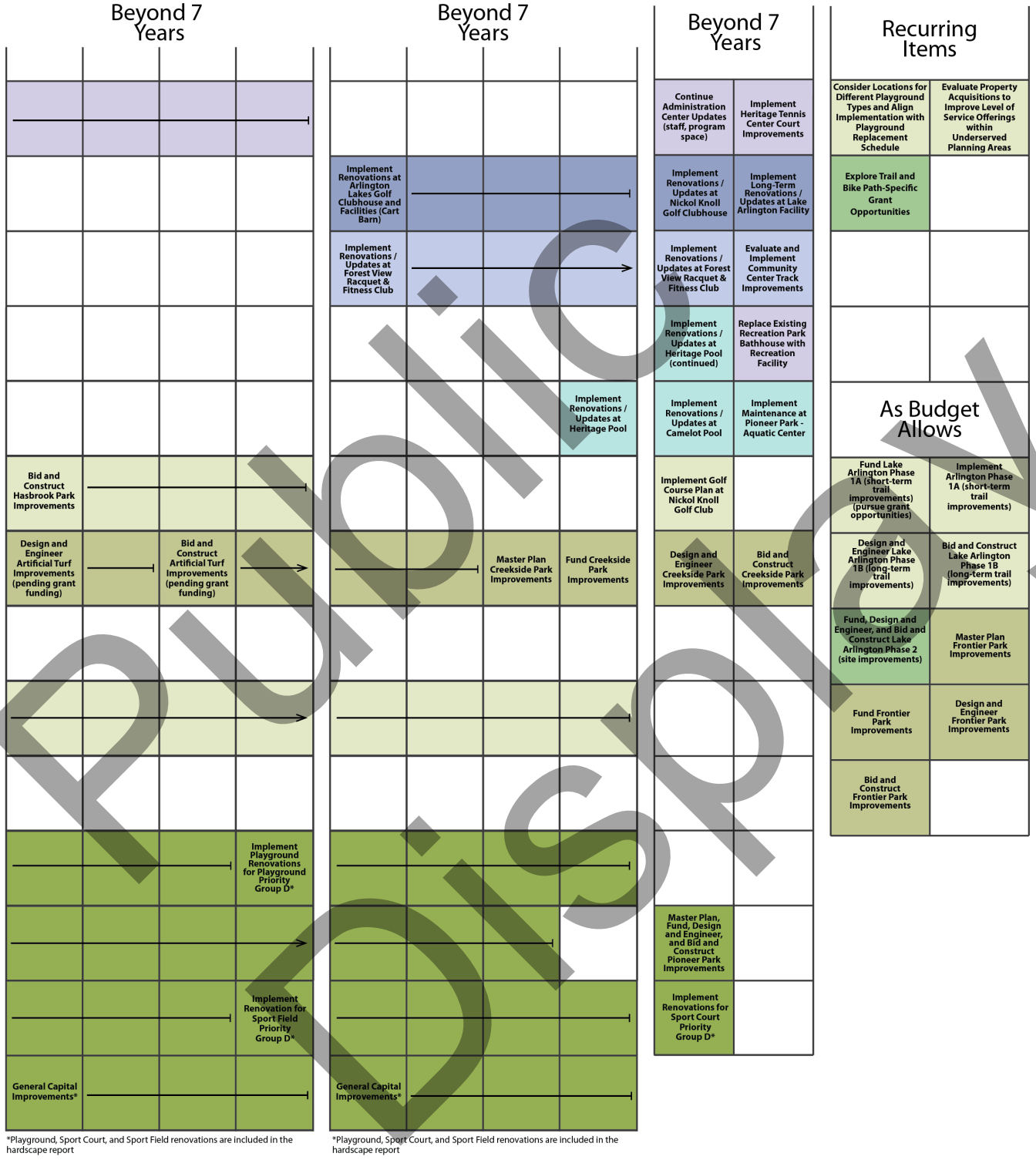
Swimming Pools

Parks and Open Space

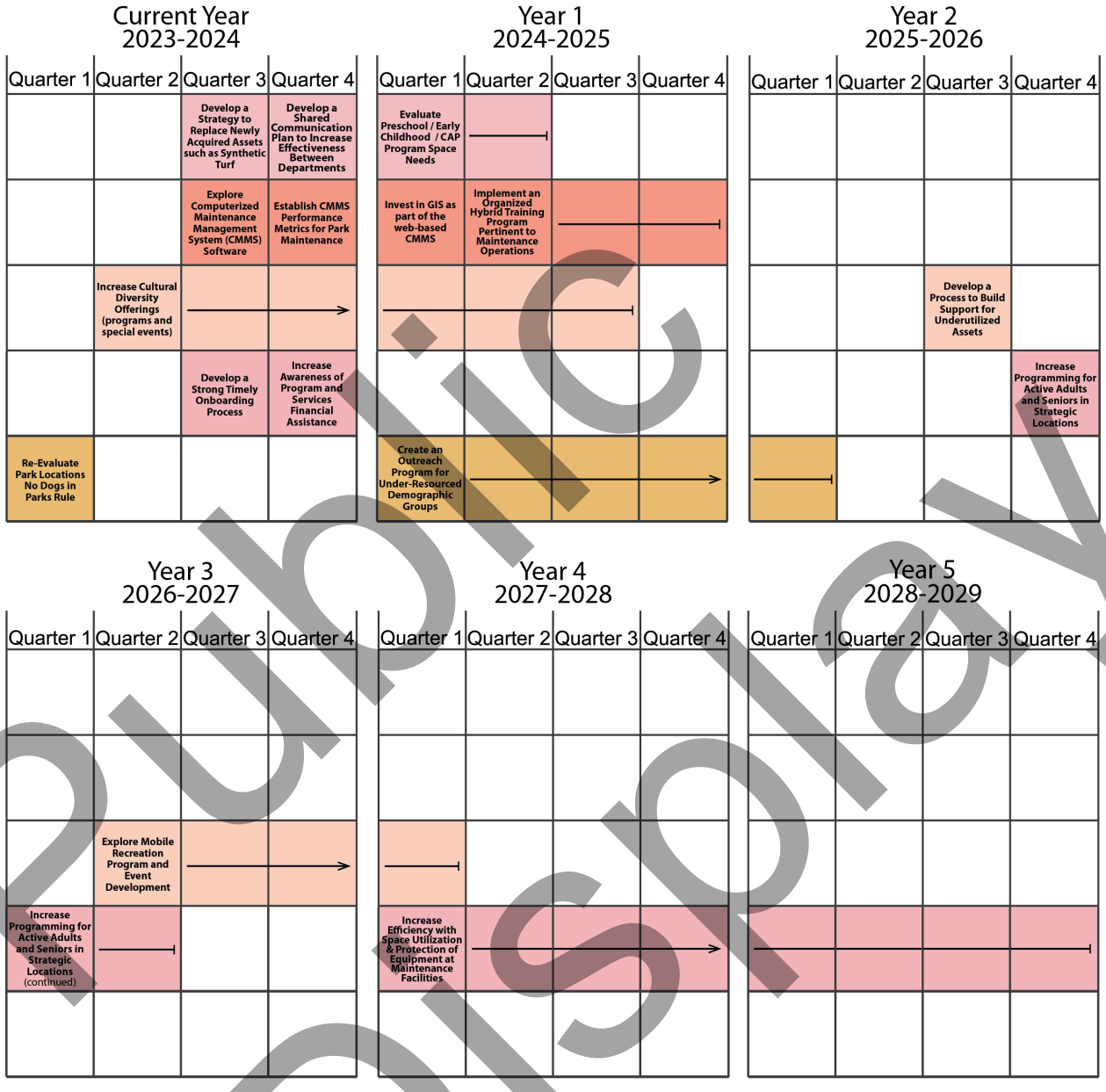
Public Display



Public Display



Public Display



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

Public Display

Current Fiscal Year (May 2023 Through April 2024)

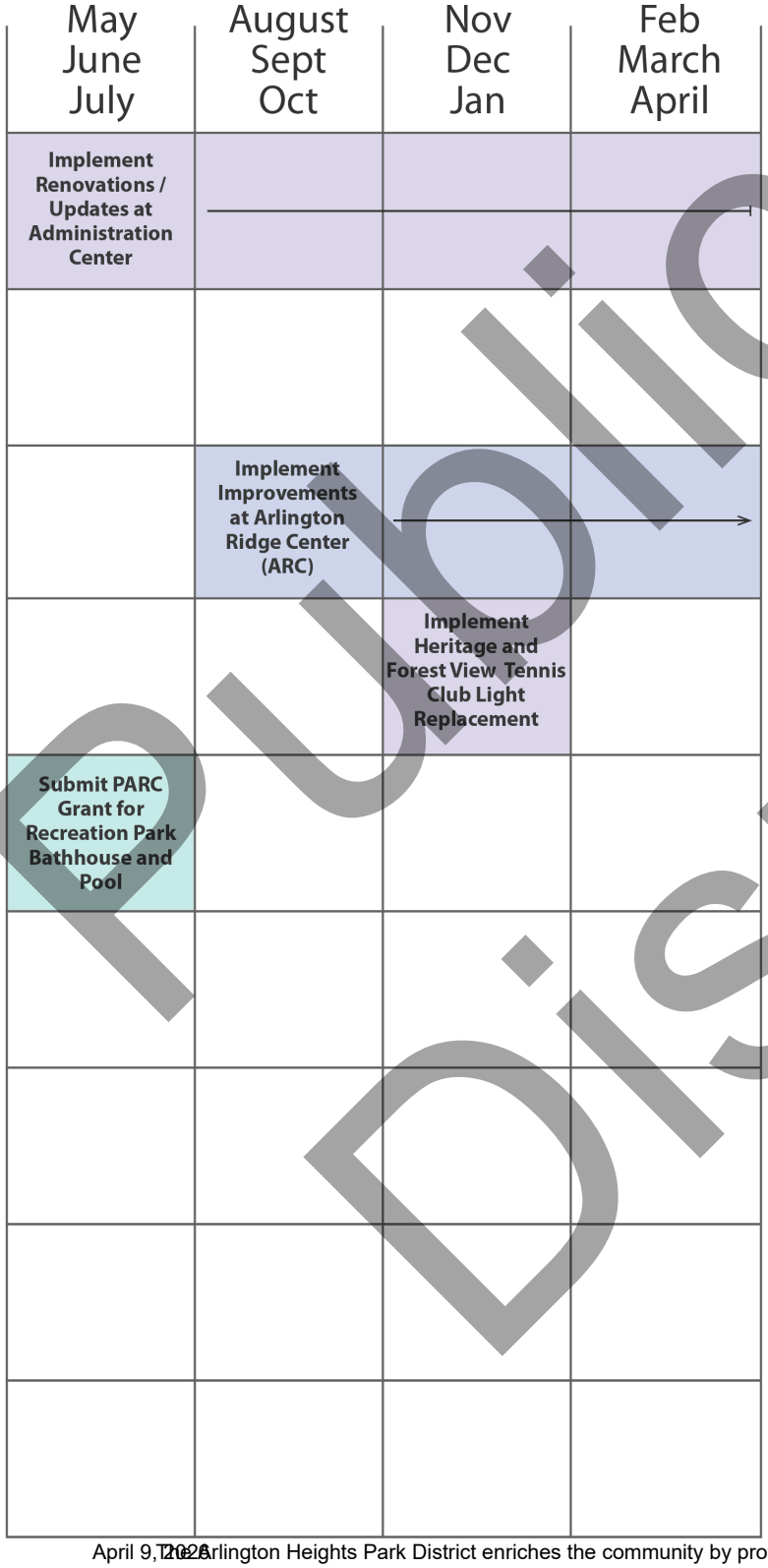
May June July	August Sept Oct	Nov Dec Jan	Feb March April
Implement Recreation Park Phase I Improvements	Design and Engineer Recreation Park Phase I Improvements		Bid and Construct Recreation Park Phase I Improvements
	Submit OSLAD Grant application for Recreation Park Phase 2		
			Develop an Implementation 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

Public Display

Current Fiscal Year (May 2023 Through April 2024)



Facilities

- ☐ Implement Renovations / Updates at Administration Center - Window Replacement & Modernization of Elevator
- ☐ Implement Improvements at Arlington Ridge Center (ARC) - Completed in 2026
- ☐ Implement Heritage and Forest View Tennis Club Light Replacement - Complete

Swimming Pools

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

Public Display

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 - Presented to Board in 2026
- ☐ 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 Discussed and changes with Policy. Staff is also discussing a potential location with potential partner.

Public Display

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) - Completed in the Fall of 2025
- ☐ 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) - Construction is underway
- ☐ 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 Staff is budgeting for refrigerated ice in 2026/27
- ☐ Explore and Identify Potential Locations for Trending, In-Demand Amenities
- ☐ Implement Playground Renovations for Playground Priority Group A (continued from Current Year) - Happiness, Sunset Ridge, Prairie & Dryden
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year) - Creekside, Heritage, Banta, & tennis clubs
- ☐ General Capital Improvements per 10-year capital plan - Complete

Public Display

Fiscal Year 1 (May 2024 - April 2025)



Facilities

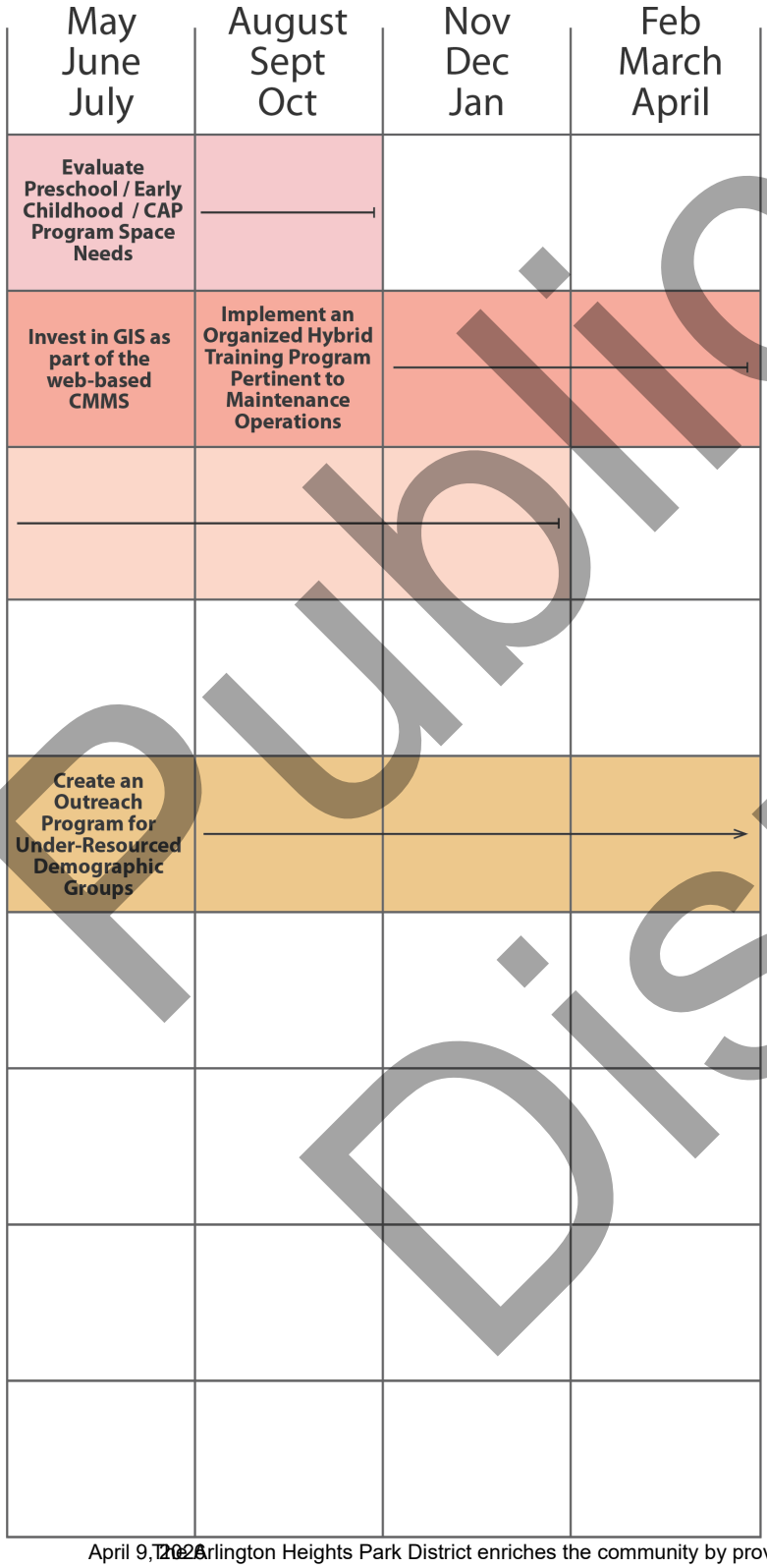
- ☐ Perform Feasibility Study for Repurposing Spaces at Forest View Racquet & Fitness Club - Initial discussions with potential consultant
- ☐ Implement Improvements at Arlington Ridge Center (ARC) (continued from Current Year) - Opened in February 2026
- ☐ Evaluate Existing Recreation Park Bathhouse - Construction is underway and is estimated to be complete in Fall 2026
- ☐ Evaluate Indoor Programming Space at Recreation Park - Recreation staff is developing a business plan
- ☐ 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 is underway and is estimated to be complete in Fall 2026

Public Display

Fiscal Year 1 (May 2024 - April 2025)



Programs and Events

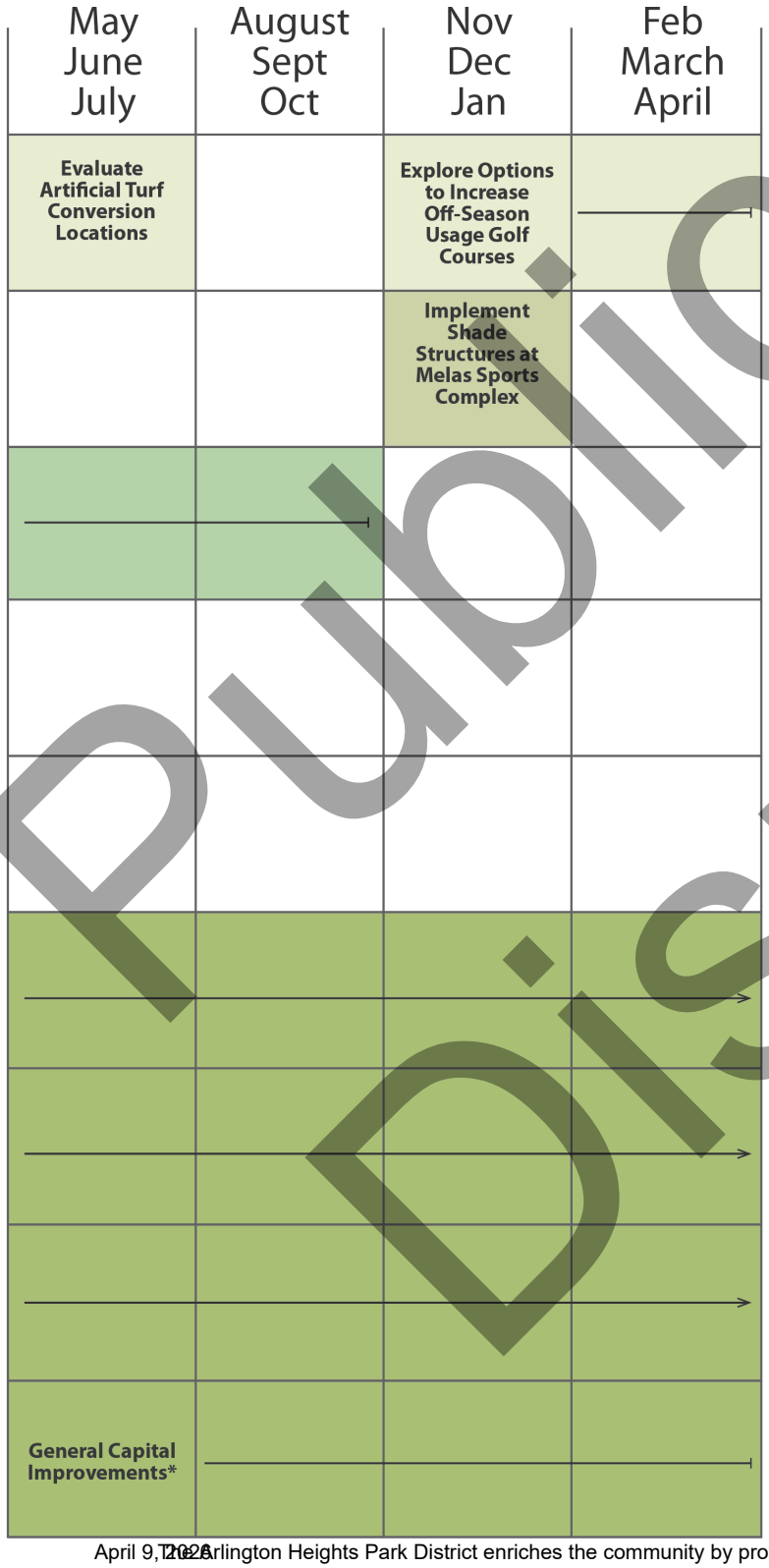
- ☐ Evaluate Preschool / Early Childhood / CAP Program Space Needs - Added ARC as a remote site and adding space at Recreation
- ☐ Invest in GIS as part of the web-based CMMS - Investigating Software
- ☐ Implement an Organized Hybrid Training Program Pertinent to Maintenance Operations
- ☐ Increase Cultural Diversity Offerings (programs and special events) (continued from Current Year) - Continued

Policy and Operations

- ☐ Create an Outreach Program for Under-Resourced Demographic Groups

Public Display

Fiscal Year 2 (May 2025 - April 2026)

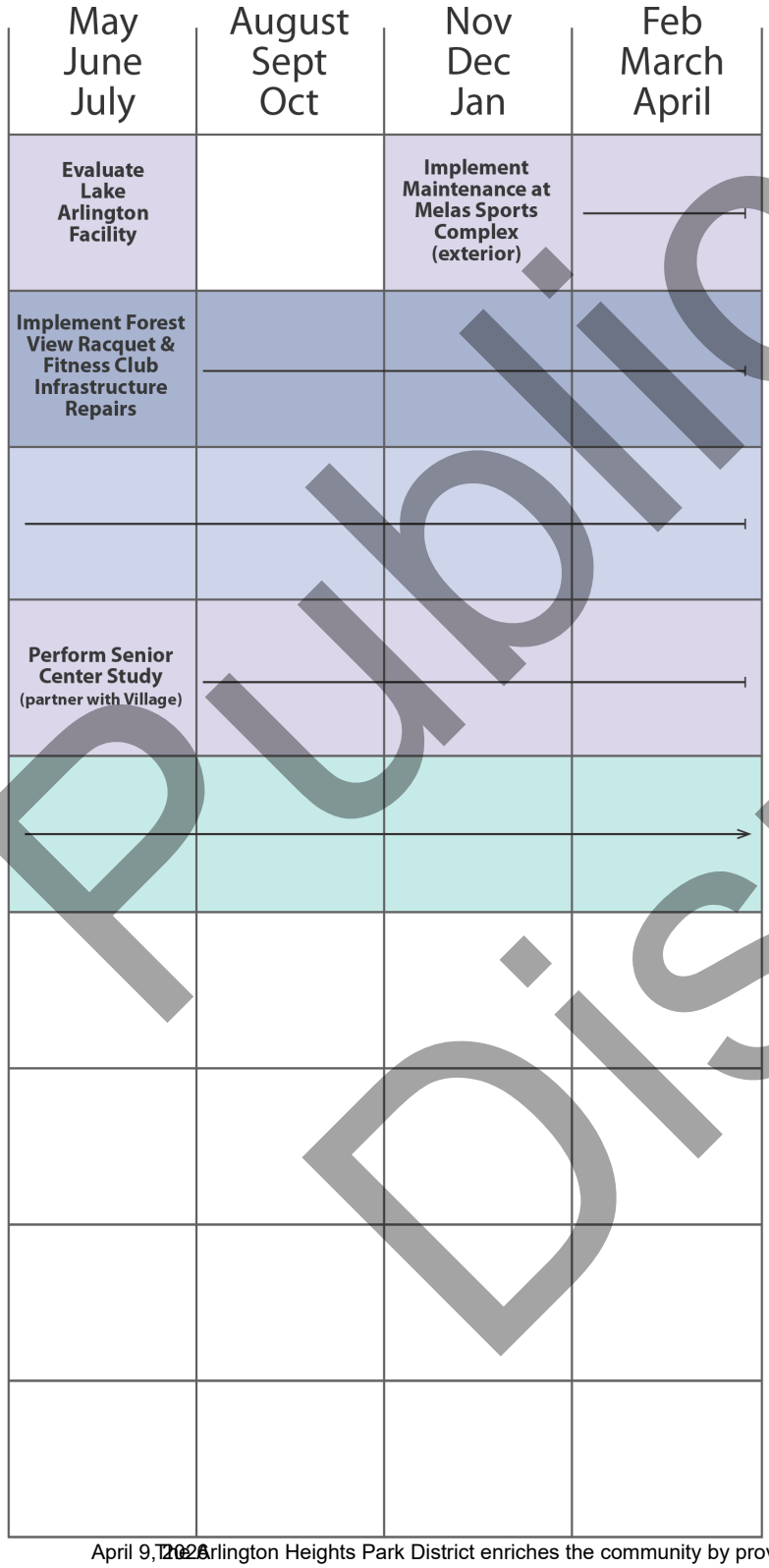


Parks and Open Space

- ☐ Evaluate Artificial Turf Conversion Locations - Presented to Board in 2026
- ☐ Explore Options to Increase Off-Season Usage Golf Courses
- ☐ Implement Shade Structures at Melas Sports Complex - Completed in 2025
- ☐ Bid and Construct Recreation Park Phase 2 Improvements (pending award of OSLAD grant) (continued from Year 1) - Construction has begun
- ☐ Implement Playground Renovations for Playground Priority Group A (continued from Current Year) - Recreation & Hasbrook
- ☐ Implement Renovations for Sport Court Priority Group A (continued from Current Year) - Recreation
- ☐ Implement Renovation for Sport Field Priority Group A (continued from Current Year)
- ☐ General Capital Improvements per 10-year capital plan

Public Display

Fiscal Year 2 (May 2025 - April 2026)



Facilities

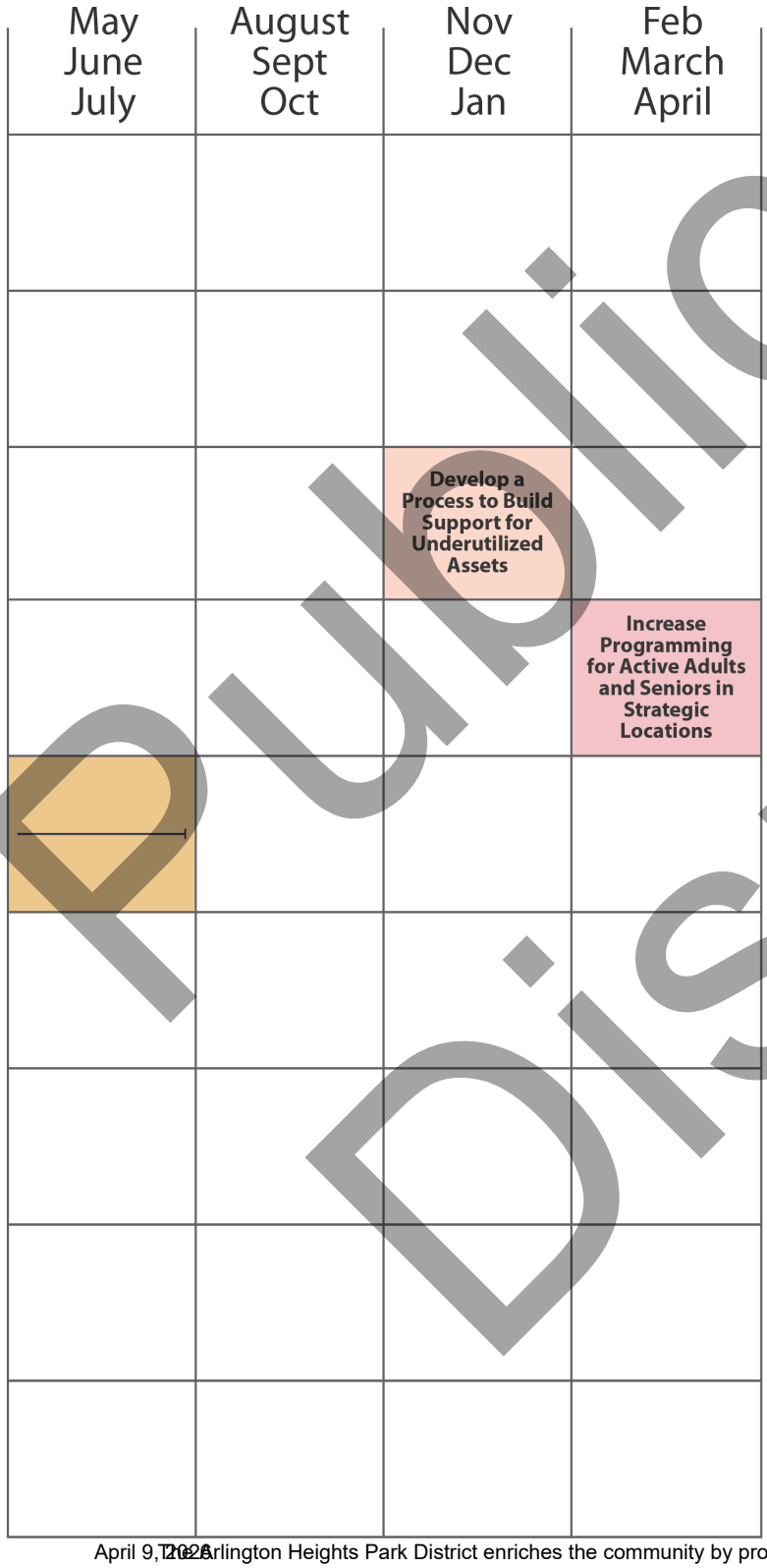
- ☐ Evaluate Lake Arlington Facility
- ☐ Implement Maintenance at Melas Sports Complex (exterior)
- ☐ Implement Forest View Racquet & Fitness Club Infrastructure Repairs
- ☐ Implement Improvements at Arlington Ridge Center (ARC) (continued from Current Year) - Opened in February 2026
- ☐ Perform Senior Center Study (partner with Village)

Swimming Pools

- ☐ Implement Renovations at Recreation Park Bathhouse and Pool (pending award of PARC grant) (continued from Year 1) - Construction is underway and estimated to be completed in Fall 2026

Public Display

Fiscal Year 2 (May 2025 - April 2026)



Programs and Events

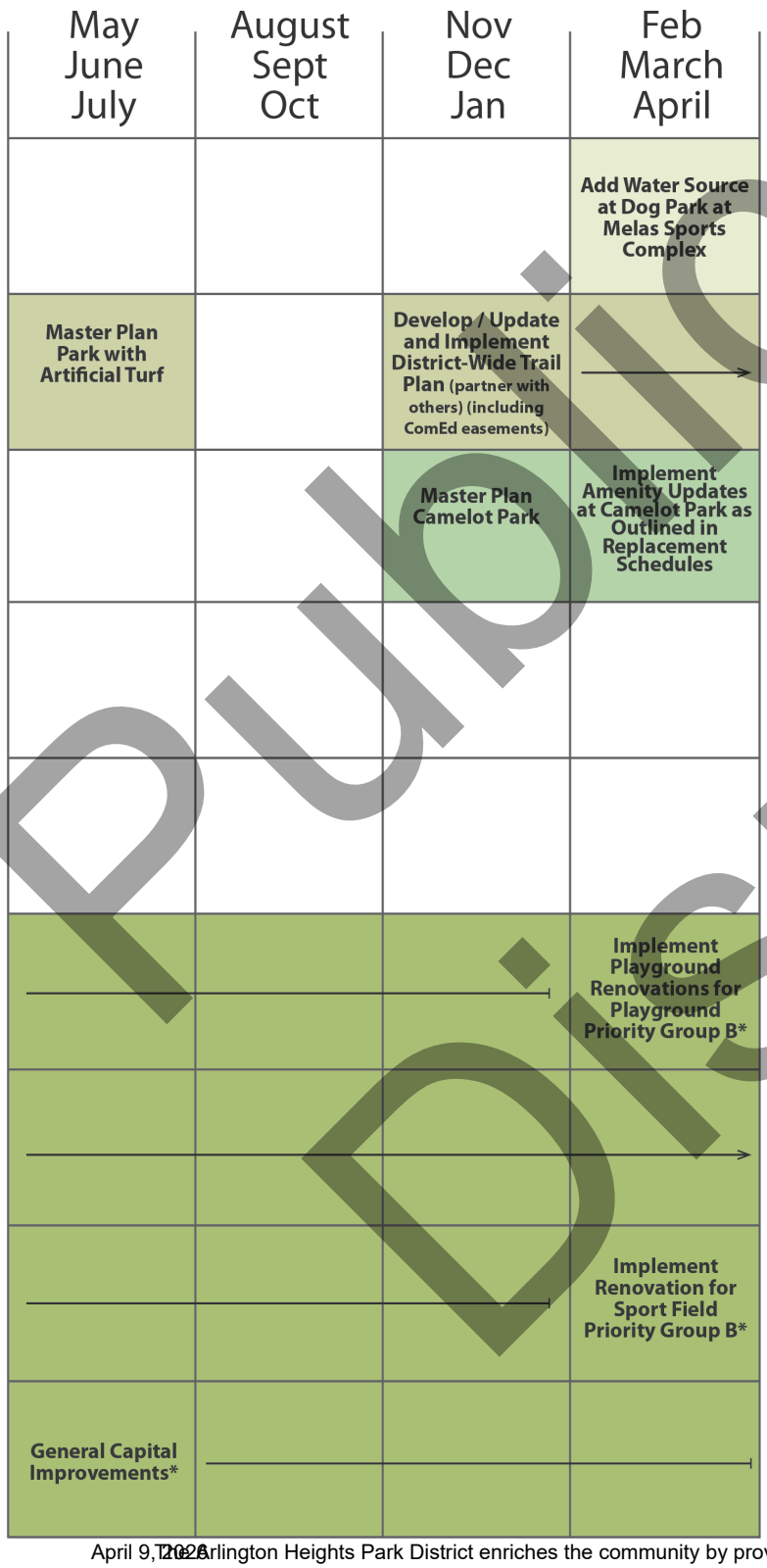
- ☐ Develop a Process to Build Support for Underutilized Assets
- ☐ Increase Programming for Active Adults and Seniors in Strategic Locations

Policy and Operations

- ☐ Create an Outreach Program for Under-Resourced Demographic Groups (continued from Year 1)

Public Display

Fiscal Year 3 (May 2026 - April 2027)

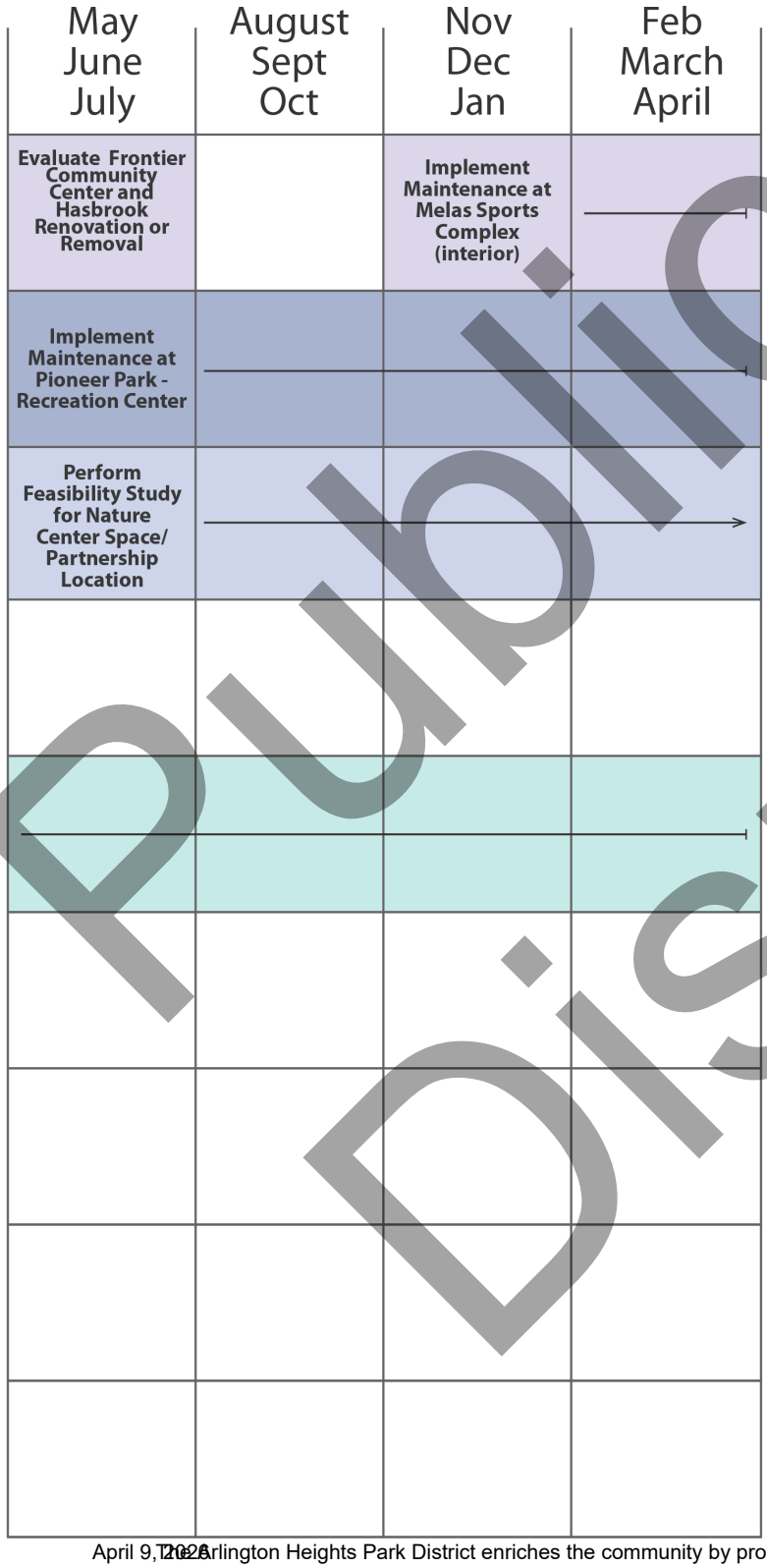


Parks and Open Space

- ☐ 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

Public Display

Fiscal Year 3 (May 2026 - April 2027)



Facilities

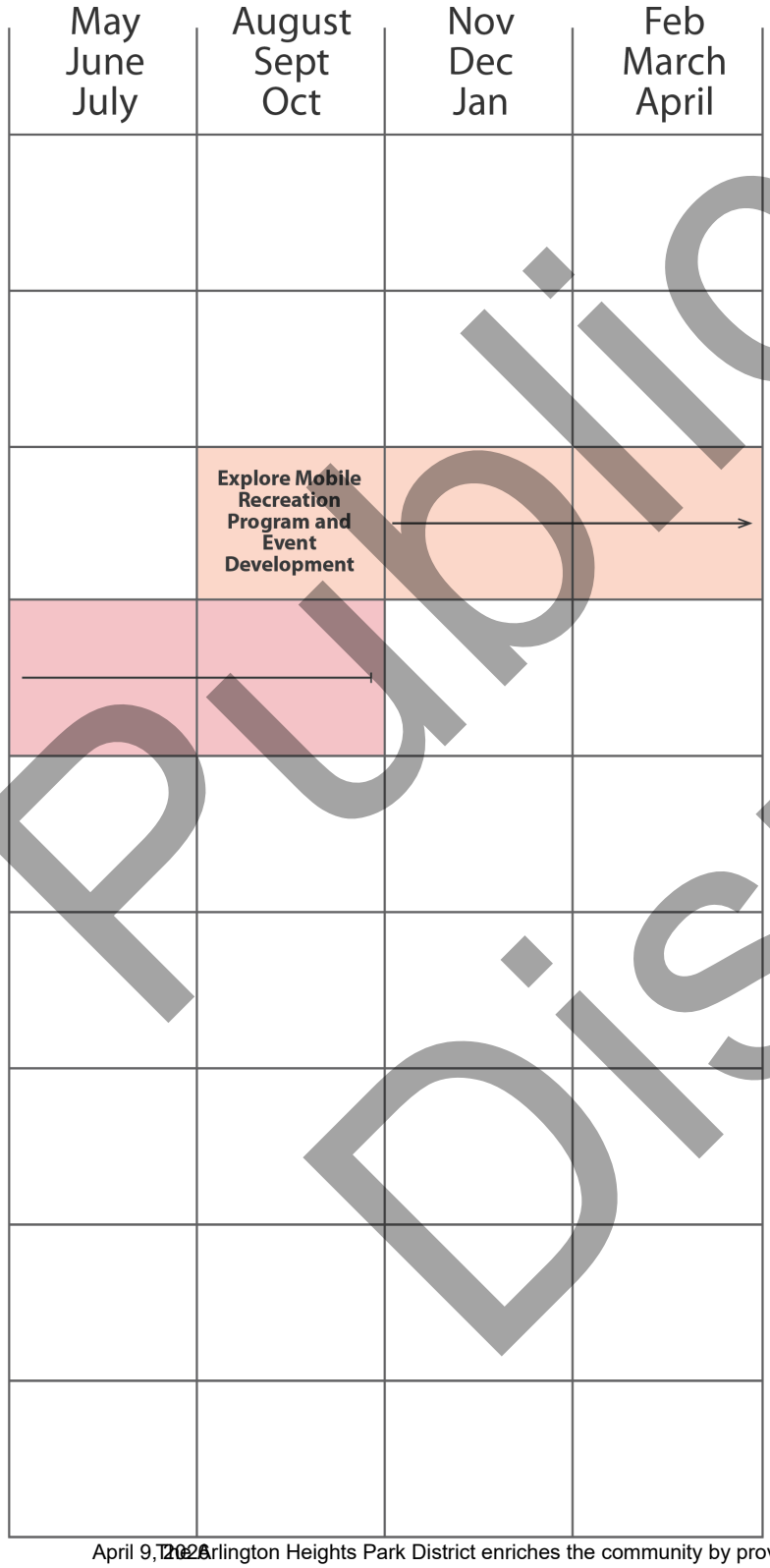
- ☐ Evaluate Frontier Community Center and Hasbrook Renovation or Removal
- ☐ Implement Maintenance at Melas Sports Complex (interior)
- ☐ Implement Maintenance at Pioneer Park - Recreation Center
- ☐ Perform Feasibility Study for Nature Center Space/Partnership Location

Swimming Pools

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

Public Display

Fiscal Year 3 (May 2026 - April 2027)



Programs and Events

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

Public Display

Fiscal Year 4 (May 2027 - April 2028)

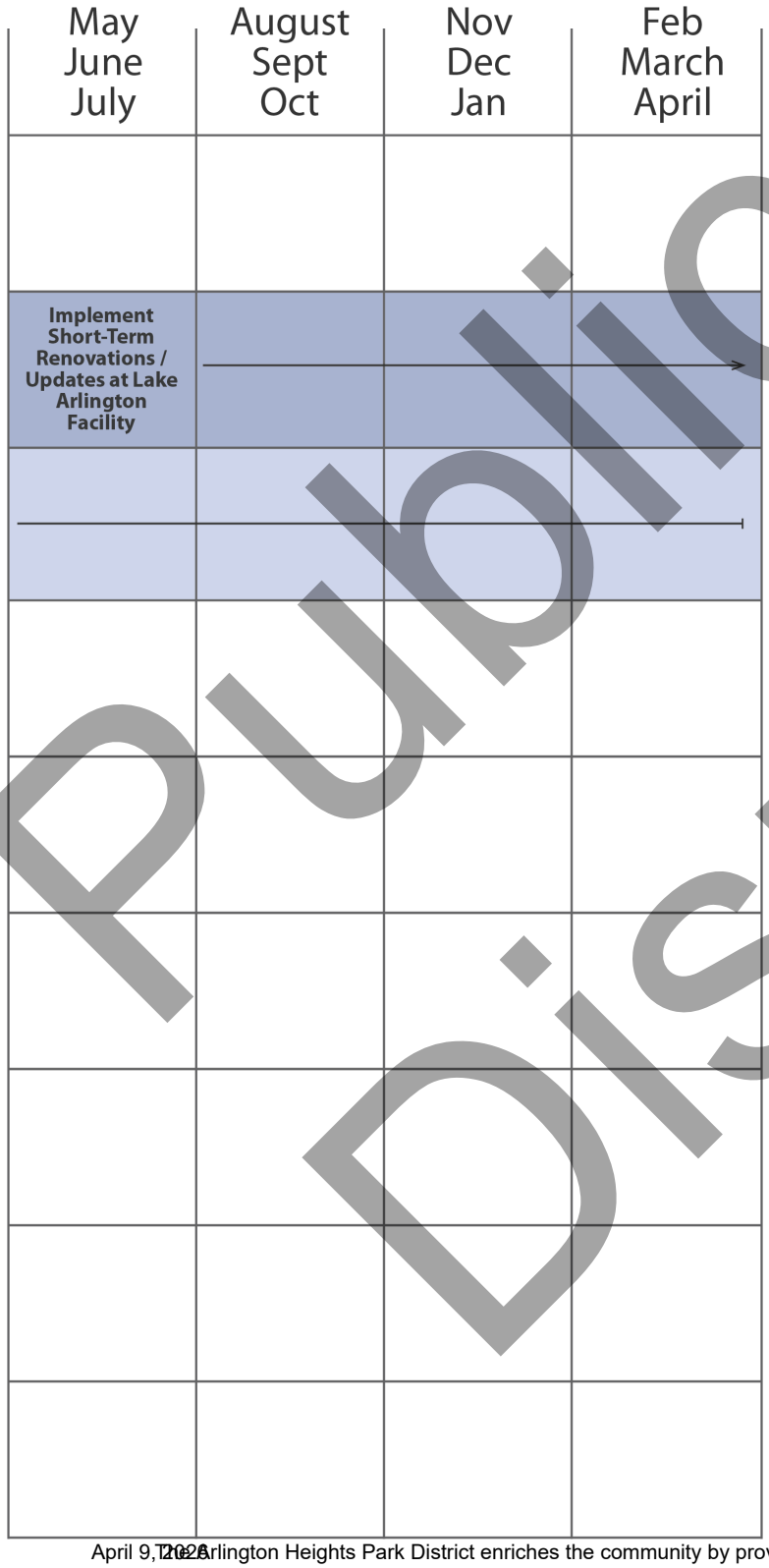


Parks and Open Space

- ☐ 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

Public Display

Fiscal Year 4 (May 2027 - April 2028)

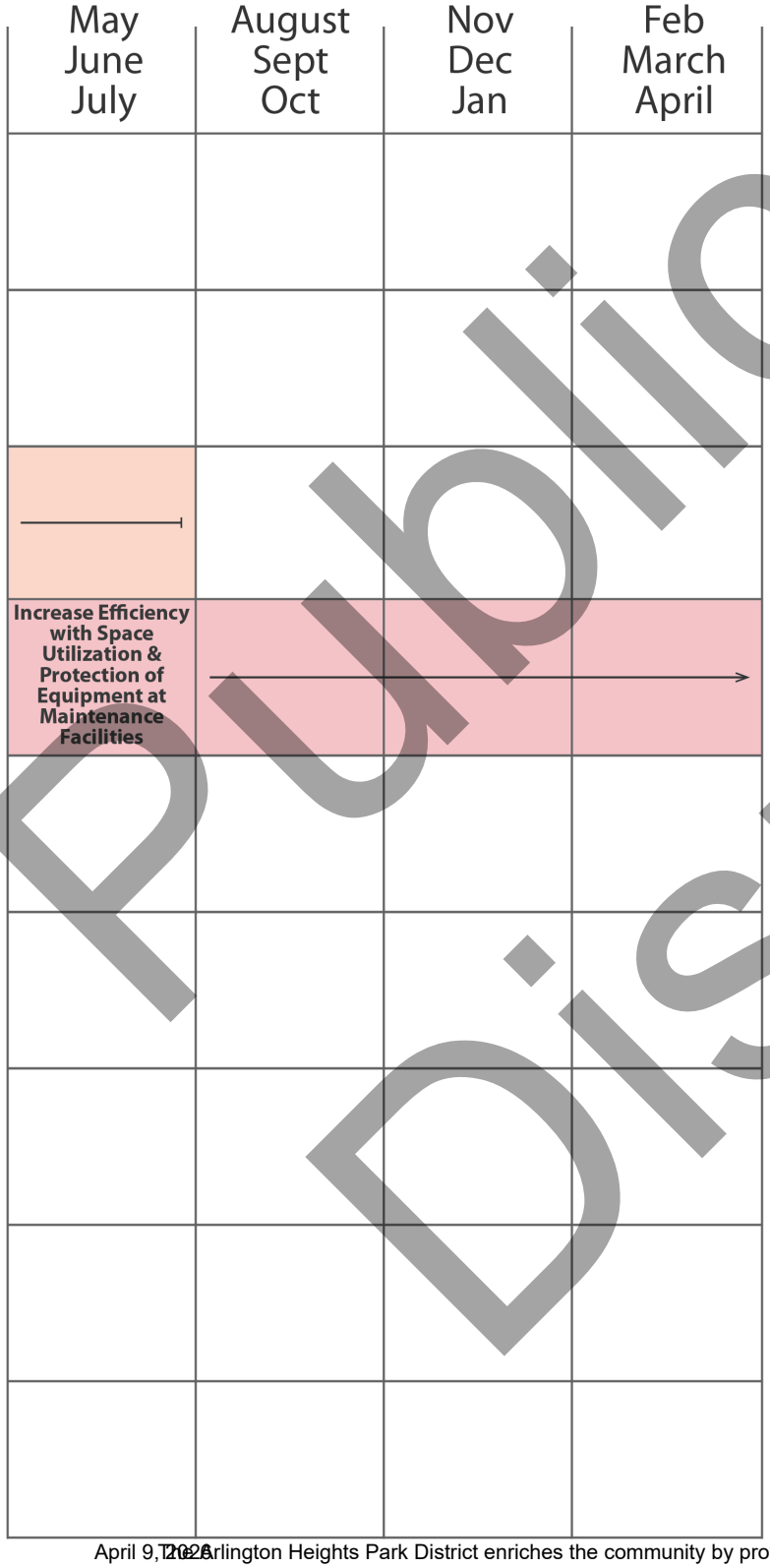


Facilities

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

Public Display

Fiscal Year 4 (May 2027 - April 2028)

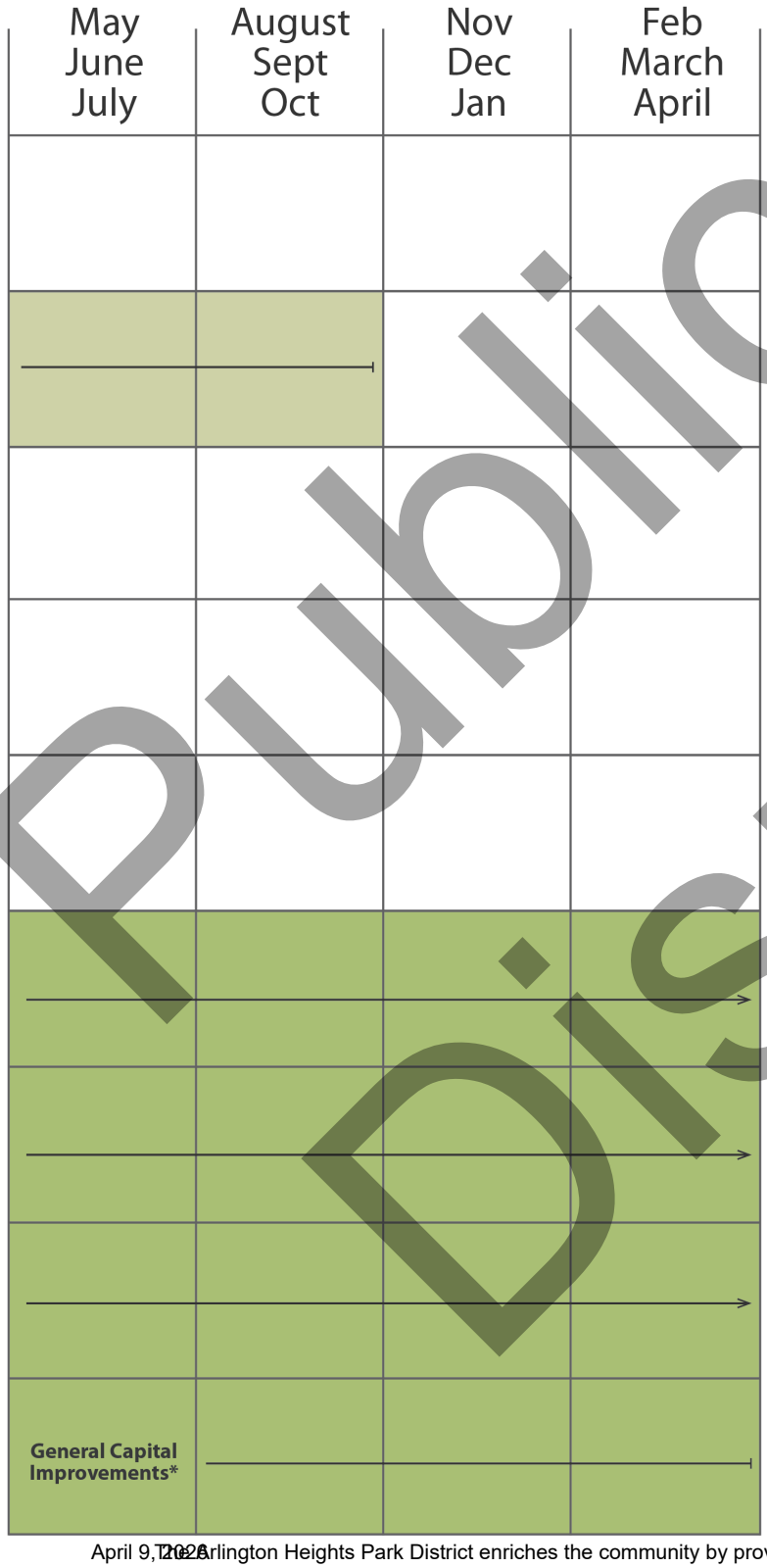


Programs and Events

- ☐ Explore Mobile Recreation Program and Event Development (continued from Year 3)
- ☐ Increase Efficiency with Space Utilization & Protection of Equipment at Maintenance Facilities

Public Display

Fiscal Year 5 (May 2028 - April 2029)

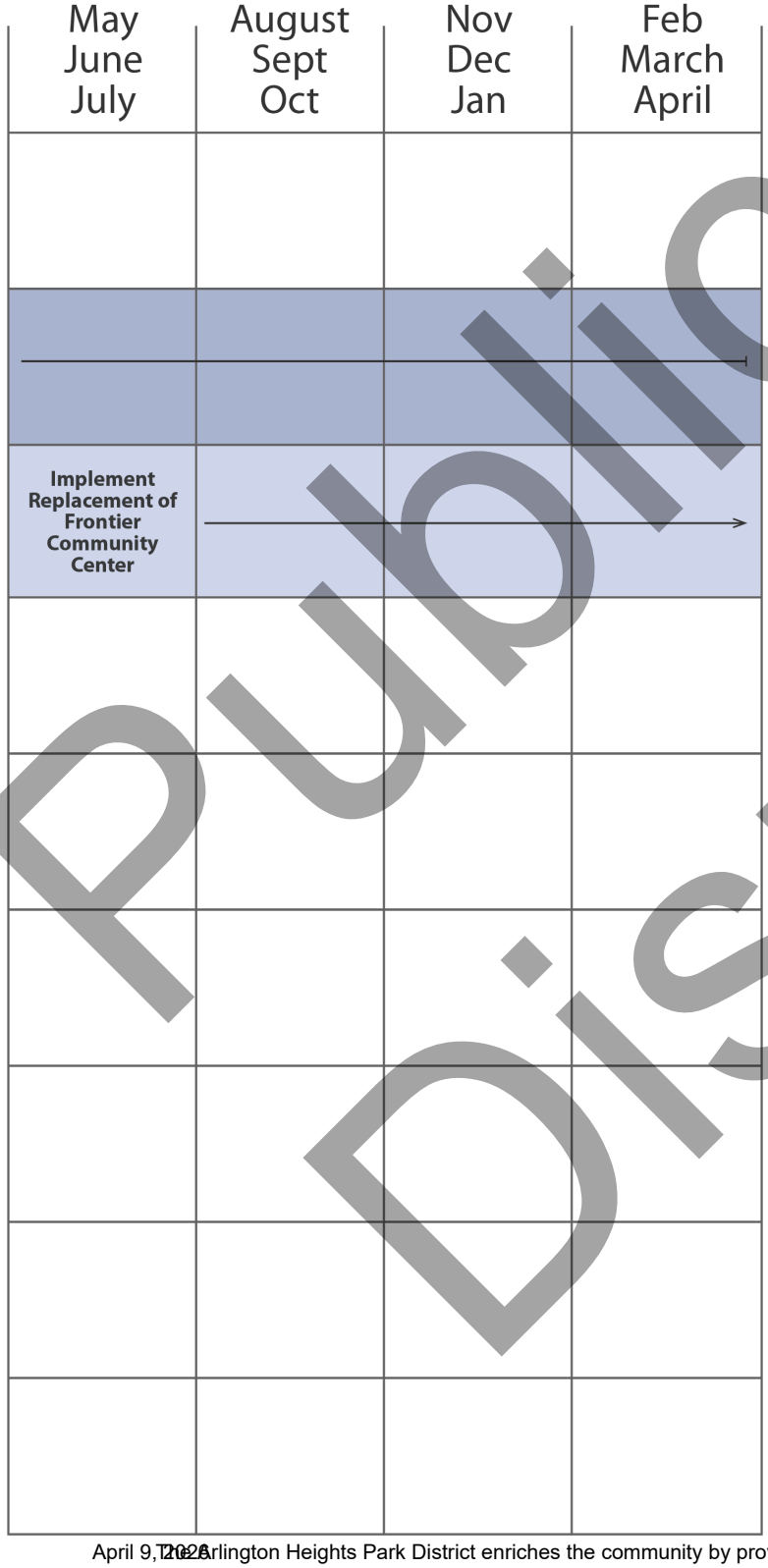


Parks and Open Space

- ☐ 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

Public Display

Fiscal Year 5 (May 2028 - April 2029)

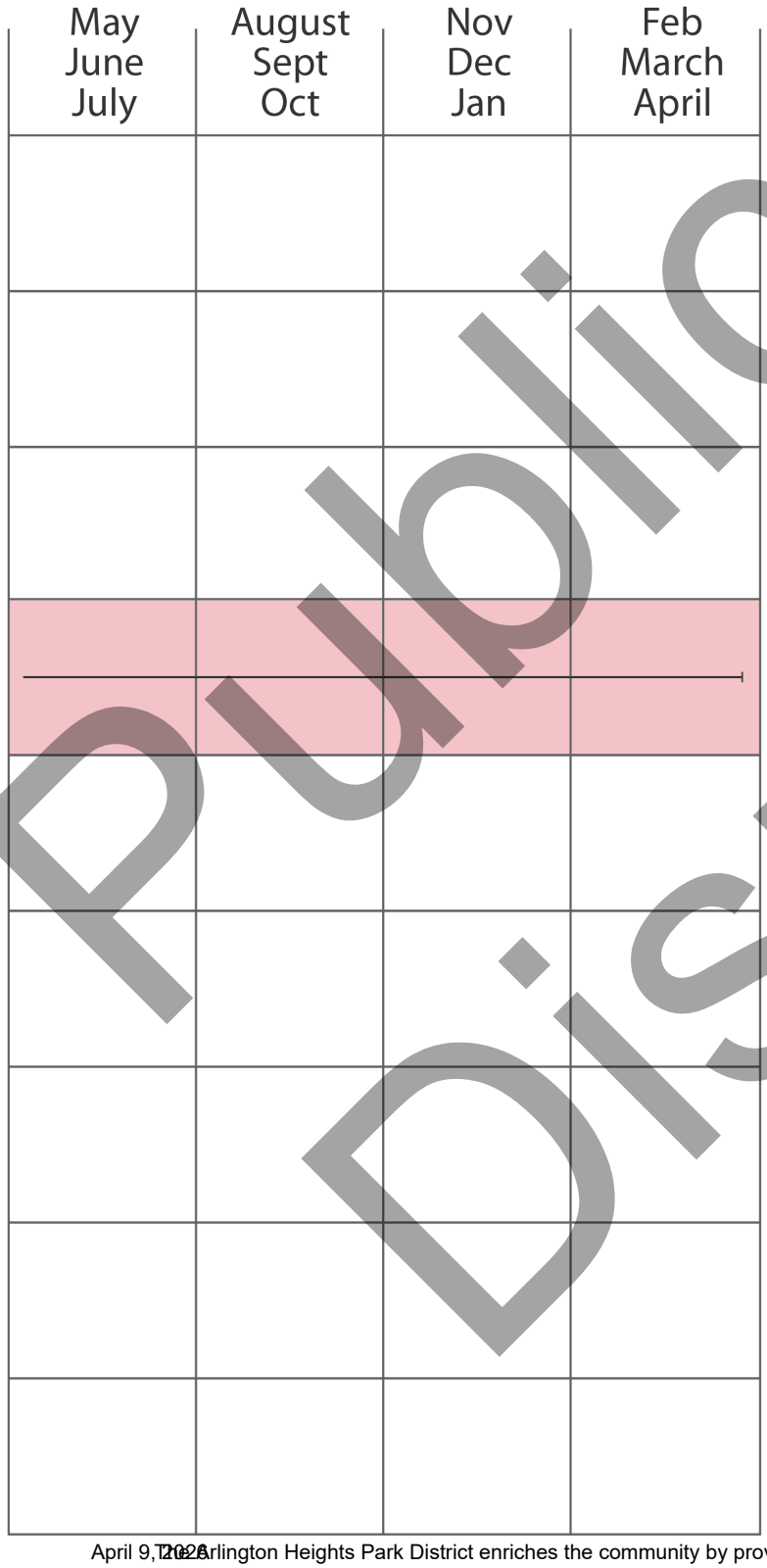


Facilities

- ☐ Implement Short-Term Renovations / Updates at Lake Arlington Facility (continued from Year 4)
- ☐ Implement Renovations / Updates at Heritage Community Center

Public Display

Fiscal Year 5 (May 2028 - April 2029)

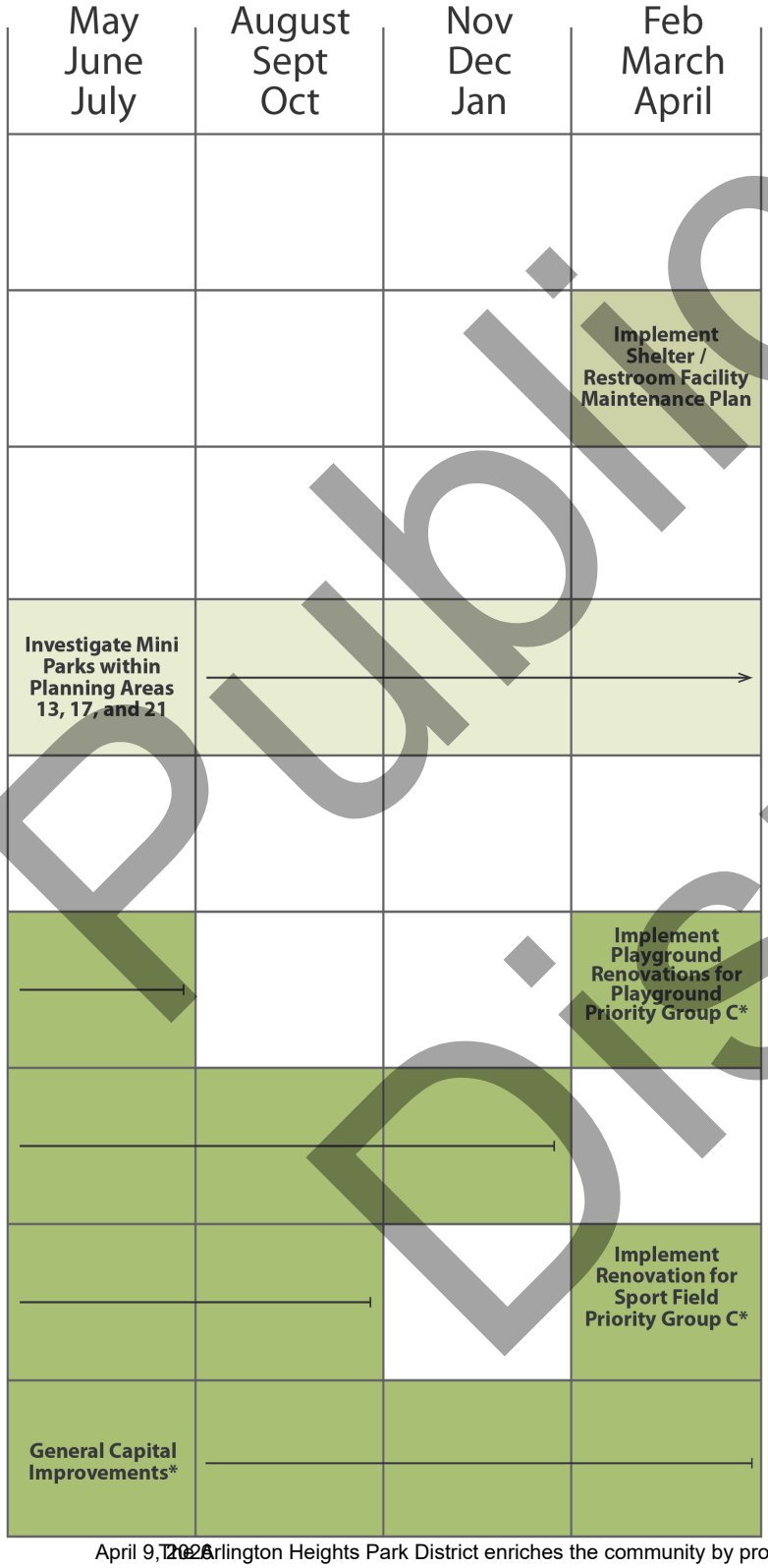


Programs and Events

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

Public Display

Fiscal Year 6 (May 2029 - April 2030)

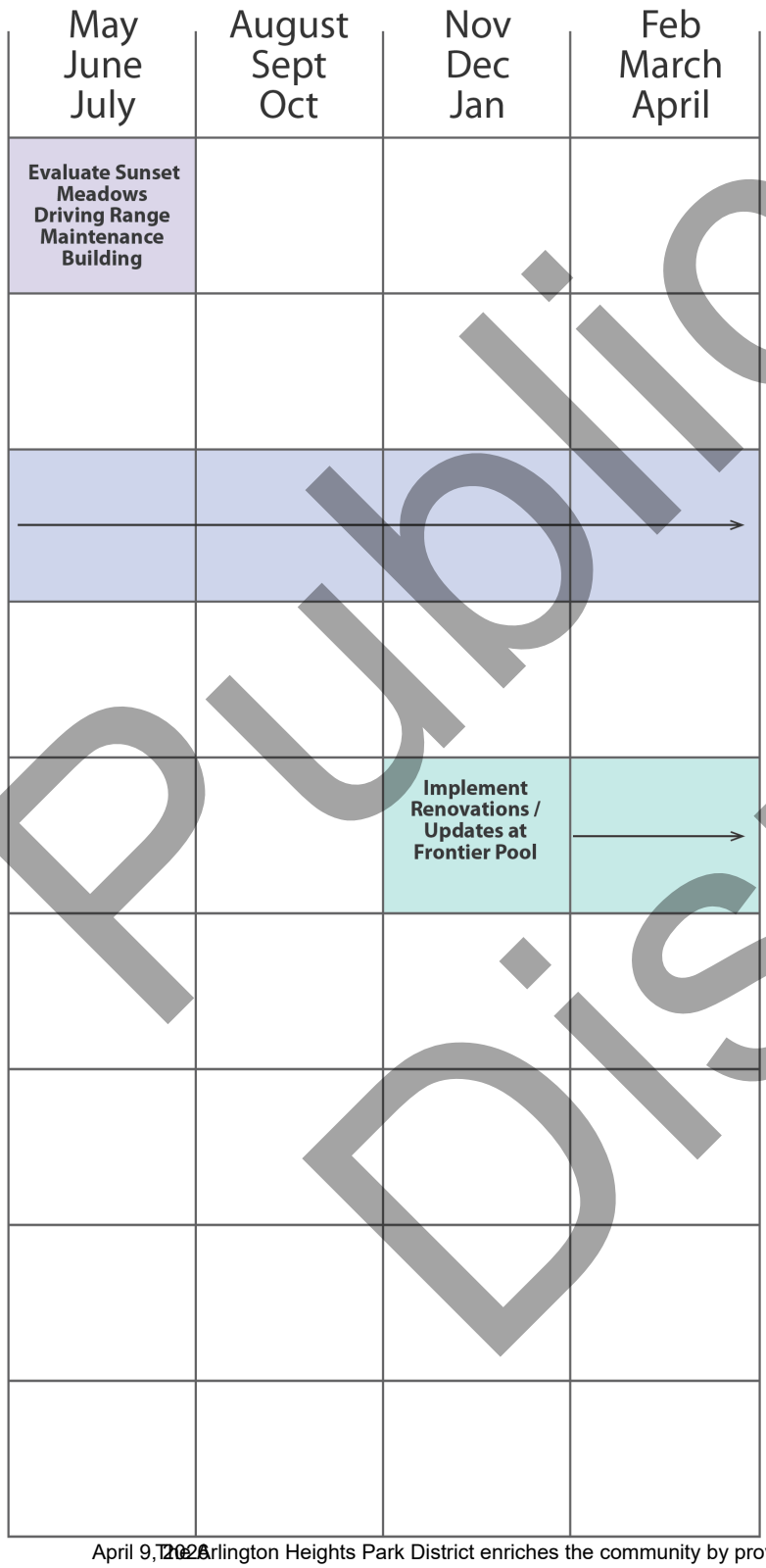


Parks and Open Space

- ☐ 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

Public Display

Fiscal Year 6 (May 2029 - April 2030)



Facilities

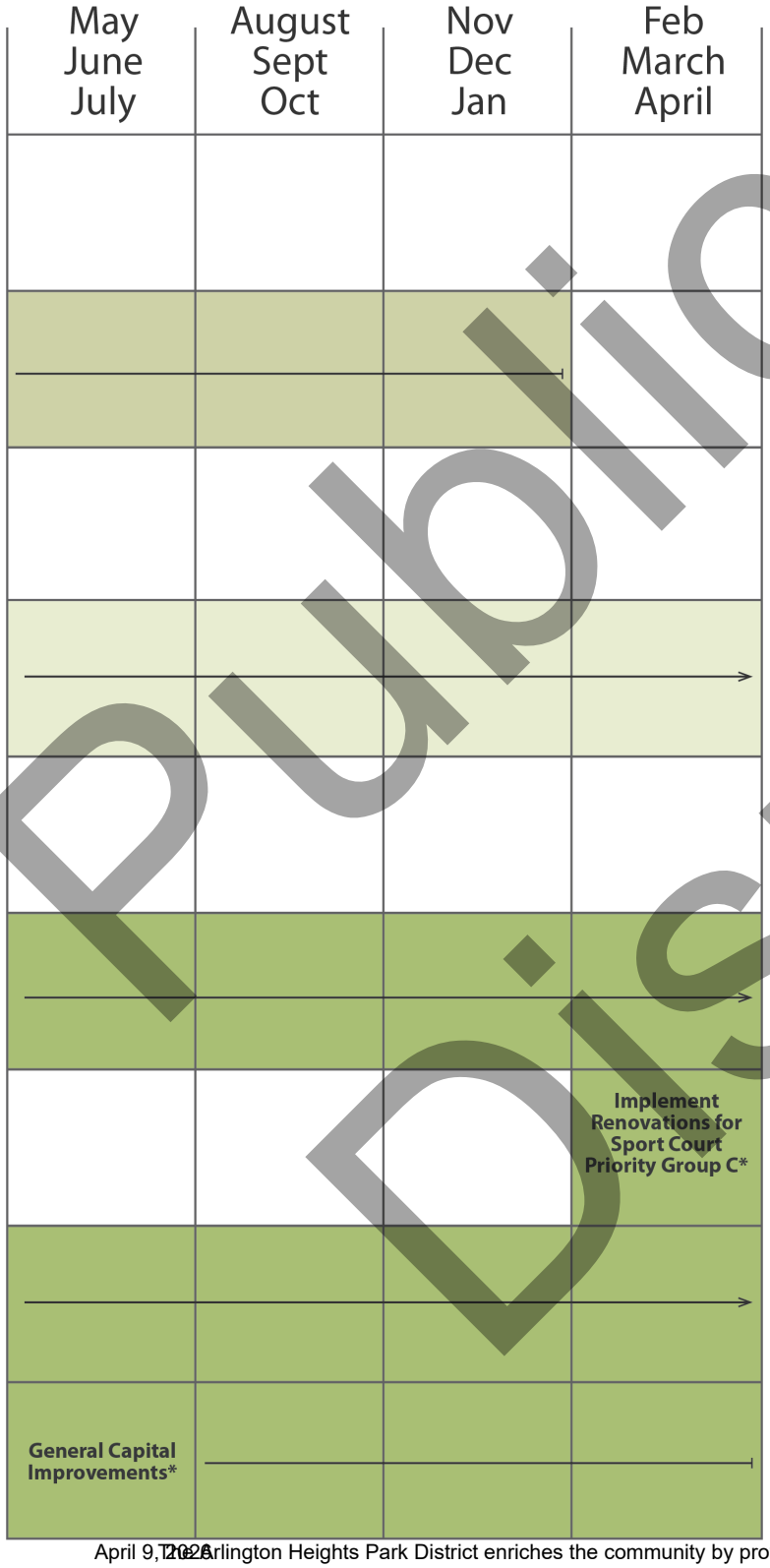
- ☐ Evaluate Sunset Meadows Driving Range Maintenance Building
- ☐ Implement Renovations / Updates at Heritage Community Center (continued from Year 5)

Swimming Pools

- ☐ Implement Renovations/Updates at Frontier Pool

Public Display

Fiscal Year 7 (May 2030 - April 2031)

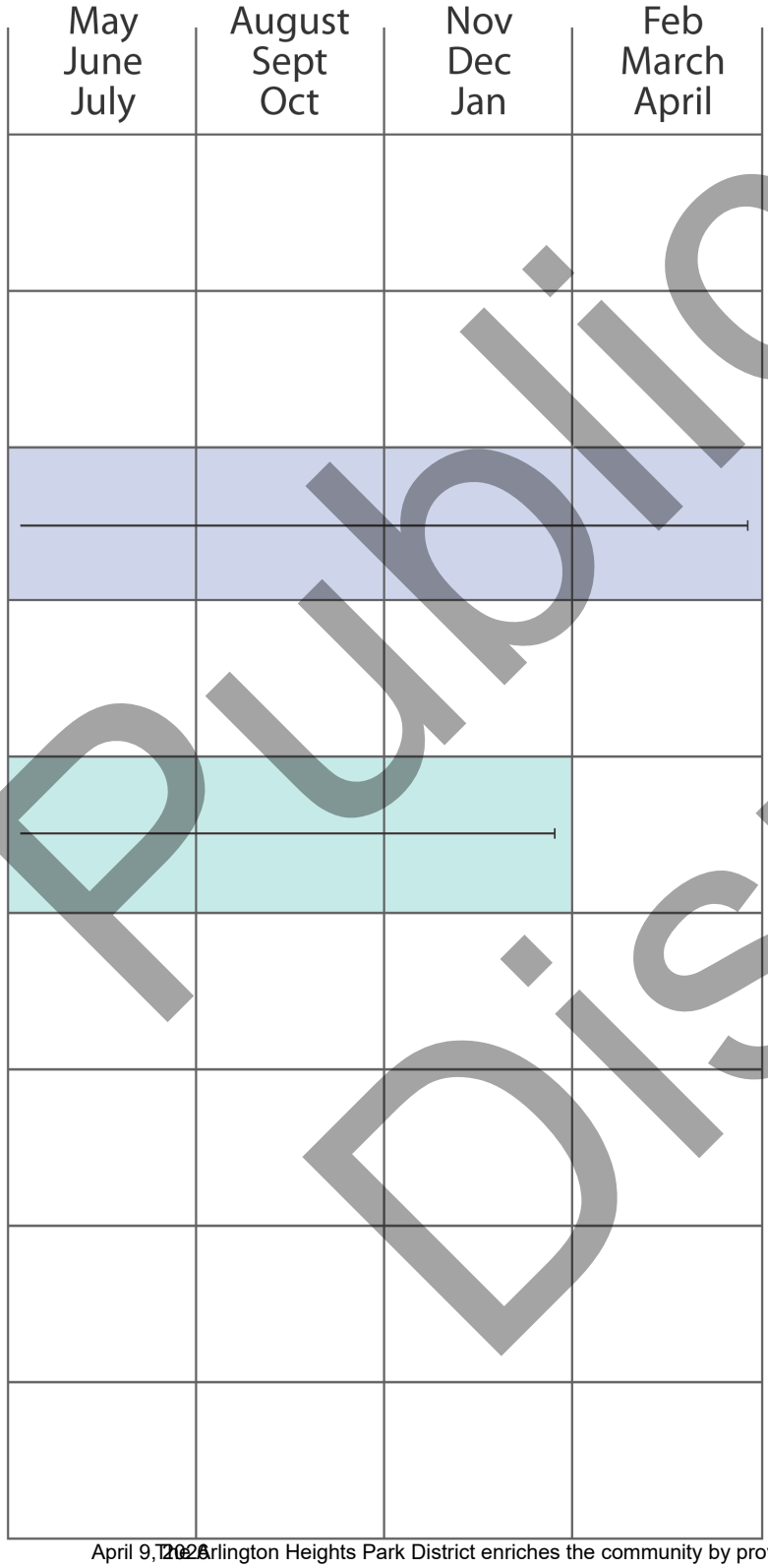


Parks and Open Space

- ☐ 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

Public Display

Fiscal Year 7 (May 2030 - April 2031)



Facilities

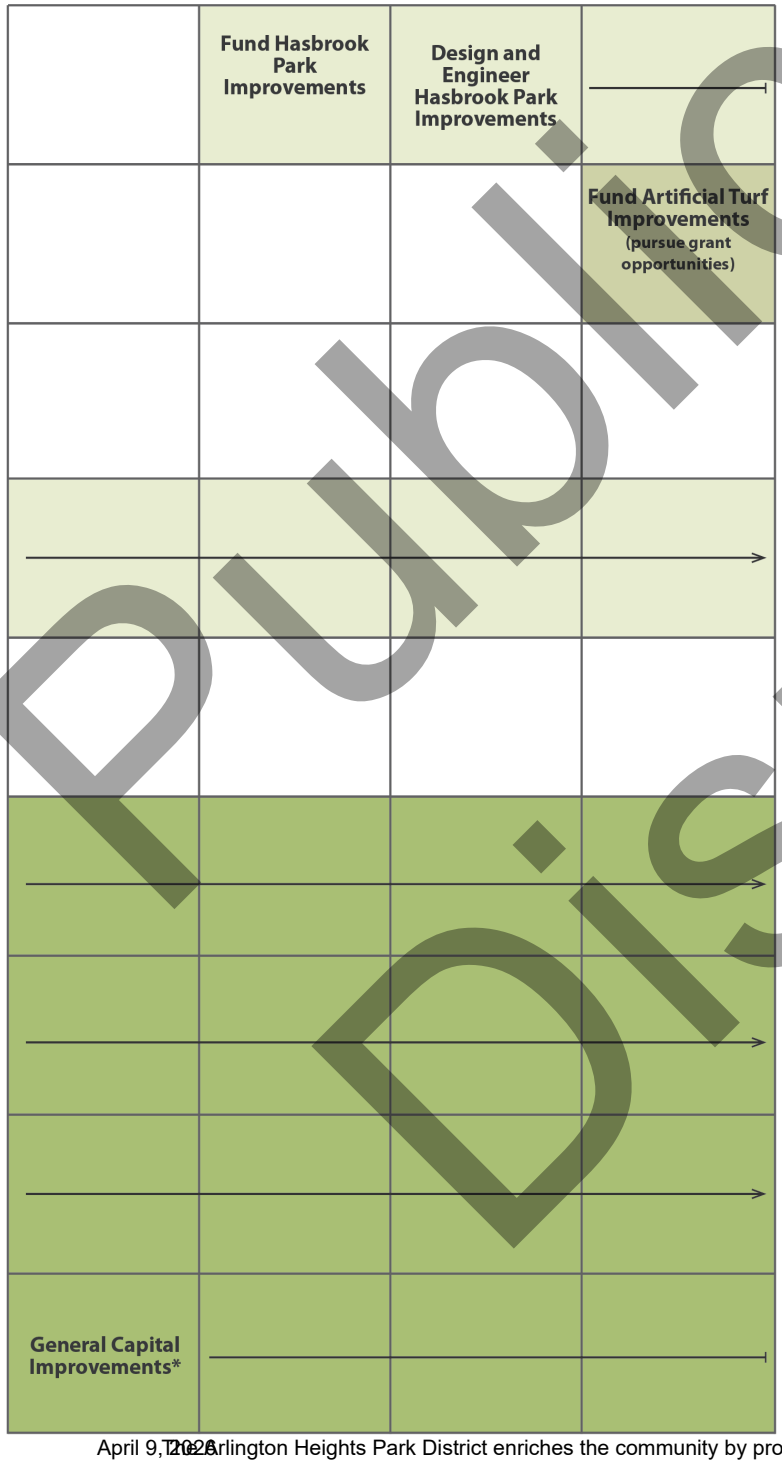
- ☐ Implement Renovations / Updates at Heritage Community Center (continued from Year 5)

Swimming Pools

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

Public Display

Year 7+



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

Public Display

Year 7+

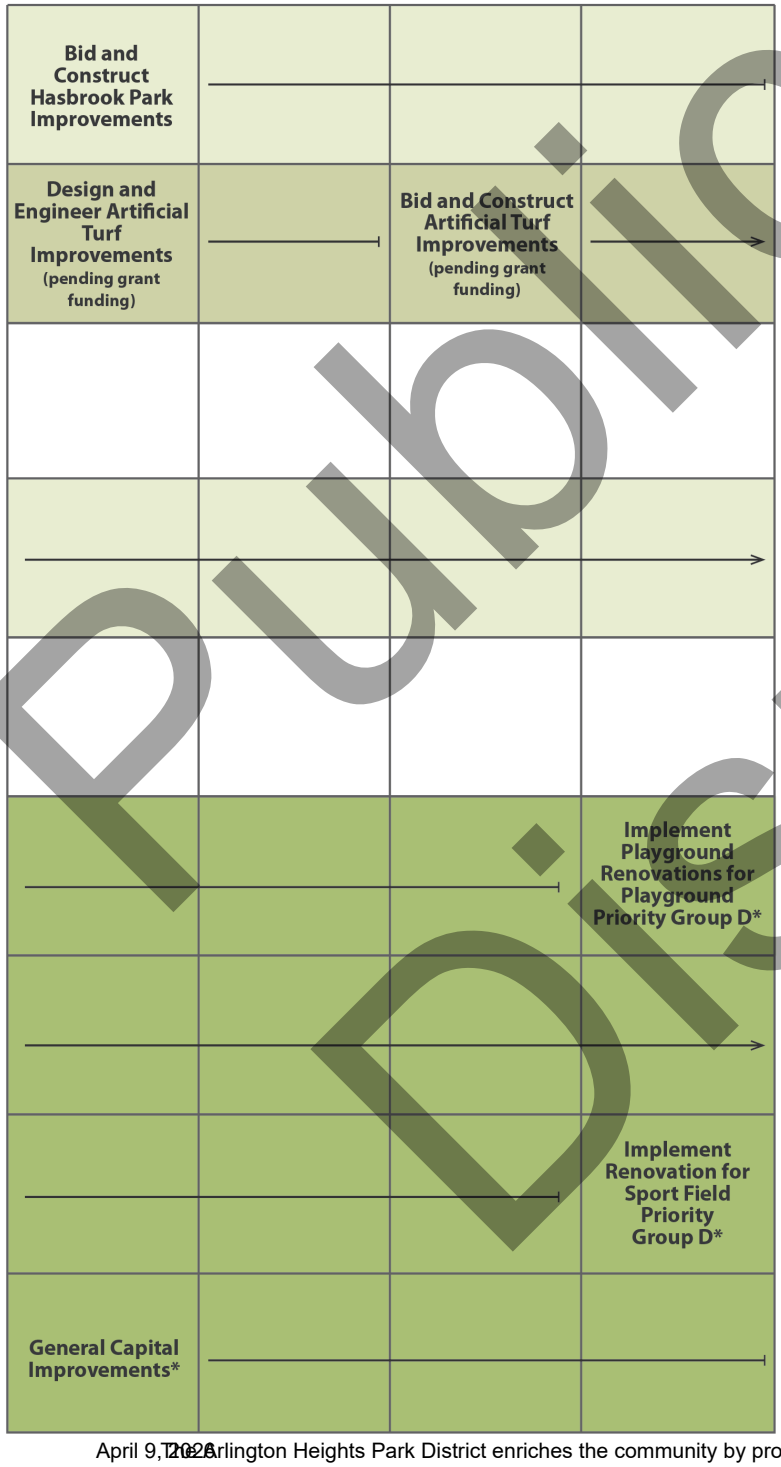
Facilities

- ☐ 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

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	→	→	→

Public Display

Year 7+



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

Public Display

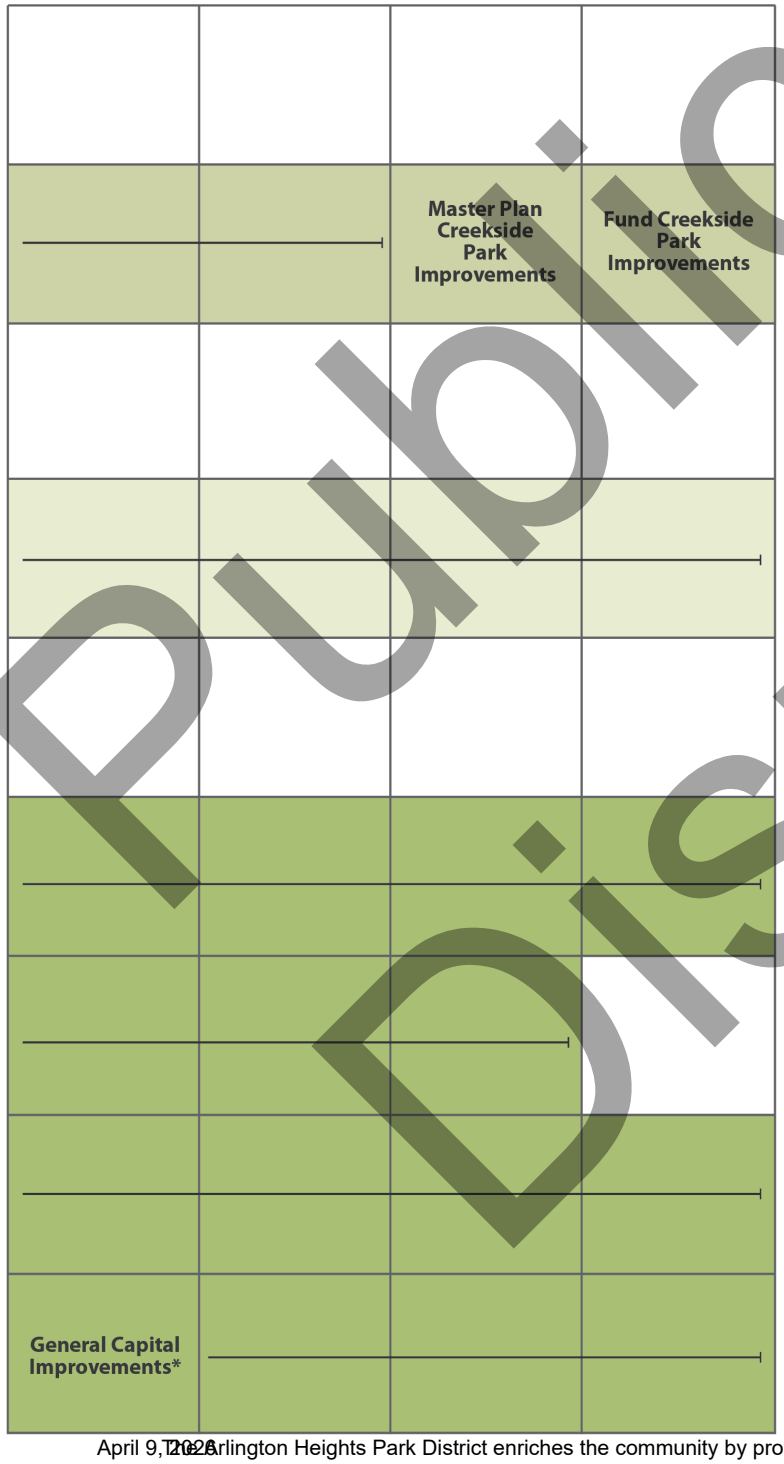
Year 7+

Facilities

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

Public Display

Year 7+



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

Public Display

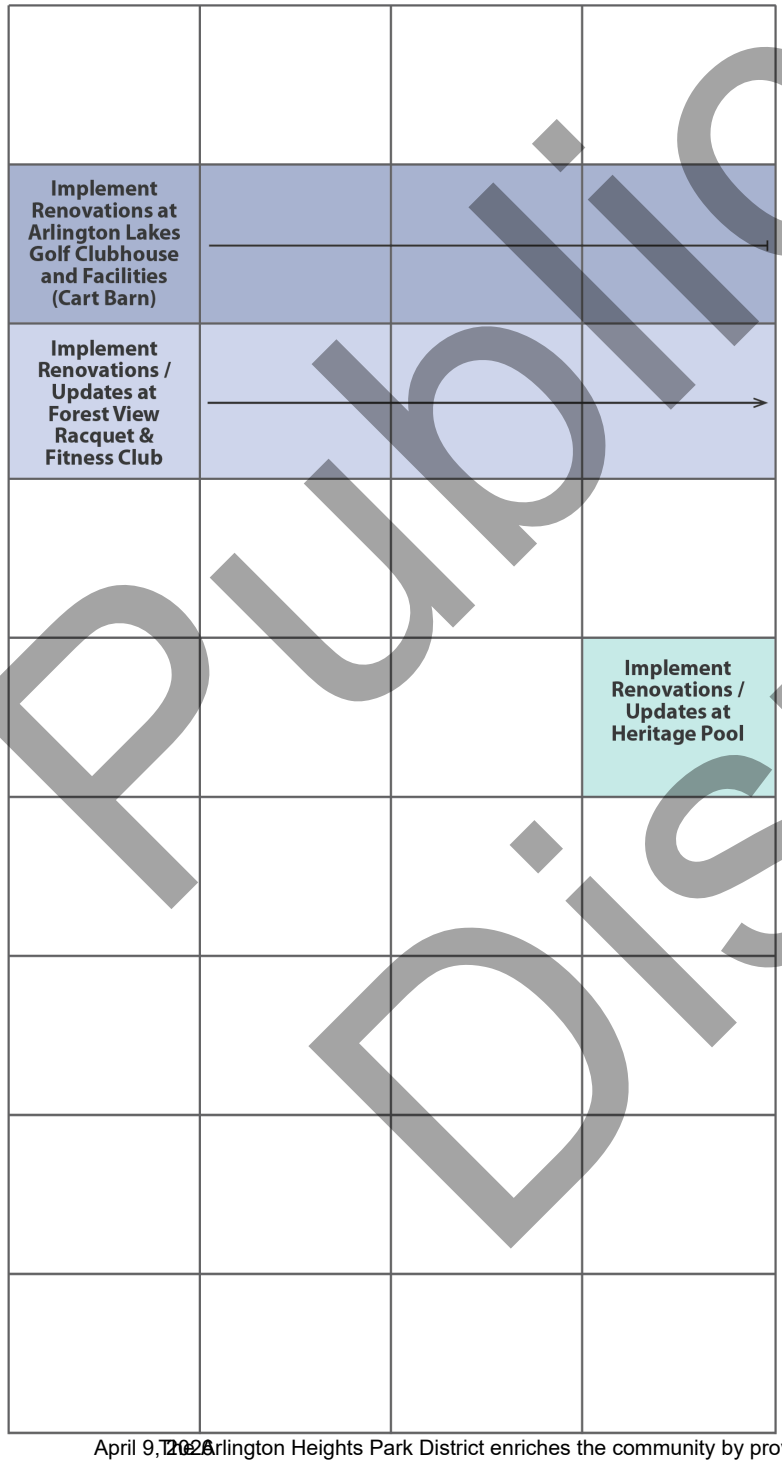
Year 7+

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



Public Display

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

Public Display

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

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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

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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

Public Display

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	

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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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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 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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