Arlington Heights Park District











ARLINGTON HEIGHTS PARK DISTRICT

ARLINGTON HEIGHTS, ILLINOIS



POPULAR ANNUAL FINANCIAL REPORT 2025-2026

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INTRODUCTION

The Popular Annual Financial Report (PAFR) is designed to provide a summary of the financial activities of the Arlington Heights Park District (AHPD). A full copy of this report can be found on our website at ***www.ahpd.org/about-us/financial-reports/*** or under *Explore > About AHPD > Financial Information*.

The Fiscal Year 2025-2026 Annual Report highlights the financial strength and integrity of our funds and shows how AHPD provides residents with a great place to work, live and play!

Arlington Heights Park District Scope (Breakdown)

The scope of the financial information is drawn from AHPD's 2025-2026 Annual Comprehensive Financial Report (ACFR). Government Fund information presented in this document uses current financial resources measurement focus and modified accrual basis of accounting. The financial document conforms to Generally Accepted Accounting Principles (GAAP). This PAFR provides supplemental community data and content on trend analysis.

What is a PAFR?

The PAFR is designed to provide a summary of the financial activities of AHPD. The primary reason for government agencies to create a PAFR is to make a financial document easy to read, understand and provide insight into AHPD finances, projects and activities for community members and contains financial information on all components of the District. Our team has high expectations and standards, after all, we serve as stewards of the community in all financial transactions. Financial information in this report can be found in greater detail in AHPD's ACFR, available on our website in the Financial Reports section under Annual Comprehensive Financial Report or Audit Report at ***www.ahpd.org/about-us/financial-reports/***
A full report of the audit is available for public viewing at our Administration Center Building located at 410 N. Arlington Heights Rd, Arlington Heights, IL 60004 during normal business hours.

Mission

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

AHPD Core Values

#1 Team Collaboration
#2 Unified Environment
#3 Customer-Focused Decision-Making
#4 Building Current/Future Leaders

Arlington Heights Park District

AHPD BOARD OF COMMISSIONERS



Maryfran H. Leno
President



Timothy A. Gelinas
Vice President



Robert J. Nesvacil
Commissioner



Brian J. Owen
Commissioner



John T. Supplitt
Commissioner

ABOUT AHPD

Chartered
Established by local referendum on June 9, 1925, as a special-purpose unit of government as provided by the Illinois Park District Code.

Governance
An elected Board of Park Commissioners consisting of five members constitutes the governing board of the Park District. Commissioners are elected to serve four-year terms without receiving any compensation.

Officers
Commissioners elect from amongst themselves a President and Vice President. These officers typically each serve a one-year term.

Boundaries
The 16.2-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.

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.

Staffing
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 1,000 part-time, seasonal, and temporary workers, and volunteers.

AHPD *by the* NUMBERS

- **58** Parks
- **714** Acres
- **41** Playgrounds
- **5** Community Centers
- **6** Pools
- **16.3** Miles of Jogging and Biking Trails
- **2** Golf Courses
- **1** Driving Range
- **1** Senior Center
- **2** Community Gardens
- **31** Outdoor Basketball Courts
- **48** Diamond Fields
- **46** Soccer Fields
- **1** Dog Park
- **33** Outdoor Tennis Courts
- **16** Outdoor Pickleball Courts

LETTER *from* BOARD PRESIDENT *and* EXECUTIVE DIRECTOR

Dear Community Members and Friends,

We are pleased to reflect on another successful year at the Arlington Heights Park District. Throughout **2025**, the District remained committed to providing high-quality programs, services, facilities, and recreational opportunities that enhance the lives of our residents and enrich our community.

Financially, the District continued to focus on responsible stewardship of its resources. Total revenue for the year was **$37,922,238**, while expenditure totaled **$45,022,495**. Through careful planning and ongoing efforts to identify efficiencies, the District remained focused on maintaining financial stability while continuing to invest in the programs, parks, facilities, and services our community values.

The Arlington Heights Park District continued to offer a wide variety of recreational opportunities for residents of all ages. Throughout the year, we welcomed participants to programs, special events, camps, athletics, fitness activities, cultural experiences, and community gatherings. A total of **3,598 programs and activities** were offered, serving approximately **40,611 participants** versus **39,906 participants in 2024 which represents a 1.76% increase** throughout the year. These opportunities continue to support our mission enriching the community by providing quality recreation, facilities and fun.

This year also brought opportunities for continued growth and improvement. The District began **a phase 1 renovation of Recreation Park for 4.1 million-dollars along with a 28.08 million-dollar phase 2 & 3 renovation. The District had a ribbon cutting for this 1st phase redevelopment, which included, fully inclusive playground, skatepark, fitness area and more.** These investments reflect our commitment to maintaining safe, accessible, and welcoming spaces for our residents today and for generations to come.

As we look ahead, we remain focused on building upon this year's accomplishments. The District continues to position itself for future capital reinvestments that is detailed in the Comprehensive master Plan. We will continue to carefully manage our resources, seek new opportunities for growth, enhance our facilities and programs, and provide outstanding recreational experiences for the residents of Arlington Heights.

Thank you to our residents, participants, community partners, and supporters for your continued trust and involvement. We are grateful for the opportunity to serve this community and look forward to another successful year ahead.

Sincerely,

Maryfran H. Leno
Arlington Heights Park District Board President

Carrie A. Fullerton
Arlington Heights Park District Executive Director

ECONOMIC IMPACT

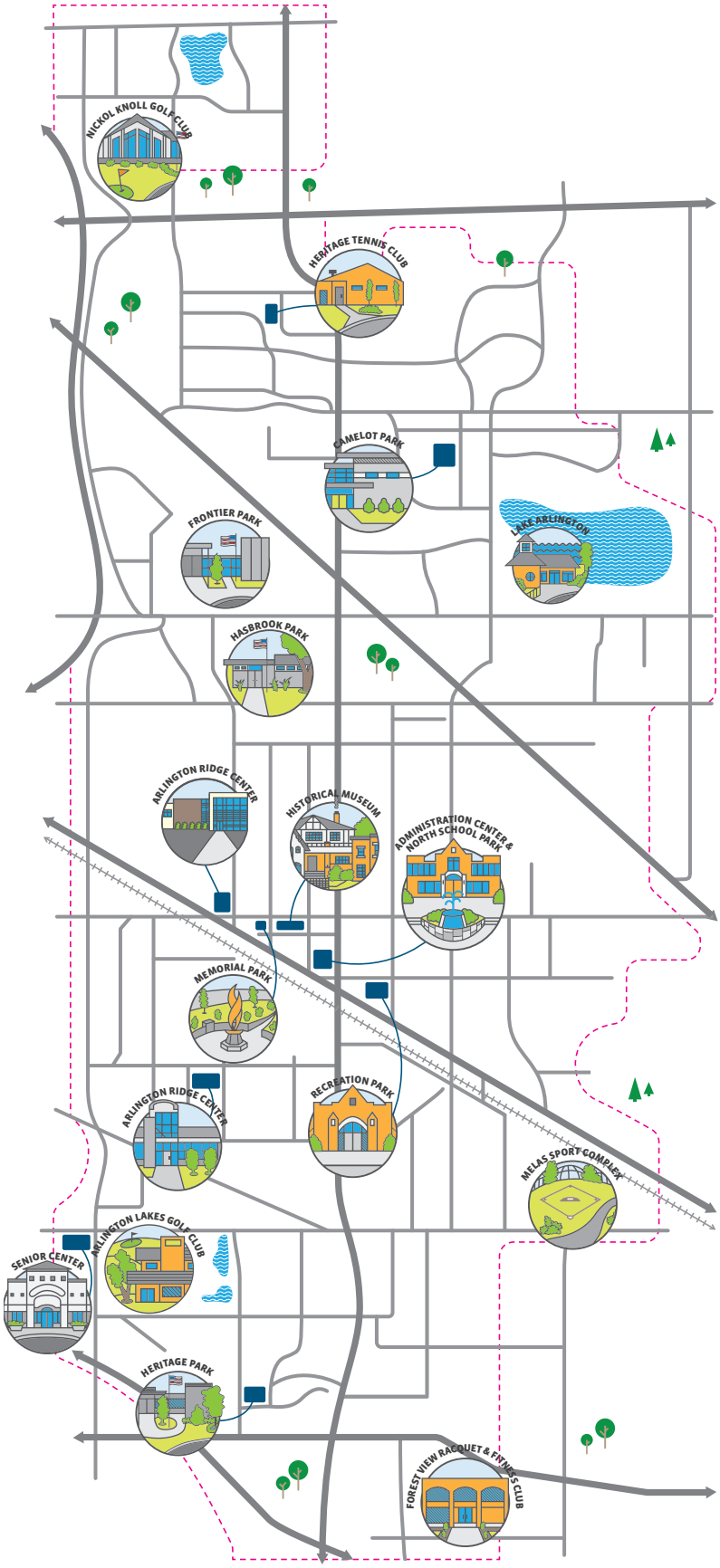
Park improvements, employment, grants and visitor spending in Arlington Heights all contribute positively to the local economy. Residents benefit from gathering places for friends and family, beautiful open spaces for exercising, reconnecting with nature, recreation and play. Parks add value and benefit their community through conservation and stewardship, health and wellness and social equity, creating a healthier and happier community.

National Impact

The 2025 National Recreation and Park Association (NRPA) Engagement with Parks Report highlights the continued importance of parks and recreation across the country. Virtually all survey respondents (99%) reported at least some feelings of belonging at their park and recreation facilities, while 68% strongly agreed that parks and recreation is an important service provided by their local government. These findings demonstrate the lasting impact parks and recreation have in creating connected, vibrant, and welcoming communities for all. The 2025 Economic Impact Study can be found at ***www.nrpa.org/publications-research/research-papers/the-economic-impact-of-local-parks***.

Local Impact

The 2022 Illinois Association of Park Districts (IAPD) Statewide Survey demonstrates the strong value Illinois residents place on their local park districts. Two-thirds gave their local park districts favorable scores among multiple government agencies. Further, 88% believed that park districts and open spaces helped boost local property values in their communities.



HEALTH & WELLNESS
SOCIAL EQUITY
CONSERVATION

AHPD upholds the key pillars as set forth by NRPA. Discover how we have embraced and applied the three essential pillars of "health and wellness," "equity" and "conservation" to benefit our community.

EQUITY AT THE CENTER

Established in 2021, our Recreation for All Committee has worked hard to recognize and represent the diversity within our team members and community. This past fiscal year, the Committee made strides in continuing these efforts through semi-monthly educational campaigns for staff as well as imparting DEI-related topics into staff trainings and meetings. Our main priorities are to make everyone feel welcome and valued through our programs and initiatives. We have an ongoing partnership with the Northwest Special Recreation Association (NWSRA) that allows our District to offer quality recreational programs where everyone can participate, regardless of ability. Additionally, our team conducted an extensive ADA audit to assess accessibility across the district for areas of improvement, ensuring that all visitors can enjoy our parks and programs.

HEALTH & WELLNESS

The Arlington Ridge Center is home to 12,518 members of the community. When ARC was built, AHPD originally hoped for a few thousand members, and we have successfully surpassed that goal. In February of 2026, ARC had a grand opening for the new addition and Group Fitness Studio participation saw an immediate increase of 50% as more members were able to be accommodated. Our programs continue to focus on promoting health and well-being across all ages. The District held a 100-year fitness challenge, which challenged 206 participants to complete 100 workouts from January 26 to May 31, as well as the Mini and Me fitness class, which encourages parents to get active with their children. Together, these programs encourage individuals and families to make physical activity part of their lives while supporting overall health, wellness, and meaningful connections within the community.

Additionally, the Arlington Heights Park District implemented a Wellness Committee that is dedicated to fostering a culture of health, wellness, and engagement for all employees. Through education, resources, workplace initiatives, encouragement, and supportive programs we empower employees to make healthy choices, achieve personal, financial and professional goals, and maintain a positive work-life balance. By prioritizing employee wellness, the committee can help improve morale, engagement, workplace culture, and overall employee satisfaction. It will also provide opportunities for employees to connect with one another, build community, and develop lifelong habits.



CONSERVATION

AHPD continues to support environmental stewardship and sustainable practices throughout its park system. We continue to incorporate environmentally responsible practices into park operations and landscape management. Greenbrier Park remains the District's designated pesticide-free park, providing an example of the District's continued commitment to maintaining natural and environmentally sensitive recreational spaces.

The District also continues to support Scouting America by assisting prospective Eagle Scouts with service projects that benefit District parks and facilities. Recent projects have included the installation of bat houses and duck houses at Lake Arlington, providing habitat enhancements while giving Scouts an opportunity to complete meaningful projects within the community. The District welcomes opportunities to partner with Scouts on projects that provide lasting benefits to the park system.

AHPD has an impressive and diverse tree planting program. Each year, the District plants nearly 100 trees throughout the park system, including new plantings, memorial trees, and replacements associated with storm damage, removals, or other site needs. These efforts are guided by the District's forestry management plan and help maintain a healthy and diverse urban forest. The District also continues to support community-based recycling and sustainability initiatives, most recently collecting plastic materials for the creation of a Buddy Bench.

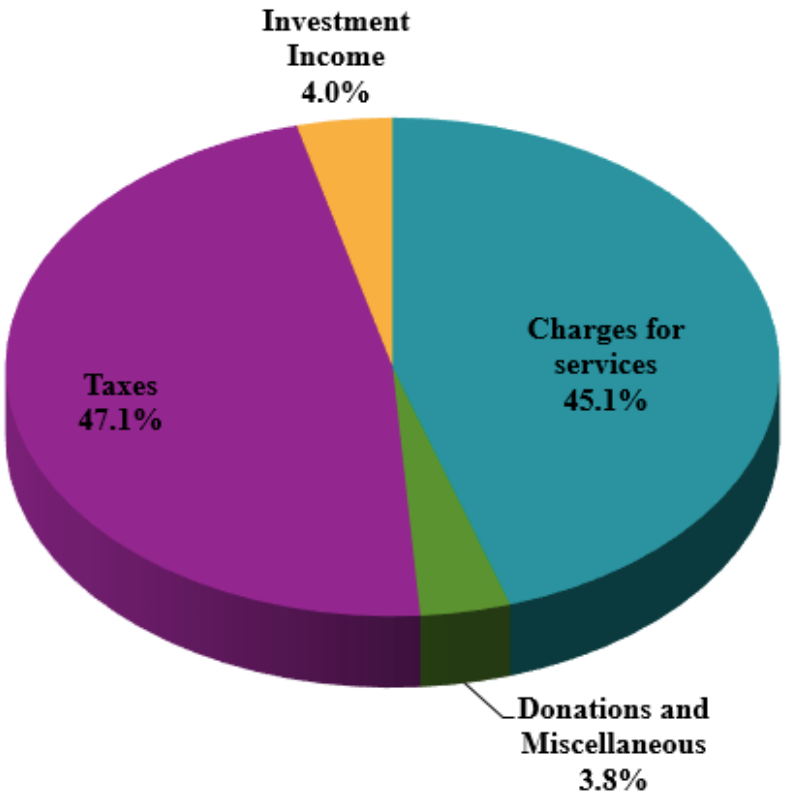
FINANCIAL UPDATE

2025-2026 Revenue & Expense Overview

The Park District's upmost priority is to provide its residents with a high return on their investment, taxes and other funding sources. Overall, the Park District's financial position is solid.



Revenues by Type
FISCAL YEAR ENDED APRIL 30, 2026



SOURCE | 2025-2026

Taxes Real Estate Property Taxes	$17,539,583
Miscellaneous and Donations Revenue received that does not fall into other categories above	$790,696
Grants National, state, or local grants received from other governments and organizations to support district activities	$676,839
Charges for Services Charges for Services and fees such as facility memberships, programs, activities, etc.	$17,059,980
Intergovernmental Personal Property Replacement (PPRT) Taxes	$339,992
Interest Investment income earned by following the parameters for investing government funds	$1,515,148
TOTAL REVENUES	
Total Other Financing Sources Debt Issuance, premium, transfers in/out, and discount	$6,843,990

EXPENSES

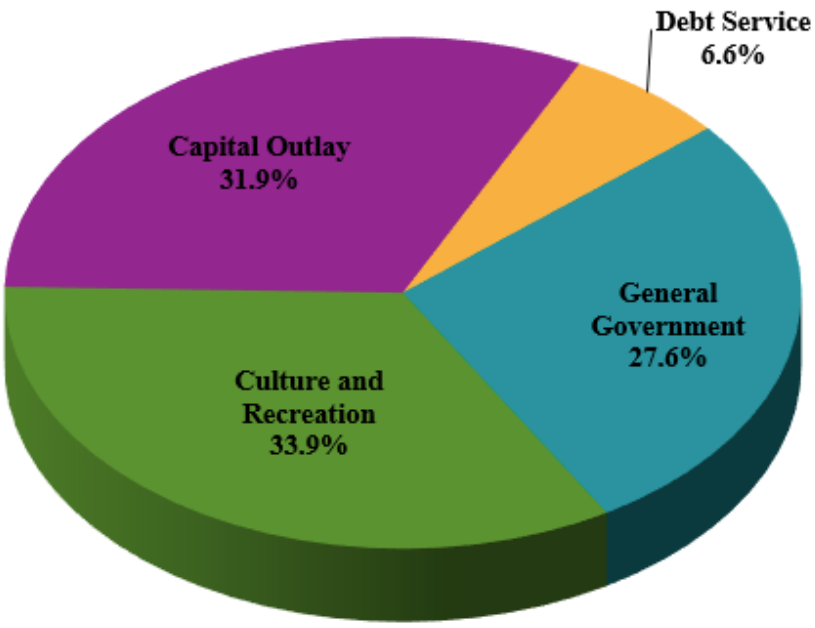
How AHPD Allocates Funding

The majority of funds are invested in general administration, recreation facilities, programs, parks, safety and security, maintenance, capital improvements and replacements that directly impact citizens and the community.

For the fiscal year that ended April 30, 2026, expenditures represented $45,022,495 compared to the prior fiscal year's expenditures of $35,193,029.

Outside of major capital reinvestment within the District, revenues covered 100% of the 2025-2026 expenditures.

Expenses by Function
FISCAL YEAR ENDED APRIL 30, 2026



SOURCE | 2025-2026

General Government Includes administrative services, park services, insurance, a portion of pension and social security, and audit expenses.	$12,413,822
Recreation Need # Includes recreation operations for the costs of programming and facilities, museums, tennis, golf, including therapeutic recreation, and a portion of pension and social security throughout the District.	$15,263,818
Capital Outlay Need # Maintaining high-quality infrastructure in the capital improvement plan for new development and allocation of funds for maintenance and repair of existing parks and facilities	$14,383,055
Debt Service - Principal Retirement Need # Principal payments toward capital financing sources	$2,385,000
Debt Service – Interest Need # Interest payments toward the cost of issuance of capital financing sources	$576,800
TOTAL EXPENSES	$45,022,495

YOUR TAX BILL



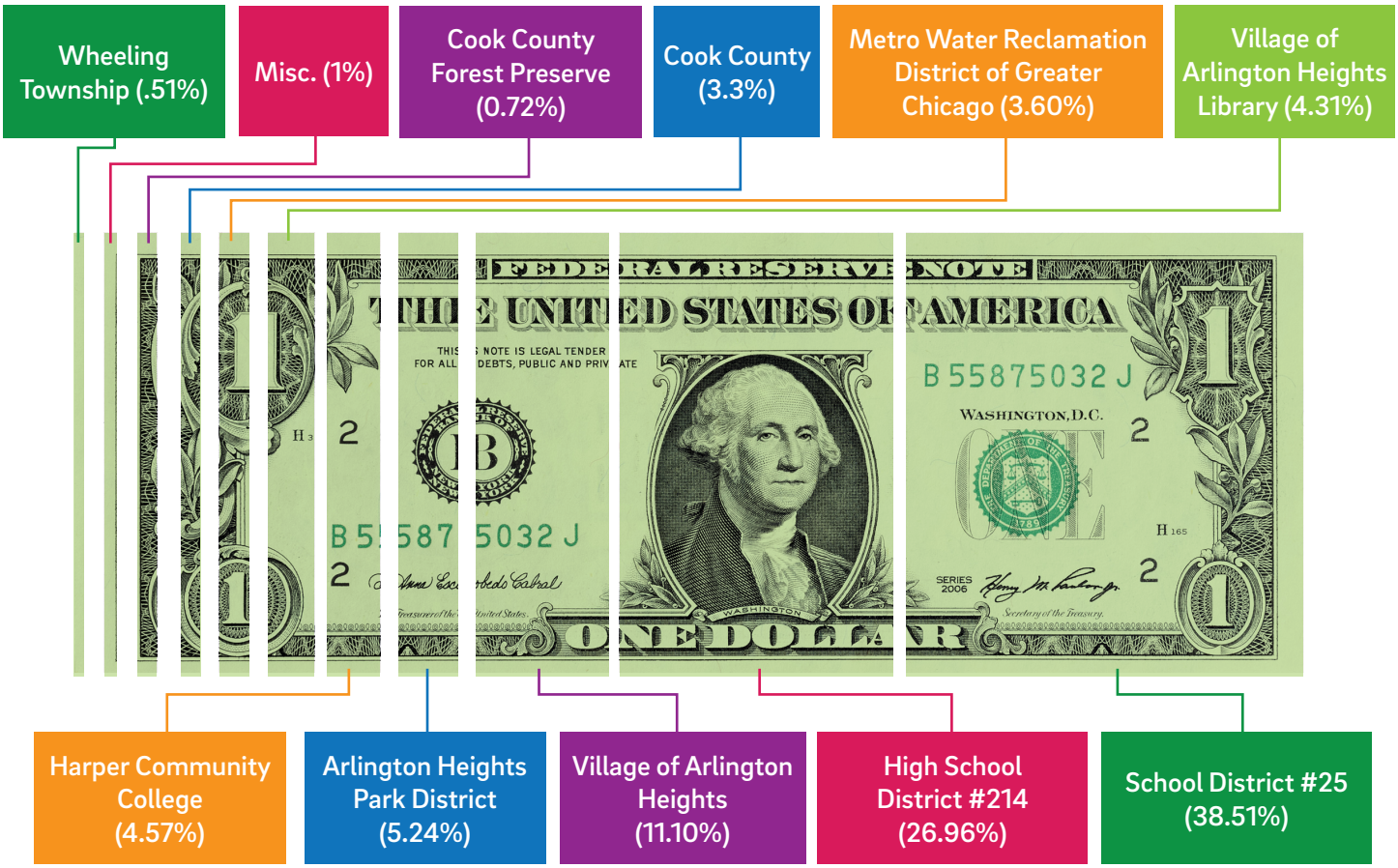
Fiscal Year
The fiscal year begins on May 1 and concludes on April 30.

Tax Bill
The Park District is 5.24% of the total tax bill for a resident.

This means that for every $1 dollar paid in the total tax bill, $0.05 cents go to the Park District.

For example, if a tax bill were $5,000, the Park District would get approximately $250 a year or $20.83 a month.

Tax Levy 2025 (collected in 2026)
Real estate tax provides 37.8% of the total revenue of the Park District, which is below most other park districts. The tax levy ordinance is passed by the Board of Commissioners and filed with the Cook County Clerk. The final tax amounts are calculated based on that year's property values and are capped by state law.

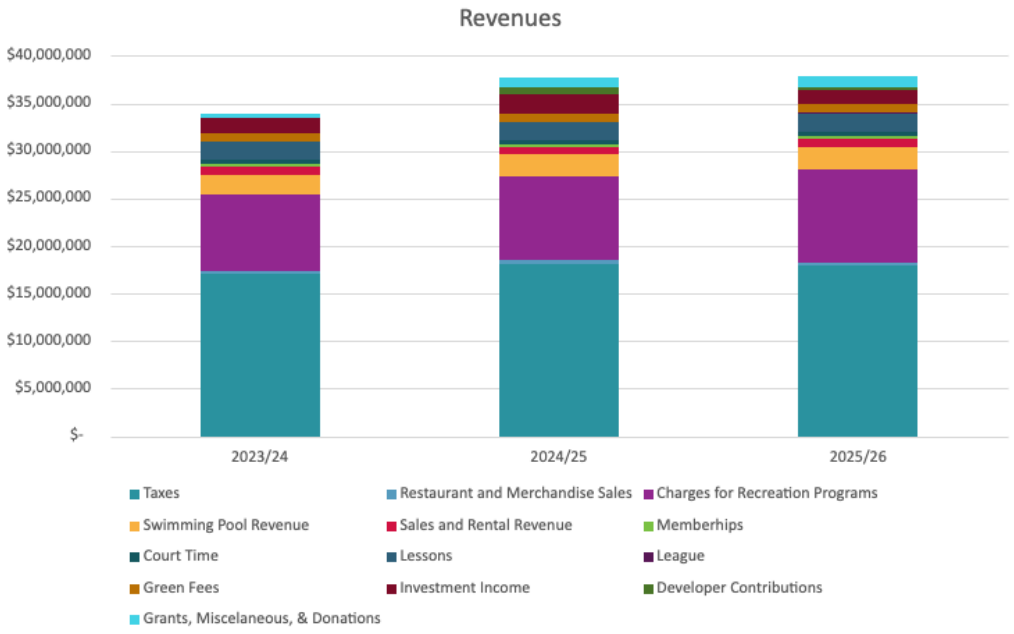


FINANCIAL TRENDS

Capital & Grants

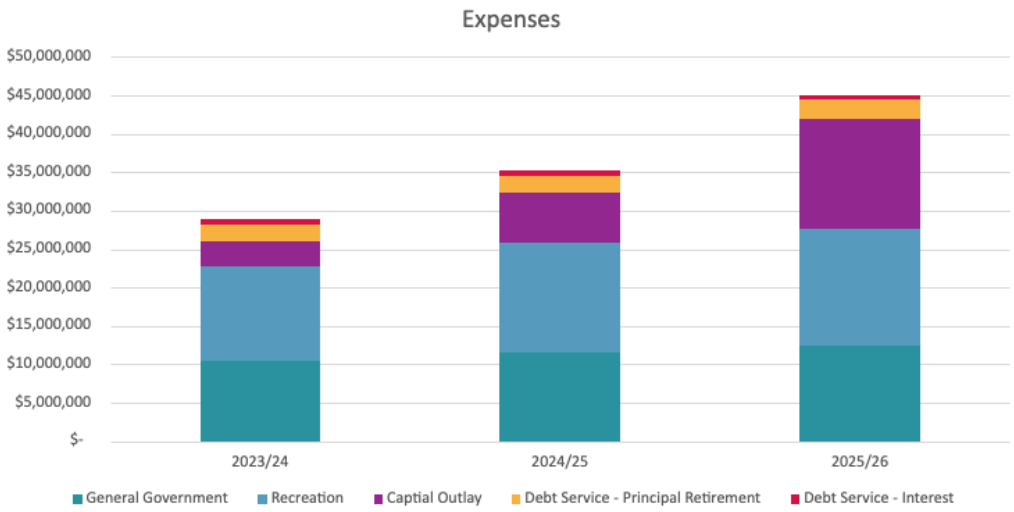
The expenditures related to Grant Accountability and Transparency Act (GATA) were spent between state and federal grants in fiscal year.

2025-26 as of April 30, 2026, with additional grant and contribution revenue of $3,170,969. This alternative revenue allows the Park District to maximize its impact by investing it back into the community and can be found on page 8 of the audit.
Three-Year Overview of Revenue & Expenses



Three-Year Overview of Revenue & Expenses

The following information is derived from the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Government Funds.









Government Finance Officers Association (GFOA)

The Government Finance Officers Association (GFOA) of the United States and Canada has awarded the District the Certificate of Achievement in Financial Reporting Award for the fiscal year ending April 30, 2025 and the Distinguished Budget Presentation Award for the 2026-27 annual budget.

The Award for Outstanding Achievement in PAFR is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports. The district believes in full financial disclosure, and thus, is applying for the Popular Annual Financial Report Award for the fiscal year ending in April 30, 2026.

We have received the award multiple times in the Park District's 100-year history. AHPD is proud of this achievement.

The award is valid for one year only. We believe our current report conforms to the PAFR requirements, and we are submitting it to GFOA for consideration.

Overall Park District Financial Position

The past year has proven to be extremely successful as the agency participation levels remain strong. Staff did an excellent job meeting the demands of the community while managing challenges with hiring staff throughout the organization. Staff were challenged to manage expenses so that the District could position itself to support the seven-year comprehensive plan. The current projections reflects an $11.7 million-dollar surplus in operations to continue to support initiatives identified in the comprehensive plan. The surplus results from on-going strong revenues from the Recreation Department, grant proceeds, debt issuances, and controlling expenses.

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 $18.0 million in accumulated fund balance, i.e. savings.

Moody's Investors Service re-affirmed the Park District's AAA bond rating in December 2025 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.