



Arlington Heights Park District  
**ANNUAL BUDGET**  
*2018-2019*





# Annual Operating Budget

## For Fiscal Year Ending April 30, 2019

### **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

**July 10, 2018**

# OVERVIEW



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# Reader's Guide



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

## **Overview**

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

## **Financial Summaries**

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

## **Budget by Fund**

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

## **Program Summaries**

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

## **Capital Improvement Plan**

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

## **Legal Documents**

This section provides the legal documents for passing the budget.

## **Statistics**

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

## **Appendix**

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

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

## **Instructions for Navigating Annual Budget Downloadable PDF Files**

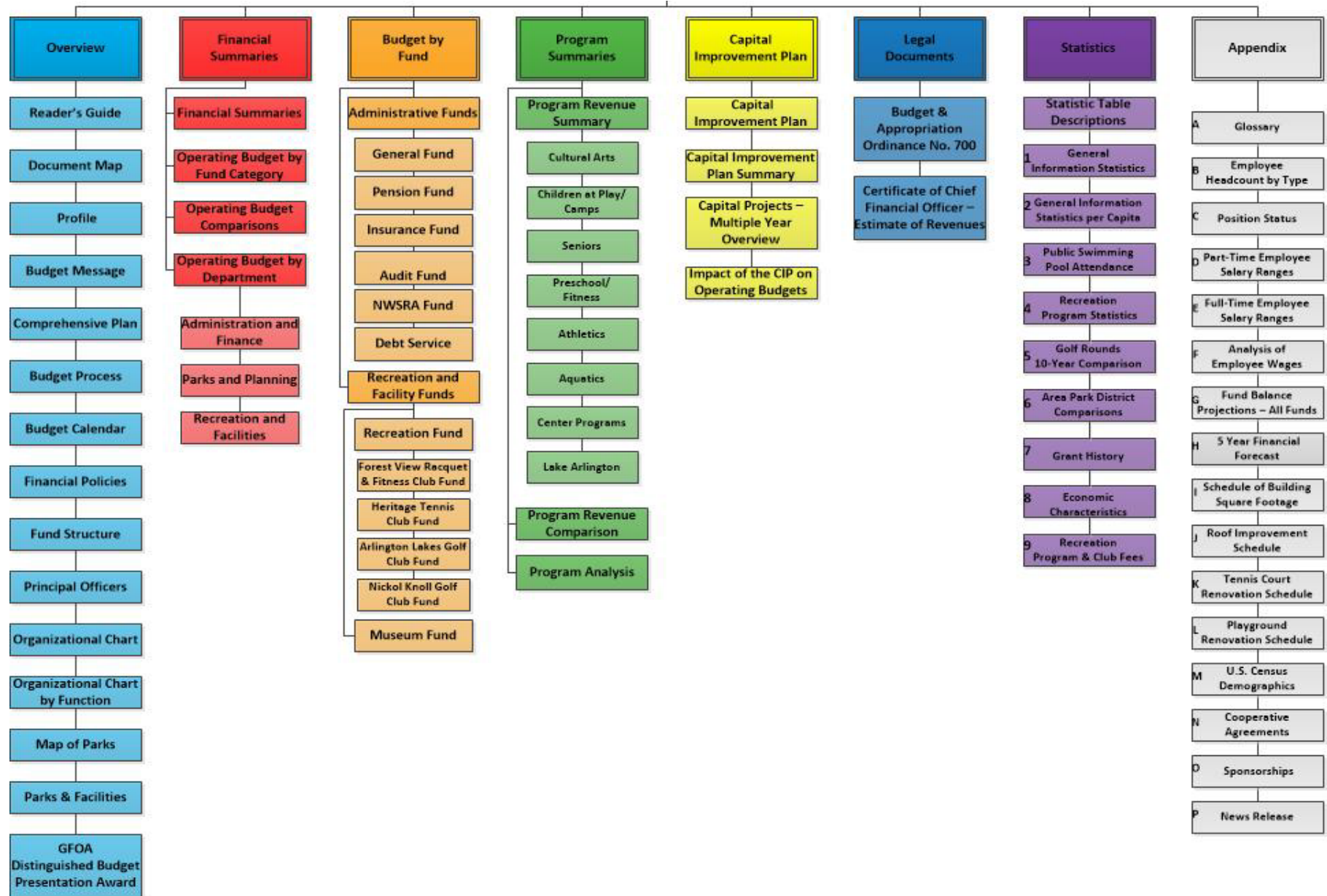
Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.

If a "+" sign appears at the left, click on the "+" to bring up subheadings.

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

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

# Document Map



# Profile



## Established

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

## Governed

By a five member, volunteer Board of Commissioners, each of whom serves four years. Current Board consists of Maryfran H. Leno, President; Timothy Gelinas, Vice-President; Myles A. Naughton, Robert J. Nesvacil, and H. William (Will) Ploger.

## 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.



## Staff

The District has an appointed executive director responsible for administration of the District and 103 authorized full-time staff. The District also employs over one thousand part-time, seasonal, and temporary workers, and volunteers.

## Real Estate

The equalized assessed value of real estate for 2016 is \$2,780,203,080 (most recent available).

## Tax Rate

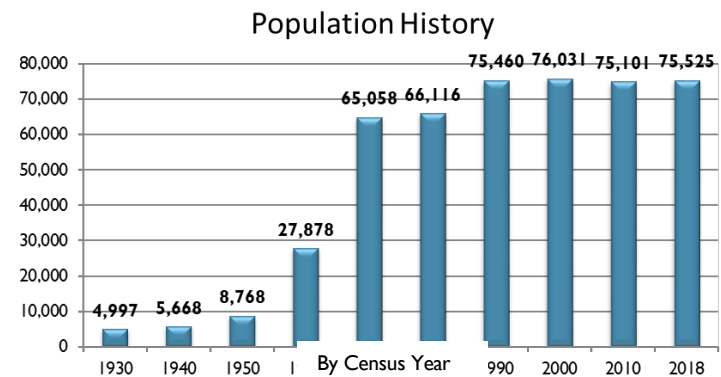
The tax rate for 2016 is .488 per \$100 of assessed value (most recent available).

## Fiscal Year Budget

The proposed operating budget for 2018/19 is \$24,756,430 with an additional \$13,581,840 in capital expenditures. The fiscal year begins May 1 and concludes on April 30.

## Population

The Park District's population is approximately 75,525. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.





# Profile



## **Ethnic Breakdown**

The median household income is \$81,059 with an average household size of 2.5 and median age of 42.7. 88% of the population in the village is white, 1.3% are African American, 7.1% are Asian, and 5.7 % claim Hispanic ethnicity.

## **Bond Rating**

The District issues General Obligation Bonds periodically for capital improvements. In November 2017, 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 457.42 acres, leases 258.56 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, Olympic Indoor Swim 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 .9 mile walking path, 46 ball diamonds (42 Park District, 4 School District), 2 football fields and 7 dedicated soccer fields (5 Park District, 2 School District), 43 playgrounds, 50 outdoor tennis courts, 10 outdoor ice skating rinks, 6 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](mailto:comments@ahpd.org).

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

# Budget Message



April 30, 2018

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, 2019 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 April 2018.

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 2018/19 budget also projects approximately \$11 million in accumulated fund balance (total fund balance less deferred taxes), i.e. savings.

Moody’s Investors Service re-affirmed the Park District’s Aaa bond rating in November 2017 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 2013/14 budget year, the Park District completed the 2014-2020 Comprehensive Plan. This plan was a yearlong effort which establishes a broad vision for the Park District moving forward. The resulting plan 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.

## 2018/19 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 2018/19 is \$24,756,430, a 4.6% increase from the 2017/18 budget, with an additional \$13,581,840 in capital spending. The major components are shown below:

### 2018/19 Proposed Annual Operating Budget

General Fund	\$	5,738,690
Recreation Fund		10,332,340
Debt Service Funds		2,774,700
All Other Funds		5,910,700
<b>Total</b>	<b>\$</b>	<b><u>24,756,430</u></b>

Revenue sources for the Annual Operating Budget Funds of \$26,526,561 reflects an increase of 7.6% over the previous year. Real estate taxes of \$14,637,660 (56.3%), and fees and charges of \$10,610,070 (40.0%)

# Budget Message



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 2017 and 2018 is 2.1% Consideration for the 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 easy 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.

We 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, particularly during this time of economic weakness and uncertainty, it is important that we remain vigilant in our attempts to control our costs at all levels.

## Major Work for 2017/18 and 2018/2019

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	2017/18	2018/19
Olympic Renovation	\$ 450,000	\$ 10,861,440
Lake Arlington Park Improvements	250,000	1,347,600
Pool Improvements	-	250,000
Forest View Improvements	20,288	129,800
Contingency Projects	150,000	150,000
Administration Center Parking Lots	-	135,000
Telephone System	-	135,000
Vehicle & Equipment Replacements	5,800	125,000
Willow Park Bridge Replacement	-	100,000
Athletic & Concrete Replacements	72,000	80,000
Park Improvements under \$75,000	59,575	268,000
Total	<u>\$ 1,007,663</u>	<u>\$ 13,581,840</u>

**Lake Arlington Park Improvement Project** - The Park District has received an Illinois Department of Natural Resources Open Space Land Acquisition and Development Grant totaling \$400,000 to improve the park site. Park improvements include the following:

- Path Enhancements
- Exercise Stations
- Sensory Garden
- 32’ Shelter
- Fishing Pier
- Boat Dock Extension
- Wayfinding and Interpretive Signage
- New Playground (ages 2 – 12)
- Accessible Route to Boat Dock and Fishing Pier

Construction on this \$1.4 million (\$1 million after grant) will begin in March 2018 and is scheduled for completion in August 2018.

# Budget Message



**Olympic Park Renovation Project** - The Park District has developed plans for increasing the footprint of the building by an estimated 32,000 square feet. If all goes according to plan, work should begin in the Spring of 2018, and the new and improved facility will have a grand reopening in Fall 2019. Major highlights include:

- New Locker Rooms
- Gymnasium Addition
- Warm Water Pool
- Indoor Walking Track
- Fitness Components
- Existing Building Upgrades
- Multi-Purpose Rooms

**Forest View Racquet Club** – The Club plans improvements to the roof, locker rooms, light fixtures, and color coating of the outdoor court to continue providing a positive guest experience.

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

**Physical Accessibility of Facilities** – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District's current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. The Capital Improvement Plan identified \$333,225 projects (ADA) for 2017/18 and \$1,475,000 for 2018/19.

**Infrastructure Needs** – The Park District invests capital funds each year to maintain the assets of the District in a sound financial manner.

**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.

**Future Direction** – The Park District revised the Comprehensive Plan, which provides direction for the next several years. Long-term plans for program offerings, staffing, technology, facility improvements, and funding will develop as part of this budget and the Comprehensive Plan. Continuous assessment of the District's financial status in relation to long-term needs helps to insure fiscal stability.

## 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 my 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,

*Richard A. Hanetho*

Richard A. Hanetho  
Executive Director

# 2014-2020 Comprehensive Plan

The 2014-2020 Comprehensive Plan is built on the success of our previous Comprehensive Plans that began over 30 years ago. The Comprehensive Plan is the central guiding document for the Park District and identifies goals and areas of focus. Over the years we have grown by 223 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 Comprehensive Plan identifies major work goals for the next five 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 five 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 five-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 next two pages.



**Comprehensive Plan Goals**

# 2014-2020 Comprehensive Plan



	Status	Fiscal Year
<b>Financial Resources &amp; Assets</b>		
<b>1.1 Identify and pursue alternative funding to meet public demand.</b>		
Explore new opportunities (including grants) and continue to seek funding and in-kind opportunities with existing and new partners.	IP	2018/19
Establish procedures and processes for identifying, pursuing, and obtaining all possible grant money for construction projects.	IP	2018/19
<b>1.2 Administer the District finances in a sound and accountable fiscal manner.</b>		
Continue to evaluate capital projects community center renovations to ensure that the Park District is prepared to go forward, if and when the opportunity arises.	IP	2018/19
Update record descriptions and classifications to maintain proper disposal requests.	IP	2018/19
<b>1.3 Provide a safe environment for District visitors and personnel.</b>		
Inventory park assets with GIS/GPS technology to provide efficient management and maintenance of park assets.	IP	2018/19
<b>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</b>		
Create and implement a rewards/loyalty program for AHPD patrons.	IP	2018/19
Convert the District's current inspection program from paper forms to electronic format.	IP	2018/19
<b>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.</b>		
<b>Recreational Opportunities &amp; Facilities</b>		
<b>2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.</b>		
Provide expanded services at Olympic Indoor Swim Center, expand to include gym, fitness components, indoor walking track and multipurpose rooms.	IP	2019/20
<b>2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.</b>		
Explore options to increase the amount of recreation programming space available to the community.	IP	2018/19
Evaluate preschool program offerings District wide.	IP	2018/19
Study the recreation program offerings to eliminate dead weight programs and offer new, fun, and innovative programs in their place.	IP	2018/19
<b>2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.</b>		
Re-evaluate both tennis clubs' branding images developed in 2011 and take the marketing efforts to a second level.	IP	2018/19
<b>Leadership</b>		
<b>3.1 Encourage staff to be actively involved in community and professional organizations.</b>		
Actively engage and establish relationships with individuals at the Village of Arlington Heights and other similar agencies and groups	IP	2018/19
Review and assess with staff; suitable community organizations(s) to become involved with; that will be of benefit to the District.	IP	2018/19
<b>3.2 Seek out partnerships with other recreation providers within our region.</b>		
Review and evaluate effectiveness of Park District advisory committees.	IP	2018/19
<b>3.3 Enhance the District's image through effective and proactive public relations.</b>		
Lead intergovernmental communication with school districts by meeting with administration on an annual basis.	IP	2018/19
Develop an updated program evaluation process and form	IP	2018/19

# 2014-2020 Comprehensive Plan



	Status	Fiscal Year
<b>Teamwork</b>		
<b>4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.</b>		
Develop career paths for all applicable full-time positions and tie into succession plans.	IP	2018/19
<b>4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.</b>		
Develop career paths for all applicable full-time positions and tie into succession plans.	IP	2018/19
<b>4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.</b>		
Evaluate and implement improvements to Parks & Planning Department job descriptions and organizational structure.	IP	2018/19
Establish a sound Parks & Planning employee succession plan and provide guidance to employees for career planning and goal setting.	IP	2018/19
Develop a training program to improve custodian communications.	IP	2018/19
<b>Customer-Focused Service</b>		
<b>5.1 Maintain effective interaction between Board and staff.</b>		
Design, implement and evaluate, on an annual basis, a long-range planning survey to determine the consensus vision of the Board of Commissioners.	IP	2018/19
<b>5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.</b>		
Use DISC profiles to build work relationships throughout the District.	IP	2018/19
<b>5.3 Continue quality customer-focused service.</b>		
Develop a Customer Care Manager position in the Recreation & Facilities Department.	IP	2018/19
<b>Stewardship</b>		
<b>6.1 Continue to promote and educate the public on environmental and conservation issues.</b>		
Evaluate/expand green management practices to reduce the District's carbon footprint.	IP	2018/19
<b>6.2 Protect and actively manage our natural resources.</b>		
Develop a Parks and Planning Tree Inventory and Management Plan.	IP	2018/19
<b>6.3 Develop standards for planning and construction of new facilities.</b>		
Develop a 20-year replacement schedule for capital projects.	IP	2018/19

# Budget Process



## Basis for the Budget

Basis for the budget includes background material from the Park District's Comprehensive Plan completed in 2014. 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 is presented to the Board of Commissioners at the March Committee of the Whole meeting and the draft of the annual budget is presented to the Board of Commissioners at a Committee of the Whole meeting the first week in April. The Annual Budget is finalized and a tentative Budget and Appropriation Ordinance is approved.

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 the Arlington Heights Memorial Library reference desk. 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.

## Budget Implementation and Monitoring

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

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

## Budget Amendment

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



# Budget Calendar



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

## Fall 2017 to 2018

<b>October 2017</b>	BS&A Budget training classes
<b>November</b>	Budget instructions distributed, and input begins
<b>December</b>	Budget inputting completed
<b>January, 2018</b>	Departmental Budget review meetings
<b>January/February</b>	Senior Leadership Budget review meetings
<b>March 9</b>	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
<b>March 13</b>	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
<b>March 23</b>	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 the Arlington Heights Public Library
<b>April 10</b>	Presentation of Annual Operating Budget to Board of Commissioners
<b>June 29</b>	Publish Public Hearing Notice
<b>July 10</b>	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
<b>July 10</b>	Adoption of the 2018/19 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.
<b>July 1-31</b>	File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office. 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.
<b>November 1</b>	

# Financial Policies



The Arlington Heights Park District strives to maintain a conservative, fiscally-prudent approach to budgeting and management of its fiscal affairs. The overall goal of the Park District's financial policies is to establish and maintain effective management of Park District financial resources. Formal policy statements provide the foundation for achieving this goal. This section outlines the policies used in guiding the preparation and management of the Park District's overall budget and the major objectives to be accomplished.

## 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.
- 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 that operating expenditures will not exceed projected revenues. 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 Comprehensive Annual Financial Report (CAFR) shows the status of the Park District's finances on the basis of "generally accepted accounting principles" (GAAP). This is consistent with the way the Park District prepares its budget.

# Financial Policies



## Accounting, Auditing and Financial Reporting Policies (continued)

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

## Investment and Cash Management Policy

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

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

## Revenue Policies

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

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

# Financial Policies



## Revenue Policies (continued)

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

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

## Expenditure Policies

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

available within the specific line item before the issuance of purchase orders.

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

## Capital Improvement Policies

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

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

# Financial Policies



## Capital Improvement Policies (continued)

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

- The District defines a capital project as having a relatively high monetary value (at least \$5,000 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:

# Financial Policies



## Debt Policy (continued)

- 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.
- 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.

## Reserve 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.

- 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%

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

# Fund Structure

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

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

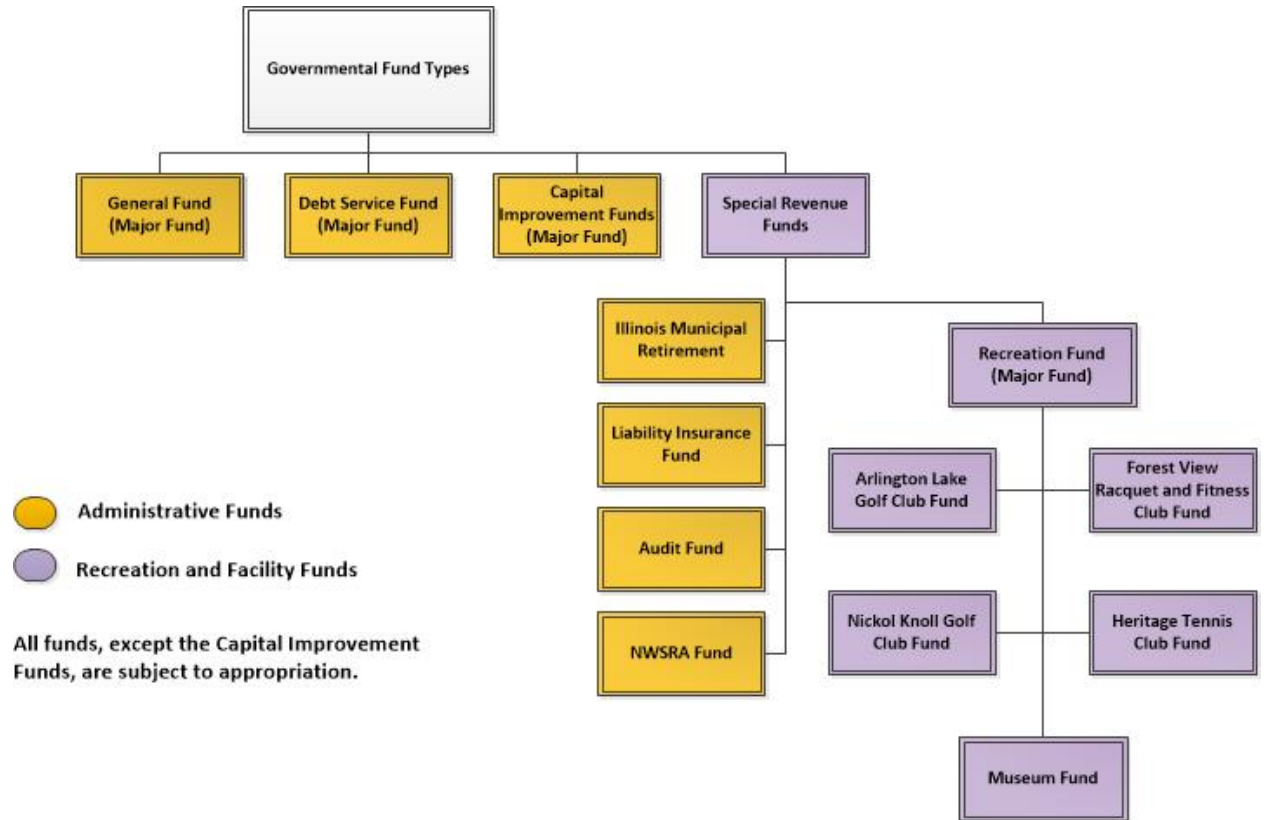
The following is a brief description of each fund type.

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

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

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

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



# Fund Structure



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

## ADMINISTRATIVE FUNDS

**GENERAL FUND** - The General Fund 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.

**ILLINOIS MUNICIPAL RETIREMENT FUND** - The IMRF Fund is a Special Revenue Fund (non-major fund) and accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. 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 IMRF 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

**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, food sales, 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.

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



# Principal Officers



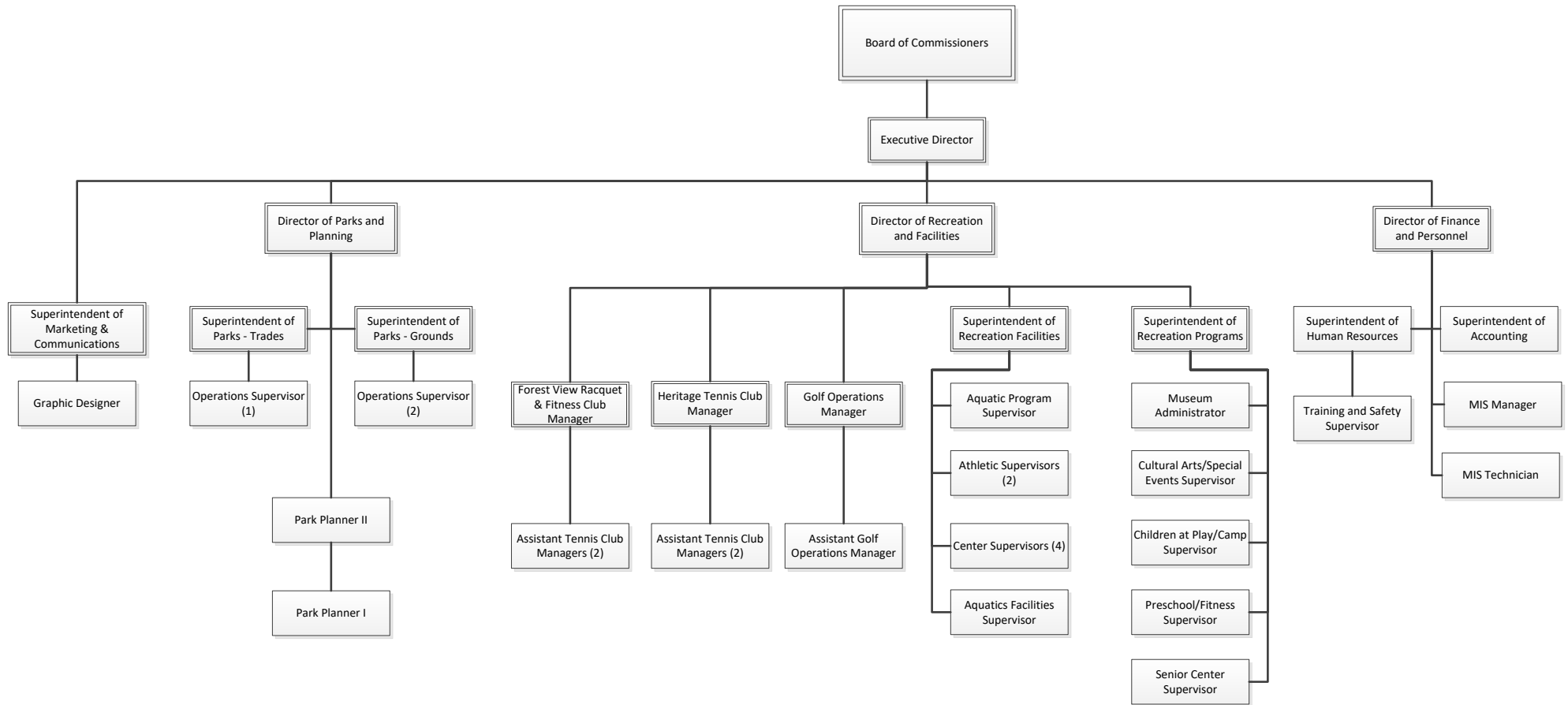
## Board of Commissioners

Maryfran H. Leno	President
Timothy Gelinas	Vice President
Myles A. Naughton	Commissioner
Robert J. Nesvacil	Commissioner
H. William Ploger	Commissioner

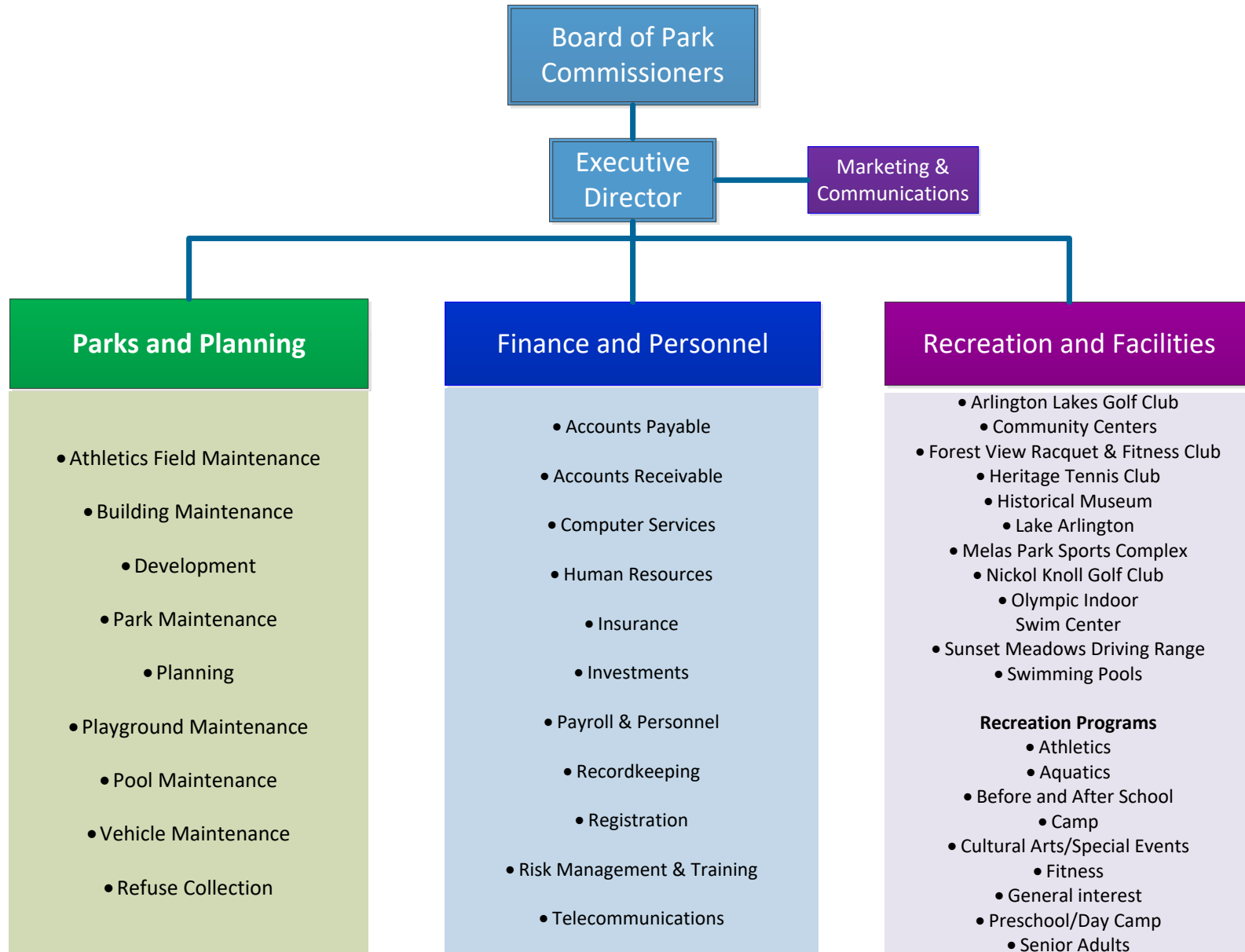
## Administrative Staff

Richard A. Hanetho	Executive Director
Jason S. Myers	Director of Finance & Personnel
Benjamin Rea	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities

# Organizational Chart



# Organizational Chart by Function



# Map of Parks & Facilities

### Our Main Facilities

-  **ADMINISTRATION CENTER**  
410 N. Arlington Heights Rd.  
847-577-3000 [www.ahpd.org](http://www.ahpd.org)
-  **NORTH SCHOOL PARK**  
N. Arlington Heights Rd. & Eastman St.
-  **ARLINGTON LAKES GOLF CLUB**  
1211 S. New Wilke Rd.  
847-577-3030
-  **CAMELOT PARK**  
1005 E. Suffield Dr.  
847-577-3010
-  **FOREST VIEW RACQUET & FITNESS CLUB**  
800 E. Falcon Dr.  
847-640-2574
-  **FRONTIER PARK**  
1913 N. Kennicott Dr.  
847-577-3015
-  **HASBROOK PARK**  
333 W. Maude Ave.
-  **HERITAGE PARK**  
506 W. Victoria Ln.  
847-577-3020
-  **HERITAGE TENNIS CLUB**  
7 W. College Dr.  
847-398-7780
-  **HISTORICAL MUSEUM**  
110 W. Fremont St.  
847-255-1225
-  **LAKE ARLINGTON**  
2102 N. Windsor Dr.  
847-577-3059
-  **MELAS SPORT COMPLEX**  
1500 W. Central Rd.
-  **MEMORIAL PARK**  
305 W. Fremont St.
-  **NICKOL KNOLL GOLF CLUB**  
3800 N. Kennicott Ave.  
847-590-6050
-  **OLYMPIC INDOOR SWIM CENTER**  
660 N. Ridge Ave.  
847-577-3025
-  **PIONEER PARK**  
500 S. Fernandez Ave.  
847-577-3035  
Pool: 847-577-3038
-  **RECREATION PARK**  
500 E. Miner St.  
847-577-3040  
Pool: 847-577-3036
-  **SENIOR CENTER**  
1801 W. Central Rd.  
847-797-5344



**FIND YOUR OWN WAY  
TO Play Every Day**

# Map of Parks & Facilities

## Programming Partners

- A. Betsy Ross School - 700 N. Schoenbeck Rd.
- B. Dist. 25 Adm. Center - 1200 S. Dunton
- C. Dryden School - 722 S. Dryden Pl.
- D. Greenbrier School - 2330 N. Verde Dr.
- E. Ivy Hill School - 2233 N. Burke
- F. John Hersey High School - 3900 E. Thomas St.
- G. Juliette Low School - 1530 S. Highland Ave.
- H. Miner Jr. High - Miner & Dryden
- I. Olive Mary Stitt School - 303 E. Olive
- J. Patton School - 1616 N. Patton Ave.
- K. Poe School - 2800 N. Highland
- L. Rand/Futabaki School - Waverly & Arlington Hts. Roads
- M. Riley School - 1209 E. Burr Oak
- N. South Middle School - 314 S. Highland Ave.
- O. Thomas Middle School - 1430 N. Belmont
- P. Westgate School - 500 S. Dwyer
- Q. Windsor School - 1315 E. Miner

## Key

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# Facilities and Features



Arlington Heights Park District			Matrix Key																NOTES			
PARK NAME	LOCATION	ACRES	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Pickleball	Outdoor Tennis	Indoor Tennis	Basketball	Preschool	Volleyball	Shared Use Path	Shelter	Garden Plots		Ice Rink	Sled Hill	Special Use
			Δ	•	Δ	•	Δ	•	Δ	•	Δ	•	Δ	•	Δ	•	Δ	•	Δ	•	Δ	•
Administration Center	410 N. Arlington Heights Rd.	1.10	Δ	•																		
North School Park	N. Arlington Heights Rd. & Eastman St.	1.65	Δ				Δ								•							• Fountain, Amphitheater
Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	•	•																		• 18 Hole Course, Banquet Hall Service Center
Camelot Park	1005 E. Suffield Dr.	15.00	Δ	•	Δ	•	Δ	1	•	3 L		1	•	1	•	•			1			• Indoor walking track
Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	Δ	•						6,5L	6					•						• Racquetball and Fitness
Frontier Park	1913 N. Kennicott Dr.	29.40	Δ	•	Δ	•	Δ	2	•	2 L		2L			Δ	•	•					• Outdoor Pool, Maintenance Service Center
Hasbrook Park	333 W. Maude Ave.	14.00					Δ	2		2 L		1/2 L				0.5						
Heritage Park	506 W. Victoria Ln.	22.30	Δ	•	Δ		Δ	3	•	3 L		2 L		1	0.8				2	•	•	Outdoor Pool
Heritage Tennis Club	7 W. College Dr.	2.90		•							8											
Historical Museum	110 W. Fremont St.			•																		
Lake Arlington	2101 N. Windsor Dr.	93.00	Δ				Δ									2.25	•					• Lake, Boating, Fishing, Concessions, Boathouse
Melas Sports Complex	1500 W. Central Rd.	35.00	Δ				Δ	4 L						2	2.5	•						• Canine Commons Dog Park
Memorial Park	305 W. Fremont St.	0.50																				• Military Memorials/Flame Sculpture
Nickol Knoll Golf Club	3800 N. Kennicott Ave.	56.00	Δ					1							1.25							• 9-Hole Course
Olympic Indoor Swim Center	660 N. Ridge Ave.	9.90	Δ	•	Δ		Δ			2		1										• Indoor Pool, Safety Town Course, Skate Park
Pioneer Park	500 S. Fernandez Ave.	23.30	Δ	•	Δ	•	Δ	4	•	4 L		1			0.8				2			• Outdoor Pool, Indoor Pickleball
Recreation Park	500 E. Miner St.	21.10	•	•	Δ	•	Δ	1L		3 L		1							1			• Outdoor Pool
Senior Center	1801 W. Central Rd.			•																		
1 Banta Park	21 N. Phelps Ave.	1.50					Δ					1/2			•							
2 Berbecker Park	207 N. Wilshire Ln.	2.00					Δ	1				1/2										
3 Camelot Connector Parkway	2649 N. Douglas Ave.	5.40													Δ							
4 Carefree Park	508 E. Lincoln St.	10.60					Δ	1	•	2	2	2			•							Inline Hockey
5 Carousel Park	1925 E. Suffield Dr.	5.80					Δ		•			1/2			Δ							
6 Carriage Walk	425 E. Frederick St.	3.30					Δ								•							
7 Centennial Park	1209 E. Burr Oak Dr.	21.40					Δ	3	•	4		1			Δ	•						• Nature Area
8 Creekside Park	1928 N. Schaefer Rd.	22.40					Δ			2		1/2		1	•							
9 Cronin Park	309 S. Highland Ave.	2.00					Δ								•							
10 Cypress Park	1254 S. Evergreen Ave.	5.00																•				
11 Davis Street 1 & II	1436 E. Davis St.	4.90																				• Maintenance Service Center
12 Dryden Park	811 E. Rockwell St.	3.36					Δ	1	•	4							•					
13 Evergreen Park	336 S. Forrest Ave.	3.50					Δ	1				1										
14 Falcon Park	2408 S. Goebbert Rd.	1.10					Δ					1/2										
15 Festival Park	309 W. Hawthorne St.	0.33					Δ															
16 Flentie Park	2040 E. Mulberry Ln.	4.50					Δ	1				1/2		1	•							
17 Green Slopes Park	N. Belmont Ave. & Olive St.	5.00								4					•							
18 Greenbrier Park	1410 W. Roanoke Dr.	9.90					Δ	2		1					Δ							Inline Hockey
19 Greens Park	N. Douglas and E. Marion St.	4.20					Δ					1			•							

# Facilities and Features

																	<b>Matrix Key</b> & ADA Accessible L Lighted	NOTES					
PARK NAME	LOCATION	ACRES	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Pickleball	Outdoor Tennis	Indoor Tennis	Basketball	Preschool	Volleyball	Shared Use Path	Shelter	Garden Plots	Ice Rink	Sled Hill	Special Use		
20	Happiness Park	2208 N. Verde Dr.	3.60				&																
21	Hickory Meadows Park	N. Douglas and E. Marion St.	5.00																				
22	Kingsbridge Arboretum	903 W. Victoria Ln.	5.20																2				• Memorial Arboretum
23	Klehm Park	1625 E. Hawthorne St.	2.00				&																
24	Lake Terramere	10 N. Kennicott Ave.	11.00				&																• Lake, Fishing
25	McDonald Creek Parkway	307 E. Hackberry Dr.	11.00																				
26	Methodist Park	216 N. Prindle Ave.	8.50					4	•	•													
27	Patriots Park	1825 N. Dale Ave.	17.00				&	2	•			2											
28	Prairie Park	1695 S. Belmont Ave.	10.00				&	1	•			1											
29	Rand - Berkley	Waverly & Brookwood	7.06				&	3	•										2				
30	Rand Connector Parkway	2440 N. Chestnut Ave.	1.70																				
31	Raven Park	2923 N. Mitchell Ave.	8.50				&	2	•		3	1											
32	Rose Garden Park	531 E. Northwest Hwy	0.50																				
33	Shaag Park	360 S. Lincoln Ln	1.70																				
34	Sunset Meadows I & II	1201 W. Kirchoff Rd.	37.13	&			&		•							0.9	•				•		• Driving Range, Putting Green, Bocce, Baggo, Football
35	Sunset Ridge	512 W. Ashford Ln.	2.35				&					1											
36	Victory Park	1313 S. Harvard Ave.	1.70				&				•												
37	Virginia Terrace	1447 N. Chicago Ave.	3.50				&	1				1					&						
38	Volz Park	903 W. St. James St.	5.00				&	1				1/2					•						
39	Westgate Park	213 N. Reuter Dr.	2.00				&										•						
40	Wildwood Park	2321 N. Prindle Ave.	6.50				&				3	2					•						
41	Willow Park	2039 N. Brighton Pl.	22.00				•										•						
42	Windsor Parkway & Triangles	Windsor & Wilshire	4.50														•						
<b>ADDITIONAL PROGRAMMED SITES</b>																							
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	1616 N. Patton Ave.						1															• C.A.P Site
K	Poe School	2800 N. Highland				•		2					1		•								• C.A.P Site
L	Rand/Futabaki School	Waverly & Arlington Heights						3	•														
M	Riley School	1209 E. Burr Oak						1															• C.A.P Site
N	South Middle School	314 S. Highland Ave.																					• Day Camp Site
O	Thomas Middle School	1430 N. Belmont						2	•														
P	Westgate School	500 S. Dwyer																					• C.A.P Site
Q	Windsor School	1315 E. Miner							•														• C.A.P Site



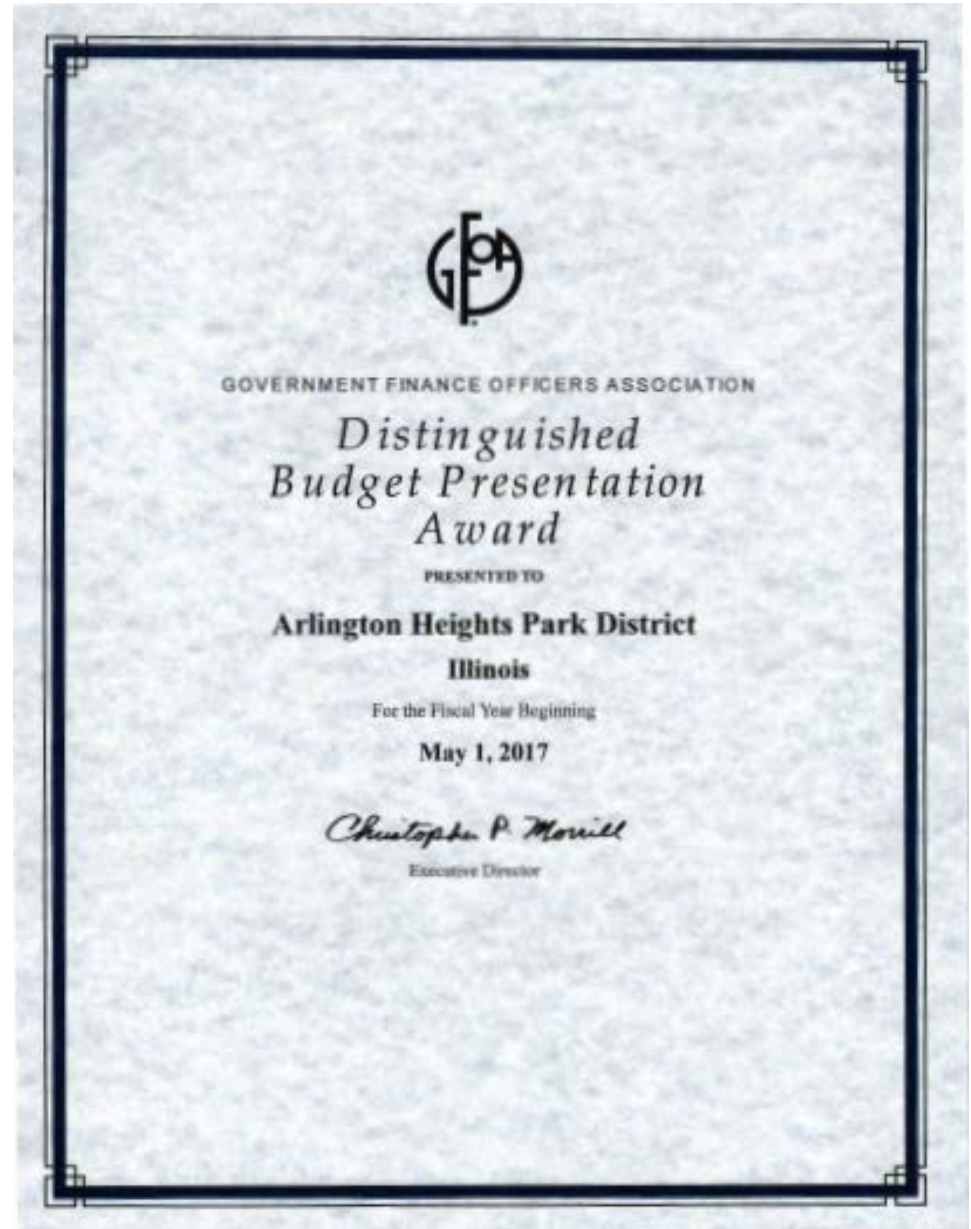
Updated December 2016

# GFOA Distinguished Budget Award

Arlington Heights Park District's 2018/19 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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

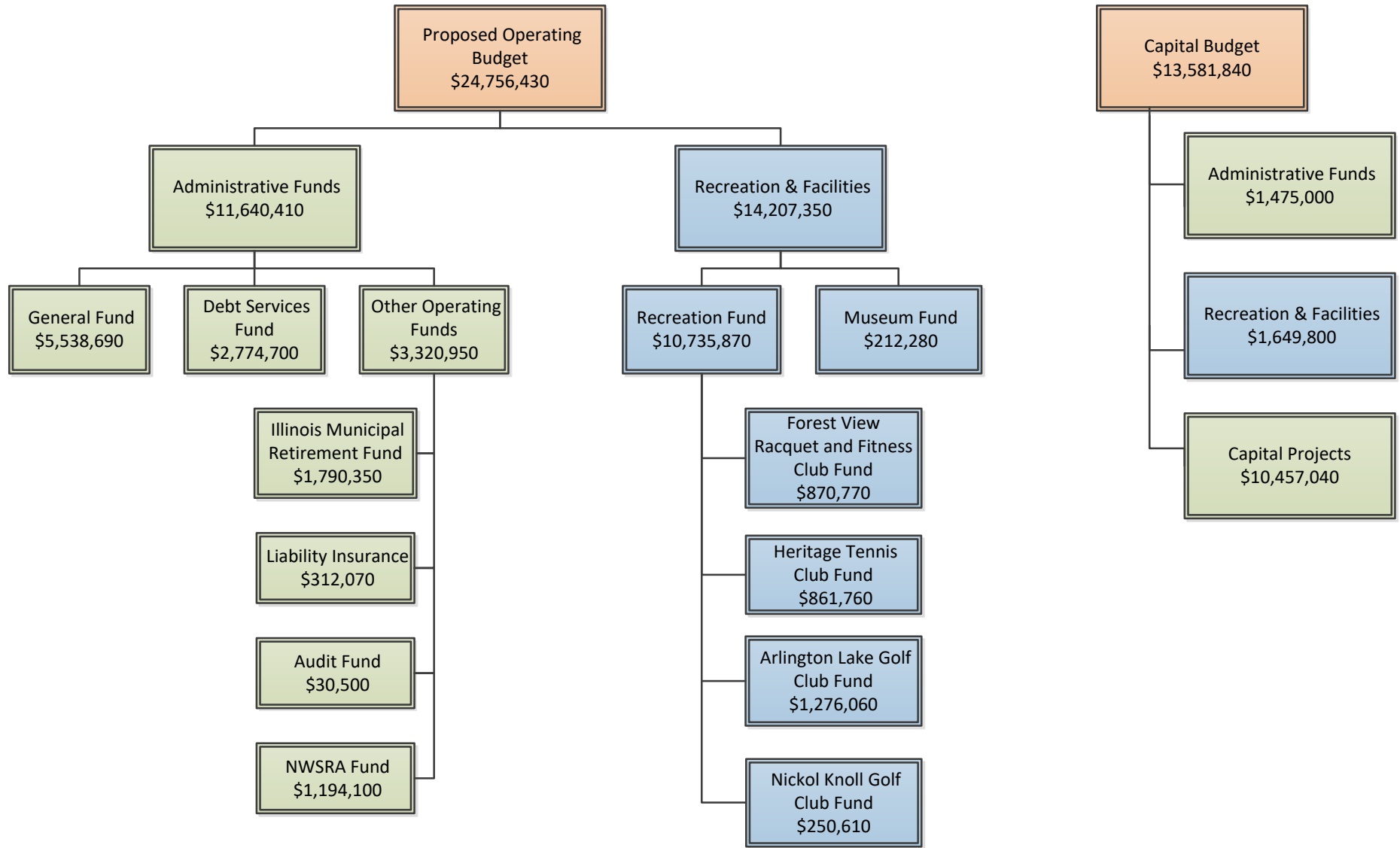




# FINANCIAL SUMMARIES



# Financial Summary



# Financial Summary



## Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2018/19 was prepared based on conservative revenue projections. Fees and charges are based on an analysis of the market and covering direct and a portion of indirect costs. The Park District has experienced a reduction in investment income as a result of current economic conditions. The unemployment rate in Arlington Heights, IL, is 3.7%.

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% residential and 27% commercial and industrial. The 2016 assessed value of taxable property increased 18.4% to \$2,780,203,080.

The State of Illinois has been at an impasse for a prolonged period. Discussion continues over freezing property taxes which could be effective for Cook County taxing agencies this year. Senate Bill 013 provides for a two-year property tax freeze. If this proposal were approved, it would not alleviate the State of Illinois with its financial situation. The uncertainty of the property tax freeze proposals reinforces the need to maintain fiscal sustainability levels in fund balance policy.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, postponing capital projects, suspending vacant full-time positions and providing stable fees. Cost containment measures implemented have resulted in balanced budgets and healthy reserve levels. As staff continues to monitor economic recovery forecasts, competition, and revenue trends, the 2018/19 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 \$2,320 per year per each full-time employee minus the first 30 employees. If an employer provides coverage but it is not affordable, the penalty assessed is \$3,390 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 2017-18, seven part-time employees qualified as full-time equivalents and elected medical insurance under the ACA which increased our health insurance expenses by \$78,452. In the 2018-19 fiscal year, three employees have qualified as full-time equivalents and elected health insurance, increasing our health insurance expenses by \$36,240.

# Financial Summary



## Fund Balances

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

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

minimum percentage of annual budgeted expenditures as follows: Liability Insurance – 25%, Pension – 20%, Audit – 15%, Museum – 10%, and NWSRA – 10%. Any remaining fund balance in these funds is restricted to the purpose of the fund.

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

The Park District projects an increase in fund balances of \$159,730 in all funds. All fund balances, except for Nickol Knoll Golf Club, Arlington Lakes Golf Club, and the Debt Service fund are in a surplus position. Appendix G - Fund Balance Comparisons displays a 3-year comparison of fund balances while Appendix H – Five Year Financial Forecast 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 39% and 33% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy.

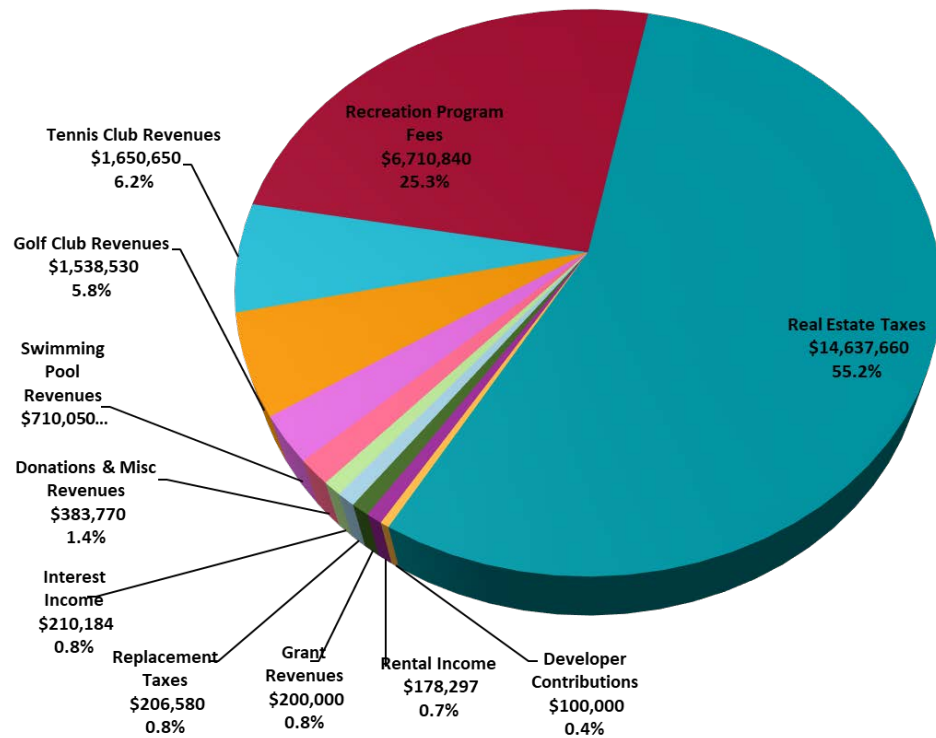
			2018/19	2017/18	2017/18	% Change By	
	Administration	Recreation & Facilities	Proposed Budget	Budget	Projected	Current Budget	Projected Year End
<b>Fund Balance Policy Designations</b>							
Non-spendable	\$ 60,000	\$ 157,600	\$ 217,600	\$ 204,500	\$ 217,600	6.4	0.0
Deferred Taxes	3,792,547	1,657,915	5,450,462	5,431,365	5,267,059	0.4	3.5
Fiscal Sustainability	2,369,979	3,365,913	5,735,892	5,584,612	5,266,766	2.7	8.9
Available Balance	1,484,302	3,537,764	5,022,065	5,154,172	17,762,601	-2.6	-71.7
Est. Fund Balance - End of Year	\$ 7,706,827	\$ 8,719,192	\$ 16,426,019	\$ 16,374,650	\$ 28,514,027	0.3	-42.4

# Financial Summary

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

## Budget Resources – All Funds

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



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

	Amount	Percent of Total	projected 2017/18	Increase (Decrease) from 2017/18	Percent of Increase (Decrease)
Real Estate Taxes	\$14,637,660	55.2 %	\$13,866,110	\$ 771,550	5.6 %
Grant Revenues	200,000	0.8	200,000	-	-
Debt Proceeds	-	-	9,960,090	(9,960,090)	(100.0)
Replacement Taxes	206,580	0.8	223,620	(17,040)	(7.6)
Rental Income	178,297	0.7	134,247	44,050	32.8
Interest Income	210,184	0.8	180,020	30,164	16.8
Developer Contributions	100,000	0.4	100,000	-	-
Donations & Misc Revenues	383,770	1.5	419,460	(35,690)	(8.5)
Recreation Program Fees	6,710,840	25.3	6,702,200	8,640	0.1
Swimming Pool Revenues	710,050	2.7	789,150	(79,100)	(10.0)
Tennis Club Revenues	1,650,650	6.2	1,649,930	720	0.0
Golf Club Revenues	1,538,530	5.8	1,491,590	46,940	3.1
<b>Total Revenues</b>	<b>\$26,526,561</b>	<b>100.0 %</b>	<b>\$35,716,417</b>	<b>\$(9,189,856)</b>	<b>(25.7) %</b>

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Real Estate Taxes	\$ 15,231,240	14,174,870	13,710,130	13,866,110	14,637,660
Grant Proceeds	-	-	-	200,000	200,000
Debt Proceeds	4,826,720	-	-	9,960,090	-
Replacement Taxes	210,270	251,250	203,050	223,620	206,580
Rental Income	101,120	129,840	60,840	134,247	134,247
Interest Income	47,080	72,390	35,000	180,020	210,184
Developer Contributions	95,890	219,060	-	100,000	100,000
Donations & Misc Revenues	449,442	518,070	382,360	419,460	427,820
Recreation Program Fees	5,851,220	6,146,520	6,379,320	6,702,200	6,710,840
Swimming Pool Revenues	775,500	728,490	693,560	789,150	710,050
Tennis Club Revenues	1,646,550	1,634,300	1,663,060	1,649,930	1,650,650
Golf Club Revenues	497,000	1,137,570	1,529,890	1,491,590	1,538,530
<b>Total</b>	<b>\$ 29,732,032</b>	<b>25,012,360</b>	<b>24,657,210</b>	<b>35,716,417</b>	<b>26,526,561</b>

# Financial Summary

## Real Estate Tax Revenues

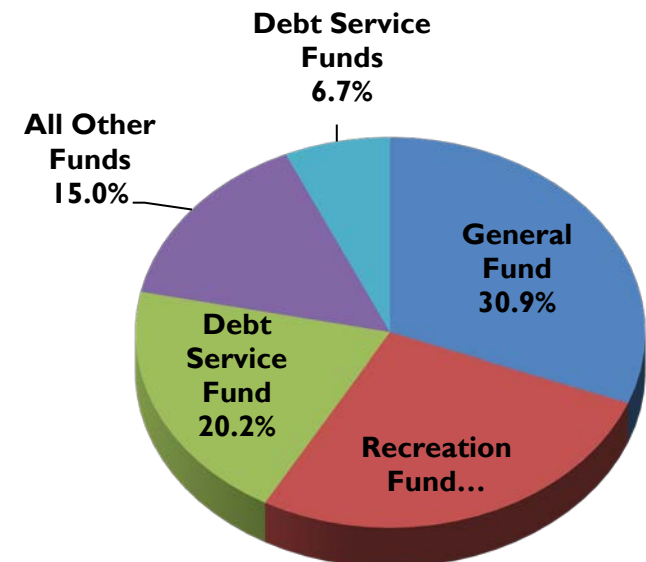
Real estate tax provides 55.2% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of 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 5.6% from the 2017/18 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2017 Tax Levy. The tax cap for levy 2017 and 2018 is 2.1%. The increase in budgeted real estate tax revenue is primarily due to the decrease in general, recreation and special recreation funds. Tax revenues are still lower than the 2015/16 tax revenues and this 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.

The Park District is committed to maintaining stable tax rates. The tax rate for 2016 was 48.8¢ per \$100 of equalized assessed valuation. It is expected that the 2017 tax rate will be slightly higher at 49.4¢.

- The General fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 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.

**Tax Rates Per Levy Year**



# Financial Summary



## Approximate Cost to Homeowners

House's Fair Market Value	\$100,000	\$250,000	\$300,000	\$500,000	\$750,000	\$850,000
Approximate Park District Taxes:						
Annual Amount	\$138	\$346	\$415	\$692	\$1,038	\$1,177
Monthly Amount	\$12	\$29	\$35	\$58	\$87	\$98
Daily Amount	\$0.38	\$0.95	\$1.14	\$1.90	\$2.85	\$3.22

	2017 Levy	2016 Levy
<b>Formula used to calculate taxes:</b>		
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	2.8032	2.6685
Equalized Assessed Valuation	\$84,096	\$80,055
Park District Tax Rate	0.494%	0.488%
Approximate Park District Taxes	\$415	\$391

## Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,580 in replacement tax revenue; this is a 7.6% 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 2017/18, the Park District was able to invest most of its funds at an average rate of 1.2%. Current interest rates are averaging right around 1.4%. These rates are anticipated to have a slight increase in 2018/19.

## Rental Income

The Park District receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

## Donations and Miscellaneous Revenue

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

## Swimming Pool Revenues

Pool Pass sales began again in March 2017 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. A total 1,016 of the 2,729 passes were sold during the sale period.

The 2017/18 aquatic budget assumes that weather will be seasonable. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2017/18.

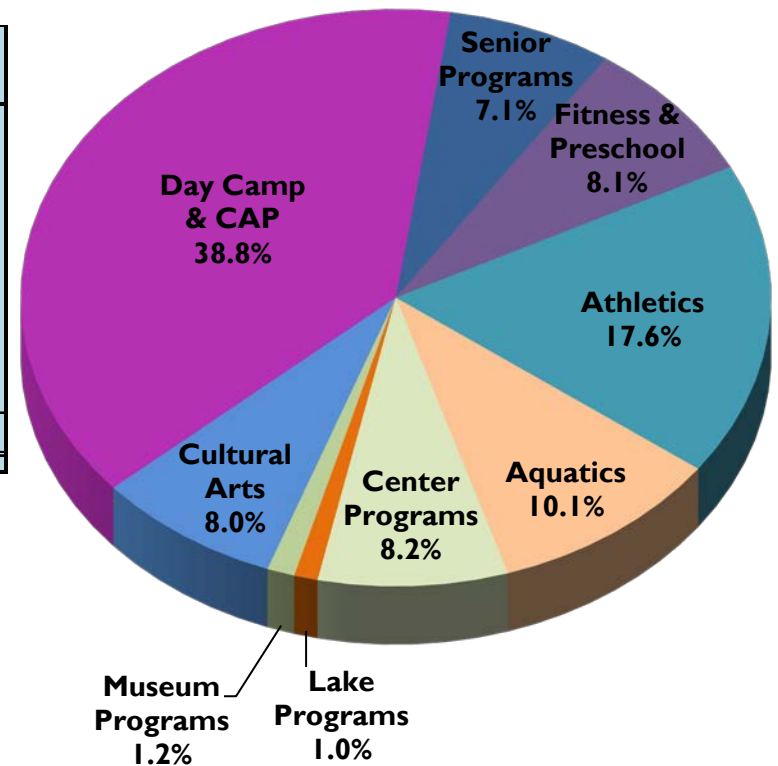
# Financial Summary

## Recreation Programs

The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, 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, adopted in 1989/90, was utilized in developing the individual program budgets for fiscal year 2018/19. 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 2018/19 Proposed Operating Budget are 26% of the Park District's revenue (\$6,805,840); a .1% decrease over the 2017/18 projected actual. The largest percent of revenue comes from Day Camp & CAP, Athletics and Aquatics program categories. The major recreation program revenue sources are identified in the following chart and table.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Cultural Arts	\$ 467,630	462,080	494,820	535,420	544,390
Day Camp & CAP	1,467,704	2,152,700	2,365,570	2,707,980	2,639,550
Senior Programs	459,390	445,430	476,470	458,950	483,740
Fitness & Preschool	726,000	587,740	549,180	549,350	549,420
Athletics	1,077,926	1,131,250	1,173,130	1,172,520	1,196,310
Aquatics	690,200	705,080	693,660	686,510	685,840
Center Programs	619,775	621,350	559,140	562,640	556,390
Lake Programs	64,481	59,370	70,750	69,830	69,250
Museum Programs	43,570	56,020	91,600	69,000	80,950
<b>Total - All Programs</b>	<b>\$ 5,616,675</b>	<b>6,221,020</b>	<b>6,474,320</b>	<b>6,812,200</b>	<b>6,805,840</b>





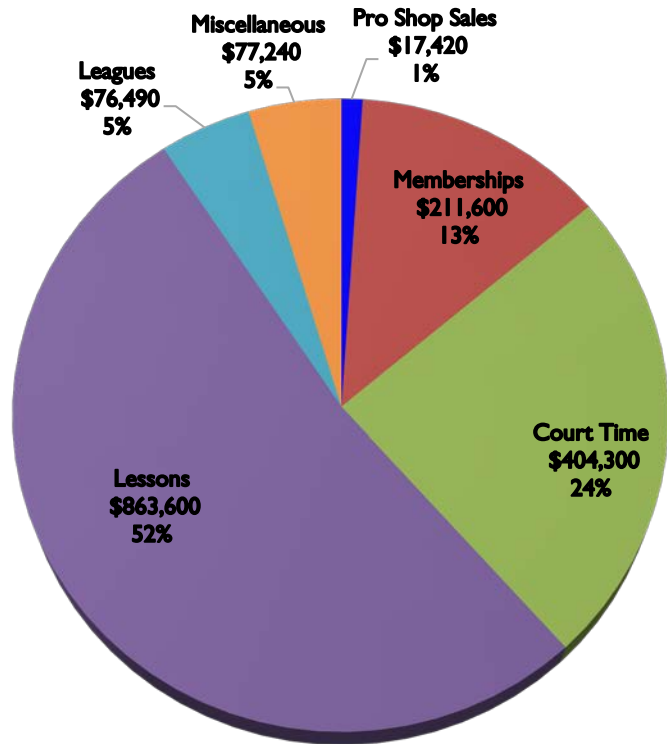
# Financial Summary



## Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2018/19 Proposed Operating Budget are 6.3% of the Park District's revenue (\$1,650,650); a less than 1% increase over the 2017/18 projected actual.

**Tennis Club Revenues by Source**



**Tennis Club Operating Revenue Comparison**

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Pro Shop Sales	\$ 11,000	11,780	20,450	16,840	17,420
Memberships	205,760	206,310	212,590	215,380	211,600
Court Time	416,660	437,500	400,780	414,100	404,300
Lessons	874,220	820,840	879,090	850,970	863,600
Leagues	79,610	85,460	85,680	75,790	76,490
Miscellaneous	59,300	72,410	64,470	76,850	77,240
<b>Total</b>	<b>\$ 1,646,550</b>	<b>1,634,300</b>	<b>1,663,060</b>	<b>1,649,930</b>	<b>1,650,650</b>

### Memberships

Memberships are proposed to decrease 1.8% over the 2017/18 projected actual. The decrease is a result of fewer fitness and racquetball memberships anticipated in 2018/19.

### Court Time

Court time revenues are anticipated to decrease 2.4% from 2017/18 projected actual.

### Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 1.5% over the 2017/18 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, Salt Creek, Prospect Heights, and River Trails.

# Financial Summary

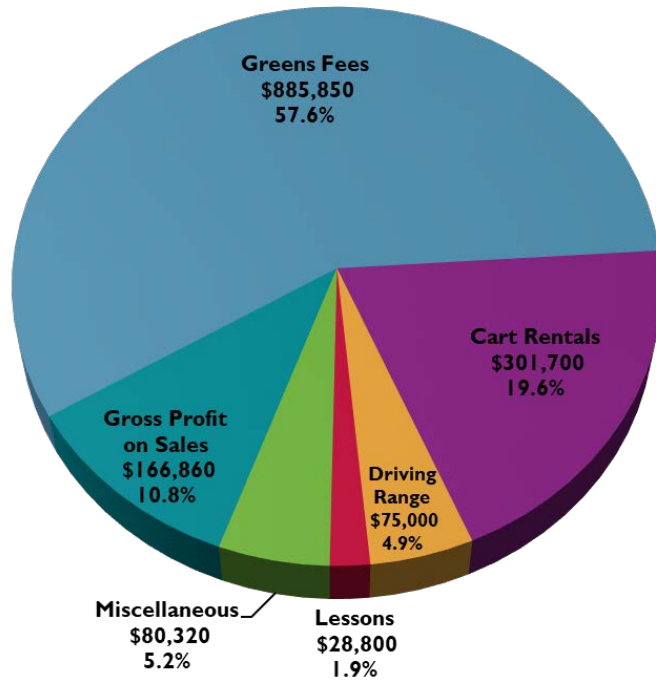
## Golf Club Revenues

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

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

Golf Club revenues for the 2018/19 Proposed Operating Budget are 5.9% of the Park District's revenue (\$1,538,530); a 3.1% increase from 2017/18 projected actual.

**Golf Club Revenues by Source**



**Golf Club Operating Revenue Comparison**

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Gross Profit on Sales	\$ 46,020	112,000	140,500	149,380	166,860
Greens Fees	254,140	652,030	936,510	871,530	885,850
Cart Rentals	60,270	199,120	276,100	293,000	301,700
Driving Range	68,020	64,740	74,000	73,500	75,000
Lessons	23,630	23,770	26,310	27,500	28,800
Miscellaneous	44,920	85,910	76,470	76,680	80,320
<b>Total</b>	<b>\$ 497,000</b>	<b>\$ 1,137,570</b>	<b>\$ 1,529,890</b>	<b>\$ 1,491,590</b>	<b>\$ 1,538,530</b>

# Financial Summary

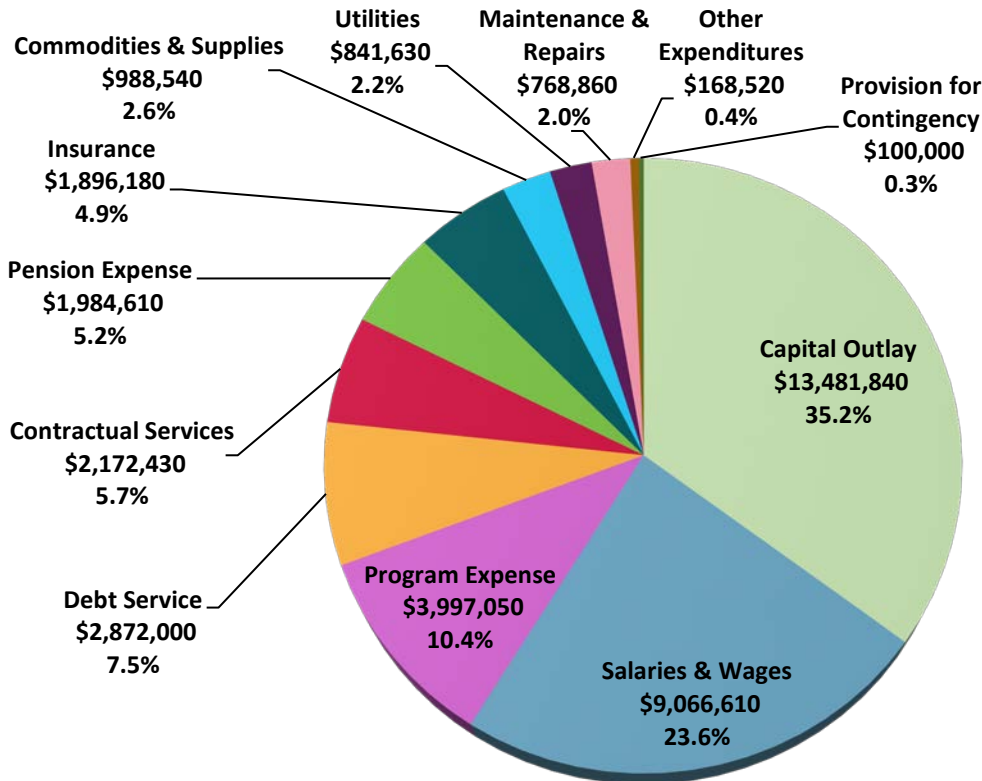
## Expenditures

Expenditures for the 2018/19 Proposed Operating Budget is 5.5% more than the 2017/18 projected actual and the entire budget is 55.1% more than projected actual. This is due to increases in salaries & wages, contractual services, capital outlay, and potential construction at Olympic.

### Expenditures by Function

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

	Amount	Percent of Total	Projected 17/18	Increase (Decrease) from 2017/18	Percent of Increase (Decrease)
Salaries & Wages	\$ 9,066,610	23.7 %	\$ 8,562,440	\$ 504,170	5.9 %
Insurance	1,896,180	5.0	1,750,230	145,950	8.3
Pension Expense	1,984,610	5.2	1,865,590	119,020	6.4
Commodities & Supplies	988,540	2.6	994,720	(6,180)	-0.6
Utilities	841,630	2.2	826,810	14,820	1.8
Contractual Services	2,172,430	5.7	1,865,890	306,540	16.4
Maintenance & Repairs	768,860	2.0	568,000	200,860	35.4
Program Expense	3,997,050	10.4	3,882,260	114,790	3.0
Other Expenditures	168,520	0.4	154,190	14,330	9.3
Debt Service	2,872,000	7.5	2,998,810	(126,810)	-4.2
Capital Outlay	13,481,840	35.2	1,144,110	12,337,730	1078.4
Provision for Contingency	100,000	0.3	100,000	-	NA
<b>Total Expenses</b>	<b>\$ 38,338,270</b>	<b>100.0 %</b>	<b>\$ 24,713,050</b>	<b>\$ 13,625,220</b>	<b>55.1 %</b>



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries & Wages	\$ 8,881,270	8,969,820	9,157,990	8,562,440	9,066,610
Insurance	1,432,950	1,593,990	1,794,610	1,750,230	1,896,180
Pension Expense	2,004,010	1,861,530	1,834,080	1,865,590	1,984,610
Commodities & Supplies	955,210	978,390	1,075,570	994,720	988,540
Utilities	906,510	810,100	811,380	826,810	841,630
Contractual Services	1,749,680	1,575,180	1,641,100	1,865,890	2,172,430
Maintenance & Repairs	493,150	486,410	703,930	568,000	768,860
Program Expense	3,711,340	3,931,720	4,133,460	3,882,260	3,997,050
Other Expenditures	144,331	120,921	157,150	154,190	168,520
Debt Service	4,607,810	3,569,720	2,357,450	2,998,810	2,872,000
Capital Outlay	4,678,270	4,573,670	4,022,000	1,144,110	13,481,840
Provision for Contingencies	-	31,490	100,000	100,000	100,000
<b>Total Expenses</b>	<b>\$ 28,968,911</b>	<b>28,349,351</b>	<b>25,793,220</b>	<b>24,713,050</b>	<b>38,338,270</b>

# Financial Summary

In preparing this budget document, staff was instructed to keep expenditures to 3% or less. 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 593% from the 2017/18 projected actual and is 1.0% less than last year's budget. This category represents 36.6% of the 2018/19 operational budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2018) 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 3% increase for full-time salaries. Employee headcounts by type are shown below:

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Budget 17/18	Projected 17/18	Proposed 18/19
Full-Time	102	102	101	98	97	96	104	103	103	101	103
Part-Time	36	37	47	50	63	69	79	81	60	62	62
Part-Time	1,102	1,077	1,067	1,024	1,040	1,023	1,037	1,049	1,131	1,044	1,094
<b>Total</b>	<b>1,240</b>	<b>1,216</b>	<b>1,215</b>	<b>1,172</b>	<b>1,200</b>	<b>1,188</b>	<b>1,220</b>	<b>1,233</b>	<b>1,294</b>	<b>1,207</b>	<b>1,259</b>

## Insurance

The proposed insurance budget increased \$145,950 (8.3%) from the 2017/18 projected actual. This category represents 7.7% of the 2017/18 operations budget.

- The Park District approved Blue Cross Blue Shield for calendar year 2018 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 3.2% increase in health insurance premiums for the first eight months of the 2018/19 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience. Property insurance decreased by 1.49% and is paid for by the General Fund.

## Commodities & Supplies

This category represents 4.0% of the 2018/19 operations budget; commodities decreased \$6,180 from projected actual.

# Financial Summary

## Utilities

This category is budgeted at 1.8% (\$14,820) more than the 2017/18 projected actual. This is 3.7% more than the 2017/18 budget. The utility budget has been prepared based on 2017/18 estimated usage and the contract price on natural gas and electricity.

## Pension

Pension expense is 7.7% of the 2018/19 operation budget. This year's proposed budget is 8.2% (\$119,020) more than 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 actuarial rate for the 2018 calendar year is 17.53% of participating members' salaries. This is a 27.8% increase from last year.

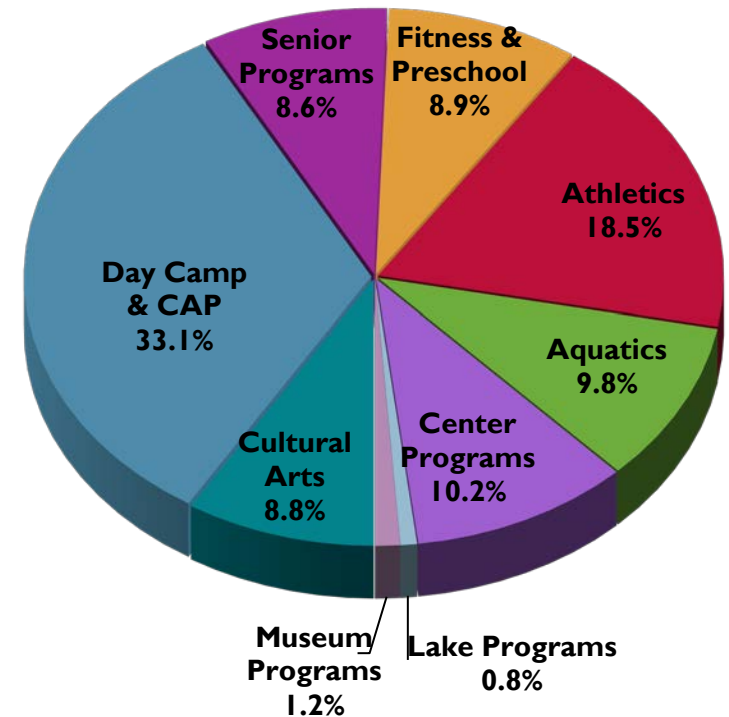
## Contractual Services

This category represents 8.8% of the 2018/19 operation budget. The proposed budget increased by \$303,040 (16.2%) more than the 2017/18 projected actual. The increase is primarily due to combining supply items into the Contractual Services and M&R accounts.

## Program Expenses

Program Expenses are up 3.0% over last year's projected, primarily due to increases in CAP, Cultural Arts, Aquatics and Center Programs. More detail regarding programs can be found in the Program Summaries (dark green) section of this document.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Cultural Arts	\$ 257,477	269,250	306,900	347,010	352,520
Day Camp & CAP	941,464	1,263,850	1,463,500	1,302,340	1,324,510
Senior Programs	341,899	386,400	340,680	323,890	345,430
Fitness & Preschool	352,390	373,650	366,880	320,920	357,000
Athletics	817,518	765,070	747,370	730,970	740,490
Aquatics	338,178	362,650	397,260	381,700	391,620
Center Programs	416,366	439,110	414,470	400,080	408,230
Lake Programs	30,151	31,970	34,380	30,340	30,840
Museum Programs	37,450	39,770	62,020	45,010	46,410
<b>Total - All Programs</b>	<b>\$3,532,893</b>	<b>3,931,720</b>	<b>4,133,460</b>	<b>3,882,260</b>	<b>3,997,050</b>



## Maintenance & Repairs

Maintenance & Repairs are up 35.4% (\$200,860) over last year's projected because of categorizing costs historically categorized as part of capital to expenditures paid from operations.

# Financial Summary



## Debt Administration

This category represents 11.6% of the 2018/19 operation budget. The proposed budget decreased by 4.1% from the 2017/18 budget based on the Park District’s debt maturity schedule.

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 2017, 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.

## Capital Improvements

This category represents 11.2% of the 2018/19 operation budget and 35% of the entire budget. The proposed operation budget increased by \$2,702,110 from the 2017/18 projected actual primarily due to the potential renovations at Olympic and carrying over the Lake Arlington improvements into 2018/2019.

Lake Arlington Park Improvements will be financed through a \$400,000 OSLAD grant, and contributions from developer donations, NWSRA funding and operating surplus funds. The Olympic Renovation will be financed through debt certificates, NWSRA, and operating surplus funds.

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget. The chart summarizes the major projects from all sources anticipated for fiscal year 2018/19:

Projects	2017/18	2018/19
Olympic Renovation	\$ 450,000	\$ 10,861,440
Lake Arlington Park Improvements	250,000	1,347,600
Pool Improvements	-	250,000
Forest View Improvements	20,288	129,800
Contingency Projects	150,000	150,000
Administration Center Parking Lots	-	135,000
Telephone System	-	135,000
Vehicle & Equipment Replacements	5,800	125,000
Willow Park Bridge Replacement	-	100,000
Athletic & Concrete Replacements	72,000	80,000
Park Improvements under \$75,000	59,575	268,000
<b>Total</b>	<b>\$ 1,007,663</b>	<b>\$ 13,581,840</b>

# Operating Budget Comparisons – All Funds Combined



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By		Projected 2019/20	Projected 2020/21
						Projected Year End	Current Budget		
<b>Revenue</b>									
Real Estate Taxes	15,231,240	14,174,870	13,710,130	13,866,110	14,637,660	5.6	6.8	14,930,413	15,229,021
Grant Proceeds	-	-	-	200,000	200,000	0.0	NA	-	-
Debt Proceeds	4,826,720	-	-	9,960,090	-	-100.0	NA	-	-
Replacement Taxes	210,270	251,250	203,050	223,620	206,580	-7.6	1.7	208,646	210,732
Rental Income	101,120	129,840	60,840	134,247	134,247	0.0	120.7	135,589	136,945
Interest Income	47,080	72,390	35,000	180,020	210,184	16.8	500.5	212,286	214,409
Developer Contributions	95,890	219,060	-	100,000	100,000	0.0	NA	100,000	100,000
Donations & Misc Revenues	449,442	518,070	382,360	419,460	427,820	2.0	11.9	432,098	436,419
Recreation Program Fees	5,851,220	6,146,520	6,379,320	6,702,200	6,710,840	0.1	5.2	6,845,057	6,981,958
Swimming Pool Revenues	775,500	728,490	693,560	789,150	710,050	-10.0	2.4	717,151	724,322
Tennis Club Revenues	1,646,550	1,634,300	1,663,060	1,649,930	1,650,650	0.0	-0.7	1,667,157	1,683,828
Golf Club Revenues	497,000	1,137,570	1,529,890	1,491,590	1,538,530	3.1	0.6	1,553,915	1,569,454
<b>Total Revenue</b>	<b>29,732,032</b>	<b>25,012,360</b>	<b>24,657,210</b>	<b>35,716,417</b>	<b>26,526,561</b>	<b>-25.7</b>	<b>7.6</b>	<b>26,802,312</b>	<b>27,287,089</b>
<b>Expense</b>									
Salaries and Wages	8,881,270	8,969,820	9,157,990	8,562,440	9,066,610	5.9	-1.0	9,293,275	9,525,607
Insurance	1,432,950	1,593,990	1,794,610	1,750,230	1,896,180	8.3	5.7	1,943,585	1,992,174
Pension Fund Expenses	2,004,010	1,861,530	1,834,080	1,865,590	1,984,610	6.4	8.2	2,034,225	2,085,081
Commodities & Supplies	955,210	978,390	1,075,570	994,720	988,540	-0.6	-8.1	1,013,254	1,038,585
Utilities	906,510	810,100	811,380	826,810	841,630	1.8	3.7	862,671	884,238
Contractual Services	1,749,680	1,575,180	1,641,100	1,865,890	2,172,430	16.4	32.4	2,226,741	2,282,409
Maintenance & Repairs	493,150	486,410	703,930	568,000	768,860	35.4	9.2	788,082	807,784
Recreation Program Expenses	3,711,340	3,931,720	4,133,460	3,882,260	3,997,050	3.0	-3.3	4,096,976	4,199,401
Other Expenditures	144,331	120,921	157,150	154,190	168,520	9.3	7.2	172,733	177,051
Debt Service	4,607,810	3,569,720	2,357,450	2,998,810	2,872,000	-4.2	21.8	2,943,800	3,017,395
<b>Total Operating Expenses</b>	<b>24,886,261</b>	<b>23,897,781</b>	<b>23,666,720</b>	<b>23,468,940</b>	<b>24,756,430</b>	<b>5.5</b>	<b>4.6</b>	<b>25,375,341</b>	<b>26,009,724</b>
<b>Total Operational Surplus/(Deficit)</b>	<b>4,845,771</b>	<b>1,114,579</b>	<b>990,490</b>	<b>12,247,477</b>	<b>1,770,131</b>	<b>-85.5</b>	<b>78.7</b>	<b>1,426,971</b>	<b>1,277,365</b>
Capital Outlay	4,678,270	4,573,670	4,022,000	1,144,110	13,481,840	1078.4	235.2	1,000,000	1,000,000
Transfers In/Out	(595,620)	(153,590)	(1,995,500)	-	-	NA	-100.0	-	-
Provision for Contingencies	-	31,490	100,000	100,000	100,000	0.0	0.0	102,500	105,063
<b>Total Expenses</b>	<b>28,968,911</b>	<b>28,349,351</b>	<b>25,793,220</b>	<b>24,713,050</b>	<b>38,338,270</b>	<b>55.1</b>	<b>48.6</b>	<b>26,477,841</b>	<b>27,114,787</b>
<b>Totals After Capital Outlay</b>									
Total Revenues	29,732,032	25,012,360	24,657,210	35,716,417	26,526,561	-25.7	7.6	26,802,312	27,287,089
Total Expenses	28,968,911	28,349,351	25,793,220	24,713,050	38,338,270	55.1	48.6	26,477,841	27,114,787
Net Surplus/(Deficit)	763,121	(3,336,991)	(1,136,010)	11,003,367	(11,811,709)	-207.3	939.8	324,471	172,303
<b>Est. Fund Balance - Beg. of Year</b>	<b>20,084,530</b>	<b>20,847,651</b>	<b>17,510,660</b>	<b>17,510,660</b>	<b>28,514,027</b>	<b>62.8</b>	<b>62.8</b>	<b>16,702,318</b>	<b>17,026,788</b>
<b>Est. Fund Balance - End of Year</b>	<b>20,847,651</b>	<b>17,510,660</b>	<b>16,374,650</b>	<b>28,514,027</b>	<b>16,702,318</b>	<b>-41.4</b>	<b>2.0</b>	<b>17,026,788</b>	<b>17,199,091</b>

# Operating Budget by Category – All Funds Combined

	Administration	Recreation & Facilities	Capital Projects Funds	2018/19 Proposed Budget	2017/18 Budget	2017/18 Projected	% Change By	
							Current Budget	Projected Year End
Real Estate Taxes	11,254,160	3,383,500	-	14,637,660	13,710,130	13,866,110	6.8	5.6
Grant Revenue	-	-	200,000	200,000	-	200,000	NA	0.0
Bond Proceeds	-	-	-	-	-	9,960,090	NA	-100.0
Replacement Taxes	206,580	-	-	206,580	203,050	223,620	1.7	-7.6
Rental Income	60,570	44,050	73,677	178,297	60,840	134,247	193.1	32.8
Interest Income	125,000	-	85,184	210,184	35,000	180,020	500.5	16.8
Developer Contributions	-	-	100,000	100,000	-	100,000	NA	0.0
Donations & Misc Revenues	19,250	364,520	-	383,770	382,360	419,460	0.4	-8.5
Recreation Program Fees	-	6,710,840	-	6,710,840	6,379,320	6,702,200	5.2	0.1
Swimming Pool Revenues	-	710,050	-	710,050	693,560	789,150	2.4	-10.0
Tennis Club Revenues	-	1,650,650	-	1,650,650	1,663,060	1,649,930	-0.7	0.0
Golf Club Revenues	-	1,538,530	-	1,538,530	1,529,890	1,491,590	0.6	3.1
<b>Total Revenue</b>	<b>11,665,560</b>	<b>14,402,140</b>	<b>458,861</b>	<b>26,526,561</b>	<b>24,657,210</b>	<b>35,716,417</b>	<b>7.6</b>	<b>-25.7</b>
Salaries & Wages	2,948,960	6,117,650	-	9,066,610	9,157,990	8,562,440	-1.0	5.9
Insurance	1,115,360	780,820	-	1,896,180	1,794,610	1,750,230	5.7	8.3
Pension Expense	1,790,350	194,260	-	1,984,610	1,834,080	1,865,590	8.2	6.4
Commodities & Supplies	289,370	699,170	-	988,540	1,075,570	994,720	-8.1	-0.6
Utilities	121,300	720,330	-	841,630	811,380	826,810	3.7	1.8
Contractual Services	1,417,570	754,860	-	2,172,430	1,641,100	1,865,890	32.4	16.4
Maintenance & Repairs	613,850	155,010	-	768,860	703,930	568,000	9.2	35.4
Program Expense	-	3,997,050	-	3,997,050	4,133,460	3,882,260	-3.3	3.0
Other Expenditures	97,450	71,070	-	168,520	157,150	154,190	7.2	9.3
Debt Service	2,771,200	100,800	-	2,872,000	2,357,450	2,998,810	21.8	-4.2
Capital Outlay	1,475,000	1,549,800	2,012,650	5,037,450	1,758,500	1,144,110	186.5	340.3
Construction	-	-	8,444,390	8,444,390	-	-	NA	NA
Provision for Contingency	-	100,000	-	100,000	100,000	100,000	0.0	NA
<b>Total Expenses</b>	<b>12,640,410</b>	<b>15,240,820</b>	<b>10,457,040</b>	<b>38,338,270</b>	<b>25,525,220</b>	<b>24,713,050</b>	<b>50.2</b>	<b>55.1</b>
<b>Net Surplus/(Deficit)</b>	<b>(974,850)</b>	<b>(838,680)</b>	<b>(9,998,179)</b>	<b>(11,811,709)</b>	<b>(868,010)</b>	<b>11,003,367</b>	<b>1260.8</b>	<b>-207.3</b>
Est. Fund Balance - Beg of Year	8,681,677	9,557,872	10,274,477	28,514,027	17,510,660	17,510,660	62.8	62.8
Est. Fund Balance - End of Year	7,706,827	8,719,192	276,298	16,702,318	16,642,650	28,514,027	0.4	-41.4
<b>Fund Balance Policy Designations</b>								
Non-spendable	60,000	157,600	-	217,600	204,500	217,600	6.4	0.0
Deferred Taxes	3,792,547	1,657,915	-	5,450,462	5,431,365	5,267,059	0.4	3.5
Fiscal Sustainability	2,369,979	3,365,913	-	5,735,892	5,584,612	5,266,766	2.7	8.9
Available Balance	1,484,302	3,537,764	276,298	5,298,363	5,422,173	17,762,602	-2.3	-70.2
Est. Fund Balance - End of Year	7,706,827	8,719,192	276,298	16,702,317	16,642,650	28,514,027	0.4	-41.4



# Operating Budget Comparisons – Administrative Funds



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	11,969,490	10,897,660	10,420,520	10,548,360	11,254,160	6.7	8.0
Bond Proceeds	-	-	-	656,290	-	NA	NA
Replacement Taxes	210,270	251,250	203,050	223,620	206,580	-7.6	1.7
Rental Income	29,500	60,570	60,840	60,570	60,570	0.0	-0.4
Interest Earned	39,920	64,170	35,000	125,000	125,000	0.0	257.1
Donations & Misc. Revenues	34,110	34,950	15,000	13,580	19,250	41.8	28.3
<b>Total Revenue</b>	<b>12,283,290</b>	<b>11,308,600</b>	<b>10,734,410</b>	<b>11,627,420</b>	<b>11,665,560</b>	<b>0.3</b>	<b>8.7</b>
Salaries and Wages	3,258,990	3,127,700	3,066,030	2,733,210	2,948,960	7.9	-3.8
Insurance	915,300	1,004,600	1,026,760	1,062,750	1,115,360	5.0	8.6
Pension Fund Expenses	1,843,220	1,698,690	1,656,670	1,701,130	1,790,350	5.2	8.1
Commodities & Supplies	337,940	311,830	380,770	321,530	289,370	-10.0	-24.0
Utilities	149,090	135,910	123,340	119,330	121,300	1.7	-1.7
Contractual Services	907,310	900,360	977,880	1,027,800	1,417,570	37.9	45.0
Maintenance & Repairs	361,030	351,970	503,490	390,990	613,850	57.0	21.9
Other Expenditures	67,301	60,991	83,390	86,630	97,450	12.5	16.9
Debt Service	4,507,010	3,468,920	2,256,650	2,898,010	2,771,200	-4.4	22.8
Capital Outlay	470,760	153,590	585,500	200,000	1,475,000	637.5	151.9
Transfers In/Out	-	-	-	-	-	NA	NA
<b>Total Expense</b>	<b>12,817,951</b>	<b>11,214,561</b>	<b>10,660,480</b>	<b>10,541,380</b>	<b>12,640,410</b>	<b>19.9</b>	<b>18.6</b>
<b>Net Surplus/(Deficit)</b>	<b>(534,661)</b>	<b>94,039</b>	<b>73,930</b>	<b>1,086,040</b>	<b>(974,850)</b>	<b>-189.8</b>	<b>-1418.6</b>
Est. Fund Balance - Beg of Year	8,036,258	7,501,597	7,595,636	7,595,637	8,681,677	14.3	14.3
Est. Fund Balance - End of Year	7,501,597	7,595,636	7,669,566	8,681,677	7,706,827	-11.2	0.5
<b>Fund Balance Policy Designations</b>							
Non-spendable	1,300	76,004	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	3,993,246	3,147,893	3,819,456	3,641,361	3,792,547	4.2	-0.7
Fiscal Sustainability	1,437,866	1,676,450	2,220,058	2,046,535	2,369,979	15.8	6.8
Available Balance	2,069,185	2,695,290	1,578,053	2,933,781	1,484,302	-49.4	-5.9
Est. Fund Balance - End of Year	7,501,597	7,595,636	7,669,566	8,681,677	7,706,827	-11.2	0.5

# Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	Debt Service	NWSRA	2018/19 Proposed Budget	2017/18 Budget	% Change 2017/18 Budget
Real Estate Taxes	5,158,210	1,860,170	306,750	30,160	2,775,000	1,123,870	11,254,160	10,420,520	8.0
Replacement Taxes	206,580	-	-	-	-	-	206,580	203,050	1.7
Rental Income	60,570	-	-	-	-	-	60,570	60,840	-0.4
Interest Earned	125,000	-	-	-	-	-	125,000	35,000	257.1
Donations & Misc. Revenues	19,250	-	-	-	-	-	19,250	15,000	28.3
<b>Total Revenues</b>	<b>5,569,610</b>	<b>1,860,170</b>	<b>306,750</b>	<b>30,160</b>	<b>2,775,000</b>	<b>1,123,870</b>	<b>11,665,560</b>	<b>10,734,410</b>	<b>8.7</b>
Salaries & Wages	2,948,960	-	-	-	-	-	2,948,960	3,066,030	-3.8
Insurance	803,290	-	312,070	-	-	-	1,115,360	1,026,760	8.6
Pension Expense	-	1,790,350	-	-	-	-	1,790,350	1,656,670	8.1
Commodities	289,370	-	-	-	-	-	289,370	380,770	-24.0
Utilities	121,300	-	-	-	-	-	121,300	123,340	-1.7
Contractual Services	664,470	-	-	30,500	-	719,100	1,414,070	977,880	44.6
Maintenance and Repairs	613,850	-	-	-	-	-	613,850	503,490	21.9
Other Expenditures	97,450	-	-	-	-	-	97,450	83,390	16.9
Debt Service	-	-	-	-	2,774,700	-	2,774,700	2,256,650	23.0
<b>Total Operating Expenses</b>	<b>5,538,690</b>	<b>1,790,350</b>	<b>312,070</b>	<b>30,500</b>	<b>2,774,700</b>	<b>719,100</b>	<b>11,165,410</b>	<b>10,074,980</b>	<b>10.8</b>
Capital Outlay	-	-	-	-	-	1,475,000	1,475,000	585,500	151.9
Transfers In/Out	200,000	-	-	-	(200,000)	-	-	-	NA
<b>Total Expenses</b>	<b>5,738,690</b>	<b>1,790,350</b>	<b>312,070</b>	<b>30,500</b>	<b>2,774,700</b>	<b>2,194,100</b>	<b>12,640,410</b>	<b>10,660,480</b>	<b>18.6</b>
Net Surplus/(Deficit)	(169,080)	69,820	(5,320)	(340)	300	(1,070,230)	(974,850)	73,930	-1418.6
Est. Fund Balance - Beg of Year	6,906,141	685,750	234,303	21,797	(850,877)	1,684,563	8,681,677	7,595,636	14.3
Est. Fund Balance - End of Year	6,737,061	755,570	228,983	21,457	(850,577)	614,333	7,706,827	7,669,566	0.5
<b>Fund Balance Policy Designations</b>									
Non-spendable	60,000	-	-	-	-	-	60,000	52,000	15.4
Deferred Taxes	2,321,195	755,570	150,308	14,778	-	550,696	3,792,547	3,819,456	-0.7
Fiscal Sustainability	2,215,476	-	78,018	4,575	-	71,910	2,369,979	2,220,058	6.8
Available Balance	2,140,391	-	658	2,104	(650,577)	(8,273)	1,484,302	1,578,053	-5.9
Est. Fund Balance - End of Year	6,737,061	755,570	228,983	21,457	(650,577)	614,333	7,706,827	7,669,566	0.5

# Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,261,750	3,277,210	3,289,610	3,317,750	3,383,500	2.0	2.9
Scholarships/Discounts	(61,380)	(74,500)	(95,000)	(110,000)	(95,000)	-13.6	0.0
Rental Income	44,950	62,890	44,800	51,800	44,050	-15.0	-1.7
Recreation Program Fees	5,912,600	6,221,020	6,474,320	6,812,200	6,805,840	-0.1	5.1
Swimming Pool Revenues	775,500	728,490	693,560	789,150	710,050	-10.0	2.4
Gross Profit on Sales	213,400	301,940	328,230	338,320	354,430	4.8	8.0
Memberships	205,760	206,310	212,590	215,380	211,600	-1.8	-0.5
Court Time	416,660	437,500	400,780	414,100	404,300	-2.4	0.9
Lessons	913,840	861,930	922,900	892,970	909,400	1.8	-1.5
League Fees	79,610	85,460	85,680	75,790	76,490	0.9	-10.7
Green Fees	254,140	652,030	936,510	871,530	885,850	1.6	-5.4
Golf Cart Rentals	60,270	199,120	276,100	293,000	301,700	3.0	9.3
Driving Range Revenue	68,020	64,740	74,000	73,500	75,000	2.0	1.4
Miscellaneous Income	258,722	343,520	278,720	307,640	334,930	8.9	20.2
<b>Total Revenue</b>	<b>12,403,842</b>	<b>13,367,660</b>	<b>13,922,800</b>	<b>14,343,130</b>	<b>14,402,140</b>	<b>0.4</b>	<b>3.4</b>
Salaries and Wages	5,622,280	5,842,120	6,091,960	5,829,230	6,117,650	4.9	0.4
Insurance	517,650	589,390	767,850	687,480	780,820	13.6	1.7
Pension	160,790	162,840	177,410	164,460	194,260	18.1	9.5
Commodities & Supplies	540,050	580,640	694,800	664,680	699,170	5.2	0.6
Utilities	757,420	674,190	688,040	707,480	720,330	1.8	4.7
Contractual Services	494,260	636,970	663,220	727,790	754,860	3.7	13.8
Maintenance & Repairs	132,120	134,440	200,440	177,010	155,010	-12.4	-22.7
Recreation Program Expenses	3,711,340	3,931,720	4,133,460	3,882,260	3,997,050	3.0	-3.3
Other Expenditures	77,030	59,930	73,760	67,560	71,070	5.2	-3.6
Debt Service	100,800	100,800	100,800	100,800	100,800	NA	NA
Capital Outlay	622,490	1,846,550	1,173,000	122,690	1,549,800	1163.2	32.1
Provision for Contingency	-	31,490	100,000	100,000	100,000	NA	0.0
<b>Total Expenses</b>	<b>12,736,230</b>	<b>14,591,080</b>	<b>14,864,740</b>	<b>13,231,440</b>	<b>15,240,820</b>	<b>15.2</b>	<b>2.5</b>
<b>Net Surplus/(Deficit)</b>	<b>(332,388)</b>	<b>(1,223,420)</b>	<b>(941,940)</b>	<b>1,111,690</b>	<b>(838,680)</b>	<b>-175.4</b>	<b>-11.0</b>
Est. Fund Balance - Beg of Year	10,001,992	9,669,602	8,446,182	8,446,182	9,557,872	13.2	13.2
Est. Fund Balance - End of Year	9,669,604	8,446,182	7,504,242	9,557,872	8,719,192	-8.8	16.2
<b>Fund Balance Policy Designations</b>							
Non-spendable	80,146	127,407	152,500	157,600	157,600	0.0	3.3
Deferred Taxes	1,765,202	1,344,003	1,611,909	1,625,698	1,657,915	2.0	2.9
Fiscal Sustainability	2,749,723	2,846,231	3,364,554	3,220,232	3,365,913	4.5	0.0
Available Balance	5,074,531	4,128,531	2,375,279	4,554,343	3,537,764	-22.3	48.9
Est. Fund Balance - End of Year	9,669,604	8,446,182	7,504,242	9,557,872	8,719,192	-8.8	16.2

# Operating Budget by Category – Recreation and Facility



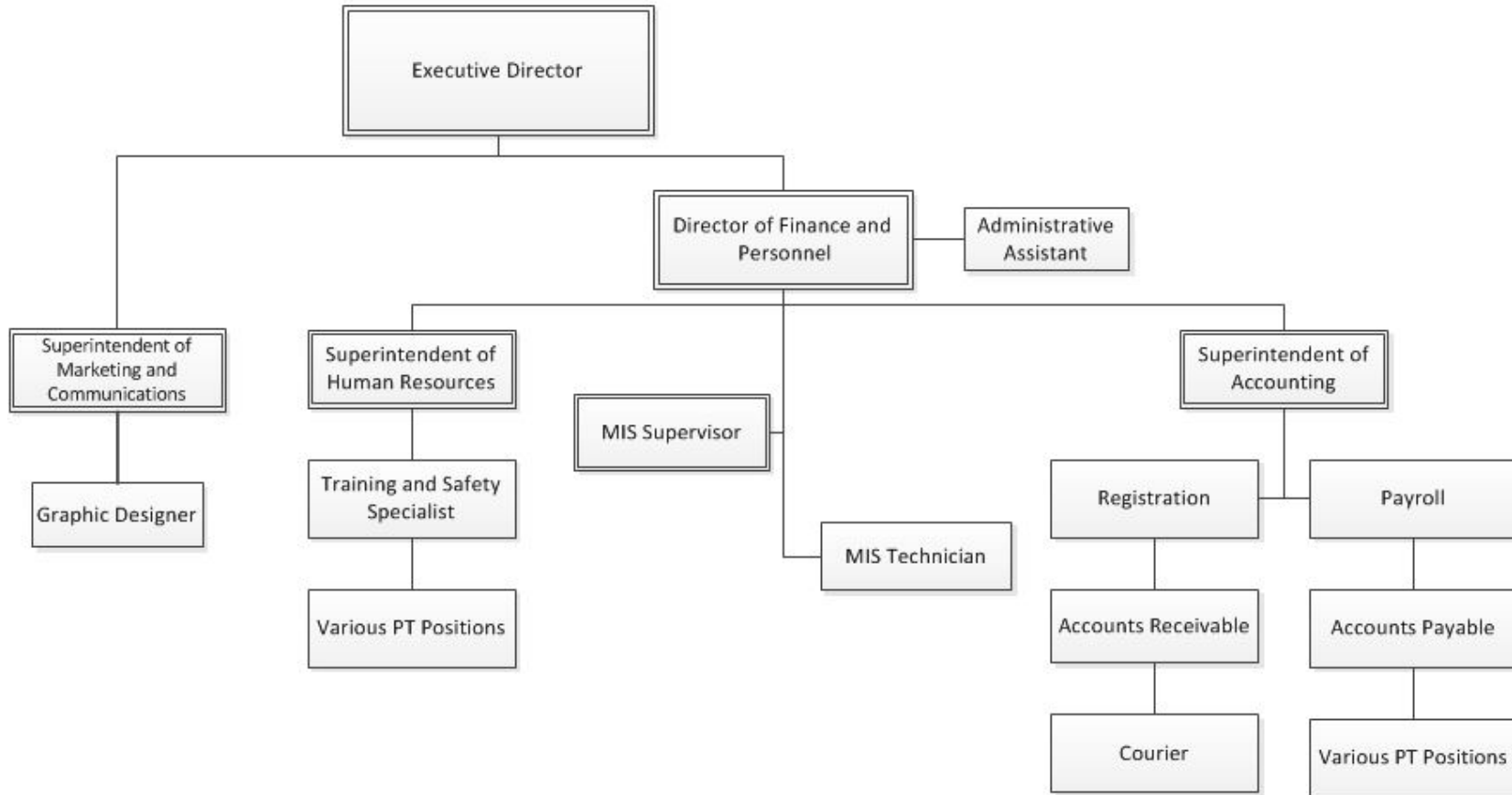
	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Total Recreation	Museum	2018/19 Proposed Budget	2017/18 Budget
<b>Revenue</b>									
Real Estate Taxes	3,247,760	-	-	-	-	3,247,760	135,740	3,383,500	3,289,610
Scholarships/Discounts	(95,000)	-	-	-	-	(95,000)	-	(95,000)	(95,000)
Rental Income	39,500	-	-	-	-	39,500	4,550	44,050	44,800
Recreation Program Fees	6,724,890	-	-	-	-	6,724,890	80,950	6,805,840	6,474,320
Swimming Pool Revenues	710,050	-	-	-	-	710,050	-	710,050	693,560
Gross Profit on Sales	170,150	8,570	8,850	12,850	154,010	354,430	-	354,430	328,230
Memberships	-	107,930	103,670	-	-	211,600	-	211,600	212,590
Court Time	-	183,800	220,500	-	-	404,300	-	404,300	400,780
Lessons	-	403,100	460,500	17,000	28,800	909,400	-	909,400	922,900
League Fees	-	43,800	32,690	-	-	76,490	-	76,490	85,680
Green Fees	-	-	-	146,650	739,200	885,850	-	885,850	936,510
Golf Cart Rentals	-	-	-	26,600	275,100	301,700	-	301,700	276,100
Driving Range Revenue	-	-	-	-	75,000	75,000	-	75,000	74,000
Miscellaneous Income	193,870	45,850	31,390	300	63,020	334,430	500	334,930	278,720
<b>Total Operating Revenue</b>	<b>10,991,220</b>	<b>793,050</b>	<b>857,600</b>	<b>203,400</b>	<b>1,335,130</b>	<b>14,180,400</b>	<b>221,740</b>	<b>14,402,140</b>	<b>13,922,800</b>
<b>Expense</b>									
Salaries & Wages	4,040,680	481,300	547,250	149,540	761,420	5,980,190	137,460	6,117,650	6,091,960
Insurance	591,590	50,890	51,950	15,140	63,170	772,740	8,080	780,820	767,850
Pension Expense	-	56,750	55,240	-	82,270	194,260	-	194,260	177,410
Commodities & Supplies	395,960	34,270	38,160	37,450	187,340	693,180	5,990	699,170	694,800
Utilities	546,080	56,510	38,610	18,140	56,960	716,300	4,030	720,330	688,040
Contractual Services	546,630	41,400	47,700	15,840	94,680	746,250	8,610	754,860	663,220
Maintenance & Repairs	111,740	5,750	6,000	13,350	18,170	155,010	-	155,010	200,440
Program Expense	3,950,640	-	-	-	-	3,950,640	46,410	3,997,050	4,133,460
Other Expenditures	48,220	1,100	6,850	1,150	12,050	69,370	1,700	71,070	73,760
Debt Service	100,800	-	-	-	-	100,800	-	100,800	100,800
<b>Total Operating Expenses</b>	<b>10,332,340</b>	<b>727,970</b>	<b>791,760</b>	<b>250,610</b>	<b>1,276,060</b>	<b>13,378,740</b>	<b>212,280</b>	<b>13,591,020</b>	<b>13,591,740</b>
Capital Outlay	1,405,000	74,800	70,000	-	-	1,549,800	-	1,549,800	1,173,000
Provision for Contingency	100,000	-	-	-	-	100,000	-	100,000	100,000
<b>Total Expenses</b>	<b>11,837,340</b>	<b>802,770</b>	<b>861,760</b>	<b>250,610</b>	<b>1,276,060</b>	<b>15,028,540</b>	<b>212,280</b>	<b>15,240,820</b>	<b>14,864,740</b>
<b>Operating Totals</b>									
Total Revenues	10,991,220	793,050	857,600	203,400	1,335,130	14,180,400	221,740	14,402,140	13,922,800
Total Expenses	10,332,340	727,970	791,760	250,610	1,276,060	13,378,740	212,280	13,591,020	13,591,740
Gross Surplus/(Deficit)	658,880	65,080	65,840	(47,210)	59,070	801,660	9,460	811,120	331,060
<b>Totals After Capital Outlay</b>									
Total Revenues	10,991,220	793,050	857,600	203,400	1,335,130	14,180,400	221,740	14,402,140	13,922,800
Total Expenses	11,837,340	802,770	861,760	250,610	1,276,060	15,028,540	212,280	15,240,820	14,864,740
Net Surplus/(Deficit)	(846,120)	(9,720)	(4,160)	(47,210)	59,070	(848,140)	9,460	(838,680)	(941,940)
Est. Fund Balance - Beg of Year	10,966,100	358,302	358,490	(765,140)	(1,479,020)	9,438,732	119,140	9,557,872	8,446,182
Est. Fund Balance - End of Year	10,119,980	348,582	354,330	(812,350)	(1,419,950)	8,590,592	128,600	8,719,192	7,504,242
<b>Fund Balance Policy Designations</b>									
Non-spendable	60,000	15,000	17,500	3,000	62,000	157,500	100	157,600	152,500
Deferred Taxes	1,591,402	-	-	-	-	1,591,402	66,513	1,657,915	1,611,909
Fiscal Sustainability	2,583,085	181,993	197,940	62,653	319,015	3,344,685	21,228	3,365,913	3,364,554
Available Balance	5,885,493	151,590	138,890	(878,003)	(1,800,965)	3,497,004	40,759	3,537,764	2,375,279
Est. Fund Balance - End of Year	10,119,980	348,582	354,330	(812,350)	(1,419,950)	8,590,592	128,600	8,719,192	7,504,242

# Administration and Finance Department

## Description

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

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



# Administration and Finance Department



## Administration and Finance Department Funds

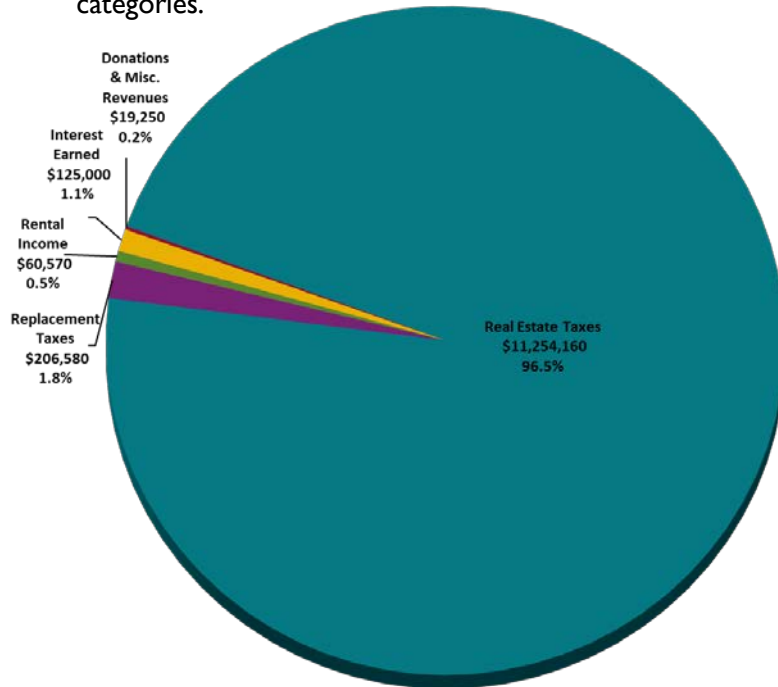
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.

The Special Revenue Funds account for the expenditure of restricted revenues for the Pension, Insurance, Audit, 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 \$11,665,560; an 8.7% increase from the 2017/18 Budget. The following chart illustrates the relationship between revenue categories.



## Real Estate Tax Revenues

Real estate tax provides 96.5% of total revenue for the Administration and Finance Department. Real estate taxes are budgeted to increase 6.7% from the 2017/18 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2017 Tax Levy. The tax cap for levy 2017 and 2018 is 2.1%. 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 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Real Estate Taxes	\$ 11,969,490	10,897,660	10,420,520	10,548,360	11,254,160
Bond Proceeds	-	-	-	656,290	-
Replacement Taxes	210,270	251,250	203,050	223,620	206,580
Rental Income	29,500	60,570	60,840	60,570	60,570
Interest Earned	39,920	64,170	35,000	125,000	125,000
Donations & Misc. Revenues	34,110	34,950	15,000	13,580	19,250
<b>Total Revenues</b>	<b>\$ 12,283,290</b>	<b>11,308,600</b>	<b>10,734,410</b>	<b>11,627,420</b>	<b>11,665,560</b>

# Administration and Finance Department

## Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,580 in replacement tax revenue; this is a 7.6% 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 receives revenue from various properties purchased as land acquisitions. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They

are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

## Interest Income

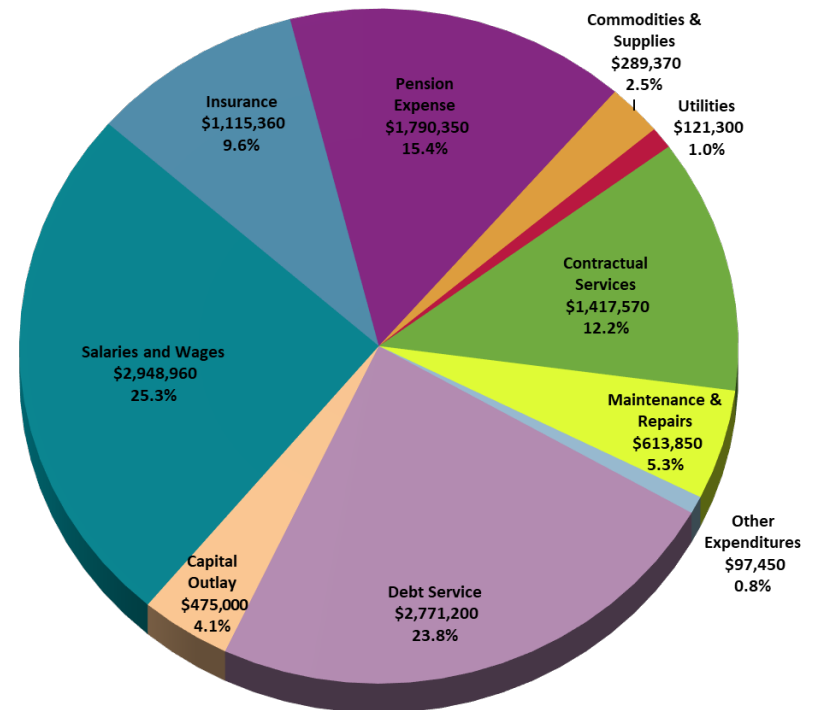
During 2017/18, the Park District was able to invest most of its funds at an average rate of 1.2%. Current interest rates are averaging right around 1.4%. These rates are anticipated to continue to rise 2018/19.

## 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 \$11,640,410, a 9.2% increase from the 2017/18 budget. In preparing this budget document, staff was instructed to keep expenditures to 3% or less. 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 highest level of services it provides.



**Major Expenditure Functions**

# Administration and Finance Department



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

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 3,258,990	3,127,700	3,066,030	2,733,210	2,948,960
Insurance	915,300	1,004,600	1,026,760	1,062,750	1,115,360
Pension Expense	1,843,220	1,698,690	1,656,670	1,701,130	1,790,350
Commodities & Supplies	337,940	311,830	380,770	321,530	289,370
Utilities	149,090	135,910	123,340	119,330	121,300
Contractual Services	907,310	900,360	977,880	1,027,800	1,417,570
Maintenance & Repairs	361,030	351,970	503,490	390,990	613,850
Other Expenditures	67,301	60,991	83,390	86,630	97,450
Debt Service	4,507,010	3,468,920	2,256,650	2,898,010	2,771,200
Capital Outlay	470,760	153,590	585,500	200,000	1,475,000
<b>Total Expenses</b>	<b>\$ 12,817,951</b>	<b>11,214,561</b>	<b>10,660,480</b>	<b>10,541,380</b>	<b>12,640,410</b>

## Salaries and Wages

The proposed salaries and wages budget increased 7.9% from the 2017/18 projected actual and 3.8% less than last year's budget. This category represents 23.3% of the 2018/19 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2018) 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 3% increase for full-time salaries. Employee headcounts by type are shown below:

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Budget 17/18	Projected 17/18	Proposed 18/19
Full-Time	23	23	23	22	17	17	17	17	17	17	17
Part-Time	5	6	6	5	4	4	4	4	4	4	5
Part-Time	20	15	15	6	6	6	7	7	6	5	7
<b>Total</b>	<b>48</b>	<b>44</b>	<b>44</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>26</b>	<b>29</b>



# Administration and Finance Department



## Insurance

The proposed insurance budget increased \$52,610 (5%) from the 2017/18 projected actual. This category represents 8.6% of the 2018/19 budget.

- The Park District approved Blue Cross Blue Shield for calendar year 2018 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects an 3.2% increase in health insurance premiums for the first eight months of the 2018/19 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience. Property insurance decreased by 1.49% and is paid for by the General Fund.

## Commodities & Supplies

This category represents 2.3% of the 2018/19 budget; commodities decreased \$32,160 from projected actual. Landscaping materials was reduced and reallocated to M&R accounts that were more applicable.

## Utilities

This category is budgeted at 1.7% (\$1,970) more than the 2017/18 projected actual and 1.7% less than the 2017/18 budget. The utility budget has been prepared based on 2017/18 estimated usage and the contract price on natural gas and electricity.

## Pension

Pension expense is 14.2% of the 2018/19 budget. This year's proposed budget is 5.2% \$89,220 more than projected actual. 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 2018 calendar year is 17.53% of participating members' salaries. This is a 27.8% increase from last year.

## Contractual Services

This category represents 11.2% of the 2018/19 budget. The proposed budget increased by \$389,770 (37.9%) from the 2017/18 projected actual. The increase is primarily due to combining supply items into the Contractual Services and M&R accounts.

# Administration and Finance Department



## Debt Administration

This category represents 21.9% of the 2018/19 budget. The proposed budget increased by 22.8% from the 2017/18 budget because of less 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, current and projected surplus from operations and future liability levels before deciding to issue new debt.

## Capital Improvements

This category represents 11.7% of the 2018/19 budget. The proposed budget increased in 2018/19 due to NWSRA planned improvements at Lake Arlington and at Olympic. 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.

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$ 9,990,212	20,235,401	11,949,343	11,980,737	18,846,179	19,621,669	12,347,191	11,060,971	10,341,380	11,165,410
\$ Spent on Operating Expenses per Capita	\$ 130	269	159	160	251	261	164	146	137	148
Full-Time-IMRF	23	23	23	22	17	17	17	17	17	17
Part-Time-IMRF	5	6	6	5	4	4	4	4	4	5
Part-Time Regular/Short-Term (Non-IMRF)	20	15	15	6	6	6	7	7	5	7
Number of Full-Time Equivalents	48	44	44	33	27	27	28	28	26	29
Number of Internet Visits - www.ahpd.org	166,531	286,267	386,942	485,359	468,061	489,300	473,654	486,840	471,772	501,840
Number of Accounts Payable Vouchers	12,989	10,806	13,414	11,732	11,487	13,896	8,849	9,067	11,758	12,346
Number of Accounts Payable Checks	6,881	6,519	6,468	5,961	6,240	6,264	4,964	5,345	4,865	5,108
Number of W-2's Processed	1,203	1,171	1,233	1,206	1,210	1,229	1,274	1,320	1,294	1,322
Number of Payroll Checks	15,086	15,288	15,072	14,846	14,881	15,800	16,629	16,756	16,690	16,940

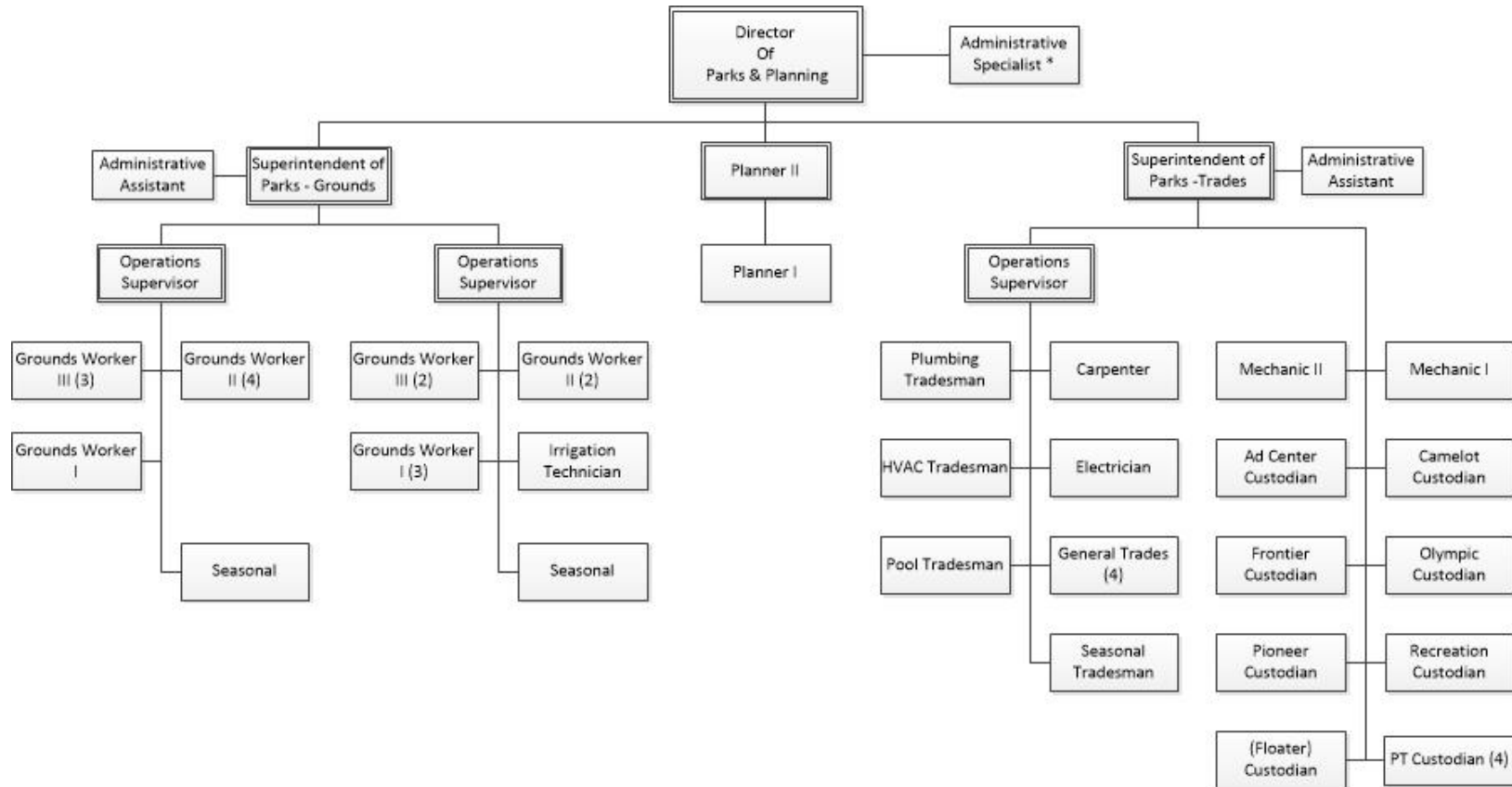
# Parks & Planning Department



## Description

The Parks and Planning Department of the Arlington Heights Park District is comprised of the Buildings, Grounds, and Planning teams. The teams are responsible for the upkeep, repair, and improvement of the District’s parks and facilities, totaling 715.98 acres. Park classifications include community parks, neighborhood parks, play lots, special use parks, and connector parkways. The department maintains 25 buildings, 5 outdoor swimming pools, an indoor swim center, 48 ball diamonds (42 Park District, 6 School District), 27 soccer fields/football fields, 50 outdoor tennis courts, 42 playgrounds, a 50-acre boating lake, 7 sand volleyball courts, and 31 basketball courts. A vehicle fleet consisting of over 49 licensed vehicles and over 80 major pieces of fleet equipment is also maintained.

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



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

# Parks & Planning Department



The department provides a wide variety of repairs, renovation, and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are coordinated with the Recreation and Facilities and Finance and Personnel Departments to achieve a shared vision. The responsibilities of the department are addressed by a staff consisting of 46 full-time, up to 36 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	Skate Park Maintenance	Paving Improvements & Maintenance
Lighting & Electrical Maintenance & Repairs	Tree, Shrub & Perennial Bed Maintenance	Court Colorcoating Improvements
Plumbing Maintenance & Repairs	Annual Flower Beds	Land Acquisitions
Roof Maintenance & Repairs	Irrigation System Maintenance	Property Easements
HVAC Maintenance & Repairs	Fertilizer & Pesticide Applications	Encroachment Issues
Building Security Systems	General Park Cleanup & Trash Pickup	Internal/External Committees
Facility Safety Inspections	Outdoor Tennis Court Maintenance	Memorial Tree, Brick & Bench Program
Holiday Lighting Displays	Outdoor Basketball Court Maintenance	Property Research & Investigation
	Pond & Creek Management	Playground Audits
	Snow & Ice Removal Operations	ADA Building Accessibility
	Outdoor Ice Rinks	GIS/GPS Mapping
	Sledding Hills	Grant Writing & Administration
	Special Events & Programs	

# Parks & Planning Department



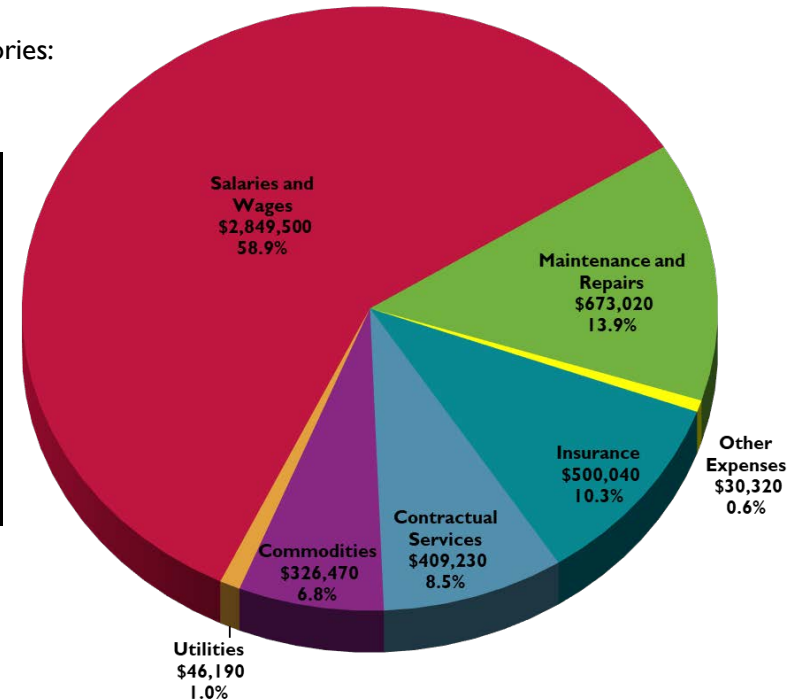
## Budget

The majority of the department’s budget is found in the General Fund. The proposed 2018/19 budget for the department is \$4,834,770. This total is an overall increase of approximately 4.3% (\$198,880) from what was budgeted in 2017/18 and an overall increase of approximately 20.2% (\$812,590) from the 2017/18 projection. 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 2018/19 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 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$3,009,040	2,870,340	2,998,870	2,606,090	2,849,500
Insurance	386,930	372,710	431,910	424,650	500,040
Commodities	357,200	335,030	426,850	346,680	326,470
Utilities	58,110	57,410	47,530	45,420	46,190
Contractual Services	66,850	69,650	99,990	98,950	409,230
Maintenance and Repairs	424,980	424,240	614,920	486,790	673,020
Other Expenses	21,960	15,720	15,820	13,600	30,320
Capital Outlay	18,050	-	-	-	-
<b>Total Operating Expenses</b>	<b>\$4,343,120</b>	<b>4,145,100</b>	<b>4,635,890</b>	<b>4,022,180</b>	<b>4,834,770</b>



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

The following are brief summaries for each budget category:

# Parks & Planning Department



## Salaries and Wages

This category has a proposed budget of \$2,849,500, approximately 58.9% of the department’s annual budget. Staff wages are expected to increase by 9.3% (\$243410) compared to the year-end projections and a decrease of 5% (\$149,370) from the 2017/18 budget.

Management continually evaluates staffing levels to ensure effective allocation of resources. In all cases, salaries of new employees replacing vacant positions are budgeted lower than those of previous employees. No changes are anticipated to the part-time IMRF or other part-time staffing levels.

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Budget 17/18	Projected 17/18	Proposed 18/19
Full-Time	45	45	45	44	42	46	46	45	46	44	46
Part-Time	1	1	1	2	3	5	6	5	6	6	5
Part-Time	31	31	31	32	32	32	32	27	30	26	30
<b>Total</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>78</b>	<b>77</b>	<b>83</b>	<b>84</b>	<b>77</b>	<b>82</b>	<b>76</b>	<b>81</b>

## Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$500,040 (10.3%) of the overall 2018/19 department budget and is an overall 17.8% (\$75,390) increase from the 2017/18 projected actual and 15.8% (\$68,130) increase from the 2017/18 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 6.8% (\$326,470) 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 decrease of 23.5% (100,380) from 2017/18 budget, and a decrease of \$20,210 (5.8%) from 2017/18 projected actual.

## 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 2018/19 this category is 8.5% (\$409,230) of the overall department budget and is a 15.8% (\$68,130) increase from what was budgeted for Contractual Services in 2017/18.

# Parks & Planning Department



## Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2018/19 budget, this category is 13.9% (\$673,020) of the overall department budget, a 38.3% (\$186,230) increase from the 2017/18 projected actual, compared to a 9.4% (\$58,100) increase from the 2017/18 budget.

The proposed budget also includes increased funding in the M&R-Vehicle and Equipment account. With limited capital funding for replacements, staff anticipates an increased need in the M&R-for vehicle and equipment to maintain the fleet as it ages.

The proposed 2018/19 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 2018/19 locations slated for maintenance.

2018/19 Pavement Maintenance	
Property	M&R Sealcoating
Arlington Lakes Golf Course Service Center Yard	\$ 2,250
Camelot Connector Path	750
Cronin Park Path	750
Frontier Park Parking Lot	4,500
Melas Park South Parking Lot	3,000
Melas Park Path	11,000
Nickol Knoll Parking Lot	9,000
Nickol Knoll Path	25,000
Nickol Knoll Golf Course Service Yard	12,000
Westgate Park Path	750
<b>Total</b>	<b>\$ 69,000</b>

## Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier Service and Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.0% (\$46,190) of the overall proposed department budget and reflects a minor increase of \$770 (1.7%) from the 2017/18 projected actual. The utility budget has been prepared based on 2017/18 usage and the Park District’s electric and natural gas contracts.

## Other Expenses

The Other Expenses budget consists of travel, staff training, and miscellaneous personnel expenses. The category represents .6% (\$30,320) of the overall department budget. The proposed 2018/19 budget has an increase of \$14,500 (92%) from what was budgeted in 2017/18.

# Parks & Planning Department



## Budget Highlights for 2018/19

<p><b>Staffing</b></p> <ul style="list-style-type: none"> <li>• It is anticipated that all positions will be fully staffed</li> <li>• Park service center administrative assistant budgeted to be full-time</li> <li>• Trades Operations Supervisor position was not rehired in 2017/18 and is being evaluated for future need</li> <li>• Hiring an additional full-time roving custodian</li> <li>• Total number of full-time positions will remain the same</li> </ul>	<p><b>Planning Highlights</b></p> <ul style="list-style-type: none"> <li>• ADA accessibility and transition plan implementation</li> <li>• Ongoing Hazardous Tree Removal, Replacement and EAB Treatments</li> <li>• Encroachment Issues</li> </ul>
	<p><b>Playground Renovations</b></p> <ul style="list-style-type: none"> <li>• None scheduled for this fiscal year</li> </ul>
<p><b>Pools</b></p> <ul style="list-style-type: none"> <li>• Continue scheduled swimming pool maintenance and energy efficiency program</li> <li>• Ongoing water management upgrades</li> </ul>	<p><b>Paving and Parking Lot Improvements</b></p> <ul style="list-style-type: none"> <li>• Park-wide ADA access route improvements</li> <li>• Pavement maintenance as necessary</li> </ul>
<p><b>Building and Park Improvements</b></p> <ul style="list-style-type: none"> <li>• Lake Arlington Park improvements</li> <li>• Olympic Indoor Swim Center Improvements</li> </ul>	<p><b>Hard Surface Improvements</b></p> <ul style="list-style-type: none"> <li>• Colorcoating and sealcoating at various basketball courts, tennis courts, walkways, and parking lots</li> </ul>
<p><b>Fleet Management</b></p> <ul style="list-style-type: none"> <li>• Replacement of selected licensed fleet vehicles and trailers, tractors, and construction equipment per replacement schedule</li> </ul>	<p><b>Athletic Field Improvements</b></p> <ul style="list-style-type: none"> <li>• Continue scheduled softball/baseball field improvement program</li> <li>• Continue seasonal soccer/football field turf improvement program</li> </ul>

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$ 3,906,134	3,917,786	4,280,320	4,018,655	4,483,685	4,026,703	4,325,070	4,145,100	4,022,180	4,834,770
Total acres of park land, open space operated and maintained	715	716	716	717	716	716	716	716	716	716
Cost per acre to maintain park land, open space operated and maintained	\$ 5,462	5,472	5,978	5,605	6,262	5,624	6,041	5,789	5,618	6,753
Cost per capita to maintain park land, open space operated and maintained	\$ 52	57	54	60	60	58	55	53	53	64
Number of full-time employees or full-time equivalents	45	45	45	42	46	46	45	46	44	46
Building Square Footage	382,716	382,716	382,716	388,616	385,216	399,282	399,282	401,538	401,538	401,538

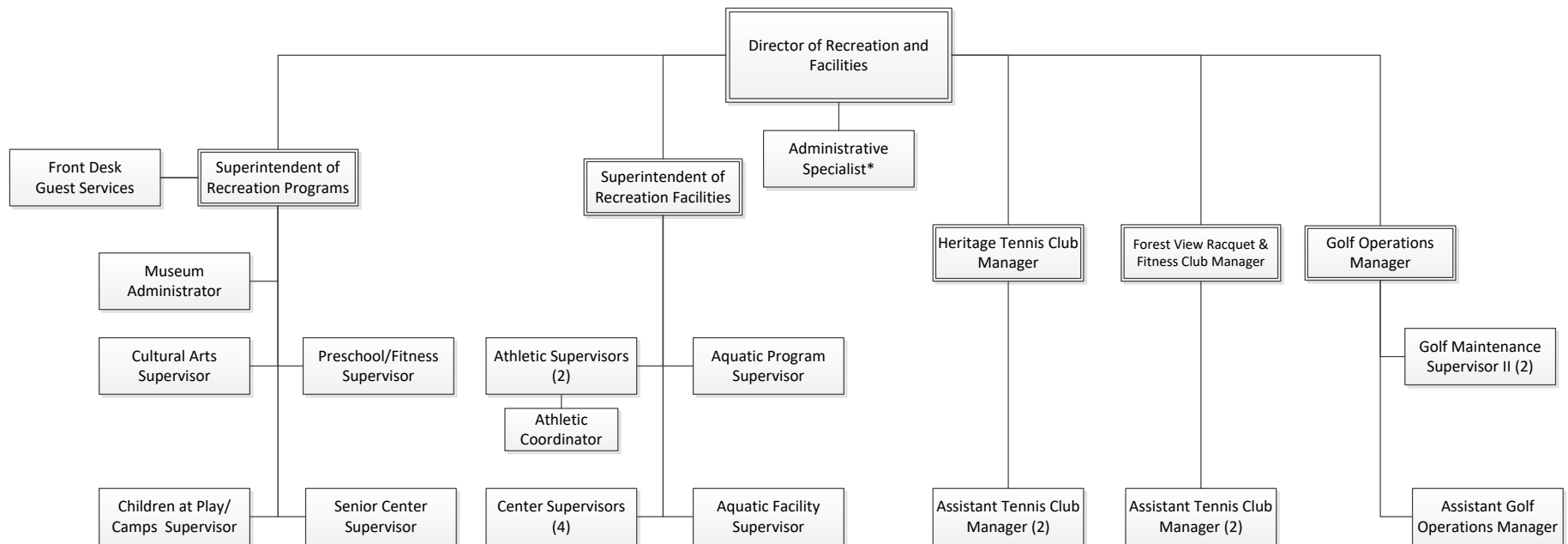


# Recreation & Facilities Department

## Description

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

The facilities in which these activities occur include: Arlington Lakes Golf Club, 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, Olympic Indoor Swim Center, 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, Prospect Heights, Salt Creek, and Wheeling.



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

# Recreation & Facilities Department



## Recreation and Facility Department Funds

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

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

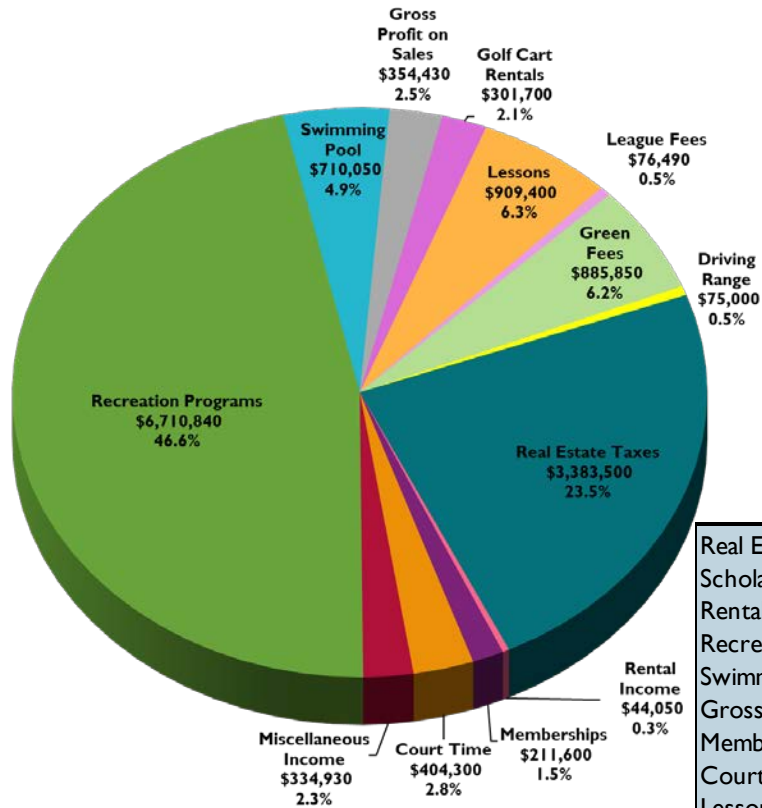
**Museum Fund** - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation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

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

# Recreation & Facilities Department

## Revenues

Revenues are budgeted at \$14,402,140, a 0.4% increase from the 2017/18 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 \$6,710,840 for 2018/19, an increase of 0.1% over projected actual. The largest percent of revenue comes from Day Camp & CAP, Athletics and Aquatics 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.

## Real Estate Tax Revenues

Real estate tax provides 23.5% of the total revenue for the Recreation and Facilities Department. There is a 2% increase in real estate tax revenues.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Real Estate Taxes	\$ 3,261,750	3,277,210	3,289,610	3,317,750	\$ 3,383,500
Scholarships/Discounts	(61,380)	(74,500)	(95,000)	(110,000)	(95,000)
Rental Income	44,950	62,890	44,800	51,800	44,050
Recreation Programs	5,912,600	6,221,020	6,474,320	6,812,200	6,805,840
Swimming Pool	775,500	728,490	693,560	789,150	710,050
Gross Profit on Sales	213,400	301,940	328,230	338,320	354,430
Memberships	205,760	206,310	212,590	215,380	211,600
Court Time	416,660	437,500	400,780	414,100	404,300
Lessons	913,840	861,930	922,900	892,970	909,400
League Fees	79,610	85,460	85,680	75,790	76,490
Green Fees	254,140	652,030	936,510	871,530	885,850
Golf Cart Rentals	60,270	199,120	276,100	293,000	301,700
Driving Range	68,020	64,740	74,000	73,500	75,000
Miscellaneous Income	258,722	343,520	278,720	307,640	334,930
<b>Total Operating Revenue</b>	<b>\$12,403,842</b>	<b>13,367,660</b>	<b>13,922,800</b>	<b>14,343,130</b>	<b>\$ 14,402,140</b>

# Recreation & Facilities Department



## Swimming Pool Revenues

Pool Pass sales began again in March 2017 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. 1,016 of the 2,729 passes were sold during the sale period.

The 2017/18 aquatic budget assumes that weather will be seasonable. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2017/18.

## Golf Club Revenues

Golf club revenues represent 10.7% 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. Arlington Lakes Golf Club golf course 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 11.5% 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 decrease 1.8% over the 2017/18 projected actual. The decrease is a result of fewer fitness and racquetball memberships anticipated in 2018/19.

### **Court Time**

Court time revenues are a decrease of 2.4% from 2017/18 projected actual.

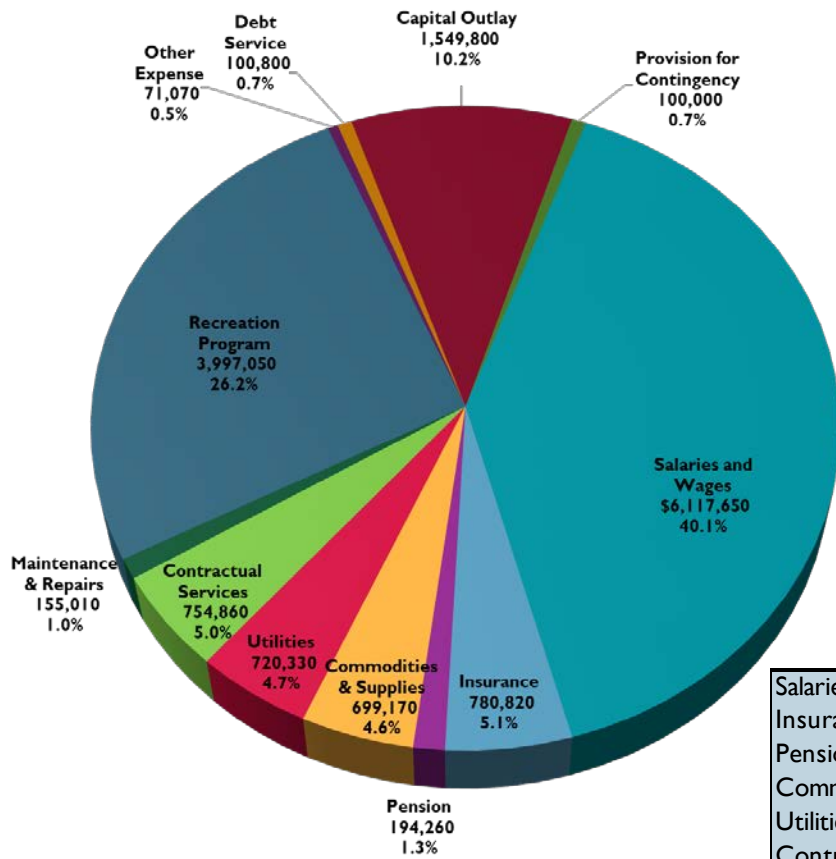
### **Lessons and Leagues**

Lesson and league programs remain strong. Lesson revenues project to increase 1.5% over the 2017/18 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, Salt Creek, Prospect Heights, and River Trails.

# Recreation & Facilities Department

## Expenses

Expenses are budgeted at \$14,207,350, a 6.8% increase from the 2017/18 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 5,622,280	5,842,120	6,091,960	5,829,230	\$ 6,117,650
Insurance	517,650	589,390	767,850	687,480	780,820
Pension Expense	160,790	162,840	177,410	164,460	194,260
Commodities & Supplies	540,050	580,640	694,800	664,680	699,170
Utilities	757,420	674,190	688,040	707,480	720,330
Contractual Services	494,260	636,970	663,220	727,790	754,860
Maintenance & Repairs	132,120	134,440	200,440	177,010	155,010
Recreation Programs	3,711,340	3,931,720	4,133,460	3,882,260	3,997,050
Other Expense	77,030	59,930	73,760	67,560	71,070
Debt Service	100,800	100,800	100,800	100,800	100,800
Capital Outlay	622,490	1,846,550	1,173,000	122,690	1,549,800
Provision for Contingency	-	31,490	100,000	100,000	100,000
<b>Total Expenses</b>	<b>\$12,736,230</b>	<b>14,591,080</b>	<b>14,864,740</b>	<b>13,231,440</b>	<b>\$ 15,240,820</b>

# Recreation & Facilities Department



## Salaries and Wages

The proposed salaries and wages budget increased 4.9% from the 2017/18 projected actual. This category represents 40.1% of the 2017/18 budget. Full-time salaries are budgeted at the current (or expected April 30, 2018) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Positions temporarily vacant have been filled. Merit increases are based on a 3% increase for full-time salaries. Employee headcounts by type are shown below:

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Budget 17/18	Projected 17/18	Proposed 18/19
Full-Time	34	34	33	32	38	33	41	41	40	40	40
Part-Time	30	30	40	43	56	60	69	72	50	52	52
Part-Time	1,051	1,031	1,021	986	1,002	985	998	1,015	1,095	1,013	1,057
<b>Total</b>	<b>1,115</b>	<b>1,095</b>	<b>1,094</b>	<b>1,061</b>	<b>1,096</b>	<b>1,078</b>	<b>1,108</b>	<b>1,128</b>	<b>1,185</b>	<b>1,105</b>	<b>1,149</b>

## Insurance

This category is 5.1% of the Recreation and Facilities Department Budget and is budgeted 13.6% more than the 2017/18 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2018 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 3.2% increase in health insurance premiums for the first eight months of the 2018/19 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

## Pension

Pension expense is 1.3% of the 2017/18 budget. This year's proposed budget is 18.1% more than last year. The actuarial rate for the 2018 calendar year is 17.53% of participating members' salaries. This is a 27.8% increase from last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension costs. All other funds in this Department have these costs paid out of the Pension Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

## Commodities

Commodities are 5.2% (\$34,490) more than the 2017/18 projected actual. This is mainly due increases in janitorial supplies, recreation supplies and pool chemicals.

## Utilities

This category is budgeted at 1.8% (\$12,850) more than the 2017/18 projected actual. The utility budget has been prepared based on 2017/18 estimated usage and the contract price on natural gas and electricity.

## Contractual Services

This category is budgeted at a 3.7% (\$27,070) more than the 2017/18 projected actual. This is due to re-opening of Arlington Lakes Golf Club and an increase bank service charges for ActiveNet transactions.

## Program Expenses

Program Expenses are 3.0% more than last year's projected, primarily due to Children at Play (CAP), Fitness & Preschool, Cultural Arts, and Senior programs.

# Recreation & Facilities Department



## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$ 12,014,990	12,053,377	12,936,715	12,944,027	12,849,603	11,964,235	12,113,740	12,744,530	13,108,750	13,691,020
\$ Spent on Operating Expenses per Capita	\$ 156	160	172	172	171	159	161	169	174	181
Full-Time-IMRF	34	34	33	32	38	33	41	40	40	40
Part-Time-IMRF	30	30	40	43	56	60	69	50	52	52
Part-Time Regular/Short-Term (Non-IMRF)	1,051	1,031	1,021	986	1,002	985	998	1,095	1,013	1,057
Total Number of Employees	1,115	1,095	1,094	1,061	1,096	1,078	1,108	1,185	1,105	1,149
Programs offered	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,597	4,712
Program enrollment	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,850	44,946
Forest View Tennis/Racquetball Memberships	953	873	875	875	862	843	773	820	854	800
Heritage Tennis Club Memberships	586	513	513	477	468	485	539	451	465	480
Golf Rounds, Arlington Lakes Golf Club	42,516	37,209	39,009	39,269	43,359	42,374	5,734	24,400	43,000	43,400
Golf Rounds, Nickol Knoll Golf Club	15,710	13,496	12,055	12,076	13,872	15,421	16,771	17,000	17,000	17,500
Public Swim Attendance	166,186	208,498	183,559	189,066	166,528	162,469	154,964	193,855	172,698	150,000

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# BUDGET BY FUND



# General Fund



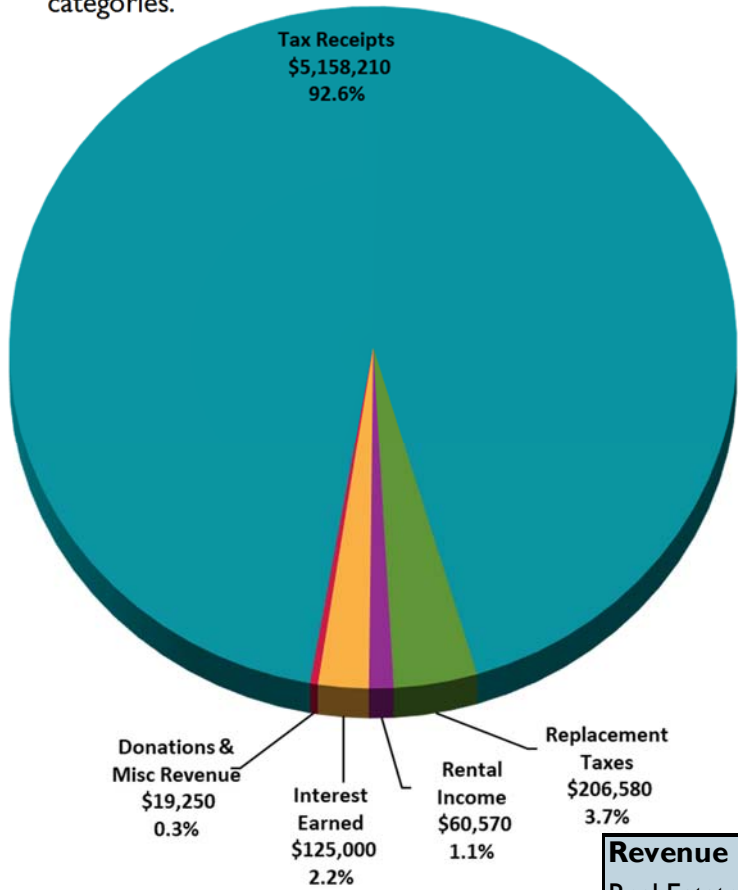
The **General Fund** is the Park District's major operating fund. All revenues that, by law or for administrative control, are not in separate funds are deposited in the General Fund. A major portion of the revenues is derived from a specific annual property tax levy, and expenses of these monies are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

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	4,988,190	5,023,490	5,041,250	5,071,500	5,158,210	2	2.3
Replacement Tax Receipts	210,270	251,250	203,050	223,620	206,580	-8	2
Rental Income	29,500	60,570	60,840	60,570	60,570	0	0
Interest Earned	39,920	64,170	35,000	125,000	125,000	0	257
Donations & Misc Revenue	34,110	34,950	15,000	13,580	19,250	42	28
<b>Total Revenue</b>	<b>5,301,990</b>	<b>5,434,430</b>	<b>5,355,140</b>	<b>5,494,270</b>	<b>5,569,610</b>	<b>1</b>	<b>4.0</b>
Salaries and Wages	3,258,990	3,127,700	3,066,030	2,733,210	2,948,960	8	-4
Property Insurance	152,750	149,360	147,680	147,680	150,630	2	2
Health Insurance	489,830	578,750	575,340	616,330	652,660	6	13
Commodities	337,940	311,830	380,770	321,530	289,370	-10	-24
Utilities	149,090	135,910	123,340	119,330	121,300	2	-2
Contractual Services	218,940	189,760	293,010	309,450	664,470	115	127
Maintenance and Repairs	361,030	351,970	503,490	390,990	613,850	57	22
Other Expenses	67,301	60,991	83,390	86,630	97,450	12	17
<b>Total Operating Expenses</b>	<b>5,035,871</b>	<b>4,906,271</b>	<b>5,173,050</b>	<b>4,725,150</b>	<b>5,538,690</b>	<b>17</b>	<b>7</b>
Capital Outlay	18,050	-	-	-	-	NA	NA
Transfers In/Out	293,850	-	-	-	200,000	NA	NA
<b>Total General Fund Expenses</b>	<b>5,347,771</b>	<b>4,906,271</b>	<b>5,173,050</b>	<b>4,725,150</b>	<b>5,738,690</b>	<b>21</b>	<b>11</b>
<b>Net Surplus/Deficit</b>	<b>(45,781)</b>	<b>528,159</b>	<b>182,090</b>	<b>769,120</b>	<b>(169,080)</b>	<b>-122</b>	<b>-193</b>
Est. Fund Balance - Beg of Year	5,654,643	5,608,862	6,137,021	6,137,021	6,906,141	13	13
Est. Fund Balance - End of Year	5,608,862	6,137,021	6,319,111	6,906,141	6,737,061	-2	7
<b>Fund Balance Policy Designations</b>							
Non-spendable	1,300	76,004	52,000	60,000	60,000	0	15
Deferred Taxes	2,887,352	2,061,347	2,470,213	2,282,175	2,321,195	2	-6
Fiscal Sustainability	1,315,880	1,551,917	2,069,220	1,890,060	2,215,476	17	7
Available Balance	1,404,330	2,447,753	1,727,679	2,673,906	2,140,391	-20	24
Est. Fund Balance - End of Year	5,608,862	6,137,021	6,319,111	6,906,141	6,737,061	-2	7

# General Fund

## Revenues

Revenues are budgeted at \$5,569,610, a 1.4% increase from the 2017/18 projected actual. The following chart illustrates the relationship between revenue categories.



### Real Estate Taxes

The General Fund has a tax rate of 18.3¢ per \$100 of assessed valuation. The General Fund reflects a 1.7% increase in real estate taxes over the 2017/18 projections.

### Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,580 in replacement tax revenue; this is a 7.6% 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 receives revenue from various properties purchased as land acquisitions. Rental incomes are contractual agreements that will generate enough revenue to reimburse the funds used to purchase the property. The Park District has two pieces of property on Northwest Highway that were purchased by the General Fund. They are leased out to two different automotive repair companies. The acquisition funds were recovered in 2006.

### Interest Income

During 2017/18, the Park District was able to invest a majority of its funds at an average rate of 1.2%. Current interest rates are averaging right around 1.4%. These rates are anticipated to have a slight increase in 2018/19.

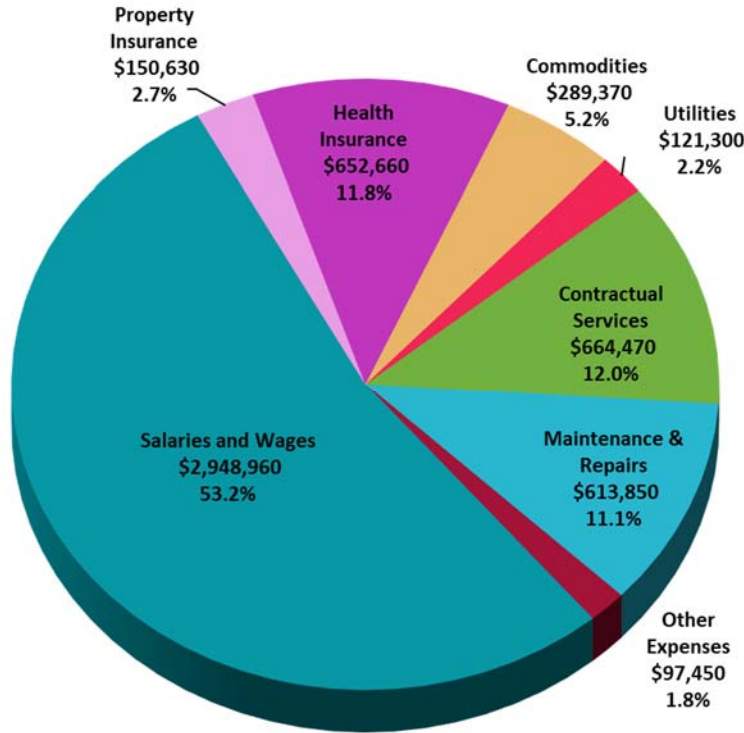
	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
<b>Revenue</b>					
Real Estate Taxes	\$4,988,190	5,023,490	5,041,250	5,071,500	5,158,210
Replacement Tax Receipts	210,270	251,250	203,050	223,620	206,580
Rental Income	29,500	60,570	60,840	60,570	60,570
Interest Earned	39,920	64,170	35,000	125,000	125,000
Donations & Misc Revenue	34,110	34,950	15,000	13,580	19,250
<b>Total</b>	<b>\$5,301,990</b>	<b>5,434,430</b>	<b>5,355,140</b>	<b>5,494,270</b>	<b>5,569,610</b>

# General Fund



## Expenditures

Expenses are budgeted at \$5,538,690, a 21.4% increase from the 2017/18 budget and a 10.9% increase from 2017/18 projected actual. The following chart illustrates the relationship between expense categories.



Expense	Actual 2014/15	Actual 2015/16	Budget 2016/17	Projected 2016/17	Proposed 2017/18
Salaries and Wages	\$3,258,990	3,127,700	3,066,030	2,733,210	2,948,960
Property Insurance	152,750	149,360	147,680	147,680	150,630
Health Insurance	489,830	578,750	575,340	616,330	652,660
Commodities	337,940	311,830	380,770	321,530	289,370
Utilities	149,090	135,910	123,340	119,330	121,300
Contractual Services	218,940	189,760	293,010	309,450	664,470
Maintenance and Repairs	361,030	351,970	503,490	390,990	613,850
Other Expenses	67,301	60,991	83,390	86,630	97,450
Transfers In/Out	293,850	-	-	-	200,000
<b>Total</b>	<b>\$5,329,721</b>	<b>4,906,271</b>	<b>5,173,050</b>	<b>4,725,150</b>	<b>5,738,690</b>

### Salaries and Wages

This category is budgeted at 7.9% more than the 2017/18 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2018) 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. Positions temporarily vacant have been filled. This category was also adjusted to reflect the cost of some employees choosing to elect the early retirement incentive. Merit increases are based on a 3% increase for full-time salaries.

### Property Insurance

This category is budgeted at 2% more than the current 2017/18 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

# General Fund

## Health Insurance

This category is 11.4% of the General Fund Budget and is budgeted at 5.9% more than the 2017/18 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2018 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 3.2% increase in health insurance premiums for the first eight months of the 2018/19 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

## Commodities

This category is budgeted at 10% (\$32,160) less than the 2017/18 projected actual and 24% (\$91,400) less than the 2017/18 budget. Landscaping materials was reduced and reallocated to M&R accounts that were more applicable.

## Utilities

This category is budgeted at 1.7% (\$1,970) more than the 2017/18 projected actual and 1.7% less than the 2017/18 budget. The utility budget has been prepared based on 2017/18 estimated usage and the contract price on natural gas and electricity.

## Contractual Services

This category is budgeted at a 114.7% (\$355,020) increase over 2017/18 projected actual and is 126.8% more than the 2017/18 budget. The increase is primarily due to combining supply items into the Contractual Services and M&R accounts.

## Maintenance & Repairs

This category is budgeted at a 57% (\$222,860) increase over 2017/18 projected actual. This category consists of expenses related to maintaining the parks and facilities throughout the District. The areas experiencing the increase are in grounds, sealcoating and colorcoating.

The proposed budget also includes increased funding in the M&R-Vehicle and Equipment account. With limited capital funding for replacements, staff anticipates an increased need in the M&R-for vehicle and equipment to maintain the fleet as it ages.

## Other Expense

This category is budgeted at 1.7% (\$10,820) more than the 2017/18 projected actual.

## Transfers In/Out

Money has been budgeted to be transferred to the Debt Service Fund assist with debt service payments that have resulted in a negative fund balance in the Debt Service Fund.

# Pension Fund



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

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2018 is \$8,575,910. Of this amount, \$5,616,500 in payroll earnings is estimated to be covered by the IMRF system.

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 2018 calendar year is 17.53% of participating members' salaries. This is a 27.8% increase from last year.

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,744,640	1,793,910	1,814,850	1,827,500	1,860,170	2	2
Total Revenue	1,744,640	1,793,910	1,814,850	1,827,500	1,860,170	2	2
IMRF Pension	1,026,760	870,870	843,620	875,630	960,600	10	14
FICA	816,460	827,820	813,050	825,500	829,750	1	2
Total Expenses	1,843,220	1,698,690	1,656,670	1,701,130	1,790,350	5	8
Net Surplus/Deficit	(98,580)	95,220	158,180	126,370	69,820	-45	-56
Est. Fund Balance - Beg of Year	562,740	464,160	559,380	559,380	685,750	23	23
Est. Fund Balance - End of Year	464,160	559,380	717,560	685,750	755,570	10	5
<b>Fund Balance Policy Designations</b>						NA	NA
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	464,160	559,380	717,560	685,750	755,570	10	5
Fiscal Sustainability	-	-	-	-	-	NA	NA
Available Balance	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	464,160	559,380	717,560	685,750	755,570	10	5

# Pension Fund



## **Impact of 2017 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates**

The estimated 2017 investment return for IMRF is 15.73%. This return translates into investment income of approximately \$5.613 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$1.205 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$4.408 billion. On average, employer accounts will be credited approximately 51.12% 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.

The Park District will be provided a statement in March/April showing the effect on the Park District’s funding ratio.

### **Regular IMRF Contribution Rate History – Last Ten Years**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Member Contributions</b>										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
<b>Employer Contributions</b>										
Normal Cost	7.42%	7.58%	7.58%	7.58%	7.87%	7.85%	7.69%	6.95%	6.90%	6.76%
Funding Adjustment	2.74%	5.27%	5.72%	5.50%	5.46%	5.76%	6.00%	6.54%	5.93%	9.97%
Net Retirement Rate	10.16%	12.85%	13.30%	13.08%	13.33%	13.61%	13.69%	13.49%	12.83%	16.73%
<b>Other Program Benefits</b>										
Death	0.11%	0.13%	0.11%	0.15%	0.16%	0.16%	0.17%	0.15%	0.15%	0.11%
Disability	0.16%	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%	0.14%	0.12%	0.07%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	11.05%	13.75%	14.16%	13.98%	14.22%	14.50%	14.59%	14.40%	13.72%	17.53%
Percent Change	1.9%	24.4%	3.0%	-1.3%	1.7%	2.0%	0.6%	-1.3%	-4.7%	27.8%

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.

# Liability Insurance Fund



The **Liability Insurance Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workers' Compensation and Liability Insurance for the District.

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 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, 2016, the total net position of PDRMA was \$54,524,264. The Park District's total contribution for 2017/18 is \$421,418 and for 2018/19 the contribution is \$440,275. This is a 4.47% increase. Property insurance increased by 3.77% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By		
						Projected Year End	Current Budget	
Real Estate Taxes	\$ 306,300	307,560	307,520	305,000	306,750	1	0	
Total Revenue	306,300	307,560	307,520	305,000	306,750	1	0	
Liability Premiums	92,280	95,830	102,060	102,070	105,520	3	3	
Workers' Compensation	164,750	164,940	171,680	171,670	181,550	6	6	
Unemployment Compensation	15,690	15,720	30,000	25,000	25,000	0	-17	
Total Expenses	\$ 272,720	276,490	303,740	298,740	312,070	4	3	
Net Surplus/Deficit	33,580	31,070	3,780	6,260	(5,320)	-185	-241	
Est. Fund Balance - Beg of Year	163,393	196,973	228,043	228,043	234,303	3	3	
Est. Fund Balance - End of Year	\$ 196,973	228,043	231,823	234,303	228,983	-2	-1	
<b>Fund Balance Policy Designations</b>								
Deferred Taxes	167,267	125,773	150,685	149,450	150,308	1	0	
Fiscal Sustainability - 25%	29,706	67,925	81,138	84,853	78,018	-8	-4	
Available Balance	-	34,345	-	-	658	0	0	
Est. Fund Balance - End of Year	\$ 196,973	228,043	231,823	234,303	228,983	-2	-1	

The Arlington Heights Park District earned a total agency score of 99.05 percent for the 2015 Loss Control Review.



# Public Audit Fund



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

The Park District has staff that act as internal auditor to review the accounts payable operations. This internal auditor reviews all invoices and checks 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, 2017; and April 30, 2018; and April 30, 2019. The fees are \$29,048; \$29,629, and \$30,221 respectively.

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	\$ 30,460	30,250	30,250	30,000	30,160	0.5	(0.3)
Total Revenue	30,460	30,250	30,250	30,000	30,160	0.5	(0.3)
Professional Services	28,910	29,300	30,250	30,250	30,500	0.8	0.8
Total Expenses	28,910	29,300	30,250	30,250	30,500	0.8	0.8
Net Surplus/Deficit	\$ 1,550	950	-	(250)	(340)	36.0	-
Est. Fund Balance - Beg of Year	19,547	21,097	22,047	22,047	21,797	(1.1)	(1.1)
Est. Fund Balance - End of Year	\$ 21,097	22,047	22,047	21,797	21,457	(1.6)	(2.7)
<b>Fund Balance Policy Designations</b>							
Deferred Taxes	16,750	12,380	14,823	14,700	14,778	0.5	(0.3)
Fiscal Sustainability - 15%	4,346	4,538	4,538	4,538	4,575	0.8	0.8
Available Balance	-	5,129	2,687	2,560	2,104	(17.8)	(21.7)
Est. Fund Balance - End of Year	\$ 21,097	22,047	22,047	21,797	21,457	(1.6)	(2.7)

# NWSRA Fund



The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for the physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by 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.

Seventeen park districts served through the 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 2017.

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	961,670	961,410	951,380	1,039,360	1,123,870	8	18
Total Revenue	961,670	961,410	951,380	1,039,360	1,123,870	8	18
NWSRA Contribution	535,740	539,780	531,830	531,830	554,360	4	4
Recreation Overhead Contribution	121,510	139,010	119,790	139,010	164,740	19	38
ADA Compliance Projects	452,710	153,590	585,500	200,000	1,475,000	638	152
Total Expenses	1,109,960	832,380	1,237,120	870,840	2,194,100	152	77
Net Surplus/Deficit	(148,290)	129,030	(285,740)	168,520	(1,070,230)	-735	275
Est. Fund Balance - Beg of Year	1,535,303	1,387,013	1,516,043	1,516,043	1,684,563	11	11
Est. Fund Balance - End of Year	1,387,013	1,516,043	1,230,303	1,684,563	614,333	-64	-50
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	457,717	389,013	466,176	509,286	550,696	8	18
Fiscal Sustainability - 10%	87,934	52,070	65,162	67,084	71,910	7	10
Available Balance	841,362	1,074,960	698,965	1,108,193	(8,273)	-101	-101
Est. Fund Balance - End of Year	1,387,013	1,516,043	1,230,303	1,684,563	614,333	-64	-50

# Debt Service Fund



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

The District issues General Obligation Bonds periodically for capital improvements. The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service in November 2017 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 (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.

Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,938,230	2,781,040	2,275,270	2,275,000	2,775,000	22	22
Bond Proceeds	-	-	-	635,000	-	-100	NA
Bond Premium	-	-	-	21,290	-	-100	NA
<b>Total Revenue</b>	<b>3,938,230</b>	<b>2,781,040</b>	<b>2,275,270</b>	<b>2,931,290</b>	<b>2,775,000</b>	-5	22
Professional Services	-	-	-	13,810	-	-100	NA
Bank Charges	2,210	2,510	3,000	3,450	3,500	1	17
Interest	452,010	523,920	431,650	431,650	706,200	64	64
Principal	4,055,000	2,945,000	1,825,000	1,825,000	2,065,000	13	13
Transfer In	(293,850)	-	-	-	(200,000)	NA	
Payment to Escrow Agent	-	-	-	641,360	-	-100	
<b>Total Expense</b>	<b>4,215,370</b>	<b>3,471,430</b>	<b>2,259,650</b>	<b>2,915,270</b>	<b>2,574,700</b>	-12	14
<b>Net Surplus/Deficit</b>	<b>(277,140)</b>	<b>(690,390)</b>	<b>15,620</b>	<b>16,020</b>	<b>200,300</b>	1150	1182
Est. Fund Balance - Beg of Year	100,633	(176,507)	(866,897)	(866,897)	(850,877)	-2	-2
Est. Fund Balance - End of Year	(176,507)	(866,897)	(851,277)	(850,877)	(650,577)	-24	-24
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	-	-	-	-	-	NA	NA
Fiscal Sustainability - 10%	-	-	-	-	-	NA	NA
<b>Available Balance</b>	<b>(176,507)</b>	<b>(866,897)</b>	<b>(851,277)</b>	<b>(850,877)</b>	<b>(650,577)</b>	-24	-24
Est. Fund Balance - End of Year	(176,507)	(866,897)	(851,277)	(850,877)	(650,577)	-24	-24

# Debt Service Fund



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

### **\$7,285,000 General Obligation Limited Park Bonds, Series 2014B**

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

### **\$3,280,000 General Obligation Limited Park Bonds, Series 2015**

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

### **\$635,000 General Obligation Limited Park Bonds, Series 2017A**

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

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

These bonds were issued for the renovation of Olympic Parks 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%.

## Debt Maturity Schedule

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

Fiscal Year	Series 2014 B (Series 2005)			Series 2015			Series 2017 A			Series 2017 B			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 1,170,000	206,500	1,376,500	595,000	159,600	754,600	300,000	18,045	318,045	-	322,056	322,056	\$ 2,065,000	706,200	2,771,200
2020	1,205,000	171,400	1,376,400	170,000	129,850	299,850	-	10,050	10,050	-	340,000	340,000	1,375,000	651,300	2,026,300
2021	950,000	147,300	1,097,300	575,000	124,750	699,750	-	10,050	10,050	-	340,000	340,000	1,525,000	622,100	2,147,100
2022	960,000	118,800	1,078,800	600,000	96,000	696,000	-	10,050	10,050	-	340,000	340,000	1,560,000	564,850	2,124,850
2023	1,000,000	90,000	1,090,000	610,000	66,000	676,000	-	10,050	10,050	-	340,000	340,000	1,610,000	506,050	2,116,050
2024	1,000,000	60,000	1,060,000	630,000	35,500	665,500	-	10,050	10,050	-	340,000	340,000	1,630,000	445,550	2,075,550
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	-	340,000	340,000	1,100,000	384,050	1,484,050
2026	-	-	-	-	-	-	335,000	10,050	345,050	-	340,000	340,000	335,000	350,050	685,050
2027	-	-	-	-	-	-	-	-	-	1,020,000	340,000	1,360,000	1,020,000	340,000	1,360,000
2028	-	-	-	-	-	-	-	-	-	1,070,000	299,200	1,369,200	1,070,000	299,200	1,369,200
2029	-	-	-	-	-	-	-	-	-	1,135,000	256,400	1,391,400	1,135,000	256,400	1,391,400
2030	-	-	-	-	-	-	-	-	-	1,190,000	211,000	1,401,000	1,190,000	211,000	1,401,000
2031	-	-	-	-	-	-	-	-	-	1,255,000	163,400	1,418,400	1,255,000	163,400	1,418,400
2032	-	-	-	-	-	-	-	-	-	1,330,000	113,200	1,443,200	1,330,000	113,200	1,443,200
2033	-	-	-	-	-	-	-	-	-	1,500,000	60,000	1,560,000	1,500,000	60,000	1,560,000
	<b>\$ 7,285,000</b>	<b>824,000</b>	<b>8,109,000</b>	<b>3,280,000</b>	<b>615,700</b>	<b>3,895,700</b>	<b>635,000</b>	<b>88,395</b>	<b>723,395</b>	<b>8,500,000</b>	<b>4,145,256</b>	<b>12,645,256</b>	<b>\$19,700,000</b>	<b>5,673,350</b>	<b>25,373,350</b>

# Debt Service Fund



## Legal Debt Margin

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts payable and non-referendum bonds. The Park District has approximately \$56 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$16.1 million). The Park District has the capacity to issue \$5.2 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,086,718 per year. The Park District uses the funds from these bonds to fund capital improvements and development, maintain and improve parks and facilities, acquire land, and replace outdated equipment.

The legal debt margin is the difference between the outstanding debt and the total amount the Park District is legally allowed to borrow. The Park District remains below the debt ceiling for general obligation debt, as determined by the following calculation.

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Valuation	\$ 3,249,076,050	\$ 2,964,612,539	\$ 2,743,411,132	2,381,331,473	\$ 2,406,137,827	2,348,900,573	2,780,203,080	2,795,583,798
<b>Overall Debt Limit</b>								
Debt Limit 2.875% of assessed value	\$ 93,416,686	\$ 85,232,610	\$ 78,873,070	\$ 68,463,280	\$ 69,176,463	\$ 67,530,891	\$ 79,930,839	\$ 80,373,034
Less Total Debt applicable to the limit	27,327,199	24,117,547	20,730,121	22,225,000	20,230,000	20,375,000	17,430,000	24,430,000
Legal Debt Margin	<u>\$ 66,089,487</u>	<u>\$ 61,115,063</u>	<u>\$ 58,142,949</u>	<u>\$ 46,238,280</u>	<u>\$ 48,946,463</u>	<u>\$ 47,155,891</u>	<u>\$ 62,500,839</u>	<u>\$ 55,943,034</u>
Total debt applicable to the limit as a %-age of debt limit	29.3%	28.3%	26.3%	32.5%	29.2%	30.2%	21.8%	30.4%
<b>Non-Referendum Debt Limit</b>								
Debt Limit .575% of assessed value	\$ 18,682,187	\$ 17,046,522	\$ 15,774,614	\$ 13,692,656	\$ 13,835,293	\$ 13,506,178	\$ 15,986,168	\$ 16,074,607
Less Total Debt applicable to the limit	12,240,000	10,790,000	9,255,000	11,975,000	13,200,000	13,200,000	12,240,000	10,890,000
Legal Debt Margin	<u>\$ 6,442,187</u>	<u>\$ 6,256,522</u>	<u>\$ 6,519,614</u>	<u>\$ 1,717,656</u>	<u>\$ 635,293</u>	<u>\$ 306,178</u>	<u>\$ 3,746,168</u>	<u>\$ 5,184,607</u>
Total debt applicable to the limit as a %-age of debt limit	65.5%	63.3%	58.7%	87.5%	95.4%	97.7%	76.6%	67.7%

## 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 declines until the 2017 A&B debt issuance. It is still below the per capita debt in 2010/11.

Fiscal Year	Population	General		
		Obligation Bonds	Percentage of Equalized Value	Per Capita
2009/10	77,784	\$26,971,060	0.77 %	\$ 346.74
2010/11	75,101	26,606,199	0.82	354.27
2011/12	75,101	23,649,547	0.80	314.90
2012/13	75,101	20,522,121	0.75	273.26
2013/14	75,101	17,140,000	0.72	228.23
2014/15	75,101	15,190,000	0.63	202.26
2015/16	75,101	15,335,000	0.65	204.19
2016/17	75,926	12,390,000	0.45	163.19
2017/18	75,802	19,700,000	0.70	259.89

# Recreation Fund

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

## Description

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

The program brochure, which contains information describing programs, is delivered four times a year to all Park District residents. There are five community centers serving Arlington Heights neighborhoods with gymnasiums, meeting rooms, heated outdoor pools, tennis courts, playgrounds, ball diamonds, picnic sites, and 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 Olympic Swim Center, with its leisure activity pool, indoor pool and diving well, provides a year-round comprehensive swim program for all ages, along with public swim times.

Athletic programs include coordination of men's, women's and co-ed softball leagues, youth house league soccer, travel team soccer, summer pre-tee ball and tee ball, co-ed adult volleyball, and men's and youth

basketball leagues. Other athletic programming includes junior high and high school volleyball, summer sports camps, and special events. Health and fitness classes vary in type and difficulty and include high- and low-impact aerobics, group power, early bird, and step programs.

Early childhood programs are held at the five community centers, Olympic Indoor Swim Center, 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 camp programs for children in grades 1-5 include Sunny Meadows, Arlington Adventure, and Camp Arlington. With the exception of Camp Arlington, programs are offered on a seasonal basis at one of the five Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Kaleidoscope Camp is offered for children ages 3-7.

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

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

# Recreation Fund



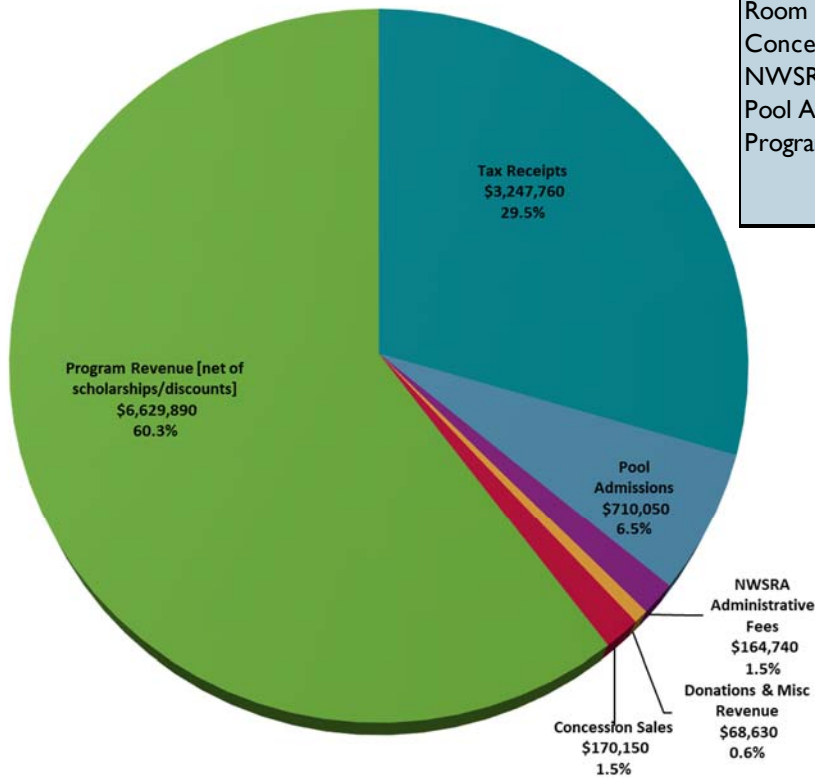
Description	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19	% Change By	
						Projected Year End	Current Budget
<b>Revenue</b>							
Real Estate Taxes	3,126,880	3,141,050	3,150,780	3,182,750	3,247,760	2.0	3.1
Donations & Misc Revenue	38,982	39,110	13,990	14,140	14,130	-0.1	1.0
Program Guide Advertising	9,500	24,100	20,000	12,500	15,000	20.0	-25.0
Scholarships/Discounts	(61,380)	(74,500)	(95,000)	(110,000)	(95,000)	-13.6	0.0
Room Rental	39,960	58,750	36,480	40,690	39,500	-2.9	8.3
Concession Sales	156,380	178,160	167,280	172,100	170,150	-1.1	1.7
NWSRA Administrative Fees	121,510	139,010	119,790	139,010	164,740	18.5	37.5
Pool Admissions	775,500	728,490	693,560	789,150	710,050	-10.0	2.4
Program Revenue	5,869,030	6,165,000	6,382,720	6,743,200	6,724,890	-0.3	5.4
<b>Total Revenue</b>	<b>10,076,360</b>	<b>10,399,170</b>	<b>10,489,600</b>	<b>10,983,540</b>	<b>10,991,220</b>	<b>0.1</b>	<b>4.8</b>
<b>Operating Expenses</b>							
Salaries and Wages	3,734,810	3,890,970	4,058,690	3,805,180	4,040,680	6.2	-0.4
Insurance	395,140	452,580	562,170	530,410	591,590	11.5	5.2
Commodities	350,840	329,420	406,960	379,230	395,960	4.4	-2.7
Utilities	549,770	483,630	507,770	536,390	546,080	1.8	7.5
Contractual Services	378,280	467,610	471,640	517,460	546,630	5.6	15.9
Maintenance and Repairs	107,510	102,020	163,720	137,390	111,740	-18.7	-31.7
Other Expenses	63,290	41,610	50,360	45,830	48,220	5.2	-4.2
Program Expenses	3,673,890	3,891,950	4,071,440	3,837,250	3,950,640	3.0	-3.0
Debt Service	100,800	100,800	100,800	100,800	100,800	0.0	0.0
<b>Total Operating Expenses</b>	<b>9,354,330</b>	<b>9,760,590</b>	<b>10,393,550</b>	<b>9,889,940</b>	<b>10,332,340</b>	<b>4.5</b>	<b>-0.6</b>
Capital Outlay	256,310	11,500	957,000	100,000	1,405,000	1305.0	46.8
Provision for Contingencies	-	31,490	100,000	100,000	100,000	0.0	0.0
<b>Total Expenses</b>	<b>9,610,640</b>	<b>9,803,580</b>	<b>11,450,550</b>	<b>10,089,940</b>	<b>11,837,340</b>	<b>17.3</b>	<b>3.4</b>
<b>Net Surplus/Deficit</b>	<b>465,720</b>	<b>595,590</b>	<b>(960,950)</b>	<b>893,600</b>	<b>(846,120)</b>	<b>-194.7</b>	<b>-11.9</b>
Est. Fund Balance - Beg of Year	9,011,190	9,476,910	10,072,500	10,072,500	10,966,100	8.9	8.9
Est. Fund Balance - End of Year	9,476,910	10,072,500	9,111,550	10,966,100	10,119,980	-7.7	11.1
<b>Fund Balance Policy Designations</b>							
Non-spendable	11,534	54,230	52,000	60,000	60,000	0.0	15.4
Deferred Taxes	1,702,095	1,288,332	1,543,882	1,559,548	1,591,402	2.0	3.1
Fiscal Sustainability - 10%	2,335,555	2,433,385	2,598,388	2,472,485	2,583,085	4.5	-0.6
Available Balance	5,427,726	6,296,543	4,917,280	6,874,068	5,885,493	-14.4	19.7
Est. Fund Balance - End of Year	9,476,910	10,072,500	9,111,550	10,966,100	10,119,980	-7.7	11.1

# Recreation Fund

## Proposed Budget Highlights

Revenues are budgeted at \$10,991,220, an increase of 0.1% over the 2017/18 projected actual. The following chart illustrates the relationship between revenue categories.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Tax Receipts	\$ 3,126,880	3,141,050	3,150,780	3,182,750	\$ 3,247,760
Donations & Misc Revenue	38,982	39,110	13,990	14,140	14,130
Program Guide Advertising	9,500	24,100	20,000	12,500	15,000
Scholarships/Discounts	(61,380)	(74,500)	(95,000)	(110,000)	(95,000)
Room Rental	39,960	58,750	36,480	40,690	39,500
Concession Sales	156,380	178,160	167,280	172,100	170,150
NWSRA Administrative Fees	121,510	139,010	119,790	139,010	164,740
Pool Admissions	775,500	728,490	693,560	789,150	710,050
Program Revenue	5,869,030	6,165,000	6,382,720	6,743,200	6,724,890
<b>Total</b>	<b>\$10,076,362</b>	<b>10,399,170</b>	<b>10,489,600</b>	<b>10,983,540</b>	<b>10,991,220</b>



### Real Estate Taxes

The Recreation Fund has a maximum tax rate of 12¢ per \$100 of assessed valuation. The Recreation Fund reflects a 2% increase over the 2017/18 projections.

### Pool Admissions

Pool Pass sales began again in March 2017 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. 1,016 of the 2,729 passes were sold during the sale period.

The 2017/18 aquatic budget assumes that weather will be seasonable. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2017/18.



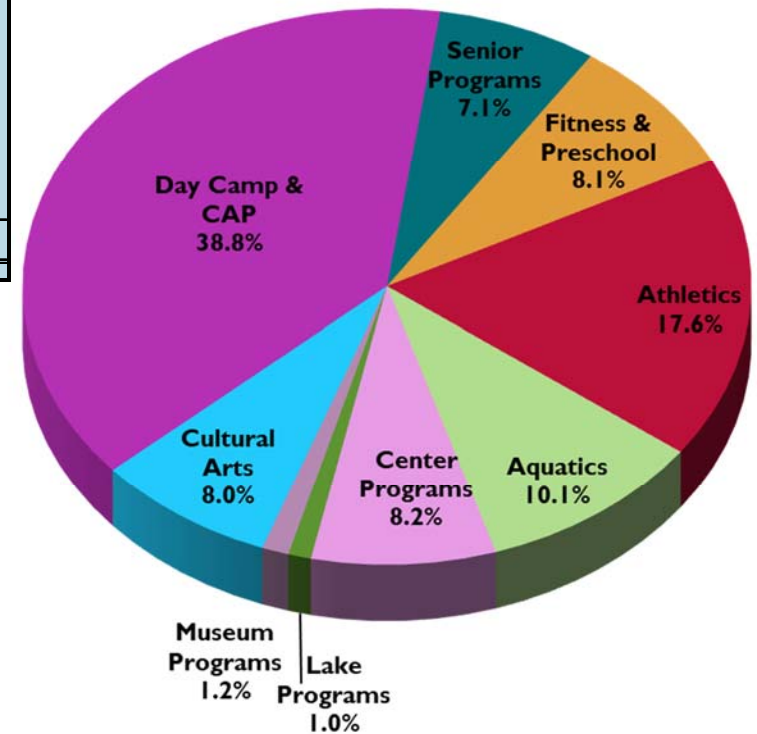
# Recreation Fund

## Program Revenues

Program revenues continue to increase each year. Program Revenues are budgeted at \$6,674,180 for 2018/19, an increase of 4.6%. The largest percent of revenue comes from Day Camp & CAP, Athletics and Aquatics 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 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Cultural Arts	\$ 467,630	462,080	494,820	535,420	544,390
Day Camp & CAP	1,467,704	2,152,700	2,365,570	2,707,980	2,639,550
Senior Programs	459,390	445,430	476,470	458,950	483,740
Fitness & Preschool	726,000	587,740	549,180	549,350	549,420
Athletics	1,077,926	1,131,250	1,173,130	1,172,520	1,196,310
Aquatics	690,200	705,080	693,660	686,510	685,840
Center Programs	619,775	621,350	559,140	562,640	556,390
Lake Programs	64,481	59,370	70,750	69,830	69,250
Museum Programs	43,570	56,020	91,600	69,000	80,950
<b>Total - All Programs</b>	<b>\$ 5,616,675</b>	<b>6,221,020</b>	<b>6,474,320</b>	<b>6,812,200</b>	<b>6,805,840</b>

Recreation Program Revenues by Source

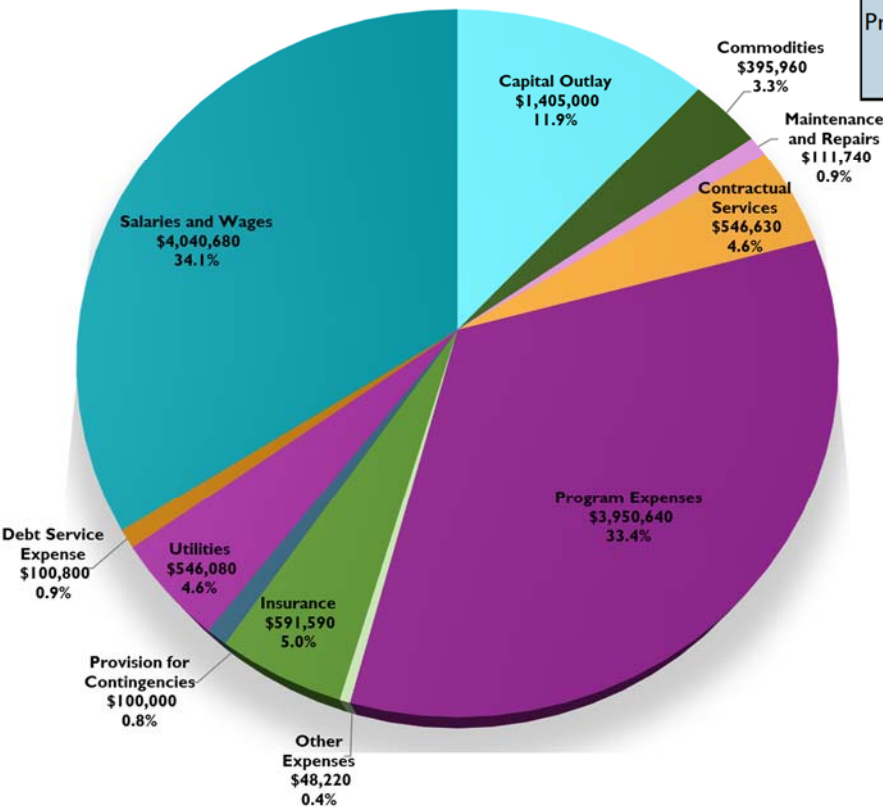


# Recreation Fund

## Expenses

Expenses are budgeted at \$11,837,340, an increase of 17.3% from the 2017/18 projected actual. The following chart illustrates the relationship between expense categories.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 3,734,810	3,890,970	4,058,690	3,805,180	\$ 4,040,680
Insurance	395,140	452,580	562,170	530,410	591,590
Commodities	350,840	329,420	406,960	379,230	395,960
Utilities	549,770	483,630	507,770	536,390	546,080
Contractual Services	378,280	467,610	471,640	517,460	546,630
Maintenance and Repairs	107,510	102,020	163,720	137,390	111,740
Other Expenses	63,290	41,610	50,360	45,830	48,220
Program Expenses	3,673,890	3,891,950	4,071,440	3,837,250	3,950,640
Debt Service Expense	100,800	100,800	100,800	100,800	100,800
Capital Outlay	256,310	11,500	957,000	100,000	1,405,000
Provision for Contingencies	-	31,490	100,000	100,000	100,000
<b>Total</b>	<b>\$ 9,610,640</b>	<b>9,803,580</b>	<b>11,450,550</b>	<b>10,089,940</b>	<b>11,837,340</b>



### Salaries and Wages

This category is budgeted at 6.2% more than the 2017/18 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2018) 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. Positions temporarily vacant have been filled. This category was also adjusted to reflect the cost of some employees choosing to elect the early retirement incentive. Merit increases are based on a 3% increase for full-time salaries.

### Insurance

This category is 5.0% of the Recreation Fund Budget and is budgeted at 11.5% more than the 2017/18 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2018 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 3.2% increase in health insurance premiums for the first eight months of the 2018/19 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

# Recreation Fund



## Commodities

Commodities are 4.4% (\$16,730) more than the 2017/18 projected actual. This is mainly due to an increase in the janitorial supplies and non-capital assets. Non-capital assets include office furniture, camera upgrades for recreation facilities, tee-signs for Nickol Knoll, clubhouse chairs for Nickol Knoll, boat replacements at Lake Arlington, computer replacements and lane lines.

## Utilities

This category is budgeted at 1.8% (\$9,690) more than the 2017/18 projected actual. This is 7.5% more than the 2017/18 budget. The utility budget has been prepared based on 2017/18 estimated usage and the contract price on natural gas and electricity.

## Program Expenses

Program Expenses are 3.0% more than last year's projected, primarily due to Children at Play (CAP), Fitness & Preschool, Cultural Arts, and Senior programs.

## Contractual Services

This category is budgeted at a 5.6% (\$29,170) more than the 2017/18 projected actual.

## Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 18.7% less than 2017/18 projected actual. The Parks and Planning department has consolidated a few areas and the major decrease is in M&R-Buildings and M&R-Fire & Safety Systems.

## Capital Outlay

Capital projects for 2018/19 are being funded through a combination of capital fund drawdown of fund balances as well as through operating funds. See capital plan for detailed projects.

## Performance Measures

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

# Forest View Racquet & Fitness Club



The **Forest View Racquet and Fitness Club Fund** is a subsidiary fund of the Recreation Fund, established to account for operations and maintenance of indoor tennis, indoor racquetball/handball, and fitness facilities. Operations include rental of the racquetball and tennis courts, fitness areas, and related programs. Financing is provided by the proceeds from user charges and program revenue. Prior to fiscal year end April 30, 2005, this fund was considered an Enterprise Fund.

## Description

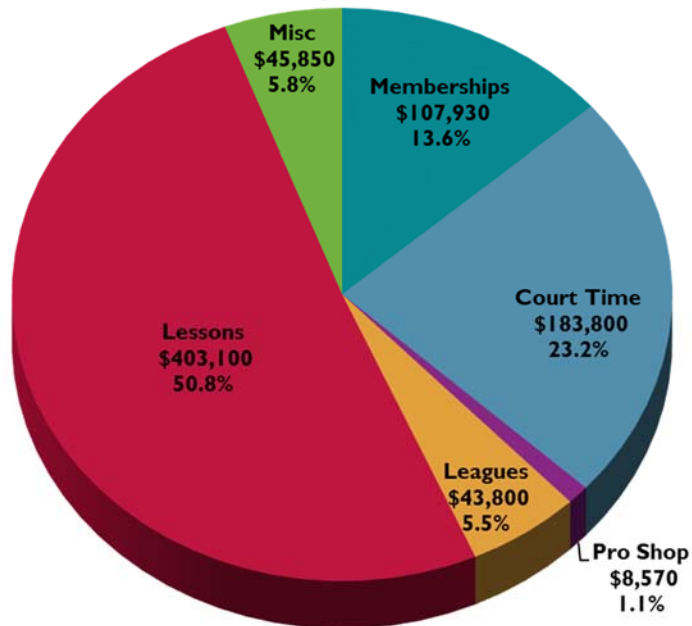
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include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

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

The fitness portion was built and financed through a Contract Purchase Agreement in 1991. Construction was completed in February 1992. Facility amenities consist of fitness equipment that includes Cybex strength equipment, Precor ellipticals and stationary bikes, and Life Fitness treadmills. Two racquetball courts were converted into a 1,500-square foot fitness studio.

## Proposed Budget Highlights

Revenues are budgeted at \$793,050, an increase of 1.5% from the 2017/18 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Gross Profit Pro Shop Sales	\$ 2,120	2,850	8,940	8,690	8,570
Memberships	104,820	108,550	109,940	112,730	107,930
Court Time	190,340	194,070	183,900	181,750	183,800
Lessons	343,990	338,960	372,640	389,300	403,100
Leagues	38,020	46,390	44,180	43,100	43,800
Miscellaneous	31,510	40,650	37,250	45,420	45,850
<b>Total Operating Revenues</b>	<b>\$ 710,800</b>	<b>731,470</b>	<b>756,850</b>	<b>780,990</b>	<b>793,050</b>

# Forest View Racquet & Fitness Club



## Lessons

Projection of total lesson revenue from all activities for 2017/18 will show an increase from the prior year.

**Tennis** - Quickstart tennis lessons and the Forest View Tennis Academy continue to be the core of the junior lesson program. Projections indicate an increase of 15% in group revenue and a projected increase of 10% in private lesson revenue for 2017/18. Major changes in the mix of professional teaching staff have impacted the group/private lesson mix. A junior specialist was added to staff in September 2016 to rejuvenate junior programming. Adult lesson participation continues to be strong.

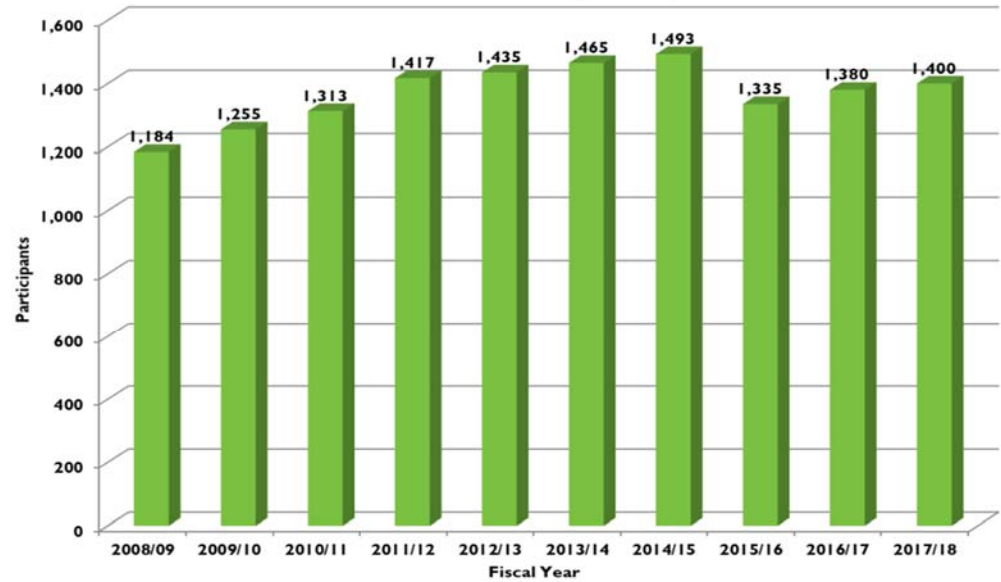
**Racquetball** – Projections indicate a 3% increase in racquetball lesson revenue for 2017/18. However, total racquetball lesson revenue is minimal and dependent upon availability of a part time instructor. Staff anticipates little to no change in this activity.

**Fitness** - Revenue from fitness classes, other than contractual, was reclassified to the recreation fund in May 2014. Projected revenue from new contractual agreements for Personal Training shows a 70% increase, and a 75% increase in Tae Kwon Do. Both activities continue to show growth.

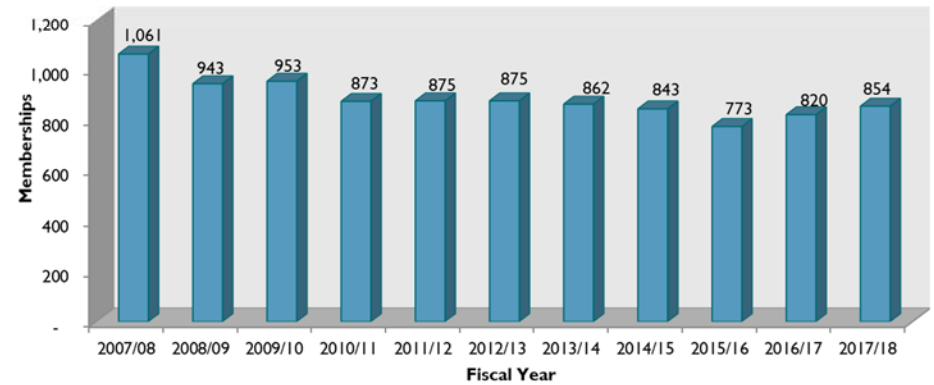
## Membership

Proposed membership revenue is based on a decrease in the number of fitness and racquetball memberships in 2018/19. Projected 2017/18 revenue accounts for a short term bump from The Residences group membership during their fitness renovation in 2017/18. The long-term goal is to continue to address the overall membership concept, and the way in which patrons perceive membership value and commitment.

Lesson Participants by Year



Individual Membership Statistics Last 10 Years



# Forest View Racquet & Fitness Club

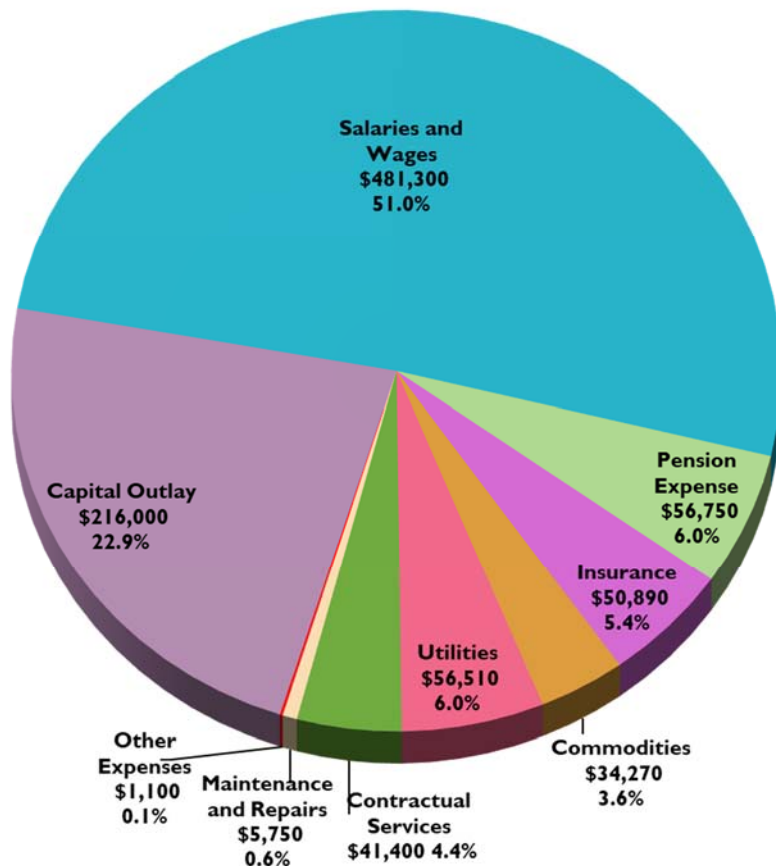


## Court Time/ Leagues

Total proposed 2018/19 court time and league revenues show an average increase of 1.2% compared to 2017/18 projected. Leagues include racquetball, USTA, and Tennis Travel Teams. Tennis league participation is steady; however, we continue to see a decrease in racquetball league participation.

Expenses are budgeted at \$727,967 before capital, a 4.6% increase over 2017/18. Renovations to the fitness floor, roof valley, ceiling, locker rooms and light fixtures are planned in the upcoming year to continue providing a positive guest experience. The following chart illustrates the relationship between expense categories.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 454,750	451,700	459,690	472,450	481,300
Insurance	41,090	50,530	55,820	48,800	50,890
Pension Expense	43,130	40,320	41,750	39,190	56,750
Commodities	29,800	32,890	35,270	33,150	34,270
Utilities	72,480	63,180	64,850	55,440	56,510
Contractual Services	24,490	35,420	36,170	40,250	41,400
Maintenance and Repairs	5,180	5,850	5,740	5,670	5,750
Other Expenses	600	150	1,200	700	1,100
<b>Total Operating Expenses</b>	<b>\$ 671,520</b>	<b>680,040</b>	<b>700,490</b>	<b>695,650</b>	<b>727,970</b>
Capital Outlay	-	6,080	216,000	20,290	74,800
<b>Total Expenses</b>	<b>\$ 671,520</b>	<b>686,120</b>	<b>916,490</b>	<b>715,940</b>	<b>802,770</b>



Salaries, employee benefits, and utilities continue to represent the major portion of the expense side of the budget. Overall operating expenses are increasing 2.9% over the 2017/18 projected year end and are budgeted consistently with prior year operations, and proportionately with anticipated revenues. A transition to LED lighting on the indoor tennis courts was completed in 2017/18 and should provide significant savings in utility expense going forward.

# Forest View Racquet & Fitness Club



## Performance Measures

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

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
Total Operating Budget (less capital)	\$ 660,897	695,955	713,967	674,028	701,521	701,521	671,520	680,040	699,010	719,530
Memberships	953	873	875	875	862	843	773	820	854	800
Cost Per Member	\$ 693	797	816	770	814	832	869	829	818	899
Average Percent Tennis Court Usage	74%	77%	77%	75%	76%	76%	71%	70%	70%	72%
Lesson Participants	1,255	1,313	1,417	1,435	1,465	1,493	1,335	1,380	1,460	1,487
League Participants	222	262	225	203	201	213	203	200	205	205

# Heritage Tennis Club

The Heritage Tennis Club Fund is a subsidiary fund of the Recreation Fund established to account for the operations and maintenance of an indoor tennis facility. Operations include rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

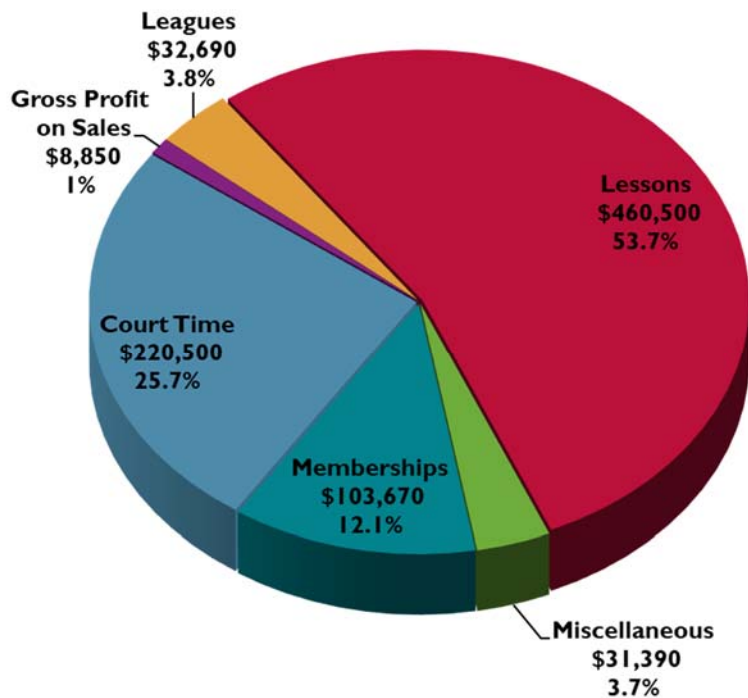
## Description

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.

## Proposed Budget Highlights

Revenues are budgeted at \$857,600, a decrease of 1.3% from the 2017/18 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Gross Profit on Sales - Snack Bar	6,340	6,080	5,700	6,100	6,300
Gross Profit Pro Shop Sales	2,540	2,850	5,810	2,050	2,550
Memberships	100,940	97,760	102,650	102,650	103,670
Court Time	226,320	243,430	216,880	232,350	220,500
Lessons	530,230	481,880	506,450	461,670	460,500
Leagues	41,590	39,070	41,500	32,690	32,690
Miscellaneous	27,790	31,760	27,220	31,430	31,390
<b>Total Operating Revenues</b>	<b>935,750</b>	<b>902,830</b>	<b>906,210</b>	<b>868,940</b>	<b>857,600</b>

## Lessons and Leagues

Lesson and league programs remain a primary source of revenue for the club. Lesson revenues are projected to decrease 9.1% for the 2018/19 proposed budget and is 53.7% of the total revenues.

The club's budget includes summer outdoor lessons offered at Arlington Heights, Buffalo Grove and River Trails Park Districts; these lessons have consistently been over 1,000 participants for the past five years with 1,134 participants in 2016 and 921 in 2017. Buffalo Grove's participation was 179 in 2016 and 169 in 2017. In prior years lessons were offered in Elk Grove, Prospect Heights and Wheeling. On a limited basis, outdoor lessons also started being offered in the fall and spring.



# Heritage Tennis Club

## Court Time

Court time revenues are projected to decrease 5.1% more than the 2017/18 projected. Open court time reservations have been increasing with monthly court special promotions and party reservation incentives. The 2018/19 proposed court time budget is 25.7% of the club's revenues.

## Memberships

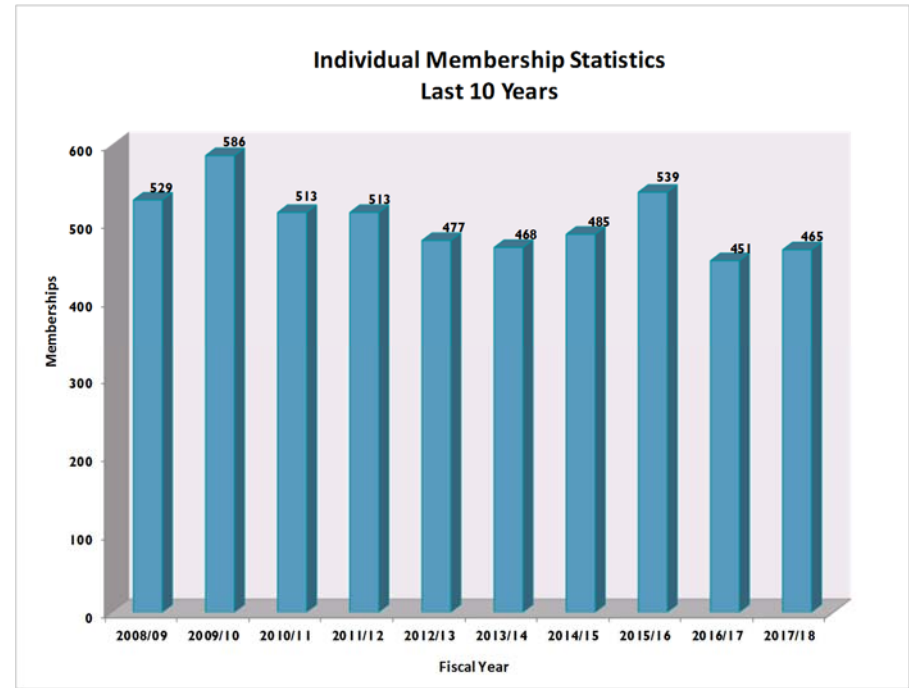
2018/19 projected memberships are 480.

To encourage membership sales in 2017/18 and continuing in 2018/19:

- A monthly payment option is offered for adult and family memberships. Monthly payment contracts account for approximately 90% of this season's adult and family memberships.
- The Joining Fee was eliminated for new members.
- Members receive a discount on group lesson fees and on pro shop merchandise.
- Members have priority sign-up in registration schedule.
- Membership is required for players participating in the High School and Academy programs, permanent court time, travel and in-house league programs.
- In conjunction with the Marketing Department staff developed an extensive welcome packet to current and new members.

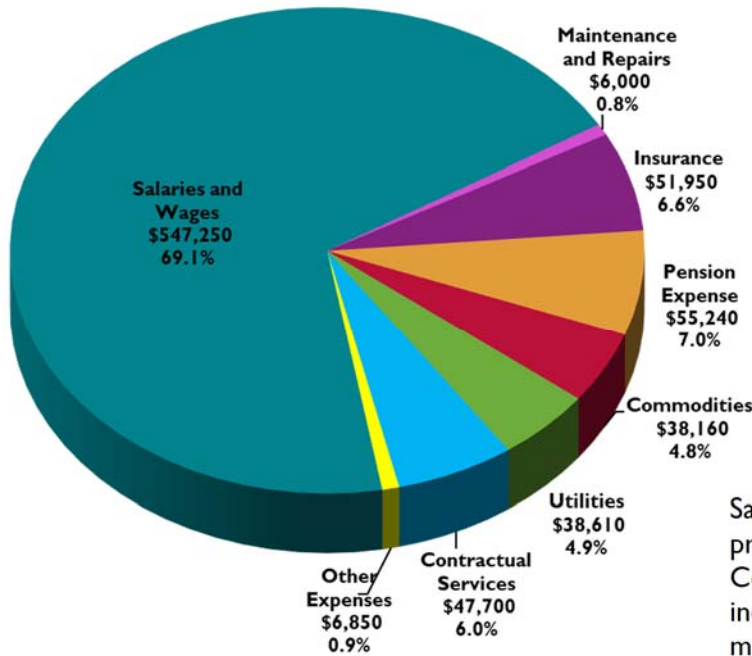
## Club Highlights

- 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.
- Summer combo camps including Tennis & Archery and Tennis & Soccer saw a 34% increase in participation with 134 enrolled.
- Open court time reserved 1,169 court hours which was up 11% from the previous year.



# Heritage Tennis Club

Expenses budgeted before capital outlay is \$791,760, an increase of 7.4% from the 2017/18 projected. The following chart illustrates the relationship between expense categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	586,230	523,340	548,060	528,060	547,250
Insurance	36,310	32,150	34,930	39,220	51,950
Pension Expense	50,640	49,450	63,010	49,550	55,240
Commodities	24,390	23,790	30,640	26,830	38,160
Utilities	48,970	47,920	38,740	37,910	38,610
Contractual Services	31,710	35,840	52,750	44,450	47,700
Maintenance and Repairs	2,930	2,330	4,000	4,700	6,000
Other Expenses	5,890	4,330	7,300	6,500	6,850
<b>Total Operating Expenses</b>	<b>787,070</b>	<b>719,150</b>	<b>779,430</b>	<b>737,220</b>	<b>791,760</b>
Capital Outlay	366,180	1,828,970	-	2,400	70,000
<b>Total Expenses</b>	<b>1,153,250</b>	<b>2,548,120</b>	<b>779,430</b>	<b>739,620</b>	<b>861,760</b>

Salaries represent 63.5% of the Club's operating expenses. An increase from the 2017/18 projected of 3.6%. Insurance increased 32.5% due to changes in employee coverages. Commodities have the third largest increase for the 2018/19 budget, which is due to an increase in recreation supplies and electrical supplies. Expenses in other areas such as utilities, maintenance and repairs budgeted consistently with prior year operations.

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$ 766,971	785,139	779,394	772,286	731,362	780,816	787,070	719,150	737,220	791,760
Memberships	586	513	513	477	468	485	539	451	465	480
Cost Per Member	\$ 1,309	1,530	1,519	1,619	1,533	1,668	1,460	1,595	1,635	1,650
Average Percent Court Usage	65%	63%	60%	60%	60%	55%	56%	54%	54%	56%
Lesson Participants ( <i>Indoor &amp; summer outdoor lessons</i> )	3,256	3,436	3,204	3,011	3,120	3,231	3,153	2,391	2,140	2,250
League Participants ( <i>Fall and Spring</i> )	294	250	223	236	216	200	168	160	120	130

# Arlington Lakes Golf Club



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

Operations include golf activities, food sales, sale of related services and merchandise. Financing is provided by the proceeds from user charges. Prior to fiscal year ended April 30, 2011, this fund was considered an Enterprise Fund.

## Description

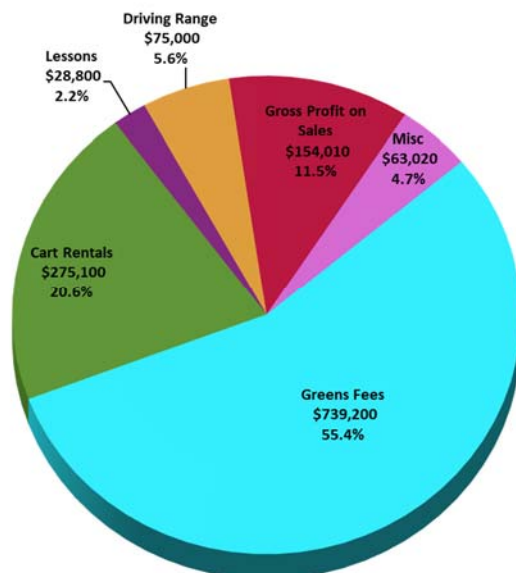
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular 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. Two different banquet rooms overlook the golf course. Business meetings, weddings, showers, and parties are held in two banquet rooms year-round. Our snack bar provides golfers with sandwiches during the golf season and our newly remodeled patio has been a popular spot to relax after an enjoyable round of golf.

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

## Proposed Budget Highlights

Revenues are budgeted at \$1,335,130, a 2.9% increase from the 2017/18 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Restaurant & Snack Bar Sales	\$ 67,450	163,520	203,400	216,800	231,050
Cost of Goods Sold	(40,150)	(74,570)	(88,410)	(88,410)	(89,290)
Gross Profit	27,300	88,950	114,990	128,390	141,760
Pro Shop Sales	26,080	46,310	69,000	66,000	68,000
Cost of Goods Sold	(18,930)	(34,480)	(57,500)	(55,700)	(55,750)
Gross Profit	7,150	11,830	11,500	10,300	12,250
Gross Profit on Sales	34,450	100,780	126,490	138,690	154,010
Greens Fees	98,580	503,180	777,100	728,600	739,200
Cart Rentals	41,450	174,830	250,700	267,100	275,100
Driving Range Revenue	68,020	64,740	74,000	73,500	75,000
Lessons	23,630	23,770	26,310	27,500	28,800
Miscellaneous	28,900	68,330	58,800	61,900	63,020
<b>Total Operating Revenues</b>	<b>\$ 295,030</b>	<b>935,630</b>	<b>1,313,400</b>	<b>1,297,290</b>	<b>1,335,130</b>

# Arlington Lakes Golf Club



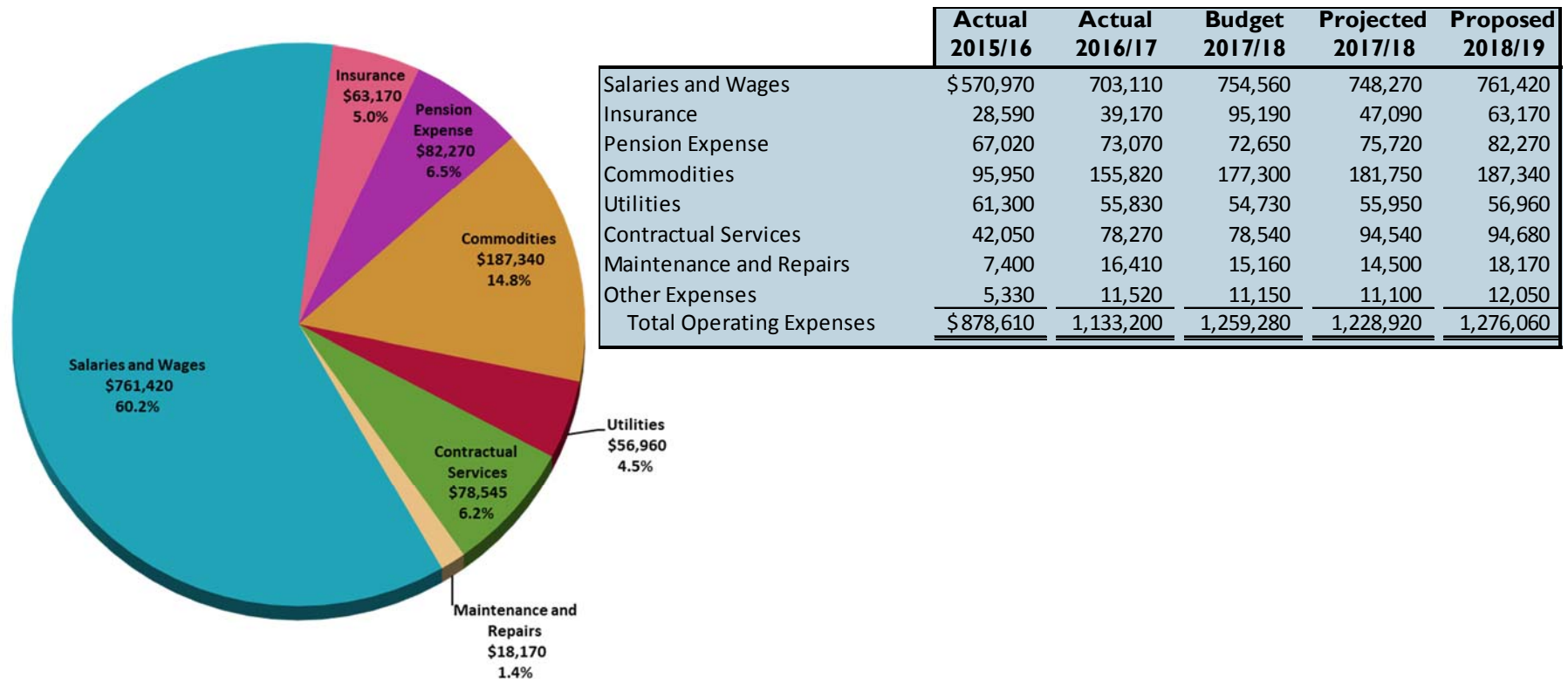
## Green Fees

Green fees represent 55.4% of the golf club’s revenues and are budgeted to be \$739,200 in 2018/19. Permanent tee times will continue to be offered when the course opens for the 2018 season and they will be available Saturdays and Sundays from 5:45 a.m. to 10:00 am. Forty foursomes regularly register for the permanent tee times on Saturdays and Sundays. Over 300 junior golfers participate in instruction programs through the park district. The programs are held at all three park district golf facilities allowing participants to use the course nearest to them for play.

The number of leagues that committed to returning to Arlington Lakes upon reopening was encouraging. That number will be either 29 or 30 again in 2018.

## Expenses

Expenses are budgeted at \$1,276,060, a 3.8% increase from the 2017/18 projected. The following chart illustrates the relationship between expense categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 570,970	703,110	754,560	748,270	761,420
Insurance	28,590	39,170	95,190	47,090	63,170
Pension Expense	67,020	73,070	72,650	75,720	82,270
Commodities	95,950	155,820	177,300	181,750	187,340
Utilities	61,300	55,830	54,730	55,950	56,960
Contractual Services	42,050	78,270	78,540	94,540	94,680
Maintenance and Repairs	7,400	16,410	15,160	14,500	18,170
Other Expenses	5,330	11,520	11,150	11,100	12,050
<b>Total Operating Expenses</b>	<b>\$ 878,610</b>	<b>1,133,200</b>	<b>1,259,280</b>	<b>1,228,920</b>	<b>1,276,060</b>

# Arlington Lakes Golf Club



After reopening in July of 2016, we feel we have created a wonderful golf experience that can be enjoyed by golfers of all ages while introducing to the sport to people in the community who would have never played.

We think this renovation will bode well for the success of the operation.

We will continue to offer many specials during underutilized tee times; including many family programs to coincide with the new family friendly teeing options.

Point of sale and tee reservations software was upgraded to Golf Now Reservations for 2014/15. This new software has assisted marketing efforts and has helped grow the email database to well over 14,000.

Several different internet partners will be used to help sell under-utilized tee times. These companies include Greatgreenfees.com, Golf Now.com, group golfer and teeoff.com.

The banquet business continues to grow at a rapid pace. Weekends are generally completely booked three months in advance. The newly renovated festival room has added a new revenue stream as well as the outdoor patio. We will be offering outdoor concerts and other fun entertainment options in 2018 and 2019.

Sunset Meadows Driving Range will be offering private and group golf lessons with PGA professionals that are on staff. In addition, weekend contests will be provided to increase revenue. Contests may include Beat the Pro and Target Shots. Demo Days will be scheduled with golf vendors and the loyalty program will continue in 2018. Email addresses were obtained and have been helpful in creating a sense of value among the driving range customers.

## Performance Measures

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

		Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$	1,294,876	1,446,451	1,278,661	1,169,790	1,217,931	1,371,150	878,610	1,133,200	1,228,920	1,276,060
Number of Rounds		42,516	37,209	39,009	39,269	43,359	42,374	5,734	24,400	43,000	43,400
Cost Per Round	\$	30	39	33	30	28	21	198	50	28	29

# Nickol Knoll Golf Club



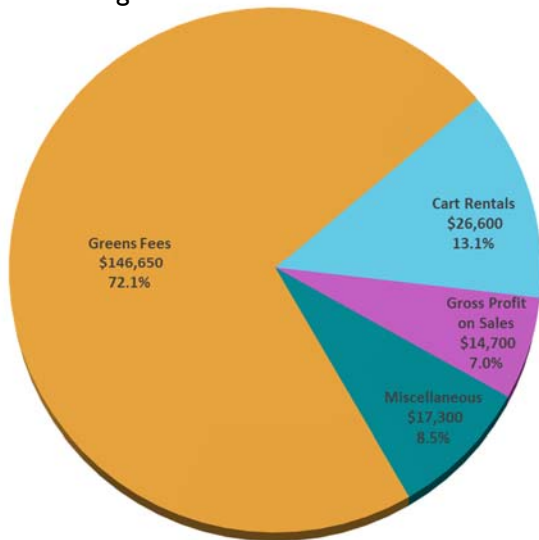
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from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

## Description

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

## Proposed Budget Highlights

Revenues are budgeted at \$203,400, which is a 4.7% increase from the 2017/18 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Gross Profit on Snack Bar	\$ 9,590	8,030	11,760	10,000	12,050
Gross Profit Pro Shop Sales	1,980	3,190	2,250	690	800
Greens Fees	155,560	148,850	159,410	142,930	146,650
Cart Rentals	18,820	24,290	25,400	25,900	26,600
Miscellaneous	16,020	17,580	17,670	14,780	17,300
<b>Total Revenue</b>	<b>\$ 201,970</b>	<b>201,940</b>	<b>216,490</b>	<b>194,300</b>	<b>203,400</b>

The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to provide a directed effort at producing future generations of golfers to enjoy the game through innovative instructional programs.

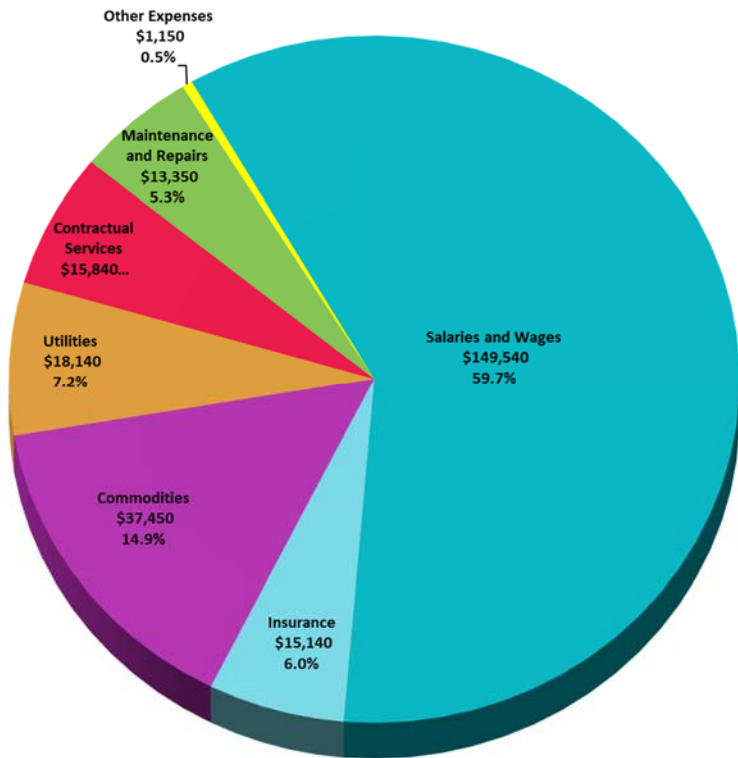
Nickol Knoll benefitted from the closure of ALGC in 2015 and 2016 as it increased golf activity at Nickol Knoll. A new golf maintenance supervisor was hired in 2017 and better green conditions were definitely noticed by customers.

New programs and incentives will continue to be offered to generate revenue at Nickol Knoll. The programs will include new cross programming with other areas of the Park District including a golf and tennis camp. Other offerings include "Daily Specials" during the week to promote additional play during underutilized tee times. New teeing areas will provide increased challenge and fun for the more seasoned player. The loyalty program will also continue in 2018 as it has proven to be successful.

# Nickol Knoll Golf Club



Expenses are budgeted at \$250,610, a 2.6% increase over the 2017/18 projections. The following chart illustrates the relationship between expense categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 160,620	155,700	139,670	146,290	149,540
Insurance	9,710	7,460	11,710	14,230	15,140
Commodities	33,540	32,830	36,810	35,680	37,450
Utilities	22,780	20,940	20,380	17,820	18,140
Contractual Services	12,790	14,060	14,910	14,060	15,840
Maintenance and Repairs	9,100	7,830	11,820	14,750	13,350
Other Expenses	1,130	1,180	1,150	1,150	1,150
<b>Total Expenses</b>	<b>\$ 249,670</b>	<b>240,000</b>	<b>236,450</b>	<b>243,980</b>	<b>250,610</b>

Salaries represent 59.7% of the budget and increased 7.1% (\$9,870) from 2017/18 due to the hiring of an experienced maintenance supervisor. Other expenses reflected in the 2017/18 budget have remained relatively consistent with last year. 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.

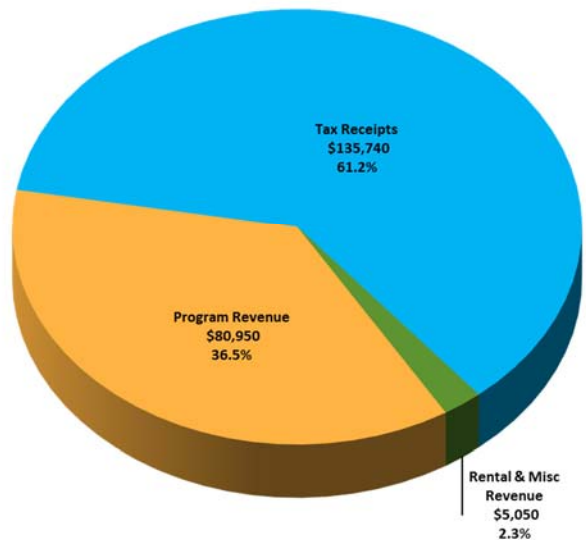
	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital)	\$ 226,405	221,361	210,610	235,530	246,530	249,805	249,670	240,000	243,980	250,610
Golf Rounds	15,710	13,496	12,055	12,076	13,872	15,421	16,771	17,000	17,000	17,500
Cost Per Round	\$ 14	16	17	20	18	16	15	14	14	14

# Museum Fund

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

## Proposed Budget Highlights

Revenues are budgeted at \$221,740 for 2018/19, an increase of \$3,670 from the 2017/18 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Tax Receipts, Current	134,870	136,160	138,830	135,000	135,740
Grant Revenue	500	300	1,500	2,960	500
Rental & Misc Revenue	4,990	4,140	8,320	11,110	4,550
Program Revenue	43,570	56,020	91,600	69,000	80,950
<b>Total Operating Revenue</b>	<b>183,930</b>	<b>196,620</b>	<b>240,250</b>	<b>218,070</b>	<b>221,740</b>

## Real Estate Taxes

The Museum Fund has a tax rate of .5¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 61.2% of total revenue.

## Program Highlights

The Museum offers a variety of programs for all ages, school & scout programs, special events, teas and summer camps. Seventy programs were offered in 2017/18 at the Museum with 2,481 participants. These numbers only include special events and registration classes; they do not include school & scout programs.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Programs	\$ 5,170	3,390	1,780	3,570	1,920	1,650	5,020	2,570	2,450
Soda Factory	7,800	4,760	3,040	7,100	1,880	5,220	7,800	3,800	4,000
Youth Programs	12,970	8,080	4,890	13,730	6,950	6,780	15,540	7,860	7,680
Birthday Party Programs	2,280	1,280	1,000	280	80	200	280	80	200
Scout Programs	3,120	2,630	490	1,970	780	1,190	4,670	2,060	2,610
Family Programs	5,120	4,320	800	650	470	180	2,940	2,010	930
Special Events	48,270	34,370	13,900	35,460	29,660	5,800	38,200	24,810	13,390
School Programs	6,870	3,190	3,680	6,240	3,270	2,970	6,500	3,220	3,280
<b>Total Museum Programs</b>	<b>\$ 91,600</b>	<b>62,020</b>	<b>29,580</b>	<b>69,000</b>	<b>45,010</b>	<b>23,990</b>	<b>80,950</b>	<b>46,410</b>	<b>34,540</b>



# Museum Fund

The AH Historical Society continues to program events for the Museum as well to increase the fundraising efforts for the Society. The Society oversees the Farmers Market operations, and runs the following events annually: Egg Hunt, Trivia Nights and HouseWalk.

The Heritage Gallery main exhibit “A Pop of Local Flavor: The Sweet Story of Arlington Club” opened on February 1, 2017. This exhibit highlights the story of the Arlington Club Soda which was produced on the Museum campus.

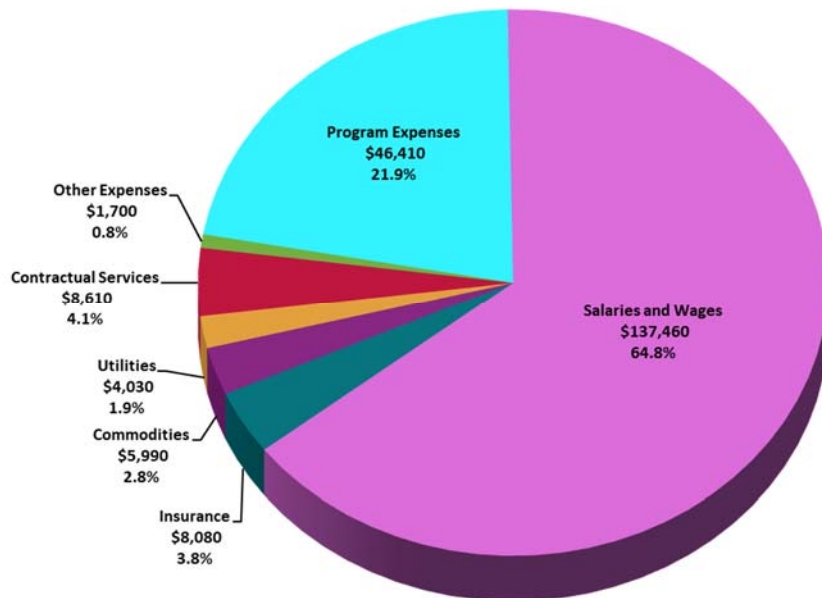
The 2017 Irish Fest attendance was 2,114 compared to 2,373 in 2016. The fest is held on Friday evening and Saturday. The majority of the fest is Irish music and dancing; but the change to the two later evening bands performing more pop music/ local bands was continued for 2017.

A continued concerted effort was made to advertise and brand the event as a fundraising effort for the Historical Museum. For the fourth year, with help from Frontier Days Festival volunteers, the Park District coordinated the purchase, service and sales of beverages.

Arlington Club Soda continues to expand with new flavors. Staff are present at large special events to sell soda on site. External sales take place at Volkening Heritage Farm in Schaumburg.

## Expenses

Expenses are budgeted at \$212,280, an decrease of .4% from the 2017/18 projected. The following chart illustrates the relationship between expense categories for 2018/19.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Salaries and Wages	\$ 114,900	117,300	131,290	128,980	137,460
Insurance	6,810	7,500	8,030	7,730	8,080
Commodities	5,530	5,890	7,820	8,040	5,990
Utilities	2,120	2,690	1,570	3,970	4,030
Contractual Services	4,940	5,770	9,210	17,030	8,610
Other Expenses	790	1,140	2,600	2,280	1,700
Program Expenses	37,450	39,770	62,020	45,010	46,410
<b>Total Expenditures</b>	<b>\$ 172,540</b>	<b>180,060</b>	<b>222,540</b>	<b>213,040</b>	<b>212,280</b>

## Salaries and Wages

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

# Museum Fund



## Projects

The Village of Arlington Heights funds the capital projects for the Museum. The front of the Coach House was painted in 2016. Additionally, a new handrail was installed to provide safer access to the research library.

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget (less capital) \$	169,046	162,780	177,171	175,611	185,377	184,395	172,540	180,060	213,040	212,280
Room Rentals	80	79	89	84	84	78	104	105	60	60
Heritage Gallery Visits	2,084	1,934	2,301	2,003	1,716	1,538	941	1,350	2,000	1,600

# PROGRAM SUMMARIES

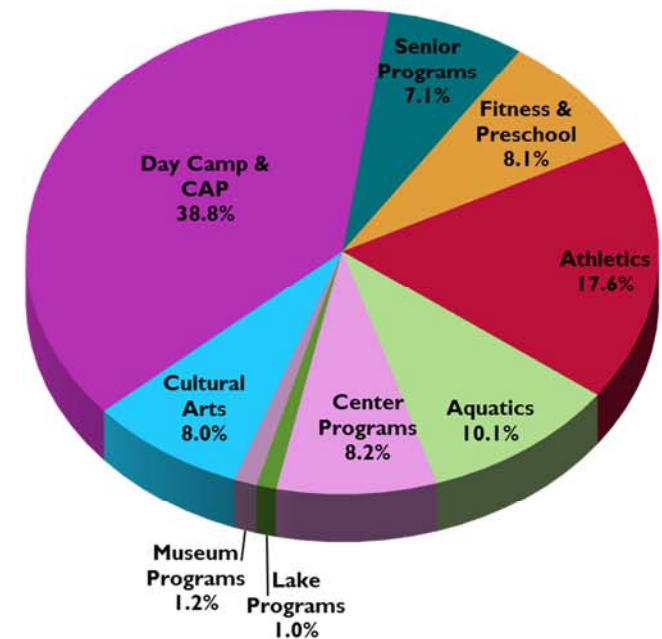


# Program Revenue Summary

Program revenues continue to increase each year. Program Revenues are budgeted at \$6,805,840 for 2018/19, a decrease of 0.1%. The largest percent of revenue comes from Day Camp & CAP, Athletics and Aquatics 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 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Cultural Arts	\$ 467,630	462,080	494,820	535,420	544,390
Day Camp & CAP	1,467,704	2,152,700	2,365,570	2,707,980	2,639,550
Senior Programs	459,390	445,430	476,470	458,950	483,740
Fitness & Preschool	726,000	587,740	549,180	549,350	549,420
Athletics	1,077,926	1,131,250	1,173,130	1,172,520	1,196,310
Aquatics	690,200	705,080	693,660	686,510	685,840
Center Programs	619,775	621,350	559,140	562,640	556,390
Lake Programs	64,481	59,370	70,750	69,830	69,250
Museum Programs	43,570	56,020	91,600	69,000	80,950
<b>Total - All Programs</b>	<b>\$ 5,616,675</b>	<b>6,221,020</b>	<b>6,474,320</b>	<b>6,812,200</b>	<b>6,805,840</b>

**Recreation Program Revenues by Source**



**Recreation Program Revenue Last Ten Years**



# Cultural Arts



## Description

Cultural Arts programs are held at the community centers, Administration Center basement, and Hasbrook Park. Hasbrook Park features a dance and an art room. Pioneer Park Community Center includes a dance/fitness room with amenities like the Annex, and an art room. Most dance classes are offered in the Annex and at Pioneer with additional programming at Hasbrook. Cultural arts programming includes dance, drama, art, and music offerings for various age groups.

## Program Budget

The 2017/18 program net revenue for the Cultural Arts area was budgeted at \$187,920; projected net for 2017/18 is \$188,410 and proposed for 2018/19 is \$191,870. Program fees and charges pay for direct program costs in addition to the specified percentage per Park District policy. Combined net revenue for dance for 2017/18 was budgeted at \$151,970. The dance projected net is \$140,080 with a 2018/19 proposed net of \$142,450. The decrease in the projected net is due to lower enrollment in addition to higher expenses related to Vibe Dance costume and competition fees. As of February 2018, dance enrollment was 957 (February 2017 – 897). These numbers include all dance classes plus the Vibe Dance Company dancers.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 44,710	29,530	15,180	51,090	30,130	20,960	51,930	31,030	20,900
Dance	311,190	176,220	134,970	290,870	177,590	113,280	294,770	180,820	113,950
Vibe Dance Company	85,060	68,740	16,320	130,600	104,480	26,120	132,670	104,860	27,810
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	15,950	10,910	5,040	30,500	16,550	13,950	31,930	17,390	14,540
Contractual Dance	2,160	1,480	680	2,160	1,480	680	2,210	1,520	690
Arts Camp	35,750	14,020	21,730	30,200	10,780	19,420	30,880	10,900	19,980
<b>Total</b>	<b>\$494,820</b>	<b>306,900</b>	<b>187,920</b>	<b>535,420</b>	<b>347,010</b>	<b>188,410</b>	<b>544,390</b>	<b>352,520</b>	<b>191,870</b>

# Cultural Arts



## Program highlights

The winter/spring 18-week session of dance concludes with the annual recital in May. Over 900 students participated in the 2017 recital. The recital was held at St. Viator High School on Saturday and Sunday with a total of 10 shows. For 2018, an additional show will be added to the recital weekend for the Vibe Showcase. This showcase will replace the annual show held at Metropolis in early June. Moving the showcase to the high school gives us more seating while also eliminating the Metropolis rental fee.

The 2017 summer camp program included new Performing & Visual Arts Camps along with the traditional Arts Alive Camps. The new camps had 71 participants. Arts Alive had 321 participants compared to 284 in 2017. The winter version of Arts Alive 2018 had 52 participants vs. 54 in 2017.

For the 2017/18 year, new drama programs are offered. Traditional introduction to drama classes continue to increase, with the addition of new “Perform it” small performance-type classes. In addition, new full productions have been introduced this year. Just this year, Cinderella Jr, Annie Jr & Little Mermaid Jr productions were held in the Administration Center lower level on the stage. New stage lighting, sound and backdrops were purchased to enhance the production quality. Additional revenue is generated with the productions from ticket and concession sales. The drama/music programs have 326 participants compared to 220 last year.

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	230,187	218,215	249,402	248,974	266,270	257,477	272,728	299,287	347,010	352,520
Visual Arts Participants	775	838	654	744	715	951	751	778	957	761
Arts Alive Camp	478	454	397	352	318	333	368	315	284	321
Performing Arts Participants									2,316	2,028

# Day Camp & Children at Play (CAP)



## Program Budget

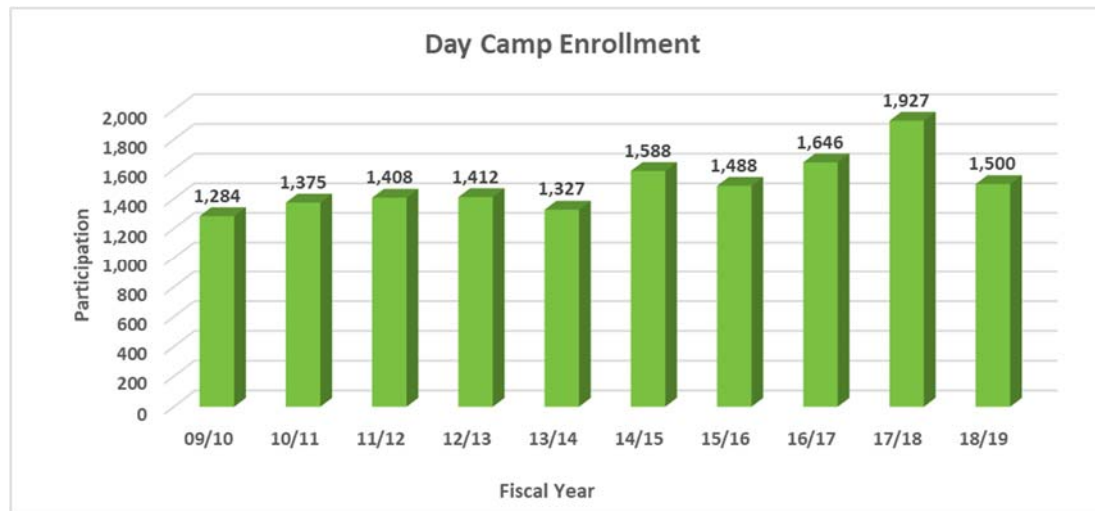
The program net revenue will decrease from a 2017/18 projection of \$1,405,640 to \$1,315,040 for the proposed 2018/19 budget. One week less of camp will be offered in 2018 due to an earlier school start date in Fall 2018.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 514,780	190,190	324,590	589,060	196,210	392,850	571,330	202,630	368,700
Camp Arlington	12,460	4,990	7,470	10,100	4,110	5,990	10,840	4,470	6,370
Children At Play	1,838,330	1,268,320	570,010	2,108,820	1,102,020	1,006,800	2,057,380	1,117,410	939,970
<b>Total</b>	<b>\$2,365,570</b>	<b>\$1,463,500</b>	<b>\$902,070</b>	<b>\$2,707,980</b>	<b>\$1,302,340</b>	<b>\$1,405,640</b>	<b>\$2,639,550</b>	<b>\$1,324,510</b>	<b>\$1,315,040</b>

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

## Day Camp

Full day camp participation in 2017 increased by 281 participants with 1,927 campers, compared to 1,646 participants in 2016. Camp Arlington enrollment was consistent with prior years and had 28 enrolled. Day Camp also continues to be an essential program for the working parent.



# Day Camp & Children at Play (CAP)

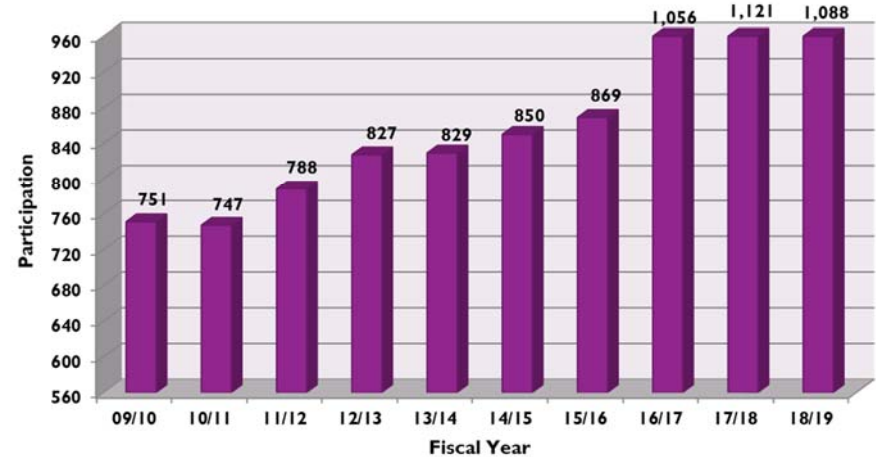


## Children at Play

The CAP program is a before and after school recreation program for all children attending elementary schools in School District 25, Juliette Low School in School District 59, and Poe and Riley Schools in School District 21. CAP is held at ten schools plus one satellite site at Pioneer Park, who serves the large Westgate School CAP waitlist families. A rented school bus transports the 50+ children each day. For 17/18 school year, the CAP program has 1,121 children enrolled. The highest to date.

CAP is budgeted to meet all direct and indirect costs including the cost of a full-time recreation supervisor. 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. With the economy on the incline, many parents have returned to work and need care for their school age children.

**CAP Enrollment  
Last 10 Years**



## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	\$ 1,069,171	1,043,135	1,093,176	1,098,045	1,073,587	941,464	1,123,250	1,263,850	1,302,340	1,324,510
Day Camp Participants	1,284	1,375	1,408	1,412	1,327	1,588	1,488	1,646	1,927	1,500
Number of CAP Participants	751	747	788	827	829	850	869	1,056	1,121	1,088

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



# Senior Programs



## Description

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

## Senior Programs

Senior program revenue is proposed to net \$138,310 in 2018/19, the projected net for 2017/18 is \$135,060. 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. Morning classes, the Arlington Athletic Club, and the Gift Store, are available on Saturdays except during the summer season.

There are five memberships through the Park District at the Senior Center. The Silver Play Pass fitness membership offers a daily fitness class to participants ranging in age from 60-90. There are 58 members with the Silver Play Pass membership. The Athletic Club has 120 members and 15 patrons have a combo membership (silver & AAC) in 2017/18.

The Wood Shop membership is experiencing a growth in activity, punch pass sales, shop classes, and overall shop attendance.

The Tour Club membership for 2017/18 had 456 members. Tour Club provides at least 45 day trips this year and four trips in extended travel.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 76,000	33,550	42,450	82,000	29,500	52,500	84,540	34,070	50,470
Health Center Membership	31,750	15,650	16,100	32,000	13,490	18,510	32,440	16,070	16,370
Bridge	29,460	15,000	14,460	23,910	15,620	8,290	25,340	15,910	9,430
Performing Arts	32,070	19,400	12,670	32,260	18,790	13,470	35,350	21,980	13,370
Oil Painting	20,520	11,780	8,740	16,980	9,500	7,480	19,050	13,630	5,420
Crafts	15,500	11,200	4,300	13,650	9,960	3,690	17,140	12,340	4,800
Woodcarving	2,520	100	2,420	3,650	100	3,550	3,400	100	3,300
Woodshop	5,700	5,600	100	4,200	3,650	550	5,700	4,700	1,000
No Fee Programs	-	100	(100)	-	50	(50)	-	50	(50)
Overnight Trips	21,000	16,850	4,150	18,450	18,320	130	22,610	21,260	1,350
Trips	186,000	175,800	10,200	185,280	171,070	14,210	186,000	169,230	16,770
Tour Memberships	10,000	-	10,000	7,500	-	7,500	7,500	-	7,500
Other Senior Programs	45,950	35,650	10,300	39,070	33,840	5,230	44,670	36,090	8,580
<b>Total</b>	<b>\$ 476,470</b>	<b>340,680</b>	<b>135,790</b>	<b>458,950</b>	<b>323,890</b>	<b>135,060</b>	<b>483,740</b>	<b>345,430</b>	<b>138,310</b>

# Senior Programs



## Program Participation

In 2017, the Senior Center celebrated twenty years at its present location. It is the vision of our staff 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. The Shop is anticipated to net \$5,400 in 2018/19.

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

## Senior Center Operations

The actual year-end net for 2017/18 reflected a positive position and is projected to do the same in 2018/19. Major sponsors include Village Bank and Trust (\$3,500 + TV valued at \$400) and Transitional Care (\$3,500). Administrative & clerical costs at the center have increased as evening and Saturday hours are maintained. Staff analyzes the percentage over direct costs to cover the increasing indirect costs to operate programs. Staff maintained some fees and slightly increased others to offer quality programs and instructors to meet the appropriate percentage over direct costs.

	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
<b>Revenue</b>					
Gift Shop Revenues	\$ 3,210	6,290	5,400	5,400	5,400
Senior Programs	459,160	445,430	476,470	458,950	483,740
Total Operating Revenue	462,370	451,720	481,870	464,350	489,140
<b>Expense</b>					
Salaries and Wages	52,560	54,620	84,000	83,400	85,100
Commodities	7,880	7,800	8,000	8,000	8,000
Utilities	1,340	2,350	2,200	2,500	2,700
Contractual Services	6,120	3,820	9,000	4,000	4,000
Maintenance and Repairs	3,350	870	1,500	1,500	1,500
Senior Programs	353,990	386,400	340,680	323,890	345,430
Total Operating Expenses	425,240	455,860	445,380	423,290	446,730
<b>Operating Totals</b>					
Total Revenues	462,370	451,720	481,870	464,350	489,140
Total Expenses	425,240	455,860	445,380	423,290	446,730
Gross Surplus/Deficit	\$ 37,130	(4,140)	36,490	41,060	42,410

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	\$ 413,320	406,582	444,448	406,582	412,906	469,485	425,240	455,860	423,290	446,730
Tours Offered	50	47	47	46	48	51	48	49	47	TBD
Arlington Athletic Club Members	209	227	208	206	211	198	231	209	203	228

# Fitness and Preschool Programs



## Description

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

Health and fitness programs are offered year-round (75 fitness classes each week) at Camelot, Recreation, Pioneer, Forest View and the Administration Center Annex. Classes vary in type and difficulty and include a variety of cardio, strength and mind body classes.

## Program Budget

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Fitness	\$ 137,780	119,790	17,990	125,360	93,300	32,060	135,690	111,780	23,910
Preschool	257,880	155,060	102,820	257,870	151,020	106,850	263,030	148,250	114,780
Safety Town	18,480	11,770	6,710	17,070	9,420	7,650	4,950	3,450	1,500
Kaleidoscope Camp	76,470	36,390	40,080	77,220	30,370	46,850	72,740	31,920	40,820
Early Childhood Programs	57,170	35,490	21,680	70,090	29,880	40,210	71,510	43,890	27,620
Concerts	-	8,030	(8,030)	-	6,490	(6,490)	-	17,260	(17,260)
NSP Events	1,400	350	1,050	1,740	440	1,300	1,500	450	1,050
<b>Total</b>	<b>\$ 549,180</b>	<b>366,880</b>	<b>182,300</b>	<b>549,350</b>	<b>320,920</b>	<b>228,430</b>	<b>549,420</b>	<b>357,000</b>	<b>192,420</b>

## Preschool

Preschool year-end projected program net for 2017/18 is \$106,850 compared to \$114,780 for the proposed 2018/19 budget. Part-day Kaleidoscope Camp continues to grow with 263 campers in 2017, compared to 254 in 2016. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

## Fitness

In March 2016, the Ticket to Fitness punch card option was revamped into the Gold Fitness Play Pass, a monthly auto-renewal fitness membership. Fitness members have access to unlimited fitness classes with their membership. There are fitness classes that require a registration and are not included with the fitness membership (mainly due to space limitations). Indoor cycling classes continue to remain popular at Camelot Park. In January 2017, the fitness program launched Les Mills classes such as Body PUMP, CX Works and Body Combat.

# Fitness and Preschool Programs



## 2017 Summer Concerts

Twelve concerts were held at North School Park and Centennial Park in the summer of 2017. The 2017 schedule included three hired bands to attract more attendees to the evening concert series. Attendance in the evening concerts averages around 75. In addition, the schedule included five children’s concerts for Tuesday children’s lunchtime series, “Just Entertain Me” also held in North School Park. Attendance for the children’s concerts averages around 200.

## Safety Town

The Safety Town program is held at Olympic Park using a classroom in the lower level and the outdoor model village. Four to seven-year-olds are exposed to a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus and pedestrian safety. Half-day morning and afternoon sessions are offered. For 2018, Safety Town will be offered at Poe School due to the potential Olympic renovation. The program will be focused on classroom curriculum.

## Performance Measures

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

		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Proposed
		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Total Operating Budget	\$	263,786	239,952	231,438	225,302	218,488	352,390	339,000	373,650	320,920	357,000
Preschool Participants		142	140	142	139	133	128	147	171	154	161
Number of Safety Town Participants		184	153	133	145	164	235	267	263	227	110**
Number of Fitness Participants*		1,064	880	972	742	1,115	1,644	139	185	197	197
Early Childhood Program Participants		2,067	897	1,085	923	913	977	1,047	1,141	1066	1050

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

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

# Athletics



## Description

Athletic programs include coordination of men’s, women’s, and co-ed softball leagues comprised of over 200 teams; youth house league soccer consisting of approximately 2,300 kindergarten through eighth graders in five divisions playing two seasons per year and travel team soccer with just under 300 players on 23 teams. Travel program has 22 Academy teams and 1 Volunteer team, ages 7-18. Summer Tee Ball and Rookie Ball offer 36 classes at three community centers and Hersey High School. There are numerous co-ed adult volleyball; and men's and youth basketball leagues offered.

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

## Program Budget

Athletic program net revenue increased 3% (\$14,270) from 2017/18 projected actuals. Evening Tee Ball programs at Hersey High School are growing. Over 460 youth participated in 3 levels of tee ball.

Volleyball programs continue to expand with revenues expected to surpass \$100,000. During 2017/18, 700 junior high players participated in league volleyball and 460 participated in skills clinics.

Soccer continues to be strong. 2,350 participated in soccer at some level. House had 1,721 play. The Aces Travel program had 240 players on the 23 teams. There was also an additional 389 participating in Junior Aces or Pre-K Aces.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Lacrosse	\$ 26,700	18,160	8,540	27,030	18,000	9,030	28,170	18,600	9,570
Pre-K Soccer	35,200	29,160	6,040	63,340	45,060	18,280	92,660	64,070	28,590
Youth Soccer	129,110	64,500	64,610	113,860	65,810	48,050	116,000	66,500	49,500
Traveling Soccer	367,250	326,260	40,990	313,570	295,370	18,200	315,000	286,830	28,170
Soccer Camps	38,650	28,870	9,780	33,480	21,470	12,010	10,670	7,500	3,170
Co-Rec Volleyball	41,760	37,360	4,400	41,310	35,900	5,410	45,000	39,000	6,000
Youth Volleyball	48,960	24,100	24,860	59,540	31,360	28,180	59,720	32,100	27,620
Gymnasium Drop-In	1,800	-	1,800	1,800	160	1,640	1,800	-	1,800
Ice Hockey	-	200	(200)	-	200	(200)	-	200	(200)
Hoops & Headers	33,320	22,400	10,920	27,630	22,750	4,880	33,320	22,400	10,920
Tee Ball	36,000	26,640	9,360	35,040	23,200	11,840	38,000	24,670	13,330
High School Baseball	9,600	6,380	3,220	-	-	-	-	-	-
Athletic Field Rentals	92,460	6,820	85,640	126,550	3,620	122,930	119,000	4,220	114,780
Youth Basketball	114,380	47,580	66,800	118,380	42,260	76,120	118,380	45,000	73,380
Men's Basketball	39,800	28,900	10,900	44,850	38,800	6,050	44,300	38,800	5,500
Softball	143,140	78,040	65,100	151,140	85,010	66,130	159,140	88,600	70,540
Dog Park	15,000	2,000	13,000	15,000	2,000	13,000	15,150	2,000	13,150
	<b>\$1,173,130</b>	<b>747,370</b>	<b>425,760</b>	<b>1,172,520</b>	<b>730,970</b>	<b>441,550</b>	<b>1,196,310</b>	<b>740,490</b>	<b>455,820</b>

# Athletics



## Melas Park

Activities at Melas Park are estimated to generate \$308,290 in revenue and project a net profit of \$124,710. Over 200 softball teams participated in activities at this site. District games are played Sunday – Friday. Weekend field rentals continue to be in high demand.

	<b>Actual 2015/16</b>	<b>Actual 2016/17</b>	<b>Budget 2017/18</b>	<b>Projected 2017/18</b>	<b>Proposed 2018/19</b>
<b>Revenue</b>					
Softball	\$ 149,880	\$ 143,620	\$ 143,140	\$ 151,140	\$ 159,140
Gross Profit - Snack Bar	47,030	53,030	48,000	54,160	54,000
Field Rental Fees	52,110	80,150	71,000	80,000	80,000
Dog Park	14,310	8,730	15,000	15,000	15,150
<b>Total Revenues</b>	<b>\$ 263,330</b>	<b>\$ 285,530</b>	<b>\$ 277,140</b>	<b>\$ 300,300</b>	<b>\$ 308,290</b>
<b>Expense</b>					
Salaries and Wages	42,610	45,240	45,460	43,000	35,500
Commodities	470	530	1,200	700	3,710
Utilities	44,490	39,430	43,960	49,600	50,480
Contractual Services	2,400	3,460	3,500	3,500	3,500
Maintenance & Repair	2,980	10,360	9,390	8,710	2,390
Program Expenses	87,010	77,560	80,040	85,750	88,000
<b>Total Operating Expenses</b>	<b>\$ 179,960</b>	<b>\$ 176,580</b>	<b>\$ 183,550</b>	<b>\$ 191,260</b>	<b>\$ 183,580</b>
<b>Gross Surplus/Deficit</b>	<b>\$ 83,370</b>	<b>\$ 108,950</b>	<b>\$ 93,590</b>	<b>\$ 109,040</b>	<b>\$ 124,710</b>

# Aquatics



## Description

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

## Program Budget

The Aquatics program features a comprehensive swim lesson program for infants (six months) through adults. There are novice swim teams that compete at the local park level and a competitive swim team (the Arlington Muskies), which competes on a year-round basis. The variety of programs include lifeguarding courses that train teens to fill lifeguard jobs, water exercise programs, arthritis classes, programs for older adult swimmers, and disabled swimmers. The Park District annually employs over 300 local high school and college students as aquatics staff.

Balancing the needs of the lesson participants against the amount of open swim offered to the public is always a challenge.

The summer lesson program is consistent with as many classes offered at the outdoor pools as the schedule will allow. School District 214 stopped renting pool time at Olympic in September 2016. A pool was built at Prospect High School that now serves athletes from that school and Hersey.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 366,090	203,240	162,850	365,980	199,320	166,660	355,300	195,500	159,800
Alligator Swim Team	7,500	2,750	4,750	10,400	3,000	7,400	-	-	-
Aqua Fitness	54,460	33,920	20,540	51,000	29,700	21,300	61,600	33,880	27,720
Muskie Swim Team	123,800	67,200	56,600	118,000	65,200	52,800	120,000	72,200	47,800
Otter Swim Team	12,000	7,230	4,770	12,000	6,130	5,870	13,200	7,860	5,340
Interpark Swim	73,610	48,950	24,660	84,180	47,700	36,480	86,240	51,400	34,840
Water Polo	8,920	5,200	3,720	6,000	4,100	1,900	7,160	4,300	2,860
Other Swim Programs	13,500	4,500	9,000	10,950	4,500	6,450	12,120	4,500	7,620
Birthday Parties	33,780	24,270	9,510	28,000	22,050	5,950	30,220	21,980	8,240
<b>Total</b>	<b>\$ 693,660</b>	<b>397,260</b>	<b>296,400</b>	<b>686,510</b>	<b>381,700</b>	<b>304,810</b>	<b>685,840</b>	<b>391,620</b>	<b>294,220</b>

Competitive swimming continues to flourish in Arlington Heights. The Interpark swim team which features seven swim teams (one team at Camelot, Frontier, Pioneer, Heritage, and Olympic Pools, and two teams at Recreation) had 511 swimmers in 2017/18. The summer Muskie Swim Team had 142 swimmers. The two programs combined had 653 swimmers which was an increase from 2016/17 (633 swimmers). The fall/winter enrollment for Muskies is 203 swimmers. Staff continued a pre-registration program that allowed the program to focus more on quality versus quantity. The other fall/winter team formed in 2008/09, the Arlington Otters, held steady with 82 swimmers compared to 78 the prior year. This team is for the novice swimmer – much like Interpark.

# Aquatics



## Swimming Pool Operations

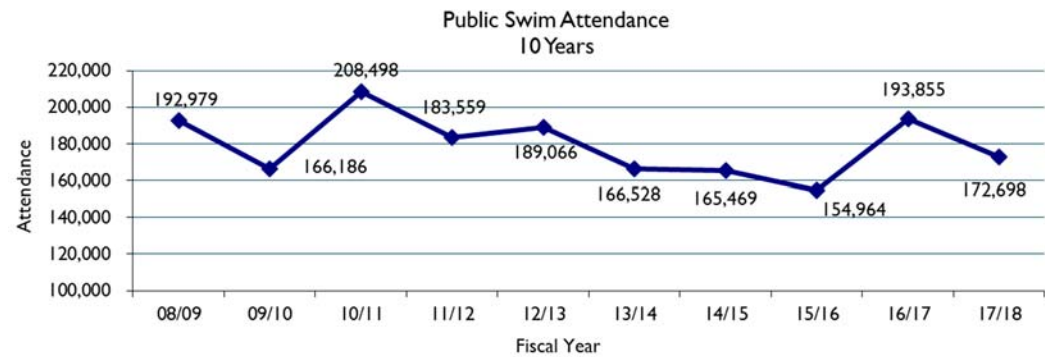
2017 was a moderate summer. There were 5 days in the 90's. In 2016, there were 17 90-degree days and in 2015 there were 8. Pool pass sales and admissions increased 8.3% compared to Summer 2016.

## Pool Pass and Admissions

Pool Pass sales began again in March 2017 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. 1,016 of the 2,729 passes were sold during the sale period. The 2018/19 aquatic budget assumes that weather will be seasonable. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2017/18.

## Pool Lifeguards

Lifeguarding expenses (\$615,260) for 2018/19 are based on the actual pool schedule at the swimming pools. This is a \$46,000 increase in expenses from the 2017/18 projected actual. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.



	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
Daily Admissions	\$ 211,720	227,110	207,020	193,150	187,800
Annual Swim Pass-Family	415,280	447,200	435,500	536,820	472,550
Annual Swim Pass-Individual	47,600	49,420	48,400	46,600	47,030
Public Swim Coupon Books	2,540	-	2,570	2,570	2,600
Pool Rentals	97,510	4,900	-	9,940	-
<b>Total Pool Admissions</b>	<b>\$ 774,650</b>	<b>728,630</b>	<b>693,490</b>	<b>789,080</b>	<b>709,980</b>

## Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. 2018/19 proposed KPIs are low based on Olympic being closed for summer 2018.

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	\$ 404,275	378,682	419,810	418,734	376,183	338,178	333,600	362,650	381,700	391,620
Number of Pools	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	3,202	3,202	3,025	2,932	2,341	2,665	2,641	2,772	2,729	2,800
Public Swim Attendance	166,186	208,498	183,559	189,066	166,528	162,469	154,964	193,855	172,698	150,000
Number of Classes Offered	669	693	702	731	685	619	659	686	619	590
Program Registrations	7,600	7,865	8,104	7,842	6,860	6,322	6,890	6,092	5,633	5,500



# Center Programs



## Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Parks. Large District-wide programs, supervised by one of the recreation supervisors include gymnastics, karate, garden plots, and contractual athletic camps/clinics. The supervisors also run general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Contractual programs in this category include Irish Step, All Star Sports, Skyhawks, and 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 2018/19 budget is \$148,160.

Staff offers several large free one-day events such as National Night Out, Picnic in the Park, Spring Spectacular, and Movies in the Park. Along with the free events, staff also offer special events such as Polar Express and Trunk or Treat.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 97,000	68,380	28,620	81,220	53,450	27,770	70,020	48,220	21,800
Athletic Camps	110,000	77,000	33,000	92,520	64,760	27,760	99,450	69,610	29,840
Pickelball	-	-	-	3,400	-	3,400	4,000	-	4,000
Gymnastics	180,350	126,240	54,110	235,480	164,840	70,640	228,080	159,630	68,450
Karate	131,040	91,730	39,310	113,120	79,180	33,940	113,120	79,180	33,940
Garden Plots	8,590	660	7,930	8,130	660	7,470	8,130	660	7,470
Special Events	11,700	24,770	(13,070)	10,690	20,750	(10,060)	11,300	24,770	(13,470)
Center Special Events	20,460	25,690	(5,230)	18,270	16,440	1,830	22,290	26,160	(3,870)
<b>Total</b>	<b>\$559,140</b>	<b>414,470</b>	<b>144,670</b>	<b>562,830</b>	<b>400,080</b>	<b>162,750</b>	<b>556,390</b>	<b>408,230</b>	<b>148,160</b>

## Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs and activities. The activity and rental statistics are a year to year comparison of May 1 – April 30 based on data in ActiveNet. ActiveNet was implemented in 2014/15.

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	\$ 461,713	438,517	429,867	438,741	389,854	416,366	403,940	439,110	400,080	408,230
Rental attendance	10,070	9,266	7,876	8,720	10,588	6,712	14,289	16,134	18,365	18,000
Number of activities offered								2,604	2,449	2,300
Activity enrollment								20,423	17,760	15,000
Number of rentals								516	604	600
Rental attendance	10,070	9,266	7,876	8,720	10,588	6,712	14,289	16,134	18,365	18,000

# Lake Arlington



## Description

The Lake Arlington boathouse opened to the public in August of 1995. Lake Arlington features a two-mile bike and walking path, boat dock, nature/conservation area, picnic areas, accessible playground, observation deck and snack bar operation. Paddleboat and sailboat rentals are also available on a seasonal basis. Programs and/or camps for youths and adults are offered in sailing, climbing, canoeing and fishing.

## Program Budget

Net program revenue for the proposed 2018/19 budget is \$38,410. Sailing Camp provides sailors with five hours of sailing, including free sail time to practice their skills. When on land, the sailors have at least two hours of land instruction, including sailing terminology, and safety. Other activities include games, movies, and crafts.

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 1,500	1,560	(60)	2,450	710	1,740	2,000	1,000	1,000
Boat Rentals	19,500	-	19,500	20,140	-	20,140	20,000	-	20,000
Boat Storage	4,500	-	4,500	4,210	-	4,210	4,500	-	4,500
Boat Stickers	250	-	250	-	-	-	250	-	250
Launching Fees	500	-	500	640	-	640	550	-	550
Youth Sailing	34,000	25,700	8,300	36,900	23,820	13,080	37,000	24,500	12,500
Other Lake Programs	10,500	7,120	3,380	5,490	5,810	(320)	4,950	5,340	(390)
<b>Total</b>	<b>\$ 70,750</b>	<b>34,380</b>	<b>36,370</b>	<b>69,830</b>	<b>30,340</b>	<b>39,490</b>	<b>69,250</b>	<b>30,840</b>	<b>38,410</b>

## Lake Arlington Operating Budget

This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs.

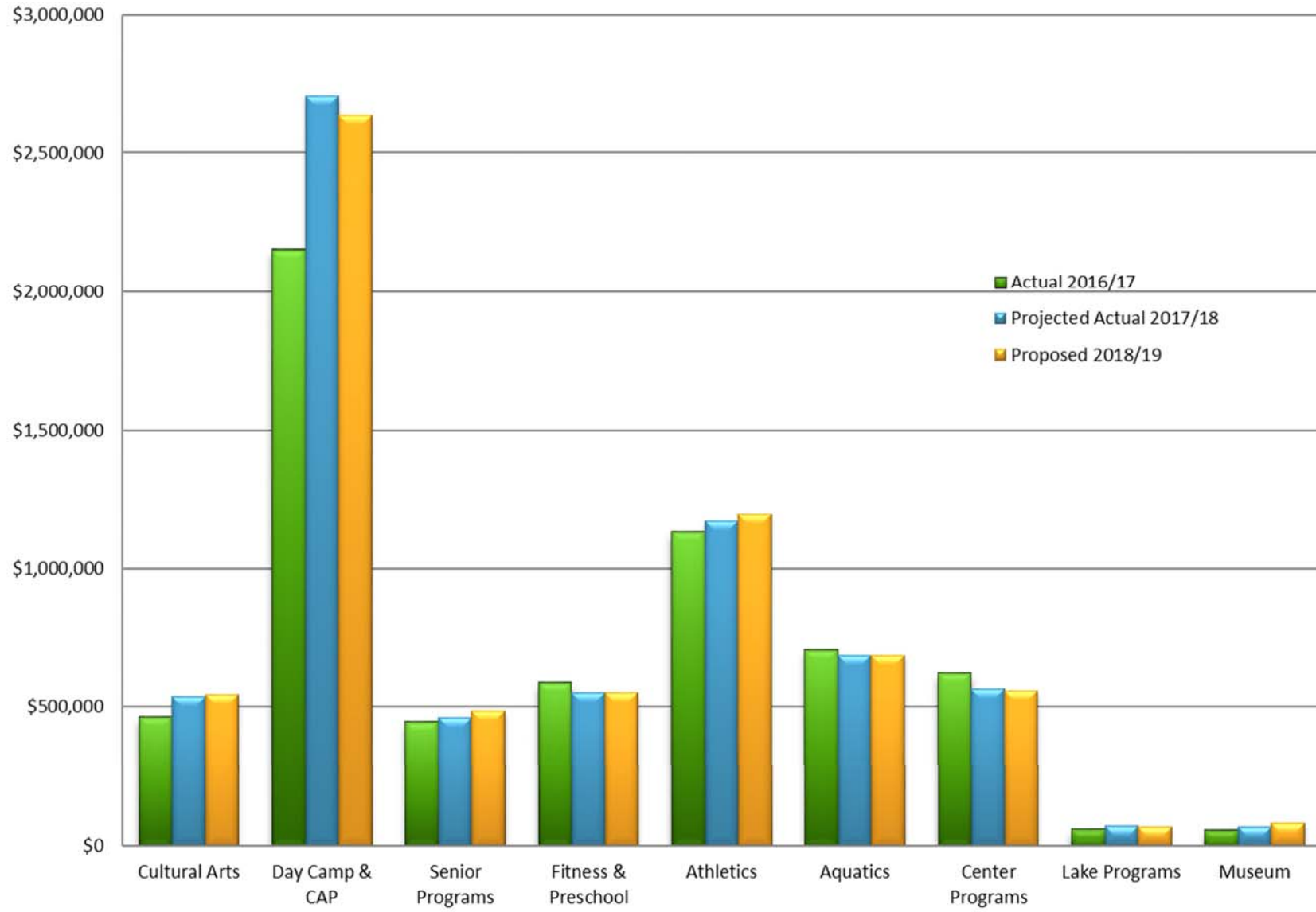
	Actual 2015/16	Actual 2016/17	Budget 2017/18	Projected 2017/18	Proposed 2018/19
<b>Revenue</b>					
Program Revenues	\$ 81,080	61,580	70,750	69,830	69,250
Snack Bar Gross Profit	7,370	5,360	6,500	4,400	4,750
<b>Total Revenues</b>	<b>88,450</b>	<b>66,940</b>	<b>77,250</b>	<b>74,230</b>	<b>74,000</b>
<b>Expense</b>					
Salaries and Wages	20,340	16,220	21,000	15,980	17,000
Commodities	6,720	7,000	9,150	8,830	9,150
Utilities	15,860	16,120	17,105	14,100	14,350
Contractual Services	1,880	2,220	2,000	2,000	2,020
Maintenance & Repairs	1,340	1,780	2,380	2,220	2,390
Program Expenses	34,940	31,970	34,380	30,340	30,840
<b>Total Expense</b>	<b>81,080</b>	<b>75,310</b>	<b>86,015</b>	<b>73,470</b>	<b>75,750</b>
<b>Gross Surplus/Deficit</b>	<b>\$ 7,370</b>	<b>(8,370)</b>	<b>(8,765)</b>	<b>760</b>	<b>(1,750)</b>

## Performance Measures

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

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Projected 2017/18	Proposed 2018/19
Total Operating Budget	\$ 109,107	121,699	111,500	112,833	102,280	94,768	81,080	75,310	73,470	75,750
Number of Programs	31	31	49	49	42	37	47	42	42	42
Number of Participants	418	420	324	410	385	404	254	207	228	325

# Program Revenue Comparison by Category



# Program Analysis

			Budgeted 17/18			Projected 17/18			Proposed 18/19		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300	Arts & Crafts	KD	44,710	29,530	15,180	51,090	30,130	20,960	51,930	31,030	20,900
700	Dance	KD	311,190	176,220	134,970	290,870	177,590	113,280	294,770	180,820	113,950
765	Vibe Dance Company	KD	85,060	68,740	16,320	130,600	104,480	26,120	132,670	104,860	27,810
775	Program Analysis	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776	Drama/Theatre	KD	15,950	10,910	5,040	30,500	16,550	13,950	31,930	17,390	14,540
799	Contractual Dance	KD	2,160	1,480	680	2,160	1,480	680	2,210	1,520	690
920	Arts Camp	KD	35,750	14,020	21,730	30,200	10,780	19,420	30,880	10,900	19,980
<b>Total Cultural Arts</b>			<b>494,820</b>	<b>306,900</b>	<b>187,920</b>	<b>535,420</b>	<b>347,010</b>	<b>188,410</b>	<b>544,390</b>	<b>352,520</b>	<b>191,870</b>
925	Day Camp	KW	514,780	190,190	324,590	589,060	196,210	392,850	571,330	202,630	368,700
928	Camp Arlington	KW	12,460	4,990	7,470	10,100	4,110	5,990	10,840	4,470	6,370
997	Children At Play	KW	1,838,330	1,268,320	570,010	2,108,820	1,102,020	1,006,800	2,057,380	1,117,410	939,970
<b>Total Day Camp &amp; CAP</b>			<b>2,365,570</b>	<b>1,463,500</b>	<b>902,070</b>	<b>2,707,980</b>	<b>1,302,340</b>	<b>1,405,640</b>	<b>2,639,550</b>	<b>1,324,510</b>	<b>1,315,040</b>
800	Senior Fitness & Athletics	MP	76,000	33,550	42,450	82,000	29,500	52,500	84,540	34,070	50,470
803	Health Center Membership	MP	31,750	15,650	16,100	32,000	13,490	18,510	32,440	16,070	16,370
804	Bridge	MP	29,460	15,000	14,460	23,910	15,620	8,290	25,340	15,910	9,430
805	Performing Arts	MP	32,070	19,400	12,670	32,260	18,790	13,470	35,350	21,980	13,370
820	Oil Painting	MP	20,520	11,780	8,740	16,980	9,500	7,480	19,050	13,630	5,420
835	Crafts	MP	15,500	11,200	4,300	13,650	9,960	3,690	17,140	12,340	4,800
840	Woodcarving	MP	2,520	100	2,420	3,650	100	3,550	3,400	100	3,300
843	Woodshop	MP	5,700	5,600	100	4,200	3,650	550	5,700	4,700	1,000
859	Overnight Trips	MP	21,000	16,850	4,150	18,450	18,320	130	22,610	21,260	1,350
860	Trips	MP	186,000	175,800	10,200	185,280	171,070	14,210	186,000	169,230	16,770
861	Tour Memberships	MP	10,000	-	10,000	7,500	-	7,500	7,500	-	7,500
899	Senior Luncheons	MP	45,950	35,650	10,300	39,070	33,840	5,230	44,670	36,090	8,580
<b>Total Senior Programs</b>			<b>476,470</b>	<b>340,680</b>	<b>135,790</b>	<b>458,950</b>	<b>323,890</b>	<b>135,060</b>	<b>483,740</b>	<b>345,430</b>	<b>138,310</b>
560	General Fitness	LM	137,780	119,790	17,990	125,360	93,300	32,060	135,690	111,780	23,910
620	Preschool	LM	257,880	155,060	102,820	257,870	151,020	106,850	263,030	148,250	114,780
630	Safety Town	LM	18,480	11,770	6,710	17,070	9,420	7,650	4,950	3,450	1,500
640	Kaleidoscope Camp	LM	76,470	36,390	40,080	77,220	30,370	46,850	72,740	31,920	40,820
650	Early Childhood Programs	LM	57,170	35,490	21,680	70,090	29,880	40,210	71,510	43,890	27,620
785	Concerts	LM	-	8,030	(8,030)	-	6,490	(6,490)	-	17,260	(17,260)
786	NSP Events	LM	1,400	350	1,050	1,740	440	1,300	1,500	450	1,050
<b>Total Fitness &amp; Preschool</b>			<b>549,180</b>	<b>366,880</b>	<b>182,300</b>	<b>549,350</b>	<b>320,920</b>	<b>228,430</b>	<b>549,420</b>	<b>357,000</b>	<b>192,420</b>
<b>Total Recreation Programs</b>			<b>3,886,040</b>	<b>2,477,960</b>	<b>1,408,080</b>	<b>4,251,700</b>	<b>2,294,160</b>	<b>1,957,540</b>	<b>4,217,100</b>	<b>2,379,460</b>	<b>1,837,640</b>

# Program Analysis

420	Lacrosse	MH	26,700	18,160	8,540	27,030	18,000	9,030	28,170	18,600	9,570
439	Pre-K Soccer	MH	35,200	29,160	6,040	63,340	45,060	18,280	92,660	64,070	28,590
440	Youth Soccer	MH	129,110	64,500	64,610	113,860	65,810	48,050	116,000	66,500	49,500
445	Traveling Soccer	MH	367,250	326,260	40,990	313,570	295,370	18,200	315,000	286,830	28,170
450	Soccer Camps	MH	38,650	28,870	9,780	33,480	21,470	12,010	10,670	7,500	3,170
480	Co-Rec Volleyball	MH	41,760	37,360	4,400	41,310	35,900	5,410	45,000	39,000	6,000
483	Youth Volleyball	MH	48,960	24,100	24,860	59,540	31,360	28,180	59,720	32,100	27,620
484	Gymnasium Drop-In	MH	1,800	-	1,800	1,800	160	1,640	1,800	-	1,800
525	Ice Hockey	MH	-	200	(200)	-	200	(200)	-	200	(200)
540	Hoops & Headers	MH	33,320	22,400	10,920	27,630	22,750	4,880	33,320	22,400	10,920
455	Tee Ball	NW	36,000	26,640	9,360	35,040	23,200	11,840	38,000	24,670	13,330
410	High School Baseball	NW	9,600	6,380	3,220	-	-	-	-	-	-
598	Athletic Field Rentals	NW	92,460	6,820	85,640	126,550	3,620	122,930	119,000	4,220	114,780
400	Youth Basketball	NW	114,380	47,580	66,800	118,380	42,260	76,120	118,380	45,000	73,380
404	Men's Basketball	NW	39,800	28,900	10,900	44,850	38,800	6,050	44,300	38,800	5,500
430	Softball	NW	143,140	78,040	65,100	151,140	85,010	66,130	159,140	88,600	70,540
965	Dog Park	NW	15,000	2,000	13,000	15,000	2,000	13,000	15,150	2,000	13,150
<b>Total Athletics</b>			<b>1,173,130</b>	<b>747,370</b>	<b>425,760</b>	<b>1,172,520</b>	<b>730,970</b>	<b>441,550</b>	<b>1,196,310</b>	<b>740,490</b>	<b>455,820</b>
100	Swimming Lessons	AS	366,090	203,240	162,850	365,980	199,320	166,660	355,300	195,500	159,800
150	Alligator Swim Team	AS	7,500	2,750	4,750	10,400	3,000	7,400	-	-	-
155	Aqua Fitness	LR	54,460	33,920	20,540	51,000	29,700	21,300	61,600	33,880	27,720
175	Muskie Swim Team	LR	123,800	67,200	56,600	118,000	65,200	52,800	120,000	72,200	47,800
176	Otter Swim Team	LR	12,000	7,230	4,770	12,000	6,130	5,870	13,200	7,860	5,340
180	Inter Park Swim	LR	73,610	48,950	24,660	84,180	47,700	36,480	86,240	51,400	34,840
185	Water Polo	LR	8,920	5,200	3,720	6,000	4,100	1,900	7,160	4,300	2,860
199	Other Swim Programs	LR	13,500	4,500	9,000	10,950	4,500	6,450	12,120	4,500	7,620
900	Birthday Parties	LR	33,780	24,270	9,510	28,000	22,050	5,950	30,220	21,980	8,240
<b>Total Aquatics</b>			<b>693,660</b>	<b>397,260</b>	<b>296,400</b>	<b>686,510</b>	<b>381,700</b>	<b>304,810</b>	<b>685,840</b>	<b>391,620</b>	<b>294,220</b>
200	Center Programs	CD	97,000	68,380	28,620	81,030	53,450	27,580	70,020	48,220	21,800
451	Athletic Camps	KK	110,000	77,000	33,000	92,520	64,760	27,760	99,450	69,610	29,840
490	Pickelball	TD	-	-	-	3,400	-	3,400	4,000	-	4,000
510	Gymnastics	TD	180,350	126,240	54,110	235,480	164,840	70,640	228,080	159,630	68,450
520	Karate	TD	131,040	91,730	39,310	113,120	79,180	33,940	113,120	79,180	33,940

# Program Analysis



955	Garden Plots	TD	8,590	660	7,930	8,130	660	7,470	8,130	660	7,470
940	Special Events	CD	11,700	24,770	(13,070)	10,690	20,750	(10,060)	11,300	24,770	(13,470)
941	Center Special Events	CD	20,460	25,690	(5,230)	18,270	16,440	1,830	22,290	26,160	(3,870)
<b>Total Center Programs</b>			<b>559,140</b>	<b>414,470</b>	<b>144,670</b>	<b>562,640</b>	<b>400,080</b>	<b>162,560</b>	<b>556,390</b>	<b>408,230</b>	<b>148,160</b>
090	Adult Sailing	KK	1,500	1,560	(60)	2,450	710	1,740	2,000	1,000	1,000
091	Boat Rentals	KK	19,500	-	19,500	20,140	-	20,140	20,000	-	20,000
092	Boat Storage	KK	4,500	-	4,500	4,210	-	4,210	4,500	-	4,500
093	Boat Stickers	KK	250	-	250	-	-	-	250	-	250
094	Launching Fees	KK	500	-	500	640	-	640	550	-	550
095	Youth Sailing	KK	34,000	25,700	8,300	36,900	23,820	13,080	37,000	24,500	12,500
097	Other Lake Programs	KK	10,500	7,120	3,380	5,490	5,810	(320)	4,950	5,340	(390)
<b>Total Lake Programs</b>			<b>70,750</b>	<b>34,380</b>	<b>36,370</b>	<b>69,830</b>	<b>30,340</b>	<b>39,490</b>	<b>69,250</b>	<b>30,840</b>	<b>38,410</b>
<b>Total Recreation Facilities</b>			<b>2,496,680</b>	<b>1,593,480</b>	<b>903,200</b>	<b>2,491,500</b>	<b>1,543,090</b>	<b>948,410</b>	<b>2,507,790</b>	<b>1,571,180</b>	<b>936,610</b>
<b>Total - All Programs</b>			<b>6,382,720</b>	<b>4,071,440</b>	<b>2,311,280</b>	<b>6,743,200</b>	<b>3,837,250</b>	<b>2,905,950</b>	<b>6,724,890</b>	<b>3,950,640</b>	<b>2,774,250</b>

	Budgeted 17/18			Projected 17/18			Proposed 18/19		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
<b>Summary by Program Category</b>									
Cultural Arts	494,820	306,900	187,920	535,420	347,010	188,410	544,390	352,520	191,870
Day Camp & CAP	2,365,570	1,463,500	902,070	2,707,980	1,302,340	1,405,640	2,639,550	1,324,510	1,315,040
Senior Programs	476,470	340,680	135,790	458,950	323,890	135,060	483,740	345,430	138,310
Fitness & Preschool	549,180	366,880	182,300	549,350	320,920	228,430	549,420	357,000	192,420
Athletics	1,173,130	747,370	425,760	1,172,520	730,970	441,550	1,196,310	740,490	455,820
Aquatics	693,660	397,260	296,400	686,510	381,700	304,810	685,840	391,620	294,220
Center Programs	559,140	414,470	144,670	562,640	400,080	162,560	556,390	408,230	148,160
Lake Programs	70,750	34,380	36,370	69,830	30,340	39,490	69,250	30,840	38,410
<b>Total - All Programs</b>	<b>6,382,720</b>	<b>4,071,440</b>	<b>2,311,280</b>	<b>6,743,200</b>	<b>3,837,250</b>	<b>2,905,950</b>	<b>6,724,890</b>	<b>3,950,640</b>	<b>2,774,250</b>



# **CAPITAL IMPROVEMENT PLAN**



# Capital Improvement Plan



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

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

## Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$5,000.
- 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 2014/2020 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 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 (excluding major renovations) is \$1.2 million per year.

The recent Master Plans for each of the community centers were completed to help us determine the priorities and proper placement of amenities in each of the parks. The Park District is well-positioned financially; however, it does not have the capacity to finance these Master Plans within 5-10 years.

Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing community center renovations and maintaining existing parks and facilities.

## Capital Improvement Plan Funding Sources

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, recreation funds 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.



# Capital Improvement Plan



**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 fund balance in excess of 40% of annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects. For fiscal years 2018/19 no excess funds are being transferred.

**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 \$3.5 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 to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes. A grant was awarded for a \$400,000 grant for the pathway and park improvements at Lake Arlington. This grant was rescinded in 2015 and reinstated in 2016. This project will be completed in 2018.

**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 DNR 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.

**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

# Capital Improvement Plan



million) for total debt including referendum and non-referendum bonds. The Park District has approximately \$56 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-referendum bonds is .575% of assessed valuation (\$16 million). The Park District has the capacity to issue \$5.2 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,130,539 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 2017/18 and 2018/19**

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	2017/18	2018/19
Olympic Renovation	\$ 450,000	\$ 10,861,440
Lake Arlington Park Improvements	250,000	1,347,600
Pool Improvements	-	250,000
Forest View Improvements	20,288	129,800
Contingency Projects	150,000	150,000
Administration Center Parking Lots	-	135,000
Telephone System	-	135,000
Vehicle & Equipment Replacements	5,800	125,000
Willow Park Bridge Replacement	-	100,000
Athletic & Concrete Replacements	72,000	80,000
Park Improvements under \$75,000	59,575	268,000
<b>Total</b>	<b>\$ 1,007,663</b>	<b>\$ 13,581,840</b>

**Lake Arlington Park Improvement Project** - The Park District has received an Illinois Department of Natural Resources Open Space Land Acquisition and Development Grant totaling \$400,000 to improve the park site. Park improvements include the following:

- Path Enhancements
- Exercise Stations
- Sensory Garden
- 32’ Shelter
- Fishing Pier
- Boat Dock Extension
- Wayfinding and Interpretive Signage
- New Playground (ages 2 – 12)
- Accessible Route to Boat Dock and Fishing Pier

Construction on this \$1.4 million (\$1,000,000 after grant will begin in March 2018 and is scheduled for completion in August 2018.

**Olympic Park Renovation Project** - The Park District has developed plans for increasing the footprint of the building by an estimated 32,000 square feet. If all goes according to plan, work should begin in the Spring of 2018, and the new and improved facility will have a grand reopening in Fall 2019. Major highlights include:

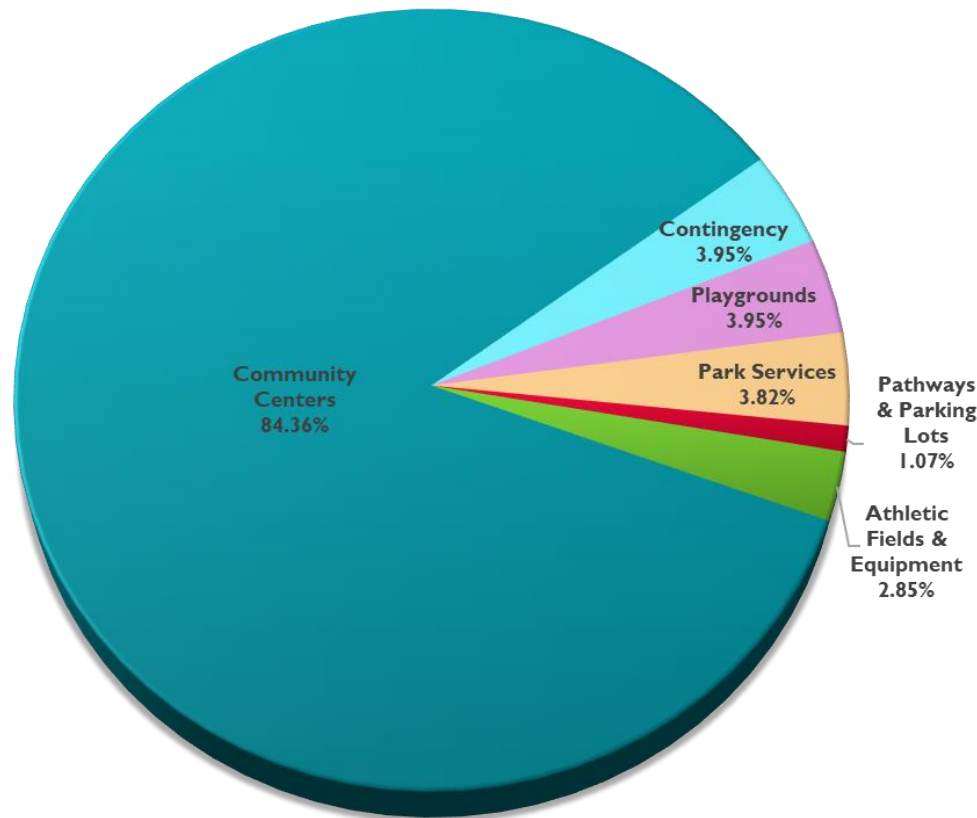
- New Locker Rooms
- Gymnasium Addition
- Warm Water Pool
- Indoor Walking Track
- Fitness Components
- Existing Building Upgrades
- Multi-Purpose Rooms

**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.

# Capital Improvement Plan

**Physical Accessibility of Facilities** – In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District’s current level of physical access for people with disabilities and recommendations for improving accessibility. In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. The Capital Improvement Plan identifies approximately \$333,225 worth of ADA projects annually and \$1,475,000 for 2018/19.

Over \$4 million is identified in the Capital Improvement Plan, distributed in the following areas:



**ADA related components - Capital Projects**

# Capital Improvement Plan



## Impact of the Capital Plan on Current and Future Operating Budgets

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

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

Estimated Operating Savings Attributable to Capital Projects					
Area	2018/19	2019/20	2020/21	2021/22	2022/23
Administrative	9,000	9,000	9,000	9,000	9,000
Athletic Fields & Equipment	109,099	108,755	110,500	112,273	114,074
Community Centers	2,000	2,000	2,000	2,000	2,000
Golf	1,250	1,250	1,250	1,250	1,250
Indoor Tennis	6,000	6,000	6,000	6,000	6,000
Playgrounds	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Park Services	13,750	14,750	14,750	15,250	15,250
Outdoor Tennis Courts	15,000	15,000	15,000	15,000	15,000
Pathways & Parking Lots	15,550	15,550	15,550	15,550	15,550
	<b>169,649</b>	<b>170,305</b>	<b>172,050</b>	<b>174,323</b>	<b>176,124</b>

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 chart above summarizes the operating savings from A-rated capital improvement projects included in the Capital Improvement Plan.

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

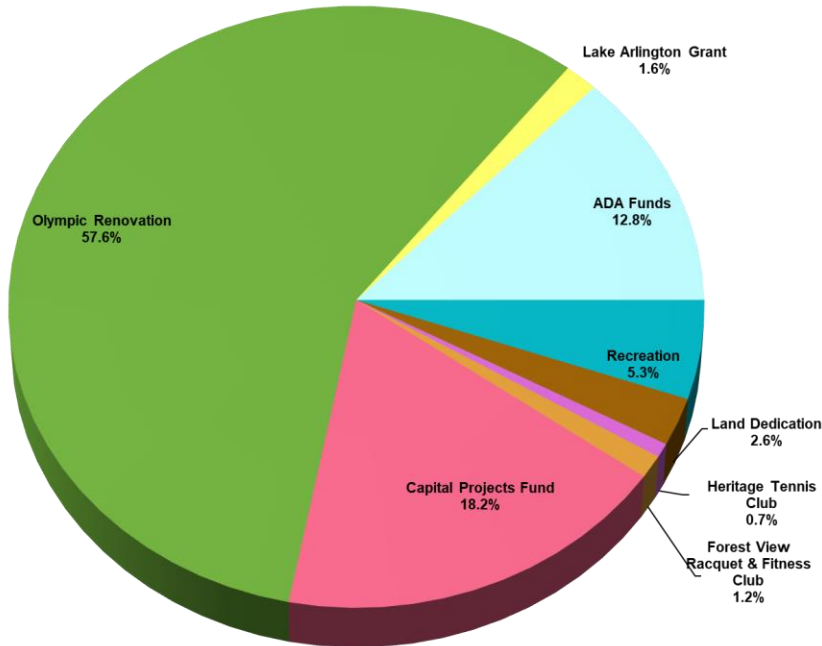
<b>Ref#</b>	Used for vehicle replacements, this number is the vehicle being replaced. Otherwise indicates that project is an <b>ADA</b> (Americans with Disabilities Act)	<b>A</b>	Administrative	<b>P</b>	Playgrounds
<b>SI</b>	Supports 2014-2020 Comprehensive Plan Strategic Initiative	<b>AF</b>	Athletic Fields & Equipment	<b>PS</b>	Park Services
<b>Year</b>	The year the project starts	<b>C</b>	Contingency	<b>SW</b>	Swimming Pools
<b>Area</b>	This designation allows the District to see how the projects are distributed.	<b>CC</b>	Community Centers	<b>T</b>	Outdoor Tennis Courts
		<b>G</b>	Golf	<b>VE</b>	Vehicle & Equipment
		<b>IT</b>	Indoor Tennis	<b>Z</b>	Pathways & Parking Lots
		<b>LA</b>	Land Acquisition		

# Capital Improvement Plan

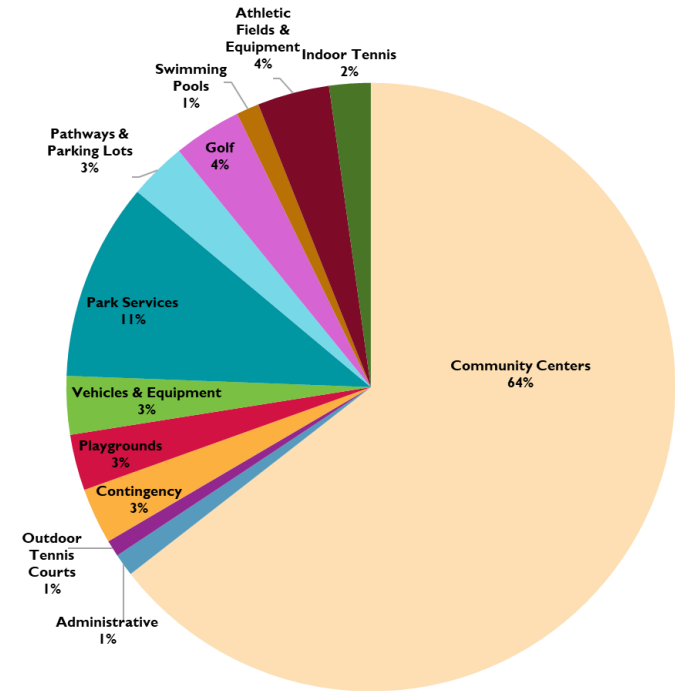


## Funding Sources - Amount by Fiscal Year

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



## Use of Funds - All Projects



## Funding Sources - Percent of Total

	Total Amount	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Recreation	\$ 1,326,750	116,750	400,000	150,000	85,000	135,000	440,000
Land Dedication	640,000	-	565,000	-	-	75,000	-
Heritage Tennis Club	186,000	-	70,000	-	-	91,000	25,000
Forest View Racquet & Fit	305,088	20,288	74,800	80,000	-	30,000	100,000
Capital Projects Fund	4,556,150	170,625	728,000	1,228,000	621,500	1,524,000	1,342,500
Olympic Renovation	14,400,000	450,000	10,861,440	4,688,560	-	-	-
Lake Arlington Grant	1,597,600	250,000	1,347,600	-	-	-	-
ADA Funds	3,193,475	333,225	1,478,644	672,856	161,500	336,250	211,000
<b>Total Funding Sources</b>	<b>\$ 26,205,063</b>	<b>1,340,888</b>	<b>15,525,484</b>	<b>6,819,416</b>	<b>868,000</b>	<b>2,191,250</b>	<b>2,118,500</b>

## Use of Funds - Amount by Fiscal Year

	Total Amount	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Community Centers	\$ 16,249,950	456,950	10,861,440	4,698,560	20,000	193,000	20,000
Administrative	301,700	36,700	160,000	20,000	25,000	30,000	30,000
Outdoor Tennis Courts	220,000	-	-	-	-	220,000	-
Contingency	750,000	-	150,000	150,000	150,000	150,000	150,000
Playgrounds	750,000	-	-	235,000	125,000	260,000	130,000
Vehicles & Equipment	780,800	5,800	125,000	150,000	150,000	175,000	175,000
Park Services	2,648,050	273,450	1,680,600	63,000	87,500	241,000	302,500
Pathways & Parking Lots	769,000	-	-	525,000	6,000	124,000	114,000
Golf	911,625	121,625	75,000	130,000	45,000	205,000	335,000
Swimming Pools	306,050	14,050	250,000	5,000	10,000	10,000	17,000
Athletic Fields & Equipment	963,800	78,800	80,000	90,000	88,000	126,000	501,000
Indoor Tennis	554,088	20,288	199,800	80,000	-	121,000	133,000
<b>Total Funding Uses</b>	<b>\$ 25,205,063</b>	<b>1,007,663</b>	<b>13,581,840</b>	<b>6,146,560</b>	<b>706,500</b>	<b>1,855,000</b>	<b>1,907,500</b>

**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.

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>12-Administration Center</b>																	
	12	P	Administration Center			21	A	1	18	Computer Equipment/Replacement	110,000	15,000	15,000	15,000	15,000	25,000	25,000
	12	P	Administration Center			02	A	1	18	Office Equipment Replacements	18,500	8,500	5,000	-	5,000	-	-
	12	P	Administration Center			21	A	1	18	Timeclock Replacements	8,200	8,200	-	-	-	-	-
	12	P	Administration Center			21	PS	2	19	HVAC Controls Replacements (Dampers & Thermostats)	25,000	-	25,000	-	-	-	-
	12	P	Administration Center			21	PS	2	19	Parking Lots	135,000	-	135,000	-	-	-	-
	12	P	Administration Center			21	A	1	19	Telephone System	135,000	-	135,000	-	-	-	-
	12	P	Administration Center			21	PS	2	22	Boiler Replacement	20,000	-	-	-	-	20,000	-
	12	P	Administration Center			21	PS	2	23	Annex Lobby Furniture	6,500	-	-	-	-	-	6,500
	12	P	Administration Center			21	PS	1	23	Window Replacements	120,000	-	-	-	-	-	120,000
<b>Total</b>											<b>578,200</b>	<b>31,700</b>	<b>315,000</b>	<b>15,000</b>	<b>20,000</b>	<b>45,000</b>	<b>151,500</b>
<b>64-Arlington Lakes Golf</b>																	
17003	64	H	ALGC			02	G	2	18	Mower & Equipment Replacements	449,600	74,600	-	130,000	45,000	100,000	100,000
	64	H	ALGC			02	G	1	19	Fairway Spiker	10,000	-	10,000	-	-	-	-
	64	H	ALGC			02	G	1	19	Topdressing drag brush	5,000	-	5,000	-	-	-	-
	64	H	ALGC			02	G	1	19	Two Heavy Duty Utility Vehicles	40,000	-	40,000	-	-	-	-
<b>Total</b>											<b>504,600</b>	<b>74,600</b>	<b>55,000</b>	<b>130,000</b>	<b>45,000</b>	<b>100,000</b>	<b>100,000</b>
<b>71-Carriage</b>																	
	71	R	Carriage Walk	ADA	50%	21	Z	2	22	Pathway Improvements	90,000	-	-	-	-	45,000	45,000
<b>Total</b>											<b>90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>
<b>33-Centennial</b>																	
	33	C	Centennial			21	Z	2	21	Board Walk Improvements	6,000	-	-	-	6,000	-	-
	33	C	Centennial			21	PS	2	21	Interpretative Signage	6,500	-	-	-	6,500	-	-
	33	C	Centennial			21	PS	2	21	Park Furniture	18,000	-	-	-	18,000	-	-
	33	C	Centennial	ADA	40%	21	P	2	21	Playground Renovation (including furniture)	125,000	-	-	-	125,000	-	-
	33	C	Centennial	ADA	50%	21	AF	2	21	Portable Toilet Enclosure With Concrete	8,000	-	-	-	8,000	-	-
<b>Total</b>											<b>163,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,500</b>	<b>-</b>	<b>-</b>
<b>63-Forest View Racquet &amp; Fitness Club</b>																	
17007	63	H	Forest View Racquet			13	IT	1	18	Light Fixture Replacements	120,288	20,288	-	-	-	-	100,000
	63	H	Forest View Racquet			13	IT	1	20	Ceiling Tile Replacements	20,000	-	-	20,000	-	-	-
	63	H	Forest View Racquet			13	IT	1	19	Color Coat indoor courts	34,800	-	34,800	-	-	-	-
	63	H	Forest View Racquet			02	IT	1	19	Fire Alarm System	55,000	-	55,000	-	-	-	-
	63	H	Forest View Racquet			13	IT	1	20	Fitness Floor replacement	8,000	-	-	8,000	-	-	-
	63	H	Forest View Racquet			13	IT	1	19	Locker Room Improvements	50,000	-	10,000	40,000	-	-	-

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# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>63-Forest View Racquet &amp; Fitness Club (continued)</b>																	
	63	H	Forest View Racquet			13	IT	I	19	Roof Replacement of Valley	30,000	-	30,000	-	-	-	
	63	H	Forest View Racquet			13	IT	I	20	Domestic Water Heater Replacement	12,000	-	-	12,000	-	-	
	63	H	Forest View Racquet			13	IT	I	22	Sauna Replacements	30,000	-	-	-	-	30,000	
	63	H	Forest View Racquet	ADA	50%	21	IT	I	23	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	-	8,000
<b>Total</b>											<b>368,088</b>	<b>20,288</b>	<b>129,800</b>	<b>80,000</b>	<b>-</b>	<b>30,000</b>	<b>108,000</b>
<b>17-Frontier</b>																	
	17	F	Frontier	ADA	50%	21	Z	I	22	Asphalt Walkway North of Service Center	26,000	-	-	-	-	13,000	13,000
	17	F	Frontier			21	PS	I	22	Ceiling Fan Replacements	16,000	-	-	-	-	8,000	8,000
	17	F	Frontier	ADA	50%	21	Z	I	22	Front Entrance Walkway Improvements	12,000	-	-	-	-	6,000	6,000
<b>Total</b>											<b>54,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>
<b>40-Greens</b>																	
	40	R	Greens	ADA	40%	21	P	I	20	Playground Renovation	125,000	-	-	125,000	-	-	-
<b>Total</b>											<b>125,000</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>58-Green Slopes</b>																	
	58	R	Green Slopes			21	T	I	22	Tennis Courts Overlay - Sport Court Titan Trax	150,000	-	-	-	-	150,000	-
	58	R	Green Slopes			21	PS	I	22	Park Furniture & Signage	16,000	-	-	-	-	8,000	8,000
	58	R	Green Slopes	ADA	50%	21	Z	I	22	Concrete Parking Lot Improvements	50,000	-	-	-	-	25,000	25,000
<b>Total</b>											<b>216,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,000</b>	<b>33,000</b>
<b>28-Hasbrook</b>																	
	28	F	Hasbrook	ADA	50%	21	P	I	22	Playground Renovation	130,000	-	-	-	-	130,000	-
	28	F	Hasbrook			21	PS	I	22	Basketball Court Overlay - Sport Court Titan Trax	80,000	-	-	-	-	40,000	40,000
<b>Total</b>											<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>40,000</b>
<b>19-Heritage</b>																	
	19	H	Heritage			21	CC	I	22	Flooring Replacements	8,000	-	-	-	-	8,000	-
<b>Total</b>											<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>
<b>89-Heritage Tennis Club</b>																	
	89	C	Heritage Tennis Club			17	IT	I	19	Court - Tennis Court Resurface	40,000	-	40,000	-	-	-	-
	89	C	Heritage Tennis Club			17	IT	I	19	Lighting Improvements	30,000	-	30,000	-	-	-	-
	89	C	Heritage Tennis Club			17	IT	3	22	Centennial - Outdoor Court Screen Replacements	5,000	-	-	-	-	5,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Ceiling Fan Replacements	5,000	-	-	-	-	5,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Sweeper Replacements	6,000	-	-	-	-	6,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Perimeter Heater Replacements	75,000	-	-	-	-	75,000	-
	89	C	Heritage Tennis Club			17	IT	I	23	Court - Install New Backdrops	25,000	-	-	-	-	-	25,000
<b>Total</b>											<b>186,000</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>91,000</b>	<b>25,000</b>

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# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>41-Hickory Meadows</b>																	
	41	R	Hickory Meadows			09	Z	I	22	Concrete Improvements Around Building Perimeter	10,000	-	-	-	-	10,000	-
	41	R	Hickory Meadows			09	PS	I	22	Shelter Roof Replacement	10,000	-	-	-	-	10,000	-
Total											20,000	-	-	-	-	20,000	-
<b>77-Lake</b>																	
	77	C	Lake Arlington			21	PS	I	18	Retaining Wall Improvements	18,000	18,000	-	-	-	-	-
	77	C	Lake Arlington	ADA	45%	24	PS	I	18	Lake Arlington Park Improvements	732,600	250,000	482,600	-	-	-	-
	77	C	Lake Arlington			24	PS	I	19	Lake Arlington Park Improvements (Grant)	400,000	-	400,000	-	-	-	-
	77	C	Lake Arlington			09	PS	I	19	Lake Arlington Park Improvements	465,000	-	465,000	-	-	-	-
	77	C	Lake Arlington			02	PS	I	19	Watercraft Replacements (Sailboats, Paddle Boats, Etc.)	20,000	-	10,000	-	-	-	10,000
	77	C	Lake Arlington			21	Z	2	20	Asphalt Parking Lot - Milling, Undercuts, Surfacing	525,000	-	-	525,000	-	-	-
	77	C	Lake Arlington			21	PS	I	23	Shoreline Improvements (Controlled Burn & Plantings)	5,000	-	-	-	-	-	5,000
Total											2,165,600	268,000	1,357,600	525,000	-	-	15,000
<b>70-Lake</b>																	
	70	C	Lake Terramere			21	PS	2	23	Landscape & Shoreline Improvements	10,000	-	-	-	-	-	10,000
	70	C	Lake Terramere	ADA	40%	21	P	I	23	Playground Renovation	130,000	-	-	-	-	-	130,000
Total											140,000	-	-	-	-	-	140,000
<b>91-Melas Park</b>																	
	91	R	Melas Park			02	AF	I	23	Artificial Turf Replacement	300,000	-	-	-	-	-	300,000
	91	R	Melas Park			02	AF	I	18	Freezer	6,800	6,800	-	-	-	-	-
Total											306,800	6,800	-	-	-	-	300,000
<b>75-Nickol Knoll</b>																	
17001	75	C	Nickol Knoll			02	G	2	18	Sump Pump	6,000	6,000	-	-	-	-	-
17004	75	C	Nickol Knoll			21	G	2	18	Netting Replacement #3	44,600	14,600	-	-	-	15,000	15,000
17005	75	C	Nickol Knoll			21	G	2	18	Mowers & Equipment Replacements	126,425	26,425	-	-	-	80,000	20,000
	75	C	Nickol Knoll			02	G	1	19	New Clubhouse Area Fence	5,000	-	5,000	-	-	-	-
	75	C	Nickol Knoll			02	G	1	19	Two Utility Carts	15,000	-	15,000	-	-	-	-
	75	C	Nickol Knoll			21	G	1	23	Clubhouse HVAC Replacement	40,000	-	-	-	-	-	40,000
	75	C	Nickol Knoll			21	G	1	23	Service Center HVAC Replacement	40,000	-	-	-	-	-	40,000
	75	C	Nickol Knoll			21	G	2	23	Service Center Roof Replacement	120,000	-	-	-	-	-	120,000
Total											397,025	47,025	20,000	-	-	95,000	235,000
<b>13-North School Park</b>																	
	13	P	North School Park			21	PS	I	23	Holiday Lighting Display	5,000	-	-	-	-	-	5,000
	13	P	North School Park	ADA	50%	09	PS	I	22	Fountain Upgrades and Improvements	40,000	-	-	-	-	40,000	-
	13	P	North School Park			09	PS	I	22	Irrigation System Upgrades and Improvements	15,000	-	-	-	-	15,000	-
Total											60,000	-	-	-	-	55,000	5,000

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# Capital Improvement Plan



CP#	Loc	P Area	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23		
										Project Amount								
<b>25-Olympic</b>																		
17006	25	P		ADA	10%	23	CC	I	18	Olympic Renovation Project	16,000,000	450,000	10,861,440	4,688,560	-	-	-	
Total											16,000,000	450,000	10,861,440	4,688,560	-	-	-	
<b>21-Pioneer</b>																		
17002	21	P	Pioneer			21	SW	I	18	Freezer	5,150	5,150	-	-	-	-	-	
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #2)	35,000	-	-	-	-	-	35,000	
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #3)	35,000	-	-	-	-	-	35,000	
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #4)	35,000	-	-	-	-	-	35,000	
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #2)	15,000	-	-	-	-	-	15,000	
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #3)	15,000	-	-	-	-	-	15,000	
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #4)	15,000	-	-	-	-	-	15,000	
	21	P	Pioneer			21	SW	I	23	Pool - Shade Area for Concession Stand	12,000	-	-	-	-	-	12,000	
	21	P	Pioneer	ADA	50%	21	AF	I	23	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	8,000	
Total											175,150	5,150	-	-	-	-	-	170,000
<b>23-Recreation</b>																		
	23	R	Recreation			21	CC	2	22	Roof Replacement	175,000	-	-	-	-	175,000	-	
	23	R	Recreation			21	Z	I	23	Concrete Walk Replacements/Repairs	25,000	-	-	-	-	-	25,000	
	23	R	Recreation	ADA	50%	21	AF	I	23	Backstop Concrete (American Legion Field)	25,000	-	-	-	-	-	25,000	
	23	R	Recreation	ADA	50%	21	AF	I	23	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	8,000	
Total											233,000	-	-	-	-	-	175,000	58,000
<b>61-Sunset Meadows</b>																		
	61	P	Sunset Meadows			02	G	I	22	Driving Range Cart Replacement	10,000	-	-	-	-	10,000	-	
Total											10,000	-	-	-	-	-	10,000	-
<b>78-Sunset Ridge</b>																		
	78	C	Sunset Ridge	ADA	50%	21	P	2	22	Playground - Replacement (Including New Edge)	130,000	-	-	-	-	130,000	-	
	78	C	Sunset Ridge	ADA	50%	21	AF	I	22	Outdoor Basketball Court - Replacement	85,000	-	-	-	-	85,000	-	
	78	C	Sunset Ridge	ADA	50%	21	Z	I	22	Asphalt Walks - Renovate with Concrete	25,000	-	-	-	-	25,000	-	
Total											240,000	-	-	-	-	-	240,000	-
<b>47-Virginia Terrace</b>																		
	47	F	Virginia Terrace	ADA	50%	21	AF	I	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-	
Total											8,000	-	-	-	-	-	8,000	-

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# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>48-</b>																	
	48	P	Volz			21	T	2	22	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	70,000	-	-	-	-	70,000	-
	48	P	Volz			21	PS	2	22	Outdoor Basketball Court - Sport Court TitanTrax Overlay	20,000	-	-	-	-	20,000	-
	48	P	Volz	ADA	50%	21	AF	2	22	Backstop Concrete	15,000	-	-	-	-	15,000	-
	48	P	Volz	ADA	50%	21	AF	2	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-
Total											113,000	-	-	-	-	113,000	-
<b>57-Willow</b>																	
	57	C	Willow			09	PS	1	19	Bridge Replacement	100,000	-	100,000	-	-	-	-
	57	C	Willow	ADA	40%	21	P	2	20	Playground - Replacement	110,000	-	-	110,000	-	-	-
Total											210,000	-	100,000	110,000	-	-	-
<b>9-General Park Use</b>																	
	9	G	zGeneral Park Use	ADA	50%	21	AF	1	18	Athletic & Concrete Repairs & Replacements - General	312,000	72,000	80,000	80,000	80,000	-	-
	9	G	zGeneral Park Use	ADA	25%	21	AF	1	20	Athletic Furniture Replacements (bleachers, player benches,	20,000	-	-	10,000	-	10,000	-
	9	G	zGeneral Park Use			21	PS	1	18	Boundary & Topographic Surveys	150,450	5,450	25,000	25,000	25,000	35,000	35,000
	9	G	zGeneral Park Use	ADA	100%	21	PS	1	19	ADA Transition Plan Projects	150,000	-	30,000	30,000	30,000	30,000	30,000
	9	G	zGeneral Park Use	ADA	25%	21	CO	1	19	Contingency Projects	750,000	-	150,000	150,000	150,000	150,000	150,000
	9	G	zGeneral Park Use			21	PS	1	19	Park Furniture Replacements	54,000	-	8,000	8,000	8,000	15,000	15,000
	9	G	zGeneral Park Use			21	AF	1	23	Athletic Field Furniture Replacements	10,000	-	-	-	-	-	10,000
	9	G	zGeneral Park Use			21	PS	1	23	Tree Removals & Replacements	10,000	-	-	-	-	-	10,000
Total											1,456,450	77,450	293,000	303,000	293,000	240,000	250,000
<b>10-General Recreation and Pool Projects</b>																	
	10	G	zGeneral Recreation			02	A	1	18	Computer Upgrades at Centers	30,000	5,000	5,000	5,000	5,000	5,000	5,000
	10	G	zGeneral Recreation	ADA	25%	02	SW	1	18	Pool Furniture Replacements	13,900	8,900	-	-	-	5,000	-
	10	G	zGeneral Recreation			02	CC	1	18	Recreation Equipment Replacements - General	46,950	6,950	-	10,000	10,000	10,000	10,000
	10	G	zGeneral Recreation			02	SW	1	19	Pool Improvements	250,000	-	250,000	-	-	-	-
	10	G	zGeneral Recreation			02	SW	1	20	Pool Mechanical Equipment Repairs - General	20,000	-	-	5,000	5,000	5,000	5,000
	10	G	zGeneral Recreation			02	SW	1	21	Concession Equipment Replacements	5,000	-	-	-	5,000	-	-
	10	G	zGeneral Recreation			02	CC	1	21	Recreation Equipment Replacements - General	20,000	-	-	-	10,000	-	10,000
Total											385,850	20,850	255,000	20,000	35,000	25,000	30,000
<b>97-Vehicle/Equipment Replacements</b>																	
	98	V				21	VE	1	18	Vehicle & Equipment Replacements - General	780,800	5,800	125,000	150,000	150,000	175,000	175,000
Total											780,800	5,800	125,000	150,000	150,000	175,000	175,000
Total Projects											25,205,063	1,007,663	13,581,840	6,146,560	706,500	1,855,000	1,907,500

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# Capital Projects - Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>12-Administration Center</b>																	
	12	P	Administration Center			21	A	1	18	Computer Equipment/Replacement	110,000	15,000	15,000	15,000	15,000	25,000	25,000
	12	P	Administration Center			02	A	1	18	Office Equipment Replacements	18,500	8,500	5,000	-	5,000	-	-
	12	P	Administration Center			21	A	1	18	Timeclock Replacements	8,200	8,200	-	-	-	-	-
	12	P	Administration Center			21	PS	2	19	HVAC Controls Replacements (Dampers & Thermostats)	25,000	-	25,000	-	-	-	-
	12	P	Administration Center			21	PS	2	19	Parking Lots	135,000	-	135,000	-	-	-	-
	12	P	Administration Center			21	A	1	19	Telephone System	135,000	-	135,000	-	-	-	-
	12	P	Administration Center			21	PS	2	22	Boiler Replacement	20,000	-	-	-	-	20,000	-
	12	P	Administration Center			21	PS	2	23	Annex Lobby Furniture	6,500	-	-	-	-	-	6,500
	12	P	Administration Center			21	PS	1	23	Window Replacements	120,000	-	-	-	-	-	120,000
Total											578,200	31,700	315,000	15,000	20,000	45,000	151,500
<b>64-Arlington Lakes Golf Club</b>																	
17003	64	H	ALGC			02	G	2	18	Mower & Equipment Replacements	449,600	74,600	-	130,000	45,000	100,000	100,000
	64	H	ALGC			02	G	1	19	Fairway Spiker	10,000	-	10,000	-	-	-	-
	64	H	ALGC			02	G	1	19	Topdressing drag brush	5,000	-	5,000	-	-	-	-
	64	H	ALGC			02	G	1	19	Two Heavy Duty Utility Vehicles	40,000	-	40,000	-	-	-	-
Total											504,600	74,600	55,000	130,000	45,000	100,000	100,000
<b>71-Carriage Walk</b>																	
	71	R	Carriage Walk	ADA	50%	21	Z	2	22	Pathway Improvements	90,000	-	-	-	-	45,000	45,000
Total											90,000	-	-	-	-	45,000	45,000
<b>33-Centennial</b>																	
	33	C	Centennial			21	Z	2	21	Board Walk Improvements	6,000	-	-	-	6,000	-	-
	33	C	Centennial			21	PS	2	21	Interpretative Signage	6,500	-	-	-	6,500	-	-
	33	C	Centennial			21	PS	2	21	Park Furniture	18,000	-	-	-	18,000	-	-
	33	C	Centennial	ADA	40%	21	P	2	21	Playground Renovation (including furniture)	125,000	-	-	-	125,000	-	-
	33	C	Centennial	ADA	50%	21	AF	2	21	Portable Toilet Enclosure With Concrete	8,000	-	-	-	8,000	-	-
Total											163,500	-	-	-	163,500	-	-
<b>63-Forest View Racquet &amp; Fitness Club</b>																	
17007	63	H	Forest View Racquet			13	IT	1	18	Light Fixture Replacements	120,288	20,288	-	-	-	-	100,000
	63	H	Forest View Racquet			13	IT	1	20	Ceiling Tile Replacements	20,000	-	-	20,000	-	-	-
	63	H	Forest View Racquet			13	IT	1	19	Color Coat indoor courts	34,800	-	34,800	-	-	-	-
	63	H	Forest View Racquet			02	IT	1	19	Fire Alarm System	55,000	-	55,000	-	-	-	-
	63	H	Forest View Racquet			13	IT	1	20	Fitness Floor replacement	8,000	-	-	8,000	-	-	-
	63	H	Forest View Racquet			13	IT	1	19	Locker Room Improvements	50,000	-	10,000	40,000	-	-	-

Proposed project costs are estimates only. The majority of the projects have not been designed or engineered. Project estimates will change as more refined information is received.

# Capital Projects - Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>63-Forest View Racquet &amp; Fitness Club (continued)</b>																	
	63	H	Forest View Racquet			13	IT	1	19	Roof Replacement of Valley	30,000	-	30,000	-	-	-	
	63	H	Forest View Racquet			13	IT	1	20	Domestic Water Heater Replacement	12,000	-	-	12,000	-	-	
	63	H	Forest View Racquet			13	IT	1	22	Sauna Replacements	30,000	-	-	-	30,000	-	
	63	H	Forest View Racquet	ADA	50%	21	IT	1	23	Portable Toilet Enclosure With Concrete	8,000	-	-	-	-	8,000	
Total											368,088	20,288	129,800	80,000	-	30,000	108,000
<b>17-Frontier</b>																	
	17	F	Frontier	ADA	50%	21	Z	1	22	Asphalt Walkway North of Service Center	26,000	-	-	-	-	13,000	13,000
	17	F	Frontier			21	PS	1	22	Ceiling Fan Replacements	16,000	-	-	-	-	8,000	8,000
	17	F	Frontier	ADA	50%	21	Z	1	22	Front Entrance Walkway Improvements	12,000	-	-	-	-	6,000	6,000
Total											54,000	-	-	-	-	27,000	27,000
<b>40-Greens</b>																	
	40	R	Greens	ADA	40%	21	P	1	20	Playground Renovation	125,000	-	-	125,000	-	-	-
Total											125,000	-	-	125,000	-	-	-
<b>58-Green Slopes</b>																	
	58	R	Green Slopes			21	T	1	22	Tennis Courts Overlay - Sport Court Titan Trax	150,000	-	-	-	-	150,000	-
	58	R	Green Slopes			21	PS	1	22	Park Furniture & Signage	16,000	-	-	-	-	8,000	8,000
	58	R	Green Slopes	ADA	50%	21	Z	1	22	Concrete Parking Lot Improvements	50,000	-	-	-	-	25,000	25,000
Total											216,000	-	-	-	-	183,000	33,000
<b>28-Hasbrook</b>																	
	28	F	Hasbrook	ADA	50%	21	P	1	22	Playground Renovation	130,000	-	-	-	-	130,000	-
	28	F	Hasbrook			21	PS	1	22	Basketball Court Overlay - Sport Court Titan Trax	80,000	-	-	-	-	40,000	40,000
Total											210,000	-	-	-	-	170,000	40,000
<b>19-Heritage</b>																	
	19	H	Heritage			21	CC	1	22	Flooring Replacements	8,000	-	-	-	-	8,000	-
Total											8,000	-	-	-	-	8,000	-
<b>89-Heritage Tennis Club</b>																	
	89	C	Heritage Tennis Club			17	IT	1	19	Court - Tennis Court Resurface	40,000	-	40,000	-	-	-	-
	89	C	Heritage Tennis Club			17	IT	1	19	Lighting Improvements	30,000	-	30,000	-	-	-	-
	89	C	Heritage Tennis Club			17	IT	3	22	Centennial - Outdoor Court Screen Replacements	5,000	-	-	-	-	5,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Ceiling Fan Replacements	5,000	-	-	-	-	5,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Sweeper Replacements	6,000	-	-	-	-	6,000	-
	89	C	Heritage Tennis Club			17	IT	3	22	Court - Perimeter Heater Replacements	75,000	-	-	-	-	75,000	-
	89	C	Heritage Tennis Club			17	IT	1	23	Court - Install New Backdrops	25,000	-	-	-	-	-	25,000
Total											186,000	-	70,000	-	-	91,000	25,000

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# Capital Projects - Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>41-Hickory Meadows</b>																	
	41	R	Hickory Meadows			09	Z	1	22	Concrete Improvements Around Building Perimeter	10,000	-	-	-	-	10,000	-
	41	R	Hickory Meadows			09	PS	1	22	Shelter Roof Replacement	10,000	-	-	-	-	10,000	-
Total											20,000	-	-	-	-	20,000	-
<b>77-Lake Arlington</b>																	
	77	C	Lake Arlington			21	PS	1	18	Retaining Wall Improvements	18,000	18,000	-	-	-	-	-
	77	C	Lake Arlington	ADA	45%	24	PS	1	18	Lake Arlington Park Improvements	732,600	250,000	482,600	-	-	-	-
	77	C	Lake Arlington			24	PS	1	19	Lake Arlington Park Improvements (Grant)	400,000	-	400,000	-	-	-	-
	77	C	Lake Arlington			09	PS	1	19	Lake Arlington Park Improvements	465,000	-	465,000	-	-	-	-
	77	C	Lake Arlington			02	PS	1	19	Watercraft Replacements (Sailboats, Paddle Boats, Etc.)	20,000	-	10,000	-	-	-	10,000
	77	C	Lake Arlington			21	Z	2	20	Asphalt Parking Lot - Milling, Undercuts, Surfacing	525,000	-	-	525,000	-	-	-
	77	C	Lake Arlington			21	PS	1	23	Shoreline Improvements (Controlled Burn & Plantings)	5,000	-	-	-	-	-	5,000
Total											2,165,600	268,000	1,357,600	525,000	-	-	15,000
<b>70-Lake Terramere</b>																	
	70	C	Lake Terramere			21	PS	2	23	Landscape & Shoreline Improvements	10,000	-	-	-	-	-	10,000
	70	C	Lake Terramere	ADA	40%	21	P	1	23	Playground Renovation	130,000	-	-	-	-	-	130,000
Total											140,000	-	-	-	-	-	140,000
<b>91-Melas Park</b>																	
	91	R	Melas Park			02	AF	1	23	Artificial Turf Replacement	300,000	-	-	-	-	-	300,000
	91	R	Melas Park			02	AF	1	18	Freezer	6,800	6,800	-	-	-	-	-
Total											306,800	6,800	-	-	-	-	300,000
<b>75-Nickol Knoll</b>																	
17001	75	C	Nickol Knoll			02	G	2	18	Sump Pump	6,000	6,000	-	-	-	-	-
17004	75	C	Nickol Knoll			21	G	2	18	Netting Replacement #3	44,600	14,600	-	-	-	15,000	15,000
17005	75	C	Nickol Knoll			21	G	2	18	Mowers & Equipment Replacements	126,425	26,425	-	-	-	80,000	20,000
	75	C	Nickol Knoll			02	G	1	19	New Clubhouse Area Fence	5,000	-	5,000	-	-	-	-
	75	C	Nickol Knoll			02	G	1	19	Two Utility Carts	15,000	-	15,000	-	-	-	-
	75	C	Nickol Knoll			21	G	1	23	Clubhouse HVAC Replacement	40,000	-	-	-	-	-	40,000
	75	C	Nickol Knoll			21	G	1	23	Service Center HVAC Replacement	40,000	-	-	-	-	-	40,000
	75	C	Nickol Knoll			21	G	2	23	Service Center Roof Replacement	120,000	-	-	-	-	-	120,000
Total											397,025	47,025	20,000	-	-	95,000	235,000
<b>13-North School Park</b>																	
	13	P	North School Park			21	PS	1	23	Holiday Lighting Display	5,000	-	-	-	-	-	5,000
	13	P	North School Park	ADA	50%	09	PS	1	22	Fountain Upgrades and Improvements	40,000	-	-	-	-	40,000	-
	13	P	North School Park			09	PS	1	22	Irrigation System Upgrades and Improvements	15,000	-	-	-	-	15,000	-
Total											60,000	-	-	-	-	55,000	5,000

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# Capital Projects - Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>25-Olympic</b>																	
17006	25	P		ADA	10%	23	CC	I	18	Olympic Renovation Project	16,000,000	450,000	10,861,440	4,688,560	-	-	-
Total											16,000,000	450,000	10,861,440	4,688,560	-	-	-
<b>21-Pioneer</b>																	
17002	21	P	Pioneer			21	SW	I	18	Freezer	5,150	5,150	-	-	-	-	-
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #2)	35,000	-	-	-	-	-	35,000
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #3)	35,000	-	-	-	-	-	35,000
	21	P	Pioneer			21	AF	I	23	Backstop & Sideline Fencing Replacement (Field #4)	35,000	-	-	-	-	-	35,000
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #2)	15,000	-	-	-	-	-	15,000
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #3)	15,000	-	-	-	-	-	15,000
	21	P	Pioneer	ADA	50%	21	AF	I	23	Backstop Concrete (Field #4)	15,000	-	-	-	-	-	15,000
	21	P	Pioneer			21	SW	I	23	Pool - Shade Area for Concession Stand	12,000	-	-	-	-	-	12,000
	21	P	Pioneer	ADA	50%	21	AF	I	23	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	8,000
Total											175,150	5,150	-	-	-	-	170,000
<b>23-Recreation</b>																	
	23	R	Recreation			21	CC	2	22	Roof Replacement	175,000	-	-	-	-	175,000	-
	23	R	Recreation			21	Z	I	23	Concrete Walk Replacements/Repairs	25,000	-	-	-	-	-	25,000
	23	R	Recreation	ADA	50%	21	AF	I	23	Backstop Concrete (American Legion Field)	25,000	-	-	-	-	-	25,000
	23	R	Recreation	ADA	50%	21	AF	I	23	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	-	8,000
Total											233,000	-	-	-	-	175,000	58,000
<b>61-Sunset Meadows</b>																	
	61	P	Sunset Meadows			02	G	I	22	Driving Range Cart Replacement	10,000	-	-	-	-	10,000	-
Total											10,000	-	-	-	-	10,000	-
<b>78-Sunset Ridge</b>																	
	78	C	Sunset Ridge	ADA	50%	21	P	2	22	Playground - Replacement (Including New Edge)	130,000	-	-	-	-	130,000	-
	78	C	Sunset Ridge	ADA	50%	21	AF	I	22	Outdoor Basketball Court - Replacement	85,000	-	-	-	-	85,000	-
	78	C	Sunset Ridge	ADA	50%	21	Z	I	22	Asphalt Walks - Renovate with Concrete	25,000	-	-	-	-	25,000	-
Total											240,000	-	-	-	-	240,000	-
<b>47-Virginia Terrace</b>																	
	47	F	Virginia Terrace	ADA	50%	21	AF	I	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-
Total											8,000	-	-	-	-	8,000	-

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# Capital Projects - Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	
										Project Amount							
<b>48-Volz</b>																	
	48	P	Volz			21	T	2	22	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	70,000	-	-	-	-	70,000	-
	48	P	Volz			21	PS	2	22	Outdoor Basketball Court - Sport Court TitanTrax Overlay	20,000	-	-	-	-	20,000	-
	48	P	Volz	ADA	50%	21	AF	2	22	Backstop Concrete	15,000	-	-	-	-	15,000	-
	48	P	Volz	ADA	50%	21	AF	2	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-
Total											113,000	-	-	-	-	113,000	-
<b>57-Willow</b>																	
	57	C	Willow			09	PS	1	19	Bridge Replacement	100,000	-	100,000	-	-	-	-
	57	C	Willow	ADA	40%	21	P	2	20	Playground - Replacement	110,000	-	-	110,000	-	-	-
Total											210,000	-	100,000	110,000	-	-	-
<b>9-General Park Use</b>																	
	9	G	zGeneral Park Use	ADA	50%	21	AF	1	18	Athletic & Concrete Repairs & Replacements - General	312,000	72,000	80,000	80,000	80,000	-	-
	9	G	zGeneral Park Use	ADA	25%	21	AF	1	20	Athletic Furniture Replacements (bleachers, player benches,	20,000	-	-	10,000	-	10,000	-
	9	G	zGeneral Park Use			21	PS	1	18	Boundary & Topographic Surveys	150,450	5,450	25,000	25,000	25,000	35,000	35,000
	9	G	zGeneral Park Use	ADA	100%	21	PS	1	19	ADA Transition Plan Projects	150,000	-	30,000	30,000	30,000	30,000	30,000
	9	G	zGeneral Park Use	ADA	25%	21	CO	1	19	Contingency Projects	750,000	-	150,000	150,000	150,000	150,000	150,000
	9	G	zGeneral Park Use			21	PS	1	19	Park Furniture Replacements	54,000	-	8,000	8,000	8,000	15,000	15,000
	9	G	zGeneral Park Use			21	AF	1	23	Athletic Field Furniture Replacements	10,000	-	-	-	-	-	10,000
	9	G	zGeneral Park Use			21	PS	1	23	Tree Removals & Replacements	10,000	-	-	-	-	-	10,000
Total											1,456,450	77,450	293,000	303,000	293,000	240,000	250,000
<b>10-General Recreation and Pool Projects</b>																	
	10	G	zGeneral Recreation			02	A	1	18	Computer Upgrades at Centers	30,000	5,000	5,000	5,000	5,000	5,000	5,000
	10	G	zGeneral Recreation	ADA	25%	02	SW	1	18	Pool Furniture Replacements	13,900	8,900	-	-	-	5,000	-
	10	G	zGeneral Recreation			02	CC	1	18	Recreation Equipment Replacements - General	46,950	6,950	-	10,000	10,000	10,000	10,000
	10	G	zGeneral Recreation			02	SW	1	19	Pool Improvements	250,000	-	250,000	-	-	-	-
	10	G	zGeneral Recreation			02	SW	1	20	Pool Mechanical Equipment Repairs - General	20,000	-	-	5,000	5,000	5,000	5,000
	10	G	zGeneral Recreation			02	SW	1	21	Concession Equipment Replacements	5,000	-	-	-	5,000	-	-
	10	G	zGeneral Recreation			02	CC	1	21	Recreation Equipment Replacements - General	20,000	-	-	-	10,000	-	10,000
Total											385,850	20,850	255,000	20,000	35,000	25,000	30,000
<b>97-Vehicle/Equipment Replacements</b>																	
	98	V				21	VE	1	18	Vehicle & Equipment Replacements - General	780,800	5,800	125,000	150,000	150,000	175,000	175,000
Total											780,800	5,800	125,000	150,000	150,000	175,000	175,000
Total Projects											25,205,063	1,007,663	13,581,840	6,146,560	706,500	1,855,000	1,907,500

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# LEGAL DOCUMENTS



**ORDINANCE NO. 700**

**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**

**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 24th day of April, 2018 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, 2018 and ending April 30, 2019 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, 2018 and ending on the thirtieth (30th) day of April, 2019:**

	Budget	Appropriation
<b>I. CORPORATE FUND</b>		
Salaries and Wages	\$ 2,948,960	\$ 3,243,856
Property Insurance	150,630	165,693
Health Insurance	652,660	717,926
Printed Supplies	2,820	3,102
Graphic Arts Supplies	6,800	7,480
Office Supplies	16,700	18,370
Data Processing Supplies	16,160	17,776
Landscape Materials	35,000	38,500

	Budget	Appropriation
<b>I. CORPORATE FUND (CONT.)</b>		
Wearing Apparel	16,210	17,831
Personal Protective Equipment	6,300	6,930
Recreation Supplies	1,550	1,705
Periodicals & Books	760	836
Commodities, Other	20,350	22,385
Non-Capital Assets	34,550	38,005
Electric	36,340	39,974
Telephone	59,850	65,835
Water	14,200	15,620
Gas Heat	10,910	12,001
Rental, Storage Area	5,050	5,555
Equipment Rental	7,810	8,591
Printing & Binding	15,550	17,105
Refuse Disposal	58,000	63,800
Postage	12,120	13,332
License & Permits	2,200	2,420
Legal Services	18,180	19,998
Legal Publications	500	550
Professional Services	141,700	155,870
Data Processing Services	54,100	59,510
Advertising, Display	3,300	3,630
Advertising, Classified	2,020	2,222
Association Dues	17,720	19,492
Contractual Services, Other	326,220	358,842
M & R-Buildings	64,140	70,554
M & R-Grounds	19,000	20,900
M & R-Paving	25,000	27,500
M & R-Sealcoating	40,000	44,000
M & R-Colorcoating	64,640	71,104
M & R-Playgrounds	50,300	55,330
M & R-Special Events	3,000	3,300
M & R-Paving	20,750	22,825
M & R-Sealcoating	69,000	75,900
M & R-Colorcoating	80,000	88,000
M & R-Fencing	1,500	1,650
M & R- Mech. Equipment	40,000	44,000
M & R-Fencing	110,000	121,000
M & R-Equipment	2,500	2,750
M & R-Vehicles	67,810	74,591
M & R-Fire & Safety Systems	14,730	16,203
M & R-Chargebacks	(70,520)	(77,572)

	Budget	Appropriation
<b>I. CORPORATE FUND (CONT.)</b>		
Mileage Reimbursement	2,340	2,574
Public Relations	22,750	25,025
Publicity/Public Relations	5,050	5,555
Personnel Expense	16,210	17,831
Tuition Reimbursement	910	1,001
Conference/Training Expense	45,510	50,061
Travel Expense	4,680	5,148
<b>I. CORPORATE FUND TOTAL</b>		<b>\$ 6,092,559</b>
	Budget	Appropriation
<b>II. RECREATION FUND</b>		
Salaries and Wages	\$ 4,040,680	\$ 4,444,748
Health Insurance	591,590	650,749
Office Supplies	20,450	22,495
Data Processing Supplies	16,160	17,776
Janitorial Supplies	40,000	44,000
Wearing Apparel	14,510	15,961
Pool Supplies	5,000	5,500
Periodicals And Books	780	858
Concession Merchandise	94,950	104,445
Pool Chemicals & Pool Paint	62,000	68,200
Gasoline, Oil & Antifreeze	1,360	1,496
Staff Training Supplies	17,900	19,690
Fish for Stocking Lake	650	715
Misc Taxes	18,710	20,581
Non-capital Assets	46,500	51,150
Electric	296,080	325,688
Telephone	56,930	62,623
Water	97,950	107,745
Gas Heat	95,120	104,632
Storage Rental	5,050	5,555
Printing & Binding	95,000	104,500
Refuse Disposal	5,520	6,072
Postage	38,120	41,932
Professional Services	10,000	11,000
Data Processing Services	54,100	59,510
Advertising	31,000	34,100
Association Dues	8,420	9,262
Bank Service Charges	281,850	310,035
Contractual Services, Other	17,570	19,327

	Budget	Appropriation
<b>II. RECREATION FUND (CONT.)</b>		
M & R-Buildings	16,990	18,689
M & R-Athletic Fields	47,000	51,700
M & R-Pools	30,000	33,000
M & R-Communication Equipment	500	550
M & R-Fire & Safety Systems	2,790	3,069
M & R-Office Equipment	14,460	15,906
Mileage Reimbursement	3,670	4,037
Public Relations	10,360	11,396
Personnel Expense	13,630	14,993
Tuition Reimbursement	500	550
Conference/Training Expense	17,590	19,349
Travel	2,470	2,717
Cultural Arts	352,520	387,772
Day Camp & CAP	1,324,510	1,456,961
Senior Programs	345,430	379,973
Athletics	740,490	814,539
Aquatics	391,620	430,782
Center Programs	408,230	449,053
Lake Programs	30,840	33,924
Debt Service	100,800	110,880
Improvements - Land & Buildings	1,330,000	1,463,000
Equipment	75,000	82,500
Provision for Contingency	100,000	110,000
<b>II. RECREATION FUND TOTAL</b>		<b>\$ 13,021,074</b>
	<b>Budget</b>	<b>Appropriation</b>
<b>IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND</b>		
Salaries and Wages	\$ 149,540	\$ 164,494
Health Insurance	15,140	16,654
Office Supplies	50	55
Janitorial Supplies	1,400	1,540
Landscape Materials	7,420	8,162
Fertilizer/Insect/Weed Killer	9,270	10,197
Wearing Apparel	1,850	2,035
Recreation Supplies	4,000	4,400
Lumber Materials	150	165
Small Tools	200	220
Structural/Shop Materials	70	77
Gasoline, Oil & Antifreeze	5,500	6,050
Electrical Supplies	300	330

	Budget	Appropriation
<b>IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND (CONT.)</b>		
Paints & Solvents-Non Pool	200	220
Parts/Fittings - Motor Vehicles	2,260	2,486
Parts/Fittings - Mowing Equipment	3,240	3,564
Parts/Fittings - Plumbing & Heating	200	220
Construction Materials	100	110
Sales Taxes	220	242
Other Commodities	1,020	1,122
Electric	11,850	13,035
Telephone	3,540	3,894
Water	1,170	1,287
Gas Heat	1,580	1,738
Printing and Binding	1,100	1,210
Refuse Disposal	2,120	2,332
License & Permits	500	550
Advertising, Display	1,700	1,870
Association Dues	600	660
Program Services	1,000	1,100
Bank Service Charges	5,400	5,940
Other Contractual Services	3,420	3,762
M & R - Buildings	2,600	2,860
M & R-Fencing	150	165
M & R-Vehicles	800	880
M & R - Fire & Safety Systems	2,700	2,970
M & R - Irrigation Systems	3,900	4,290
M & R - Grounds Fixtures	800	880
M & R - Well & Pump	800	880
M & R - Other	1,600	1,760
Mileage Reimbursement	150	165
Promotional Expenses	1,000	1,100
<b>IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL</b>		<b>\$ 275,671</b>
	<b>Budget</b>	<b>Appropriation</b>
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB</b>		
Salaries and Wages	\$ 761,420	\$ 837,562
Health Insurance	63,170	69,487
Pension	82,270	90,497
Printed Supplies	1,250	1,375
Office Supplies	2,750	3,025
Janitorial Supplies	12,900	14,190
Landscape Materials	23,730	26,103

	Budget	Appropriation
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (CONT.)</b>		
Fertilizer/Insect/Weed Killer	23,730	26,103
Wearing Apparel	4,300	4,730
Recreation Supplies	11,750	12,925
Lumber Materials	600	660
Small Tools	1,000	1,100
Gasoline, Oil & Antifreeze	23,000	25,300
Electrical Supplies	600	660
Paints & Solvents-Non Pool	500	550
Parts/Fittings - Motor Vehicles	11,850	13,035
Parts/Fittings - Mowing Equipment	11,450	12,595
Parts/Fittings - Plumbing & Heating	4,520	4,972
Construction Materials	1,000	1,100
Sales Taxes	11,850	13,035
Other Commodities	12,770	14,047
Non-capital Assets	27,790	30,569
Electric	34,870	38,357
Telephone	17,070	18,777
Water	1,710	1,881
Gas Heat	3,310	3,641
Printing & Binding	2,150	2,365
Refuse Disposal	8,380	9,218
Postage	200	220
Licenses & Permits	250	275
Professional Services	5,300	5,830
Advertising, Display	8,180	8,998
Association Dues	3,500	3,850
Program Services	3,700	4,070
Linen Service	9,800	10,780
Bank Service Charges	28,700	31,570
Other Contractual Services	24,520	26,972
M & R - Buildings	1,800	1,980
M & R - Fencing	300	330
M & R - Machinery & Equipment	5,100	5,610
M & R - Vehicles	800	880
M & R - Irrigation Systems	2,020	2,222
M & R - Grounds Fixtures	3,850	4,235
M & R - Well & Pump	700	770
M & R - Office Equipment	1,300	1,430
M & R - Other	2,300	2,530
Mileage Reimbursement	650	715
Public Relations	300	330

	Budget	Appropriation
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (CONT.)</b>		
Personnel Expense	700	770
Conference/Training Expense	1,000	1,100
Travel	1,400	1,540
Promotional Expenses	8,000	8,800
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL</b>		<b>\$ 1,403,666</b>
<b>IIC. RECREATION - FOREST VIEW RACQUET &amp; FITNESS CLUB FUND</b>		
Salaries and Wages	\$ 481,300	\$ 529,430
Health Insurance	50,890	55,979
Pension	56,750	62,425
Office Supplies	1,200	1,320
Janitorial Supplies	6,200	6,820
Awards & Trophies	1,150	1,265
League Balls	1,670	1,837
Special Events Expense	2,350	2,585
Towels	800	880
Wearing Apparel	950	1,045
Recreation Supplies	10,450	11,495
Stringing Supplies For Resale	5,800	6,380
Electrical Supplies	300	330
Vending Merchandise	1,900	2,090
Misc Building Supplies	1,500	1,650
Electric	48,540	53,394
Telephone	3,360	3,696
Water	1,780	1,958
Gas Heat	2,830	3,113
Printing & Binding	400	440
Refuse Disposal	1,900	2,090
Advertising	2,000	2,200
Association Dues	900	990
Bank Service Charges	31,000	34,100
Other Contractual Services	5,200	5,720
M & R - Buildings	5,200	5,720
M & R - Fire & Safety Equipment	250	275
M & R - Office Equipment	300	330
Conference/Training Expense	800	880
Promotional Expenses	300	330
Improvements - Land & Buildings	74,800	82,280
<b>IIC. RECREATION - FOREST VIEW RACQUET &amp; FITNESS CLUB FUND TOTAL</b>		<b>\$ 883,047</b>



	Budget	Appropriation
<b>IID. RECREATION - HERITAGE TENNIS CLUB FUND</b>		
Salaries and Wages	\$ 547,250	\$ 601,975
Health Insurance	51,950	57,145
Pension	55,240	60,764
Office Supplies	1,500	1,650
Janitorial Supplies	3,700	4,070
Hygiene/Laundry Supplies	600	660
Awards & Trophies	300	330
League Balls	4,000	4,400
Special Events Expense	2,500	2,750
Towels	1,300	1,430
Wearing Apparel	2,000	2,200
Recreation Supplies	7,610	8,371
Periodicals And Books	400	440
Racquet Stringing Supplies	4,600	5,060
Electrical Supplies	8,400	9,240
Sales Taxes	700	770
Other Commodities	550	605
Electric	26,210	28,831
Telephone	10,150	11,165
Water	540	594
Gas Heat	1,710	1,881
Printing & Binding	1,000	1,100
Refuse Disposal	2,100	2,310
Advertising, Display	2,700	2,970
Association Dues	2,500	2,750
Bank Service Charges	31,000	34,100
Other Contractual Services	8,400	9,240
M & R - Buildings	3,000	3,300
M & R - Fire & Safety Services	2,000	2,200
Mileage Reimbursement	1,300	1,430
Public Relations	2,000	2,200
Personnel Expense	1,100	1,210
Conference/Training Expense	2,450	2,695
Promotional Expenses	1,000	1,100
Capital Expense	70,000	77,000
<b>IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL</b>		<b>\$ 947,936</b>
	<b>Budget</b>	<b>Appropriation</b>
<b>III. PENSION FUND</b>		
Pension contributions	\$ 1,790,350	\$ 1,969,385
<b>III. PENSION FUND TOTAL</b>		<b>\$ 1,969,385</b>

	budget	Appropriation
<b>IV. INSURANCE FUND</b>		
Insurance Premiums	\$ 287,070	\$ 315,777
Unemployment Compensation	25,000	27,500
<b>IV. INSURANCE FUND TOTAL</b>		<b>\$ 343,277</b>
<b>V. PUBLIC AUDIT FUND</b>		
Audit Services	\$ 30,500	\$ 33,550
<b>V. PUBLIC AUDIT FUND TOTAL</b>		<b>\$ 33,550</b>
<b>VI. MUSEUM FUND</b>		
Salaries and Wages	\$ 137,460	\$ 151,206
Health Insurance	8,080	8,888
Office Supplies	700	770
Periodicals And Books	750	825
Non-capital Assets	4,540	4,994
Telephone	4,030	4,433
Postage	80	88
Association Dues	880	968
Grant Expense	500	550
Program Expense	4,650	5,115
Contractual Services, Other	2,500	2,750
Mileage Reimbursement	150	165
Public Relations	750	825
Personnel Expense	300	330
Conference/Training Expense	500	550
Museum Programs	46,410	51,051
<b>VI. MUSEUM FUND TOTAL</b>		<b>\$ 233,508</b>
<b>VII. NWSRA FUND</b>		
NWSRA Contributions	\$ 554,360	\$ 609,796
Recreation Overhead Contribution	164,740	181,214
ADA Compliance Projects	1,475,000	1,622,500
<b>VII. NWSRA FUND TOTAL</b>		<b>\$ 2,413,510</b>
<b>VIII. DEBT SERVICE FUND</b>		
Principal & Interest	\$ 2,771,200	\$ 3,048,320
Bank Charges	3,500	3,850
<b>VIII. DEBT SERVICE FUND TOTAL</b>		<b>\$ 3,052,170</b>
<b>VIV. CAPITAL PROJECTS FUND</b>		
Capital Projects	\$ 10,457,040	\$ 11,502,744
<b>VIV. CAPITAL FUND</b>		<b>\$ 11,502,744</b>

<b>SUMMARY OF FUNDS</b>	
<b>I. CORPORATE FUND</b>	<b>\$ 6,092,559</b>
<b>II. RECREATION FUND</b>	<b>13,021,074</b>
<b>IIA. NICKOL KNOLL GOLF CLUB FUND</b>	<b>275,671</b>
<b>IIB. ARLINGTON LAKES GOLF CLUB FUND</b>	<b>1,403,666</b>
<b>IIC. FOREST VIEW RACQUET &amp; FITNESS CLUB FUND</b>	<b>883,047</b>
<b>IID. HERITAGE TENNIS CLUB FUND</b>	<b>947,936</b>
<b>III. PENSION FUND</b>	<b>1,969,385</b>
<b>IV. INSURANCE FUND</b>	<b>343,277</b>
<b>V. AUDIT FUND</b>	<b>33,550</b>
<b>VI. MUSEUM FUND</b>	<b>233,508</b>
<b>VII. NWSRA FUND</b>	<b>2,413,510</b>
<b>VIII DEBT SERVICE FUND</b>	<b>3,052,170</b>
<b>VIV. CAPITAL PROJECTS FUND</b>	<b>11,502,744</b>
<b>TOTAL SUMMARY OF ALL FUNDS</b>	<b><u>\$ 42,172,097</u></b>

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, 2018 and ending April 30, 2019 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2019 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected To be \$28,514,027.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$26,526,561.
- c. An estimate of the expenditures contemplated for the fiscal year is \$38,338,270.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$16,702,317.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$14,637,660.

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

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

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

PASSED this \_\_\_\_ day of July, 2018:

AYES: \_\_\_\_ ABSTAIN: \_\_\_\_

NAYS: \_\_\_\_ ABSTAIN: \_\_\_\_

[SEAL]

**ARLINGTON HEIGHTS PARK DISTRICT**

By: \_\_\_\_\_

Maryfran H. Leno  
President, Park Board of Commissioners

ATTEST:

\_\_\_\_\_  
Richard A. Hanetho  
Board Secretary

Cook and Lake Counties, Illinois

**ARLINGTON HEIGHTS PARK DISTRICT  
CERTIFICATION OF ESTIMATE OF REVENUE FOR  
FISCAL YEAR BEGINNING May 1, 2018  
AND ENDING April 30, 2019**

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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, 2018 and ending April 30, 2019, are estimated as follows:

**ESTIMATE OF REVENUE**

<b>SOURCE</b>	<b>AMOUNT</b>
Real Estate Taxes	\$ 14,637,660
Replacement Taxes	206,580
Rental Income	134,247
Interest Income	210,184
Donations & Misc Revenues	727,820
Recreation Program Fees	6,710,840
Swimming Pool Revenues	710,050
Tennis Club Revenues	1,650,650
Golf Club Revenues	1,538,530
<b>TOTAL</b>	<u><u>\$ 26,526,561</u></u>

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 10th day of July, 2018.

\_\_\_\_\_  
Jason S. Myers, Treasurer  
Arlington Heights Park District  
\_\_\_\_\_

[SEAL]



# STATISTICS



# Statistic and Performance Table Descriptions



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

## 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 5-year averages 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 list 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 2018/19 fees are shown, along with the percentage change over the prior year. Programs are broken down by type and listed by title or similar program groupings.



# General Information Statistics



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>Population</b>	76,958	75,101	75,101	75,101	75,101	75,101	75,101	75,101	75,525	75,525
<b>Parks</b>										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	456.53	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56
Total Acres	715.09	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98
<b>Facilities</b>										
Playgrounds	42	42	42	42	44	44	44	44	44	44
Swimming Pools	6	6	6	6	6	6	6	6	6	6
Recreation Centers	5	5	5	5	5	5	5	5	5	5
Outdoor Skating Rinks	9	9	9	9	9	9	9	9	9	9
Indoor Racquet Clubs	2	2	2	2	2	2	2	2	2	2
Tennis Courts	14	14	14	14	14	14	14	14	14	14
Racquetball Courts	6	6	6	6	6	6	6	6	6	6
18 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
9 Hole Golf Course	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1
Football Fields	3	3	3	3	3	3	3	3	3	3
Ball Diamonds	43	43	43	43	43	43	43	43	43	43
Soccer Fields	31	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	52	52	52	52	50	50	50	50	50	50
Picnic Areas	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
<b>Public Swim</b>										
Attendance	166,186	208,498	183,559	189,066	166,528	162,469	154,964	193,855	172,698	150,000
<b>Recreation Programs</b>										
Registrants	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	46,800	43,850
Classes Offered (less cancelled)	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,450	4,597
<b>Golf Club Rounds</b>										
Arlington Lakes	42,516	37,209	39,009	39,269	43,359	42,374	5,734	24,400	43,000	43,400
Nickol Knoll	15,710	13,496	12,055	12,076	13,872	15,421	16,771	17,000	17,000	17,500
<b>Racquet Club Memberships</b>										
Forest View Tennis/Racquetball	953	873	875	875	862	843	773	820	854	854
Heritage Tennis Club	586	513	513	477	468	485	539	451	465	465
<b>Racquet Club Court Use %</b>										
Forest View Tennis	74%	77%	75%	76%	76%	77%	71%	70%	70%	72%
Heritage Tennis Club	65%	63%	60%	60%	55%	56%	56%	54%	54%	56%
<b>Assessed Valuation (in thousands)</b>	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334	2,406,138	2,348,901	2,780,203	2,808,005	2,864,165
<b>Tax Rate (per \$100 assessed value)</b>	0.392	0.493	0.496	0.536	0.633	0.636	0.625	0.488	0.494	0.501

# General Information Statistics Per Capita



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	Projected 2017/18	Proposed 2018/19
Population	76,958	75,101	75,101	75,101	75,101	75,101	75,101	75,101	75,525	75,525
Number People per Household	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
Acres	715.09	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98
Parks	58	58	58	58	58	58	58	58	58	58
Operating Budget	22,005,202	23,824,397	23,449,346	24,924,761	25,031,354	32,000,525	24,886,261	23,897,781	23,468,940	24,756,430
Cost per Capita	286	317	312	332	333	426	331	318	311	328
Cost per Acre	30,773	33,275	32,751	34,812	34,961	44,695	34,758	33,378	32,779	34,577
Cost per Household	698	765	752	800	803	1,027	799	767	749	790
Tax Revenues	13,574,990	13,809,234	14,874,760	14,511,775	14,797,666	14,828,183	15,231,240	14,174,870	13,866,110	14,637,660
Cost per Capita	176	184	198	193	197	197	203	189	184	194
Cost per Acre	18,984	19,287	20,775	20,268	20,668	20,710	21,273	19,798	19,367	20,444
Cost per Household	430	443	477	466	475	476	489	455	442	467
Cost per Taxpayer	388	488	491	531	627	630	619	483	489	496
Recreation Program Revenue	5,359,384	5,411,522	5,411,522	5,667,225	5,506,647	5,628,187	5,912,600	6,221,020	6,812,200	6,805,840
Program Enrollment	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,850	44,946
Average Revenue per Registrant	103	105	104	110	123	125	126	133	155	151
Recreation Program Expense	3,539,602	3,429,364	3,897,088	3,904,404	3,681,209	3,532,992	3,711,340	3,931,720	3,882,260	3,997,050
Classes Offered (less cancelled)	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,597	4,712
Average Expense per Class	814	804	1,069	826	739	722	836	884	845	848
Arlington Lakes Golf Club Expenses	1,294,876	1,446,451	1,278,661	1,229,820	1,169,790	1,371,150	878,610	1,133,200	1,259,280	1,228,920
Arlington Lakes Golf Club Rounds	42,516	37,209	39,009	39,269	43,359	42,374	5,734	24,400	43,000	43,400
Cost per Round	30	39	33	31	27	32	153	46	29	28
Racquet Club Expenses (no capital)	1,494,753	1,501,598	1,523,409	1,399,095	1,480,102	1,464,287	1,824,770	3,234,240	1,695,920	1,455,560
Racquet Club Memberships	1,539	1,386	1,388	1,352	1,330	1,328	1,312	1,271	1,319	1,280
Cost per Member	971	1,083	1,098	1,035	1,113	1,103	1,391	2,545	1,286	1,137
Assessed Valuation (in thousands)	3,517,661	3,249,076	2,964,613	2,743,411	2,381,334	2,406,138	2,348,901	2,780,203	2,808,005	2,921,448
Tax Rate (per \$100 assessed value)	0.392	0.493	0.496	0.536	0.633	0.636	0.625	0.488	0.494	0.501

# Public Swimming Pool Attendance



<b>Pool</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>
Camelot	27,411	18,119	32,361	20,411	23,403	13,228	15,871	15,588	21,882	19,493
Frontier	31,283	24,984	31,550	29,507	25,491	23,915	24,347	24,001	28,937	25,779
Heritage	26,706	20,293	28,876	22,444	28,183	19,030	19,831	18,883	24,804	22,097
Pioneer	38,535	32,705	37,796	30,652	32,999	33,074	27,614	27,272	34,970	31,153
Recreation	14,605	15,667	25,208	18,314	17,393	12,381	17,995	12,575	18,820	16,766
Olympic	53,739	54,418	52,707	62,231	61,597	64,900	56,811	56,645	64,443	57,410
All Pools	192,279	166,186	208,498	183,559	189,066	166,528	162,469	154,964	193,855	172,698

# Recreation Program Statistics



	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
<b>Summer</b>										
Programs Offered	1,129	1,341	1,584	1,160	1,263	1,245	1,223	999	1,243	1,285
Programs Closed	155	181	187	221	219	230	234	160	198	204
Programs Cancelled	157	261	306	255	350	311	213	269	265	279
Residents Enrolled	14,297	13,599	15,665	15,644	9,703	8,113	8,002	7,808	8,150	7,987
Non-Residents Enrolled	4,093	3,285	4,331	3,895	1,422	715	1,086	1,217	1,006	1,103
Total Enrolled	18,390	16,884	19,996	19,539	11,125	8,828	9,088	9,025	9,156	9,090
<b>Fall</b>										
Programs Offered	1,131	1,379	1,161	1,099	1,635	1,615	1,535	1,253	1,216	1,362
Programs Closed	214	222	161	276	379	407	348	374	298	308
Programs Cancelled	286	355	325	239	374	330	266	286	308	310
Residents Enrolled	12,399	11,656	11,089	13,029	15,396	14,213	12,466	11,470	12,716	11,717
Non-Residents Enrolled	3,980	3,966	3,295	3,665	3,499	1,642	2,379	2,471	2,164	1,338
Total Enrolled	16,379	15,622	14,384	16,694	18,895	15,855	14,845	13,941	14,880	13,055
<b>Winter</b>										
Programs Offered	580	882	811	620	890	867	902	984	925	910
Programs Closed	92	179	269	312	258	249	222	236	227	244
Programs Cancelled	53	202	189	167	244	212	147	160	172	187
Residents Enrolled	4,650	7,104	6,462	6,426	6,182	5,738	6,635	8,217	7,663	7,255
Non-Residents Enrolled	1,465	1,534	1,241	1,301	1,205	1,067	1,181	1,735	1,328	1,415
Total Enrolled	6,115	8,638	7,703	7,727	7,387	6,805	7,816	9,952	8,991	8,670
<b>Spring</b>										
Programs Offered	663	748	712	766	939	1,253	1,236	1,203	1,066	1,040
Programs Closed	79	135	135	223	225	237	187	208	179	191
Programs Cancelled	143	155	160	73	226	268	161	151	167	170
Residents Enrolled	8,556	8,671	8,312	6,923	12,018	11,697	11,885	11,960	12,047	11,714
Non-Residents Enrolled	2,232	2,061	1,311	1,308	1,903	1,665	1,454	2,057	1,725	1,321
Total Enrolled	10,788	10,732	9,623	8,231	13,921	13,362	13,339	14,017	13,773	13,036
<b>All Seasons</b>										
Programs Offered	3,503	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,597
Programs Closed	540	717	752	1,032	1,081	1,123	991	978	902	947
Programs Cancelled	639	973	980	734	1,194	1,121	787	866	912	946
Residents Enrolled	39,902	41,030	41,528	42,022	43,299	39,761	38,988	39,455	40,577	38,673
Non-Residents Enrolled	11,770	10,846	10,178	10,169	8,029	5,089	6,100	7,480	8,708	8,325
Total Enrolled	51,672	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,850
<b>Percent Change</b>										
Programs	2.8%	17.9%	-2.6%	-11.5%	21.4%	9.2%	14.0%	-8.0%	-8.0%	-8.0%
Participants	-3.4%	0.4%	-0.3%	0.9%	-0.7%	-12.6%	0.5%	3.9%	-0.3%	-6.7%

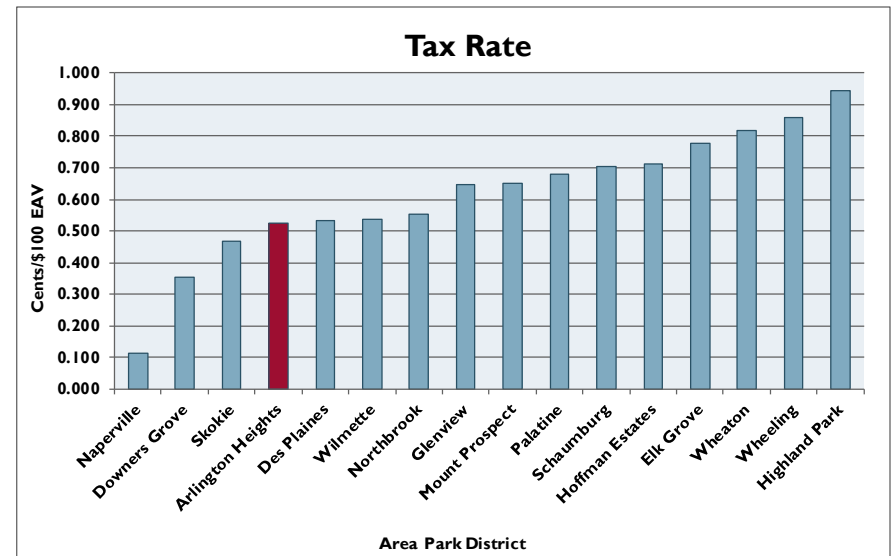
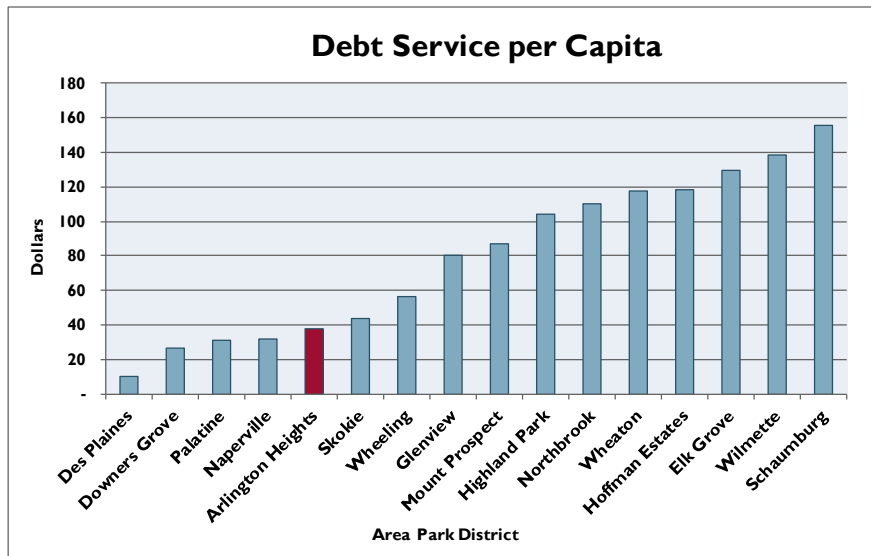
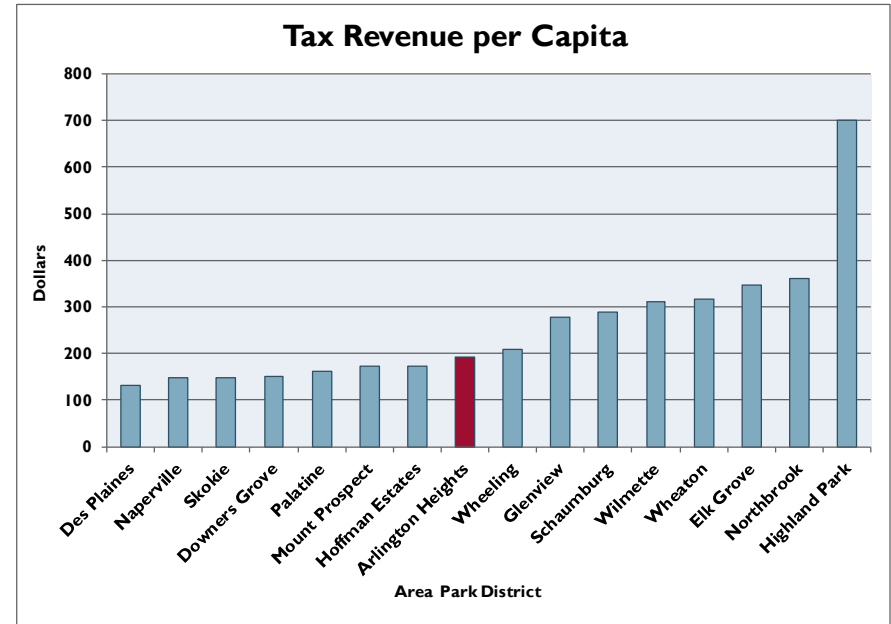
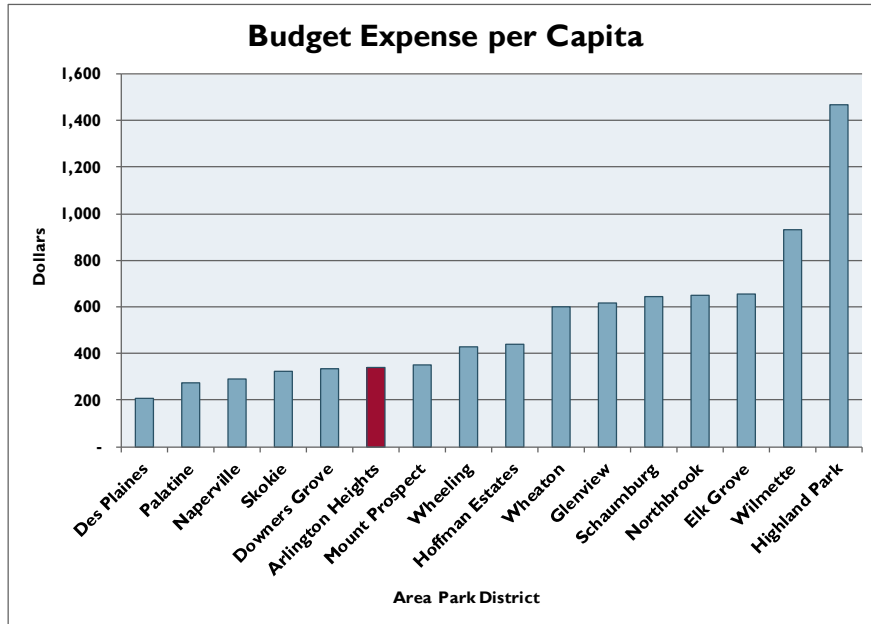
# Golf Rounds



Month	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18 Estimated	5 Year Average
May	6,092	6,262	5,025	5,548	5,842	6,487	5,600	4,593	*Closed	5,772	5,925
June	7,414	6,708	7,108	6,489	6,959	6,906	6,737	1,011	*Closed	7,399	7,000
July	7,581	8,073	7,444	5,953	5,128	7,370	7,542	*Closed	6,347	7,501	6,778
August	7,583	6,356	6,482	6,424	5,481	8,154	6,907	*Closed	6,135	7,777	6,891
September	4,048	4,102	4,014	3,082	3,891	4,821	4,577	*Closed	3,946	5,130	4,473
October	2,620	2,005	2,667	3,069	2,741	3,759	3,534	*Closed	3,103	2,725	3,172
November	1,131	1,748	1,032	1,349	1,685	1,549	850	*Closed	1,510	447	1,208
December	220	119	1	638	1,655	620	901	*Closed	55	462	739
January	836	-	485	610	213	40	94	*Closed	-	-	69
February	106	-	527	288	-	11	-	*Closed	-	-	2
March	1,246	3,746	638	2,768	1,171	273	722	*Closed	840	1,426	886
April	2,513	3,397	1,786	2,791	2,503	3,151	2,827	*Closed	3,018	2,748	2,849
Total	41,390	42,516	37,209	39,009	37,269	43,141	40,291	5,604	24,954	41,387	39,993

\* Course closed for renovation

# Area Park District Comparisons – Most Recent Budgets



Source: Most recent local government comprehensive annual financial reports

# Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
Willow	Tree Plantings	SBA Grant	1983	\$18,700
Prairie	Park Improvements	Community Development Block Grant	1984	61,000
Olympic	Land Acquisition	LAWCON	1986	150,000
Recreation Park	Swimming Pool	LAWCON	1986	200,000
Lake Arlington	Pathway Construction	OSLAD	1990	200,000
Lake Arlington	Pathway Construction	Bicycle	1990	175,000
Lake Arlington	Pathway Construction	OSLAD	1992	175,000
McDonald Creek	Bike Path	IL Department of Conservation	1993	50,000
Melas	Athletic Field Construction	OSLAD	1994	200,000
Melas	Athletic Field Construction	OSLAD	1995	200,000
Pioneer	Pool Renovation	OSLAD	1998	200,000
Melas	Perimeter Pathway	Legislative (through Village of Mt. Prospect)	1998	500,000
Administration Center	South Wing Renovation	Legislative	1999	500,000
Lake Terramere	Playground Renovation	Legislative	1999	100,000
Patriots	Soccer Field Renovation	Legislative	2000	70,000
Frontier	Pool Renovation	OSLAD	2000	400,000
Greenbrier	Playground Renovation	Legislative	2000	50,000
Hasbrook	Pathway Reconstruction	Legislative	2000	130,000
Hasbrook	Playground Renovation	Legislative	2000	90,000
Rand-Berkley	Athletic Field Renovation	Legislative	2000	50,000
Sunset Ridge	Playground Renovation	Legislative	2000	25,000
Museum	HVAC Improvements in Pop Factory	IDNR	2000	20,000
Museum	Exhibit Design for Small Museums Class	Illinois Humanities Council - Technical Assistance Grant	2000	500
Museum	Climate control project - Muller and Banta Houses	Legislative	2000	100,000
Museum	Climate control project - Muller and Banta Houses	Arlington International Racecourse - Pony Auction	2000	2,700
Museum	Heritage Gallery Picture Hanging	Frontier Days, Inc.	2000	1,800
Museum	Heritage Gallery	Arlington Eve	2000	8,500
Museum	Local History Coloring/Activity Book for Grades K-3	State Museum Program Grant	2000	9,850

# Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
<b>Recreation</b>	<b>Baseball Field Lighting</b>	Legislative	2001	105,000
Museum	Irish Fest	Illinois Arts Council	2001	1,500
Museum	ADA Videos - Banta and Muller Houses	IDNR	2001	2,000
Frontier	Pool Renovation	OSLAD	2002	400,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000
Museum	Website development – Kids Connect	IDNR	2002	10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Carefree Park	Playground Renovation	Legislative	2002	50,000
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 Magnetic 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
Total all grants received				<u><u>\$8,312,364</u></u>



# Economic Characteristics of the District



## Ten Largest Employers

Employer	2016 Number of Employees	Percentage of Total District
Northwest Community Healthcare	4,000	5.3%
Clearbrook	1,000	1.3%
Paddock Publications, Inc.	550	0.7%
R/ H. Donnelly, Inc.	500	0.7%
AMITA Health	500	0.7%
Level 3 Communications, LLC	500	0.7%
Paylocity Corporation	500	0.7%
Kroeschell, Inc.	450	0.6%
Gurtz Electric Company	300	0.4%
Weber Marketing Systems	300	0.4%
	<b>8,600</b>	<b>11.4%</b>

## Ten Largest Taxpayers

Tax Payer Name	2016 Equalized Assessed Value	Percentage of District's Total EAV
Luther Village	\$32,224,491	1.15%
Town & Country Chicago	19,888,996	0.71%
Amcap Northpoint LLC	18,846,424	0.67%
Robert V. Rohrman	16,892,274	0.60%
New Plan Excel Property Trust	15,140,773	0.54%
Stonebridge Real Estate	13,470,215	0.48%
John Hancock Life Insurance	12,896,650	0.46%
Allyson Massengill	12,887,703	0.46%
JRK Property Holdings	12,699,399	0.45%
WBCMT 2007 C33 EVGRN A	11,072,639	0.40%
	<b>\$166,019,564</b>	<b>5.94%</b>

## Equalized Assessed Value and Actual Value of Taxable Property

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total	Estimated
						Direct Tax Rate	Actual Full Market Value
2008	\$2,303,455,031	\$786,507,903	\$460,399	\$336,197,978	\$3,426,621,311	0.379	\$10,279,863,933
2009	2,496,901,209	736,777,878	549,104	283,432,935	3,517,661,126	0.392	10,552,983,378
2010	2,276,816,878	707,298,938	879,364	264,280,870	3,249,276,050	0.450	9,747,828,150
2011	2,136,866,824	599,845,435	719,722	227,180,558	2,964,612,539	0.496	8,893,837,617
2012	1,969,637,182	560,992,292	810,919	211,970,739	2,743,411,132	0.545	8,230,233,396
2013	1,671,686,858	506,408,932	996,997	202,241,686	2,381,334,473	0.636	7,144,003,419
2014	1,759,764,984	517,129,616	1,037,926	128,205,301	2,406,137,827	0.633	7,218,413,481
2015	2,347,657,604	not available	1,242,969	not available	2,348,900,573	0.626	7,046,701,719
2016	2,778,938,597	not available	1,264,483	not available	2,780,203,080	0.488	8,340,609,240
2017	not available	not available	not available	not available	2,795,583,798	0.494	8,386,751,394

## Overlapping General Obligation Bonded Debt

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$3,213,141,750	1.937%	\$62,231,119
Cook County Forest Preserve District	106,265,000	1.937%	2,058,107
Metropolitan Water Reclamation District	2,670,528,000	1.974%	52,725,522
The Village of Arlington Heights	63,770,000	93.116%	59,380,028
Village of Mount Prospect	42,585,000	2.775%	1,181,645
Village of Palatine	80,070,000	0.100%	80,289
City of Prospects Heights	11,430,000	7.732%	883,745
City of Rolling Meadows	7,110,000	0.646%	45,963
Community Consolidated School District Number 15	38,343,561	0.853%	327,257
Community Consolidated School District Number 21	33,950,000	20.613%	6,998,264
School District Number 23	8,380,000	37.148%	3,113,031
School District Number 25	42,205,000	96.091%	40,555,075
School District Number 57	8,295,000	3.501%	290,430
School District Number 59	15,235,000	14.140%	2,154,240
High School District Number 211	3,020,000	0.024%	725
High School District Number 214	39,325,000	32.529%	12,791,961
William Rainey Harper College Number 512	155,190,000	14.691%	22,798,221
Total Overlapping Bonded Debt			<b>\$267,615,623</b>

# Recreation Program & Club Fees



Recreation Programs				
Description	2016/17	2017/18	2018/19	% Change
<b>Aquatics</b>				
Community Lifeguarding	\$ 150.00	\$ 150.00	\$ 150.00	0.0%
Competitive Stroke Clinic	7.00	8.00	9.00	12.5%
Fluid Running	-	16.00	16.00	0.0%
Junior Lifeguarding	8.00	8.00	8.25	3.1%
Junior Swim School	9.00	9.14	9.25	1.2%
Kickoff to Interpark	8.00	8.00	8.00	0.0%
One on One Coaching	25.00	25.00	25.00	0.0%
Preseason Swim Workouts	7.00	7.00	7.00	0.0%
Private Lessons	25.00	25.00	25.00	0.0%
School Year Youth Water Polo	7.00	7.00	8.00	14.3%
Semi-Private Lessons	16.00	16.28	16.50	1.4%
Splashball	4.50	5.00	6.00	20.0%
Swim School	9.00	9.14	9.25	1.2%
Water Babies/Toddlers	7.00	7.14	7.37	3.2%
Windy City Diving	12.86	12.86	12.86	0.0%
Youth Tri Clinic	6.67	6.67	8.33	25.0%
<b>Aquatics-Birthday Parties</b>				
Bronze Pool Party	325.00	330.00	330.00	0.0%
Center - Magic, Art	290.00	295.00	295.00	0.0%
Center - Old Fashion, Princess, Sports, Cooking	270.00	275.00	275.00	0.0%
Gold Pool Party	399.00	405.00	405.00	0.0%
Silver Pool Party	355.00	360.00	360.00	0.0%
<b>Aquatics-Daily Admissions</b>				
Am Wading Pool - Non-Res.	7.00	7.00	7.00	0.0%
Am Wading Pool - Res.	5.00	5.00	5.00	0.0%
Daily Admission - Evenings - NR	6.00	6.00	6.00	0.0%
Daily Admission - Evenings - Res.	4.00	4.00	4.00	0.0%
Daily Admission - NR	9.00	9.00	9.00	0.0%
Daily Admission - Res.	7.00	7.00	7.00	0.0%
Olympic: Lap/Senior Swim - NR	6.00	6.00	6.00	0.0%
Olympic: Lap/Senior Swim - Res	4.00	4.00	4.00	0.0%
<b>Aquatics-Special Events</b>				
Pool Egg Hunt	9.00	10.00	10.00	0.0%
Pumpkin Splash	9.00	10.00	10.00	0.0%
Youth Triathlon	29.00	35.00	35.00	0.0%
<b>Aquatics-Swim Teams</b>				
Interpark Swim Team	160.00	180.00	180.00	0.0%
Muskies Summer 11 & 12 Yr Olds	232.00	242.00	250.00	3.3%
Muskies Summer 13 & Up	304.00	314.00	314.00	0.0%
Muskies Summer 8& Under	230.00	240.00	245.00	2.1%
Muskies Summer 9 & 10 Yr Olds	230.00	240.00	245.00	2.1%
Muskies Winter 11 & 12 Yr Olds	372.00	382.00	395.00	3.4%
Muskies Winter 13 & Up	540.00	550.00	550.00	0.0%
Muskies Winter 8& Under	300.00	310.00	320.00	3.2%
Muskies Winter 9 & 10 Yr Olds	320.00	330.00	340.00	3.0%
Otters Swim Team	146.00	150.00	165.00	10.0%
Summer Youth Water Polo	137.00	138.00	138.00	0.0%
<b>Aquatics-Water Exercise</b>				
Punch Pass - 10 Classes	64.00	65.00	65.00	0.0%
Punch Pass - 20 Classes	124.00	125.00	125.00	0.0%
Punch Pass - 30 Classes	175.00	175.00	175.00	0.0%
Punch Pass - 5 Classes	34.00	35.00	35.00	0.0%
Water Exercise Daily Fee	7.50	7.50	8.00	6.7%

Description	2016/17	2017/18	2018/19	% Change
<b>Aquatics-Swim Pass</b>				
Annual Swim Pass - Res 2 Person	180.00	180.00	180.00	0.0%
Annual Swim Pass - NR 2 Person	275.00	275.00	275.00	0.0%
Annual Swim Pass - NR Family	363.00	363.00	363.00	0.0%
Annual Swim Pass - NR Ind.	221.00	221.00	221.00	0.0%
Annual Swim Pass - Res. Family	237.00	237.00	237.00	0.0%
Annual Swim Pass - Res. Ind.	144.00	144.00	144.00	0.0%
Babysitter Pass - Non-Res.	75.00	75.00	75.00	0.0%
Babysitter Pass - Res.	55.00	55.00	55.00	0.0%
Coupon Books - Res.	60.00	60.00	60.00	0.0%
Summer Swim Pass - NR 2 Person	239.00	239.00	239.00	0.0%
Summer Swim Pass - NR Family	315.00	315.00	315.00	0.0%
Summer Swim Pass - NR Ind.	176.00	176.00	176.00	0.0%
Summer Swim Pass - Res 2 Person	159.00	159.00	159.00	0.0%
Summer Swim Pass - Res. Family	208.00	208.00	208.00	0.0%
Summer Swim Pass - Res. Ind.	112.00	112.00	112.00	0.0%
Winter Swim Pass - NR 2 Person	207.00	207.00	207.00	0.0%
Winter Swim Pass - NR Family	272.00	272.00	272.00	0.0%
Winter Swim Pass - NR Ind.	166.00	166.00	166.00	0.0%
Winter Swim Pass - Res 2 Person	136.00	136.00	136.00	0.0%
Winter Swim Pass - Res. Family	179.00	179.00	179.00	0.0%
Winter Swim Pass - Res. Ind.	108.00	108.00	108.00	0.0%
<b>Athletics</b>				
Aces 1.5hr Adv Camps	30.00	30.00	31.00	3.3%
Aces 1hr Soccer Camp	13.00	13.00	14.00	7.7%
Aces 3hr Soccer Camp	27.00	27.00	29.00	7.4%
Aces High School	1,150.00	1,500.00	1,550.00	3.3%
Aces House Indoor	n/a	11.43	12.14	6.2%
Aces Junior Aces	10.71	10.71	11.43	6.7%
Aces Pre K 3yr Old	11.43	11.43	12.14	6.2%
Aces Pre K 4-5yr Old	8.08	8.08	8.46	4.7%
Aces U10	1,150.00	1,200.00	1,650.00	37.5%
Aces U11-U15	1,300.00	1,600.00	1,650.00	3.1%
Aces U7-U9	900.00	1,200.00	1,250.00	4.2%
Adult Volleyball	335.00	360.00	370.00	2.8%
British Soccer Camp 3-4yr	19.40	19.40	19.40	0.0%
British Soccer Camp 4-6yr	22.00	22.00	22.00	0.0%
British Soccer Camp 6-9yr	22.00	22.00	22.00	0.0%
Chicago Fire Soccer 3-5yr - 1hr	18.00	18.00	19.60	8.9%
Chicago Fire Soccer 5-14yr - 7hr	52.00	58.00	66.00	13.8%
Chicago Fire Soccer 6-16yr - 3hr	35.00	35.00	38.00	8.6%
Evening Camp 1 Day A Week	-	25.00	25.00	0.0%
Evening Camp 2 Days A Week	-	23.33	23.33	0.0%
Girls Lacrosse Advanced	280.00	300.00	300.00	0.0%
Girls Lacrosse Beginner	175.00	200.00	200.00	0.0%
High Five Sports Camps	-	-	TBD	NA
High School Baseball	1,200.00	1,200.00	1,200.00	0.0%
Hoops N Headers 1.25hr Post Camp	11.00	11.00	11.00	0.0%
Hoops N Headers - 6hr	39.00	39.00	39.80	2.1%
House Soccer	68.00	68.00	75.00	10.3%
Lacrosse Falcons High School	250.00	250.00	350.00	40.0%
Lacrosse Girls Clinics	18.57	19.29	19.29	0.0%
Lacrosse Penguins (U8-U15)	215.00	240.00	245.00	2.1%
Men's Basketball - Fall & Winter	650.00	650.00	650.00	0.0%
Men's Basketball - Spring & Summer	550.00	550.00	550.00	0.0%

# Recreation Program & Club Fees



Recreation Programs				
Description	2016/17	2017/18	2018/19	% Change
<b>Canine Commons</b>				
Canine Commons - 1 Dog	50.00	50.00	50.00	0.0%
Canine Commons - Additional Dog	25.00	25.00	25.00	0.0%
Canine Commons - Key Fob Replacement	5.00	5.00	5.00	0.0%
<b>Athletics</b>				
Pre-T-Ball	5.00	5.36	6.15	14.8%
Rookie Ball	5.00	5.36	6.15	14.8%
Softball - Co-Ed 14" Summer	800.00	800.00	800.00	0.0%
Softball - Men's 12" Fall	700.00	700.00	700.00	0.0%
Softball - Men's 12" Spring	400.00	400.00	400.00	0.0%
Softball - Men's 12" Summer	800.00	800.00	800.00	0.0%
Softball - Men's 16" Summer	650.00	650.00	650.00	0.0%
Softball - Women's 12" Summer	650.00	650.00	650.00	0.0%
Softball - Women's 16" Summer	650.00	650.00	650.00	0.0%
Spikeball Summer Clinics	-	-	TBD	NA
T-Ball	5.00	5.36	6.15	14.8%
Tetra Brazil Soccer - 3hr	32.60	32.60	32.60	0.0%
Youth Basketball	85.00	86.00	86.00	0.0%
Youth V-Ball Clinics - 2hr	40.00	40.00	40.00	0.0%
Youth V-Ball Clinics - 3hr	60.00	60.00	60.00	0.0%
Youth Volleyball	87.00	88.00	89.00	1.1%
<b>CAP - Children at Play</b>				
District 21 - 174 Days of School-After - 3 Days	855.00	876.75	876.75	0.0%
District 21 - 174 Days of School-After - 5 Days	1,278.00	1,312.50	1,312.50	0.0%
District 21 - 174 Days of School-Before - 3 Days	684.00	703.50	703.50	0.0%
District 21 - 174 Days of School-Before - 5 Days	1,026.00	1,050.00	1,050.00	0.0%
District 25 - 173 Days of School-After - 3 Days	882.00	903.00	903.00	0.0%
District 25 - 173 Days of School-After - 5 Days	1,314.00	1,340.75	1,340.75	0.0%
District 25 - 173 Days of School-Before - 3 Days	711.00	729.75	729.75	0.0%
District 25 - 173 Days of School-Before - 5 Days	1,062.00	1,081.25	1,081.25	0.0%
District 59 - 183 Days of School-After - 3 Days	873.00	918.50	918.50	0.0%
District 59 - 183 Days of School-After - 5 Days	1,314.00	1,372.00	1,372.00	0.0%
District 59 - 183 Days of School-Before - 3 Days	702.00	737.00	737.00	0.0%
District 59 - 183 Days of School-Before - 5 Days	1,053.00	1,098.00	1,098.00	0.0%
<b>Cultural Arts</b>				
Art - 120 Minute Class	8.14	8.24	9.06	10.0%
Art - 45 Minute Class	10.06	10.16	10.33	1.7%
Art - 60 Minute Class	8.56	8.75	8.88	1.5%
Art - 75 Minute Class	9.00	9.10	9.28	2.0%
Art - 90 Minute Class	8.92	9.10	9.28	2.0%
Arts Alive Camp	7.20	7.40	7.53	1.8%
Dance - Camp	NA	7.44	7.63	2.6%
Dance - 30 Minute Class	13.50	13.75	14.00	1.8%
Dance - 45 Minute Class	9.77	10.00	10.16	1.6%
Dance - 60 Minute Class	8.33	8.50	8.63	1.5%
Dance - 75 Minute Class	7.57	7.70	7.85	1.9%
Drama - 45 Minute Class	10.16	10.16	10.22	0.6%
Drama - 60 Minute Class	8.75	8.75	8.83	0.9%
Drama - Camp	NA	8.50	8.50	0.0%
Drama - Plays	NA	5.50	5.50	0.0%
Show Choir	8.33	8.50	8.63	1.5%
Vibe Dance	7.49	7.49	7.56	0.9%

Description	2016/17	2017/18	2018/19	% Change
<b>Centers</b>				
All Star Sports Volleyball	11.67	11.67	11.67	0.0%
All Star Sports*	-	10.00	10.25	2.5%
Babysitting	7.43	7.43	7.43	0.0%
Bowling	10.83	10.83	10.83	0.0%
Bulls Sox Half Camp	-	43.00	43.00	0.0%
Bulls Sox Full Camp	-	77.00	77.00	0.0%
Chess	18.33	18.33	18.33	0.0%
Cypress Gardens Garden Plots	52.00	54.00	54.00	0.0%
Dog Obedience	9.86	9.86	9.86	0.0%
Fall Festival Days	40.00	40.00	40.00	0.0%
Frontier Garden Plots	43.00	45.00	45.00	0.0%
Glitzy Girlz	27.00	27.00	29.00	7.4%
Guitar	17.86	17.86	NA	NA
Home Alone	10.00	10.00	10.00	0.0%
Irish Step - Adult	13.63	13.63	NA	NA
Irish Step - Heavy Shoe	8.63	8.63	8.63	0.0%
Irish Step - Preschool	9.63	9.63	9.63	0.0%
Irish Step - Soft Shoe Advanced	14.63	14.63	14.63	0.0%
Irish Step - Soft Shoe Beginner	13.63	13.63	13.63	0.0%
Jelly Bean Sports	-	-	16.00	NA
Kid's Karate Club	6.22	6.22	7.00	12.5%
Mad Science	17.50	17.50	17.50	0.0%
Mad Science Camps	69.00	69.00	55.00	-20.3%
Mad Science System Classes	18.38	18.38	18.38	0.0%
Magic	25.00	25.00	25.00	0.0%
Preschool Gymnastics	11.50	11.50	11.50	0.0%
Red Line Eight Weeks	-	-	40.00	NA
Red Line Four Weeks	-	-	50.00	NA
RMHS Cheer Clinic	35.00	35.00	35.00	0.0%
Shotokan Parent / Child Karate	10.00	10.00	11.00	10.0%
Shotokan Pre-Karate	10.00	10.00	11.00	10.0%
Shotokan Youth / Adult Karate	10.00	10.00	11.00	10.0%
Skyhawks	-	29.00	26.00	-10.3%
Technology Classes	56.00	56.00	56.00	0.0%
Traditional Japanese Weaponry	12.50	12.50	12.50	0.0%
Trunk or Treat - Day Of Registration	10.00	10.00	10.00	0.0%
Trunk or Treat - Early Registration	7.00	7.00	7.00	0.0%
Tuscan Market & Wine Shop	35.00	35.00	35.00	0.0%
Vintages Wine Shop Classes	30.00	30.00	30.00	0.0%
Youth Gymnastics	12.50	12.50	12.50	0.0%
<b>Centers-Special Events</b>				
Bunny Basket Delivery	30.00	30.00	30.00	0.0%
Daddy Daughter Ball	74.00	74.00	94.00	27.0%
Holiday PJ	22.00	22.00	22.00	0.0%
Mother Son Event	-	-	TBD	NA
Noon Year's Eve	22.00	22.00	NA	NA
Polar Express	20.00	20.00	20.00	0.0%
<b>Day Camp</b>				
Am Extended Camp	5.10	5.18	5.30	2.3%
Day Camp	5.08	5.18	5.26	1.5%
Pm Extended Camp	5.07	5.20	5.26	1.2%
Winter & Spring Break Camp	-	4.09	4.18	2.2%

# Recreation Program & Club Fees



Recreation Programs				
Description	2016/17	2017/18	2018/19	% Change
<b>Fitness</b>				
Barre Classes	12.00	12.00	12.00	0.0%
Boot Camp	9.00	9.00	9.00	0.0%
Indoor Cycling	9.00	9.00	9.00	0.0%
Kids Yoga	7.50	7.50	7.50	0.0%
Meditation	12.50	12.50	12.50	0.0%
Peace Yoga - Contractual	9.00	9.00	9.00	0.0%
Pilates	9.00	9.00	9.00	0.0%
Small Group Personal Training	9.00	9.00	9.00	0.0%
Stroller Strides - Contractual	15.00	15.00	15.00	0.0%
Yoga	9.00	9.00	9.00	0.0%
<b>Fitness-Memberships</b>				
Annual	400.00	400.00	400.00	0.0%
Monthly	35.00	35.00	35.00	0.0%
<b>Lake</b>				
Adventure Camp	55.00	55.00	55.00	0.0%
Sail Camp - All Day	31.00	32.00	32.00	0.0%
Sail Camp - Half Day	20.00	21.00	21.00	0.0%
<b>Museum</b>				
Adult Classes	15.00	15.00	15.00	0.0%
Antique Classes	8.16	50.00	50.00	0.0%
Campout	-	30.00	30.00	0.0%
Camps - Full Day	-	150.00	160.00	6.7%
Camps - Half Day	80.00	85.00	90.00	5.9%
Camps- Scout	-	85.00	90.00	5.9%
Family Programs	20.00	20.00	20.00	0.0%
Metal Detecting Class	28.00	28.00	28.00	0.0%
School Visit	5.00	6.00	6.00	0.0%
Scout Visit	10.00	10.00	10.00	0.0%
Teas Programs	25.00	25.00	25.00	0.0%
Youth Classes	15.00	15.00	15.00	0.0%
<b>Preschool</b>				
Adult Tot Time Out	4.88	5.00	5.00	0.0%
All On My Own	17.00	17.00	11.33	-33.4%
Cooking And Crafty Creations	8.00	8.13	8.38	3.1%
Inquisitive Minds	-	16.60	16.50	-0.6%
Kaleidoscope Camp	5.08	5.18	5.28	1.9%
Kid Rock	10.40	10.50	10.50	0.0%
Kindermusik	13.12	13.12	10.00	-23.8%
Lunch Bunch	-	7.60	7.97	4.9%
On My Way	10.00	10.00	10.00	0.0%
Preschool 2 Days A Week, 3-4 Year Old's	1,110.00	1,130.00	1,160.00	2.7%
Preschool 3 Days A Week, 4-5 Year Old's	1,710.00	1,730.00	1,772.00	2.4%
Safety Town	5.44	5.60	5.60	0.0%
Time Together	7.50	7.50	7.50	0.0%
What's Cooking	8.00	8.13	NA	NA
Wigglin Gigglin Fun	5.88	5.88	NA	NA

Description	2016/17	2017/18	2018/19	% Change
<b>Seniors</b>				
Art	11.88	12.38	12.75	3.0%
Bridge	7.57	8.75	9.00	2.9%
Crochet/Knitting	8.50	8.75	8.75	0.0%
Fitness - 60 Minute	7.50	7.75	8.00	3.2%
Fitness - 90 Minute	9.75	10.00	10.25	2.5%
Jewelry	14.40	14.80	15.20	2.7%
Line Dance	7.00	7.00	8.00	14.3%
Luncheons	29.00	29.00	32.00	10.3%
Mah Jongg	7.33	7.66	8.00	4.4%
Quilting	5.38	5.63	6.00	6.6%
Senior Dance	7.25	7.50	7.75	3.3%
Woodcarving	5.00	5.00	5.00	0.0%
<b>Seniors-Memberships</b>				
Athletic Club - 1 Year	173.00	175.00	178.00	1.7%
Athletic Club - 6 Months	111.00	115.00	118.00	2.6%
Combo Pass - 1 Year	325.00	330.00	335.00	1.5%
Combo Pass - 6 Months	180.00	183.00	186.00	1.6%
Silver Fitness Pass - 1 Year	207.00	212.00	215.00	1.4%
Silver Fitness Pass - 6 Months	139.00	142.00	145.00	2.1%
Tour Club - 2 People	35.00	35.00	35.00	0.0%
Tour Club - Individual	25.00	25.00	25.00	0.0%
Wood Shop - 1 Day	10.00	10.00	10.00	0.0%
Wood Shop - 10 Visit	50.00	60.00	60.00	0.0%
Wood Shop - 6 Visit	30.00	42.00	42.00	0.0%

# Recreation Program & Club Fees



<b>Forest View Racquet &amp; Fitness Club</b>									
Description	2016/17	2017/18	2018/19	% Change	Description	2016/17	2017/18	2018/19	% Change
<b>Memberships (Tennis/Racquet/Fitness)</b>					<b>Permanent Court Time Prime and Non-Prime per hour</b>				
Student	80.00	80.00	80.00	0.0%	Prime Time Tennis	28.00	28.00	28.00	0.0%
Adult	306.00	306.00	306.00	0.0%	Non-Prime Time Tennis	21.00	21.00	21.00	0.0%
Family	462.00	462.00	462.00	0.0%	Prime Time Racquetball	10.00	10.00	10.00	0.0%
<b>Memberships Club (Racquet/Fitness)</b>					Non-Prime Time Racquetball				
Student	144.00	144.00	144.00	0.0%	Prime Time or Non-Prime Time Wallyball	16.00	16.00	16.00	0.0%
Adult	222.00	222.00	222.00	0.0%	Prime Time Tennis - Student Standby	15.00	15.00	15.00	0.0%
Family	318.00	318.00	318.00	0.0%	Prime Time Racquetball - Student Standby	5.00	5.00	5.00	0.0%
<b>Memberships Enrollment Fees - One Time Charge</b>					Prime Time Wallyball - Student Standby				
Individual	150.00	150.00	150.00	0.0%	Early Bird Court Rate	15.00	15.00	15.00	0.0%
Family	200.00	200.00	200.00	0.0%	Fitness Studio Rental	50.00	50.00	50.00	0.0%
Dual Membership (annual fee)	75.00	75.00	75.00		<b>Party Court Rental - Members Only</b>				
Unlimited Racquetball	420.00	420.00	420.00	0.0%	Deposit	50.00	50.00	50.00	0.0%
<b>Court Fees - Member (indoor September to May)</b>					Per Guest Fee				
Prime Time Tennis per hour	25.00	25.00	25.00	0.0%	Staffing Cost per hour	25.00	25.00	25.00	0.0%
Prime Time Racquetball per hour	12.00	12.00	12.00	0.0%	<b>Group Lessons - Members (Adult/Junior/Quickstart)</b>				
Prime Time Walleyball per hour	16.00	16.00	16.00	0.0%	Hourly Rate - 1 hour	19.00	20.00	21.00	5.0%
Permanent Court Time Indoor Season Only- per hour (Tuesdays after Labor Day to Memorial Day)	30.00	30.00	30.00	0.0%	Hourly Rate - 1.5 hours	19.00	20.00	21.00	5.0%
Guest Fee - Student Rate	16.00	16.00	16.00	0.0%	Hourly Rate - 2 hours	16.75	17.00	17.50	2.9%
<b>Court Fees (June to August)</b>					<b>Academy Group Lessons (Adult &amp; Junior)</b>				
Prime Time Tennis per hour	18.00	18.00	18.00	0.0%	Hourly Rate - 1 hour	20.00	21.00	22.00	4.8%
Prime Time Racquetball per hour	6.00	6.00	6.00	0.0%	<b>Racquetball Lessons</b>				
Prime Time Walleyball per hour	16.00	16.00	16.00	0.0%	Hourly Rate - 1.5 hours	12.00	12.00	12.00	0.0%
<b>Court Fees (September to May)</b>					<b>Private Tennis Lessons - Indoor &amp; Outdoor</b>				
Prime Time Tennis per hour	24.00	24.00	24.00	0.0%	Hourly Rate (Staff Trainer) 1 hour non-member	70.00	70.00	70.00	0.0%
Prime Time Racquetball per hour	8.00	8.00	8.00	0.0%	Hourly Rate (Manager/Pro) 1 hour non-member	72.00	72.00	72.00	0.0%
Prime Time Walleyball per hour	16.00	16.00	16.00	0.0%	Hourly Rate (Staff Trainer) 1 hour	72.00	72.00	72.00	0.0%
<b>Court Fees Summer Season (June to August)</b>					Hourly Rate (Manager/Pro) 1 hour				
Prime Time Tennis per hour	15.00	15.00	15.00	0.0%	82.00	82.00	82.00	0.0%	
Prime Time Racquetball per hour	6.00	6.00	6.00	0.0%	<b>Private Racquetball Lessons</b>				
Prime Time Walleyball per hour	16.00	16.00	16.00	0.0%	Hourly Rate 1 Hour Member	45.00	45.00	45.00	0.0%
Outdoor Court Fee per hour	10.00	10.00	10.00	0.0%	Hourly Rate 1 Hour Non-member	60.00	60.00	60.00	0.0%
					<b>Other Fees</b>				
					Locker Room Fee per year				
					90.00				
					Guest Fee - Adult				
					12.00				
					Guest Fee - Student				
					5.00				

# Recreation Program & Club Fees



<b>Heritage Tennis Club</b>									
Description	2016/17	2017/18	2018/19	% Change	Description	2016/17	2017/18	2018/19	% Change
<b>Memberships</b>					<b>Adult Doubles Drill Group 10 weeks, 1.5 hrs/week</b>				
Student	80.00	80.00	80.00	0.0%	Adult Doubles Drill - Member	300.00	309.00	318.00	2.9%
Adult	306.00	306.00	306.00	0.0%	Adult Doubles Drill - Non-Member	350.00	361.00	372.00	3.0%
Family	462.00	462.00	462.00	0.0%	<b>Private Lesson Fees per hour - Non-Prime Time</b>				
<b>Indoor Court Fees per hour</b>					1 Person	72.00	74.00	74.00	0.0%
Prime Time Season (Tues after Labor Day to Memorial Day)	30.00	30.00	30.00	0.0%	2 Persons	74.00	76.00	76.00	0.0%
Prime Time Summer Season	18.00	18.00	18.00	0.0%	3 Persons	106.00	108.00	108.00	0.0%
Non-Prime Time Season	24.00	24.00	25.00	4.2%	4 Persons	124.00	136.00	136.00	0.0%
Non-Prime Time Summer Season	18.00	18.00	18.00	0.0%	<b>Private Lesson Fees per hour - Prime Time</b>				
<b>Permanent Court Time Prime and Non-Prime per hour</b>					1 Person	78.00	78.00	78.00	0.0%
Prime Time	30.00	30.00	30.00	0.0%	2 Persons	80.00	80.00	80.00	0.0%
Non-Prime Time	22.00	22.00	22.00	0.0%	3 Persons	114.00	114.00	114.00	0.0%
2 Hour M-Th 7-9pm or 5/5 9-11am	32.00	32.00	32.00	0.0%	4 Persons	140.00	140.00	140.00	0.0%
Student Standby per hour	16.00	16.00	16.00	0.0%	<b>Private Lesson Fees per hour - Senior Staff</b>				
Early Bird Court Rate	18.00	18.00	18.00	0.0%	1 Person	86.00	86.00	86.00	0.0%
Early Bird Guest Fee (if reserved before 9am)	6.00	6.00	6.00	0.0%	2 Persons	88.00	88.00	88.00	0.0%
Guest Fee per visit	12.00	12.00	12.00	0.0%	3 Persons	126.00	126.00	126.00	0.0%
Guest Fee Non-member Student	3.00	3.00	3.00	0.0%	4 Persons	156.00	156.00	156.00	0.0%
Permanent Court Time Season Prime and Non-Prime	50.00	50.00	50.00	0.0%	<b>Private Group Lesson Fee</b>				
<b>Party Courts - Patron Pays Established Season Court Rates</b>					Adult 1 Hour - Member	215.00	231.00	238.00	3.0%
Deposit	50.00	50.00	50.00	0.0%	Adult 1 Hour - Non-Member	265.00	271.00	278.00	2.6%
Guest Fee-Party Court	4.00	4.00	4.00	0.0%	Adult 1.5 Hour - Member	300.00	309.00	318.00	2.9%
Staffing Cost per hour	25.00	25.00	25.00	0.0%	Adult 1.5 Hour - Non-Member	350.00	359.00	368.00	2.5%
<b>Indoor Lessons Group &amp; Private 10 weeks, 1 hr per week</b>					<b>Outdoor Lesson Fees - Summer Only</b>				
10 and other Member/Non-Member	190.00	195.00	200.00	2.6%	Adult Evening Lessons 1 hour	104.00	108.00	111.00	2.8%
Student /Beginner/Adv. Beginner Member	195.00	200.00	206.00	3.0%	Junior Lessons - 1 hour	99.00	102.00	105.00	2.9%
Student /Beginner/Adv. Beginner Non-Member	235.00	240.00	247.00	2.9%	<b>Other Fees</b>				
Adult Beginner Member/Non-Member	205.00	211.00	217.00	2.8%	Locker Room Fee per use	10.00	12.00	12.00	0.0%
Adult Adv Beginner/Adv Member	205.00	211.00	217.00	2.8%	League Fees (court rate plus fee for administrative costs)	35.00	35.00	36.00	2.9%
Adult Adv Beginner/Adv Non-Member	255.00	262.00	270.00	3.1%					

# Recreation Program & Club Fees



<b>Arlington Lakes Golf Club</b>									
Description	2016/17	2017/18	2018/19	% Change	Description	2016/17	2017/18	2018/19	% Change
<b>Greens Fees</b>					<b>Golf Car Rental Fees</b>				
Regular Rate Weekdays - 9 Holes	21.00	21.00	21.00	0.0%	Golf Car Weekdays 9 Holes	22.00	22.00	22.00	0.0%
Regular Rate Weekdays - 18 Holes	35.00	36.00	35.00	-2.8%	Golf Car Holiday/Weekend 9 Holes	22.00	22.00	22.00	0.0%
Regular Rate Holiday/Weekend Rate - 18 Holes	37.00	36.00	38.00	5.6%	Golf Car Weekdays 189 Holes	35.00	35.00	36.00	2.9%
Regular Rate Holiday/Weekend Rate - 18 Holes 11am-Twilight	29.00	30.00	30.00	0.0%	Golf Car Holiday/Weekend 18 Holes	35.00	35.00	36.00	2.9%
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight	24.00	24.00	26.00	8.3%	Golf Car Senior 9 Holes	18.00	18.00	18.00	0.0%
Resident Rate Weekdays - 9 Holes	19.00	19.00	19.00	0.0%	Golf Car Senior 18 Holes	26.00	26.00	26.00	0.0%
Resident Rate Weekdays - 18 Holes	30.00	30.00	30.00	0.0%	Pull Car Weekdays 9 Holes	3.00	3.00	3.00	0.0%
Resident Rate Holiday/Weekend Rate - 18 Holes	32.00	32.00	34.00	6.3%	Pull Car Holiday/Weekend 9 Holes	3.00	3.00	3.00	0.0%
Resident Rate 18 Holes 11am-Twilight	24.00	25.00	25.00	0.0%	Pull Car Weekdays 18 Holes	4.00	4.00	4.00	0.0%
Resident Rate Twilight	21.00	21.00	22.00	4.8%	Pull Car Holiday/Weekend 18 Holes	4.00	4.00	4.00	0.0%
Resident Seniors - 9 Holes (until 3pm)	14.00	14.00	14.00	0.0%	Golf and Bag Rental 9 Holes (\$10 deposit)	6.00	6.00	6.00	0.0%
Resident Seniors - 18 Holes	24.00	24.00	24.00	0.0%	Golf and Bag Rental 18 Holes (\$10 deposit)	12.00	12.00	12.00	0.0%
Resident Juniors - 9 Holes (until 3pm, after 2pm weekends)	12.00	12.00	12.00	0.0%	<b>Lesson Fees</b>				
Resident Juniors - 18 Holes	22.00	22.00	22.00	0.0%	Resident Group Adult	60.00	60.00	70.00	16.7%
Regular Seniors - 9 Holes (until 3pm)	17.00	17.00	17.00	0.0%	Non-Resident Group Adult	75.00	75.00	75.00	0.0%
Regular Seniors - 18 Holes	27.00	28.00	28.00	0.0%	Resident Youth (8-17 yrs)	45.00	45.00	45.00	0.0%
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	12.00	12.00	12.00	0.0%	Non-Resident Youth (8-17 yrs)	50.00	50.00	50.00	0.0%
Regular Juniors - 18 Holes	22.00	22.00	22.00	0.0%	Private Lessons (w/golf pro per half hour)	45.00	45.00	45.00	0.0%
Res FT College Student-Weekday 9 Holes	12.00	12.00	12.00	0.0%	Golf Association Fee	7.00	7.00	7.00	0.0%
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	22.00	22.00	22.00	0.0%	Permanent Tee Time Fee	120.00	120.00	140.00	16.7%
Non-Resident Adult - 9 Holes (after 3pm)	21.00	21.00	21.00	0.0%	Golf Team Use - St Viator and RMHS per 9 Hole Round	7.00	7.00	7.00	0.0%
Early Bird Weekend - Back 9 Holes Regular Rate	26.00	26.00	26.00	0.0%	<b>Hearth Banquet Room Rental Rates Per Hour</b>				
Early Bird Weekend - Back 9 Holes Resident Rate	20.00	20.00	20.00	0.0%	M-F 8am-4pm	60.00	60.00	60.00	0.0%
Twilight Regular Rate - 9 Holes	21.00	21.00	21.00	0.0%	M-Th 4pm-10pm	55.00	55.00	55.00	0.0%
Adult - 3 Hole Rate	8.00	8.00	8.00	0.0%	Friday 6pm-Midnight	80.00	80.00	80.00	0.0%
Junior/Senior - 3 Hole Rate	5.00	5.00	5.00	0.0%	S-S 11am-6pm	75.00	75.00	75.00	0.0%
Adult - 6 Hole Rate	14.00	14.00	14.00	0.0%	Saturday 6pm-Midnight	95.00	95.00	95.00	0.0%
Junior/Senior - 3 Hole Rate	9.00	9.00	9.00	0.0%	Sunday 6pm-11pm	75.00	75.00	75.00	0.0%
<b>Season Pass - All Residents Only</b>					<b>Pro Shop Services</b>				
Residents - Individual Unlimited	1,100.00	1,100.00	1,100.00	0.0%	Handicap Service Fee (cover cost for the season)	30.00	30.00	30.00	0.0%
Residents - Individual Limited	795.00	795.00	795.00	0.0%	<b>Driving Range Fees</b>				
Residents - Husband & Wife Unlimited	1,975.00	1,975.00	1,975.00	0.0%	Training Bucket of Balls	4.00	4.00	4.00	0.0%
Resident - Senior Limited (60 yrs)	670.00	685.00	695.00	1.5%	Small Pail Bucket of Balls	6.50	6.50	6.50	0.0%
Resident - Junior Limited (12-17 yrs)	350.00	350.00	350.00	0.0%	Large Pail Bucket of Balls	9.00	9.00	9.00	0.0%
<b>League Fees</b>					XLarge Pail Bucket of Balls	17.00	17.00	17.00	0.0%
Resident 9 Holes	19.00	19.00	19.00	0.0%	10 Large Pail Bucket of Balls	70.00	70.00	70.00	0.0%
Non-resident 9 Holes	21.00	21.00	21.00	0.0%	Group Rate Golf Balls (20 or more)	2.50	3.00	3.00	0.0%
Monday Junior League	7.00	7.00	7.00	0.0%	Golf Club Rentals per Club	1.00	1.00	1.00	0.0%

# Recreation Program & Club Fees



<b>Nickol Knoll Golf Club</b>				
<b>Description</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>% Change</b>
<b>Greens Fees</b>				
Golf Rate Weekdays 9 Holes	12.00	13.00	13.00	0.0%
Golf Rate WeekEnds 9 Holes	15.00	15.00	16.00	6.7%
Golf Rate WeekEnds 9 Holes Replay	10.00	10.00	10.00	0.0%
Senior Rate Weekdays 9 Holes	9.50	10.00	10.00	0.0%
Junior Rate Weekdays 9 Holes	9.50	10.00	10.00	0.0%
Resident Punch Card - 10 Punches	110.00	120.00	120.00	0.0%
Junior/Senior Punch Card	90.00	90.00	90.00	0.0%
Monday Junior League	7.00	7.00	7.00	0.0%
<b>Golf Car Rental Fees</b>				
Golf Car Rental 9 Holes per person	8.00	8.00	8.00	0.0%
Pull Car Weekdays 9 Holes	3.00	3.00	3.00	0.0%
Pull Car Weekdays 18 Holes	4.00	4.00	4.00	0.0%
Golf and Bag Rental 9 Holes (\$10 deposit)	6.00	6.00	6.00	0.0%
Golf and Bag Rental 18 Holes (\$10 deposit)	12.00	12.00	12.00	0.0%
<b>Lesson Fees</b>				
Resident Group Adult	60.00	60.00	70.00	16.7%
Non-Resident Group Adult	75.00	75.00	75.00	0.0%
Resident Youth (8-17 yrs)	45.00	45.00	45.00	0.0%
Non-Resident Youth (8-17 yrs)	50.00	50.00	50.00	0.0%
Resident Association Fees - Junior Golf	45.00	45.00	45.00	0.0%
Non-Resident Association Fees - Junior Golf	7.00	7.00	7.00	0.0%
Golf Team Use - St Viator and RMHS per 9 Hole Round	7.00	7.00	7.00	0.0%



# APPENDIX



# Glossary of Terms



**Accounting Procedures** - All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

**Accounting System** - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

**Activity** - The smallest unit of budgetary accountability and control for a specific function within the Park District.

**ADA** – Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

**AED** – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat are now located at most of the District’s facilities.

**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.

**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.

**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 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.

**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 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 \$5,000 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 \$5,000 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.

# Glossary of Terms



**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).

**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.

**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.

**Debt Service** - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

**Deficit** - The excess of the liabilities of a fund over its assets

**Designated Fund Balance** – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

**Enterprise Fund** - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has two Enterprise Funds, they are Heritage Tennis Club and Arlington Lakes Golf Club.

**Equalization** - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

**Equalization Factor (multiplier)** - The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result

in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

**Equalized Assessed Valuation (EAV)** - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

**Expenditures** - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**Expense Category** - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

**Extension** - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fund** - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Accounting** - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**Fund Balance** - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**General Corporate Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

# Glossary of Terms



**General Obligation Bonds** - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GIS** - A geographic information system (GIS) lets us visualize, question, analyze, interpret, and understand data to reveal relationships, patterns, and trends.

**Goals** - Describe specific plans a department or agency has for upcoming and future years to implement Strategic Plan priorities. Goals identify intended end results, but are often ongoing and may not be achieved in one year.

**Governmental Accounting Standards Board (GASB)** - The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

**Government Finance Officers Association (GFOA)** - An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

**GPS** - The Global Positioning System (GPS) is a space-based satellite navigation system that provides location and time information in all weather conditions, anywhere on or near the Earth where there is an unobstructed line of sight to four or more GPS satellites.

**Grant** - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

**IAPD** – Illinois Association of Park Districts is a statewide organization of park districts that ensures the quality of life through education, research and advocacy.

**IDNR** - The Illinois Department of Natural Resources (IDNR) is a cabinet-level department of the state government of Illinois. It is

headquartered in the state capital of Springfield. The IDNR operates the state parks and state recreation areas, enforces the fishing and game laws of Illinois, regulates Illinois coal mines, operates the Illinois State Museum system, and oversees scientific research into the soil, water, and mineral resources of the state.

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

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

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

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

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

**Interest Earnings** - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other 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.

# Glossary of Terms



**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.

**NPRA** – National Parks and Recreation Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

**NWSRA** – Northwest Special Recreation Association is an association of seventeen park districts that pool resources in order to serve the recreation needs of adults and children with disabilities.

**Objectives** - Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or effort to improve services. Objectives are linked to Strategic Plan goals and accomplished in specific well-defined and measurable terms within a specific time frame.

**Operating Budget** - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

**Operating Expenses** - Fund expenses that are directly related to the fund's primary service activities.

**Operating Funds** - Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

**Ordinance** - A formal legislative enactment by the governing board of the Park District.

**OSLAD** – The Open Space Lands Acquisition and Development (OSLAD) Program is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public parks and open space.

**PARC Grant** - The Park and Recreational Facility Construction Act (PARC) was created to provide grants to be disbursed by the DNR 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.

**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.

# Glossary of Terms



**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, Nickol Knoll Golf Club 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.

**Undesignated Fund Balance** – The balance of net financial resources that are expendable or available for appropriation

**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.



# Employee Headcount by Type

The Arlington Heights Park District has four employee classifications. The first classification is Full-Time Employees, which are non-clerical employees who work 2,080 hours per year or clerical employees who work 1,950 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 (or less than 37.5 hours for clerical positions) 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 1,450 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	Parks & Planning	Recreation & Facilities	Total
<b>2017/18 Budget</b>				
Full-Time IMRF	17	46	40	103
Part-Time IMRF	4	6	50	60
Part-Time Regular and Short-Term (Non-IMRF)	6	30	1,095	1,131
<b>Total</b>	<b>27</b>	<b>82</b>	<b>1,185</b>	<b>1,294</b>
<b>Year-End Estimate (at 4/30/18)</b>				
Full-Time IMRF	17	44	40	101
Part-Time IMRF	4	6	52	62
Part-Time Regular and Short-Term (Non-IMRF)	5	26	1,013	1,044
<b>Total</b>	<b>26</b>	<b>76</b>	<b>1,105</b>	<b>1,207</b>
<b>2018/19 Budget</b>				
Full-Time IMRF	17	46	40	103
Part-Time IMRF	5	5	52	62
Part-Time Regular and Short-Term (Non-IMRF)	7	30	1,057	1,094
<b>Total</b>	<b>29</b>	<b>81</b>	<b>1,149</b>	<b>1,259</b>

The Arlington Heights Park District issued 1,294 W-2's to employees who worked for the Park District in 2017.

Total hours worked by all staff during 2017 was 444,603, or the equivalent 214 full-time employees. This is 12,757 fewer hours and 6 fewer FTE's than 2016, due to having several unfilled full-time positions.

# Position Status Report



	Actual					Projected				
	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
<b>Parks &amp; Planning Department</b>										
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2	2	2
Park Planner	2	2	2	2	2	2	2	2	2	2
Maintenance Supervisor II	2	2	2	2	2	2	2	2	2	2
Maintenance Supervisor I	1	1	1	1	1	1	1	1	1	1
Maintenance Labor	30	30	30	30	30	30	30	30	30	30
Clerical	1	1	1	1	0	0	0	0	0	0
Custodians	7	7	7	7	8	8	8	8	8	8
<b>Total Parks and Planning Department</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b>Finance and Personnel Department</b>										
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1
Account Clerks	5	5	5	5	5	5	5	5	5	5
Clerical	1	1	1	1	1	1	1	1	1	1
Courier	1	1	1	1	1	1	1	1	1	1
<b>Total Finance and Personnel Department</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>Executive Director's Office</b>										
Executive Director	1	1	1	1	1	1	1	1	1	1
Supt. of Marketing & Communications	1	1	1	1	1	1	1	1	1	1
Graphic Designer	1	1	1	1	1	1	1	1	1	1
Website Designer	1	1	1	1	1	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
<b>Total Executive Director's Office</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Recreation and Facilities Department</b>										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	3	3	3	3	3	3	3	3
Recreation Supervisor II	9	9	9	9	9	9	9	9	9	9
Recreation Supervisor I	6	6	6	6	6	6	6	6	6	6
Golf Operations Supervisor	2	2	2	2	2	2	2	2	2	2
Asst. Golf Operations Supervisor	1	1	1	1	1	1	1	1	1	1
Superintendent of Golf Operations	0	0	0	0	0	0	0	0	0	0
Golf Club Maintenance Supervisor	2	2	2	2	2	2	2	2	2	2
Golf Maintenance Labor	2	2	2	2	2	2	2	2	2	2
Racquet Club Supervisor	2	2	2	2	2	2	2	2	2	2
Asst. Racquet Club Supervisor	2	3	3	4	4	4	4	4	4	4
Clerical	5	5	5	5	5	5	5	5	5	5
Custodians	3	3	3	3	3	3	3	3	3	3
<b>Total Recreation and Facilities Department</b>	<b>38</b>	<b>39</b>	<b>39</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total Park District</b>	<b>101</b>	<b>102</b>	<b>102</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>





# Part-time Employee Salary Ranges

Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	8.25	11.00
Operations Staff II	12-32	10.00	15.00
Aquatics I	5-16	8.25	11.00
Aquatics II	12-32	10.00	15.00
Clerical I	5-16	8.25	11.00
Clerical II	12-32	10.00	15.00
Clerical Specialist	28-52	14.00	20.00
Groundsman I	5-16	8.25	11.00
Groundsman II	12-32	10.00	15.00
Groundsman III/Specialist	28-52	14.00	20.00
General Program Instructor	12-72	10.00	25.00
Coordinator	28-172	14.00	50.00
Teaching Pro/Cert. Instructor	32-172	15.00	50.00

Minimum wage was raised to \$10 an hour effective July 1, 2017 in Cook County, however, government entities, with the exception of the County of Cook, are exempt from this law.



# Full-time Employee Salary Ranges 2018/19

Position	Exempt? (Yes/No)	Min	Mid	Max
Courier	No	25,230	36,094	46,750
Custodian	No	28,147	40,069	51,898
Golf Club Maint. Grounds Worker I	No	28,147	40,069	51,898
Park Groundsman I	No	28,147	40,069	51,898
Account Clerk	No	31,402	44,703	57,900
Golf Club Maint. Grounds Worker II	No	31,402	44,703	57,900
Park Groundsman II	No	31,402	44,703	57,900
Park Groundsman III	No	34,858	49,873	64,597
Racquet Club Coordinator	No	34,858	49,873	64,597
Secretary/Receptionist	No	34,858	49,873	64,597
Administrative Secretary	No	38,891	55,640	72,069
Senior Accounting Clerk	No	38,891	55,640	72,069
Website Designer	No	38,891	55,640	72,069
Assistant Manager	Yes	42,746	61,157	79,216
General Trades Worker	No	42,746	61,157	79,216
Golf Club Maint. Mechanic	No	42,746	61,157	79,216
Graphic Designer	Yes	42,746	61,157	79,216

Position	Exempt? (Yes/No)	Min	Mid	Max
Irrigation Technician	No	42,746	61,157	79,216
MIS Technician	No	42,746	61,157	79,216
Park Planner I	Yes	42,746	61,157	79,216
Recreation Supervisor I	Yes	42,746	61,157	79,216
Carpenter	No	50,372	67,220	83,671
Electrician	No	50,372	67,220	83,671
Golf Club Maint. Supervisor	Yes	50,372	67,220	83,671
HVAC Mechanic/Plumber	No	50,372	67,220	83,671
Mechanic	No	50,372	67,220	83,671
Museum Administrator	Yes	50,372	67,220	83,671
Park Operations Supervisor	Yes	55,640	73,885	92,128
Park Planner II	Yes	55,640	73,885	92,128
Recreation Supervisor II	Yes	55,640	73,885	92,128
Training and Safety Supervisor	Yes	55,640	73,885	92,128
Manager	Yes	61,157	81,210	102,078
MIS Supervisor	Yes	61,157	81,210	102,078
Superintendent	Yes	67,220	89,419	112,195

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



# Analysis of Employee Wages

	General	Recreation	Museum	All Other Funds	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Forest View Racquet & Fitness	Heritage Tennis	All Operating Funds Combined
<b>2015/16 Actual</b>									
Full-Time	\$ 2,985,840	1,053,330	65,080	-	359,350	70,740	291,720	355,360	5,181,420
Part-Time	273,150	2,681,480	56,180	-	211,620	89,880	163,030	230,870	3,706,210
Total Wages	\$ 3,258,990	3,734,810	121,260	-	570,970	160,620	454,750	586,230	8,887,630
Revenue	\$ 5,608,290	10,076,360	183,930	6,474,534	295,030	201,970	710,800	935,750	24,486,664
% of Revenue	58.11%	37.07%	65.93%	0.00%	193.53%	79.53%	63.98%	62.65%	36.30%
<b>2016/17 Actual</b>									
Full-Time	\$ 2,885,620	1,067,130	62,260	-	377,850	70,940	286,730	327,350	5,077,880
Part-Time	242,080	2,823,840	65,220	-	325,260	84,760	164,970	195,990	3,902,120
Total Wages	\$ 3,127,700	3,890,970	127,480	-	703,110	155,700	451,700	523,340	8,980,000
Revenue	\$ 5,741,990	10,399,170	196,620	5,454,900	935,630	201,940	731,470	902,830	24,564,550
% of Revenue	54.47%	37.42%	64.84%	0.00%	75.15%	77.10%	61.75%	57.97%	36.56%
<b>2017/18 Projected</b>									
Full-Time	\$ 2,493,130	1,005,300	63,290	-	378,770	57,100	294,840	337,600	4,630,030
Part-Time	240,080	2,799,880	79,160	-	369,500	89,190	177,610	190,460	3,945,880
Total Wages	\$ 2,733,210	3,805,180	142,450	-	748,270	146,290	472,450	528,060	8,575,910
Revenue	\$ 5,799,270	10,983,540	218,070	5,828,150	1,297,290	194,300	780,990	868,940	25,970,550
% of Revenue	47.13%	34.64%	65.32%	0.00%	57.68%	75.29%	60.49%	60.77%	33.02%
<b>2018/19 Proposed</b>									
Full-Time	\$ 2,642,350	1,197,670	66,580	-	395,070	57,100	300,040	349,490	5,008,300
Part-Time	306,610	2,791,010	87,820	-	366,350	92,440	181,260	197,760	4,023,250
Total Wages	\$ 2,948,960	3,988,680	154,400	-	761,420	149,540	481,300	547,250	9,031,550
Revenue	\$ 5,876,360	10,931,010	221,740	5,789,200	1,335,130	203,400	793,050	857,600	26,007,490
% of Revenue	50.18%	36.49%	69.63%	0.00%	57.03%	73.52%	60.69%	63.81%	34.73%



# Fund Balance Comparisons – All Funds

	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Total Recreation Funds	Museum	IMRF Pension	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/16	5,608,862	9,476,910	247,902	1,874,460	(1,349,820)	(677,400)	9,915,824	97,550	464,160	196,973	21,097	(176,507)	1,387,013	17,171,200
Revenues	5,434,430	10,399,170	731,470	902,830	935,630	201,940	13,171,040	196,620	1,793,910	307,560	30,250	2,781,040	961,410	24,676,260
Expenses	4,906,271	9,760,590	680,040	719,150	1,133,200	240,000	12,532,980	180,060	1,698,690	276,490	29,300	3,471,430	678,790	23,774,011
Capital Outlay	-	42,990	-	1,828,970	-	-	1,871,960	-	-	-	-	-	153,590	2,025,550
Net Surplus/(Deficit)	528,159	595,590	51,430	(1,645,290)	(197,570)	(38,060)	(1,233,900)	16,560	95,220	31,070	950	(690,390)	129,030	(1,123,301)
Non-spendable	76,004	54,230	16,855	14,020	35,989	6,313	127,407	-	-	-	-	-	-	203,411
Deferred Taxes	2,061,347	1,288,332	-	-	-	-	1,288,332	55,671	559,380	125,773	12,380	-	389,013	4,491,896
Fiscal Sustainability	1,551,917	2,433,385	172,787	220,914	-	-	2,827,086	19,145	-	67,925	4,538	-	52,070	4,522,681
Available Balance	2,447,753	6,296,543	103,610	(5,765)	(1,583,379)	(721,773)	4,089,237	39,294	-	34,345	5,129	(866,897)	1,074,960	6,823,821
Fund Balance, 04/30/17	6,137,021	10,072,462	293,252	229,170	(1,547,390)	(715,460)	8,332,062	114,110	559,380	228,043	22,047	(866,897)	1,516,043	16,041,781
Revenues	5,494,270	10,983,540	780,990	868,940	1,297,290	194,300	14,125,060	218,070	1,827,500	305,000	30,000	2,931,290	1,039,360	25,970,550
Expenses	4,725,150	9,889,940	695,650	737,220	1,228,920	243,980	12,795,710	213,040	1,701,130	298,740	30,250	2,915,270	670,840	23,350,130
Capital Outlay/Transfers	-	275,000	-	2,400	-	-	277,400	-	-	-	-	-	200,000	477,400
Net Surplus/(Deficit)	769,120	818,600	85,340	129,320	68,370	(49,680)	1,051,950	5,030	126,370	6,260	(250)	16,020	168,520	2,143,020
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	100	-	-	-	-	-	217,600
Deferred Taxes	2,282,175	1,559,548	-	-	-	-	1,559,548	66,150	685,750	149,450	14,700	-	509,286	5,267,059
Fiscal Sustainability	1,890,060	2,472,485	173,913	184,305	307,230	60,995	3,198,928	21,304	-	84,853	4,538	-	67,084	5,266,766
Available Balance	2,673,906	6,799,068	169,390	156,685	(1,848,250)	(829,135)	4,447,757	31,586	-	-	2,560	(850,877)	1,108,193	7,413,124
Fund Balance, 04/30/18	6,906,141	10,891,100	358,302	358,490	(1,479,020)	(765,140)	9,363,732	119,140	685,750	234,303	21,797	(850,877)	1,684,563	18,164,549
Revenues	5,569,610	10,931,010	793,050	857,600	1,335,130	203,400	14,120,190	221,740	1,860,170	306,750	30,160	2,775,000	1,123,870	26,007,490
Expenses	5,538,690	10,355,870	727,970	791,760	1,276,060	250,610	13,402,270	212,280	1,790,350	312,070	30,500	2,574,700	719,100	24,579,960
Capital Outlay/Transfers	200,000	480,000	142,800	70,000	-	-	692,800	-	-	-	-	-	475,000	1,367,800
Net Surplus/(Deficit)	(169,080)	95,140	(77,720)	(4,160)	59,070	(47,210)	25,120	9,460	69,820	(5,320)	(340)	200,300	(70,230)	59,730
Non-spendable	60,000	60,000	15,000	17,500	62,000	3,000	157,500	100	-	-	-	-	-	217,600
Deferred Taxes	2,321,195	1,591,402	-	-	-	-	1,591,402	66,513	755,570	150,308	14,778	-	550,696	5,450,462
Fiscal Sustainability	2,215,476	2,563,968	181,993	197,940	319,015	62,653	3,325,568	21,228	-	78,018	4,575	-	71,910	5,716,774
Available Balance	2,140,391	6,870,870	83,590	138,890	(1,800,965)	(878,003)	4,414,382	40,759	-	658	2,104	(650,577)	991,727	6,939,443
Fund Balance, 04/30/19	6,737,061	11,086,240	280,582	354,330	(1,419,950)	(812,350)	9,488,852	128,600	755,570	228,983	21,457	(650,577)	1,614,333	18,324,279
% Fund Balance Retainage														
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	25%	10%	0%	25%	15%	0%	10%	23%
Available Balance	39%	66%	11%	18%	-141%	-350%	33%	19%	0%	0%	7%	-25%	138%	28%
Total	79%	91%	36%	43%	-116%	-325%	58%	29%	0%	25%	22%	-25%	148%	51%



# Five -Year Financial Forecast

		Estimated		Projected					
		2016/17	2017/18	2018/19	2018/19	2019/20	2020/21	2021/22	2022/23
<b>Revenue</b>									
Corporate	\$	5,023,490	5,071,500	5,158,210	5,245,900	5,335,080	5,425,776	5,518,014	5,611,821
Recreation		3,141,050	3,182,750	3,247,760	3,302,972	3,359,122	3,416,228	3,474,303	3,533,367
Pension		1,793,910	1,827,500	1,860,170	1,891,793	1,923,953	1,956,661	1,989,924	2,023,753
Insurance		307,560	305,000	306,750	311,965	317,268	322,662	328,147	333,725
Audit		30,250	30,000	30,160	30,673	31,194	31,724	32,264	32,812
Museum		136,160	135,000	135,740	138,048	140,394	142,781	145,208	147,677
Nwsra		961,410	1,039,360	1,123,870	1,142,976	1,162,406	1,182,167	1,202,264	1,222,703
Debt Service		2,781,040	2,275,000	2,775,000	2,777,775	2,780,553	2,783,333	2,786,117	2,788,903
Property Taxes	\$	14,174,870	13,866,110	14,637,660	14,842,100	15,049,972	15,261,332	15,476,242	15,694,760
<b>Fees, Charges, &amp; Other Revenue:</b>									
Corporate		410,940	422,770	411,400	423,742	436,454	449,548	463,034	476,925
Recreation		7,258,120	7,800,790	7,683,250	7,913,748	8,151,160	8,395,695	8,647,566	8,906,993
Museum		60,460	83,070	86,000	88,580	91,237	93,975	96,794	99,698
Arlington Lakes Golf Club		935,630	1,297,290	1,335,130	1,375,184	1,416,439	1,458,933	1,502,701	1,547,782
Nickol Knoll Golf Club		201,940	194,300	203,400	209,502	215,787	222,261	228,928	235,796
Forest View Racquet & Fitness Club		731,470	780,990	793,050	816,842	841,347	866,587	892,585	919,362
Heritage Tennis Club		902,830	868,940	857,600	883,328	909,828	937,123	965,236	994,193
Fees, Charges, & Other Revenue		10,501,390	11,448,150	11,369,830	11,710,925	12,062,253	12,424,120	12,796,844	13,180,749
Total Revenue	\$	24,676,260	25,314,260	26,007,490	26,553,025	27,112,224	27,685,452	28,273,085	28,875,509
<b>Expense</b>									
Corporate		4,906,271	4,725,150	5,738,690	5,474,317	5,748,033	5,776,773	5,805,657	5,834,685
Recreation		9,803,580	10,164,940	10,735,870	10,639,549	10,692,747	10,746,211	10,799,942	10,853,942
Pension		1,698,690	1,701,130	1,790,350	1,853,715	1,927,864	2,004,978	2,085,177	2,168,584
Insurance		276,490	298,740	312,070	313,630	315,199	316,774	318,358	319,950
Audit		29,300	30,250	30,500	30,653	30,729	30,806	30,883	30,960
Museum		180,060	213,040	212,280	213,341	214,408	215,480	216,558	217,640
NWSRA		832,380	870,840	1,194,100	1,200,071	1,206,071	1,212,101	1,218,162	1,224,253
Debt Service		3,471,430	2,915,270	2,574,700	2,587,574	2,780,553	2,783,333	2,786,117	2,788,903
Arlington Lakes Golf Club		1,133,200	1,228,920	1,276,060	1,282,440	1,308,089	1,334,251	1,360,936	1,388,155
Nickol Knoll Golf Club		240,000	243,980	250,610	251,863	256,900	262,038	267,279	272,625
Forest View Racquet & Fitness Club		680,040	695,650	870,770	875,124	879,499	883,897	888,316	892,758
Heritage Tennis Club		2,548,120	739,620	861,760	1,013,890	1,034,168	1,054,851	1,075,948	1,097,467
Total Expense	\$	25,805,641	23,827,530	25,847,760	25,736,167	26,394,260	26,621,494	26,853,333	27,089,922
Net Surplus (Deficit)	\$	(1,129,381)	1,486,730	159,730	816,858	717,965	1,063,958	1,419,752	1,785,587
<b>Est. Fund Balance - Beg. of Year</b>									
Non-spendable	\$	17,171,201	16,041,820	18,164,550	18,324,279	19,141,137	19,859,101	20,923,059	22,342,812
Deferred Taxes		203,411	217,600	217,600	218,688	219,781	220,880	221,985	223,095
Fiscal Sustainability		4,491,896	5,267,059	5,450,462	5,477,714	5,505,103	5,532,628	5,560,291	5,588,093
Available Balance		4,522,681	5,266,766	5,716,774	5,745,358	5,774,085	5,802,955	5,831,970	5,861,130
Est. Fund Balance - End of Year	\$	6,823,821	7,413,124	6,939,443	7,699,377	8,360,133	9,366,596	10,728,566	12,456,082
Est. Fund Balance - End of Year	\$	16,041,809	18,164,549	18,324,279	19,141,137	19,859,101	20,923,059	22,342,812	24,128,399

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap liens.

# Schedule of Building Square Footage

Property	Square Feet
Administration Center	28,000
Arlington Lakes Golf Club Clubhouse	11,800
Arlington Lakes Golf Club Service Center	7,290
Belmont Apartments (21 S.)	3,000
Belmont Apartments (17 S.)	2,700
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 Clum	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
Olympic Indoor Swim Center	45,200
Pioneer Park Community Center	22,800
Pioneer Park Bathhouse	5,200
Pioneer Park Mechanical Building	1,728
Recreation Park Community Center	21,357
Recreation Park Bathhouse	8,400
Recreation Park Festival Building	800
Sunset Meadows Driving Range and Shelter	3,200
Total	<u>401,538</u>



# Roof Replacement Schedule

Property	Square Feet	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Administration Center & Annex	13,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arlington Lakes GC Clubhouse	6,650	-	-	-	-	-	-	-	-	-
Arlington Lakes GC Service Center	4,275	-	-	-	-	-	-	-	-	-
Camelot Community Center	11,078	-	-	-	-	-	-	-	-	-
Camelot Park Shelter	1,200	-	-	-	-	-	-	-	-	-
Davis Street Service Center	22,584	-	-	-	-	-	-	-	-	-
Davis Street II Service Center	24,000	-	-	-	-	-	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-	-
Forest View Racquet Club	58,552	-	38,000	-	-	-	-	-	-	-
Frontier Community Center	13,770	-	-	-	-	-	-	-	-	-
Frontier Service Center (2026, \$140K)	5,202	-	-	-	-	-	-	-	-	-
Frontier Park Shelter	1,200	-	-	-	-	-	-	-	-	-
Hasbrook Building	3,995	-	-	-	-	-	-	-	-	-
Heritage Community Center	10,628	-	-	-	-	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-	-	-
Hickory Meadows Shelter	2,960	-	-	-	-	-	10,000	-	-	-
Lake Arlington Boathouse	2,008	-	-	-	-	-	-	-	-	-
Melas Park Sports Complex	2,600	-	-	-	-	-	-	-	-	-
Melas Park Shelter	TBD	-	-	-	-	-	-	-	-	-
Nickol Knoll Clubhouse	4,414	-	-	-	-	-	-	-	-	-
Nickol Knoll Service Center	6,072	-	-	-	-	-	-	120,000	-	-
Olympic Park	29,200	-	-	Olympic Building Renovation			-	-	-	-
Patriots Park Shelter Building	2,960	-	-	-	-	-	-	-	-	-
Pioneer Community Center	22,800	-	-	-	-	-	-	-	-	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	-	-	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	-	-	-
Prairie Park Shelter	249	-	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	-	-	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	-	-	-	-	175,000	-	-	-
Recreation Park Festival Bldg.	1,200	-	-	-	-	-	-	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-	-
21 S. Belmont	2,100	-	-	-	-	-	-	-	-	-
17 S. Belmont	1,600	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>344,744</b>	<b>\$ -</b>	<b>\$ 38,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects list. Based on estimates prepared by Architectural Consulting Group 2007.



# Tennis Court Renovation Schedule

Location	# of Courts	Court Condition	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Primary Locations - A</b>											
FVTC-Outdoors (Tennis)	7	Good	\$ -		\$ 35,000	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -
Dryden Park (Tennis)	4	Good	-	-	-	-	-	20,000	-	-	-
Camelot Park (Tennis)	3	Good	-	-	-	-	-	-	15,000	-	-
Centennial Park (Tennis)	4	Good	-	-	-	18,000	-	-	-	20,000	-
Frontier Park (Tennis/Basketball)	2-Feb	Good	-	-	22,400	22,400	-	-	10,000	-	-
Greenslopes Park (Tennis)	4	Poor	-	-	-	-	-	150,000	-	-	-
Heritage Park (Tennis)	3	Good	13,500	-	-	-	15,000	-	-	-	16,500
Pioneer Park (Tennis)	4	Good	18,000	28,440	-	-	20,000	-	-	-	20,000
Recreation Park (Tennis)	3	Good	-	17,400	-	-	-	15,000	-	-	-
<b>Total</b>	<b>43165</b>		<b>\$ 31,500</b>	<b>\$ 45,840</b>	<b>\$ 57,400</b>	<b>\$ 40,400</b>	<b>\$ 35,000</b>	<b>\$ 185,000</b>	<b>\$ 95,000</b>	<b>\$ 20,000</b>	<b>\$ 36,500</b>
<b>Secondary Locations - B</b>											
Carefree Park (Tennis)	2	Good	9,000	-	-	-	9,000	-	-	-	70,000
Creekside Park (Tennis/Basketball)	2/.5	Good	-	-	16,900	-	-	-	10,000	-	-
Olympic Park (Tennis)	2	Fair	-	-	Olympic Park Improvements (Scope TBD)					-	-
Klehm Park (Basketball)	1	Good	-	-	5,700	-	-	-	-	-	-
Raven Park (Tennis)	3	Excellent	-	-	-	13,500	-	-	-	15,000	-
Wildwood Park (Tennis)	3	Good	-	-	-	13,500	-	-	-	15,000	-
<b>Total</b>	<b>11</b>		<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 22,600</b>	<b>\$ 27,000</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 30,000</b>	<b>\$ 70,000</b>
<b>Supplemental Locations - C</b>											
Greenbrier Park (Tennis)	1	Fair	-	-	-	6,000	-	-	-	50,000	-
Hasbrook Park (Tennis)	2	Good	-	17,890	-	-	-	-	10,000	-	-
Victory Park (Tennis)	1	Good	5,500	-	-	-	-	6,000	-	-	-
Volz Park (Tennis)	2	Fair	-	-	-	-	-	70,000	-	-	-
<b>Total</b>	<b>6</b>		<b>\$ 5,500</b>	<b>\$ 17,890</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 76,000</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>Total All Courts</b>	<b>43182</b>		<b>\$ 46,000</b>	<b>\$ 63,730</b>	<b>\$ 80,000</b>	<b>\$ 73,400</b>	<b>\$ 44,000</b>	<b>\$ 261,000</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>	<b>\$ 106,500</b>
<b>M&amp;R Colorcoating ONLY Total</b>			<b>\$ 28,000</b>	<b>\$ 71,500</b>	<b>\$ 30,500</b>	<b>\$ 63,000</b>	<b>\$ 40,500</b>	<b>\$ 37,000</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>

Crackfill, Colorcoat & Stripe  
Sport Court TitanTrax Overlay

\* Courts may require general maintenance such as crackfilling on off years.

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



# Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Heritage Park	1999	\$113,928	\$ -	0%	Reil Construction	Miracle	2-12 yrs	2016	\$140,000
Greens Park	2001	133,734	-	0%	Reil Construction	Miracle	2-12 yrs	2019	125,000
Willow Park	1999	46,458	-	0%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2019	110,000
Centennial Park	2002	112,884	-	0%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2020	125,000
Hasbrook Park	2001	88,710	-	0%	Reil Construction	Miracle	2-12 yrs	2021	130,000
Sunset Ridge	2001	21,935	-	0%	AHPD staff	Landscape Structures	2-12 yrs	2021	130,000
Lake Terramere	2000	110,682	-	0%	Burke Construction	Landscape Structures	2-12 yrs	2022	130,000
Greenbrier Park	2001	97,624	-	0%	Monohan's Landscape	Miracle	2-12 yrs	2023	130,000
Prairie Park	2002	82,602	-	0%	Howard White	BCI Burke	2-12 yrs	2023	130,000
Carefree Park	2003	91,592	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2024	130,000
Flentie Park	2002	94,918	-	0%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2024	130,000
Camelot Park	2005	121,427	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2025	130,000
Creeside Park	2003	91,577	-	0%	Kenneth Company	Little Tikes	2-12 yrs	2025	140,000
Happiness Park	2003	88,369	-	0%	AHPD staff	Little Tikes	2-12 yrs	2025	140,000
Carriage Walk Park	2005	79,595	-	0%	AHPD staff	Landscape Structures	2-12 yrs	2026	140,000
Cronin Park	2005	97,140	-	0%	Great Lakes Landscape	Gametime	2-12 yrs	2026	140,000
Westgate Park	2005	104,993	-	0%	Pedersen Construction	Little Tikes	2-12 yrs	2026	140,000
Dryden Park	2006	65,854	-	0%	Kenneth Company	Gametime	2-5 yrs	2027	140,000
Dryden School	2007	148,170	43,125	29%	Bluemel	Gametime	5-12 yrs	2027	140,000
Lake Arlington Beach	2006	9,999	-	0%	AHPD staff	Little Tikes	2-5 yrs	2027	75,000
Klehm Park	2005	69,026	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2028	150,000
Shaag/Scarsdale Park	2006	73,991	-	0%	AHPD staff	Little Tikes	2-5 yrs	2028	150,000
Pioneer Park	2007	142,034	68,801	48%	Landworks	Landscape Structures	2-12 yrs	2029	150,000
Sunset Meadows	2007	88,447	-	0%	Reil Construction	Miracle	2-12 yrs	2029	
Banta Park	2007	135,118	40,425	30%	Green Up Landscape	Playworld	2-12 yrs	2029	



# Playground Renovation Schedule

Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Lake Arlington	2009	70,444	52,113	74%	AHPD staff	Gametime	2-12 yrs	2018	150,000
Olympic Park	2009	150,873	72,443	48%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	
Victory Park	2009	154,922	67,846	44%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	
North School Park	2008	62,219	30,837	50%	AHPD staff	Landscape Structures	2-5 yrs	2031	
Patriots Park	2008	166,882	57,661	35%	Green Up Landscape	Little Tikes	2-12 yrs	2031	
Berbecker Park	2008	158,298	52,957	33%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	
Rand-Berkley Park	2010	103,666	53,562	52%	Autumn Landscaping	Landscape Structures	2-12 yrs	2032	
Wildwood Park	2010	104,172	46,154	44%	Autumn Landscaping	Little Tikes	2-12 yrs	2032	
Melas Park	2011	128,080	67,483	53%	Elanar Construction	Gametime	2-12 yrs	2033	
Recreation Park	2011	147,536	104,750	71%	Elanar Construction	Little Tikes	2-12 yrs	2033	
Evergreen Park	2011	144,729	73,812	51%	Elanar Construction	Play and Park	2-12 yrs	2033	
Virginia Terrace Park	2012	95,669	41,138	43%	Elanar Construction	Gametime	2-12 yrs	2034	
Frontier Park	2013	163,780	-	0%	Allied Landscaping	Landscape Structures	2-12 yrs	2035	
Falcon Park	2013	127,075	54,000	42%	Elanar Construction	Little Tikes	2-12 yrs	2035	
Volz Park	2013	112,998	58,200	52%	Elanar Construction	Little Tikes	2-12 yrs	2035	
Carousel Park	2014	108,385	44,416	40%	Elanar Construction	Zenon	2-12 yrs	2036	
Raven Park	2014	63,623	29,903	47%	AHPD staff	BCI Burke	2-12 yrs	2036	
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2037	
<b>Totals</b>		<b>\$4,449,406</b>	<b>\$1,089,726</b>	<b>24%</b>					<b>\$3,195,000</b>



# 2010 U.S. Census Demographics – Village of Arlington Heights,

	<u>Number</u>	<u>Percent</u>
<b>Total Population</b> .....	75,101	100.0
<b>Gender</b>		
Male .....	36,019	48.0
Female .....	39,082	52.0
<b>Age Composition</b>		
Under 5 years .....	4,149	5.5
5 to 9 years .....	4,698	6.3
10 to 14 years .....	4,742	6.3
15 to 19 years .....	4,346	5.8
20 to 24 years .....	3,400	4.5
25 to 34 years .....	8,511	11.3
35 to 44 years.....	10,241	13.6
45 to 54 years.....	12,289	16.4
55 to 59 years.....	5,322	7.1
60 to 64 years.....	4,483	6.0
65 to 74 years.....	6,038	8.0
75 to 84 years.....	4,459	5.9
85+ years.....	2,423	3.2
Median age (years)	42.7	-
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

	<u>Number</u>	<u>Percent</u>
<b>Race/Ethnic Origin*</b>		
White .....	66,266	88.2
Black or African American.....	984	1.3
American Indian and Alaska Native.....	95	0.1
Asian.....	5,349	7.1
Hispanic or Latino.....	4,306	5.7
Other.....	1,289	1.7
<b>Household by type</b>		
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	-
<b>Housing Occupancy</b>		
Total housing units.....	30,919	100.0
Occupied housing units.....	23,600	76.3
Vacant housing units.....	1,876	6.1
Homeowner vacancy rate (percent).....	2	-
Rental vacancy rate (percent).....	10.4	-

\* Hispanic or Latino ethnicity overlaps race categories therefore figures due not add to 100%



# Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
AHYAA	Frontier Park Building	2/24/75	AHYAA will construct at its own cost an addition to current field house at Frontier Park	20 years from the date of the issuance of occupancy permit by the VAH and one year thereafter, unless either party terminates this agreement	No Term Limit
AHYAA	Sunset Meadows Storage Room	10/9/07	PD will make building available for AHYAA storage if unused space is available	Shall be effective from 10/9/07 and last for a term of 20 years unless terminated by mutual agreement; thereafter will automatically renew for 10-year increments	10/9/27 Then auto renew for 10-year increments
AHYAA	Joint programs and use of facilities and	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	9/27/04	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	
Frontier Days Inc.	Shelter Building at Recreation Park	2/27/95	Frontier Days is allowed to use the shelter building to conduct business/storage.	Beginning 3/1/95 and ending 3/28/96 and from year to year thereafter, unless terminated prior to August 1st by either party	
Frontier Days Inc.	Rec Park Expansion & Improvement Fund	10/11/88	To set aside a separate fund for the acquisition of land adjacent to Rec Park	Good for two years and will automatically be renewed every two years unless either party requests changes or dissolution	
Historical Society/VAH	Museum Cooperative Original 6/20/85	12/1/11	Operation of & programming for the Museum facilities	Renewal shall be automatically in effect every third 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
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
NW Suburban Academy	Emergency Shelter	01/01/07	Agree to provide emergency shelter for FVRC &/or NSA	And shall automatically renew from year to year, effective January 1, unless either party gives notice	



# Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
Prospect Heights Park District/River Trails Park District	Outdoor Summer Tennis Program	3/3/06	Joint use of facilities-create schedule, coordinate/hire/train instructors, set fees	(Agreement may be terminated by either party at any time giving at least 90 days' notice	
Rolling Meadows Park District	Gymnastic Agreement	1/28/03	RMPD has gymnastics facility that can accommodate AH residents	Agreement will begin 5/1/2003 and can be terminated by either party giving at least 90 days prior written notice	
Rolling Meadows Park District	Park District Cooperative	3/23/99	AHPD residents to use RM ice arena & RM residents to use AHPD Olympic Swim Center	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	Shall commence on 7/25/17, thereafter this agreement shall be deemed automatically renewed for successive two-year periods unless either party shall advise the other in writing	
SD #21	Playground Improvements at Poe School/Raven Park	7/25/17	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 (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



# Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #214	Amendment to SD 214 (John Hersey H.S.) Synthetic Turf 2011	7/25/17			
SD #23	Joint Gymnasium (Betsy Ross School) (original 1/9/90)	4/10/12	PD allowed to conduct activities in gymnasium during non-school hours	Shall commence on 9/1/12 and shall continue In effect through August 31, 2031	8/31/31
SD #23	SD #23 Soccer Fields (MacArthur, Sullivan & Ross Schools)	5/22/90	PD shall have the right to conduct programs on property during non-school hours	(The initial term of this license shall be for a period of 25 years from the date executed with the ability to extend 25 years with letter to school district which was sent in 2015.	5/22/40
SD #25	Emergency Shelter Agreement	9/14/95	PD to provide emergency shelter to students of SD 25 & patrons of parks	To use each other's facilities in emergency situations and to return such facilities to original condition.	No term Limit
SD #25	AHPD & Thomas High	5/22/07 amended	PD permitted to use the two ball diamonds & soccer fields for 25 years (original date 9/22/92)	Auto extended for 10-year increments	
SD #25	Use of land adjacent to Dryden Park	5/22/17	PD and SD to make improvements to park	Rolling 10-year term after initial 10 years or May 22, 2017. Auto renewal unless written notice.	
SD #25	SD 25 Athletic Field Use	4/18/13	PD to use SD property for rec purposes & SD to use PD property for educational purposes	Shall be for a period of 5 years commencing on 5/1/13 then one additional year and ending on 4/30/19	4/30/19
SD #25	SD 25 C.A.P.	11/17/11	Operation of before/after school program for children enrolled in school	The initial term of this agreement shall commence on the date hereof and end on 6/30/94 and this agreement shall be deemed automatically renewed for successive one year periods unless either party shall advise the other in writing	
SD #25	SD 25 Thomas Athletic Field Use (original 9/22/92)	5/22/07	Amendment to use of ball diamonds and soccer field at Thomas Middle School	Agreement is currently is extended 10 years.	5/22/27
SD #59	Juliette Low School & Heritage Park	12/8/09	PD use of Juliette Low gym & SD use of Heritage Park playground	Self-Renewing - give to Director of Rec every 2 years for review	



# Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
St. Viator High School	Use of Outdoor Tennis Courts at Forest View	10/23/12	St Viator to be able to use tennis courts at FVRFC	Agreement will be in effect from 2012 signing date thru 12/31/2017	12/31/17
VAH	Administration Center Use of VAH Parking Garage	6/15/87	VAH shall allocate (40) Eastman parking permits to PD for use at no cost	Shall continue in effect as long as the PD continues to use the facility at 410 N. Arlington Heights Rd, unless sooner terminated or by mutual consent of the parties	
VAH	AH Senior Center Woodshop	5/17/99	Operation of a woodshop at the AH Senior Center	Initial term of agreement is 5 years, automatically renewable for subsequent 5 year periods, unless the PD wishes to cease operations	
VAH	Festival Park Lease original 1983	11/5/07	20-year renewal of PD lease with VAH for Festival Park	Shall be for a term of 20 years and shall automatically renew for a successive 20 years unless either party notifies the other in writing	11/5/27
VAH	Grants of Easement for Greenbrier & Pioneer Parks	11/6/95	PD grants VAH an easement for construction & maintenance of public sidewalk		
VAH	Lake Arlington Lease	1/22/90	VAH to construct storm water detention basin & PD to develop rec facilities around such basin	Lease shall be for a period of 25 years from the date executed and can be extended an additional 25 years	01/22/40
VAH	Senior Center	10/2/17	VAH granted PD use of portion of Senior Center for recreational activities Park District has prepaid maintenance until 12/31/2038	Auto renew except maintenance and date is 12/31/2038	Auto renew except maintenance portion and date 12/31/38
VAH	Nickol Knoll Lease	8/21/17	PD desires to use portion of site for recreational purposes from VAH/owner	Agreement shall be binding upon and inure to the benefit of any successor government entity which may assume and perform the duties of either party hereto	



# Cooperative Agreements

Parties	Agreement Title	Date	Purpose	Terms	Expires
VAH	Amendment to Nickol Knoll	6/21/93	Parties agree there has been some change in the condition of the landfill	Unless specifically contrary to any provision in the Amendment, all portions of the original agreement dated 8/3/92 between these two parties remain in full force and effect	
VAH	North School Park Joint Use	4/16/90	To use North School Park for recreational purposes and maximum use of open space land	Agreement shall remain in effect until the real estate is sold or otherwise disposed of, or until terminated	
VAH	Detention Basin Leases	5/11/99	Joint use of detention basins at Green Slopes, Wildwood, Sunset Meadows, & Hickory Meadows Park	Agreements shall be for a term of 5 years and shall automatically renew for successive 5 year terms unless either party notifies the other in writing	
VAH	Centennial Park Wetlands Property	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	Windsor Pkwy/VAH	6/5/96	PD & VAH to develop & operate property to max rec benefits & open space	VAH to grant an easement for the period of 25 years, automatically renewable for subsequent 25 year periods	06/05/21 then auto renew
VAH	Bicycle Path thru Melas	8/24/04	Extension of the existing bike path at Melas Park to Davis Street		No Term Limits
Wheeling Park District	Summer Tennis	3/15/05	PD will coordinate Wheeling PD's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	





# Sponsorships

Company/Entity	Year	Sponsored Events/Assets	Amount
The Peoples' Bank of Arlington Heights	2011-2012	Picnic in the Park Main Sponsor	\$1,000
The Peoples' Bank of Arlington Heights	2011-2012	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2011-2012	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2011-2012	Picnic in the Park Main Sponsor	500
All About Kids Dentistry	2011-2012	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2011-2012	Program Guide Advertising Sponsor	500
The Peoples' Bank of Arlington Heights	2012-2013	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2012-2013	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2012-2013	National Night Out Main Sponsor	500
AAA Insurance	2012-2013	Trunk or Treat Main Sponsor	1,000
AAA Insurance	2012-2013	Melas Park Banner Advertising Program	1,000
AAA Insurance	2012-2013	Hot Nights, Cool Music Concert Series Main Sponsor	1,000
Lavelle Law, LTD of Palatine	2012-2013	National Night Out Main Sponsor	500
All About Kids Dentistry	2012-2013	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2012-2013	Picnic in the Park Main Sponsor	500
Karen Gatta, JD Baird & Warner	2012-2013	Program Guide Advertising Sponsor	650
The Peoples' Bank of Arlington Heights	2013-2014	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2013-2014	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2013-2014	National Night Out Main Sponsor	500
AAA Insurance	2013-2014	Motoring at the Museum	2,500
Lavelle Law, LTD of Palatine	2013-2014	National Night Out Main Sponsor	500
All About Kids Dentistry	2013-2014	Picnic in the Park Main Sponsor	500
The Peoples' Bank of Arlington Heights	2014-2015	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2014-2015	Picnic in the Park Main Sponsor	1,000
The Peoples' Bank of Arlington Heights	2014-2015	National Night Out Main Sponsor	500
Lavelle Law, LTD of Palatine	2014-2015	National Night Out Main Sponsor	500
All About Kids Dentistry	2014-2015	Picnic in the Park Main Sponsor	500
The Peoples' Bank of Arlington Heights	2015-2016	Program Guide Full Back Cover Ad Spot	12,000
The Peoples' Bank of Arlington Heights	2015-2016	Picnic in the Park Main Sponsor	1,000



# Sponsorships

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



# Sponsorships

Company/Entity	Year	Sponsored Events/Assets	Amount
DelBocchia 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
			\$174,500

**Contribution Summary by Year**

2011-2012	\$3,500
2012-2013	18,650
2013-2014	17,000
2014-2015	14,500
2015-2016	44,600
2016-2017	30,600
2017-2018	45,650
\$174,500	

**The 2018/19 budget at a glance  
Arlington Heights Park District's \$38,329,227 spending  
proposal represents a 48.6 percent decrease**

### Where the money goes

<b>Expense</b>	<b>This year</b>	<b>Last year</b>	<b>% Change</b>
General Corporate	\$ 5,738,690	\$ 5,173,050	10.9 %
Recreation	11,837,340	11,450,550	3.4
Pension	1,790,350	1,656,670	8.1
Insurance	312,070	303,740	2.7
Public Audit	30,500	30,250	0.8
Museum	212,280	222,540	-4.6
NWSRA Special Recreation	2,194,100	1,237,120	77.4
Arlington Lakes Golf Club	1,276,060	1,259,280	1.3
Nickol Knoll Golf Club	250,610	236,450	6.0
Forest View Racquet and Fitness Club	802,770	916,490	-12.4
Heritage Tennis Club	861,760	779,430	10.6
Debt Service	2,574,700	2,259,650	13.9
Capital	10,457,040	268,000	3801.9
	<b>\$38,338,270</b>	<b>\$25,793,220</b>	<b>48.6 %</b>

### Where the money comes from

<b>Revenues</b>	<b>This year</b>	<b>Last year</b>	<b>% Change</b>
Real Estate Taxes	\$ 14,637,660	\$ 13,710,130	6.8 %
Replacement Taxes	206,580	203,050	1.7
Rental Income	178,297	60,840	193.1
Interest Income	210,184	35,000	500.5
Donations & Misc Revenues	683,770	382,360	78.8
Recreation Program Fees	6,710,840	6,379,320	5.2
Swimming Pool Revenues	710,050	693,560	2.4
Tennis Club Revenues	1,650,650	1,663,060	-0.7
Golf Club Revenues	1,538,530	1,529,890	0.6
	<b>\$26,526,561</b>	<b>\$24,657,210</b>	<b>7.6 %</b>

### Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., July 10, 2018, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.