



Arlington Heights Park District

ANNUAL BUDGET

2019-2020



Arlington Heights, Illinois | 60004



Annual Operating Budget

For Fiscal Year Ending April 30, 2020

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

March 22, 2019

OVERVIEW



Table of Contents



OVERVIEW	Page
Reader's Guide.....	4
Document Map.....	5
Profile.....	6-7
Budget Message.....	8-10
Comprehensive Plan.....	11-17
Budget Process.....	18
Budget Calendar.....	19
Financial Policies.....	20-24
Fund Structure.....	25-26
Principal Officers.....	27
Organizational Chart.....	28
Organizational Chart by Function.....	29
Map of Parks & Facilities.....	30-31
Facilities & Features.....	32-33
GFOA Distinguished Budget Presentation Award.....	34

FINANCIAL SUMMARIES	
Financial Summary.....	36-48
Operating Budget Comparisons	
Combined Statement - All Funds.....	49-50
Administrative Funds.....	51-52
Recreation and Facility Funds.....	53-54
Operating Budget Comparisons	
Administration and Finance.....	55-60
Parks and Planning.....	61-66
Recreation and Facilities.....	67-74

BUDGET BY FUND	Page
<i>ADMINISTRATIVE FUNDS</i>	
General Fund.....	76-79
Pension Fund.....	80-81
Social Security Fund.....	82
Insurance Fund.....	83
Audit Fund.....	84
NWSRA Special Recreation Fund.....	85
Debt Service Fund.....	86
Debt Maturity Schedule.....	87
Legal Debt Margin & Ratio of Outstanding Debt.....	88

<i>RECREATION AND FACILITY FUNDS</i>	
Recreation Fund.....	89-94
Forest View Racquet and Fitness Fund.....	95-98
Heritage Tennis Club Fund.....	99-101
Arlington Lakes Golf Club Fund.....	102-104
Nickol Knoll Golf Club Fund.....	105-106
Museum Fund.....	107-110

PROGRAM SUMMARIES	
Program Revenue Summary.....	112
Cultural Arts.....	113-114
Day Camp and Children at Play (CAP).....	115-116
Seniors.....	117-118
Fitness and Preschool.....	119-120
Athletics.....	121-122
Aquatics.....	123-124
Center.....	125
Lake Arlington.....	126
Program Revenue Comparison by Category.....	127
Program Analysis.....	128-130

Table of Contents



CAPITAL IMPROVEMENT PLAN	Page
Capital Improvement Plan.....	132-137
Capital Projects – Multiple Year Overview	138-150
 LEGAL DOCUMENTS	
Budget and Appropriation Ordinance No. 706	152-166
 STATISTICS	
Statistic and Performance Table Descriptions	168
General Information Statistics.....	169
General Information Statistics per Capita.....	170
Public Swimming Pool Attendance.....	171
Recreation Program Statistics	172
Golf Rounds - Ten Year Comparison	173
Area Park District Comparisons	174
Grant History.....	175-176
Economic Characteristics.....	177
Recreation Program & Club Fees.....	178-186

APPENDIX	PAGE
Employee Headcount by Type.....	188
Position Status Report.....	189
Part-time Employee Salary Ranges.....	190
Full-time Employee Salary Ranges.....	191
Analysis of Employee Wages.....	192
Fund Balance Comparisons - All Funds.....	193
Five Year Financial Forecast	194
Schedule of Building Square Footage	195
Roof Improvement Schedule.....	196
Tennis Court Renovation Schedule.....	197
Playground Renovation Schedule	198-199
U. S. Census Demographics	200
Cooperative Agreements.....	201-205
Sponsorships	206-209
News Release	210
Glossary of Terms.....	211-215

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

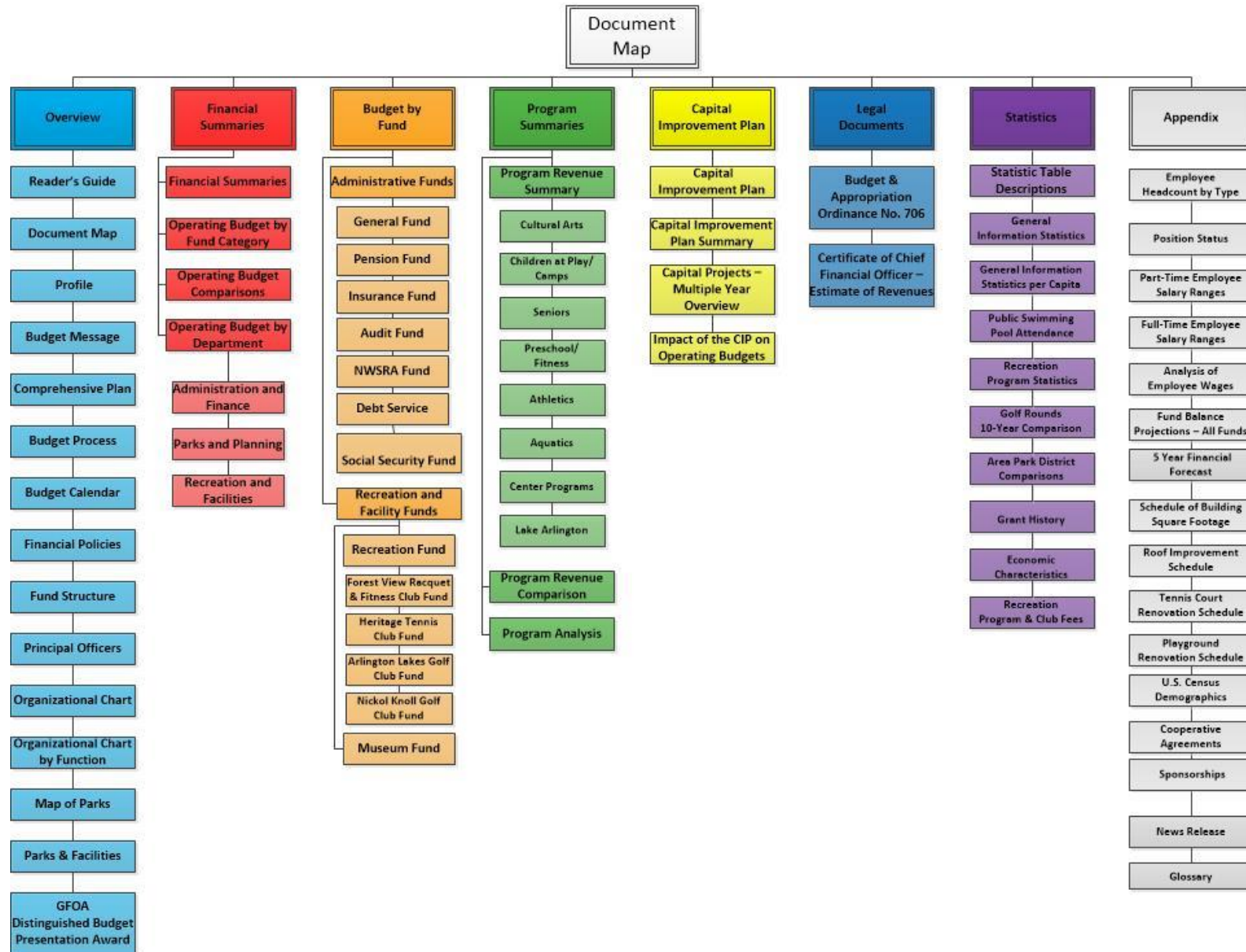
Bookmarks for major sections are provided in the navigation pane on the left. Click on the bookmark to jump directly to that section.

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

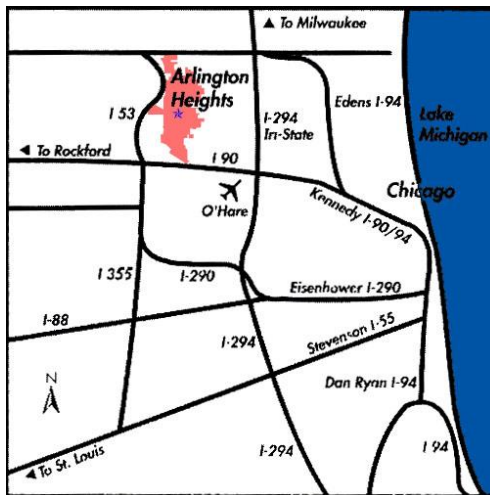
On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.

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 2017 is \$2,827,099,756 (most recent available).

Tax Rate

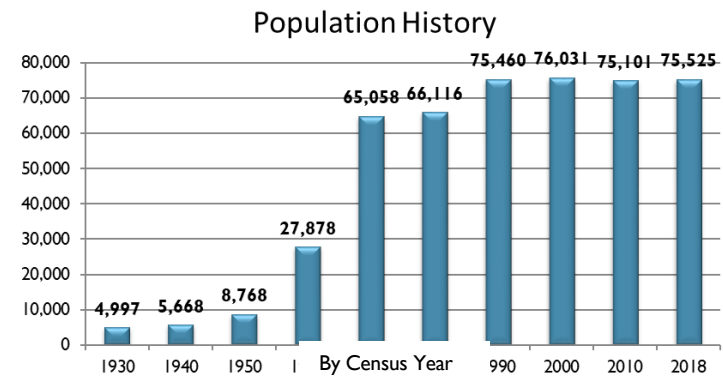
The tax rate for 2017 is .494 per \$100 of assessed value (most recent available).

Fiscal Year Budget

The proposed operating budget for 2019/20 is \$25,923,510 with an additional \$11,064,750 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.



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

Programs and Services

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

Park Resources

The District owns 457.42 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, 48 outdoor tennis courts, 10 outdoor ice skating rinks, 6 sand volleyball courts, 31 basketball courts and 17 picnic areas. The District will be re-opening Olympic Indoor Swim Center in the winter of 2020 after a \$16 million dollar addition which includes a warm water pool, indoor walking track, fitness center, multi-purpose rooms double gymnasium, and another \$1 million of existing building upgrades.

Affiliations

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

Contact

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

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

Budget Message



April 22, 2019

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, 2020 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 2019.

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 2019/20 budget also projects approximately \$10 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 2018 noting that the assignment of the highest grade Aaa rating reflects the District’s sizeable and affluent tax base, as well as sound financial operations.

Budget Development

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

During the 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.

2019/20 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 2019/20 is \$25,923,510, a 4.7% increase from the 2018/19 budget, with an additional \$11,064,750 in capital spending. The major components are shown below:

2019/20 Proposed Annual Operating Budget

General Fund	\$	5,491,360
Recreation Fund		11,759,820
Debt Service Funds		2,168,850
All Other Funds		6,503,480
Total	\$	<u>25,923,510</u>

Revenue sources for the Annual Operating Budget Funds of \$27,317,180 reflects a decrease of 21.9% from the previous year due to less debt proceeds. Real estate taxes of \$14,298,900 (52.3%), and fees and charges of \$11,163,390 (40.9%) support the operating budget. Other significant

Budget Message



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 2018 was 2.1% and 2019 is 1.9%. 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.

The District can be proud of this budget, knowing that the Park District is taking appropriate actions regarding finances, as we continue on the path of long-term fiscal stability. In the upcoming fiscal year, 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 2018/19 and 2019/2020

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	2018/19	2019/20
Olympic Renovation & Existing Coniditions	\$ 10,505,384	\$ 7,494,616
Lake Arlington Parking Lot Replacement	-	472,500
Olympic Existing Roof Replacement	-	300,000
Olympic Existing Parking Lot Replacement	-	275,000
Melas Backstop Replacements	-	120,000
Recreation Pool Improvements	250,000	250,000
ADA Improvements		605,000
Forest View Improvements	129,800	90,000
Heritage Tennis Club Improvements	-	90,000
Provision for Contingencies	150,000	100,000
Administration Center Parking Lots	135,000	80,840
Vehicle & Equipment Replacements	125,000	161,000
Willow Park Bridge Replacement	100,000	92,810
Athletic & Concrete Replacements	80,000	80,000
Capital Projects Within Operations	-	283,948
Park Improvements under \$75,000	268,000	852,984
Total	\$ 11,743,184	\$ 11,348,698

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. Work began in August of 2018 and the new and improved facility will have a grand reopening in Winter 2020. 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 fitness center, locker rooms, and roof repairs 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 \$1,475,000 projects (ADA) for 2018/19 and \$605,000 for 2019/20.

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,

Jason S. Myers

Jason S. Myers
Director of Finance & Personnel

Steve Scholten

Steve Scholten
Interim 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
Financial Resources & Assets		
<i>1.1 Identify and pursue alternative funding to meet public demand.</i>		
Pursue a grant to implement solar panels at designated park district facilities to conserve energy.		2019/20
Change the existing court lighting at Heritage Tennis Club to LED by pursuing lighting grant opportunities.		2019/20
Research any grant opportunities and apply to grants that meet the strategic needs of the agency.	*	2019/20
Increase the number of vendors within the p-card system by 10%.		2019/20
Increase sponsorship revenue and paid advertisements by 10%/20	*	2019/20
<i>1.2 Administer the District finances in a sound and accountable fiscal manner.</i>		
Expand the fleet lease program to cycle out aging vehicles, saving the park district funds from reduced repairs and improved fuel economy.	*	2019/20
Develop ACH payments for vendors to better process payments and to minimize the number of checks processed.		2019/20
Create a compensation plan that will be presented to the Board in October.		2019/20
<i>1.3 Provide a safe environment for District visitors and personnel.</i>		
Finish the capital masterplan and adjust annually as needed to maintain the structure and functionality of the parks and facilities.	*	2019/20
<i>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</i>		
Develop a pickle ball punch card system that could work at both Pioneer and the new recreation center. Ideally 30 participants would take advantage of this new system.		2019/20
Develop on-line registration option for garden plots.		2019/20
Through Activenet, create all birthday party package types and add-ons as part of the resource scheduler functionality to eliminate physical paperwork.		2019/20
Create a long term computer and technology replacement plan that includes computers, witches, computers, and printers.		2019/20
<i>1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.</i>		
Develop a plan for ongoing review of documents (Policy Manual, Procedure Manual, Job Descriptions, and Safety Manual).		2019/20
Update the Finance Department Procedure Manual.		2019/20
Review/evaluate all printer service contracts and repairs expenses in an effort to establish long term sustainability.		2019/20

2014-2020 Comprehensive Plan

	Status	Fiscal Year
Recreational Opportunities & Facilities		
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.		
Develop a business plan to renovate Forest View fitness room into an athletic training facility.		2019/20
Research and implement golf simulator use in current racquetball courts at Forest View in conjunction with golf staff.		2019/20
Increase lesson program participation numbers at Heritage Tennis Club by 5%.		2019/20
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.		
Develop and execute a fitness contest to both grow attendance at group fitness classes and engage current members during Fall Session 2019.		2019/20
Offer two new enrichment programs for CAP students during the 2019-20 school year.		2019/20
Create and implement a program for students to attend when local school are closed due to inclement weather for the 2019-20 school year.	*	2019/20
Develop a program evaluation for cultural arts that is given at the conclusion of class. Address feedback and increase repeat customers by 5% during the fall and winter program sessions 2019-20.		2019/20
Create and offer one new senior program each program session beginning for the fall 2019 session. Include varied times and locations to meet needs of all active adults.	*	2019/20
Increase rounds at Arlington Lakes by 5% to 42,000.	*	2019/20
Increase rounds at Nickol Knoll 8% by utilizing a segmented marketing database to increase visibility.	*	2019/20
Plan a new fall themed program to bring in 50 participants.	*	2019/20
Implement a spring holiday themed special event that brings in 80 participants such as dog egg hunt (dog park special event) or lunch/ brunch with Easter Bunny (to be at golf course)	*	2019/20
Create a youth/teen pickle ball program/league that would have 20 participants each season.	*	2019/20
Create three new scouts programs.	*	2019/20
Collaborate with birthday party program supervisors to develop one "nature/outdoor" themed birthday party package and secure 5-10 reservations during the 2019-20 fiscal year		2019/20
Develop three environmental science enrichment "program in a box" courses to be piloted at one CAP site in '19-'20 fiscal year	*	2019/20
Collaborate with AHPD Preschool supervisor and Illinois Premier Alliance (IPA) and offer, promote and run Pre-K Soccer classes before/after the preschool classes at each AHPD Community Center. Goal would be one new class each school year season for a total of 12 new classes.		2019/20
Collaborate with IPA and offer, promote and run new programs on weekday evenings and weekends at Poe and Betsy Ross schools for 50 new participants.		2019/20

2014-2020 Comprehensive Plan



	Status	Fiscal Year
Create and implement an outdoor summer high school boy's 3v3 basketball league with a minimum of eight teams, utilizing the outdoor basketball courts at Frontier Park.	*	2019/20
Collaborate with other recreation staff to create and implement new recreation programming at the new recreation center. New programming ideas would include one day tournaments such as youth dodgeball, pickle ball, and 3v3 basketball.	*	2019/20
Hold a Christmas in July pool event to be held at one outdoor pool to increase daily paid attendance & revenue at the pool.	*	2019/20
Conduct premium semi-private swim lessons with a high-caliber swim instructor to increase swim lessons revenue by 10% in Spring 2020.	*	2019/20
Develop and offer two new birthday party package types and successfully hold at least five parties of that type.	*	2019/20
2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.		
Work with Marketing Department to develop a cultural arts logo and brand within the park district to give loyal users a group they are proud of. Have in place by Winter 2020.		2019/20
Market the patio at Arlington Lakes to increase utilization for outside events and increase profitability by 20%.		2019/20
Increase Festival Room and weekday/business meeting rental by 10%.		2019/20
Revise liquor license at Nickol Knoll to increase sales variety and market packages for two additional rentals per month.		2019/20
Hold a customer appreciation day with discounted pool entry fees either 50% off or \$1 for residents to encourage people to visit our outdoor pools and increase attendance & revenue at the pools.		2019/20
Leadership		
3.1 Encourage staff to be actively involved in community and professional organizations.		
Identify different community/professional groups and work with staff to become members.	*	2019/20
3.2 Seek out partnerships with other recreation providers within our region.		
Work with other park district museums and/or historical societies to cross-promote programs and events to increase exposure and visitors. Seek out one partnership during the fall and/or winter 2019-20.	*	2019/20
Partner with neighboring park districts and villages to share resources where appropriate to save each agency funds.	*	2019/20
3.3 Enhance the District's image through effective and proactive public relations.		
Develop and implement an HR branding strategy that enhances the district's presence to potential talent and existing employees. Measurements would include quality of hires, brand awareness, employee referrals, applicant experience, retention rates.		2019/20
Maintain a high level of employee satisfaction with the AHPD as an employer. Measures by conducting a baseline employee satisfaction survey and repeat bi-annually to ensure satisfaction level is at an acceptable level.	*	2019/20

2014-2020 Comprehensive Plan



	Status	Fiscal Year
Teamwork		
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.		
Conduct regular outreach discussion with all departments by attending staff meetings and visiting all facilities by the finance team.	*	2019/20
4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.		
Promote cross training within the Parks Department to succession plan and promote growth of employees.	*	2019/20
Budget for continuing education opportunities to keep staff at the cutting edge of their areas of responsibility.	*	2019/20
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.		
Review the new employee orientation and develop an enhanced orientation process.		2019/20
Establish and implement a regular training schedule through the Safety Committee that will address annual training requirements.	*	2019/20
Customer-Focused Service		
5.1 Maintain effective interaction between Board and staff.		
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.		
Host interdepartmental gatherings to facilitate understanding of job responsibilities and getting to know coworkers.	*	2019/20
Create an electronic system to record and track training and certification and to send reminders for renewals		2019/20
5.3 Continue quality customer-focused service.		
Continue to create and build a well-rounded cultural arts program that provides a wide range of fun and skill-building opportunities. Offer four new cultural arts programs seasonally.	*	2019/20
Update tri-fold brochures used at the senior center to provide better communication and customer service to both new and current users. Update by fall 2019.		2019/20
Generate 5% more revenue at Lake Arlington’s concession stand by promoting product to the playground.	*	2019/20
Become trained & given access to publish to the pool hours page to be able to post pool closings online as they occur to continue quality customer-focused service.	*	2019/20
Complete the business plan for the new recreation center and achieve membership and revenue goals set forth in it.		2019/20
Increase the number of unique visitors to the website by 10%, email open rates by 10%, and increase audience outreach on social media by 10%.	*	2019/20

2014-2020 Comprehensive Plan



	Status	Fiscal Year
Stewardship		
6.1 Continue to promote and educate the public on environmental and conservation issues.		
Expand the pollinator garden program to include the local school districts and encourage use of the spaces as outdoor classrooms.	*	2019/20
Continue to reduce the amount of herbicide used in the park system and explore alternative methods of weed control.	*	2019/20
Expand volunteer base by establishing educational opportunities to address new opportunities in areas like Creekside, Willow, or Centennial.	*	2019/20
Research trends to decrease program guide production and move to a digital platform.	*	2019/20
6.2 Protect and actively manage our natural resources.		
Continue to complete controlled burns to manage invasive species growing in the park district’s natural areas.	*	2019/20
Continue to install native plantings in appropriate natural spaces to continue to enhance biodiversity.	*	2019/20
Investigate land locked property and establish access easements.		2019/20
Investigate and recommend centralized ice rinks and alternative maintenance techniques.		2019/20
6.3 Develop standards for planning and construction of new facilities.		
Implement the capital masterplan and proactively maintain park district infrastructure.	*	2019/20
Develop more consistency between parks through signage, offerings, and maintenance.		2019/20
Create a master plan to enhance the plantings at Kingsbridge Arboretum with implementation in 2020/21.		2019/20

*Indicates that the objective derived from the Comprehensive Plan or Community Survey.

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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 on the website at <https://www.ahpd.org/about-ahpd/financial-reports/>. The Budget and Appropriation Ordinance must be adopted before the first quarter of each year, and filed with the Cook County Clerk within 30 days of adoption.

State law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10%, in the aggregate, of the total

amount appropriated for the fund or item that is having funds reallocated.

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

Budget Implementation and Monitoring

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

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

Budget Amendment

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

Budget Calendar



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

Fall 2018 to 2019

October 2018	BS&A Budget training classes
November	Budget instructions distributed, and input begins
December	Budget inputting completed
January, 2019	Departmental Budget review meetings
January/February	Senior Leadership Budget review meetings
March 8	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
March 12	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
March 22	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 on the website at https://www.ahpd.org/about-ahpd/financial-reports/
April 9	Presentation of Annual Operating Budget to Board of Commissioners
April 15	Publish Public Hearing Notice
April 23	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
April 23	Adoption of the 2019/20 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.
May 1-31	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.
November 1	

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.

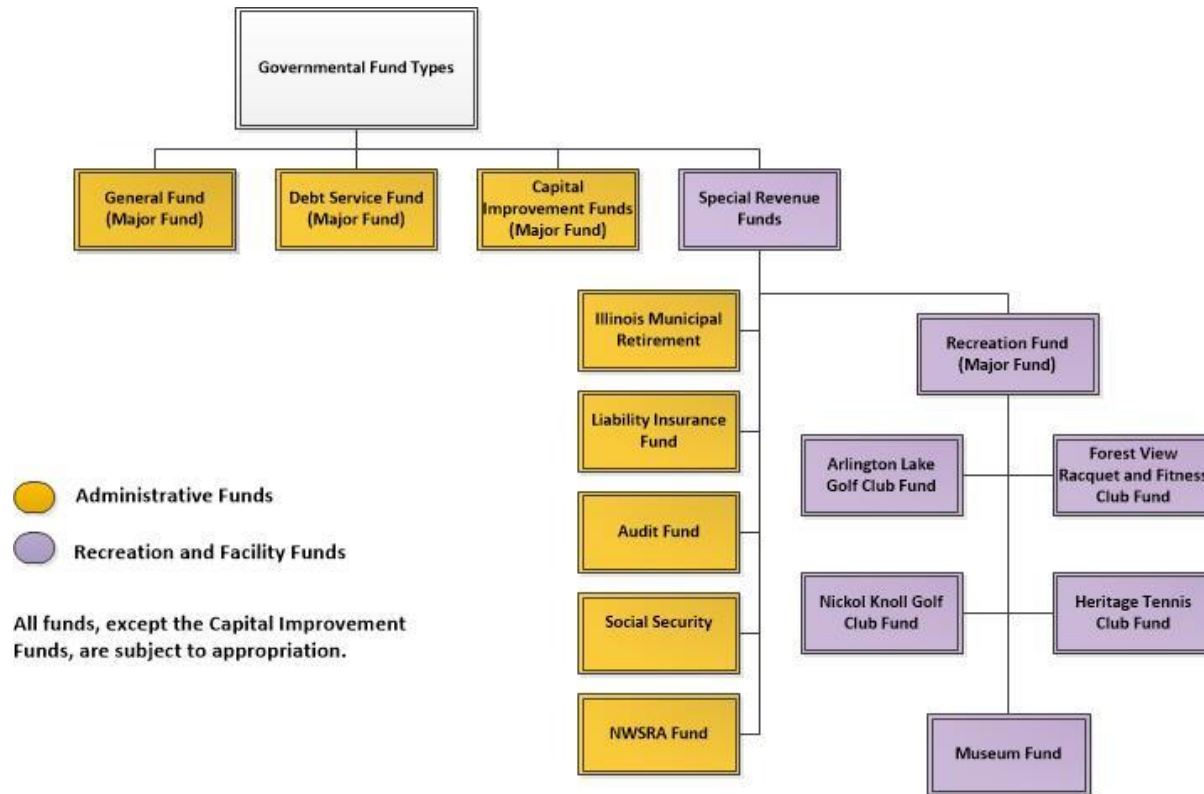
The Park District makes use of four Governmental Fund types: General Fund, Special Revenue Funds, Capital Improvement Funds, and Debt Service Funds. The following is a brief description of each fund type.

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), social security (FICA), audit, museum, liability insurance, and special recreation (NWSRA) are levied separately by the Park District and are established in separate funds. There are no maximum rates for levies for the IMRF and Liability Insurance Funds as there are for the other fund levies. Proceeds from these levies can only be used for specific purposes.

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

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



Fund Structure



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

ADMINISTRATIVE FUNDS

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

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

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

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

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

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

DEBT SERVICE FUND - This fund is a major fund and was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital

improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District.

RECREATION AND FACILITY FUNDS

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

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

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

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

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

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.

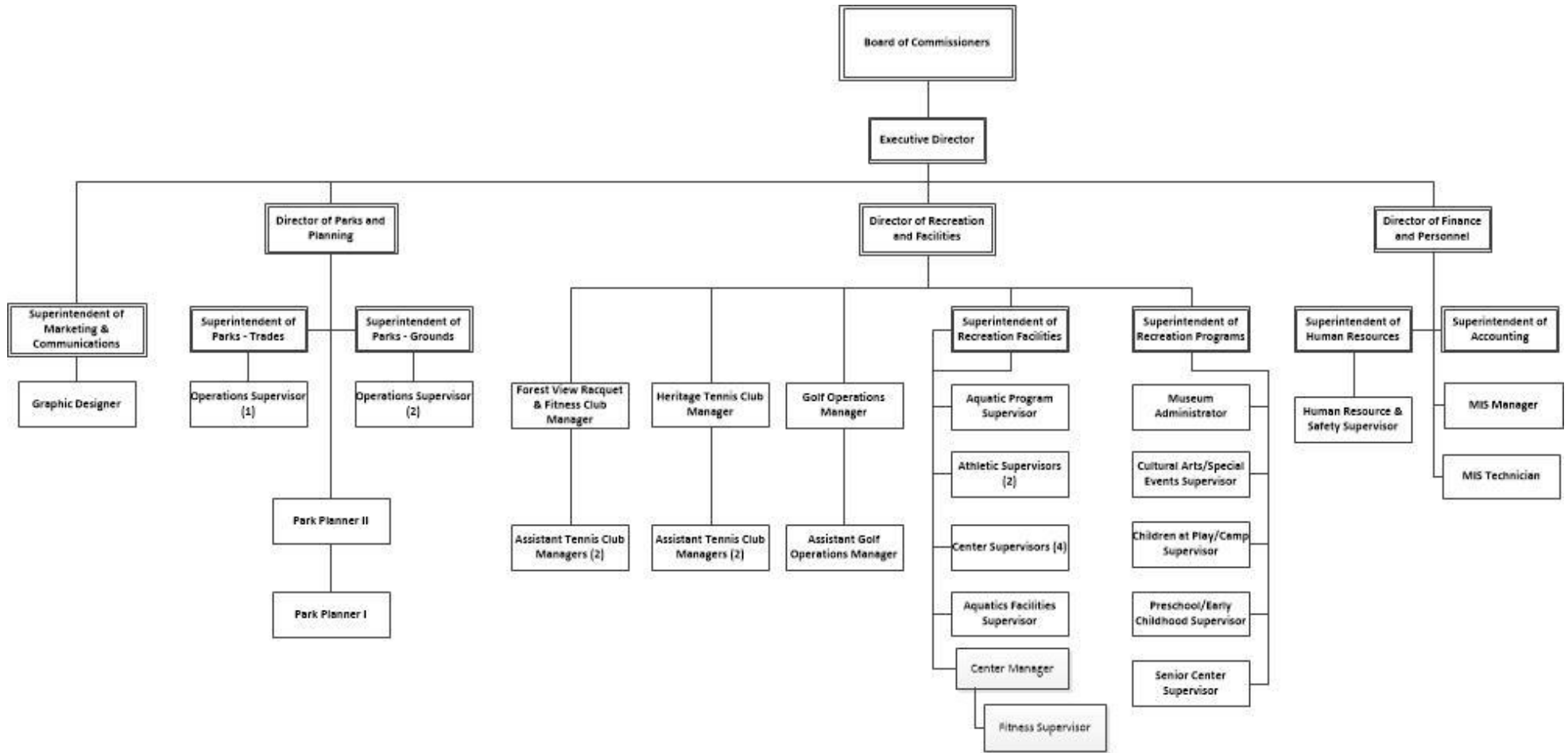
Board of Commissioners

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

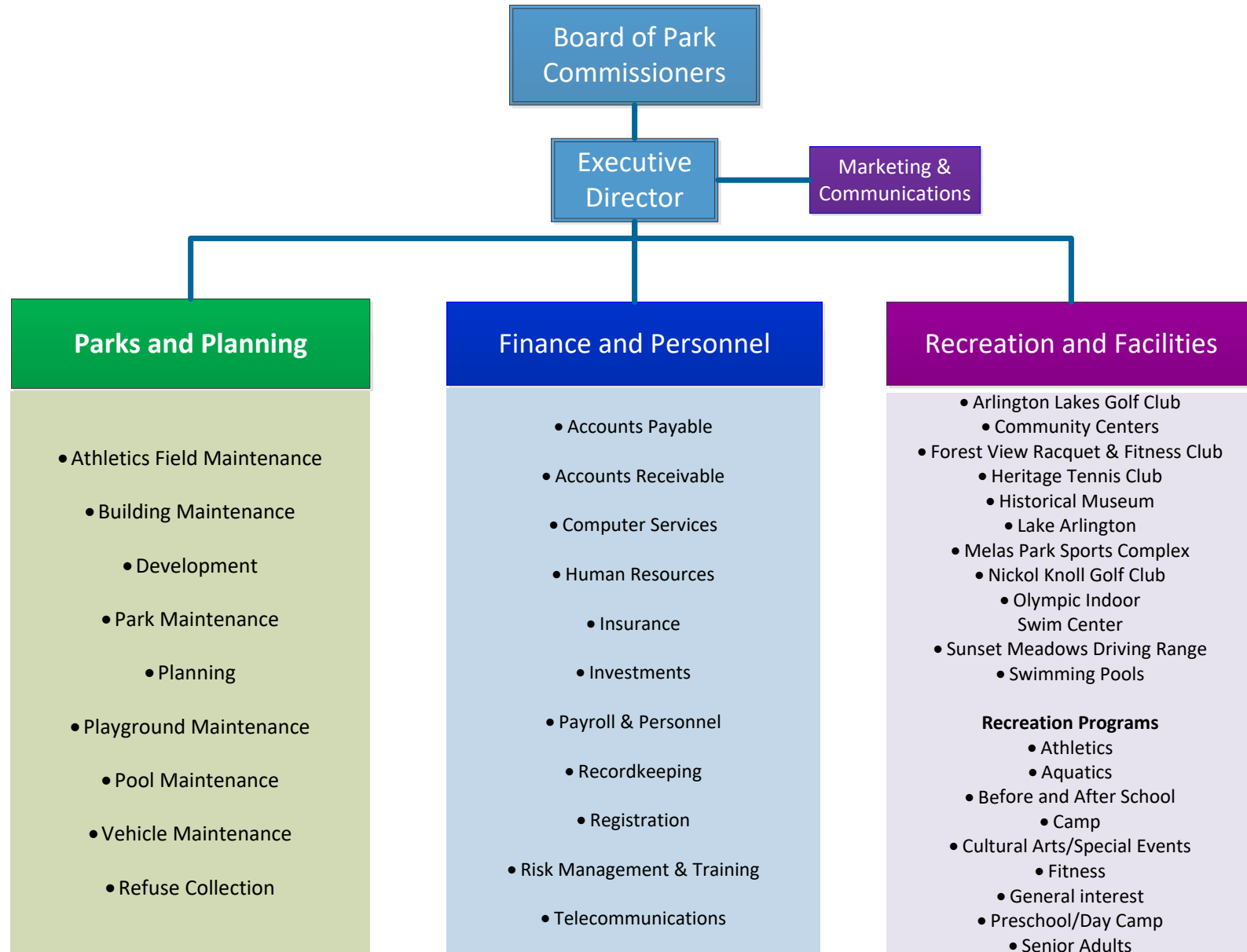
Administrative Staff

Steve Scholten	Interim 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
-  **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.
847-577-3054
-  **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.
847-797-5341

CLOSED UNTIL 2020



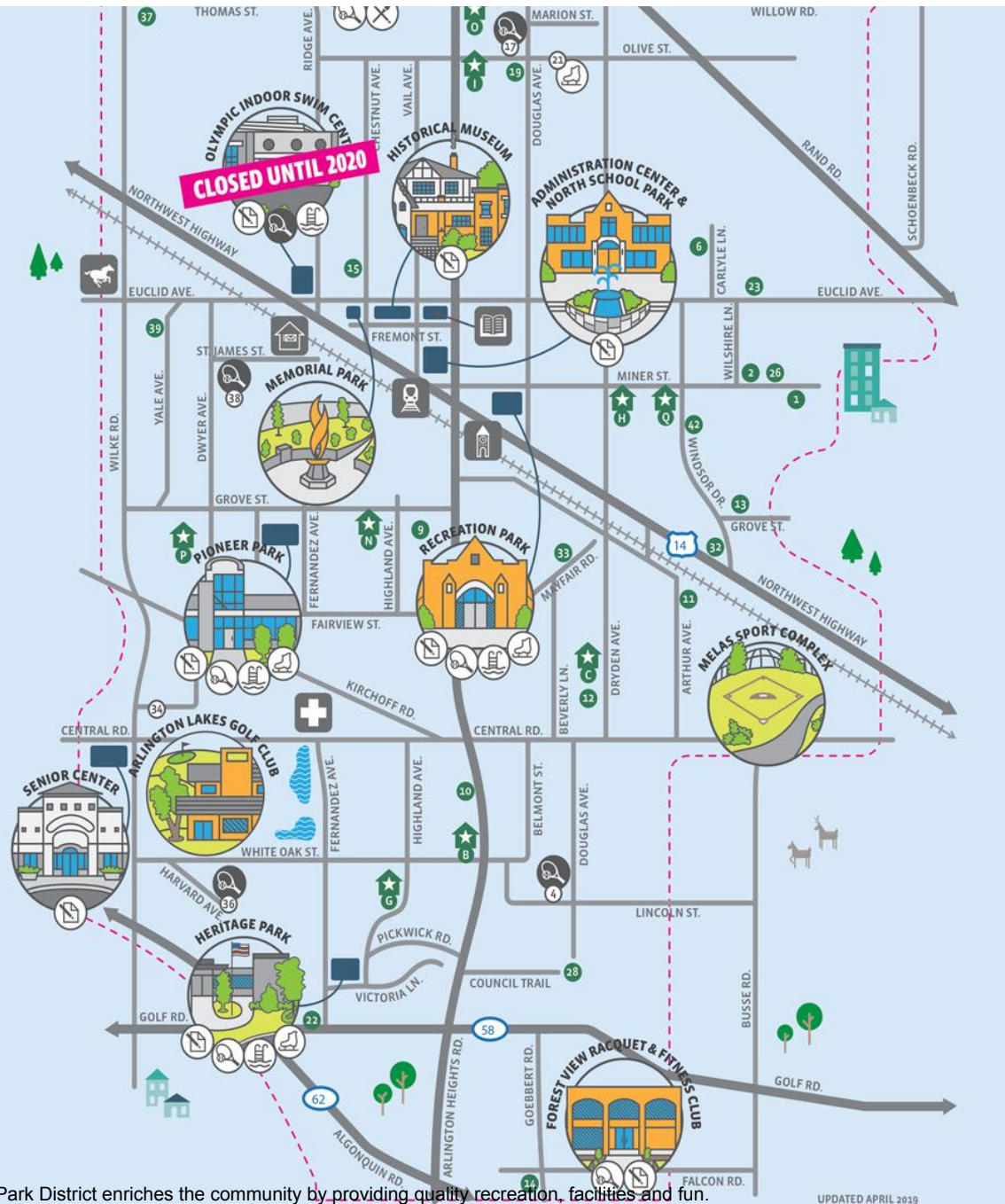
Map of Parks & Facilities

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 - 2211 N. Burke
- F. John Hersey High School - 1900 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



PARK NAME	LOCATION	ACRES	Matrix Key													NOTES								
			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		
Administration Center	410 N. Arlington Heights Rd.	1.10	Ⓡ	•																				
North School Park	N. Arlington Heights Rd. & Eastman St.	1.65	Ⓡ			Ⓡ								•										• 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	Ⓡ	•	Ⓡ	•	Ⓡ	1	•	3 L	1	•	1	•	•									• Indoor walking track
Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	Ⓡ	•						6,5L	6				•									• Racquetball and Fitness
Frontier Park	1913 N. Kennicott Dr.	29.40	Ⓡ	•	Ⓡ	•	Ⓡ	2	•	2 L	2L			Ⓡ	•	•	1							• Outdoor Pool, Maintenance Service Center
Hasbrook Park	333 W. Maude Ave.	14.00				Ⓡ	2			2 L	1/2 L		0.5											
Heritage Park	506 W. Victoria Ln.	22.30	Ⓡ	•	Ⓡ		Ⓡ	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	Ⓡ			Ⓡ								2.25	•									• Lake, Boating, Fishing, Concessions, Boathouse
Melas Sports Complex	1500 W. Central Rd.	35.00	Ⓡ			Ⓡ	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	Ⓡ				1							1.25										• 9-Hole Course
Olympic Indoor Swim Center	660 N. Ridge Ave.		Closed until 2020																					
Pioneer Park	500 S. Fernandez Ave.	23.30	Ⓡ	•	Ⓡ	•	Ⓡ	4	•	4 L	1			0.8			2							• Outdoor Pool, Indoor Pickleball
Recreation Park	500 E. Miner St.	21.10	•	•	Ⓡ	•	Ⓡ	1L		3 L	1			•			1							• Outdoor Pool
Senior Center	1801 W. Central Rd.			•																				

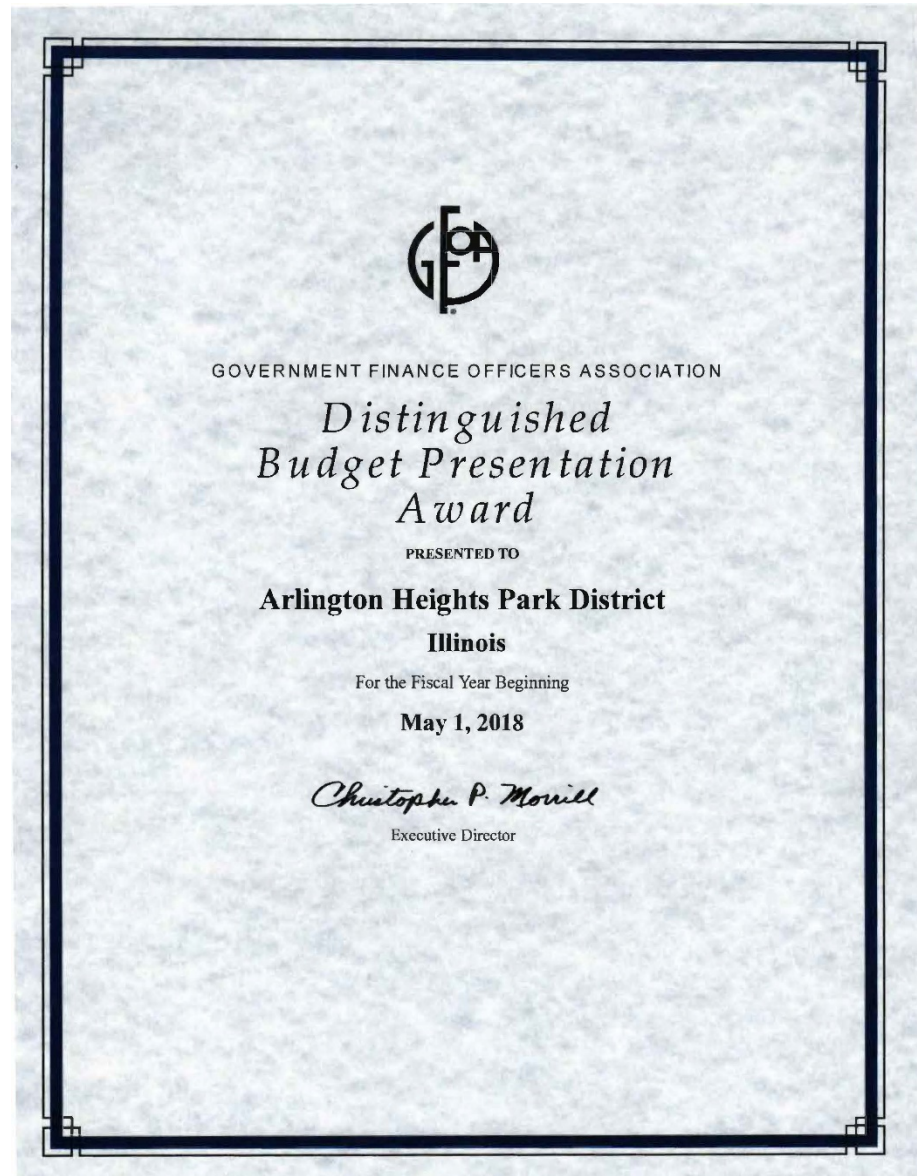
1	Banta Park	21 N. Phelps Ave.	1.50				Ⓡ						1/2		•										
2	Berbecker Park	207 N. Wilshire Ln.	2.00				Ⓡ	1					1/2												
3	Camelot Connector Parkway	2649 N. Douglas Ave.	5.40												Ⓡ										
4	Carefree Park	508 E. Lincoln St.	10.60				Ⓡ	1	•	2	2		2		•										Inline Hockey
5	Carousel Park	1925 E. Suffield Dr.	5.80				Ⓡ		•				1/2		Ⓡ										
6	Carriage Walk	425 E. Frederick St.	3.30				Ⓡ								•										
7	Centennial Park	1209 E. Burr Oak Dr.	21.40				Ⓡ	3	•		4		1		Ⓡ	•									• Nature Area
8	Creekside Park	1928 N. Schaefer Rd.	22.40				Ⓡ				2		1/2		1	•									
9	Cronin Park	309 S. Highland Ave.	2.00				Ⓡ								•										
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				Ⓡ	1	•		4					•									
13	Evergreen Park	336 S. Forrest Ave.	3.50				Ⓡ	1					1												
14	Falcon Park	2408 S. Coelbert Rd.	1.00				Ⓡ						1/2												

GFOA Distinguished Budget Award

Arlington Heights Park District's 2019/20 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.

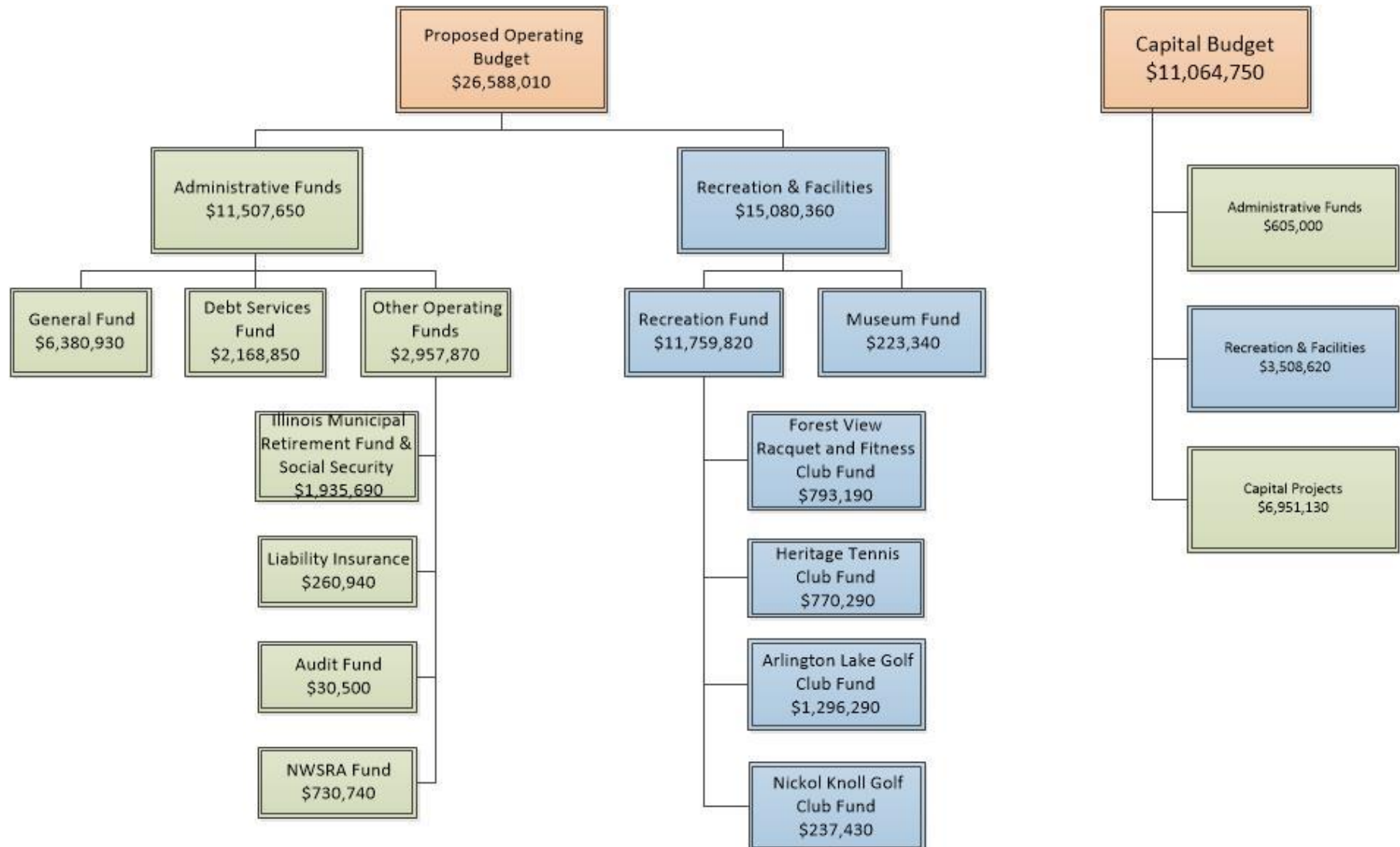
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Arlington Heights Park District, Illinois, for its Annual Budget for the fiscal year beginning May 1, 2018. In order to receive this award, a governmental unit must publish 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 2019/20 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 2017 assessed value of taxable property increased 1.7% to \$2,827,099,756.

Discussion continues over freezing property taxes which could be effective for Cook County taxing agencies. Minimum wage laws have changed in Illinois. Increases begin in January 2020 and continue through January 2025. These changes will have a significant impact on part-time wages starting in the next fiscal year. Staff have begun analysis of will be preparing recommendations that will go in place in the 2020/21 Annual Operating Budget. The uncertainty of the property tax freeze proposals and the new minimum wage increases, reinforces the need to maintain fiscal sustainability levels in fund balance policy.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, postponing capital projects, suspending vacant full-time positions and providing stable fees. Cost containment measures implemented have resulted in balanced budgets and healthy reserve levels. As staff continues to monitor economic recovery forecasts, competition, and revenue trends, the 2019/20 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 \$3,480 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 2018-19, three part-time employees qualified as full-time equivalents and elected medical insurance under the ACA which increased our health insurance expenses by \$41,802. In the 2019-20 fiscal year, three employees have qualified as full-time equivalents and elected health insurance, increasing our health insurance expenses by \$48,693.

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 a decrease in fund balances of \$9,671,080 in all funds largely due to the expansion of Olympic. All fund balances, except for Nickol Knoll Golf Club, Arlington Lakes Golf Club, and the Debt Service fund are in a surplus position. The Fund Balance Comparisons in the Appendix displays a 3-year comparison of fund balances while the Five Year Financial Forecast in the appendix reflects the District’s revenues, expenditures and fund balances forecasted for the next five years. The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures.

The General and Recreation funds (shown below) have 38% and 26% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy.

	General	Recreation	2019/20		% Change By		
			Proposed Budget	2018/19 Budget	Projected 2018/19	Current Budget	Projected Year End
Fund Balance Policy Designations							
Non-spendable	\$ 76,000	157,500	233,500	233,500	233,500	0.0	0.0
Deferred Taxes	2,254,080	1,651,418	3,905,498	4,118,922	3,880,305	-5.2	0.6
Fiscal Sustainability	2,202,570	3,714,255	5,916,825	5,560,163	6,514,630	6.4	-9.2
Available Balance	1,391,670	2,042,227	3,433,897	5,517,335	6,996,085	-37.8	-50.9
Est. Fund Balance - End of Year	\$ 5,924,320	7,565,400	13,489,720	15,429,920	17,624,519	-12.6	-23.5

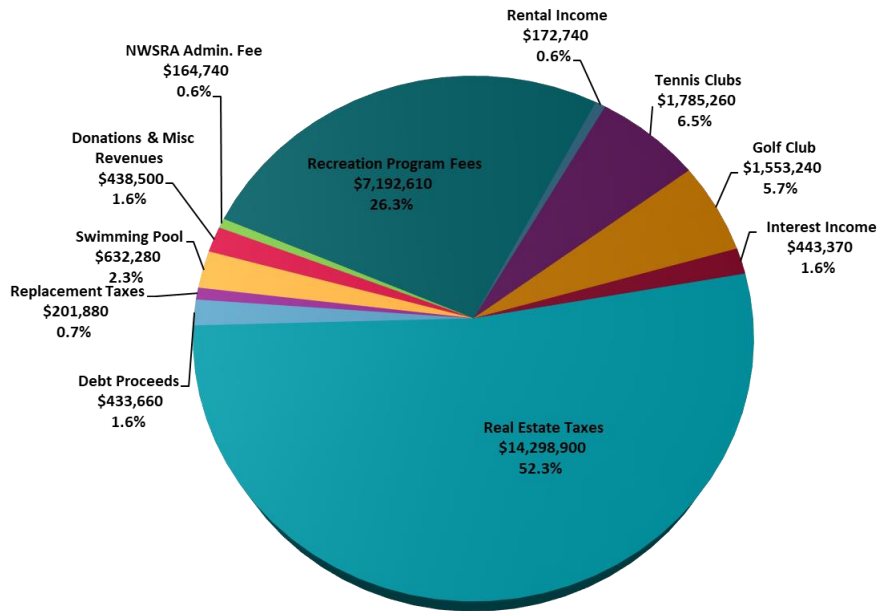
Financial Summary



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 2018/19	Increase (Decrease) from 2018/19	Percent of Increase (Decrease)
Real Estate Taxes	\$14,298,900	52.3 %	\$14,043,970	\$ 254,930	1.8 %
Debt Proceeds	433,660	1.6	8,510,780	(8,077,120)	(94.9)
Replacement Taxes	201,880	0.7	233,710	(31,830)	(13.6)
Rental Income	172,740	0.6	179,060	(6,320)	(3.5)
Interest Income	443,370	1.6	654,160	(210,790)	(32.2)
NWSRA Administration Fee	164,740	0.6	164,740	-	-
Donations & Misc Revenues	438,500	1.6	607,750	(169,250)	(27.8)
Recreation Program Fees	7,192,610	26.3	6,681,710	510,900	7.6
Swimming Pool Revenues	632,280	2.3	725,300	(93,020)	(12.8)
Tennis Club Revenues	1,785,260	6.5	1,745,200	40,060	-
Golf Club Revenues	1,553,240	5.7	1,419,550	133,690	9.4
Total Revenues	\$27,317,180	100.0 %	\$34,965,930	\$ (7,648,750)	(21.9) %

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Real Estate Taxes	\$ 14,174,870	12,653,320	14,637,660	14,043,970	14,298,900
Debt Proceeds	-	9,960,090	-	8,510,780	433,660
Grant Proceeds	-	200,000	200,000	210,000	-
Replacement Taxes	251,250	233,720	206,580	233,710	201,880
Rental Income	192,730	197,940	178,300	179,060	172,740
Interest Income	72,390	252,240	210,180	654,160	443,370
NWSRA Administration Fee	139,010	141,350	164,740	164,740	164,740
Donations & Misc Revenues	535,230	411,380	319,030	397,750	438,500
Recreation Program Fees	6,146,520	6,794,380	6,710,840	6,681,710	7,192,610
Swimming Pool Revenues	728,490	729,990	710,050	725,300	632,280
Tennis Club Revenues	1,634,300	1,730,540	1,650,650	1,745,200	1,785,260
Golf Club Revenues	1,137,570	1,422,060	1,538,530	1,419,550	1,553,240
Total	\$ 25,012,360	34,727,010	26,526,560	34,965,930	27,317,180

Financial Summary



Real Estate Tax Revenues

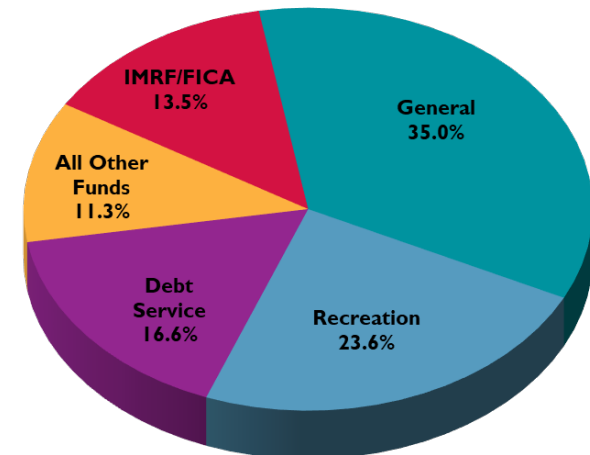
Real estate tax provides 52.3% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of 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 1.8% from the 2018/19 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2018 Tax Levy. The tax cap for levy 2018 is 2.1% and 2019 is 1.9%. 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 2017 was 49.4¢ per \$100 of equalized assessed valuation. It is expected that the 2018 tax rate will be slightly higher at 50.9¢.

- 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	\$150	\$375	\$449	\$749	\$1,124	\$1,273
Monthly Amount	\$12	\$31	\$37	\$62	\$94	\$106
Daily Amount	\$0.41	\$1.03	\$1.23	\$2.05	\$3.08	\$3.49

	2018 Levy	2017 Levy
Formula used to calculate taxes:		
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	2.9434	2.8032
Equalized Assessed Valuation	\$88,301	\$84,096
Park District Tax Rate	0.494%	0.494%
Approximate Park District Taxes	\$436	\$415

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$201,880 in replacement tax revenue; this is a 2.3% decrease from last year's projected actual. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax.

Interest Income

During 2018/19, the Park District was able to invest most of its funds at an average rate of 2.16%. Current interest rates are averaging right around 2.56%. These rates are anticipated to have a slight increase in 2019/20 as investments are invested at increased rates

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 2018 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. A total of 1,175 of the 2,819 passes were sold during the sale period.

The 2019/20 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 2019/20.

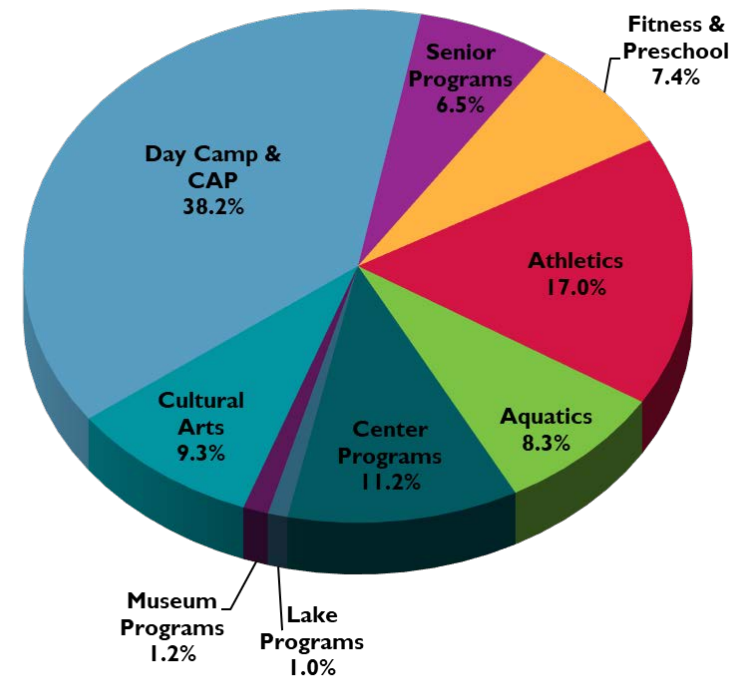
Financial Summary

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 2019/20. 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 2019/20 Proposed Operating Budget are 27% of the Park District’s revenue (\$7,288,110); a 7.3% increase over the 2018/19 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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Cultural Arts	\$ 479,850	605,110	544,390	674,390	678,970
Day Camp & CAP	1,998,820	2,647,280	2,639,550	2,702,930	2,781,260
Senior Programs	404,010	479,310	483,740	452,680	470,900
Fitness & Preschool	519,300	583,000	549,420	531,430	536,650
Athletics	1,182,280	1,188,930	1,196,310	1,174,450	1,240,050
Aquatics	654,000	682,930	685,840	602,710	607,550
Center Programs	553,390	552,390	556,390	510,110	814,020
Lake Programs	77,380	70,620	69,250	61,590	69,760
Museum Programs	56,020	69,360	80,950	76,920	88,950
Total - All Programs	\$ 5,925,050	6,878,930	6,805,840	6,787,210	7,288,110



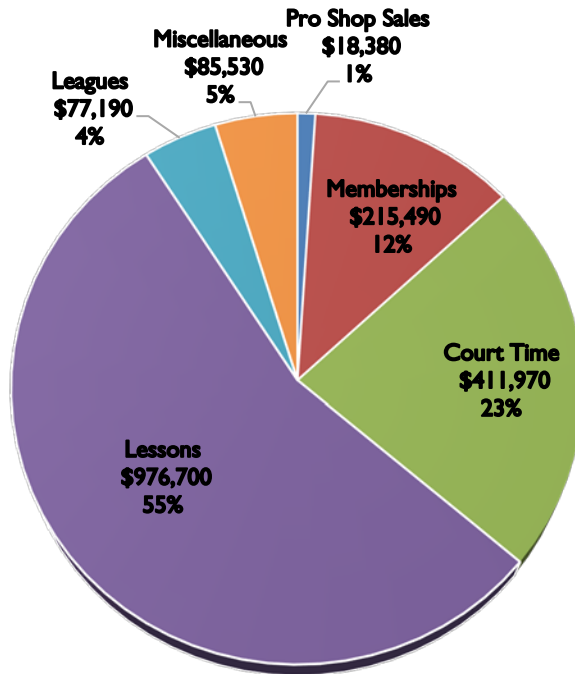
Financial Summary



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 2019/20 Proposed Operating Budget are 6.5% of the Park District’s revenue (\$1,785,260); an increase of 2.3% over the 2018/19 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Pro Shop Sales	\$ 11,780	13,840	17,420	19,680	18,380
Memberships	206,310	221,070	211,600	211,710	215,490
Court Time	437,500	432,130	404,300	408,740	411,970
Lessons	820,840	892,720	863,600	946,750	976,700
Leagues	85,460	81,170	76,490	77,190	77,190
Miscellaneous	72,410	89,610	77,240	81,130	85,530
Total	\$ 1,634,300	1,730,540	1,650,650	1,745,200	1,785,260

Memberships

Memberships are proposed to increase 1.8% over the 2018/19 projected actual. The increase results from the anticipation of returning to more historic levels in 2019/20.

Court Time

Court time revenues are anticipated to increase 0.8% from 2018/19 projected actual.

Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 3.2% over the 2018/19 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, Elk Grove, Salt Creek, Prospect Heights, and Wheelings.

Financial Summary

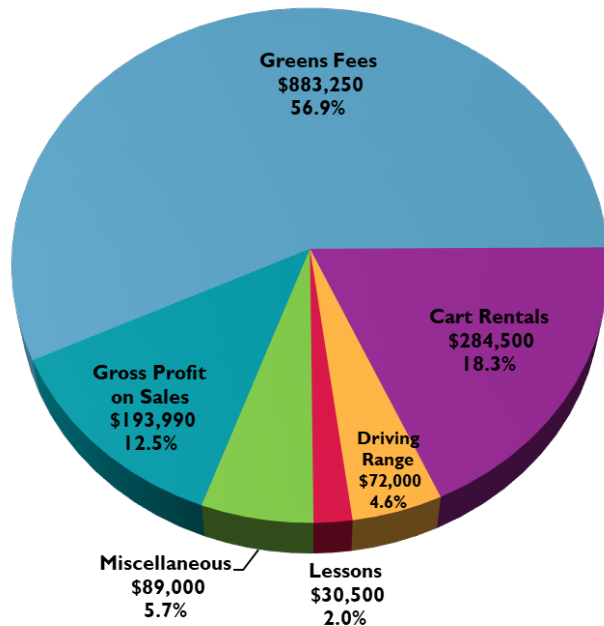
Golf Club Revenues

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 2019/20 Proposed Operating Budget are 5.7% of the Park District's revenue (\$1,553,240); a 9.4% increase from 2018/19 projected actual.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Gross Profit on Sales	\$ 112,000	159,300	166,860	172,790	193,990
Greens Fees	652,030	814,660	885,850	813,630	883,250
Cart Rentals	199,120	278,310	301,700	266,300	284,500
Driving Range	64,740	71,930	75,000	56,000	72,000
Lessons	23,770	29,140	28,800	29,200	30,500
Miscellaneous	85,910	68,720	80,320	81,630	89,000
Total	\$ 1,137,570	\$ 1,422,060	\$ 1,538,530	\$ 1,419,550	\$ 1,553,240

Financial Summary

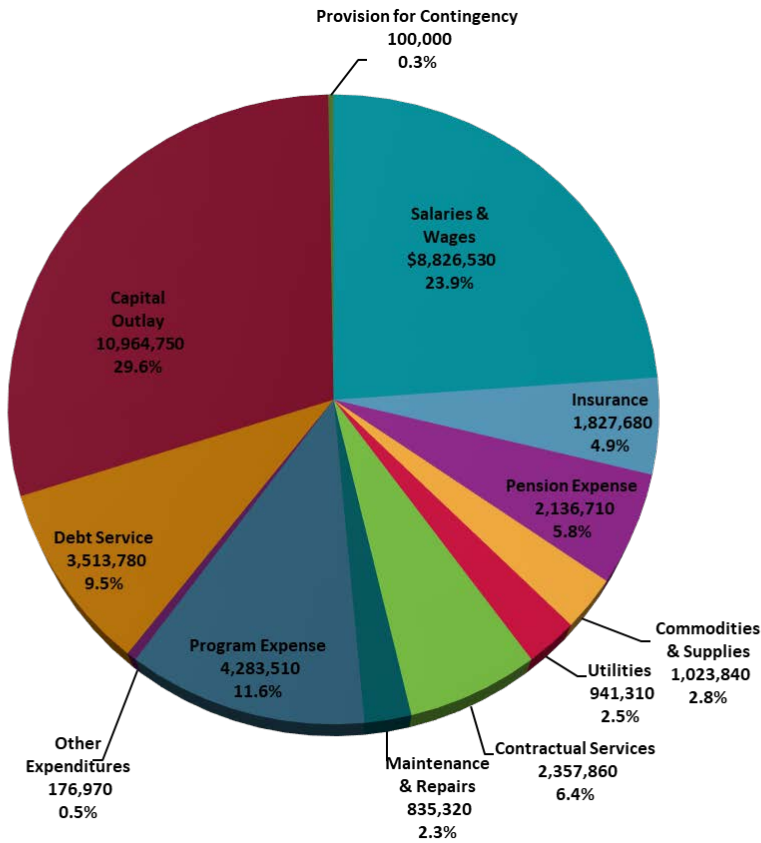


Expenditures

Expenditures for the 2019/20 Proposed Operating Budget is 8.2% less than the 2018/19 projected actual and the entire budget is 3.2% less than projected actual. This is due the construction at Olympic Indoor Swim Center and lower debt payments.

Expenditures by Function

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



	Amount	Percent of Total	Projected 18/19	Increase (Decrease) from 2017/18	Percent of Increase (Decrease)
Salaries & Wages	\$ 8,826,530	23.9 %	\$ 8,344,590	\$ 481,940	5.8 %
Insurance	1,827,680	4.9	1,827,310	370	0.0
Pension Expense	2,136,710	5.8	1,969,570	167,140	8.5
Commodities & Supplies	1,023,840	2.8	939,810	84,030	8.9
Utilities	941,310	2.5	834,180	107,130	12.8
Contractual Services	2,357,860	6.4	2,260,560	97,300	4.3
Maintenance & Repairs	835,320	2.3	687,510	147,810	21.5
Program Expense	4,283,510	11.6	3,987,150	296,360	7.4
Other Expenditures	176,970	0.5	128,400	48,570	37.8
Debt Service	3,513,780	9.5	7,275,290	(3,761,510)	-51.7
Capital Outlay	10,964,750	29.6	9,855,720	1,109,030	11.3
Provision for Contingency	100,000	0.3	100,000	-	NA
Total Expenses	\$ 36,988,260	100.0 %	\$ 38,210,090	\$ (1,221,830)	-3.2 %

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries & Wages	\$ 8,969,820	8,380,050	9,066,600	8,344,590	8,826,530
Insurance	1,593,990	1,750,910	1,896,180	1,827,310	1,827,680
Pension Expense	1,861,460	1,843,720	1,984,610	1,969,570	2,136,710
Commodities & Supplies	1,087,280	1,088,280	988,540	939,810	1,023,840
Utilities	810,100	839,070	841,630	834,180	941,310
Contractual Services	1,584,190	1,724,940	2,172,430	2,260,560	2,357,860
Maintenance & Repairs	282,670	317,380	768,860	687,510	835,320
Program Expense	3,931,720	3,892,870	3,997,060	3,987,150	4,283,510
Other Expenditures	120,890	98,410	168,520	128,400	176,970
Debt Service	3,569,720	2,357,450	2,872,000	7,275,290	3,513,780
Capital Outlay	4,659,590	1,433,430	13,481,840	9,855,720	10,964,750
Provision for Contingencies	31,490	27,450	100,000	100,000	100,000
Total Expenses	\$ 28,349,330	24,395,320	38,338,270	38,210,090	36,988,260

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 5.8% from the 2018/19 projected actual and is 2.6% less than last year's budget. This category represents 33.5% of the 2019/20 operational budget. There are three additional positions included in this budget for operating the addition to the Olympic Indoor Swim Center. Full-time salaries are budgeted at the current (or expected April 30, 2019) 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:

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	Budget 18/19	Projected 18/19	Proposed 19/20
Full-Time	102	101	98	97	96	104	103	103	103	95	96
Part-Time IMRF	37	47	50	63	69	79	81	81	61	59	59
Part-Time Regular	1,077	1,067	1,024	1,040	1,023	1,037	1,049	1,049	1,094	1,052	1,052
Total	1,216	1,215	1,172	1,200	1,188	1,220	1,233	1,233	1,258	1,206	1,207

* Staff made a determination that seven full-time positions did not need to be filled during 18/19. In addition, staff re-evaluated this decision during the budget process and are recommending to hold off on filling these positions during the upcoming year. This saves the District approximately \$548,500 in compensation.

Insurance

The proposed insurance budget to remain the same as the 2017/18 projected actual due to changes in health care selections by employees and some full-time positions not being filled. This category represents 6.9% of the 2018/19 operations budget.

- The Park District approved Blue Cross Blue Shield for calendar year 2019 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase in health insurance premiums for the first eight months of the 2019/20 fiscal year and a 5% 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 18.2% and is paid for by the General Fund.

Commodities & Supplies

This category represents 3.9% of the 2019/20 operations budget; commodities increased \$84,030 from projected actual.

Financial Summary

Utilities

This category is budgeted at 12.8% (\$107,130) more than the 2018/19 projected actual. This is 11.8% more than the 2018/19 budget. The utility budget has been prepared based on 2018/19 estimated usage and the contract price on natural gas and electricity and an increase use at Olympic.

Pension & FICA

Pension & FICA expense is 8.1% of the 2019/20 operation budget. This year's proposed budget is 8.5% (\$167,140) 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 2019 calendar year is 14.14% of participating members' salaries. This is a 19.3% decrease from last year.

Contractual Services

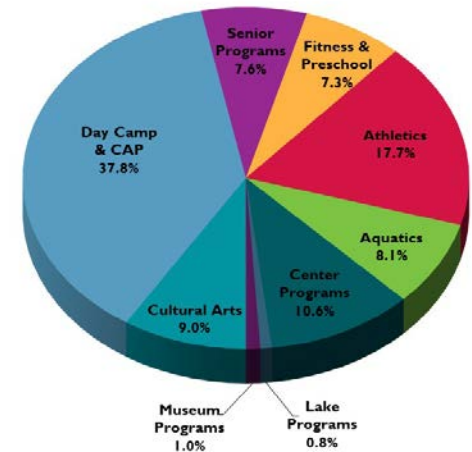
This category represents 9.0% of the 2019/20 operation budget. The proposed budget increased by \$97,300 (4.3%) more than the 2018/19 projected actual. The increase is primarily due to anticipated increases for services rendered.

Program Expenses

Program Expenses are up 7.4% over last year's projected, primarily due to increases in Cultural Arts, CAP, Senior Programs, Athletics, Aquatics and Center Programs. More detail regarding programs can be found in the Program Summaries (green) section of this document.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Cultural Arts	\$ 267,610	330,910	352,520	379,530	385,390
Day Camp & CAP	1,123,250	1,234,600	1,324,510	1,542,120	1,618,140
Senior Programs	353,990	326,550	345,430	285,560	326,530
Fitness & Preschool	339,000	374,110	357,000	312,430	312,880
Athletics	817,560	812,520	740,490	704,180	760,060
Aquatics	333,600	356,160	391,620	327,890	346,380
Center Programs	403,940	377,360	408,230	362,720	454,170
Lake Programs	34,940	30,260	30,840	31,480	35,690
Museum Programs	39,770	50,400	46,420	41,240	44,270
Total - All Programs	\$ 3,713,660	3,892,870	3,997,060	3,987,150	4,283,510

Recreation Program Expenses by Category



Maintenance & Repairs

Maintenance & Repairs are up 21.5% (\$147,810) 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 13.3% of the 2019/20 operation budget. The proposed budget decreased by 51.7% from the 2018/19 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 2018, the Park District’s Aaa bond rating was reaffirmed by Moody’s Investors Service. The Aaa rating (highest rating available) allows the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

Capital Improvements

This category represents 29.9% of the entire budget. The proposed operation budget increased by \$1,109,030 from the 2018/19 projected actual primarily due to the potential renovations at Olympic and a variety of capital improvements necessary in 2019/2020. The Olympic Renovation is being financed through debt certificates, accessibility funds, 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 2019/20:

Projects	2018/19	2019/20
Olympic Renovation & Existing Coniditi	\$ 10,505,384	\$ 7,494,616
Lake Arlington Parking Lot Replacement	-	472,500
Olympic Existing Roof Replacement	-	300,000
Olympic Existing Parking Lot Replaceme	-	275,000
Melas Backstop Replacements	-	120,000
Recreation Pool Improvements	250,000	250,000
ADA Improvements	-	605,000
Forest View Improvements	129,800	90,000
Heritage Tennis Club Improvements	-	90,000
Provision for Contingencies	150,000	100,000
Administration Center Parking Lots	135,000	80,840
Vehicle & Equipment Replacements	125,000	161,000
Willow Park Bridge Replacement	100,000	92,810
Athletic & Concrete Replacements	80,000	80,000
Capital Projects Within Operations	-	283,948
Park Improvements under \$75,000	268,000	852,984
Total	\$ 11,743,184	\$ 11,348,698

Operating Budget Comparisons – All Funds Combined



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By			
						Projected Year End	Current Budget	Projected 2020/21	Projected 2021/22
Real Estate Taxes	14,174,870	12,653,320	14,637,660	14,043,970	14,298,900	1.8	-2.3	14,584,878	14,876,576
Debt Proceeds	-	9,960,090	-	8,510,780	433,660	-94.9	NA	437,997	442,377
Grant Proceeds	-	200,000	200,000	210,000	-	-100.0	-100.0	-	-
Replacement Taxes	251,250	233,720	206,580	233,710	201,880	-13.6	-2.3	203,899	205,938
Rental Income	192,730	197,940	178,300	179,060	172,740	-3.5	-3.1	174,467	176,212
Interest Income	72,390	252,240	210,180	654,160	443,370	-32.2	110.9	447,804	452,282
NWSRA Administration Fee	139,010	141,350	164,740	164,740	164,740	0.0	0.0	166,387	168,051
Donations & Misc Revenues	535,230	411,380	319,030	397,750	438,500	10.2	37.4	442,885	447,314
Recreation Program Fees	6,221,020	6,878,930	6,805,840	6,787,210	7,288,110	7.4	7.1	8,183,872	8,347,550
Scholarships/Discounts	(74,500)	(84,550)	(95,000)	(105,500)	(95,500)	-9.5	0.5	(96,455)	(97,420)
Swimming Pool Revenues	728,490	729,990	710,050	725,300	632,280	-12.8	-11.0	638,603	644,989
Tennis Club Revenues	1,634,300	1,730,540	1,650,650	1,745,200	1,785,260	2.3	8.2	1,803,113	1,821,144
Golf Club Revenues	1,137,570	1,422,060	1,538,530	1,419,550	1,553,240	9.4	1.0	1,568,772	1,584,460
Total Revenue	25,012,360	34,727,010	26,526,560	34,965,930	27,317,180	0.0	3.0	28,556,222	29,069,472
Salaries and Wages	8,969,820	8,380,050	9,066,600	8,344,590	8,826,530	5.8	-2.6	9,132,193	9,360,498
Insurance	1,593,990	1,750,910	1,896,180	1,827,310	1,827,680	0.0	-3.6	1,873,372	1,920,206
Pension Fund Expenses	1,861,460	1,843,720	1,984,610	1,969,570	2,136,710	8.5	7.7	2,190,128	2,244,881
Commodities & Supplies	1,087,280	1,088,280	988,540	939,810	1,023,840	8.9	3.6	1,049,436	1,075,672
Utilities	810,100	839,070	841,630	834,180	941,310	12.8	11.8	964,843	988,964
Contractual Services	1,584,190	1,724,940	2,172,430	2,260,560	2,357,860	4.3	8.5	2,416,807	2,477,227
Maintenance & Repairs	282,670	317,380	768,860	687,510	835,320	21.5	8.6	856,203	877,608
Recreation Program Expenses	3,931,720	3,892,870	3,997,060	3,987,150	4,283,510	7.4	7.2	5,290,598	5,722,863
Other Expenditures	120,890	98,410	168,520	128,400	176,970	37.8	5.0	181,394	185,929
Debt Service	3,569,720	2,357,450	2,872,000	7,275,290	3,513,780	-51.7	22.3	3,601,625	3,691,665
Total Operating Expenses	23,811,840	22,293,080	24,756,430	28,254,370	25,923,510	-8.2	4.7	26,571,598	27,235,888
Total Operational Surplus/(Deficit)	1,200,520	12,433,930	1,770,130	6,711,560	1,393,670	-79.2	-21.3	1,984,624	1,833,584
Capital Outlay	4,659,590	1,433,430	13,481,840	9,855,720	10,964,750	11.3	-18.7	1,500,000	1,500,000
Transfers In/Out	(153,590)	641,360	-	-	-	NA	NA	-	-
Provision for Contingencies	31,490	27,450	100,000	100,000	100,000	0.0	0.0	100,000	100,000
Total Expenses	28,349,330	24,395,320	38,338,270	38,210,090	36,988,260	-3.2	-3.5	28,171,598	28,835,888
Net Surplus/(Deficit)	(3,336,970)	10,331,690	(11,811,710)	(3,244,160)	(9,671,080)	198.1	-18.1	384,624	233,584
Est. Fund Balance - Beg. of Year	20,791,849	17,454,879	27,786,569	27,786,569	24,542,409	-11.7	-11.7	14,871,329	15,255,953
Est. Fund Balance - End of Year	17,454,879	27,786,569	15,974,859	24,542,409	14,871,329	-39.4	-6.9	15,255,953	15,489,537

Operating Budget by Category – All Funds Combined

	Administration	Recreation & Facilities	Capital Projects Funds	2019/20 Proposed Budget	2018/19 Budget	2018/19 Projected	% Change By	
							Current Budget	Projected Year End
Real Estate Taxes	10,787,800	3,511,100	-	14,298,900	14,637,660	14,043,970	-2.3	1.8
Debt Proceeds	-	-	433,660	433,660	-	8,510,780	NA	NA
Grant Proceeds	-	-	-	-	200,000	210,000	-100.0	-100.0
Replacement Taxes	201,880	-	-	201,880	206,580	233,710	-2.3	-13.6
Rental Income	62,570	44,590	65,580	172,740	178,300	179,060	-3.1	-3.5
Interest Income	199,850	215,600	27,920	443,370	210,180	654,160	110.9	-32.2
NWSRA Administration Fees	-	164,740	-	164,740	164,740	164,740	0.0	0.0
Donations & Misc Revenues	28,550	259,950	150,000	438,500	319,030	397,750	37.4	10.2
Recreation Program Fees	-	7,288,110	-	7,288,110	6,805,840	6,787,210	7.1	7.4
Scholarships/Discounts	-	(95,500)	-	(95,500)	(95,000)	(105,500)	NA	-9.5
Swimming Pool Revenues	-	632,280	-	632,280	710,050	725,300	-11.0	-12.8
Tennis Club Revenues	-	1,785,260	-	1,785,260	1,650,650	1,745,200	8.2	2.3
Golf Club Revenues	-	1,553,240	-	1,553,240	1,538,530	1,419,550	1.0	9.4
Total Revenue	11,280,650	15,359,370	677,160	27,317,180	26,526,560	34,965,930	3.0	-21.9
Salaries & Wages	2,777,190	6,049,340	-	8,826,530	9,066,600	8,344,590	-2.6	5.8
Insurance	1,065,910	761,770	-	1,827,680	1,896,180	1,827,310	-3.6	0.0
Pension Expense	1,935,690	201,020	-	2,136,710	1,984,610	1,969,570	7.7	8.5
Commodities & Supplies	315,690	708,150	-	1,023,840	988,540	939,810	3.6	8.9
Utilities	118,540	822,770	-	941,310	841,630	834,180	11.8	12.8
Contractual Services	1,540,310	807,550	-	2,347,860	2,172,430	2,260,560	8.1	3.9
Maintenance & Repairs	610,840	224,480	-	835,320	768,860	687,510	8.6	21.5
Program Expense	-	4,283,510	-	4,283,510	3,997,060	3,987,150	7.2	7.4
Other Expenditures	102,400	74,570	-	176,970	168,520	128,400	5.0	37.8
Debt Service	2,366,580	1,147,200	-	3,513,780	2,872,000	7,275,290	22.3	-51.7
Capital Outlay	605,000	3,408,620	6,961,130	10,974,750	13,481,840	9,855,720	-18.6	11.4
Transfers In/Out	674,500	-	(674,500)	-	-	-	N/A	N/A
Provision for Contingency	-	100,000	-	100,000	100,000	100,000	0.0	0.0
Total Expenses	12,112,650	18,588,980	6,286,630	36,988,260	38,338,270	38,210,090	-3.5	-3.2
Net Surplus/(Deficit)	(832,000)	(3,229,610)	(5,609,470)	(9,671,080)	(11,811,710)	(3,244,160)	-18.1	198.1
Est. Fund Balance - Beg of Year	7,368,160	10,925,450	6,248,540	24,542,409	27,786,569	27,786,569	-11.7	-11.7
Est. Fund Balance - End of Year	6,536,160	7,695,840	639,070	14,871,329	15,974,859	24,542,409	-6.9	-39.4
Fund Balance Policy Designations								
Non-spendable	76,000	157,500	55,910	233,500	233,500	233,500	0.0	0.0
Deferred Taxes	3,131,604	1,720,439	-	4,852,043	4,996,231	4,778,002	-2.9	1.5
Fiscal Sustainability	2,345,454	3,736,589	98,613	6,082,043	5,735,894	6,691,757	6.0	-9.1
Available Balance	983,102	2,081,312	639,070	3,703,484	4,932,225	12,839,150	-24.9	-71.2
Est. Fund Balance - End of Year	6,536,160	7,695,840	639,070	14,871,070	15,974,859	24,542,409	-6.9	-39.4

Operating Budget Comparisons – Administrative Funds



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	10,897,660	9,595,890	11,254,160	10,555,520	10,787,800	2.2	-4.1
Bond Proceeds	-	656,290	-	-	-	NA	NA
Replacement Taxes	251,250	233,720	206,580	233,710	201,880	-13.6	-2.3
Rental Income	60,570	60,840	60,570	61,150	62,570	2.3	3.3
Interest Earned	64,170	185,620	125,000	236,730	199,850	-15.6	59.9
Donations & Misc. Revenues	34,950	22,960	19,250	17,950	28,550	59.1	48.3
Total Revenue	11,308,600	10,755,320	11,665,560	11,105,060	11,280,650	1.6	-3.3
Salaries and Wages	3,127,700	2,711,680	2,948,960	2,673,540	2,777,190	3.9	-5.8
Insurance	1,004,600	1,087,440	1,115,360	1,120,850	1,065,910	-4.9	-4.4
Pension/FICA Fund Expenses	1,698,690	1,667,430	1,790,350	1,787,310	1,935,690	8.3	8.1
Commodities & Supplies	488,650	461,530	289,370	278,470	315,690	13.4	9.1
Utilities	135,910	135,760	121,300	115,640	118,540	2.5	-2.3
Contractual Services	909,370	961,840	1,417,570	1,460,670	1,540,310	5.5	8.7
Maintenance & Repairs	166,140	194,900	613,850	582,320	610,840	4.9	-0.5
Other Expenditures	60,960	47,700	97,450	66,940	102,400	53.0	5.1
Debt Service	3,468,920	2,256,650	2,771,200	2,134,490	2,366,580	10.9	-14.6
Capital Outlay	153,590	290,000	1,475,000	1,411,370	605,000	-57.1	-59.0
Transfers In/Out	-	641,360	-	-	674,500	NA	NA
Total Expense	11,214,530	10,456,290	12,640,410	11,631,600	12,112,650	4.1	-4.2
Net Surplus/(Deficit)	94,070	299,030	(974,850)	(526,540)	(832,000)	58.0	-14.7
Est. Fund Balance - Beg of Year	7,501,599	7,595,669	7,894,699	7,894,700	7,303,250	-7.5	-7.5
Est. Fund Balance - End of Year	7,595,669	7,894,699	6,919,849	7,368,160	6,471,250	-12.2	-6.5
Fund Balance Policy Designations							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0.0	0.0
Deferred Taxes	3,152,273	3,584,040	3,338,316	3,068,661	3,131,604	2.1	-6.2
Fiscal Sustainability	1,677,651	1,972,691	2,369,983	2,238,602	2,345,454	4.8	-1.0
Available Balance	2,689,747	2,261,970	1,135,552	1,919,986	983,102	-48.8	-13.4
Est. Fund Balance - End of Year	7,595,670	7,894,699	6,919,849	7,368,160	6,471,250	-12.2	-6.5

Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2019/20 Proposed Budget	2018/19 Budget	% Change 2018/19 Budget
Real Estate Taxes	5,009,060	1,065,620	318,240	31,300	864,700	2,366,580	1,132,300	10,787,800	11,254,160	-4.1
Replacement Taxes	201,880	-	-	-	-	-	-	201,880	206,580	-2.3
Rental Income	62,570	-	-	-	-	-	-	62,570	60,570	3.3
Interest Earned	189,300	-	-	-	-	-	10,550	199,850	125,000	59.9
Donations & Misc. Revenues	28,550	-	-	-	-	-	-	28,550	19,250	48.3
Total Revenues	5,491,360	1,065,620	318,240	31,300	864,700	2,366,580	1,142,850	11,280,650	11,665,560	-3.3
Salaries & Wages	2,777,190	-	-	-	-	-	-	2,777,190	2,948,960	-5.8
Insurance	804,970	-	260,940	-	-	-	-	1,065,910	1,115,360	-4.4
Pension/FICA Expense	-	1,079,850	-	-	855,840	-	-	1,935,690	1,790,350	8.1
Commodities	315,690	-	-	-	-	-	-	315,690	289,370	9.1
Utilities	118,540	-	-	-	-	-	-	118,540	121,300	-2.3
Contractual Services	776,800	-	-	30,500	-	2,270	730,740	1,540,310	1,417,570	8.7
Maintenance and Repairs	610,840	-	-	-	-	-	-	610,840	613,850	-0.5
Other Expenditures	102,400	-	-	-	-	-	-	102,400	97,450	5.1
Debt Service	-	-	-	-	-	2,366,580	-	2,366,580	2,771,200	-14.6
Total Operating Expenses	5,506,430	1,079,850	260,940	30,500	855,840	2,368,850	730,740	10,833,150	11,165,410	-3.0
Capital Outlay	-	-	-	-	-	-	605,000	605,000	1,475,000	-59.0
Transfers In/Out	874,500	-	-	-	-	(200,000)	-	674,500	-	NA
Total Expenses	6,380,930	1,079,850	260,940	30,500	855,840	2,168,850	1,335,740	12,112,650	12,640,410	-4.2
Net Surplus/(Deficit)	(889,570)	(14,230)	57,300	800	8,860	197,730	(192,890)	(832,000)	(974,850)	-14.7
Est. Fund Balance - Beg of Year	6,813,890	641,540	206,360	22,300	64,910	(923,180)	542,340	7,368,160	7,894,699	-6.7
Est. Fund Balance - End of Year	5,924,320	627,310	263,660	23,100	73,770	(725,450)	349,450	6,536,160	6,919,849	-5.5
Fund Balance Policy Designations										
Non-spendable	76,000	-	-	-	-	-	-	76,000	76,000	0.0
Deferred Taxes	2,254,080	627,310	155,938	15,337	73,770	-	5,170	3,131,604	3,338,316	-6.2
Fiscal Sustainability	2,202,570	-	65,235	4,575	-	-	73,074	2,345,454	2,369,983	-1.0
Available Balance	1,391,670	-	42,487	3,188	-	(725,450)	271,207	983,102	1,135,552	-13.4
Est. Fund Balance - End of Year	5,924,320	627,310	263,660	23,100	73,770	(725,450)	349,450	6,536,160	6,919,849	-5.5

Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,277,210	3,057,430	3,383,500	3,488,450	3,511,100	0.6	3.8
Interest Earned	-	-	-	229,070	215,600	-5.9	#DIV/0!
Debt Proceeds	-	-	-	2,910,000	-	-100.0	#DIV/0!
Scholarships/Discounts	(74,500)	(84,550)	(95,000)	(105,500)	(95,500)	-9.5	0.5
Rental Income	62,890	64,740	44,050	54,810	44,590	-18.6	1.2
Recreation Program Fees	6,221,020	6,878,930	6,805,840	6,787,210	7,288,110	7.4	7.1
Swimming Pool Revenues	728,490	729,990	710,050	725,300	632,280	-12.8	-11.0
Gross Profit on Sales	301,940	349,840	354,430	372,000	399,270	7.3	12.7
Memberships	206,310	221,070	211,600	211,710	215,490	1.8	1.8
Court Time	437,500	432,130	404,300	408,740	411,970	0.8	1.9
Lessons	861,930	932,590	909,400	986,450	1,021,200	3.5	12.3
League Fees	85,460	81,170	76,490	77,190	77,190	0.0	0.9
Green Fees	652,030	814,660	885,850	813,630	883,250	8.6	-0.3
Golf Cart Rentals	199,120	278,310	301,700	266,300	284,500	6.8	-5.7
Driving Range Revenue	64,740	71,930	75,000	56,000	72,000	28.6	-4.0
NWSRA Administration Fee	139,010	141,350	164,740	164,740	164,740		
Miscellaneous Income	204,512	184,690	170,190	184,060	233,580	26.9	37.2
Total Revenue	13,367,662	14,154,280	14,402,140	17,630,160	15,359,370	-12.9	6.6
Salaries and Wages	5,842,120	5,668,370	6,117,640	5,671,050	6,049,340	6.7	-1.1
Insurance	589,390	663,470	780,820	706,460	761,770	7.8	-2.4
Pension	162,770	176,290	194,260	182,260	201,020	10.3	3.5
Commodities & Supplies	598,630	626,750	699,170	661,340	708,150	7.1	1.3
Utilities	674,190	703,310	720,330	718,540	822,770	14.5	14.2
Contractual Services	636,970	653,050	754,860	704,520	807,550	14.6	7.0
Maintenance & Repairs	116,530	122,480	155,010	105,190	224,480	113.4	44.8
Recreation Program Expenses	3,931,720	3,892,870	3,997,060	3,987,150	4,283,510	7.4	7.2
Other Expenditures	59,930	50,710	71,070	61,460	74,570	21.3	4.9
Debt Service	100,800	100,800	100,800	5,140,800	1,147,200	NA	NA
Total Operating Expenses	12,713,050	12,658,100	13,591,020	17,938,770	15,080,360	-15.9	11.0
Capital Outlay	1,846,550	98,660	1,549,800	1,027,950	3,408,620	231.6	119.9
Interfund Transfer	-	-	-	(2,545,200)	-		
Provision for Contingency	31,490	27,450	100,000	100,000	100,000	NA	0.0
Total Expenses	14,591,090	12,784,210	15,240,820	16,521,520	18,588,980	12.5	22.0
Net Surplus/(Deficit)	(1,223,428)	1,370,070	(838,680)	1,108,640	(3,229,610)	-391.3	285.1
Est. Fund Balance - Beg of Year	9,669,720	8,446,290	9,816,680	9,816,460	10,925,450	11.3	11.3
Est. Fund Balance - End of Year	8,446,292	9,816,360	8,978,000	10,925,100	7,695,840	-29.6	-14.3
Fund Balance Policy Designations							
Non-spendable	128,339	108,013	157,500	157,500	157,500	0.0	0.0
Deferred Taxes	1,344,002	1,627,142	1,657,915	1,709,341	1,720,439	0.6	3.8
Fiscal Sustainability	3,151,254	3,131,117	3,365,912	4,453,155	3,736,589	-16.1	11.0
Available Balance	3,822,696	4,950,408	3,796,674	4,605,675	2,081,312	-54.8	-45.2
Est. Fund Balance - End of Year	8,446,292	9,816,360	8,978,000	10,925,100	7,695,840	-29.6	-14.3

Operating Budget by Category – Recreation and Facility

	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Total Recreation	Museum	2019/20 Proposed Budget	2018/19 Budget	% Change 2018/19 Budget	
Real Estate Taxes	3,370,240	-	-	-	3,370,240	140,860	3,511,100	3,383,500	3.8	
Interest Earned	215,600	-	-	-	215,600	-	215,600	-	N/A	
Scholarships/Discounts	(95,500)	-	-	-	(95,500)	-	(95,500)	(95,000)	0.5	
Rental Income	37,210	-	-	-	37,210	7,380	44,590	44,050	1.2	
Recreation Program Fees	7,199,160	-	-	-	7,199,160	88,950	7,288,110	6,805,840	7.1	
Swimming Pool Revenues	632,280	-	-	-	632,280	-	632,280	710,050	-11.0	
Gross Profit on Sales	186,900	9,480	8,900	12,840	181,150	-	399,270	354,430	12.7	
Memberships	-	105,590	109,900	-	215,490	-	215,490	211,600	1.8	
Court Time	-	170,870	241,100	-	411,970	-	411,970	404,300	1.9	
Lessons	-	484,400	492,300	14,000	30,500	-	1,021,200	909,400	12.3	
League Fees	-	44,500	32,690	-	77,190	-	77,190	76,490	0.9	
Green Fees	-	-	-	147,750	735,500	-	883,250	885,850	-0.3	
Golf Cart Rentals	-	-	-	25,400	259,100	-	284,500	301,700	-5.7	
Driving Range Revenue	-	-	-	-	72,000	-	72,000	75,000	-4.0	
NWSRA Administration Fee	164,740	-	-	-	164,740	-	164,740	164,740	0.0	
Miscellaneous Income	71,500	49,430	36,100	2,300	72,700	1,550	233,580	170,190	37.2	
Total Operating Revenue	11,782,130	864,270	920,990	202,290	1,350,950	238,740	15,359,370	14,402,140	6.6	
Salaries & Wages	3,939,550	541,580	519,830	137,260	764,380	146,740	6,049,340	6,117,640	-1.1	
Insurance	574,940	48,260	48,120	13,250	69,060	8,140	761,770	780,820	-2.4	
Pension Expense	-	69,050	52,240	-	79,730	-	201,020	194,260	3.5	
Commodities & Supplies	408,790	31,010	36,540	35,540	189,230	7,040	708,150	699,170	1.3	
Utilities	629,720	54,630	48,010	21,930	64,390	4,090	822,770	720,330	14.2	
Contractual Services	591,870	41,610	50,000	15,730	99,350	8,990	807,550	754,860	7.0	
Maintenance & Repairs	180,810	5,750	8,000	12,570	17,350	-	224,480	155,010	44.8	
Program Expense	4,239,240	-	-	-	-	44,270	4,283,510	3,997,060	7.2	
Other Expenditures	47,700	1,300	7,550	1,150	12,800	4,070	74,570	71,070	4.9	
Debt Service	1,147,200	-	-	-	-	-	1,147,200	100,800	NA	
Total Operating Expenses	11,759,820	793,190	770,290	237,430	1,296,290	223,340	15,080,360	13,591,020	11.0	
Capital Outlay	3,228,620	90,000	90,000	-	-	-	3,408,620	1,549,800	119.9	
Provision for Contingency	100,000	-	-	-	-	-	100,000	100,000	0.0	
Total Expenses	15,088,440	883,190	860,290	237,430	1,296,290	223,340	18,588,980	15,240,820	22.0	
Operating Totals										
Total Revenues	11,782,130	864,270	920,990	202,290	1,350,950	238,740	15,359,370	14,402,140	6.6	
Total Expenses	11,759,820	793,190	770,290	237,430	1,296,290	223,340	15,080,360	13,591,020	11.0	
Gross Surplus/(Deficit)	22,310	71,080	150,700	(35,140)	54,660	15,400	279,010	811,120	-65.6	
Totals After Capital Outlay										
Total Revenues	11,782,130	864,270	920,990	202,290	1,350,950	238,740	15,359,370	14,402,140	6.6	
Total Expenses	15,088,440	883,190	860,290	237,430	1,296,290	223,340	18,588,980	15,240,820	22.0	
Net Surplus/(Deficit)	(3,306,310)	(18,920)	60,700	(35,140)	54,660	(3,245,010)	15,400	(838,680)	285.1	
Est. Fund Balance - Beg of Year	12,161,480	426,410	546,960	(824,580)	(1,499,860)	10,810,410	115,040	10,925,450	9,816,680	11.3
Est. Fund Balance - End of Year	8,855,170	407,490	607,660	(859,720)	(1,445,200)	7,565,400	130,440	7,695,840	8,978,000	-14.3

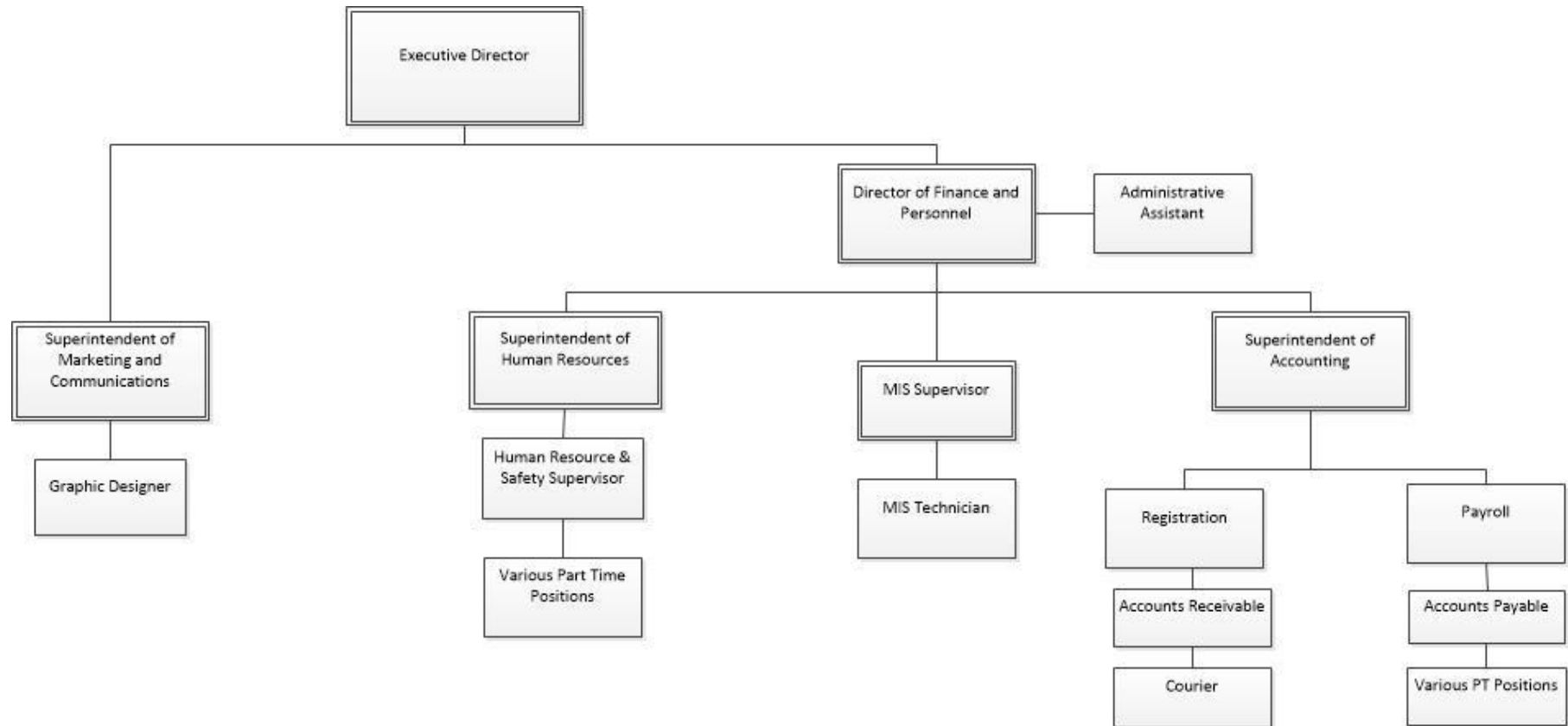
Administration and Finance Department



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

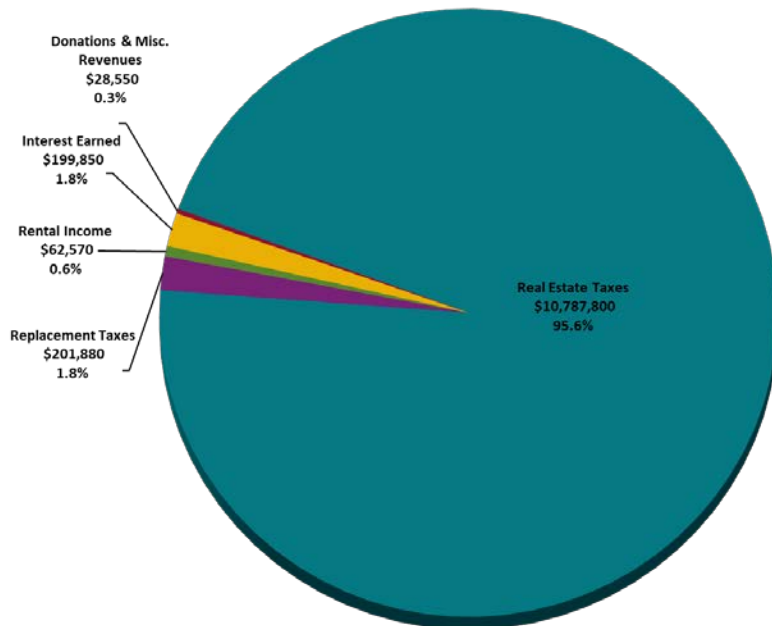
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.

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

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

Revenues

Revenues are budgeted at \$11,280,650; a 1.6% increase from the 2018/19 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 95.6% of total revenue for the Administration and Finance Department. Real estate taxes are budgeted to increase 2.2% from the 2018/19 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2018 Tax Levy. The tax cap for levy 2018 is 2.1% and 2019 is 1.9%. The minimal growth of the District’s largest revenue source has caused an increased focus on cost savings throughout our budget process now and in the future.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Real Estate Taxes	\$ 10,897,660	9,595,890	11,254,160	10,555,520	10,787,800
Bond Proceeds	-	656,290	-	-	-
Replacement Taxes	251,250	233,720	206,580	233,710	201,880
Rental Income	60,570	60,840	60,570	61,150	62,570
Interest Earned	64,170	185,620	125,000	236,730	199,850
Donations & Misc. Revenues	34,950	22,960	19,250	17,950	28,550
Total Revenues	\$ 11,308,600	10,755,320	11,665,560	11,105,060	11,280,650

Administration and Finance Department



Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$201,880 in replacement tax revenue; this is a 13.6% 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

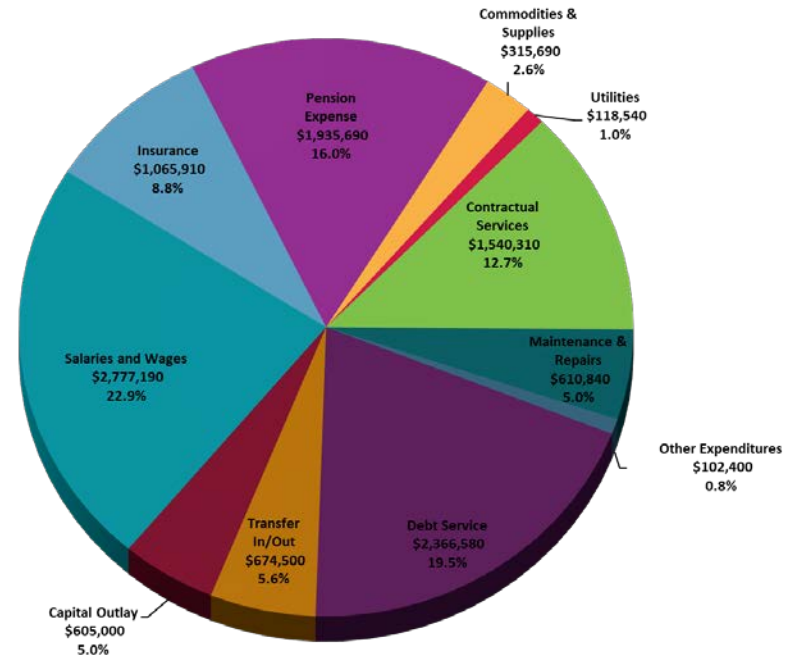
During 2018/19, the Park District was able to invest most of its funds at an average rate of 2.2%. Current interest rates are averaging right around 2.6%. These rates are anticipated to stay consistent in 2019/20.

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 \$12,112,650, a 4.1% increase from the 2018/19 projected actual. 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, aging infrastructure, and general supply increases. This creates the challenging task of providing a high level of service with limited resources. The Park District's administration is committed to reviewing any reasonable alternative to reducing costs while retaining the highest level of services it provides.



Major Expenditure Functions

Administration and Finance Department



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

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 3,127,700	2,711,680	2,948,960	2,673,540	2,777,190
Insurance	1,004,600	1,087,440	1,115,360	1,120,850	1,065,910
Pension Expense	1,698,690	1,667,430	1,790,350	1,787,310	1,935,690
Commodities & Supplies	488,650	461,530	289,370	278,470	315,690
Utilities	135,910	135,760	121,300	115,640	118,540
Contractual Services	909,370	961,840	1,417,570	1,460,670	1,540,310
Maintenance & Repairs	166,140	194,900	613,850	582,320	610,840
Other Expenditures	60,960	47,700	97,450	66,940	102,400
Debt Service	3,468,920	2,256,650	2,771,200	2,134,490	2,366,580
Transfer In/Out	-	641,360	-	-	674,500
Capital Outlay	153,590	290,000	1,475,000	1,411,370	605,000
Total Expenses	\$ 11,214,530	10,456,290	12,640,410	11,631,600	12,112,650

Salaries and Wages

The proposed salaries and wages budget increased 3.9% from the 2018/19 projected actual and 5.8% less than last year's budget. This category represents 22.9% of the 2019/20 budget. There are no additional positions included in this budget. Full-time salaries are budgeted at the current (or expected April 30, 2019) 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:

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	Budget 18/19	Projected 18/19	Proposed 19/20
Full-Time	23	23	22	17	17	17	17	17	17	17	17
Part-Time IMRF	6	6	5	4	4	4	4	4	4	4	4
Part-Time Regular	15	15	6	6	6	7	7	7	7	7	7
Total	44	44	33	27	27	28	28	28	28	28	28

Administration and Finance Department

Insurance

The proposed insurance budget decreased \$54,940 (4.9%) from the 2018/19 projected actual. This category represents 8.8% of the 2019/20 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 a 0% increase in health insurance premiums for the first eight months of the 2019/20 fiscal year and a 5% 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 18.2% and is paid for by the General Fund.

Commodities & Supplies

This category represents 2.6% of the 2019/20 budget; commodities increased \$37,220 from projected actual.

Utilities

This category is budgeted at 2.5% (\$2,900) more than the 2018/19 projected actual and 2.3% less than the 2018/19 budget. The utility budget has been prepared based on 2018/19 estimated usage and the contract price on natural gas and electricity.

Pension & FICA

Pension & FICA expense is 16.0% of the 2019/20 budget. This year's proposed budget is 8.3% \$148,380 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 2019 calendar year is 14.14% of participating members' salaries. This is a 19.3% decrease from last year.

Contractual Services

This category represents 12.7% of the 2019/20 budget. The proposed budget increased by \$79,640 (5.5%) from the 2018/19 projected actual. The increase is primarily due to maintenance related to an aging infrastructure.

Administration and Finance Department



Debt Administration

This category represents 19.5% of the 2019/20 budget. The proposed budget increased by 10.9% from the 2018/19 projected actual because of principal payments due on General Obligation Park Bonds.

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

Capital Improvements

This category represents 5.0% of the 2019/20 budget. The proposed budget decreased in 2019/20 due to a planned spend down of the NWSRA Fund for work 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 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 20,235,401	11,949,343	11,980,737	18,846,179	19,621,669	12,347,191	11,060,940	10,166,290	10,220,230	11,507,650
\$ Spent on Operating Expenses per Capita	\$ 269	159	160	251	261	164	146	135	135	152
Full-Time-IMRF	23	23	22	17	17	17	17	17	17	17
Part-Time-IMRF	6	6	5	4	4	4	4	4	4	4
Part-Time Regular/Short-Term (Non-IMRF)	15	15	6	6	6	7	7	5	5	5
Number of Full-Time Equivalents	44	44	33	27	27	28	28	26	26	26
Number of Internet Visits - www.ahpd.org	286,267	386,942	485,359	468,061	489,300	473,654	486,840	593,560	600,000	605,000
Number of Accounts Payable Vouchers	10,806	13,414	11,732	11,487	13,896	8,849	9,067	12,047	10,111	10,999
Number of Accounts Payable Checks	6,519	6,468	5,961	6,240	6,264	4,964	5,345	4,965	4,268	5,566
Number of W-2's Processed	1,171	1,233	1,206	1,210	1,229	1,274	1,284	1,236	1,198	1,230
Number of Payroll Checks	15,288	15,072	14,846	14,881	15,800	16,629	16,756	16,100	16,264	15,821

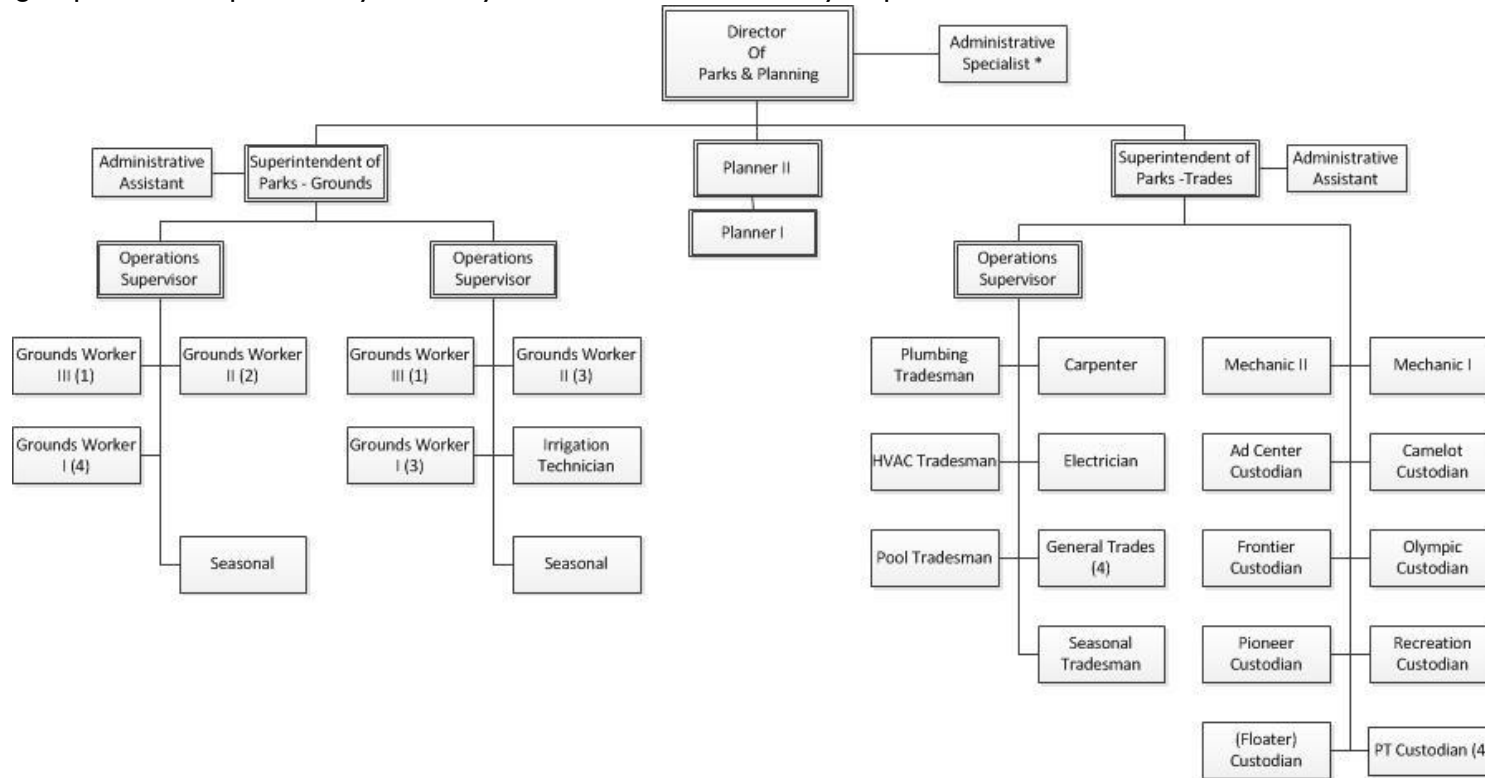
Parks & Planning Department



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, five outdoor swimming pools, an indoor swim center, 48 ball diamonds (42 Park District, six School District), 27 soccer fields/football fields, 48 outdoor tennis courts, 42 playgrounds, a 50-acre boating lake, seven 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 44 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 Equipment Replacement Schedule Custodial Maintenance Building Pest Control USA Flag Display Pool Maintenance Construction & Improvement Projects Project Management Lighting & Electrical Maintenance & Repairs Plumbing Maintenance & Repairs Roof Maintenance & Repairs HVAC Maintenance & Repairs Building Security Systems Facility Safety Inspections Holiday Lighting Displays	Athletic Field Preparation & Maintenance Vandalism & Weather Reports In-House Turf Grass Mowing Services Contractual Mowing Services Synthetic Turf Maintenance Playground Inspections & Maintenance Park Use Permit Applications Skate Park Maintenance Tree, Shrub & Perennial Bed Maintenance Annual Flower Beds Irrigation System Maintenance Fertilizer & Pesticide Applications General Park Cleanup & Trash Pickup Outdoor Tennis Court Maintenance Outdoor Basketball Court Maintenance Pond & Creek Management Snow & Ice Removal Operations Outdoor Ice Rinks Sledding Hills Special Events & Programs	Capital Improvements Project Management Landscape & Site Design Specifications, Bids & Contract Management Plant Material Selection Site Furniture & Amenities Concrete Improvements & Maintenance Paving Improvements & Maintenance Court Colorcoating Improvements Land Acquisitions Property Easements Encroachment Issues Internal/External Committees Memorial Tree, Brick & Bench Program Property Research & Investigation Playground Audits ADA Building Accessibility GIS/GPS Mapping Grant Writing & Administration

Parks & Planning Department



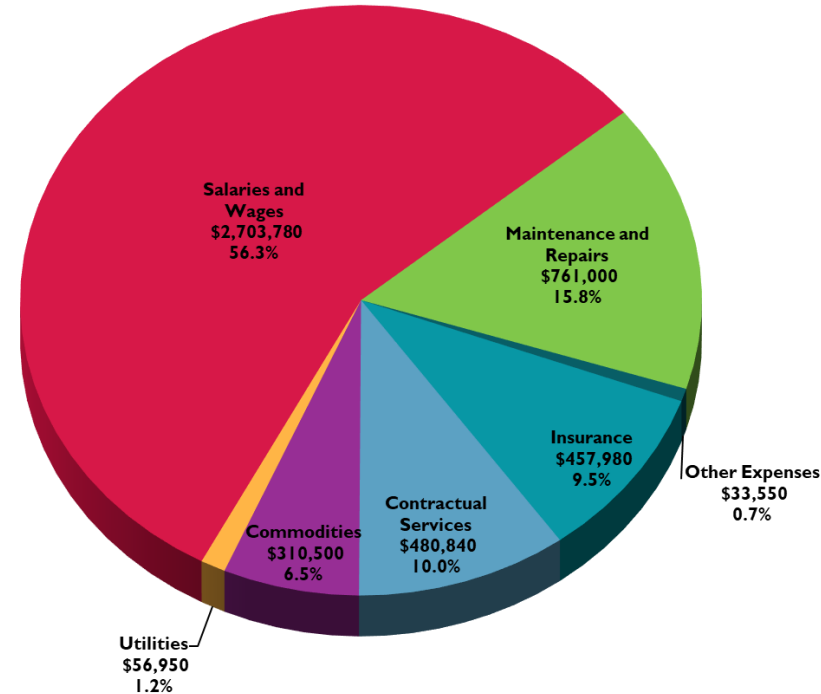
Budget

The majority of the department’s budget is found in the General Fund. The proposed 2019/20 budget for the department is \$4,804,600. This total is an overall increase of approximately 9.7% (\$424,480) from what was projected actual in 2018/19 and an overall decrease of approximately 0.6% (\$30,170) from the 2018/19 budget. Staff has worked hard to maintain or reduce expenses in all areas of the department. The budget contains known expenses, as well as estimated or projected dollars necessary for maintaining the day to day operations and maintenance of the District. The 2019/20 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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$2,870,340	2,502,900	2,849,500	2,491,270	2,703,780
Insurance	372,710	408,840	500,040	445,670	457,980
Commodities	529,760	519,050	326,470	291,070	310,500
Utilities	57,410	62,050	46,190	55,860	56,950
Contractual Services	78,660	97,140	409,230	452,960	480,840
Maintenance and Repairs	220,500	256,260	673,020	616,800	761,000
Other Expenses	15,720	15,270	30,320	26,490	33,550
Total Operating Expenses	\$4,145,100	3,861,510	4,834,770	4,380,120	4,804,600



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

The following are brief summaries for each budget category:

Parks & Planning Department



Salaries and Wages

This category has a proposed budget of \$2,703,780, approximately 56.3% of the department’s annual budget. Staff wages are expected to increase by 8.5% (\$212,510) compared to the year-end projections and a decrease of 5.1% (\$145,720) from the 2018/19 budget.

Management continually evaluates staffing levels to ensure effective allocation of resources. Salaries of new employees replacing vacant positions are budgeted within the confines of the salary structure set forth by the Board. No changes are anticipated to the part-time IMRF or other part-time staffing levels.

										Budget Projected Proposed	
	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	18/19	19/20
Full-Time	45	45	44	42	46	46	45	45	46	43	43
Part-Time IMRF	1	1	2	3	5	6	5	5	5	5	5
Part-Time Regular	31	31	32	32	32	32	27	27	30	30	30
Total	77	77	78	77	83	84	77	77	81	78	78

Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$457,980 (9.5%) of the overall 2019/20 department budget and is an overall 2.8% (\$12,310) increase from the 2018/19 projected actual and 8.4% (\$42,060) decrease from the 2018/19 budget. Healthcare costs are budgeted based on current employee coverage elections for benefit-eligible positions at the time of enrollment.

Commodities

The Commodities budget is 6.7% (\$310,500) of the proposed budget. This category is used to budget for supplies, apparel, products, parts, and materials used by the department to repair and maintain parks and facilities. Overall, commodities are budgeted with an approximate increase of 6.7% (19,430) from 2018/19 projected actual and a decrease of 4.9% (\$15,970) from 2018/19 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 2019/20 this category is 10.0% (\$480,840) of the overall department budget and is a 6.2% (\$27,880) increase from what was the projected actual for Contractual Services in 2018/19.

Parks & Planning Department



Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2019/20 budget, this category is 15.8% (\$761,000) of the overall department budget, a 23.4% (\$144,200) increase from the 2018/19 projected actual, compared to a 10.7% (\$87,980) increase from the 2018/19 budget.

The proposed budget includes funding for leasing 11 vehicles within the M&R-Vehicle and Equipment account. With limited capital funding for replacements, staff is looking for innovative methods to maintain the fleet as it ages.

The proposed 2019/20 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 2019/20 locations slated for maintenance.

2019/20 Pavement Maintenance	
Property	M&R Sealcoating
Arlington Lakes Golf Course Service Center Yard	\$ 2,250
Camelot Connector Path	750
Centennial Park	5,000
Cronin Park Path	750
Frontier Park Parking Lot	9,500
Melas Park South Parking Lot	3,000
Melas Park Path	11,000
Nickol Knoll Path	25,000
Recreation Park	2,000
Westgate Park Path	750
Total	\$ <u>60,000</u>

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 1.2% (\$56,950) of the overall proposed department budget and reflects a minor increase of 2.0% (\$1,090) from the 2018/19 projected actual. The utility budget has been prepared based on 2018/19 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 0.7% (\$33,550) of the overall department budget. The proposed 2019/20 budget has an increase of 0.7% (\$7,060) from what was projected actual in 2018/19.

Parks & Planning Department



Budget Highlights for 2019/20

Staffing <ul style="list-style-type: none"> It is anticipated that all positions will be fully staffed Total number of full-time positions will remain the same 	Planning Highlights <ul style="list-style-type: none"> ADA accessibility and transition plan implementation Ongoing Hazardous Tree Removal, Replacement and EAB Treatments Encroachment Issues
	Playground Renovations <ul style="list-style-type: none"> Olympic Replacement of softiles at Banta, Berbecker, Pioneer
Pools <ul style="list-style-type: none"> Continue scheduled swimming pool maintenance and energy efficiency program Ongoing water management upgrades 	Paving and Parking Lot Improvements <ul style="list-style-type: none"> Park-wide ADA access route improvements Pavement maintenance as necessary
Building and Park Improvements <ul style="list-style-type: none"> Scheduled preventative maintenance of capital improvements Olympic Indoor Swim Center Improvements 	Hard Surface Improvements <ul style="list-style-type: none"> Colorcoating and sealcoating at various basketball courts, tennis courts, walkways, and parking lots
Fleet Management <ul style="list-style-type: none"> Replacement of selected licensed fleet vehicles and trailers, tractors, and construction equipment per replacement schedule 	Athletic Field Improvements <ul style="list-style-type: none"> Continue scheduled softball/baseball field improvement program Continue seasonal soccer/football field turf improvement program

Performance Measures

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

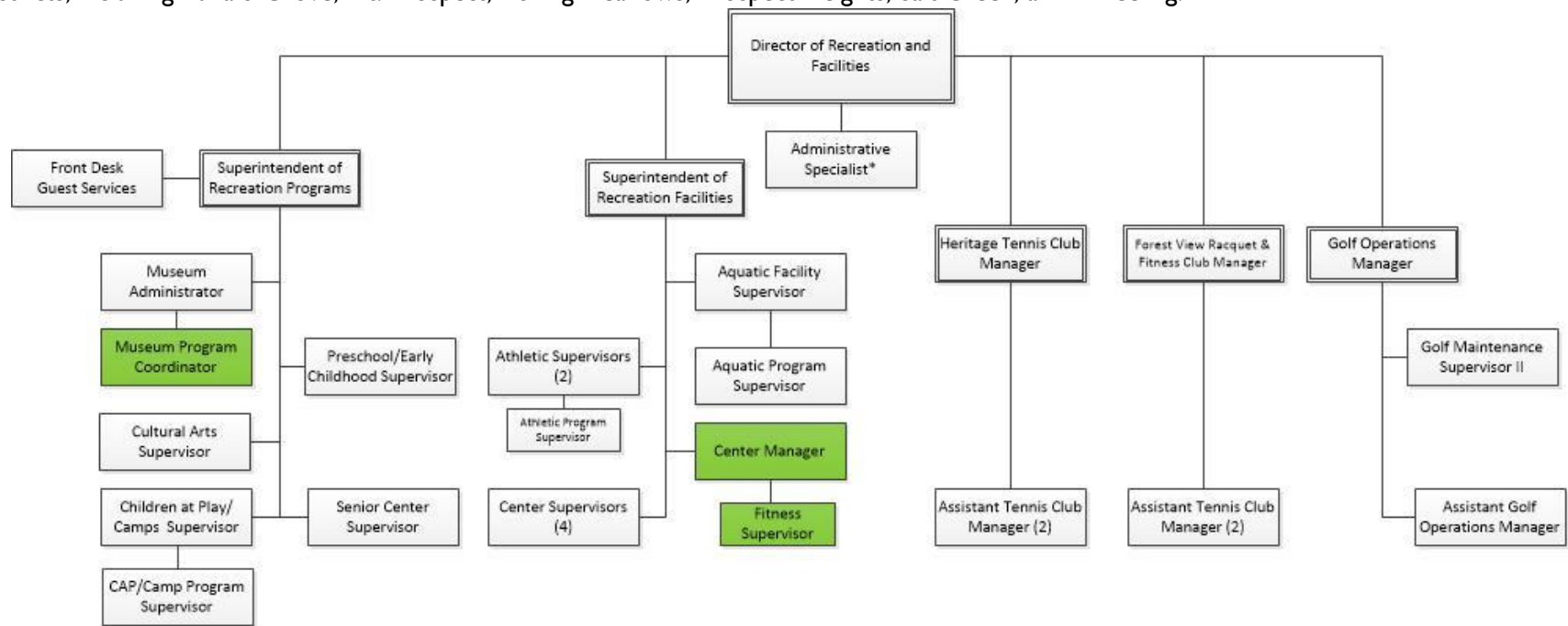
	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 3,917,786	4,280,320	4,018,655	4,483,685	4,026,703	4,325,070	4,145,100	3,861,510	4,380,120	4,804,600
Total acres of park land, openspace operated and maintained	716	716	717	716	716	716	716	716	716	716
Cost per acre to maintain park land, openspace operated and maintained	\$ 5,472	5,978	5,605	6,262	5,624	6,041	5,789	5,393.32	6,117.49	6,710.52
Cost per capita to maintain park land, openspace operated and maintained	\$ 57	54	60	60	58	55	53	51	58	64
Number of full-time employees or full-time equivalents	45	44	42	46	46	43	42	44	44	44
Building Square Footage	382,716	382,716	388,616	385,216	399,282	399,282	401,538	401,538	401,538	455,513

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

Positions in green are new positions that are being proposed.

Recreation & Facilities Department



Recreation and Facility Department Funds

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

Recreation Fund - This fund is a Special Revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. In addition, renovations at Olympic are scheduled to be completed in winter 2020 and add basketball courts, fitness studios, fitness room, indoor walking track, and a warm water pool. 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.

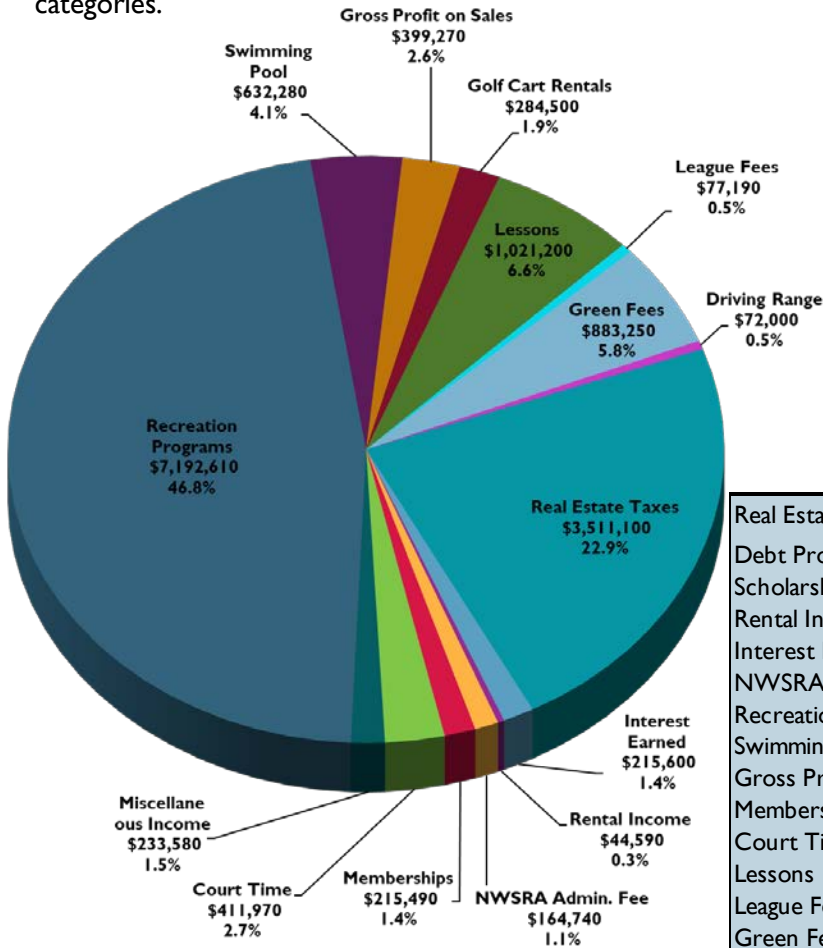
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs 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 \$15,359,370, a 0.6% increase from the 2018/19 projected actual. The following chart illustrates the relationship between revenue categories.



Recreation Program Fees

Program revenues continue to increase each year. Program Revenues, net of scholarships/discounts, are budgeted at \$7,192,610 for 2019/20, an increase of 7.6% over projected actual. The largest percent of revenue comes from Day Camp & CAP, Athletics, Fitness, 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 22.9% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Real Estate Taxes	\$ 3,277,210	3,057,430	3,383,500	3,488,450	\$ 3,511,100
Debt Proceeds	-	-	-	2,910,000	-
Scholarships/Discounts	(74,500)	(84,550)	(95,000)	(105,500)	(95,500)
Rental Income	62,890	64,740	44,050	54,810	44,590
Interest Earned	-	-	-	229,070	215,600
NWSRA Admin. Fee	139,010	141,350	164,740	164,740	164,740
Recreation Programs	6,221,020	6,878,930	6,805,840	6,787,210	7,288,110
Swimming Pool	728,490	729,990	710,050	725,300	632,280
Gross Profit on Sales	301,940	349,840	354,430	372,000	399,270
Memberships	206,310	221,070	211,600	211,710	215,490
Court Time	437,500	432,130	404,300	408,740	411,970
Lessons	861,930	932,590	909,400	986,450	1,021,200
League Fees	85,460	81,170	76,490	77,190	77,190
Green Fees	652,030	814,660	885,850	813,630	883,250
Golf Cart Rentals	199,120	278,310	301,700	266,300	284,500
Driving Range	64,740	71,930	75,000	56,000	72,000
Miscellaneous Income	204,512	184,690	170,190	184,060	233,580
Total Operating Revenue	\$13,367,662	14,154,280	14,402,140	17,630,160	\$ 15,359,370

Recreation & Facilities Department



Swimming Pool Revenues

Pool Pass sales began again in March 2018 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. A total of 1,175 of the 2,819 passes were sold during this time.

The 2019/20 aquatic budget assumes that weather will be seasonable and a loss of programming during the renovations at the Olympic Indoor Swim Center. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2019/20.

Golf Club Revenues

Golf club revenues represent 10.1% of the department's budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. 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 11.6% of the department's budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships

Memberships are proposed to increase 1.8% over the 2018/19 projected actual. The increase is a result of memberships returning to more historic levels in 2019/20.

Court Time

Court time revenues increased by 0.8% from 2018/19 projected actual.

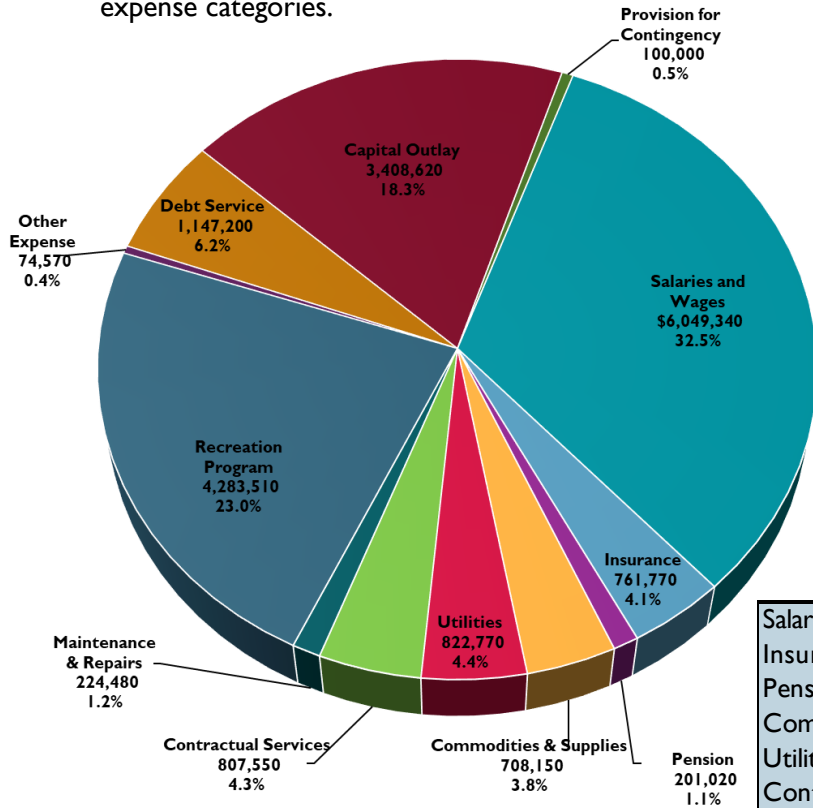
Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 3.2% over the 2018/19 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, and Salt Creek.

Recreation & Facilities Department

Expenses

Expenses are budgeted at \$18,588,980, a 12.5% increase from the 2017/18 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 5,842,120	5,668,370	6,117,640	5,671,050	\$ 6,049,340
Insurance	589,390	663,470	780,820	706,460	761,770
Pension Expense	162,770	176,290	194,260	182,260	201,020
Commodities & Supplies	598,630	626,750	699,170	661,340	708,150
Utilities	674,190	703,310	720,330	718,540	822,770
Contractual Services	636,970	653,050	754,860	704,520	807,550
Maintenance & Repairs	116,530	122,480	155,010	105,190	224,480
Recreation Programs	3,931,720	3,892,870	3,997,060	3,987,150	4,283,510
Other Expense	59,930	50,710	71,070	61,460	74,570
Debt Service	100,800	100,800	100,800	5,140,800	1,147,200
Capital Outlay	1,846,550	98,660	1,549,800	1,027,950	3,408,620
Transfer In/Out	-	-	-	(2,545,200)	-
Provision for Contingency	31,490	27,450	100,000	100,000	100,000
Total Expenses	\$14,591,090	12,784,210	15,240,820	16,521,520	\$ 18,588,980

Recreation & Facilities Department

Salaries and Wages

The proposed salaries and wages budget increased 6.7% from the 2018/19 projected actual due to the opening of Olympic. This category represents 32.5% of the 2018/19 budget. Full-time salaries are budgeted at the current (or expected April 30, 2019) 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:

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	Budget 18/19	Projected 18/19	Proposed 19/20
Full-Time	34	33	32	38	33	41	41	41	40	35	36
Part-Time IMRF	30	40	43	56	60	69	72	72	52	50	50
Part-Time Regular	1,031	1,021	986	1,002	985	998	1,015	1,015	1,057	1,015	1,015
Total	1,095	1,094	1,061	1,096	1,078	1,108	1,128	1,128	1,149	1,100	1,101

Insurance

This category is 4.1% of the Recreation and Facilities Department Budget and is budgeted 7.8% more than the 2018/19 projected actual. The Park District approved Blue Cross Blue Shield for calendar year 2019 because it offered a cost-effective yet comprehensive health insurance benefit for employees. The proposed budget reflects a 0% increase increase in health insurance premiums for the first eight months of the 2019/20 fiscal year and a 5% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

Pension & FICA

Pension & FICA expense is 4.1% of the 2018/19 budget. This year's proposed budget is 7.8% more than last year. The actuarial rate for the 2019 calendar year is 14.14% of participating members' salaries. This is a 19.3% decrease from last year. The Arlington Lakes Golf Club, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension and FICA costs. All other funds in this Department have these costs paid out of the Pension and FICA Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

Commodities

Commodities are 7.1% (\$46,810) more than the 2018/19 projected actual. This is mainly due increases in janitorial supplies, recreation supplies and pool chemicals.

Utilities

This category is budgeted at 14.5% (\$104,230) more than the 2018/19 projected actual. The utility budget has been prepared based on 2018/19 estimated usage and the contract price on natural gas and electricity and the opening of additional space at Olympic.

Contractual Services

This category is budgeted at a 14.6% (\$103,030) more than the 2018/19 projected actual. This is due to re-opening Olympic and an increase bank service charges for ActiveNet transactions.

Program Expenses

Program Expenses are 7.4% more than last year's projected, primarily due to Children at Play (CAP), Preschool, Cultural Arts, new Fitness, and Senior programs.

Recreation & Facilities Department



Performance Measures

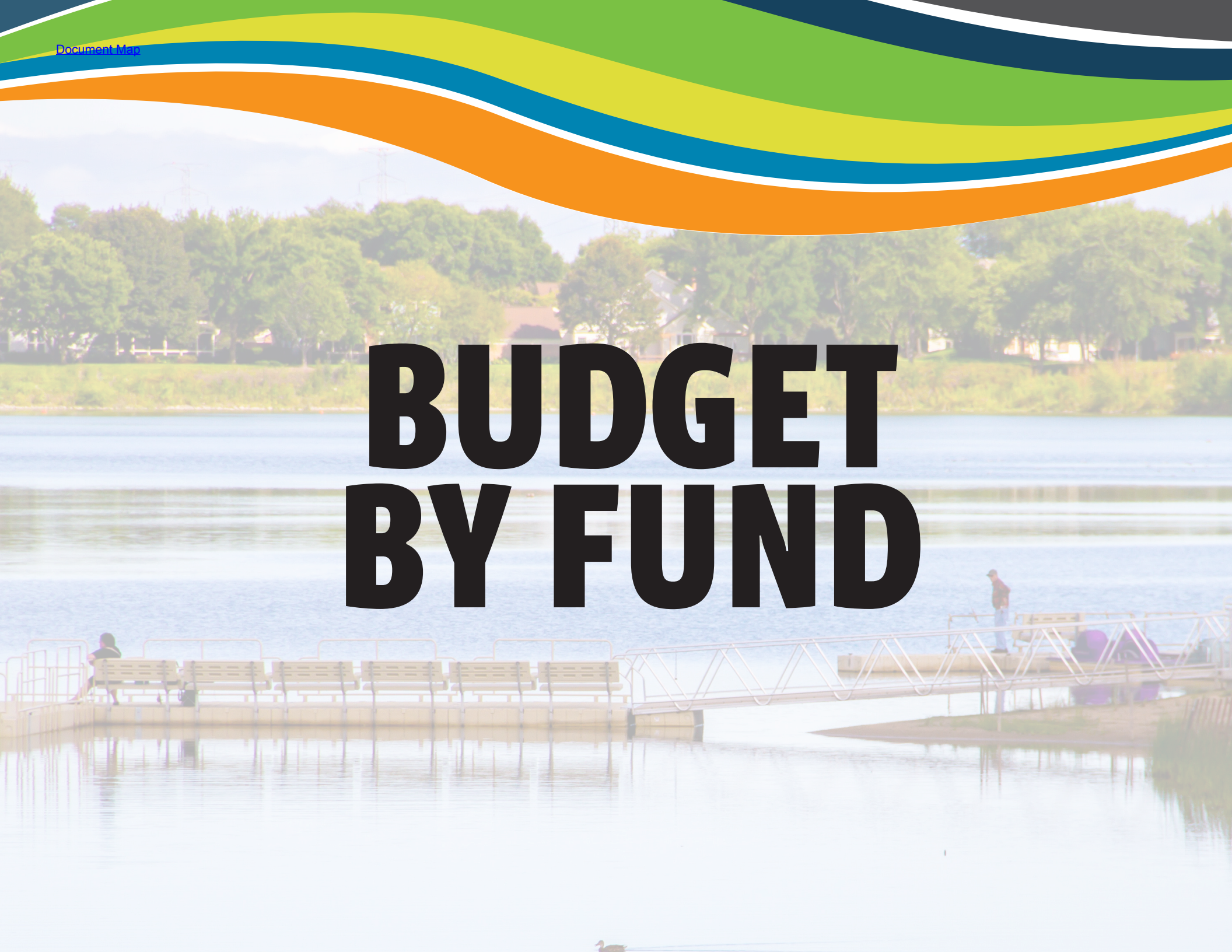
Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities.

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 12,053,377	12,936,715	12,944,027	12,849,603	11,964,235	12,113,740	12,744,540	12,685,550	15,493,570	15,180,360
\$ Spent on Operating Expenses per Capita	\$ 160	172	172	171	159	161	169	168	205	201
Full-Time-IMRF	34	33	32	38	41	41	40	35	36	36
Part-Time-IMRF	30	40	43	56	69	72	52	50	50	50
Part-Time Regular/Short-Term (Non-IMRF)	1,031	1,021	986	1,002	998	1,015	1,057	1,015	1,015	1,015
Total Number of Employees	1,095	1,094	1,061	1,096	1,108	1,128	1,149	1,100	1,101	1,101
Programs offered	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,517	4,643	4,712
Program enrollment	51,706	52,191	51,328	44,850	45,088	46,935	46,800	46,500	45,800	44,946
Forest View Tennis/Racquetball Memberships	873	875	875	862	843	773	820	742	760	770
Heritage Tennis Club Memberships	513	513	477	468	485	539	451	542	575	585
Golf Rounds, Arlington Lakes Golf Club	37,209	39,009	39,269	43,359	42,374	5,734	24,400	41,853	39,400	41,500
Golf Rounds, Nickol Knoll Golf Club	13,496	12,055	12,076	13,872	15,421	16,771	17,000	15,170	14,300	16,000
Public Swim Attendance	208,498	183,559	189,066	166,528	162,469	154,964	193,855	169,949	138,214	100,000*

*Olympic Indoor Swim Center closed in March and will be re-opening in winter 2020. This has resulted in a decrease in public swim attendance.

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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.

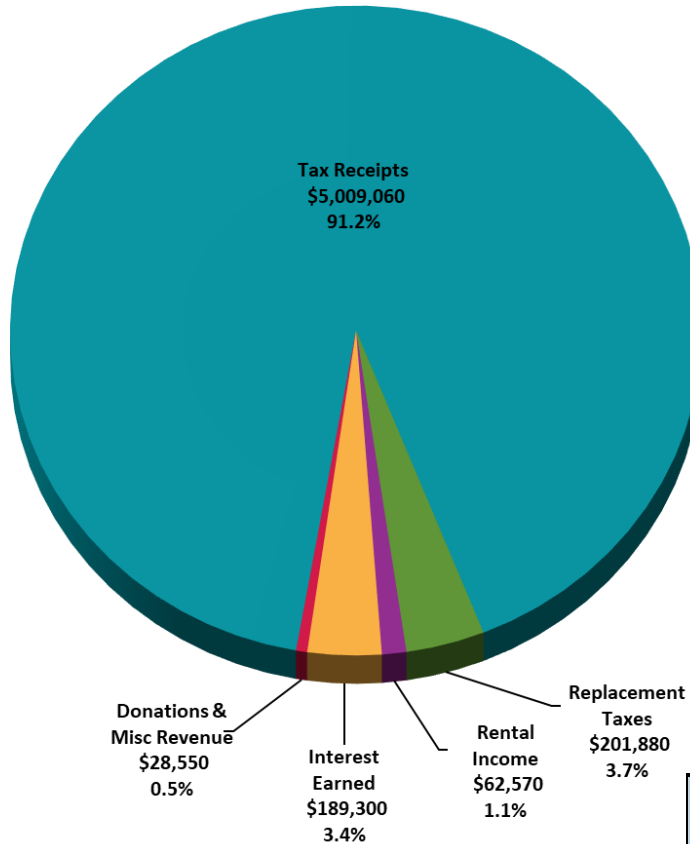
Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	5,023,490	4,671,910	5,158,210	4,976,750	5,009,060	1	-2.9
Replacement Tax Receipts	251,250	233,720	206,580	233,710	201,880	-14	-2
Rental Income	60,570	60,840	60,570	61,150	62,570	2	3
Interest Earned	64,170	185,620	125,000	201,200	189,300	-6	51
Donations & Misc Revenue	34,950	22,960	19,250	17,950	28,550	59	48
Total Revenue	5,434,430	5,175,050	5,569,610	5,490,760	5,491,360	0	-1.4
Salaries and Wages	3,127,700	2,711,680	2,948,960	2,673,540	2,777,190	4	-6
Property Insurance	149,360	149,080	150,630	153,280	155,220	1	3
Health Insurance	578,750	638,390	652,660	648,580	649,750	0	0
Commodities	488,650	461,530	289,370	278,470	315,690	13	9
Utilities	135,910	135,760	121,300	115,640	118,540	3	-2
Contractual Services	198,770	243,690	664,470	687,470	776,800	13	17
Maintenance and Repairs	166,140	194,900	613,850	582,320	610,840	5	0
Other Expenses	60,960	47,700	97,450	66,940	102,400	53	5
Total Operating Expenses	4,906,240	4,582,730	5,538,690	5,206,240	5,506,430	6	-1
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	-	-	200,000	200,000	874,500	337	337
Total General Fund Expenses	4,906,240	4,582,730	5,738,690	5,406,240	6,380,930	18	11
Net Surplus/Deficit	528,190	592,320	(169,080)	84,520	(889,570)	-1152	426
Est. Fund Balance - Beg of Year	5,608,860	6,137,050	6,729,370	6,729,370	6,813,890	1	1
Est. Fund Balance - End of Year	6,137,050	6,729,370	6,560,290	6,813,890	5,924,320	-13	-10
Fund Balance Policy Designations							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0	0
Deferred Taxes	2,061,360	2,321,380	2,527,520	2,239,540	2,254,080	1	-11
Fiscal Sustainability	1,551,920	1,833,090	2,215,480	2,082,500	2,202,570	6	-1
Available Balance	2,447,770	2,498,900	1,741,290	2,415,850	1,391,670	-42	-20
Est. Fund Balance - End of Year	6,137,050	6,729,370	6,560,290	6,813,890	5,924,320	-13	-10

General Fund



Revenues

Revenues are budgeted at \$5,491,360, a 0% change from the 2018/19 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Taxes

The General Fund has a tax rate of 18.8¢ per \$100 of assessed valuation. The General Fund reflects a 0.6% increase in real estate taxes over the 2018/19 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$201,880 in replacement tax revenue; this is a 13.6% 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 2018/19, the Park District was able to invest a majority of its funds at an average rate of 2.2%. Current interest rates are averaging right around 2.6%. These rates are anticipated to have a slight increase in 2019/209 as older investments are reinvested at current rates.

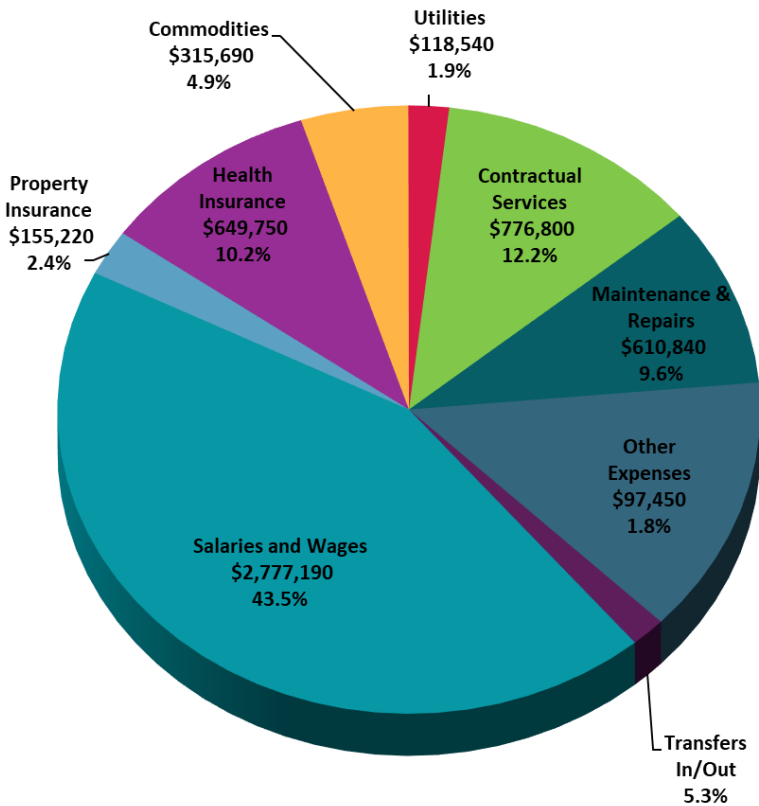
	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Revenue					
Real Estate Taxes	\$5,023,490	4,671,910	5,158,210	4,976,750	5,009,060
Replacement Tax Receipts	251,250	233,720	206,580	233,710	201,880
Rental Income	60,570	60,840	60,570	61,150	62,570
Interest Earned	64,170	185,620	125,000	201,200	189,300
Donations & Misc Revenue	34,950	22,960	19,250	17,950	28,550
Total	\$5,434,430	5,175,050	5,569,610	5,490,760	5,491,360

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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$3,127,700	2,711,680	2,948,960	2,673,540	2,777,190
Property Insurance	149,360	149,080	150,630	153,280	155,220
Health Insurance	578,750	638,390	652,660	648,580	649,750
Commodities	488,650	461,530	289,370	278,470	315,690
Utilities	135,910	135,760	121,300	115,640	118,540
Contractual Services	198,770	243,690	664,470	687,470	776,800
Maintenance and Repairs	166,140	194,900	613,850	582,320	610,840
Other Expenses	60,960	47,700	97,450	66,940	102,400
Transfers In/Out	-	-	200,000	200,000	874,500
Total	\$4,906,240	4,582,730	5,738,690	5,406,240	6,380,930

Salaries and Wages

This category is budgeted at 3.9% more than the 2018/19 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2019) 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 1.3% more than the current 2018/19 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 10.2% of the General Fund Budget and is budgeted at 0.2% more than the 2018/19 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 0% increase in health insurance premiums for the first eight months of the 2019/20 fiscal year and a 5% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

Commodities

This category is budgeted at 13.4% (\$37,220) more than the 2018/19 projected actual and 9.1% (\$26,320) more than the 2018/19 budget. Landscaping materials was reduced and reallocated to M&R accounts that were more applicable.

Utilities

This category is budgeted at 2.5% (\$2,900) more than the 2018/19 projected actual and 2.3% less than the 2018/19 budget. The utility budget has been prepared based on 2018/19 estimated usage and the contract price on natural gas and electricity.

Contractual Services

This category is budgeted at a 13.0% (\$89,330) increase over 2018/19 projected actual and is 16.9% more than the 2018/19 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 4.9% (\$28,520) increase over 2018/19 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. In addition the District will be entering into an agreement with Enterprise to lease several vehicles.

Other Expense

This category is budgeted at 53.0% (\$35,460) more than the 2018/19 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 and to Capital Projects Fund to support the capital needs of the agency.

Pension Fund



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

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2019 is \$8,354,160. Of this amount, \$5,785,000 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 2019 calendar year is 14.14% of participating members' salaries. This is a 19.3% increase from last year.

Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,793,910	1,683,940	1,860,170	1,028,940	1,065,620	4	-43
Total Revenue	1,793,910	1,683,940	1,860,170	1,028,940	1,065,620	4	-43
IMRF Pension	870,870	905,160	960,600	963,290	1,079,850	12	12
FICA	827,820	762,270	829,750	-	-	NA	-100
Total Expenses	1,698,690	1,667,430	1,790,350	963,290	1,079,850	12	-40
Net Surplus/Deficit	95,220	16,510	69,820	65,650	(14,230)	-122	-120
Est. Fund Balance - Beg of Year	464,160	559,380	575,890	575,890	641,540	11	11
Est. Fund Balance - End of Year	559,380	575,890	645,710	641,540	627,310	-2	-3
<i>Fund Balance Policy Designations</i>						NA	NA
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	559,380	575,890	645,710	641,540	627,310	-2	-3
Fiscal Sustainability	-	-	-	-	-	NA	NA
Available Balance	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	559,380	575,890	645,710	641,540	627,310	-2	-3

Pension Fund



Impact of 2018 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The estimated 2018 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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Member Contributions										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions										
Normal Cost	7.58%	7.58%	7.58%	7.87%	7.85%	7.69%	6.95%	6.90%	6.76%	5.60%
Funding Adjustment	5.27%	5.72%	5.50%	5.46%	5.76%	6.00%	6.54%	5.93%	9.97%	7.74%
Net Retirement Rate	12.85%	13.30%	13.08%	13.33%	13.61%	13.69%	13.49%	12.83%	16.73%	13.34%
Other Program Benefits										
Death	0.13%	0.11%	0.15%	0.16%	0.16%	0.17%	0.15%	0.15%	0.11%	0.10%
Disability	0.15%	0.13%	0.13%	0.11%	0.11%	0.11%	0.14%	0.12%	0.07%	0.08%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	<u>13.75%</u>	<u>14.16%</u>	<u>13.98%</u>	<u>14.22%</u>	<u>14.50%</u>	<u>14.59%</u>	<u>14.40%</u>	<u>13.72%</u>	<u>17.53%</u>	<u>14.14%</u>
Percent Change	24.4%	3.0%	-1.3%	1.7%	2.0%	0.6%	-1.3%	-4.7%	27.8%	-19.3%

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

Social Security Fund



This fund was established in 2019 to better account for Social Security revenues and contributions. Payments are estimated to increase by 3.9% and account for all payments with the exception of tennis and golf operations.

Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	-	-	-	888,930	864,700	-3	NA
Total Revenue	-	-	-	888,930	864,700	-3	NA
FICA	-	-	-	824,020	855,840	4	NA
Total Expenses	-	-	-	824,020	855,840	4	NA
Net Surplus/Deficit	-	-	-	64,910	8,860	-86	NA
Est. Fund Balance - Beg of Year	-	-	-	-	64,910	NA	NA
Est. Fund Balance - End of Year	-	-	-	64,910	73,770	14	NA
Fund Balance Policy Designations						NA	NA
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	-	-	-	64,910	73,770	14	NA
Fiscal Sustainability	-	-	-	-	-	NA	NA
Available Balance	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	-	-	-	64,910	73,770	14	NA

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, 2017, the total net position of PDRMA was \$54,479,731. The Park District's total contribution for 2018/19 is \$440,275 and for 2019/20 the contribution is \$386,342. This is a 12.25% decrease. Property insurance increased by 0.03% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	307,560	281,090	306,750	316,190	318,240	1	4
Total Revenue	307,560	281,090	306,750	316,190	318,240	1	4
Liability Premiums	95,830	139,270	105,520	100,920	106,660	6	1
Workers' Compensation	164,940	131,220	181,550	168,070	129,280	-23	-29
Unemployment Compensation	15,720	29,480	25,000	50,000	25,000	-50	0
Total Insurance	276,490	299,970	312,070	318,990	260,940	-18	-16
Total Operating Expenses	276,490	299,970	312,070	318,990	260,940	-18	-16
Fund Operating Totals							
Total Revenues	307,560	281,090	306,750	316,190	318,240	1	4
Total Expenses	276,490	299,970	312,070	318,990	260,940	-18	-16
Net Surplus/Deficit	31,070	(18,880)	(5,320)	(2,800)	57,300	-2146	-1177
Est. Fund Balance - Beg of Year	196,970	228,040	209,160	209,160	206,360	-1	-1
Est. Fund Balance - End of Year	228,040	209,160	203,840	206,360	263,660	28	29
Fund Balance Policy Designations							
Deferred Taxes	125,770	147,520	150,308	154,933	155,938	1	4
Fiscal Sustainability - 25%	69,123	67,925	78,018	79,748	65,235	-18	-16
Available Balance	33,148	(6,285)	(24,485)	(28,321)	42,487	-250	-274
Est. Fund Balance - End of Year	228,040	209,160	203,840	206,360	263,660	28	29

The Arlington Heights Park District earned a total agency score of 98.38 percent for the 2018 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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	30,250	27,830	30,160	31,100	31,300	0.6	3.8
Total Revenue	30,250	27,830	30,160	31,100	31,300	0.6	3.8
Professional Services	29,300	29,050	30,500	29,630	30,500	2.9	-
Total Expenses	29,300	29,050	30,500	29,630	30,500	2.9	-
Net Surplus/Deficit	950	(1,220)	(340)	1,470	800	(45.6)	(335.3)
Est. Fund Balance - Beg of Year	21,100	22,050	20,830	20,830	22,300	7.1	7.1
Est. Fund Balance - End of Year	22,050	20,830	20,490	22,300	23,100	3.6	12.7
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	-	-
Deferred Taxes	16,750	14,540	14,778	15,239	15,337	0.6	3.8
Fiscal Sustainability - 15%	4,538	4,358	4,575	4,445	4,575	2.9	-
Available Balance	762	1,933	1,137	2,617	3,188	21.8	180.5
Est. Fund Balance - End of Year	22,050	20,830	20,490	22,300	23,100	3.6	12.7

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 2018.

Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	961,410	959,430	1,123,870	1,124,990	1,132,300	1	1
Interest Earned	-	-	-	35,530	10,550	-70	#DIV/0!
Total Revenue	961,410	959,430	1,123,870	1,160,520	1,142,850	-2	2
NWSRA Contribution	539,780	531,830	554,360	554,360	566,000	2	2
Recreation Overhead Contribution	139,010	141,350	164,740	164,740	164,740	0	0
ADA Compliance Projects	153,590	290,000	1,475,000	1,411,370	605,000	-57	-59
Total Expenses	832,380	963,180	2,194,100	2,130,470	1,335,740	-37	-39
Net Surplus/Deficit	129,030	(3,750)	(1,070,230)	(969,950)	(192,890)	-80	-82
Est. Fund Balance - Beg of Year	1,387,010	1,516,040	1,512,290	1,512,290	542,340	-64	(64)
Est. Fund Balance - End of Year	1,516,040	1,512,290	442,060	542,340	349,450	-36	-21
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	389,013	524,710	-	17,410	5,170	-70	#DIV/0!
Fiscal Sustainability - 10%	52,070	67,318	71,910	71,910	73,074	2	2
Available Balance	1,074,957	920,262	370,150	453,020	271,207	-40	-27
Est. Fund Balance - End of Year	1,516,040	1,512,290	442,060	542,340	349,450	-36	-21

Debt Service Fund

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

The District issues General Obligation Bonds periodically for capital improvements. The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service in November 2018 noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations. The Aaa rating (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. The existing debt levels have allowed the District to expand services while maintaining an aging infrastructure. In addition, the District is in the process of paying off the debt certificates in order to be able to respond to future opportunities that might be presented.

Description	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,781,040	1,971,690	2,775,000	2,188,620	2,366,580	8	-15
Bond Proceeds	-	635,000	-	-	-	NA	NA
Bond Premium	-	21,290	-	-	-	NA	NA
Total Revenue	2,781,040	2,627,980	2,775,000	2,188,620	2,366,580	8	-15
Professional Services	-	13,810	-	22,500	-	-100	NA
Bank Charges	2,510	2,110	3,500	1,970	2,270	15	-35
Interest	523,920	431,650	706,200	280,890	532,230	89	-25
Principal	2,945,000	1,825,000	2,065,000	1,853,600	1,834,350	-1	-11
Transfer In	-	-	(200,000)	(200,000)	(200,000)	0	
Payment to Escrow Agent	-	641,360	-	-	-	NA	
Total Expense	3,471,430	2,913,930	2,574,700	1,958,960	2,168,850	11	-16
Net Surplus/Deficit	(690,390)	(285,950)	200,300	229,660	197,730	-14	-1
Est. Fund Balance - Beg of Year	(176,500)	(866,890)	(1,152,840)	(1,152,840)	(923,180)	-20	-20
Est. Fund Balance - End of Year	(866,890)	(1,152,840)	(952,540)	(923,180)	(725,450)	-21	-24
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	-	-	-	-	-	NA	NA
Fiscal Sustainability - 10%	-	-	-	-	-	NA	NA
Available Balance	(866,890)	(1,152,840)	(952,540)	(923,180)	(725,450)	-21	-24
Est. Fund Balance - End of Year	(866,890)	(1,152,840)	(952,540)	(923,180)	(725,450)	-21	-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 debt certificates were issued for the renovation of Olympic and for the District's general capital projects including the purchase of land and the building, maintenance, improvement and protection of the District's parks and facilities. Due in annual installments of \$1,020,000 to \$1,500,000 through December 1, 2033; interest at 4%.

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

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

\$2,910,000 Debt Certificates, Series 2018B

These debt certificates were issued for the purpose of refunding certain outstanding debt certificates of the District. Due in annual installments of \$930,000 through \$1,010,000 through December 1, 2021; interest at 4%.

General Obligation Limited Park Bond Debt Maturity Schedule

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

Fiscal Year	Series 2014 B (Series 2005)			Series 2015			Series 2017 A			Series 2018 A			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 1,205,000	171,400	1,376,400	170,000	129,850	299,850	-	10,050	10,050	265,000	220,933	485,933	\$ 1,640,000	532,233	2,172,233
2021	950,000	147,300	1,097,300	575,000	124,750	699,750	-	10,050	10,050	-	206,463	206,463	1,525,000	488,563	2,013,563
2022	960,000	118,800	1,078,800	600,000	96,000	696,000	-	10,050	10,050	-	206,463	206,463	1,560,000	431,313	1,991,313
2023	1,000,000	90,000	1,090,000	610,000	66,000	676,000	-	10,050	10,050	-	206,463	206,463	1,610,000	372,513	1,982,513
2024	1,000,000	60,000	1,060,000	630,000	35,500	665,500	-	10,050	10,050	-	206,463	206,463	1,630,000	312,013	1,942,013
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	475,000	206,463	681,463	1,575,000	250,513	1,825,513
2026	-	-	-	-	-	-	335,000	10,050	345,050	1,285,000	192,212	1,477,212	1,620,000	202,262	1,822,262
2027	-	-	-	-	-	-	-	-	-	685,000	127,962	812,962	685,000	127,962	812,962
2028	-	-	-	-	-	-	-	-	-	705,000	93,713	798,713	705,000	93,713	798,713
2029	-	-	-	-	-	-	-	-	-	710,000	70,800	780,800	710,000	70,800	780,800
2030	-	-	-	-	-	-	-	-	-	730,000	42,400	772,400	730,000	42,400	772,400
2031	-	-	-	-	-	-	-	-	-	330,000	13,200	343,200	330,000	13,200	343,200
	\$ 6,115,000	617,500	6,732,500	2,685,000	456,100	3,141,100	335,000	70,350	405,350	5,185,000	1,793,535	6,978,535	\$14,320,000	2,937,485	17,257,485

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	2019
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	2,827,099,756	2,886,468,851
Overall Debt Limit									
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	\$ 81,279,118	\$ 82,985,979
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	25,730,000
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>\$ 56,849,118</u>	<u>\$ 57,255,979</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%	30.1%	31.0%
Non-Referendum Debt Limit									
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	\$ 16,255,824	\$ 16,597,196
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	14,320,000
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>\$ 5,365,824</u>	<u>\$ 2,277,196</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%	67.0%	86.3%

Ratio of Outstanding Debt

The debt per capita figure is an indicator of the debt burden apportioned to individual residents of the Park District (assuming each resident is responsible for an equal share of the debt). Debt per capita continues to show consistent annual declines until the 2018 A&B debt issuance. It is still below the per capita debt in 2011/12.

Fiscal Year	Population	General		
		Obligation Bonds	Percentage of Equalized Value	Per Capita
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	11,200,000	0.40	147.75
2018/19	75,802	14,320,000	0.51	188.91

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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	% Change By		
					Proposed 2019/20	Projected Year End	Current Budget
Revenue							
Real Estate Taxes	3,141,050	2,933,050	3,247,760	3,348,500	3,370,240	0.6	3.8
Interest Earned	-	-	-	229,070	215,600	-5.9	0.0
Debt Proceeds	-	-	-	2,910,000	-	-100.0	0.0
Donations & Misc Revenue	39,112	11,960	14,130	25,420	61,500	141.9	335.2
Program Guide Advertising	24,100	22,750	15,000	5,000	10,000	100.0	-33.3
Scholarships/Discounts	(74,500)	(84,550)	(95,000)	(105,500)	(95,500)	-9.5	0.5
Room Rental	58,750	53,460	39,500	47,040	37,210	-20.9	-5.8
Concession Sales	178,160	176,700	170,150	179,530	186,900	4.1	9.8
NWSRA Administrative Fees	139,010	141,350	164,740	164,740	164,740	0.0	0.0
Pool Admissions	728,490	729,990	710,050	725,300	632,280	-12.8	-11.0
Program Revenue	6,165,000	6,809,570	6,724,890	6,710,290	7,199,160	7.3	7.1
Total Revenue	10,399,170	10,794,280	10,991,220	14,239,390	11,782,130	-17.3	7.2
Salaries and Wages	3,890,970	3,615,400	4,040,680	3,643,100	3,939,550	8.1	-2.5
Insurance	452,580	513,450	591,590	552,980	574,940	4.0	-2.8
Commodities	347,340	376,560	395,960	386,950	408,790	5.6	3.2
Utilities	483,630	516,680	546,080	529,230	629,720	19.0	15.3
Contractual Services	467,610	444,650	546,630	495,810	591,870	19.4	8.3
Maintenance and Repairs	84,110	89,510	111,740	64,470	180,810	180.5	61.8
Other Expenses	41,610	33,010	48,220	38,020	47,700	25.5	-1.1
Program Expenses	3,891,950	3,842,470	3,950,640	3,945,910	4,239,240	7.4	7.3
Debt Service	100,800	100,800	100,800	5,140,800	1,147,200	-77.7	1038.1
Total Operating Expenses	9,760,600	9,532,530	10,332,340	14,797,270	11,759,820	-20.5	13.8
Transfer In/Out	-	-	-	(2,545,200)	-	-100.0	0.0
Capital Outlay	11,500	74,570	1,405,000	958,080	3,228,620	237.0	129.8
Provision for Contingencies	31,490	27,450	100,000	100,000	100,000	0.0	0.0
Total Recreation Fund Expenses	9,803,590	9,634,550	11,837,340	13,310,150	15,088,440	13.4	27.5
Net Surplus/Deficit	595,580	1,159,730	(846,120)	929,240	(3,306,310)	-455.8	290.8
Est. Fund Balance - Beg of Year	9,476,930	10,072,510	11,232,460	11,232,240	12,161,480	8.3	8.3
Est. Fund Balance - End of Year	10,072,510	11,232,240	10,386,340	12,161,480	8,855,170	-27.2	-14.7
Fund Balance Policy Designations							
Non-spendable	54,230	5,200	60,000	60,000	60,000	0.0	0.0
Deferred Taxes	1,288,332	1,561,892	1,591,402	1,640,765	1,651,418	0.6	3.8
Fiscal Sustainability - 10%	2,440,150	2,383,133	2,583,085	3,699,318	2,939,955	-20.5	13.8
Available Balance	6,289,798	7,282,236	6,151,853	6,761,618	4,203,797	-37.8	-31.7
Est. Fund Balance - End of Year	10,072,510	11,232,460	10,386,340	12,161,700	8,855,170	-27.2	-14.7

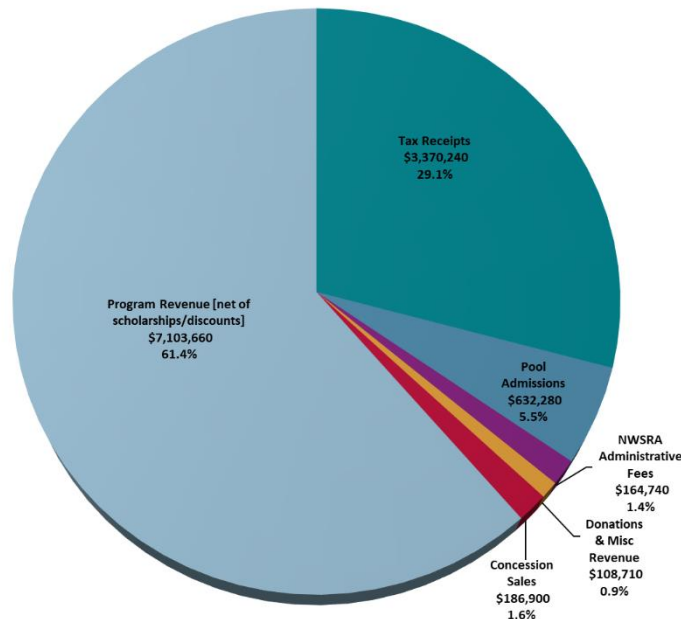
Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$11,782,130, a decrease of 17.3% over the 2018/19 projected actual due to debt proceeds. The following chart illustrates the relationship between revenue categories.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Tax Receipts	\$ 3,141,050	2,933,050	3,247,760	3,348,500	\$ 3,370,240
Debt Proceeds	–	–	–	2,910,000	–
Interest Income	–	–	–	229,070	215,600
Donations & Misc Revenue	39,112	11,960	14,130	25,420	61,500
Program Guide Advertising	24,100	22,750	15,000	5,000	10,000
Scholarships/Discounts	(74,500)	(84,550)	(95,000)	(105,500)	(95,500)
Room Rental	58,750	53,460	39,500	47,040	37,210
Concession Sales	178,160	176,700	170,150	179,530	186,900
NWSRA Administrative Fees	139,010	141,350	164,740	164,740	164,740
Pool Admissions	728,490	729,990	710,050	725,300	632,280
Program Revenue	6,165,000	6,809,570	6,724,890	6,710,290	7,199,160
Total	\$10,399,172	10,794,280	10,991,220	14,239,390	11,782,130



Real Estate Taxes

The Recreation Fund has a maximum tax rate of 12¢ per \$100 of assessed valuation. The Recreation Fund reflects a 0.6% increase over the 2018/19 projections.

Pool Admissions

Pool Pass sales began again in March 2018 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April and 1,175 of the 2,819 passes were sold during the sale period.

The 2019/20 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 2019/20.

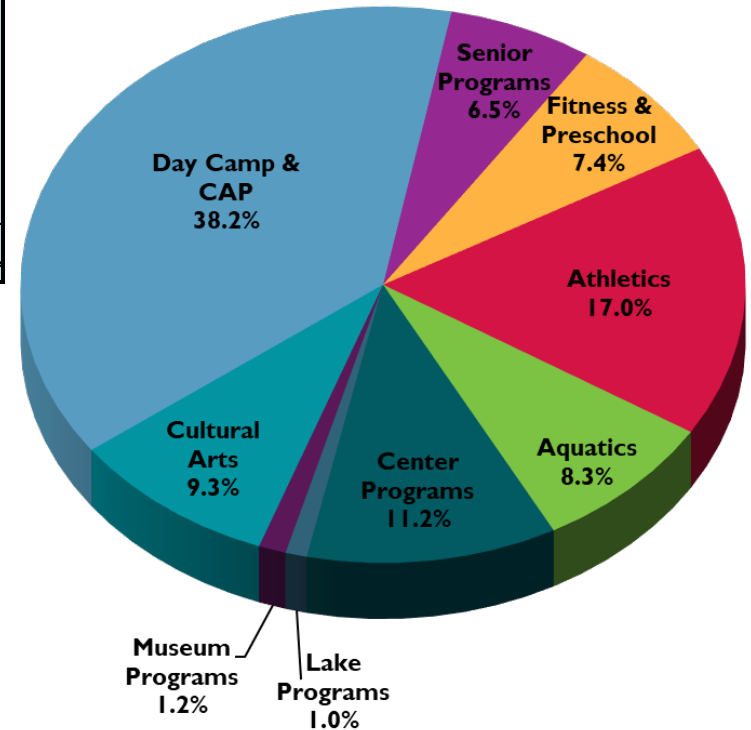
Recreation Fund

Program Revenues

Program revenues continue to increase each year. Program Revenues are budgeted at \$7,288,110 for 2019/20, an increase of 7.4%. 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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Cultural Arts	\$ 479,850	605,110	544,390	674,390	678,970
Day Camp & CAP	1,998,820	2,647,280	2,639,550	2,702,930	2,781,260
Senior Programs	404,010	479,310	483,740	452,680	470,900
Fitness & Preschool	519,300	583,000	549,420	531,430	536,650
Athletics	1,182,280	1,188,930	1,196,310	1,174,450	1,240,050
Aquatics	654,000	682,930	685,840	602,710	607,550
Center Programs	553,390	552,390	556,390	510,110	814,020
Lake Programs	77,380	70,620	69,250	61,590	69,760
Museum Programs	56,020	69,360	80,950	76,920	88,950
Total - All Programs	\$ 5,925,050	6,878,930	6,805,840	6,787,210	7,288,110

Recreation Program Revenues by Source



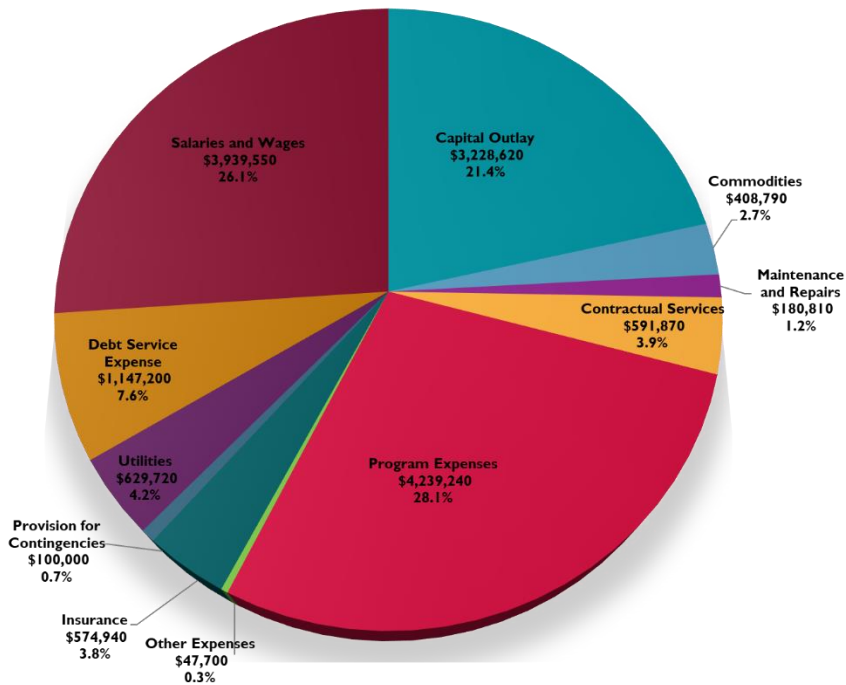
Recreation Fund



Expenses

Expenses are budgeted at \$15,088,440, an increase of 13.4% from the 2018/19 projected actual and relates to capital outlay. The following chart illustrates the relationship between expense categories.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 3,890,970	3,615,400	4,040,680	3,643,100	\$ 3,939,550
Insurance	452,580	513,450	591,590	552,980	574,940
Commodities	347,340	376,560	395,960	386,950	408,790
Utilities	483,630	516,680	546,080	529,230	629,720
Contractual Services	467,610	444,650	546,630	495,810	591,870
Maintenance and Repairs	84,110	89,510	111,740	64,470	180,810
Other Expenses	41,610	33,010	48,220	38,020	47,700
Program Expenses	3,891,950	3,842,470	3,950,640	3,945,910	4,239,240
Debt Service Expense	100,800	100,800	100,800	5,140,800	1,147,200
Capital Outlay	11,500	74,570	1,405,000	958,080	3,228,620
Transfer In/Out	-	-	-	(2,545,200)	-
Provision for Contingencies	31,490	27,450	100,000	100,000	100,000
Total	\$ 9,803,590	9,634,550	11,837,340	13,310,150	15,088,440



Salaries and Wages

This category is budgeted at 8.1% more than the 2018/19 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2019) 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 and staff has budgeted for two new positions for operating the addition at Olympic. 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 3.8% of the Recreation Fund Budget and is budgeted at 4.0% more than the 2018/19 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 0% increase in health insurance premiums for the first eight months of the 2019/20 fiscal year and a 5% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

Recreation Fund



Commodities

Commodities are 5.6% (\$21,840) more than the 2018/19 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, boat replacements at Lake Arlington, computer replacements, and lane lines.

Utilities

This category is budgeted at 19.0% (\$9,690) more than the 2018/19 projected actual based on additional utility needs at Olympic. This is 15.3% more than the 2018/19 budget. The utility budget has been prepared based on 2018/19 estimated usage and the contract price on natural gas and electricity.

Program Expenses

Program Expenses are 7.4% more than last year's projected, primarily due to Children at Play (CAP), Center Programs, Cultural Arts, and Lake Programs.

Contractual Services

This category is budgeted at a 19.4% (\$96,060) more than the 2018/19 projected actual due to additional marketing requirements for promoting the new fitness services provided by the District.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 180.5% more than 2018/19 projected actual. This increase is to accommodate the new services provided at the Olympic Indoor Swim Center.

Capital Outlay

Capital projects for 2019/20 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

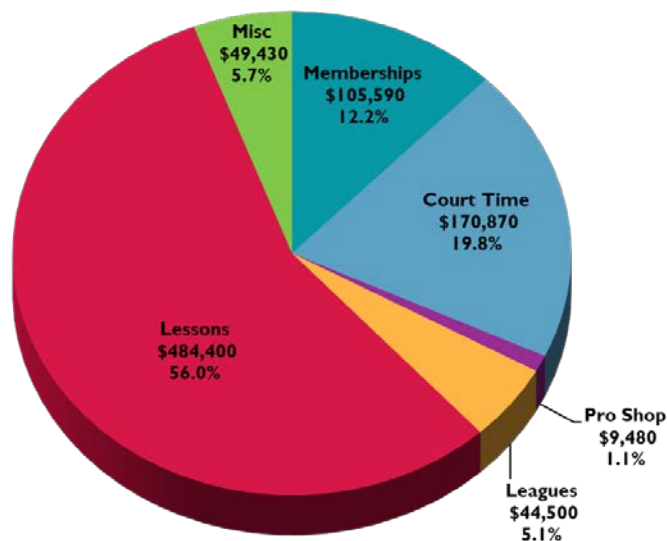
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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 \$864,270, an increase of 1.7% from the 2018/16 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Gross Profit Pro Shop Sales	\$ 2,850	4,440	8,570	9,530	9,480
Memberships	108,550	115,950	107,930	106,410	105,590
Court Time	194,070	185,150	183,800	167,640	170,870
Lessons	338,960	414,130	403,100	474,040	484,400
Leagues	46,390	45,870	43,800	44,500	44,500
Miscellaneous	40,650	46,730	45,850	47,980	49,430
Total Operating Revenues	\$731,470	812,270	793,050	850,100	864,270

Forest View Racquet & Fitness Club

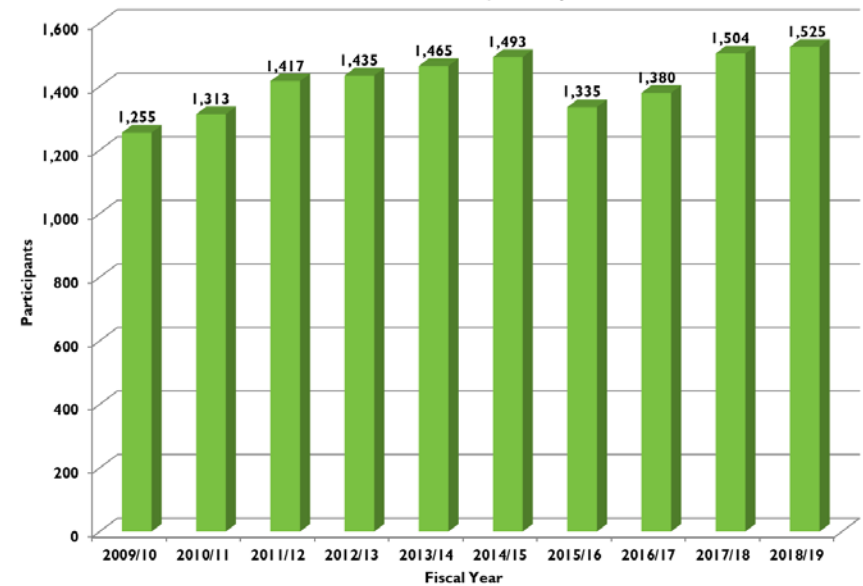


Lessons

Projection of total lesson revenue from all activities for 2018/19 will show an increase of 12.6% from the prior year actual. Proposed budget for 2019/20 shows an additional 2% increase.

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 1.7% in group revenue and a projected increase of 4.1% in private lesson revenue for 2019/20. 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.

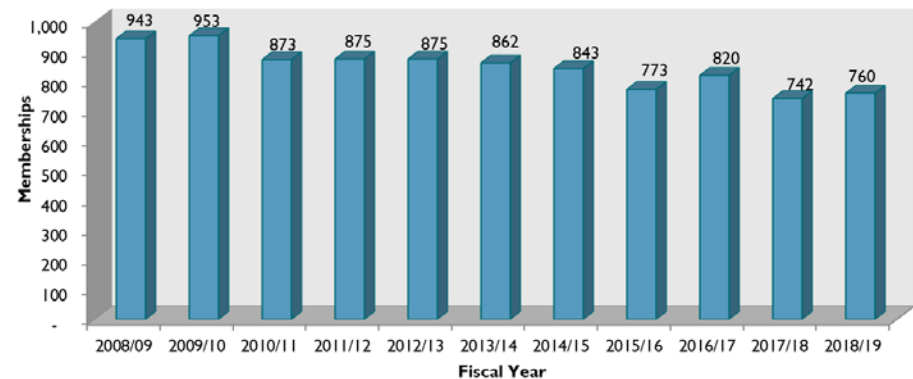
Lesson Participants by Year



Membership

While Group and Private Lessons are anticipated to increase, proposed membership revenues are projected to slightly decrease in 2019/20. The number of fitness and racquetball memberships continue to see a decrease. Staff is investigating a plan to turn the current fitness area into more of a functional fitness space in conjunction with the opening of the new recreation center.

Individual Membership Statistics Last 10 Years

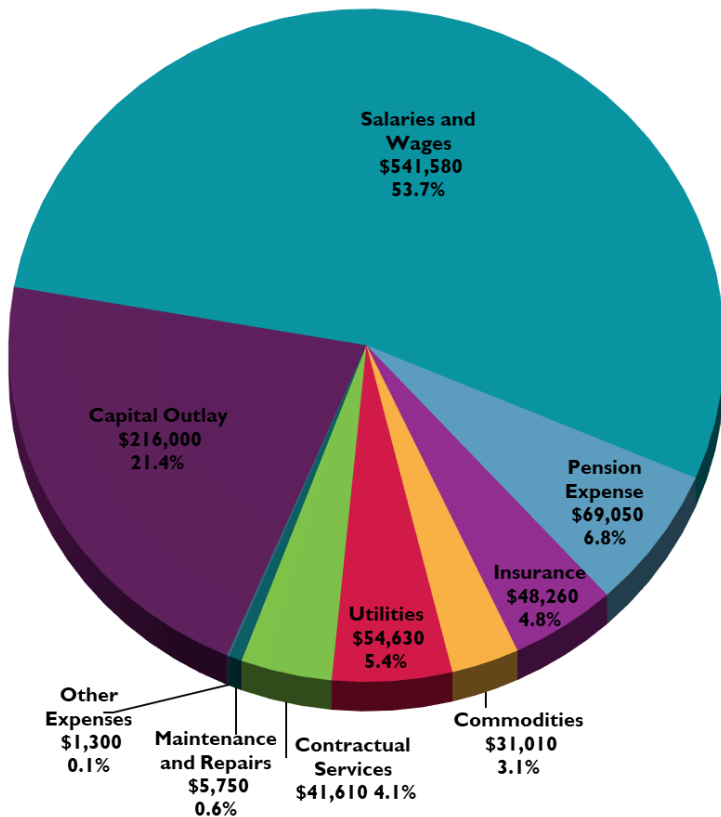


Forest View Racquet & Fitness Club

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 \$793,190 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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$451,700	502,300	481,300	526,520	541,580
Insurance	50,530	47,000	50,890	38,760	48,260
Pension Expense	40,320	47,420	56,750	62,600	69,050
Commodities	32,890	25,590	34,270	30,180	31,010
Utilities	63,180	56,150	56,510	53,560	54,630
Contractual Services	35,420	36,250	41,400	40,090	41,610
Maintenance and Repairs	5,850	6,250	5,750	5,670	5,750
Other Expenses	150	-	1,100	700	1,300
Total Operating Expenses	\$680,040	720,960	727,970	758,080	793,190
Capital Outlay	6,080	20,290	74,800	29,870	90,000
Total Expenses	\$686,120	741,250	802,770	787,950	883,190

Salaries, employee benefits, utilities, and capital outlay continue to represent the major portion of the expense side of the budget. Overall operating expenses are increasing 4.6% over the 2018/19 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 is providing significant savings in utility expense moving forward.

Forest View Racquet & Fitness Club



Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 695,955	713,967	674,028	701,521	701,521	671,520	680,040	720,960	758,080	793,190
Memberships	873	875	875	862	843	773	820	742	760	770
Cost Per Member	\$ 797	816	770	814	832	869	829	972	997	1030
Average Percent Tennis Court Usage	77%	77%	75%	76%	76%	71%	70%	63%	68%	70%
Lesson Participants	1,313	1,417	1,435	1,465	1,493	1,335	1,380	1,504	1,525	1,560
League Participants	262	225	203	201	213	203	200	197	200	200

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

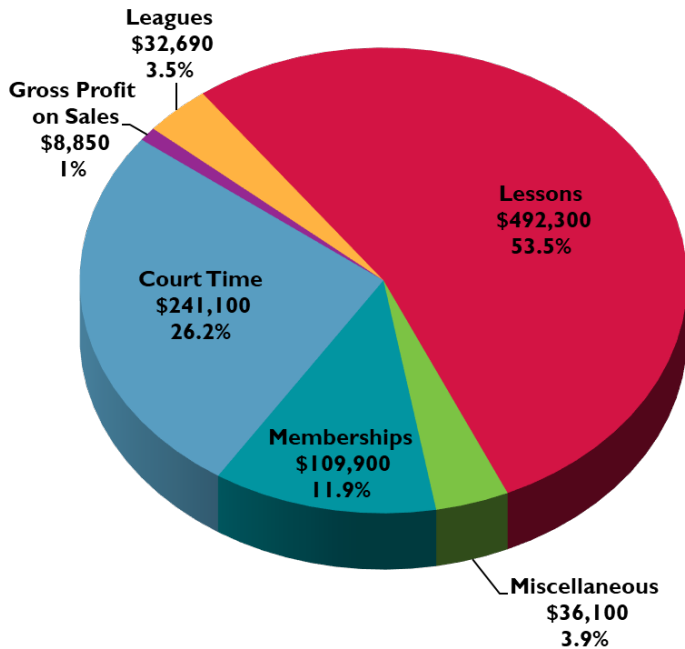
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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.

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

Proposed Budget Highlights

Revenues are budgeted at \$920,990, an increase of 2.9% from the 2018/19 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Gross Profit on Sales - Snack Bar	6,080	7,590	6,300	7,100	7,400
Gross Profit Pro Shop Sales	2,850	1,810	2,550	3,050	1,500
Memberships	97,760	105,120	103,670	105,300	109,900
Court Time	243,430	246,980	220,500	241,100	241,100
Lessons	481,880	478,590	460,500	472,710	492,300
Leagues	39,070	35,300	32,690	32,690	32,690
Miscellaneous	31,760	42,880	31,390	33,150	36,100
Total Operating Revenues	902,830	918,270	857,600	895,100	920,990

Lessons and Leagues

Lesson and league programs remain a primary source of revenue for the club. Lesson revenues are projected to increase 4.1% for the 2019/20 proposed actual and is 53.5% 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, Salt Creek, 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 remain similar to the 2018/19 projected actual. Open court time reservations have been remaining the same with monthly court special promotions and party reservation incentives. The 2018/19 proposed court time budget is 26.2% of the club's revenues.

Memberships

2018/19 projected memberships are 575.

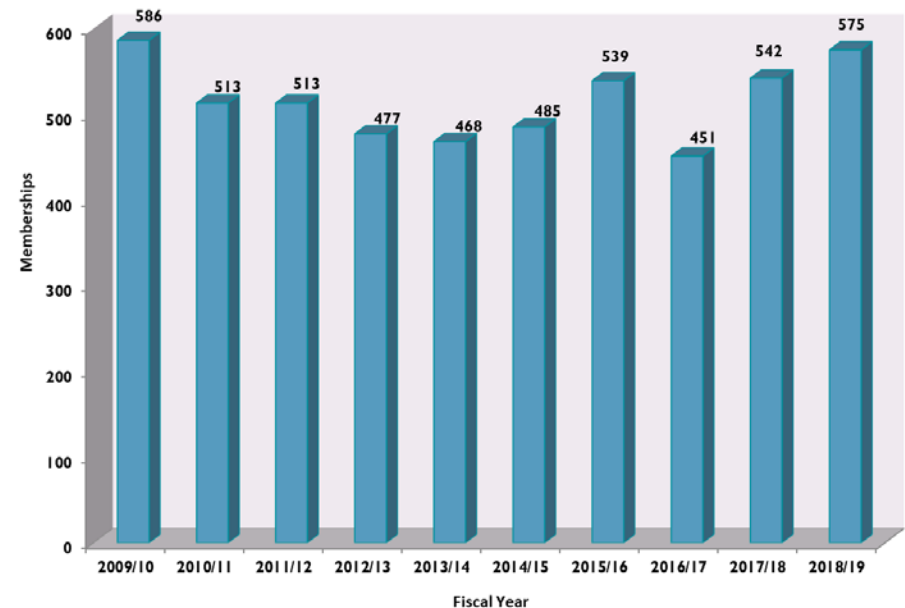
To encourage membership sales in 2018/19 and continuing in 2019/20:

- 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

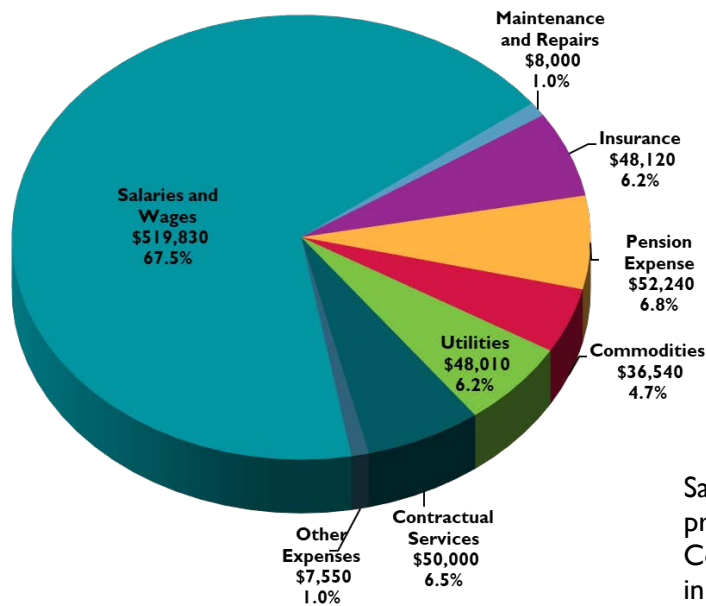
- Summer combo camps including Tennis & Archery and Tennis & Soccer saw a 34% increase in participation with 134 enrolled.
- Open court time reserved 1,169 court hours which was up 11% from the previous year.
- Memberships are projected to increase 5.7% in 2018/19.
- Private and Group Lessons are budgeted at a 3.9% increase from projected 2018/19.

**Individual Membership Statistics
Last 10 Years**



Heritage Tennis Club

Expenses budgeted before capital outlay is \$770,290, an increase of 7.5% from the 2018/19 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	523,340	527,150	547,250	488,060	519,830
Insurance	32,150	38,740	51,950	45,830	48,120
Pension Expense	49,380	53,350	55,240	47,370	52,240
Commodities	23,860	19,090	38,160	30,070	36,540
Utilities	47,920	49,620	38,610	47,060	48,010
Contractual Services	35,840	41,440	47,700	46,320	50,000
Maintenance and Repairs	2,330	2,460	6,000	4,700	8,000
Other Expenses	4,330	3,630	6,850	6,870	7,550
Total Operating Expenses	719,150	735,480	791,760	716,280	770,290
Capital Outlay	1,828,970	3,800	70,000	40,000	90,000
Total Expenses	2,548,120	739,280	861,760	756,280	860,290

Salaries represent 60.4% of the Club's operating expenses. An increase from the 2018/19 projected actual of 6.5%. Insurance increased 5.0% due to changes in employee coverages. Commodities have the second largest increase for the 2019/20 budget, which is due to an increase in recreation supplies and electrical supplies. Expenses in other areas such as utilities, contractual services, 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 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 785,139	779,394	772,286	731,362	780,816	787,070	719,150	735,480	716,280	770,290
Memberships	513	513	477	468	485	539	451	542	575	585
Cost Per Member	\$ 1,530	1,519	1,619	1,533	1,668	1,460	1,595	1,357	1,246	1,317
Average Percent Court Usage	63%	60%	60%	60%	55%	56%	54%	51%	50%	51%
Lesson Participants (Indoor & summer outdoor lessons)	3,436	3,204	3,011	3,120	3,231	3,153	2,391	2,175	2,047	2,110
League Participants (Fall and Spring)	250	223	236	216	200	168	160	120	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

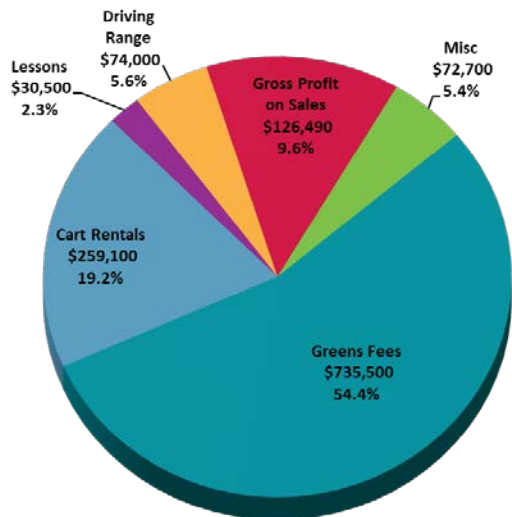
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular 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, 2016. 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 \$1,350,950, a 8.4% increase from the 2018/19 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Restaurant & Snack Bar Sales	\$ 163,520	230,270	231,050	240,250	251,000
Cost of Goods Sold	(74,570)	(88,510)	(89,290)	(90,880)	(91,000)
Gross Profit	88,950	141,760	141,760	149,370	160,000
Pro Shop Sales	46,310	73,820	68,000	80,000	84,000
Cost of Goods Sold	(34,480)	(64,270)	(55,750)	(67,450)	(62,850)
Gross Profit	11,830	9,550	12,250	12,550	21,150
Gross Profit on Sales	100,780	151,310	154,010	161,920	181,150
Greens Fees	503,180	678,080	739,200	684,800	735,500
Cart Rentals	174,830	255,440	275,100	243,200	259,100
Driving Range Revenue	64,740	71,930	75,000	56,000	72,000
Lessons	23,770	29,140	28,800	29,200	30,500
Miscellaneous	68,330	57,730	63,020	70,970	72,700
Total Operating Revenues	\$ 935,630	1,243,630	1,335,130	1,246,090	1,350,950

Arlington Lakes Golf Club



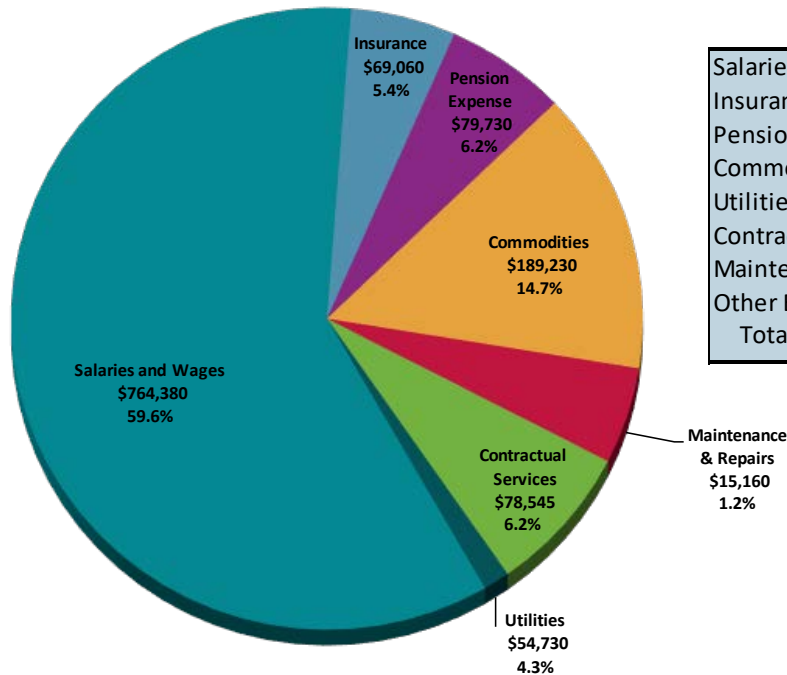
Green Fees

Green fees represent 54.4% of the golf club’s revenues and are budgeted to be \$735,500 in 2019/20. Permanent tee times will continue to be offered when the course opens for the 2019 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 2019.

Expenses

Expenses are budgeted at \$1,296,290, a 4.8% increase from the 2018/19 projected. The following chart illustrates the relationship between expense categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 703,110	748,460	761,410	745,390	764,380
Insurance	39,170	42,210	63,170	52,040	69,060
Pension Expense	73,070	75,520	82,270	72,290	79,730
Commodities	155,820	164,790	187,340	174,540	189,230
Utilities	55,830	54,860	56,960	63,100	64,390
Contractual Services	78,270	97,870	94,680	97,120	99,350
Maintenance and Repairs	16,410	10,700	18,170	19,370	17,350
Other Expenses	11,520	10,990	12,050	13,020	12,800
Total Operating Expenses	\$ 1,133,200	1,205,400	1,276,050	1,236,870	1,296,290

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 renovated festival room has added a new revenue stream as well as the outdoor patio. We will continue to outdoor concerts and other fun entertainment options in 2019 and 2020.

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 2019. 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 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$	1,446,451	1,278,661	1,169,790	1,217,931	1,371,150	878,610	1,133,200	1,205,400	1,236,870	1,296,290
Number of Rounds		37,209	39,009	39,269	43,359	42,374	5,734	24,400	41,853	39,400	41,500
Cost Per Round	\$	39	33	30	28	32	153	46	29	31	31

Nickol Knoll Golf Club



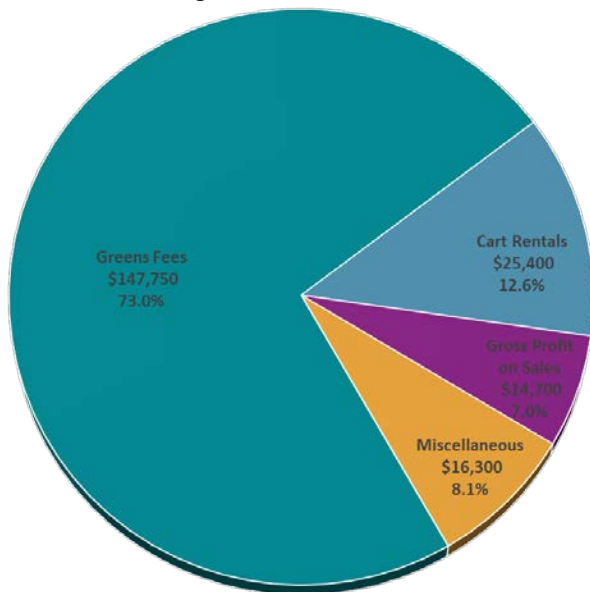
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 \$202,290, which is a 16.6% increase from the 2018/19 projection. The following chart illustrates the relationship between revenue categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Gross Profit on Snack Bar	\$ 8,030	7,780	12,050	9,000	10,200
Gross Profit Pro Shop Sales	3,190	210	800	1,870	2,640
Greens Fees	148,850	136,580	146,650	128,830	147,750
Cart Rentals	24,290	22,870	26,600	23,100	25,400
Miscellaneous	17,580	10,990	17,300	10,660	16,300
Total Revenue	\$ 201,940	178,430	203,400	173,460	202,290

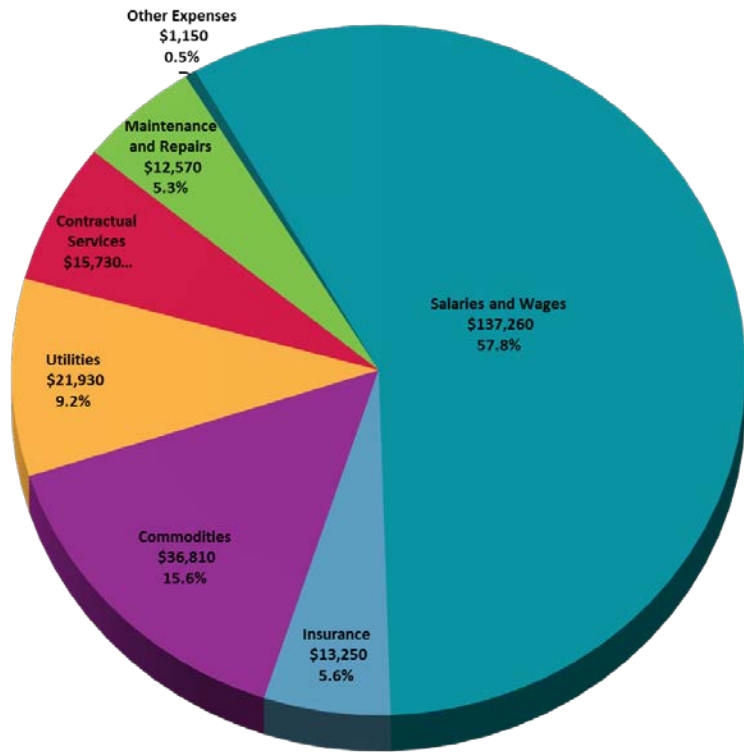
The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to provide a directed effort at producing future generations of golfers to enjoy the game through innovative instructional programs.

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 2019 as it has proven to be successful.

Nickol Knoll Golf Club



Expenses are budgeted at \$237,430, a 7.9% increase over the 2018/19 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 155,700	141,200	149,540	130,220	137,260
Insurance	7,460	14,330	15,140	9,090	13,250
Commodities	32,830	31,810	37,450	31,550	35,540
Utilities	20,940	22,130	18,140	21,560	21,930
Contractual Services	14,060	17,220	15,840	15,470	15,730
Maintenance and Repairs	7,830	13,560	13,350	10,980	12,570
Other Expenses	1,180	760	1,150	1,150	1,150
Total Expenses	\$ 240,000	241,010	250,610	220,020	237,430

Salaries represent 57.8% of the budget and increased 5.4% (\$7,040) due to transitions in golf maintenance operations. Commodities increased 15.0% (\$3,990) due to the budgeted purchase of tools and supplies. Other expenses reflected in the 2018/19 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.

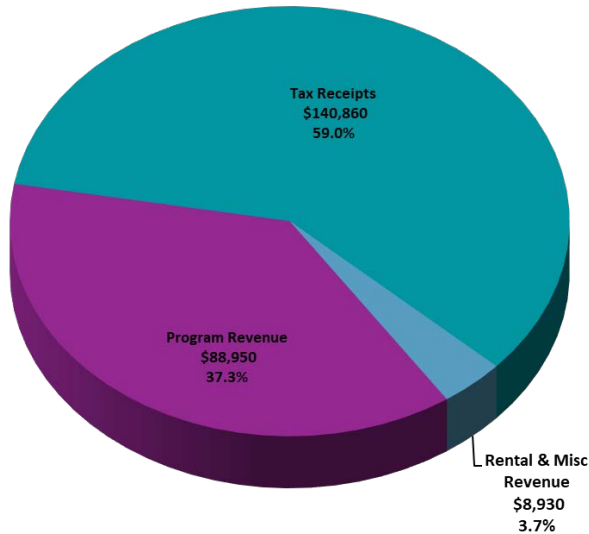
	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 221,361	210,610	235,530	246,530	249,805	249,670	240,000	241,010	220,020	237,430
Golf Rounds	13,496	12,055	12,076	13,872	15,421	16,771	17,000	15,170	14,300	16,000
Cost Per Round	\$ 16	17	20	18	16	15	14	16	15	15

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 \$238,740 for 2019/20, an increase of \$12,370 from the 2018/19 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Tax Receipts, Current	\$ 136,160	124,380	135,740	139,950	140,860
Grant Revenue	300	2,380	500	1,380	1,200
Rental & Misc Revenue	4,140	11,380	4,550	8,120	7,730
Program Revenue	56,020	69,360	80,950	76,920	88,950
Total Operating Revenue	\$ 196,620	207,500	221,740	226,370	238,740

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 59.0% 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 2019/20 at the Museum with 2,481 participants. These numbers only include special events and registration classes; they do not include school & scout programs.

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Programs	\$ 5,020	2,570	2,450	2,730	1,830	900	4,200	3,030	1,170
Soda Factory	7,800	3,800	4,000	3,500	2,960	540	3,700	2,600	1,100
Youth Programs	15,540	7,860	7,680	19,930	7,810	12,120	21,700	9,370	12,330
Birthday Party Programs	280	80	200	890	130	760	570	140	430
Scout Programs	4,670	2,060	2,610	2,110	1,800	310	2,100	1,190	910
Family Programs	2,940	2,010	930	700	440	260	700	220	480
Special Events	38,200	24,820	13,380	42,330	22,860	19,470	49,820	24,920	24,900
School Programs	6,500	3,220	3,280	4,730	3,220	1,510	6,160	2,800	3,360
Total Museum Programs	\$ 80,950	46,420	34,530	76,920	41,050	35,870	88,950	44,270	44,680

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.

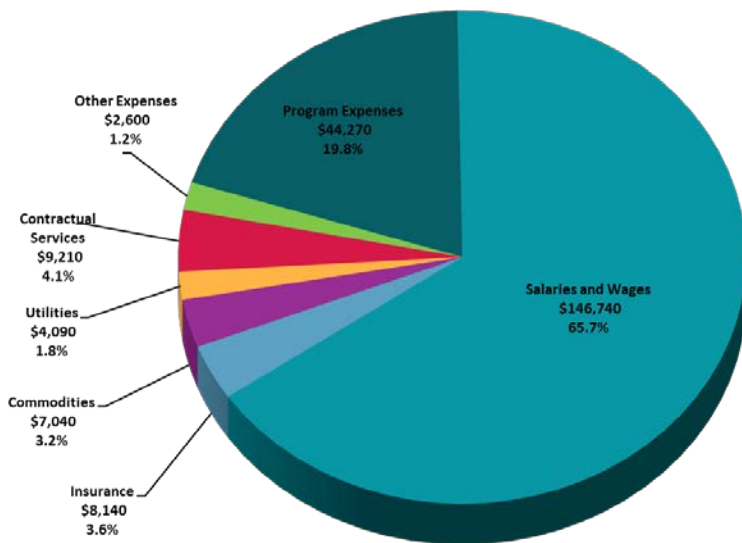
The 2018 Irish Fest attendance was 2,105 compared to 2,114 in 2017. The fest is held on Friday evening and Saturday. The majority of the fest is Irish music and dancing; but the change to the two later evening bands performing more pop music/ local bands was continued for 2018.

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 \$223,340, an increase of 6.2% from the 2018/19 projected. The following chart illustrates the relationship between expense categories for 2019/20.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Salaries and Wages	\$ 117,300	133,860	137,460	137,760	146,740
Insurance	7,500	7,740	8,080	7,760	8,140
Commodities	5,890	8,910	5,990	8,050	7,040
Utilities	2,690	3,870	4,030	4,030	4,090
Contractual Services	5,770	15,620	8,610	9,710	8,990
Other Expenses	1,140	2,320	1,700	1,700	4,070
Program Expenses	39,770	50,400	46,420	41,240	44,270
Total Expenditures	\$ 180,060	222,720	212,290	210,250	223,340

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. Current projects include restoring storm windows and repairing damaged sections of the deck.

Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget (less capital)	\$ 162,780	177,171	175,611	185,377	184,395	172,540	180,060	222,720	210,250	223,340
Room Rentals	79	89	84	84	78	104	105	60	95	100
Heritage Gallery Visits	1,934	2,301	2,003	1,716	1,538	941	1,350	1,806	1,316	1,400

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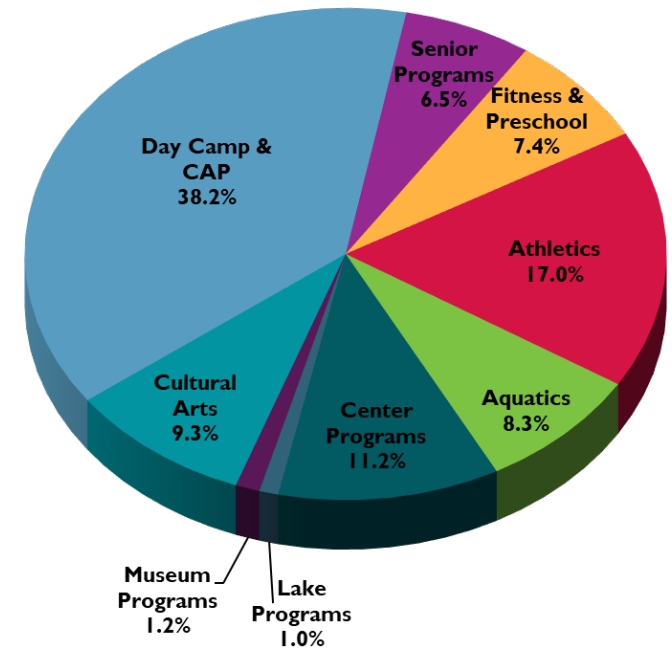
PROGRAM SUMMARIES

Program Revenue Summary

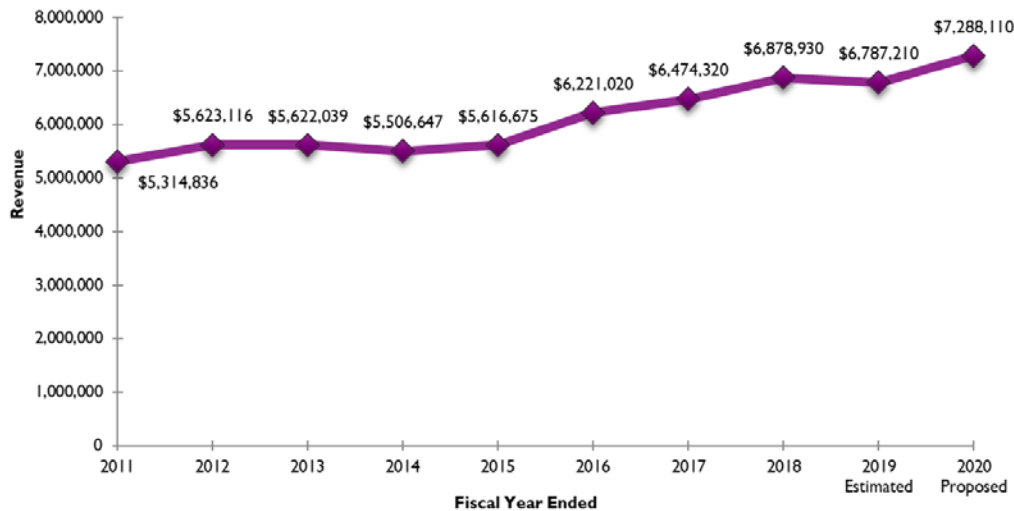
Program revenues continue to increase each year. Program Revenues are budgeted at \$7,288,110 for 2019/20, an increase of 7.4%. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Aquatics program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Cultural Arts	\$ 479,850	605,110	544,390	674,390	678,970
Day Camp & CAP	1,998,820	2,647,280	2,639,550	2,702,930	2,781,260
Senior Programs	404,010	479,310	483,740	452,680	470,900
Fitness & Preschool	519,300	583,000	549,420	531,430	536,650
Athletics	1,182,280	1,188,930	1,196,310	1,174,450	1,240,050
Aquatics	654,000	682,930	685,840	602,710	607,550
Center Programs	553,390	552,390	556,390	510,110	814,020
Lake Programs	77,380	70,620	69,250	61,590	69,760
Museum Programs	56,020	69,360	80,950	76,920	88,950
Total - All Programs	\$ 5,925,050	6,878,930	6,805,840	6,787,210	7,288,110

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 2018/19 program net revenue for the Cultural Arts is projected to net \$294,860 combining Dance, Vibe, Drama and Art classes. The Proposed combined net revenue for 2019/20 is \$293,580. Program fees and charges pay for the direct costs in addition to the specified percentage per Park District policy. As of February 2019, dance enrollment was 934 dancers compared to 904 in 2018. These numbers include all dance classes plus the Vibe Dance Company Dancers..

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 51,930	31,030	20,900	60,680	34,820	25,860	61,890	35,420	26,470
Dance	294,770	180,820	113,950	369,500	181,320	188,180	367,890	184,160	183,730
Vibe Dance Company	132,670	104,860	27,810	158,550	116,470	42,080	161,830	117,750	44,080
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	31,930	17,390	14,540	48,810	27,850	20,960	49,790	28,270	21,520
Contractual Dance	2,210	1,520	690	1,070	730	340	1,070	730	340
Arts Camp	30,880	10,900	19,980	35,780	12,340	23,440	36,500	13,060	23,440
Total	\$544,390	352,520	191,870	674,390	379,530	294,860	678,970	385,390	293,580

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 2018 recital. The recital was held at St. Viator High School on Saturday and Sunday with a total of nine shows plus the addition of a Vibe Showcase performance. The showcase replaced the annual show which was held at Metropolis. Moving the showcase to the high school gave us more seating and eliminated the Metropolis rental fee.

The 2018 summer camp program included revised Performing and Visual Arts Camps along with the traditional Arts Alive Camps. Arts Alive had 286 campers to 226 in 2017. Staff were also excited to revamp the Ballerina Camp in 2018 and saw increased participation in the program. Staff expect to see the same popularity in 2019.

Exciting Drama and Theatre programs continued to be offered. Staff continue to utilize the Administration Center lower level stage for both the “Perform It” small performance-type classes as well as the full productions which this year included Alice in Wonderland Jr., Willy Wonka Jr., and 101ation Kids.

Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 218,215	249,402	248,974	266,270	257,477	267,610	269,250	330,910	379,530	385,390
Visual Arts Participants	838	654	744	715	951	751	778	972	872	889
Arts Alive Camp	454	397	352	318	333	368	315	286	307	313
Performing Arts Participants							203	419	409	417

Day Camp & Children at Play (CAP)



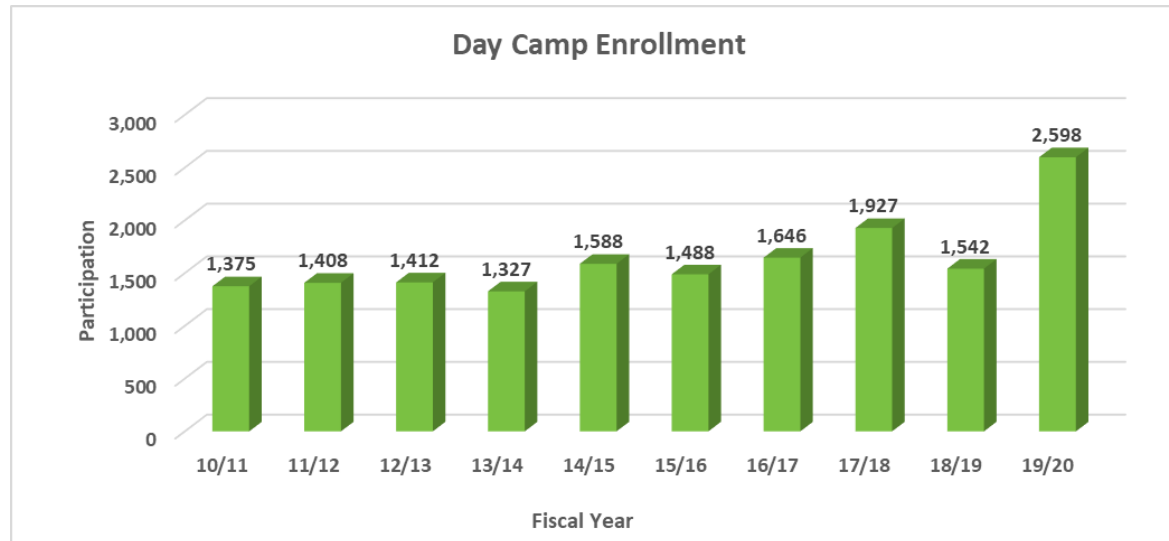
Program Budget

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 571,330	202,630	368,700	530,210	196,580	333,630	564,360	215,140	349,220
Camp Arlington	10,840	4,470	6,370	15,480	5,500	9,980	11,930	5,480	6,450
Children At Play	2,057,380	1,117,410	939,970	2,157,240	1,340,040	817,200	2,204,970	1,397,520	807,450
Total	\$ 2,639,550	\$ 1,324,510	\$ 1,315,040	\$ 2,702,930	\$ 1,542,120	\$ 1,160,810	\$ 2,781,260	\$ 1,618,140	\$ 1,163,120

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 2018 had 1,542; 1,927 in 2017. Day Camp also continues to be an essential program for the working parent. Registration has changed in 2019 to allow participants to register for one week of camp. This will significantly increase the number of reported participants.



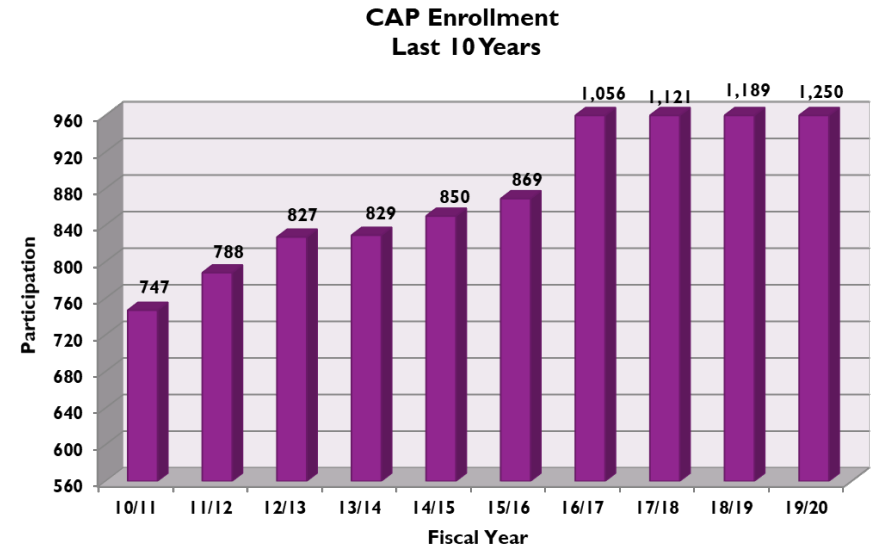
Day Camp & Children at Play (CAP)



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 two satellite site at Pioneer and Recreation Parks, who serves the large Westgate, Windsor and Olive School CAP waitlist families. In cooperation with District 25, two shared bus routes transport 100+ children each day. For 18/19 school year, the CAP program has 1,189 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.



Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 1,043,135	1,093,176	1,098,045	1,073,587	941,464	1,123,250	1,263,850	1,234,600	1,542,120	1,618,140
Day Camp Participants*	1,375	1,408	1,412	1,327	1,588	1,488	1,646	1,927	1,542	2,598**
Number of CAP Participants	747	788	827	829	850	869	1,056	1,122	1,189	1,250

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

**Day Camp registration changed from two week registration codes to one week registration codes.

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 \$144,370 in 2019/20; the projected net for 2018/19 is \$167,120. 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 60 members with the Silver Play Pass membership. The Athletic Club has 107 members and 11 patrons have a combo membership (silver & AAC) in 2018/19.

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

The Tour Club membership for 2018/19 had 432 members. Tour Club provides at least 45 day trips this year and three trips in extended travel.

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 84,540	34,070	50,470	83,380	33,600	49,780	86,500	36,070	50,430
Health Center Membership	32,440	16,070	16,370	34,150	10,910	23,240	35,000	13,000	22,000
Bridge	25,340	15,910	9,430	25,210	13,620	11,590	28,000	18,100	9,900
Performing Arts	35,350	21,980	13,370	34,110	18,310	15,800	35,500	19,510	15,990
Oil Painting	19,050	13,630	5,420	23,970	12,580	11,390	26,000	16,870	9,130
Crafts	17,140	12,340	4,800	15,000	10,070	4,930	15,000	10,770	4,230
Woodcarving	3,400	100	3,300	2,970	110	2,860	2,000	100	1,900
Woodshop	5,700	4,700	1,000	3,680	5,800	(2,120)	6,000	14,540	(8,540)
No Fee Programs	-	50	(50)	-	180	(180)	-	250	(250)
Overnight Trips	22,610	21,260	1,350	10,640	11,430	(790)	12,000	12,850	(850)
Trips	186,000	169,230	16,770	188,500	145,750	42,750	190,000	162,000	28,000
Tour Memberships	7,500	-	7,500	8,350	-	8,350	8,500	-	8,500
Other Senior Programs	44,670	36,090	8,580	22,720	23,200	(480)	26,400	22,470	3,930
Total	\$ 483,740	345,430	138,310	452,680	285,560	167,120	470,900	326,530	144,370

Senior Programs



Program Participation

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

Cards, gift items, and miscellaneous craft items are for sale in the Gift Shop at a price point that is reasonable to the Senior Center patrons.

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 2018/19 reflected a positive position and is projected to do the same in 2019/20. Major sponsors include Village Bank and Trust (\$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 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Revenue					
Gift Shop Revenues	\$ 6,810	6,270	6,250	6,250	6,250
Senior Programs	459,160	479,310	483,740	452,680	470,900
Total Operating Revenue	465,970	485,580	489,990	458,930	477,150
Expense					
Salaries and Wages	54,620	64,570	85,100	83,400	94,310
Commodities	7,800	5,000	8,000	8,000	8,750
Utilities	2,350	4,610	2,700	3,850	3,930
Contractual Services	3,820	2,670	4,000	4,030	5,500
Maintenance and Repairs	870	500	1,500	1,500	1,500
Senior Programs	386,400	326,550	345,430	285,560	326,530
Total Operating Expenses	455,860	403,900	446,730	386,340	440,520
Operating Totals					
Total Revenues	465,970	485,580	489,990	458,930	477,150
Total Expenses	455,860	403,900	446,730	386,340	440,520
Gross Surplus/Deficit	\$ 10,110	81,680	43,260	72,590	36,630

Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 406,582	444,448	406,582	412,906	469,485	425,240	455,860	403,900	386,340	440,520
Tours Offered	47	47	46	48	51	48	49	45	45	50
Arlington Athletic Club Members	227	208	206	211	198	231	209	189	181	190

Fitness and Preschool Programs



Description

Early Childhood programs are held at the three 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 (50 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 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Fitness	\$ 135,690	111,780	23,910	121,800	72,490	49,310	122,300	73,380	48,920
Preschool	263,030	148,250	114,780	275,420	152,750	122,670	278,500	155,250	123,250
Safety Town	4,950	3,450	1,500	2,980	2,480	500	3,060	2,070	990
Kaleidoscope Camp	72,740	31,920	40,820	76,180	38,740	37,440	77,690	35,420	42,270
Early Childhood Programs	71,510	43,890	27,620	53,200	27,650	25,550	53,500	28,050	25,450
Concerts	-	17,260	(17,260)	-	17,770	(17,770)	-	18,260	(18,260)
NSP Events	1,500	450	1,050	1,850	550	1,300	1,600	450	1,150
Total	\$ 549,420	357,000	192,420	531,430	312,430	219,000	536,650	312,880	223,770

Preschool

Preschool year-end projected program net for 2018/19 is \$122,670 compared to \$123,250 for the proposed 2019/20 budget. Part-day Kaleidoscope Camp continues to grow with 233 campers in 2018, compared to 263 campers in 2017. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

Fitness

Since the Gold Pass option started in March 2016, there has been a consistent membership base of the program. This monthly auto-renewal fitness membership allows members to take an unlimited amount of fitness classes each month. There continues to be a handful of fitness classes which do require registration.

Fitness and Preschool Programs

2018 Summer Concerts

Thirteen concerts were held at North School Park and Centennial Park in the summer of 2018. The 2018 schedule included three hired bands to attract more attendees to the evening concert series. Attendance in the evening concerts averages around 100. In addition, the schedule included five children’s concerts for Tuesday children’s lunchtime series, also held in North School Park. Attendance for the children’s concerts averages around 250.

Safety Town

In 2018, Safety Town was held at Poe School due to the potential Olympic renovation. The program focused on classroom curriculum. Four to seven-year olds were exposed to a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus, and pedestrian safety. For 2019, Safety Town will be held at Olive School. Once again, the program will focus on classroom curriculum. It is planned to have Safety Town return to the new Rec Center in the summer 2020.

Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 239,952	231,438	225,302	218,488	352,390	339,000	373,650	374,110	312,430	312,880
Preschool Participants	140	142	139	133	128	147	171	237	232	237
Number of Safety Town Participants	153	133	145	164	235	267	263	237	68	69
Number of Fitness Participants*	880	972	742	1,115	1,644	139	185	245	415	420
Early Childhood Program Participants	897	1,085	923	913	977	1,047	1,141	1,124	895	913

* 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 1,200 kindergarteners through eighth graders in five divisions playing two seasons per year and travel team soccer with 210 players on 20 teams. Summer Tee Ball and Rookie Ball offer classes at three community centers and Hersey High School. New in summer 2018 classes were held on Saturdays at Sunset Meadows. In all, there were 436 participants in the Tee Ball program. 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, youth football, and La Crosse.

Program Budget

Athletic program net revenue for 2019/20 increased 2.1% (\$9,720) from 2018/19 projected actuals. The largest impact to the athletic budget has been the implementation of the contractual soccer agreement with Illinois Premier. In one year, this program went from a net shortfall to a \$28,170 surplus.

Volleyball programs continue to be successful. During 2018/19, 900 junior high players participated in league volleyball and skills clinics.

Soccer continues to be strong. 2,231 participated in soccer at some level. House had 1,253 play. The Aces Travel program had 210 players on the 20 teams. There was also an additional 758 participating in Junior Aces, Pre-K Aces, or summer soccer camps.

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Lacrosse	\$ 28,170	18,600	9,570	4,940	3,330	1,610	4,000	2,800	1,200
Pre-K Soccer	92,660	64,070	28,590	91,930	60,250	31,680	113,710	71,150	42,560
Youth Soccer	116,000	66,500	49,500	113,350	61,650	51,700	115,000	59,500	55,500
Traveling Soccer	315,000	286,830	28,170	324,360	290,270	34,090	350,000	311,900	38,100
Soccer Camps	10,670	7,500	3,170	1,580	-	1,580	-	-	-
Co-Rec Volleyball	45,000	39,000	6,000	39,580	24,460	15,120	46,750	30,950	15,800
Youth Volleyball	59,720	32,100	27,620	55,430	32,160	23,270	61,960	33,600	28,360
Gymnasium Drop-In	1,800	-	1,800	-	160	(160)	-	-	-
Ice Hockey	-	200	(200)	-	-	-	-	-	-
Hoops & Headers	33,320	22,400	10,920	16,500	11,690	4,810	19,800	14,000	5,800
Tee Ball	38,000	24,670	13,330	31,760	21,080	10,680	34,940	23,730	11,210
High School Baseball	-	-	-	-	-	-	-	-	-
Athletic Field Rentals	119,000	4,220	114,780	144,040	8,270	135,770	130,660	10,000	120,660
Youth Basketball	118,380	45,000	73,380	116,400	51,540	64,860	124,650	55,020	69,630
Men's Basketball	44,300	38,800	5,500	60,160	47,890	12,270	64,160	52,810	11,350
Softball	159,140	88,600	70,540	160,920	90,430	70,490	160,920	92,600	68,320
Dog Park	15,150	2,000	13,150	13,500	1,000	12,500	13,500	2,000	11,500
	\$ 1,196,310	740,490	455,820	1,174,450	704,180	470,270	1,240,050	760,060	479,990

Melas Park

Activities at Melas Park are estimated to generate \$347,145 in revenue and project a net profit of \$123,777 for 2018/2019. 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. The proposed 2019/20 budget assumes that revenue and expenses will return to more historic levels.

	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Revenue					
Softball	\$ 143,620	\$ 156,210	\$ 159,140	\$ 160,920	\$ 160,920
Gross Profit - Snack Bar	53,840	57,730	54,000	79,340	72,000
Field Rental Fees	80,150	74,160	80,000	93,380	80,000
Dog Park	8,730	13,510	15,150	13,500	13,500
Total Revenues	\$ 286,340	\$ 301,610	\$ 308,290	\$ 347,140	\$ 326,420
Expense					
Salaries and Wages	36,630	30,310	35,500	40,600	40,430
Commodities	27,900	29,010	31,710	35,290	37,720
Utilities	39,430	47,020	50,480	51,670	41,600
Contractual Services	3,460	3,170	3,500	3,420	3,590
Maintenance & Repair	2,590	4,690	2,390	960	960
Program Expenses	77,560	83,840	88,000	91,430	94,600
Total Operating Expenses	\$ 187,570	\$ 198,040	\$ 211,580	\$ 223,370	\$ 218,900
Gross Surplus/Deficit	\$ 98,770	\$ 103,570	\$ 96,710	\$ 123,770	\$ 107,520

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. Olympic is closed March 2019 through winter 2020 for a major renovation project that includes the addition of a wellness/instructional pool.

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 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 355,300	195,500	159,800	289,160	160,370	128,790	310,110	174,870	135,240
Alligator Swim Team	-	-	-	4,650	-	4,650	-	-	-
Aqua Fitness	61,600	33,880	27,720	46,800	31,510	15,290	44,730	22,630	22,100
Muskie Swim Team	120,000	72,200	47,800	120,000	63,050	56,950	120,000	72,200	47,800
Otter Swim Team	13,200	7,860	5,340	15,700	6,400	9,300	-	300	(300)
Interpark Swim	86,240	51,400	34,840	90,570	48,070	42,500	92,030	54,870	37,160
Water Polo	7,160	4,300	2,860	7,930	4,650	3,280	7,790	4,770	3,020
Other Swim Programs	12,120	4,500	7,620	8,500	2,040	6,460	13,440	6,040	7,400
Birthday Parties	30,220	21,980	8,240	19,400	11,800	7,600	19,450	10,700	8,750
Total	\$ 685,840	391,620	294,220	602,710	327,890	274,820	607,550	346,380	261,170

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 589 swimmers in 2018/19. The summer Muskie Swim Team had 135 swimmers. The two programs combined had 724 swimmers which was an increase from 2017/18 (653 swimmers). The fall/winter enrollment for Muskies is 206 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 92 swimmers compared to 82 the prior year. This team is for the novice swimmer – much like Interpark.

Aquatics



Swimming Pool Operations

2018 was a hot summer. There were 17 days in the 90's. In 2017, there were 5 90-degree days and in 2016 there were 17. Pool pass sales and admissions have decreased by 1% compared to 2018. Projected pass sales and admissions are 13.4% lower due to Olympics' closure.

Pool Pass and Admissions

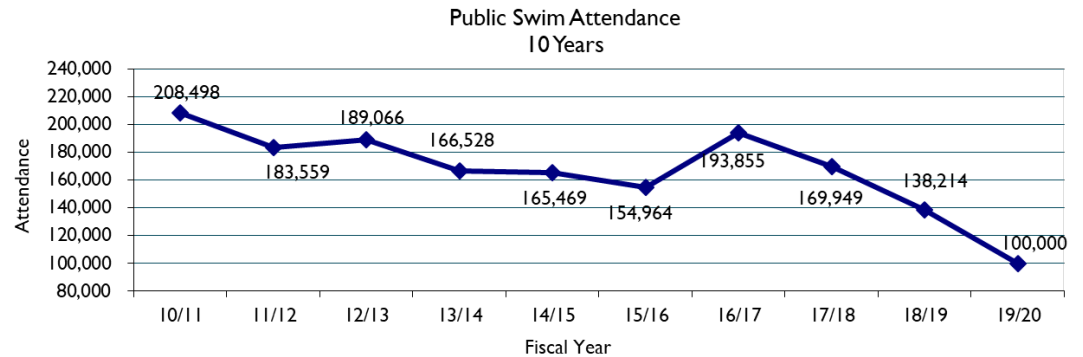
Pool Pass sales began again in March 2018 to make sales less dependent on the weather. Pass holders save up to \$25 in March & April. 1,016 of the 2,729 passes were sold during the sale period. The 2019/20 aquatic budget assumes that weather will be seasonable. Revenues are based on a three-year average. Pool Pass fees and daily admission fees were not increased for 2018/19. Projections for 2019/20 only include the sale of summer passes due to Olympic closing March 2019.

Pool Lifeguards

Lifeguarding expenses (\$491,790) for 2019/20 are based on the actual pool schedule at the swimming pools. This is a \$44,500 decrease in expenses from the 2018/19 projected actual due to Olympics' closure. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.

Performance Measures

Performance Measures are used to assess the efficiency and effectiveness of functions, programs, and activities. Projected 2018/19 and proposed 2019/20 performance measures are low based on Olympic being closed from March 2018 through winter 2019.



	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Daily Admissions	\$ 227,110	196,950	187,800	197,480	187,900
Annual Swim Pass-Family	452,750	488,130	472,550	474,090	398,330
Annual Swim Pass-Individual	53,670	56,730	47,030	53,650	46,050
Public Swim Coupon Books	-	-	2,600	-	-
Pool Rentals	4,900	(230)	-	-	-
Total Pool Admissions	\$ 738,430	741,580	709,980	725,220	632,280

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 378,682	419,810	418,734	376,183	338,178	333,600	362,650	356,160	327,890	346,380
Number of Pools	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	3,202	3,025	2,932	2,341	2,665	2,641	2,772	2,955	2,000	2,000
Public Swim Attendance	208,498	183,559	189,066	166,528	162,469	154,964	193,855	169,949	138,214	100,000*
Number of Classes Offered	693	702	731	685	619	659	686	663	571	250
Program Registrations	7,865	8,104	7,842	6,860	6,322	6,890	6,092	6,306	5,009	2,400

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 youth sports. 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 2019/20 budget is \$359,850. Most of this increase is due to the anticipated increase in revenue in Center Programs as it relates to the new services provided at the Olympic Indoor Swim Center as well as additional programs offered at the community centers.

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 70,020	48,220	21,800	52,110	30,630	21,480	346,470	106,230	240,240
Athletic Camps	99,450	69,610	29,840	97,200	68,040	29,160	105,000	73,500	31,500
Pickelball	4,000	-	4,000	5,170	-	5,170	3,420	-	3,420
Gymnastics	228,080	159,630	68,450	208,770	146,140	62,630	213,780	149,650	64,130
Karate	113,120	79,180	33,940	109,180	76,430	32,750	109,500	76,650	32,850
Garden Plots	8,130	660	7,470	7,940	660	7,280	3,900	750	3,150
Special Events	11,300	24,770	(13,470)	9,160	21,520	(12,360)	7,300	23,650	(16,350)
Center Special Events	22,290	26,160	(3,870)	20,580	19,300	1,280	24,650	23,740	910
Total	\$556,390	408,230	148,160	510,110	362,720	147,390	814,020	454,170	359,850

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.

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.

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 438,517	429,867	438,741	389,854	416,366	403,940	439,110	377,360	362,720	454,170
Rental attendance	9,266	7,876	8,720	10,588	6,712	14,289	16,134	16,623	15,480	16,000
Number of activities offered							2,604	2,456	2,228	2,350
Activity enrollment							20,423	18,688	16,676	18,500
Number of rentals							516	588	597	600

Lake Arlington

Description

During the summer 2018, the Lake Arlington path and playground were under construction and beach access was very limited. That did effect concessions and boat rentals. August 25, 2018 was the grand re-opening. Lake Arlington features a renovated two-mile bike and walking path, boat dock, fishing pier, nature/conservation area, picnic areas, accessible playgrounds, 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 2019/20 budget is \$34,070. 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 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 2,000	1,000	1,000	1,270	1,640	(370)	2,000	1,500	500
Boat Rentals	20,000	-	20,000	12,820	-	12,820	18,500	-	18,500
Boat Storage	4,500	-	4,500	4,590	-	4,590	4,500	-	4,500
Boat Stickers	250	-	250	70	-	70	250	-	250
Launching Fees	550	-	550	240	-	240	450	-	450
Youth Sailing	37,000	24,500	12,500	34,480	24,260	10,220	35,460	25,940	9,520
Other Lake Programs	4,950	5,340	(390)	8,120	5,580	2,540	8,600	8,250	350
Total	\$ 69,250	30,840	38,410	61,590	31,480	30,110	69,760	35,690	34,070

Lake Arlington Operating Budget

This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Summer 2018 saw a decrease in revenues due to limited beach access.

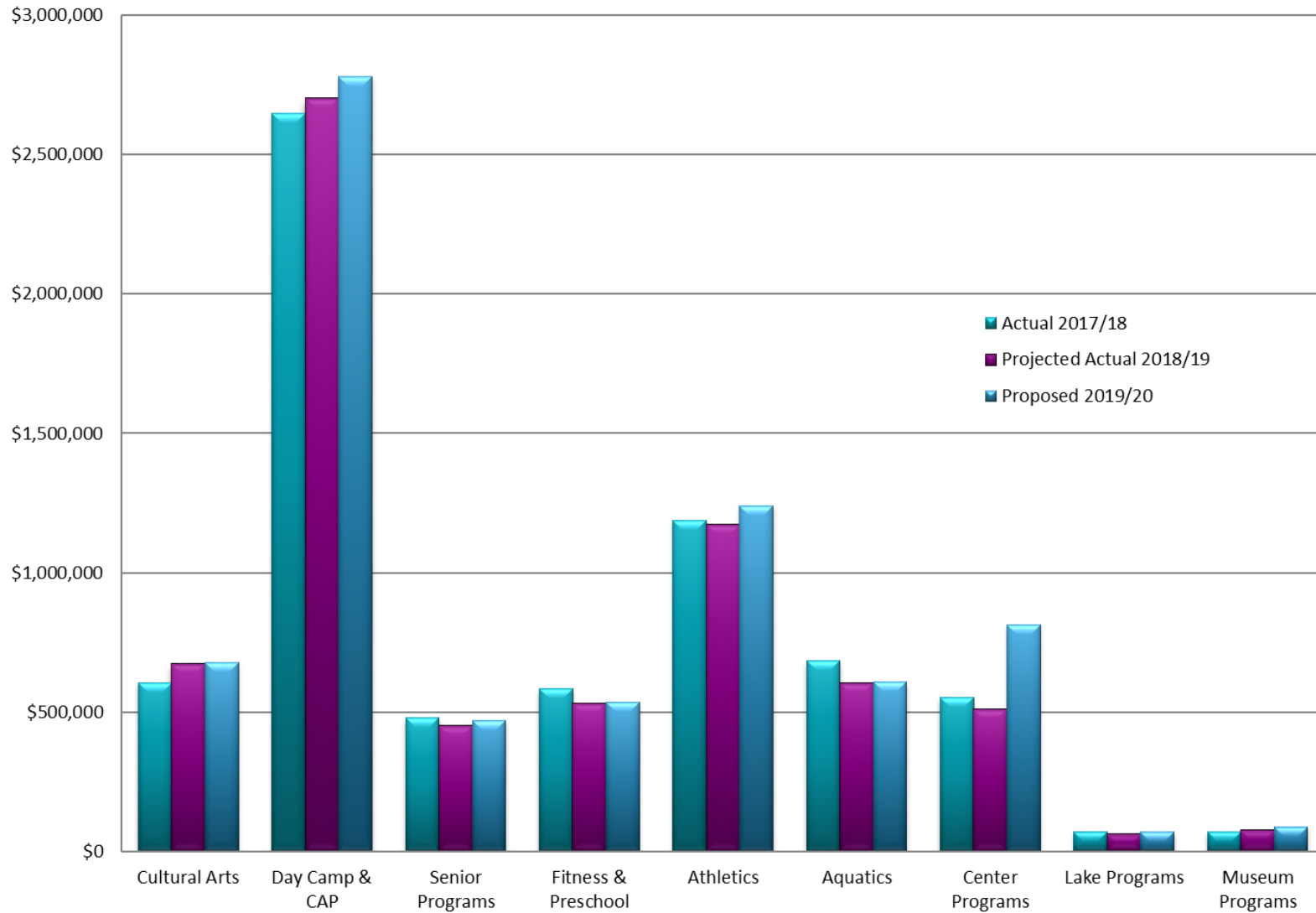
	Actual 2016/17	Actual 2017/18	Budget 2018/19	Projected 2018/19	Proposed 2019/20
Revenue					
Program Revenues	\$ 61,580	71,610	69,250	64,220	70,260
Snack Bar Gross Profit	5,360	4,410	4,750	(90)	5,000
Total Revenues	66,940	76,020	74,000	64,130	75,260
Expense					
Salaries and Wages	43,330	35,380	39,000	31,670	33,750
Commodities	7,000	7,210	9,150	8,650	8,850
Utilities	16,120	14,500	15,875	13,550	13,790
Contractual Services	2,220	2,520	2,020	3,400	3,500
Maintenance & Repairs	1,780	1,370	2,390	-	-
Program Expenses	31,970	30,260	30,840	31,480	35,690
Total Expense	102,420	91,240	99,275	88,750	95,580
Gross Surplus/Deficit	\$ (35,480)	(15,220)	(25,275)	(24,620)	(20,320)

Performance Measures

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

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Projected 2018/19	Proposed 2019/20
Total Operating Budget	\$ 121,699	111,500	112,833	102,280	94,768	34,940	31,970	30,260	31,480	35,690
Number of Programs	31	49	49	42	37	47	42	37	33	40
Number of Participants	420	324	410	385	404	254	207	220	269	280

Program Revenue Comparison by Category



Program Analysis

Programs			Budgeted 18/19			Projected 18/19			Proposed 19/20		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300	Arts & Crafts	KD	51,930	31,030	20,900	60,680	34,820	25,860	61,890	35,420	26,470
700	Dance	KD	294,770	180,820	113,950	369,500	181,320	188,180	367,890	184,160	183,730
765	Vibe Dance Company	KD	132,670	104,860	27,810	158,550	116,470	42,080	161,830	117,750	44,080
775	Program Analysis	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776	Drama/Theatre	KD	31,930	17,390	14,540	48,810	27,850	20,960	49,790	28,270	21,520
799	Contractual Dance	KD	2,210	1,520	690	1,070	730	340	1,070	730	340
920	Arts Camp	KD	30,880	10,900	19,980	35,780	12,340	23,440	36,500	13,060	23,440
Total Cultural Arts			544,390	352,520	191,870	674,390	379,530	294,860	678,970	385,390	293,580
925	Day Camp	KW	571,330	202,630	368,700	530,210	196,580	333,630	564,360	215,140	349,220
928	Camp Arlington	KW	10,840	4,470	6,370	15,480	5,500	9,980	11,930	5,480	6,450
997	Children At Play	KW	2,057,380	1,117,410	939,970	2,157,240	1,340,040	817,200	2,204,970	1,397,520	807,450
Total Day Camp & CAP			2,639,550	1,324,510	1,315,040	2,702,930	1,542,120	1,160,810	2,781,260	1,618,140	1,163,120
800	Senior Fitness & Athletics	MP	84,540	34,070	50,470	83,380	33,600	49,780	86,500	36,070	50,430
803	Health Center Membership	MP	32,440	16,070	16,370	34,150	10,910	23,240	35,000	13,000	22,000
804	Bridge	MP	25,340	15,910	9,430	25,210	13,620	11,590	28,000	18,100	9,900
805	Performing Arts	MP	35,350	21,980	13,370	34,110	18,310	15,800	35,500	19,510	15,990
820	Oil Painting	MP	19,050	13,630	5,420	23,970	12,580	11,390	26,000	16,870	9,130
835	Crafts	MP	17,140	12,340	4,800	15,000	10,070	4,930	15,000	10,770	4,230
840	Woodcarving	MP	3,400	100	3,300	2,970	110	2,860	2,000	100	1,900
843	Woodshop	MP	5,700	4,700	1,000	3,680	5,800	(2,120)	6,000	14,540	(8,540)
859	Overnight Trips	MP	22,610	21,260	1,350	10,640	11,430	(790)	12,000	12,850	(850)
860	Trips	MP	186,000	169,230	16,770	188,500	145,750	42,750	190,000	162,000	28,000
861	Tour Memberships	MP	7,500	-	7,500	8,350	-	8,350	8,500	-	8,500
899	Senior Luncheons	MP	44,670	36,090	8,580	22,720	23,200	(480)	26,400	22,470	3,930
Total Senior Programs			483,740	345,430	138,310	452,680	285,560	167,120	470,900	326,530	144,370
560	General Fitness	LM	135,690	111,780	23,910	121,800	72,490	49,310	122,300	73,380	48,920
620	Preschool	LM	263,030	148,250	114,780	275,420	152,750	122,670	278,500	155,250	123,250
630	Safety Town	LM	4,950	3,450	1,500	2,980	2,480	500	3,060	2,070	990
640	Kaleidoscope Camp	LM	72,740	31,920	40,820	76,180	38,740	37,440	77,690	35,420	42,270
650	Early Childhood Programs	LM	71,510	43,890	27,620	53,200	27,650	25,550	53,500	28,050	25,450
785	Concerts	LM	-	17,260	(17,260)	-	17,770	(17,770)	-	18,260	(18,260)
786	NSP Events	LM	1,500	450	1,050	1,850	550	1,300	1,600	450	1,150
Total Fitness & Preschool			549,420	357,000	192,420	531,430	312,430	219,000	536,650	312,880	223,770
Total Recreation Programs			4,217,100	2,379,460	1,837,640	4,361,430	2,519,640	1,841,790	4,467,780	2,642,940	1,824,840

Program Analysis

420	Lacrosse	MH	28,170	18,600	9,570	4,940	3,330	1,610	4,000	2,800	1,200
439	Pre-K Soccer	MH	92,660	64,070	28,590	91,930	60,250	31,680	113,710	71,150	42,560
440	Youth Soccer	MH	116,000	66,500	49,500	113,350	61,650	51,700	115,000	59,500	55,500
445	Traveling Soccer	MH	315,000	286,830	28,170	324,360	290,270	34,090	350,000	311,900	38,100
450	Soccer Camps	MH	10,670	7,500	3,170	1,580	-	1,580	-	-	-
480	Co-Rec Volleyball	MH	45,000	39,000	6,000	39,580	24,460	15,120	46,750	30,950	15,800
483	Youth Volleyball	MH	59,720	32,100	27,620	55,430	32,160	23,270	61,960	33,600	28,360
484	Gymnasium Drop-In	MH	1,800	-	1,800	-	160	(160)	-	-	-
525	Ice Hockey	MH	-	200	(200)	-	-	-	-	-	-
540	Hoops & Headers	MH	33,320	22,400	10,920	16,500	11,690	4,810	19,800	14,000	5,800
455	Tee Ball	NW	38,000	24,670	13,330	31,760	21,080	10,680	34,940	23,730	11,210
410	High School Baseball	NW	-	-	-	-	-	-	-	-	-
598	Athletic Field Rentals	NW	119,000	4,220	114,780	144,040	8,270	135,770	130,660	10,000	120,660
400	Youth Basketball	NW	118,380	45,000	73,380	116,400	51,540	64,860	124,650	55,020	69,630
404	Men's Basketball	NW	44,300	38,800	5,500	60,160	47,890	12,270	64,160	52,810	11,350
430	Softball	NW	159,140	88,600	70,540	160,920	90,430	70,490	160,920	92,600	68,320
965	Dog Park	NW	15,150	2,000	13,150	13,500	1,000	12,500	13,500	2,000	11,500
Total Athletics			1,196,310	740,490	455,820	1,174,450	704,180	470,270	1,240,050	760,060	479,990
100	Swimming Lessons	AS	355,300	195,500	159,800	289,160	160,370	128,790	310,110	174,870	135,240
150	Alligator Swim Team	AS	-	-	-	4,650	-	4,650	-	-	-
155	Aqua Fitness	LR	61,600	33,880	27,720	46,800	31,510	15,290	44,730	22,630	22,100
175	Muskie Swim Team	LR	120,000	72,200	47,800	120,000	63,050	56,950	120,000	72,200	47,800
176	Otter Swim Team	LR	13,200	7,860	5,340	15,700	6,400	9,300	-	300	(300)
180	Inter Park Swim	LR	86,240	51,400	34,840	90,570	48,070	42,500	92,030	54,870	37,160
185	Water Polo	LR	7,160	4,300	2,860	7,930	4,650	3,280	7,790	4,770	3,020
199	Other Swim Programs	LR	12,120	4,500	7,620	8,500	2,040	6,460	13,440	6,040	7,400
900	Birthday Parties	LR	30,220	21,980	8,240	19,400	11,800	7,600	19,450	10,700	8,750
Total Aquatics			685,840	391,620	294,220	602,710	327,890	274,820	607,550	346,380	261,170

Program Analysis



200	Center Programs	CD	70,020	48,220	21,800	52,110	30,630	21,480	346,470	106,230	240,240
451	Athletic Camps	KK	99,450	69,610	29,840	97,200	68,040	29,160	105,000	73,500	31,500
490	Pickleball	TD	4,000	-	4,000	5,170	-	5,170	3,420	-	3,420
510	Gymnastics	TD	228,080	159,630	68,450	208,770	146,140	62,630	213,780	149,650	64,130
520	Karate	TD	113,120	79,180	33,940	109,180	76,430	32,750	109,500	76,650	32,850
955	Garden Plots	TD	8,130	660	7,470	7,940	660	7,280	3,900	750	3,150
940	Special Events	CD	11,300	24,770	(13,470)	9,160	21,520	(12,360)	7,300	23,650	(16,350)
941	Center Special Events	CD	22,290	26,160	(3,870)	20,580	19,300	1,280	24,650	23,740	910
Total Center Programs			556,390	408,230	148,160	510,110	362,720	147,390	814,020	454,170	359,850
090	Adult Sailing	KK	2,000	1,000	1,000	1,270	1,640	(370)	2,000	1,500	500
091	Boat Rentals	KK	20,000	-	20,000	12,820	-	12,820	18,500	-	18,500
092	Boat Storage	KK	4,500	-	4,500	4,590	-	4,590	4,500	-	4,500
093	Boat Stickers	KK	250	-	250	70	-	70	250	-	250
094	Launching Fees	KK	550	-	550	240	-	240	450	-	450
095	Youth Sailing	KK	37,000	24,500	12,500	34,480	24,260	10,220	35,460	25,940	9,520
097	Other Lake Programs	KK	4,950	5,340	(390)	8,120	5,580	2,540	8,600	8,250	350
Total Lake Programs			69,250	30,840	38,410	61,590	31,480	30,110	69,760	35,690	34,070
Total Recreation Facilities			2,507,790	1,571,180	936,610	2,348,860	1,426,270	922,590	2,731,380	1,596,300	1,135,080
Total - All Programs			6,724,890	3,950,640	2,774,250	6,710,290	3,945,910	2,764,380	7,199,160	4,239,240	2,959,920

	Budgeted 18/19			Projected 18/19			Proposed 19/20		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category									
Cultural Arts	544,390	352,520	191,870	674,390	379,530	294,860	678,970	385,390	293,580
Day Camp & CAP	2,639,550	1,324,510	1,315,040	2,702,930	1,542,120	1,160,810	2,781,260	1,618,140	1,163,120
Senior Programs	483,740	345,430	138,310	452,680	285,560	167,120	470,900	326,530	144,370
Fitness & Preschool	549,420	357,000	192,420	531,430	312,430	219,000	536,650	312,880	223,770
Athletics	1,196,310	740,490	455,820	1,174,450	704,180	470,270	1,240,050	760,060	479,990
Aquatics	685,840	391,620	294,220	602,710	327,890	274,820	607,550	346,380	261,170
Center Programs	556,390	408,230	148,160	510,110	362,720	147,390	814,020	454,170	359,850
Lake Programs	69,250	30,840	38,410	61,590	31,480	30,110	69,760	35,690	34,070
Total - All Programs	6,724,890	3,950,640	2,774,250	6,710,290	3,945,910	2,764,380	7,199,160	4,239,240	2,959,920

Summary by Division Manager									
Recreation Programs*	4,217,100	2,379,460	1,837,640	4,361,430	2,519,640	1,841,790	4,467,780	2,642,940	1,824,840
Recreation Facilities	2,507,790	1,571,180	936,610	2,348,860	1,426,270	922,590	2,731,380	1,596,300	1,135,080
	6,724,890	3,950,640	2,774,250	6,710,290	3,945,910	2,764,380	7,199,160	4,239,240	2,959,920

*There is an additional \$88,950 of Museum Program revenues.



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 2019/20 nearly \$675,000 of excess funds are being transferred in the Capital Fund.

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 \$3.7 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 was 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 (\$16.5 million). The Park District has the capacity to issue \$2.3 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,175,281 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 2018/19 and 2019/20

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.

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

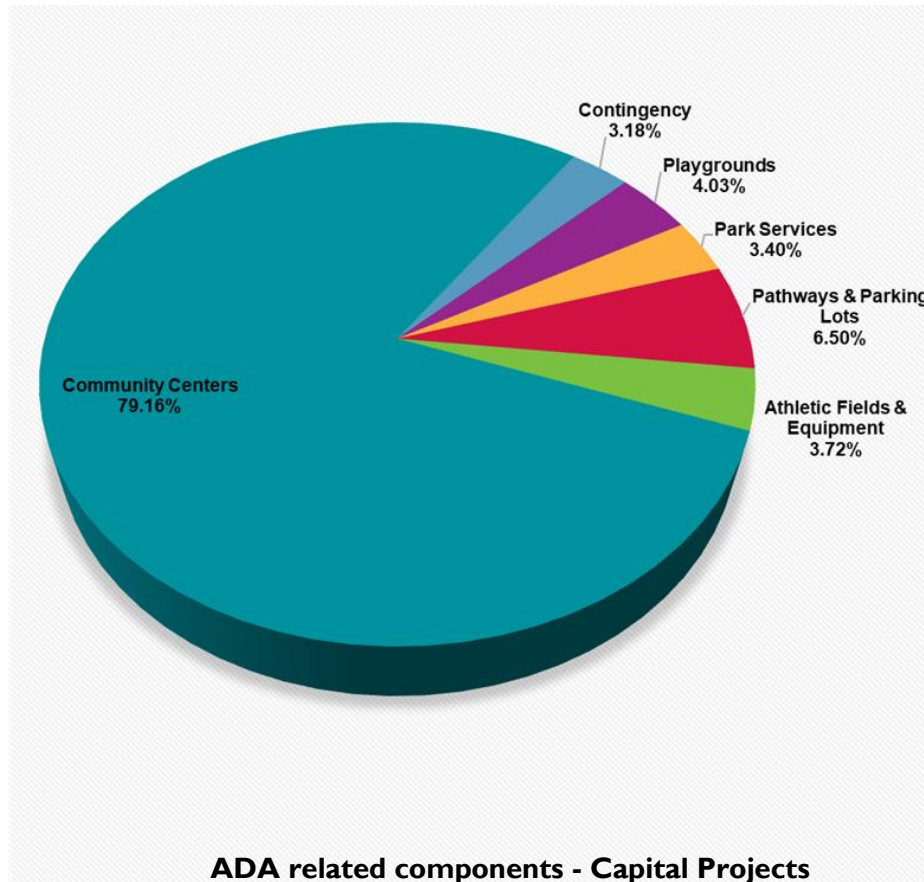
Maintenance of Facilities – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends on available financing.

Projects	2018/19	2019/20
Olympic Renovation & Existing Coniditions	\$ 10,505,384	\$ 7,494,616
Lake Arlington Parking Lot Replacement	-	472,500
Olympic Existing Roof Replacement	-	300,000
Olympic Existing Parking Lot Replacement	-	275,000
Melas Backstop Replacements	-	120,000
Recreation Pool Improvements	250,000	250,000
ADA Improvements		605,000
Forest View Improvements	129,800	90,000
Heritage Tennis Club Improvements	-	90,000
Provision for Contingencies	150,000	100,000
Administration Center Parking Lots	135,000	80,840
Vehicle & Equipment Replacements	125,000	161,000
Willow Park Bridge Replacement	100,000	92,810
Athletic & Concrete Replacements	80,000	80,000
Capital Projects Within Operations	-	283,948
Park Improvements under \$75,000	268,000	852,984
Total	\$ 11,743,184	\$ 11,348,698

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 \$605,000 for 2018/20.

Over \$4.5 million is identified in the Capital Improvement Plan, distributed in the following areas:



Capital Improvement Plan



Impact of the Capital Plan on Current and Future Operating Budgets

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

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

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

Area	2019/20	2020/21	2021/22	2022/23	2023/24
Administrative	9,000	9,180	9,410	9,692	10,079
Athletic Fields & Equipment	108,755	110,930	113,703	117,114	121,799
Community Centers	2,000	2,040	2,091	2,154	2,240
Golf	1,250	1,275	1,307	1,346	1,400
Indoor Tennis	6,000	6,120	6,273	6,461	6,720
Playgrounds	(2,000)	(2,040)	(2,091)	(2,154)	(2,240)
Park Services	14,750	15,045	15,421	15,884	16,519
Outdoor Tennis Courts	15,000	15,300	15,683	16,153	16,799
Pathways & Parking Lots	15,550	15,861	16,258	16,745	17,415
	170,305	173,711	178,054	183,395	190,731

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

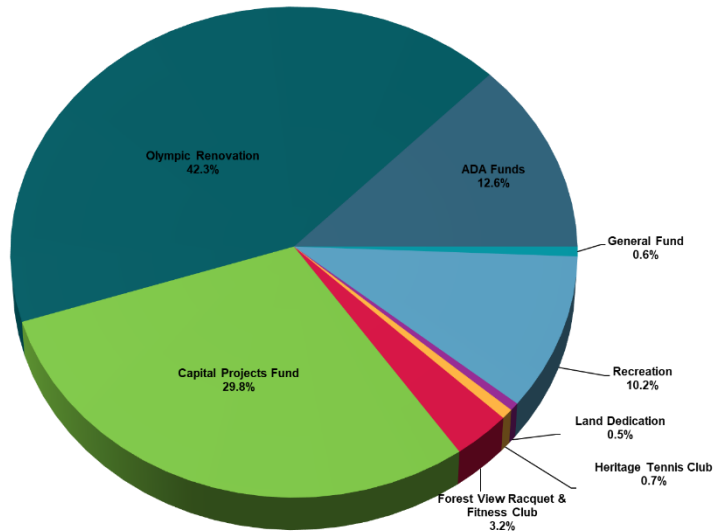
- Re##** Used for vehicle replacements, this number is the vehicle being replaced. Otherwise indicates that project is an **ADA** (Americans with Disabilities Act)
- SI** Supports 2014-2020 Comprehensive Plan **Strategic Initiative**
- Year** The year the project starts
- Area** This designation allows the District to see how the projects are distributed.

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

Capital Improvement Plan



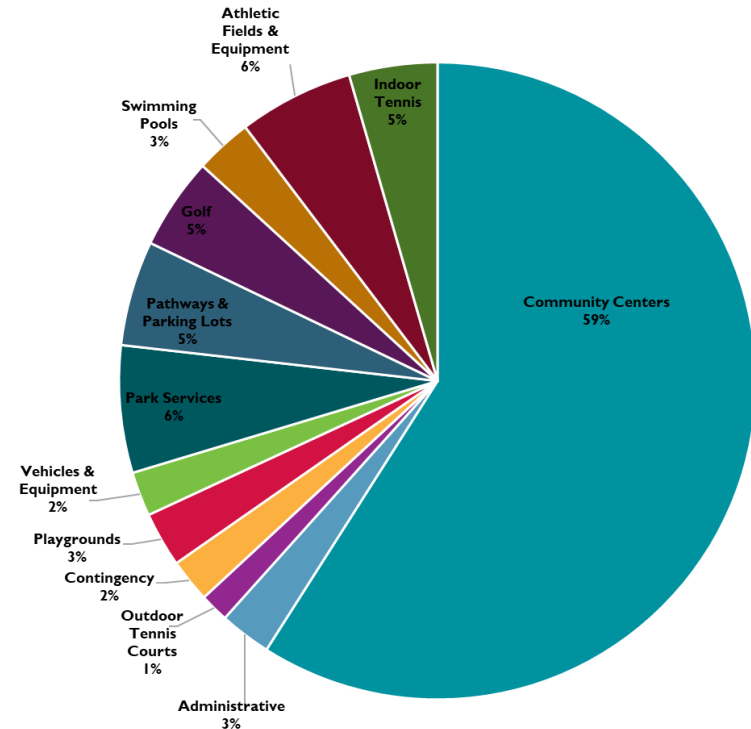
Funding Sources - Amount by Fiscal Year



Funding Sources - Percent of Total

	Total Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
General Fund	\$ 233,930	-	201,930	8,000	8,000	8,000	8,000
Recreation	3,726,466	29,350	2,590,116	665,000	150,000	142,000	150,000
Land Dedication	190,810	-	92,810	-	98,000	-	-
Heritage Tennis Club	246,000	-	90,000	-	91,000	25,000	40,000
Forest View Racquet & Fit	1,181,133	55,000	90,000	384,846	92,480	267,442	291,365
Capital Projects Fund	10,853,155	194,000	1,913,342	3,588,705	2,259,473	2,088,348	809,287
Olympic Renovation	15,423,384	9,000,384	6,423,000	-	-	-	-
ADA Funds	4,602,408	1,442,286	1,643,191	579,244	510,459	313,979	113,248
Total Funding Sources	\$ 36,457,286	10,721,020	13,044,389	5,225,795	3,209,412	2,844,769	1,411,900

Use of Funds - All Projects



Use of Funds - Amount by Fiscal Year

	Total Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Community Centers	\$ 18,802,228	9,007,334	8,708,516	528,108	308,600	226,170	23,500
Administrative	833,200	171,700	25,000	530,000	25,000	46,500	35,000
Outdoor Tennis Courts	467,808	-	84,000	57,500	256,980	68,728	600
Contingency	700,000	-	100,000	150,000	150,000	150,000	150,000
Playgrounds	887,307	-	27,000	261,690	421,752	163,320	13,545
Vehicles & Equipment	716,800	5,800	161,000	125,000	125,000	150,000	150,000
Park Services	2,057,595	25,000	534,400	696,900	393,520	247,250	160,525
Pathways & Parking Lots	1,697,175	-	628,898	226,777	251,850	424,700	164,950
Golf	1,487,476	5,000	172,900	528,896	213,000	400,680	167,000
Swimming Pools	918,351	8,900	369,084	176,700	190,000	102,000	71,667
Athletic Fields & Equipment	1,859,805	-	410,400	980,134	179,771	259,000	30,500
Indoor Tennis	1,427,133	55,000	180,000	384,846	183,480	292,442	331,365
Total Funding Uses	\$ 31,854,878	9,278,734	11,401,198	4,646,551	2,698,953	2,530,790	1,298,652

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 Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
12-Administration Center																	
12	P		Administration Center			21	A	1	18	Computer Equipment/Replacement	115,000	15,000	20,000	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	28,200	8,200	-	5,000	5,000	5,000	5,000
12	p		Administration Center			21	A	1	20	Window Replacements	500,000	-	-	500,000	-	-	-
12	p		Administration Center			01	PS	1	19	All Facility Roof Assessment	11,650	-	11,650	-	-	-	-
12	p		Administration Center			21	A	1	22	Annex Lobby Furniture	6,500	-	-	-	-	6,500	-
12	P		Administration Center	ADA	50%	21	PS	1	20	Concrete Improvements	60,250	-	-	60,250	-	-	-
12	P		Administration Center			21	PS	1	18	HVAC Controls Replacements (Dampers & Thermostats)	25,000	25,000	-	-	-	-	-
12	P		Administration Center	ADA	10%	21	PS	1	19	Parking Lots	80,840	-	80,840	-	-	-	-
12	P		Administration Center			21	A	1	18	Telephone System	135,000	135,000	-	-	-	-	-
12	P		Administration Center			21	PS	1	20	Sign Repairs	2,200	-	-	2,200	-	-	-
12	P		Administration Center			21	PS	3	19	Waterproofing Foundation	22,000	-	22,000	-	-	-	-
12	P		Administration Center			01	PS	1	19	Exterior Walls, Install Missing Stone Member	3,800	-	3,800	-	-	-	-
12	P		Administration Center			01	PS	1	19	Roofing Minor Repairs	2,300	-	2,300	-	-	-	-
12	P		Administration Center			21	PS	1	23	Asphalt Pavement Overlay	21,750	-	-	-	-	-	21,750
12	P		Administration Center			21	PS	1	23	Concrete Curbing	4,400	-	-	-	-	-	4,400
12	P		Administration Center			21	PS	1	21	Garden Walls - Tuck-pointing & Repairs	4,300	-	-	-	4,300	-	-
12	P		Administration Center			21	PS	2	19	Stair (North End) Reconstruction	43,600	-	43,600	-	-	-	-
12	P		Administration Center			21	PS	1	20	Exterior Wall Tuck-pointing on All Facades & Chimney	84,400	-	-	84,400	-	-	-
12	P		Administration Center			21	PS	1	20	Exterior Walls Repair Damaged/Cracked Stone	45,000	-	-	45,000	-	-	-
12	P		Administration Center			21	PS	1	20	Parapet Wall, Stone Cap Repairs	15,850	-	-	15,850	-	-	-
12	P		Administration Center			21	PS	1	23	Roofing - Modified Bitumen with Granular Surface (Original)	21,875	-	-	-	-	-	21,875
12	P		Administration Center			21	PS	1	20	Roofing - APP Modified Bitumen with Granular Surface (Replacement)	24,780	-	-	24,780	-	-	-
13	P		Administration Center			21	PS	1	23	Skylight Replacement	7,500	-	-	-	-	-	7,500
12	P		Administration Center			21	PS	1	21	Exterior Metal Doors - Paint	720	-	-	-	720	-	-
12	P		Administration Center	ADA	25%	21	PS	1	22	Common Floor Carpet Replacement	44,813	-	-	-	-	35,850	-
12	P		Administration Center			21	PS	1	22	Common Walls/Ceiling Painting - Stairwells	18,400	-	-	-	-	18,400	-
12	P		Administration Center			21	PS	1	22	Common Floors - Resilient Tile (Basement)	40,000	-	-	-	-	40,000	-
12	P		Administration Center			21	PS	1	22	Interior Doors & Trim - Refinish	21,000	-	-	-	-	21,000	-
12	P		Administration Center			21	PS	1	20	Rooftop Package Unit Replacement (Annex Lobby)	18,000	-	-	18,000	-	-	-
12	P		Administration Center			21	PS	1	20	Rooftop Package Unit Replacement (Annex Dance Rooms)	18,000	-	-	18,000	-	-	-
12	P		Administration Center			21	PS	3	19	Boiler System Replacement	54,000	-	54,000	-	-	-	-
12	P		Administration Center			21	PS	1	21	Emergency Generator Replacement	80,000	-	-	-	80,000	-	-
12	P		Administration Center			21	PS	1	20	Signage Route to Travel	1,200	-	-	1,200	-	-	-
12	P		Administration Center			21	PS	1	20	Restrooms - Install Pipe Wrap	1,000	-	-	1,000	-	-	-
12	P		Administration Center	ADA	100%	21	PS	1	20	Restrooms - Towel Dispenser Height	6,000	-	-	3,000	-	-	-
12	P		Administration Center	ADA	100%	21	PS	1	20	Restroom - Grab Bar Installations	5,000	-	-	2,500	-	-	-
12	P		Administration Center	ADA	50%	21	PS	1	20	Signage - Install Identifying Rooms	21,900	-	-	14,600	-	-	-
Total											983,140	191,700	238,190	815,780	105,020	156,750	85,525

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

Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
64-Arlington Lakes Golf Club																	
17003	64	H	ALGC			02	G	2	19	RTU (2)	30,000	-	30,000	-	-	-	
	64	H	ALGC			02	G	2	19	Snack Bar Refrigerator/Freezer (2)	5,000	-	5,000	-	-	-	
	64	H	ALGC			02	G	2	19	300 Gallon Spray Tank	57,000	-	57,000	-	-	-	
	64	H	ALGC			02	G	1	20	Tee Mower	35,000	-	-	35,000	-	-	
	64	H	ALGC			02	G	1	20	Rough Mower	120,000	-	-	35,000	40,000	-	45,000
	64	H	ALGC			02	G	1	20	Pond Shoreline Restoration	100,000	-	-	100,000	-	-	
	64	H	ALGC			02	G	1	23	Greens Mower	40,000	-	-	-	-	40,000	
	64	H	ALGC			02	G	1	22	Triplex Approach Mower	35,000	-	-	-	-	35,000	
	64	H	ALGC			02	G	1	20	Fairway Mower	100,000	-	-	50,000	50,000	-	
	64	H	ALGC			02	G	1	20	Grounds Master	30,000	-	-	30,000	-	-	
	64	H	ALGC			02	G	1	21	Greens Topdresser	25,000	-	-	-	25,000	-	
	64	H	ALGC			02	G	1	20	Workman Cart	50,000	-	-	25,000	-	25,000	
	64	H	ALGC			02	G	1	22	Utility Cart	20,000	-	-	-	-	20,000	
	64	H	ALGC			02	G	1	20	Greens Roller	15,000	-	-	15,000	-	-	
	64	H	ALGC			02	G	1	22	Dump Truck with Plow	55,000	-	-	-	-	55,000	
Total											717,000	-	92,000	290,000	115,000	110,000	110,000
30-Banta																	
	30	R	Banta	ADA	50%	21	P	2	19	Playground Surfacing	7,000	-	7,000	-	-	-	
Total											7,000	-	7,000	-	-	-	
31-Berbercker																	
	31	R	Berbercker	ADA	50%	21	P	2	19	Playground Surfacing	14,000	-	14,000	-	-	-	
Total											14,000	-	14,000	-	-	-	
15-Camelot																	
	15	C	Camelot			21	PS	1	20	Replace Lower Roof and Gymnasium Roof	104,400	-	-	104,400	-	-	
	15	C	Camelot			21	SW	1	21	Replace Pool Controller	20,000	-	-	-	20,000	-	
	15	C	Camelot			21	SW	1	21	Replace Pool Filter	60,000	-	-	-	60,000	-	
	15	C	Camelot			21	SW	1	20	Refinish Drop Slide	7,500	-	-	7,500	-	-	
	15	C	Camelot	ADA	10%	21	T	1	22	Tennis Courts	15,000	-	-	-	-	15,000	
32-Carefree																	
	32	H	Carefree	ADA	10%	21	T	1	20	Tennis Court Overlay - Sport Court Titan Trax	9,000	-	-	9,000	-	-	
Total											9,000	-	-	9,000	-	-	
71-Carriage Walk																	
	71	R	Carriage Walk	ADA	50%	21	Z	2	22	Pathway Improvements	45,000	-	-	-	-	45,000	
Total											45,000	-	-	-	-	45,000	
33-Centennial																	
	33	C	Centennial	ADA	25%	21	Z	1	21	Board Walk Improvements	6,000	-	-	-	6,000	-	
	33	C	Centennial	ADA	10%	21	T	1	19	Tennis Courts	18,000	-	18,000	-	-	-	
	33	C	Centennial			21	PS	1	21	Interpretative Signage	6,500	-	-	-	6,500	-	
	33	C	Centennial	ADA	10%	21	PS	1	21	Park Furniture	18,000	-	-	-	18,000	-	
	33	C	Centennial	ADA	40%	21	P	1	21	Playground Renovation (including furniture)	125,000	-	-	-	125,000	-	
	33	C	Centennial	ADA	50%	21	AF	1	21	Portable Toilet Enclosure With Concrete	8,000	-	-	-	8,000	-	
Total											181,500	-	18,000	-	163,500	-	

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

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

Capital Projects – Multiple Year Overview



CP#	Loc	P Area	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
74-Creekside																	
	71	C	Creekside	ADA	25%	21	T	I	22	Tennis Court and Basketball Court	17,000	-	-	-	-	17,000	-
Total											17,000	-	-	-	-	17,000	-
14-Davis Street Service Center																	
	33	R	Davis Street Service Center			21	PS	I	21	Tuck-pointing & Exterior Improvements	20,000	-	-	-	20,000	-	-
	33	R	Davis Street Service Center			21	Z	I	21	Asphalt Lot and Yard	70,000	-	-	-	70,000	-	-
Total											90,000	-	-	-	90,000	-	-
84-Davis Street II																	
	84	R	Davis Street II			21	PS	2	19	Roof Repair/Replacement	20,400	-	20,400	-	-	-	-
Total											20,400	-	20,400	-	-	-	-
36-Dryden																	
	36	R	Dryden	ADA	10%	21	T	I	21	Tennis Courts	20,000	-	-	-	20,000	-	-
	36	R	Dryden	ADA	40%	21	P	I	22	Playground Surfacing - School Playground	12,229	-	-	-	-	12,229	-
	36	R	Dryden	ADA	40%	21	P	I	22	Playground Surfacing - Park Playground	8,462	-	-	-	-	8,462	-
Total											40,691	-	-	-	20,000	20,691	-
37- Evergreen																	
	37	R	Evergreen	ADA	40%	21	P	I	22	Playground Surfacing	12,629	-	-	-	-	12,629	-
Total											12,629	-	-	-	-	12,629	-
63-Forest View Racquet & Fitness Club																	
	63	H	Forest View Racquet			13	IT	I	23	Light Fixture Replacements	100,000	-	-	-	-	-	100,000
	63	H	Forest View Racquet			13	IT	I	20	Ceiling Tile Replacements	20,000	-	-	20,000	-	-	-
	63	H	Forest View Racquet			13	IT	I	22	Color Coat indoor courts	34,800	-	-	-	-	34,800	-
	63	H	Forest View Racquet			13	IT	I	18	Fire Alarm System	55,000	55,000	-	-	-	-	-
	63	H	Forest View Racquet	ADA	10%	13	IT	I	19	Locker Room Improvements	10,000	-	10,000	-	-	-	-
	63	H	Forest View Racquet			13	IT	3	19	Domestic Water Heater Replacement	12,000	-	12,000	-	-	-	-
	63	H	Forest View Racquet			13	IT	I	21	Sauna Replacemeng	30,000	-	-	-	30,000	-	-
	63	H	Forest View Racquet	ADA	10%	13	IT	3	19	Fitness Room	38,000	-	38,000	-	-	-	-
	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	Replacement of Gable/Valley Roofs	217,234	-	-	217,234	-	-	-
	63	H	Forest View Racquet			13	IT	I	20	Regrade at Base of Building & Install Drainage System	5,500	-	-	5,500	-	-	-
	63	H	Forest View Racquet			13	IT	I	20	Foundation Cracks/Damages, Concrete Repairs	3,500	-	-	3,500	-	-	-
	63	H	Forest View Racquet			13	IT	I	20	Roofing, Minor Repairs	4,000	-	-	4,000	-	-	-
	63	H	Forest View Racquet			13	IT	I	20	Common Walls, Repair Damages from Water Infiltration	2,600	-	-	2,600	-	-	-
	63	H	Forest View Racquet			13	IT	I	20	Asphalt Pavement Seal Coat	4,112	-	-	4,112	-	-	-
	63	H	Forest View Racquet	ADA	10%	13	IT	I	22	Tennis Court Repair and Resurface (Outdoor)	139,410	-	-	-	-	139,410	-

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

Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
										Project Amount						
63	H	Forest View Racquet	ADA	10%	13	IT	I	23	Tennis Court Clean & Resurface (Indoor)	29,865	-	-	-	-	-	29,865
63	H	Forest View Racquet			13	IT	I	20	Exterior Wall - Remove Ivy	2,800	-	-	2,800	-	-	-
63	H	Forest View Racquet			13	IT	I	20	Exterior Wall Tuck-pointing	7,500	-	-	7,500	-	-	-
63	H	Forest View Racquet			13	IT	I	20	Exterior Wall Painting	50,000	-	-	50,000	-	-	-
63	H	Forest View Racquet			13	IT	I	20	Exterior Wall Sealant Replacement	14,600	-	-	14,600	-	-	-
63	H	Forest View Racquet			13	IT	I	21	Roofing - Modified Bitumen Replacement	47,600	-	-	-	47,600	-	-
63	H	Forest View Racquet			13	IT	I	22	Roofing Replacement - Shingles	15,232	-	-	-	-	15,232	-
63	H	Forest View Racquet			13	IT	I	20	Window Repair/Replacement	8,000	-	-	8,000	-	-	-
63	H	Forest View Racquet			13	IT	I	23	Locker Room/Shower Remodeling	93,000	-	-	-	-	-	93,000
63	H	Forest View Racquet			13	IT	I	23	Common Ceiling Drop Ceiling Replacement	18,400	-	-	-	-	-	18,400
63	H	Forest View Racquet			13	IT	I	23	Common Floor Carpet Replacement	15,360	-	-	-	-	-	15,360
63	H	Forest View Racquet			13	IT	I	23	Common Floor Resilient Flooring Replacement	14,740	-	-	-	-	-	14,740
63	H	Forest View Racquet			13	IT	I	21	Wood Floor - Refinish	12,000	-	-	-	6,000	-	6,000
63	H	Forest View Racquet			13	IT	I	21	Unit Heater Replacement	8,880	-	-	-	8,880	-	-
63	H	Forest View Racquet			13	IT	I	23	Ceiling Fan Replacement (8)	14,000	-	-	-	-	-	14,000
63	H	Forest View Racquet	ADA	10%	13	IT	I	22	Outdoor Courts	70,000	-	-	-	-	70,000	-
63	H	Forest View Racquet	ADA	40%	13	IT	I	20	Portable Toilet Enclosure with Concrete	53,000	-	-	45,000	-	8,000	-
Total										1,181,133	55,000	90,000	384,846	92,480	267,442	291,365
17-Frontier																
17	F	Frontier	ADA	50%	21	Z	I	21	Asphalt Walkway North of Service Center	13,000	-	-	-	13,000	-	-
17	F	Frontier			21	PS	I	21	Ceiling Fan Replacements	8,000	-	-	-	8,000	-	-
17	F	Frontier	ADA	50%	21	CC	I	21	Front Entrance Walkway Improvements	6,000	-	-	-	6,000	-	-
17	F	Frontier			21	CC	I	22	Replace Lower Roof	92,400	-	-	-	-	92,400	-
17	F	Frontier			01	SW	I	19	Replace Pool Controller	20,000	-	20,000	-	-	-	-
17	F	Frontier			01	SW	I	19	Replace Pool Filter	60,000	-	60,000	-	-	-	-
17	F	Frontier	ADA	10%	21	Z	I	22	Parking Lot Repairs	290,000	-	-	-	-	290,000	-
17	F	Frontier			21	Z	I	22	Parking Lot Repairs - Service Center Yard	78,000	-	-	-	-	78,000	-
17	F	Frontier			21	CC	2	19	Fridge/Freezer	6,000	-	6,000	-	-	-	-
17	F	Frontier	ADA	10%	21	T	I	22	Tennis Court and Basketball	25,000	-	-	-	-	25,000	-
17	F	Frontier			01	AF	I	19	Structural Engineer Review	3,400	-	3,400	-	-	-	-
17	F	Frontier	ADA	10%	01	Z	I	19	Asphalt Pavement Repairs	35,880	-	35,880	-	-	-	-
17	F	Frontier			21	CC	I	20	Roofing - Modified Bitumen Replacement	5,600	-	-	5,600	-	-	-
17	F	Frontier			21	CC	I	20	Downspout/Drain Connection on North End of Building	2,400	-	-	2,400	-	-	-
17	F	Frontier			21	CC	I	20	Roofing (Gym) Aluminum Recoat	1,028	-	-	1,028	-	-	-
17	F	Frontier			21	CC	I	20	Roofing (Lower & Gym) Repairs	3,200	-	-	3,200	-	-	-
17	F	Frontier			21	CC	I	20	Roofing (Service Center) Repairs	1,400	-	-	1,400	-	-	-
17	F	Frontier			21	CC	I	20	Window Roller Shutters - Install	1,200	-	-	1,200	-	-	-
17	F	Frontier			21	CC	I	20	Sump Pump Alarm System Install	3,000	-	-	3,000	-	-	-

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
	17	F	Frontier			21	Z	I	20	Asphalt Seal Coat	26,359	-	-	26,359	-	-	-
	17	F	Frontier	ADA	40%	21	Z	I	20	Concrete Pavement - Sectional Replacement	1,050	-	-	1,050	-	-	-
	17	F	Frontier			21	Z	I	21	Site Lighting Replacement	25,200	-	-	-	25,200	-	-
	17	F	Frontier			21	SW	I	23	Swimming Pool Equipment Repair/Replacement	25,000	-	-	-	-	-	25,000
	17	F	Frontier	ADA	10%	21	T	I	22	Tennis Court Repair	1,728	-	-	-	-	1,728	-
	17	F	Frontier			21	T	I	23	Basketball Court Painting	600	-	-	-	-	-	600
	17	F	Frontier			21	CC	I	20	Structural Support & Window Lintel Repairs	40,000	-	-	40,000	-	-	-
	17	F	Frontier			21	CC	I	22	Exterior Wall (Community Center) Tuck-pointing	10,200	-	-	-	-	10,200	-
	17	F	Frontier			21	CC	I	22	Exterior Wall (Service Center) Tuck-pointing	6,250	-	-	-	-	6,250	-
	17	F	Frontier			21	CC	I	21	Exterior Wall (Community Center) Wood Painting	5,400	-	-	-	5,400	-	-
	17	F	Frontier			21	CC	I	20	Exterior Door/Window Recaulking	8,500	-	-	8,500	-	-	-
	17	F	Frontier			21	CC	I	22	Roofing (Lower Roof/Gym) - Modified Bitumen Replacement	48,195	-	-	-	-	48,195	-
	17	F	Frontier			21	CC	I	22	Common VCT Floor Replacement	4,250	-	-	-	-	4,250	-
	17	F	Frontier			21	CC	I	21	Common Walls Painting	8,400	-	-	-	8,400	-	-
	17	F	Frontier			21	CC	I	21	Rooftop Package Unit (Service Center) Replacement (1)	7,200	-	-	-	7,200	-	-
	17	F	Frontier			21	CC	I	23	Domestic Hot Water Boiler (Community Center) Replacement	13,500	-	-	-	-	-	13,500
	17	F	Frontier			21	CC	I	20	Sump Pump Replacement	4,800	-	-	4,800	-	-	-
Total											892,140	-	125,280	98,537	73,200	556,023	39,100
17-Frontier Service Center																	
	17	F	Frontier Service Center			21	PS	I	22	Replace RTU	9,000	-	-	-	-	9,000	-
	17	F	Frontier Service Center			21	PS	I	21	Install Fire Alarm	5,000	-	-	-	5,000	-	-
Total											14,000	-	-	-	5,000	9,000	-
39-Greenbrier																	
	39	F	Greenbrier	ADA	25%	01	P	I	19	Tennis Courts Color Coat - Sport Court Titan Trax	6,000	-	6,000	-	-	-	-
Total											6,000	-	6,000	-	-	-	-
40-Greens																	
	40	R	Greens	ADA	40%	21	P	I	20	Playground Renovation	125,000	-	-	125,000	-	-	-
Total											125,000	-	-	125,000	-	-	-
58-Green Slopes																	
	58	R	Green Slopes	ADA	25%	21	T	I	21	Tennis Courts Overlay - Sport Court Titan Trax	150,000	-	-	-	150,000	-	-
	58	R	Green Slopes	ADA	10%	21	PS	I	21	Park Furniture & Signage	8,000	-	-	-	8,000	-	-
	58	R	Green Slopes	ADA	50%	21	Z	I	21	Concrete Parking Lot Improvements	25,000	-	-	-	25,000	-	-
Total											183,000	-	-	-	183,000	-	-

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
28-Hasbrook																	
	28	F	Hasbrook	ADA	50%	21	P	I	21	Playground Renovation	130,000	-	-	-	130,000	-	-
	28	F	Hasbrook	ADA	25%	21	PS	I	21	Basketball Court Overlay - Sport Court Titan Trax	40,000	-	-	-	40,000	-	-
	28	F	Hasbrook	ADA	25%	21	T	I	22	Tennis Court Overlay - Sport Court Titan Trax	10,000	-	-	-	-	10,000	-
	28	F	Hasbrook			21	PS	I	20	Replace Water line to Building	81,600	-	-	81,600	-	-	-
	28	F	Hasbrook			21	PS	I	22	Replace RTU and Related Ductwork	9,000	-	-	-	-	9,000	-
	28	F	Hasbrook	ADA	10%	21	Z	I	23	Parking Lot Repairs	95,750	-	-	-	-	-	95,750
	28	F	Hasbrook	ADA	10%	21	Z	I	23	Concrete Improvements	23,000	-	-	-	-	-	23,000
Total											389,350	-	-	81,600	170,000	19,000	118,750
19-Heritage																	
	19	H	Heritage	ADA	10%	21	CC	I	21	Flooring Replacements	8,000	-	-	-	8,000	-	-
	19	H	Heritage			21	CC	I	19	Fridge/Freezer	6,000	-	6,000	-	-	-	-
	19	H	Heritage			21	SW	I	20	Replace Pool Controller	20,000	-	-	20,000	-	-	-
	19	H	Heritage			21	SW	I	20	Replace Pool Filter	60,000	-	-	60,000	-	-	-
	19	H	Heritage			21	SW	I	20	Refinish Drop Slide	7,500	-	-	7,500	-	-	-
	19	H	Heritage	ADA	10%	21	Z	I	21	Parking Lot Repairs	77,650	-	-	-	77,650	-	-
	19	H	Heritage	ADA	25%	21	T	I	20	Tennis Courts	15,000	-	-	15,000	-	-	-
	19	H	Heritage	ADA	10%	21	Z	I	20	Asphalt Pavement Repairs	14,430	-	-	14,430	-	-	-
	19	H	Heritage			21	CC	I	20	Foundation Wall Concrete Crack Repairs	2,500	-	-	2,500	-	-	-
	19	H	Heritage			21	CC	I	20	Exterior Walls (Wood) Paint	3,600	-	-	3,600	-	-	-
	19	H	Heritage			21	CC	I	20	Roofing (Lower & Upper) Repairs	200	-	-	200	-	-	-
	19	H	Heritage			21	CC	I	20	Window Roller Shutters - Install	1,200	-	-	1,200	-	-	-
	19	H	Heritage			21	Z	I	20	Asphalt Pavement Seal Coat	10,565	-	-	10,565	-	-	-
	19	H	Heritage			21	Z	I	23	Site Lighting Replacement	46,200	-	-	-	-	-	46,200
	19	H	Heritage			21	SW	I	23	Swimming Pool Equipment Repair/Replacement	16,667	-	-	-	-	-	16,667
	19	H	Heritage	ADA	10%	21	T	I	19	Tennis Court Resurface	66,000	-	66,000	-	-	-	-
	19	H	Heritage			21	CC	I	21	Basketball Court Painting	600	-	-	-	600	-	-
	19	H	Heritage			21	CC	I	20	Exterior Walls (Community Center) Tuck-pointing	9,100	-	-	9,100	-	-	-
	19	H	Heritage			21	CC	I	20	Exterior Door/Window Recaulking	8,500	-	-	8,500	-	-	-
	19	H	Heritage			21	CC	I	22	Roofing (Lower & Upper) Modified Bitumen Replacement	36,575	-	-	-	-	36,575	-
	19	H	Heritage			21	CC	I	21	Common Floors (Community Center) Carpet Replacement	8,000	-	-	-	8,000	-	-
	19	H	Heritage			21	CC	I	21	Common Walls (Community Center) Painting	8,400	-	-	-	8,400	-	-
	19	H	Heritage			21	CC	I	20	Rooftop Package Unit Replacement (2)	18,000	-	-	18,000	-	-	-
	19	H	Heritage			21	CC	I	20	Climate Changer (Community Center) Replacement	6,800	-	-	6,800	-	-	-
	19	H	Heritage			21	CC	I	21	Domestic Hot Water Boiler (Community Center) Replacem	13,500	-	-	-	13,500	-	-
Total											464,987	-	72,000	177,395	116,150	36,575	62,867

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
89-Heritage Tennis Club																	
89	C		Heritage Tennis Club	ADA	25%	17	IT	1	23	Court - Tennis Court Resurface	40,000	-	-	-	-	40,000	
89	C		Heritage Tennis Club			17	IT	1	19	Lighting Improvements	40,000	-	40,000	-	-	-	
89	C		Heritage Tennis Club			17	IT	1	19	Paint Walkways	25,000	-	25,000	-	-	-	
89	C		Heritage Tennis Club			17	IT	1	19	Repair/Replace Divider Nets	25,000	-	25,000	-	-	-	
89	C		Heritage Tennis Club			17	IT	1	21	Centennial - Outdoor Court Screen Replacements	5,000	-	-	-	5,000	-	
89	C		Heritage Tennis Club			17	IT	1	21	Court - Ceiling Fan Replacements	5,000	-	-	-	5,000	-	
89	C		Heritage Tennis Club			17	IT	1	21	Court - Sweeper Replacements	6,000	-	-	-	6,000	-	
89	C		Heritage Tennis Club			17	IT	1	21	Court - Perimeter Heater Replacements	75,000	-	-	-	75,000	-	
89	C		Heritage Tennis Club			17	IT	1	22	Court - Install New Backdrops	25,000	-	-	-	-	25,000	
Total											246,000	-	90,000	-	91,000	25,000	40,000
41-Hickory Meadows																	
41	R		Hickory Meadows			09	Z	1	21	Concrete Improvements Around Building Perimeter	10,000	-	-	-	10,000	-	
41	R		Hickory Meadows			09	PS	1	21	Shelter Roof Replacement	18,000	-	-	-	18,000	-	
Total											28,000	-	-	-	28,000	-	-
23-Klehm Park																	
23	R		Klehm Park	ADA	25%	21	P	1	23	Basketball Courts	6,000	-	-	-	-	6,000	
Total											6,000	-	-	-	-	6,000	
77-Lake Arlington																	
77	C		Lake Arlington			02	PS	1	19	Watercraft Replacements (Sailboats, Paddle Boats, Etc.)	20,000	-	10,000	-	-	10,000	
77	C		Lake Arlington	ADA	10%	21	Z	2	19	Asphalt Parking Lot - Milling, Undercuts, Surfacing	525,000	-	525,000	-	-	-	
77	C		Lake Arlington			21	PS	1	22	Shoreline Improvements (Controlled Burn & Plantings)	5,000	-	-	-	-	5,000	
77	C		Lake Arlington			21	PS	1	22	Roof Top Unit Replacement	9,000	-	-	-	-	9,000	
77	C		Lake Arlington			21	PS	1	20	Replace Sewer Pump	138,000	-	-	138,000	-	-	
77	C		Lake Arlington	ADA	25%	01	PS	1	19	Replace Deck Around Building	8,000	-	8,000	-	-	-	
Total											705,000	-	543,000	138,000	-	14,000	10,000
70-Lake Terramere																	
70	C		Lake Terramere			21	PS	2	22	Landscape & Shoreline Improvements	10,000	-	-	-	-	10,000	
70	C		Lake Terramere	ADA	40%	21	P	1	22	Playground Renovation	130,000	-	-	-	-	130,000	
Total											140,000	-	-	-	-	140,000	-
91-Melas Park																	
91	R		Melas Park	ADA	25%	02	AF	1	20	Artificial Turf Replacement	330,000	-	-	330,000	-	-	
91	R		Melas Park			21	AF	2	19	Backstops (Partial PDRMA Claim in 2018/19)	120,000	-	120,000	-	-	-	
91	R		Melas Park	ADA	25%	21	PS	2	19	Perfect Turf - Dog Park (Shared with Mt. Prospect)	28,000	-	28,000	-	-	-	
91	R		Melas Park			21	AF	1	20	Shade Structures	200,000	-	-	200,000	-	-	
91	R		Melas Park	ADA	25%	21	Z	1	20	Pathways/Bleacher Pad Improvements	150,000	-	-	150,000	-	-	
91	R		Melas Park	ADA	25%	21	P	1	21	Playground Surfacing	13,945	-	-	-	13,945	-	
Total											841,945	-	148,000	680,000	13,945	-	-

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated Project Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
75-Nickol Knoll																	
	75	C	Nickol Knoll			21	G	2	22	Netting Replacement #3	15,000	-	-	-	-	15,000	-
	75	C	Nickol Knoll			21	G	2	21	Mowers & Equipment Replacements	120,000	-	-	-	80,000	20,000	20,000
	75	C	Nickol Knoll			21	G	1	18	New Clubhouse Area Fence	10,000	5,000	-	-	-	5,000	-
	75	C	Nickol Knoll			21	G	1	20	Two Utility Carts	15,000	-	-	15,000	-	-	-
	75	C	Nickol Knoll			21	G	1	22	Clubhouse HVAC Replacement	40,000	-	-	-	-	40,000	-
	75	C	Nickol Knoll			21	G	1	20	Service Center Roof Replacement	232,000	-	-	112,000	-	120,000	-
	75	C	Nickol Knoll			21	G	3	19	Replace RTU (2)	16,000	-	16,000	-	-	-	-
	75	C	Nickol Knoll	ADA	10%	01	G	1	19	Asphalt Pavement Repairs	42,900	-	42,900	-	-	-	-
	75	C	Nickol Knoll			21	G	1	20	Exterior Wall (Club House) Stucco Coating	15,600	-	-	15,600	-	-	-
	75	C	Nickol Knoll	ADA	10%	21	G	1	20	Asphalt Pavement Overlay (Parking Lot)	10,082	-	-	10,082	-	-	-
	75	C	Nickol Knoll			21	G	1	20	Asphalt Pavement (Service Center) Seal Coat	3,424	-	-	3,424	-	-	-
	75	C	Nickol Knoll	ADA	10%	21	G	1	20	Asphalt Pathways - Sectional Replacement	35,190	-	-	35,190	-	-	-
	75	C	Nickol Knoll	ADA	25%	21	G	1	22	Sidewalk Brick Paver Replacement	37,800	-	-	-	-	37,800	-
	75	C	Nickol Knoll			01	G	1	19	Irrigation System - Sectional Replacement	40,000	-	8,000	8,000	8,000	8,000	8,000
	75	C	Nickol Knoll			21	G	1	23	Irrigation Pump Station Structure Repairs/Painting	6,000	-	-	-	-	-	6,000
	75	C	Nickol Knoll			21	G	1	20	Exterior Walls (Service Center (Tuck-pointing)	14,200	-	-	14,200	-	-	-
	75	C	Nickol Knoll			21	G	1	22	Floor Covering (Club House) Carpet Replacement	2,880	-	-	-	-	2,880	-
	75	C	Nickol Knoll			21	G	1	22	Clubhouse HVAC Replacement	40,000	-	-	-	-	40,000	-
	75	C	Nickol Knoll			21	G	1	20	Wall Finishes - Paint	5,400	-	-	5,400	-	-	-
	75	C	Nickol Knoll			21	G	1	23	Air Handler Units with AC Replacement	13,000	-	-	-	-	-	13,000
Total											714,476	5,000	66,900	218,896	88,000	288,680	47,000
13-North School Park																	
	13	P	North School Park			21	PS	3	19	Holiday Lighting Display	25,000	-	5,000	5,000	5,000	5,000	5,000
	13	P	North School Park			21	PS	1	20	Landscape Improvements	10,000	-	-	5,000	-	5,000	-
	13	P	North School Park	ADA	50%	09	PS	1	21	Fountain Upgrades and Improvements	40,000	-	-	-	40,000	-	-
	13	P	North School Park			09	PS	1	21	Irrigation System Upgrades and Improvements	15,000	-	-	-	15,000	-	-
Total											90,000	-	5,000	10,000	60,000	10,000	5,000
25-Olympic																	
17006	25	P	Olympic	ADA	16%	23	CC	1	18	Olympic Renovation Project (Multi-Year)	14,805,884	9,000,384	5,805,500	-	-	-	-
	25	P	Olympic	ADA	16%	02	CC	1	19	Olympic Needs Assessment Improvements (Multi-Year)	1,077,882	-	1,077,882	-	-	-	-
	25	P	Olympic	ADA	16%	02	CC	1	19	Olympic Renovations	1,116,234	-	1,116,234	-	-	-	-
	25	P	Olympic			23	CC	1	19	Roof Replacement	300,000	-	300,000	-	-	-	-
	25	P	Olympic	ADA	10%	23	CC	1	19	Parking Lot Replacement	275,000	-	275,000	-	-	-	-
	25	P	Olympic			23	CC	1	19	Ground Sign	25,000	-	25,000	-	-	-	-
	25	P	Olympic			23	CC	1	19	Refinish Slide in Activity Pool	10,000	-	10,000	-	-	-	-
	25	P	Olympic			23	CC	1	19	Refinish Flume Slide	7,500	-	7,500	-	-	-	-
Total											17,617,500	9,000,384	8,617,116	-	-	-	-

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Capital Projects – Multiple Year Overview



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										Project Amount							
44-Patriots																	
	44	F	Patriots	ADA	40%	21	P	2	20	Playground Surfacing	17,170	-	-	17,170	-	-	-
	44	F	Patriots			21	PS	I	20	Replace Roof	9,120	-	-	9,120	-	-	-
Total											26,290	-	-	26,290	-	-	-
21-Pioneer																	
17002	21	P	Pioneer	ADA	40%	21	SW	2	19	Playground Surfacing	24,084	-	24,084	-	-	-	-
	21	P	Pioneer			21	SW	I	20	Bathroom Roof Repair (temporary)	6,300	-	-	6,300	-	-	-
	21	P	Pioneer	ADA	10%	21	T	I	20	Tennis Courts	20,000	-	-	20,000	-	-	-
	21	P	Pioneer			21	AF	I	22	Backstop & Sideline Fencing Replacement (Field #2)	35,000	-	-	-	-	35,000	-
	21	P	Pioneer			21	AF	I	22	Backstop & Sideline Fencing Replacement (Field #3)	35,000	-	-	-	-	35,000	-
	21	P	Pioneer			21	AF	I	22	Backstop & Sideline Fencing Replacement (Field #4)	35,000	-	-	-	-	35,000	-
	21	P	Pioneer	ADA	50%	21	AF	I	22	Backstop Concrete (Field #2)	15,000	-	-	-	-	15,000	-
	21	P	Pioneer	ADA	50%	21	AF	I	22	Backstop Concrete (Field #3)	15,000	-	-	-	-	15,000	-
	21	P	Pioneer	ADA	50%	21	AF	I	22	Backstop Concrete (Field #4)	15,000	-	-	-	-	15,000	-
	21	P	Pioneer			21	SW	I	22	Pool - Shade Area for Concession Stand	12,000	-	-	-	-	12,000	-
	21	P	Pioneer			21	SW	I	22	Replace Pool Filter	60,000	-	-	-	-	60,000	-
	21	P	Pioneer			21	SW	I	22	Replace Pool Controller	20,000	-	-	-	-	20,000	-
	21	P	Pioneer			21	SW	I	21	Pool Bathroom Roof Replacement	100,000	-	-	-	100,000	-	-
	21	P	Pioneer	ADA	50%	21	AF	I	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-
Total											400,384	-	24,084	26,300	100,000	250,000	-
95-Rand-Berkley																	
	95	F	Rand-Berkley	ADA	40%	21	P	I	20	Playground Surfacing	9,520	-	-	9,520	-	-	-
Total											9,520	-	-	9,520	-	-	-
45 Raven																	
	45	C	Raven	ADA	25%	21	T	I	20	Tennis Court Renovations	13,500	-	-	13,500	-	-	-
Total											13,500	-	-	13,500	-	-	-
23-Recreation																	
	23	R	Recreation			21	CC	2	21	Roof Replacement	175,000	-	-	-	175,000	-	-
	23	R	Recreation			21	AF	I	19	Bathroom Roof Replacement	147,000	-	147,000	-	-	-	-
	23	R	Recreation			21	AF	I	19	RTU Replacement	60,000	-	60,000	-	-	-	-
	23	R	Recreation	ADA	25%	21	AF	I	22	Concrete Walk Replacements/Repairs	25,000	-	-	-	-	25,000	-
	23	R	Recreation	ADA	40%	21	AF	I	21	Playground Surfacing	14,771	-	-	-	14,771	-	-
	23	R	Recreation	ADA	50%	21	AF	I	22	Backstop Concrete (American Legion Field)	25,000	-	-	-	-	25,000	-
	23	R	Recreation	ADA	50%	21	AF	I	22	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	-	8,000	-

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated						
										Project Amount	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
23	R	Recreation	ADA	25%	21	T	I	21	Tennis Courts	15,000	-	-	-	15,000	-	-
23	R	Recreation	ADA	25%	21	AF	I	20	Skatepark	400,000	-	-	400,000	-	-	-
23	R	Recreation			21	CC	I	22	Replace Festival Building Roof	16,800	-	-	-	-	16,800	-
23	R	Recreation	ADA	25%	21	Z	I	19	Asphalt Pavement Repairs	18,018	-	18,018	-	-	-	-
23	R	Recreation			21	CC	I	20	Exterior Walls (Recreation Bldg) Reset Stone Coping	6,000	-	-	6,000	-	-	-
23	R	Recreation			21	CC	I	20	Exterior Walls (Rec & Festival) Tuck-pointing & Damaged	74,000	-	-	74,000	-	-	-
23	R	Recreation			21	CC	I	20	Exterior Walls (Rec & Festival) Exposed Wood Beam Refi	16,800	-	-	16,800	-	-	-
23	R	Recreation			21	CC	I	20	Exterior Walls (Bathhouse) Refinishing	14,800	-	-	14,800	-	-	-
23	R	Recreation			21	CC	I	19	DHW (Expansion Tank) Replacement	15,400	-	15,400	-	-	-	-
23	R	Recreation	ADA	25%	21	Z	I	20	Asphalt Pavement - Crack Repairs and Seal Coat	15,183	-	-	15,183	-	-	-
23	R	Recreation	ADA	25%	21	Z	I	20	Asphalt Pavement Pathway	8,190	-	-	8,190	-	-	-
23	R	Recreation	ADA	25%	21	Z	I	22	Sidewalk Brick Paver Replacement	11,700	-	-	-	-	11,700	-
23	R	Recreation	ADA	50%	21	Z	I	19	Concrete Stairs (Rec Building)	50,000	-	50,000	-	-	-	-
23	R	Recreation			21	SW	I	23	Swimming Poole Equipment/Repairs	25,000	-	-	-	-	-	25,000
23	R	Recreation	ADA	25%	21	T	I	21	Tennis Court Repair and Resurface	1,980	-	-	-	1,980	-	-
23	R	Recreation	ADA	25%	21	AF	I	20	Basketball Court Painting	480	-	-	480	-	-	-
23	R	Recreation			21	CC	I	21	Waterproofing Foundation (Rec Bldg) Southeast Stair	12,000	-	-	-	12,000	-	-
23	R	Recreation			21	CC	I	20	Exterior Door/Window Caulking	8,300	-	-	8,300	-	-	-
23	R	Recreation			21	CC	I	20	Roofing (Rec) Asphalt Shingle Replacement	56,700	-	-	56,700	-	-	-
23	R	Recreation			21	CC	I	20	Roofing (Rec) Modified Bitumen Replacement	8,800	-	-	8,800	-	-	-
23	R	Recreation			21	CC	I	20	Roofing (Rec) Copper Standing Seam Roof Replacement	11,750	-	-	11,750	-	-	-
23	R	Recreation			21	CC	I	20	Roofing (Festival) Asphalt Shingle Replacement	10,150	-	-	10,150	-	-	-
23	R	Recreation			21	CC	I	20	Roofing (Festival) Copper Standing Seam Roof Replacemen	8,460	-	-	8,460	-	-	-
23	R	Recreation			21	SW	I	20	Roofing (Bath House) APP Modified Bitumen	70,400	-	-	70,400	-	-	-
23	R	Recreation			21	CC	I	21	Exterior Metal Door Replacement	5,200	-	-	-	5,200	-	-
23	R	Recreation			21	CC	I	20	Common Floors (Rec) Carpet Replacement	11,520	-	-	11,520	-	-	-
23	R	Recreation			21	CC	I	20	Common Ceilings (Rec) Replacement of Ceiling Tiles	4,800	-	-	4,800	-	-	-
23	R	Recreation			21	AF	I	23	Wood Floors (Rec - Gym) Refinish (Sand & Refinish)	5,500	-	-	-	-	-	5,500
23	R	Recreation			21	CC	I	21	Common Floors (Rec) Replacement (Resilient Tile)	24,000	-	-	-	24,000	-	-
23	R	Recreation			21	CC	I	21	Common Walls (Rec) Painting	4,400	-	-	-	4,400	-	-
23	R	Recreation			21	CC	I	20	Rooftop Central Cooling Units (2) Replacement	30,000	-	-	30,000	-	-	-
23	R	Recreation			21	CC	I	19	Domestic Hot Water Boiler Replacement	54,000	-	54,000	-	-	-	-
23	R	Recreation			21	CC	I	22	DHW Heater Replacement	1,500	-	-	-	-	1,500	-
23	R	Recreation	ADA	100%	21	CC	I	21	ADA Compliance Survey	12,500	-	-	-	12,500	-	-
23	R	Recreation	ADA	100%	21	Z	I	20	Additional Van Accessible Designated Space & Signage	250	-	-	250	-	-	-
23	R	Recreation	ADA	100%	21	CC	I	20	Install Exterior Chair Lift (Rec)	45,000	-	-	45,000	-	-	-

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Capital Projects – Multiple Year Overview



CP#	Loc	P Area	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
	23	R	Recreation	ADA	25%	21	Z	1	20	Signage for Cars and Vans	750	-	-	750	-	-	-
	23	R	Recreation	ADA	100%	21	CC	1	20	Door Hardware (Rec) Replacement of Knobs with Levers	3,000	-	-	3,000	-	-	-
	23	R	Recreation	ADA	50%	21	CC	1	20	Interior Signage (Rec)	1,200	-	-	1,200	-	-	-
	23	R	Recreation	ADA	50%	21	CC	1	20	Bathroom Modifications (Rec)	60,800	-	-	60,800	-	-	-
	23	R	Recreation			21	CC	1	20	Baseball Field - Dugout Improvements/Renovations	25,000	-	-	25,000	-	-	-
Total										1,620,102	-	344,418	892,333	264,851	88,000	30,500	
ScarsdaleShaag																	
		P	Scarsdale/Sh Haag	ADA	25%	21	p	1	23	Playground Surfacing	7,545	-	-	-	-	-	7,545
Total										7,545	-	-	-	-	-	7,545	
61-Sunset Meadows																	
	61	P	Sunset Meadows	ADA	25%	02	G	1	23	Fire Alarm System	5,000	-	-	-	-	-	5,000
	61	P	Sunset Meadows			02	G	1	20	Turf Practice Green Replacement	25,000	-	-	20,000	-	-	5,000
	61	P	Sunset Meadows			02	G	2	19	Ball Dispenser Machine	14,000	-	14,000	-	-	-	-
	61	P	Sunset Meadows			02	G	1	22	Replace Washroom Floors	2,000	-	-	-	-	2,000	-
	61	P	Sunset Meadows			02	G	1	21	Driving Range Cart Replacement	10,000	-	-	-	10,000	-	-
Total										56,000	-	14,000	20,000	10,000	2,000	10,000	
78-Sunset Ridge																	
	78	C	Sunset Ridge	ADA	50%	21	P	2	21	Playground - Replacement (Including New Edge)	130,000	-	-	-	130,000	-	-
	78	C	Sunset Ridge	ADA	50%	21	P	2	21	Playground Surfacing	10,320	-	-	-	10,320	-	-
	78	C	Sunset Ridge	ADA	50%	21	AF	1	21	Outdoor Basketball Court - Replacement	85,000	-	-	-	85,000	-	-
	78	C	Sunset Ridge	ADA	50%	21	Z	1	21	Asphalt Walks - Renovate with Concrete	25,000	-	-	-	25,000	-	-
Total										250,320	-	-	-	250,320	-	-	
46-Victory																	
	47	F	Victory	ADA	50%	21	AF	1	21	Tennis Courts	6,000	-	-	-	6,000	-	-
	47	F	Victory	ADA	50%	21	AF	1	20	Playground Surfacing	14,654	-	-	14,654	-	-	-
Total										20,654	-	-	14,654	6,000	-	-	
47-Virginia Terrace																	
	47	F	Virginia Terrace	ADA	50%	21	AF	1	21	Portable Toilet Enclosure w/Concrete	16,000	-	-	-	8,000	8,000	-
Total										16,000	-	-	-	8,000	8,000	-	
48-Volz																	
	48	P	Volz	ADA	25%	21	T	2	21	Outdoor Tennis Courts - Sport Court TitanTrax Overlay	70,000	-	-	-	70,000	-	-
	48	P	Volz	ADA	25%	21	PS	2	21	Outdoor Basketball Court - Sport Court TitanTrax Overlay	20,000	-	-	-	20,000	-	-
	48	P	Volz	ADA	50%	21	AF	2	21	Backstop Concrete	15,000	-	-	-	15,000	-	-
	48	P	Volz	ADA	50%	21	AF	2	21	Portable Toilet Enclosure w/Concrete	8,000	-	-	-	8,000	-	-
Total										113,000	-	-	-	113,000	-	-	

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Capital Projects – Multiple Year Overview



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
										Project Amount							
50 Wildwood																	
	50	C	Wildwood	ADA	25%	09	PS	1	21	Outdoor Tennis Courts - Sport Court Titan Trax Overlay	15,000	-	-	-	15,000	-	-
	50	C	Wildwood	ADA	40%	21	P	2	21	Playground Surfacing	12,487	-	-	-	12,487	-	-
Total											27,487	-	-	-	27,487	-	-
57-Willow																	
	57	C	Willow	ADA	25%	09	PS	1	19	Bridge Replacement (carry Over)	92,810	-	92,810	-	-	-	-
	57	C	Willow	ADA	40%	21	P	2	20	Playground - Replacement	110,000	-	-	110,000	-	-	-
Total											202,810	-	92,810	110,000	-	-	-
9-General Park Use																	
	9	G	zGeneral Park Use	ADA	50%	21	AF	1	19	Athletic & Concrete Repairs & Replacements - General	180,000	-	80,000	25,000	25,000	25,000	25,000
	9	G	zGeneral Park Use	ADA	25%	21	AF	1	20	Athletic Furniture Replacements (bleachers, player bench)	30,000	-	-	10,000	10,000	10,000	-
	9	G	zGeneral Park Use			21	PS	2	19	Boundary & Topographic Surveys	155,000	-	25,000	25,000	35,000	35,000	35,000
	9	G	zGeneral Park Use	ADA	100%	21	PS	1	19	ADA Transition Plan Projects	167,500	-	47,500	30,000	30,000	30,000	30,000
	9	G	zGeneral Park Use			21	PS	2	19	Park Signage Improvements/Replacement	9,000	-	9,000	-	-	-	-
	9	G	zGeneral Park Use	ADA	25%	21	CO	1	19	Contingency Projects	700,000	-	100,000	150,000	150,000	150,000	150,000
	9	G	zGeneral Park Use	ADA	25%	21	PS	1	19	Park Furniture Replacements	61,000	-	8,000	8,000	15,000	15,000	15,000
	9	G	zGeneral Park Use			21	PS	2	19	Tree Removals & Replacements	30,000	-	10,000	-	10,000	-	10,000
Total											1,332,500	-	279,500	248,000	275,000	265,000	265,000
10-General Recreation and Pool Projects																	
	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	18,900	8,900	5,000	-	-	5,000	-
	10	G	zGeneral Recreation			02	CC	2	18	Recreation Equipment Replacements - General	56,950	6,950	10,000	10,000	10,000	10,000	10,000
	10	G	zGeneral Recreation			02	SW	1	19	Pool Improvements (Carry Over)	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	ADA	25%	02	SW	2	19	Senior Center Equipment	10,000	-	10,000	-	-	-	-
Total											390,850	20,850	280,000	20,000	25,000	25,000	20,000
97-Vehicle/Equipment Replacements																	
	98	V				21	VE	1	18	Vehicle & Equipment Replacements - General	716,800	5,800	161,000	125,000	125,000	150,000	150,000
Total											716,800	5,800	161,000	125,000	125,000	150,000	150,000
Total Projects											31,802,378	9,278,734	11,348,698	4,646,551	2,698,953	2,530,790	1,298,652

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LEGAL DOCUMENTS



ORDINANCE NO. 706

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
 APPROPRIATION OF FUNDS FOR THE ARLINGTON HEIGHTS PARK
 DISTRICT, COOK AND LAKE COUNTIES, ILLINOIS
 FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF MAY, 2019**

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 23th day of April, 2019 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, 2019 and ending April 30, 2020 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, 2019 and ending on the thirtieth (30th) day of April, 2020:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries and Wages	\$ 2,805,720	\$ 3,086,292
Property Insurance	155,220	170,742
Health Insurance	649,750	714,725
Printed Supplies	2,750	3,025
Graphic Arts Supplies	7,500	8,250
Office Supplies	17,330	19,063
Data Processing Supplies	16,650	18,315
Landscape Materials	35,000	38,500

	Budget	Appropriation
I. CORPORATE FUND (CONT.)		
Wearing Apparel	16,400	18,040
Personal Protective Equipment	8,000	8,800
Recreation Supplies	3,150	3,465
Photography Supplies	7,800	8,580
Marketing Promotions	25,000	27,500
Periodicals & Books	1,730	1,903
Small Tools	32,000	35,200
Gasoline, Oil & Antifreeze	91,080	100,188
Commodities, Other	14,550	16,005
Non-Capital Assets	36,750	40,425
Electric	37,720	41,492
Telephone	35,560	39,116
Water	18,050	19,855
Gas Heat	27,210	29,931
Rental, Storage Area	5,410	5,951
Equipment Rental	5,210	5,731
Printing & Binding	20,650	22,715
Refuse Disposal	61,340	67,474
Postage	7,500	8,250
License & Permits	1,500	1,650
Legal Services	23,000	25,300
Legal Publications	500	550
Professional Services	154,910	170,401
Data Processing Services	66,200	72,820
Advertising, Display	20,300	22,330
Advertising, Classified	3,000	3,300
Association Dues	18,380	20,218
Contractual Services, Other	388,900	427,790
M & R-Buildings	29,180	32,098
M & R-Grounds	16,000	17,600
M & R-Paving	30,000	33,000
M & R-Sealcoating	72,500	79,750
M & R-Colorcoating	35,000	38,500
M & R-Natural Areas	22,000	24,200
M & R-Playgrounds	35,000	38,500
M & R-Special Events	7,000	7,700
M & R-Paving	20,750	22,825
M & R-Sealcoating	60,000	66,000
M & R-Colorcoating	80,000	88,000

	Budget	Appropriation
I. CORPORATE FUND (CONT.)		
M & R-Fencing	1,500	1,650
M & R- Mech. Equipment	40,000	44,000
M & R-Fencing	110,000	121,000
M & R-Vehicles	37,000	40,700
M & R-Fire & Safety Systems	14,910	16,401
Mileage Reimbursement	1,500	1,650
Public Relations	19,170	21,087
Publicity/Public Relations	12,000	13,200
Personnel Expense	17,020	18,722
Conference/Training Expense	44,950	49,445
Travel Expense	7,760	8,536
Interfund Transfer to Capital Projects	874,500	961,950
I. CORPORATE FUND TOTAL		\$ 7,050,406
	Budget	Appropriation
II. RECREATION FUND		
Salaries and Wages	\$ 3,972,330	\$ 4,369,563
Health Insurance	574,940	632,434
Office Supplies	22,460	24,706
Data Processing Supplies	16,480	18,128
Janitorial Supplies	35,000	38,500
Wearing Apparel	14,200	15,620
Recreation Supplies	24,790	27,269
Pool Supplies	5,000	5,500
First Aid Supplies	1,700	1,870
Marketing Promotions	45,000	49,500
Periodicals And Books	800	880
Concession Merchandise	102,070	112,277
Pool Chemicals & Pool Paint	50,000	55,000
Gasoline, Oil & Antifreeze	500	550
Staff Training Supplies	17,900	19,690
Fish for Stocking Lake	650	715
Misc Taxes	17,240	18,964
Non-capital Assets	55,000	60,500
Electric	341,420	375,562
Telephone	66,910	73,601
Water	101,770	111,947
Gas Heat	119,620	131,582
Storage Rental	3,100	3,410
Printing & Binding	108,000	118,800
Refuse Disposal	7,090	7,799

	Budget	Appropriation
II. RECREATION FUND (CONT.)		
Postage	51,000	56,100
Professional Services	10,750	11,825
Data Processing Services	65,500	72,050
Advertising	36,000	39,600
Association Dues	7,000	7,700
Bank Service Charges	270,010	297,011
Contractual Services, Other	33,420	36,762
M & R-Buildings	15,960	17,556
M & R-Athletic Fields	35,000	38,500
M & R-Pools	118,000	129,800
M & R-Communication Equipment	500	550
M & R-Office Equipment	11,350	12,485
Mileage Reimbursement	3,500	3,850
Public Relations	9,250	10,175
Personnel Expense	13,700	15,070
Tuition Reimbursement	500	550
Conference/Training Expense	16,850	18,535
Travel	3,900	4,290
Cultural Arts	385,390	423,929
Day Camp & CAP	1,618,140	1,779,954
Senior Programs	326,530	359,183
Fitness & Preschool	312,880	344,168
Athletics	760,060	836,066
Aquatics	346,380	381,018
Center Programs	454,170	499,587
Lake Programs	35,690	39,259
Improvements - Land & Buildings	3,223,620	3,545,982
Equipment	5,000	5,500
Debt Payment	1,147,200	1,261,920
Provision for Contingency	100,000	110,000
II. RECREATION FUND TOTAL		\$ 16,633,342
	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries and Wages	\$ 137,260	\$ 150,986
Health Insurance	13,250	14,575
Office Supplies	50	55
Janitorial Supplies	1,100	1,210
Landscape Materials	7,500	8,250
Fertilizer/Insect/Weed Killer	9,500	10,450

	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND (CONT.)		
Wearing Apparel	1,350	1,485
Recreation Supplies	2,000	2,200
Lumber Materials	150	165
Small Tools	1,000	1,100
Structural/Shop Materials	70	77
Gasoline, Oil & Antifreeze	5,500	6,050
Paints & Solvents-Non Pool	200	220
Parts/Fittings - Motor Vehicles	2,260	2,486
Parts/Fittings - Mowing Equipment	3,240	3,564
Construction Materials	500	550
Sales Taxes	100	110
Other Commodities	1,020	1,122
Electric	11,340	12,474
Telephone	1,820	2,002
Water	1,390	1,529
Gas Heat	7,380	8,118
Printing and Binding	1,100	1,210
Refuse Disposal	2,910	3,201
License & Permits	100	110
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	2,920	3,212
M & R - Buildings	2,100	2,310
M & R-Vehicles	750	825
M & R - Fire & Safety Systems	2,700	2,970
M & R - Irrigation Systems	3,500	3,850
M & R - Grounds Fixtures	800	880
M & R - Well & Pump	800	880
M & R - Other	1,600	1,760
M & R - Office Equipment	320	352
Mileage Reimbursement	150	165
Promotional Expenses	1,000	1,100
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		\$ 261,173
	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries and Wages	\$ 764,380	\$ 840,818
Health Insurance	69,060	75,966
Pension	79,730	87,703
Printed Supplies	1,350	1,485
Office Supplies	2,750	3,025

	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (CONT.)		
Janitorial Supplies	8,500	9,350
Landscape Materials	24,400	26,840
Fertilizer/Insect/Weed Killer	23,500	25,850
Wearing Apparel	4,300	4,730
Recreation Supplies	11,950	13,145
Lumber Materials	600	660
Small Tools	1,000	1,100
Gasoline, Oil & Antifreeze	20,000	22,000
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	5,000	5,500
Construction Materials	1,000	1,100
Sales Taxes	6,870	7,557
Other Commodities	12,770	14,047
Non-capital Assets	40,840	44,924
Electric	38,340	42,174
Telephone	16,840	18,524
Water	1,940	2,134
Gas Heat	7,270	7,997
Printing & Binding	2,150	2,365
Refuse Disposal	10,430	11,473
Postage	200	220
Licenses & Permits	450	495
Professional Services	5,800	6,380
Advertising, Display	8,500	9,350
Association Dues	3,500	3,850
Program Services	3,700	4,070
Linen Service	9,800	10,780
Bank Service Charges	24,620	27,082
Other Contractual Services	30,200	33,220
M & R - Buildings	1,800	1,980
M & R - Fencing	300	330
M & R - Machinery & Equipment	3,500	3,850
M & R - Vehicles	800	880
M & R - Irrigation Systems	2,650	2,915
M & R - Grounds Fixtures	4,000	4,400
M & R - Well & Pump	700	770
M & R - Office Equipment	1,300	1,430
M & R - Other	2,300	2,530

	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB (CONT.)		
Mileage Reimbursement	650	715
Public Relations	300	330
Personnel Expense	700	770
Conference/Training Expense	1,750	1,925
Travel	1,400	1,540
Promotional Expenses	8,000	8,800
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		\$ 1,425,919
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries and Wages	\$ 541,580	\$ 595,738
Health Insurance	48,260	53,086
Pension	69,050	75,955
Office Supplies	1,200	1,320
Janitorial Supplies	5,300	5,830
Awards & Trophies	1,100	1,210
League Balls	1,670	1,837
Special Events Expense	2,360	2,596
Towels	500	550
Wearing Apparel	850	935
Recreation Supplies	9,900	10,890
Stringing Supplies For Resale	4,800	5,280
Electrical Supplies	200	220
Vending Merchandise	1,900	2,090
Misc Building Supplies	1,230	1,353
Electric	40,750	44,825
Telephone	3,170	3,487
Water	3,120	3,432
Gas Heat	7,590	8,349
Refuse Disposal	2,230	2,453
Advertising	1,950	2,145
Association Dues	900	990
Bank Service Charges	31,530	34,683
Other Contractual Services	5,000	5,500
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	500	550
Improvements - Land & Buildings	90,000	99,000
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		\$ 971,509

	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries and Wages	\$ 519,830	\$ 571,813
Health Insurance	48,120	52,932
Pension	52,240	57,464
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	6,770	7,447
Periodicals And Books	400	440
Racquet Stringing Supplies	3,400	3,740
Electrical Supplies	8,400	9,240
Sales Taxes	1,220	1,342
Other Commodities	450	495
Electric	31,820	35,002
Telephone	9,250	10,175
Water	1,360	1,496
Gas Heat	5,580	6,138
Printing & Binding	1,000	1,100
Refuse Disposal	2,640	2,904
Advertising, Display	2,640	2,904
Association Dues	2,600	2,860
Bank Service Charges	35,000	38,500
Other Contractual Services	6,120	6,732
M & R - Buildings	5,000	5,500
M & R - Fire & Safety Services	2,000	2,200
Mileage Reimbursement	1,300	1,430
Public Relations	2,000	2,200
Personnel Expense	1,500	1,650
Conference/Training Expense	2,750	3,025
Promotional Expenses	1,000	1,100
Capital Expense	90,000	99,000
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		\$ 946,319

	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
Pension & Social Security Contributions	\$ 1,935,690	\$ 2,129,259
III. PENSION FUND & SOCIAL SECURITY TOTAL		\$ 2,129,259
	Budget	Appropriation
IV. INSURANCE FUND		
Insurance Premiums	\$ 235,940	\$ 259,534
Unemployment Compensation	25,000	27,500
IV. INSURANCE FUND TOTAL		\$ 287,034
	Budget	Appropriation
V. PUBLIC AUDIT FUND		
Audit Services	\$ 30,500	\$ 33,550
V. PUBLIC AUDIT FUND TOTAL		\$ 33,550
	Budget	Appropriation
VI. MUSEUM FUND		
Salaries and Wages	\$ 146,740	\$ 161,414
Health Insurance	8,140	8,954
Office Supplies	1,800	1,980
Periodicals And Books	750	825
Wearing Apparel	650	
Non-capital Assets	3,840	4,224
Telephone	4,090	4,499
Postage	90	99
Association Dues	1,200	1,320
Grant Expense	500	550
Program Expense	5,000	5,500
Contractual Services, Other	2,200	2,420
Mileage Reimbursement	150	165
Public Relations	1,050	1,155
Personnel Expense	1,000	1,100
Conference/Training Expense	2,520	2,772
Museum Programs	44,270	48,697
VI. MUSEUM FUND TOTAL		\$ 245,674
	Budget	Appropriation
VII. NWSRA FUND		
NWSRA Contributions	\$ 566,000	\$ 622,600
Recreation Overhead Contribution	164,740	181,214
ADA Compliance Projects	605,000	665,500
VII. NWSRA FUND TOTAL		\$ 1,469,314

	Budget	Appropriation
VIII. DEBT SERVICE FUND		
Principal & Interest	\$ 2,366,580	\$ 2,603,238
Bank Charges	2,270	2,497
VIII. DEBT SERVICE FUND TOTAL		\$ 2,605,735
	Budget	Appropriation
VIV. CAPITAL PROJECTS FUND		
Capital Projects	\$ 6,961,130	\$ 7,657,243
Professional Services	10,000	11,000
VIII. DEBT SERVICE FUND TOTAL		\$ 7,657,243
SUMMARY OF FUNDS		
I. CORPORATE FUND		\$ 7,050,406
II. RECREATION FUND		16,633,342
IIA. NICKOL KNOLL GOLF CLUB FUND		261,173
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,425,919
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		971,509
IID. HERITAGE TENNIS CLUB FUND		946,319
III. PENSION & SOCIAL SECURITY FUND		2,129,259
IV. INSURANCE FUND		287,034
V. AUDIT FUND		33,550
VI. MUSEUM FUND		245,674
VII. NWSRA FUND		1,469,314
VIII. DEBT SERVICE FUND		2,605,735
VIV. CAPITAL PROJECTS FUND		7,657,243
TOTAL SUMMARY OF ALL FUNDS		\$ 41,716,477

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, 2019 and ending April 30, 2020 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2020 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 \$25,542,409.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$27,317,180.
- c. An estimate of the expenditures contemplated for the fiscal year is \$36,988,260.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$14,871,328.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$14,298,900.

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 April, 2019:

AYES: ____ ABSTAIN: ____

NAYS: ____ ABSTAIN: ____

[SEAL]

ARLINGTON HEIGHTS PARK DISTRICT

By: _____

President, Park Board of Commissioners

ATTEST:

Board Assistant Secretary

Cook and Lake Counties, Illinois

**ARLINGTON HEIGHTS PARK DISTRICT
CERTIFICATION OF ESTIMATE OF REVENUE FOR**

**FISCAL YEAR BEGINNING May 1, 2019
AND ENDING April 30, 2020**

I, Jason S. Myers, do hereby certify that I am the duly qualified Treasurer of the Arlington Heights Park District and the

ESTIMATE OF REVENUE

SOURCE	AMOUNT
Real Estate Taxes	\$ 14,298,900
Debt Proceeds	433,660
Replacement Taxes	201,880
Rental Income	172,740
Interest Income	443,370
NWSRA Admin. Fees	164,740
Donations & Misc Revenues	438,500
Recreation Program Fees	7,192,610
Swimming Pool Revenues	632,280
Tennis Club Revenues	1,785,260
Golf Club Revenues	1,553,240
TOTAL	<u>\$ 27,317,180</u>

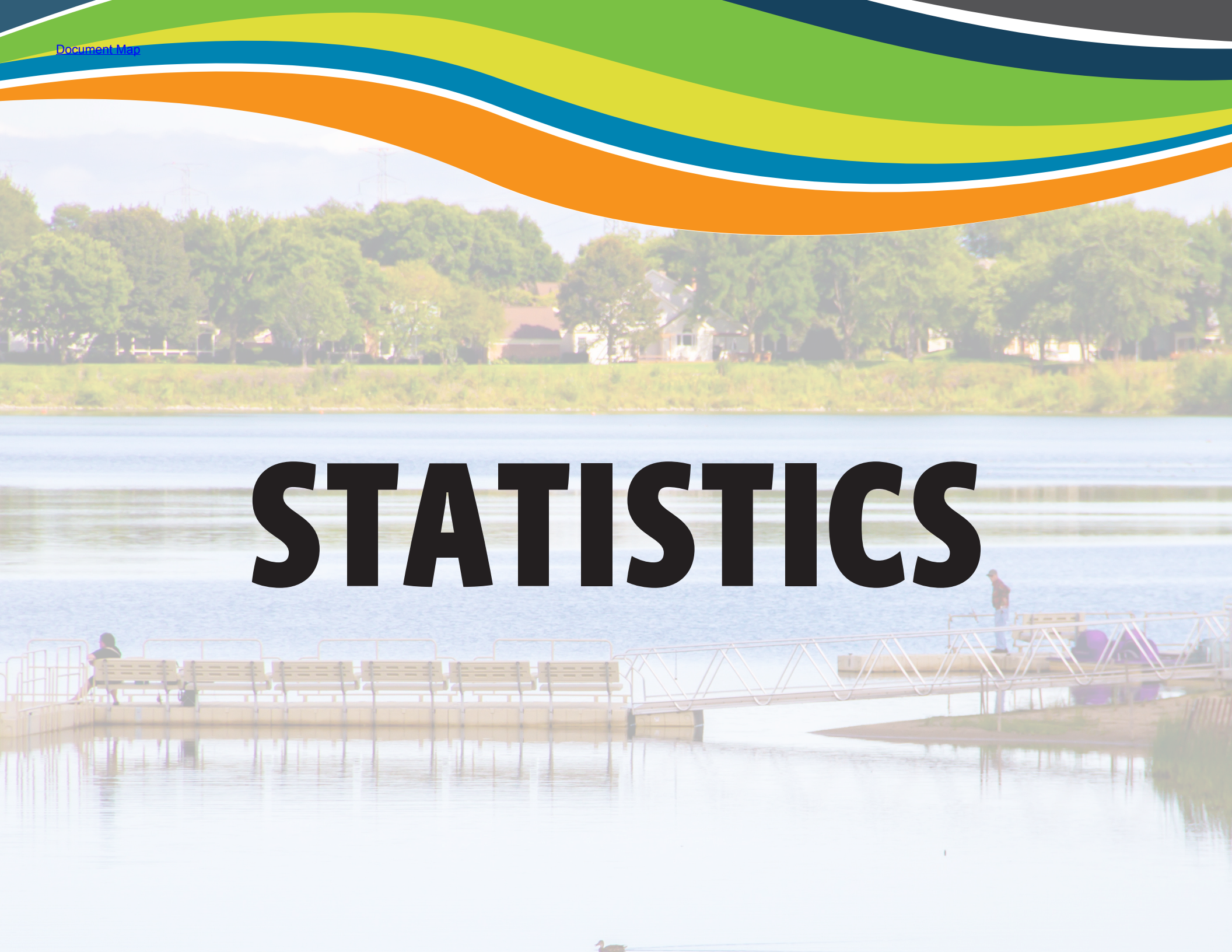
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this
____ day of April, 2019.

Jason S. Myers, Treasurer

[SEAL]

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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

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Population	75,101	75,101	75,101	75,101	75,101	75,101	75,101	75,525	75,525	75,525
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	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	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98
Facilities										
Playgrounds	42	42	42	44	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	50	50	50	50	50	50	48
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
Public Swim										
Attendance	208,498	183,559	189,066	166,528	162,469	154,964	193,855	169,949	138,214	100,000*
Recreation Programs										
Registrants	51,706	52,191	51,328	44,850	45,088	46,935	46,800	46,500	45,800	44,946
Classes Offered (less cancelled)	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,517	4,643	4,712
Golf Club Rounds										
Arlington Lakes	37,209	39,009	39,269	43,359	42,374	5,734	24,400	41,853	39,400	41,500
Nickol Knoll	13,496	12,055	12,076	13,872	15,421	16,771	17,000	15,170	14,300	16,000
Racquet Club Memberships										
Forest View Tennis/Racquetball	873	875	875	862	843	773	820	724	760	770
Heritage Tennis Club	513	513	477	468	485	539	451	542	575	585
Racquet Club Court Use %										
Forest View Tennis	77%	75%	76%	76%	77%	71%	70%	63%	68%	70%
Heritage Tennis Club	63%	60%	60%	55%	56%	56%	54%	51%	50%	51%
Assessed Valuation (in thousands)	3,249,076	2,964,613	2,743,411	2,381,334	2,406,138	2,348,901	2,780,203	2,827,099	2,886,468	2,941,311
Tax Rate (per \$100 assessed value)	0.493	0.496	0.536	0.633	0.636	0.625	0.488	0.494	0.504	0.514

General Information Statistics Per Capita



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	Projected 2018/19	Proposed 2019/20
Population	76,958	75,101	75,101	75,101	75,101	75,101	75,101	75,101	75,525	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	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.09	715.98	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	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	22,293,080	28,254,370	25,923,510
Cost per Capita	286	317	312	332	333	426	331	318	295	374	343
Cost per Acre	30,773	33,275	32,751	34,812	34,961	44,695	34,758	33,378	31,136	39,463	36,207
Cost per Household	698	765	752	800	803	1,027	799	767	711	902	827
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	12,653,320	14,043,970	14,298,900
Cost per Capita	176	184	198	193	197	197	203	189	168	186	189
Cost per Acre	18,984	19,287	20,775	20,268	20,668	20,710	21,273	19,798	17,673	19,615	19,971
Cost per Household	430	443	477	466	475	476	489	455	404	448	456
Cost per Taxpayer	388	488	491	531	627	630	619	483	489	499	509
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	6,878,930	6,787,210	7,288,110
Program Enrollment	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	46,500	45,800	44,946
Average Revenue per Registrant	103	105	104	110	123	125	126	133	148	148	162
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	3,892,870	3,987,150	4,283,510
Classes Offered (less cancelled)	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,517	4,643	4,712
Average Expense per Class	814	804	1,069	826	739	722	836	884	862	859	909
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	1,205,400	1,236,870	1,296,290
Arlington Lakes Golf Club Rounds	42,516	37,209	39,009	39,269	43,359	42,374	5,734	24,400	41,853	39,400	41,500
Cost per Round	30	39	33	31	27	32	153	46	29	31	31
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	1,399,190	1,456,440	1,474,360	1,563,480
Racquet Club Memberships	1,539	1,386	1,388	1,352	1,330	1,328	1,312	1,271	1,284	1,335	1,355
Cost per Member	971	1,083	1,098	1,035	1,113	1,103	1,391	1,101	1,134	1,104	1,154
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	2,827,099	2,886,468	2,941,311
Tax Rate (per \$100 assessed value)	0.392	0.493	0.496	0.536	0.633	0.636	0.625	0.488	0.494	0.504	0.514

Public Swimming Pool Attendance

Pool	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Camelot	18,119	32,361	20,411	23,403	13,228	15,871	15,588	20,386	16,337	18,119
Frontier	24,984	31,550	29,507	25,491	23,915	24,347	24,001	30,654	25,625	27,000
Heritage	20,293	28,876	22,444	28,183	19,030	19,831	18,883	28,345	24,291	22,049
Pioneer	32,705	37,796	30,652	32,999	33,074	27,614	27,272	31,530	25,584	29,239
Recreation	15,667	25,208	18,314	17,393	12,381	17,995	12,575	18,114	15,702	16,221
Olympic	54,418	52,707	62,231	61,597	64,900	56,811	56,645	64,443	62,410	25,586
All Pools	166,186	208,498	183,559	189,066	166,528	162,469	154,964	193,472	169,949	138,214

Recreation Program Statistics

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Summer										
Programs Offered	1,341	1,584	1,160	1,263	1,245	1,223	999	1,243	1,271	1,242
Programs Closed	181	187	221	219	230	234	160	198	198	149
Programs Cancelled	261	306	255	350	311	213	269	265	265	272
Residents Enrolled	13,599	15,665	15,644	9,703	8,113	8,002	7,808	8,150	7,974	6,471
Non-Residents Enrolled	3,285	4,331	3,895	1,422	715	1,086	1,217	1,006	1,006	1,380
Total Enrolled	16,884	19,996	19,539	11,125	8,828	9,088	9,025	9,156	8,980	7,851
Fall										
Programs Offered	1,379	1,161	1,099	1,635	1,615	1,535	1,253	1,216	1,351	1,376
Programs Closed	222	161	276	379	407	348	374	298	298	419
Programs Cancelled	355	325	239	374	330	266	286	308	308	230
Residents Enrolled	11,656	11,089	13,029	15,396	14,213	12,466	11,470	12,716	12,216	12,486
Non-Residents Enrolled	3,966	3,295	3,665	3,499	1,642	2,379	2,471	2,164	1,164	2,803
Total Enrolled	15,622	14,384	16,694	18,895	15,855	14,845	13,941	14,880	13,380	15,289
Winter										
Programs Offered	882	811	620	890	867	902	984	925	867	898
Programs Closed	179	269	312	258	249	222	236	227	227	239
Programs Cancelled	202	189	167	244	212	147	160	172	172	149
Residents Enrolled	7,104	6,462	6,426	6,182	5,738	6,635	8,217	7,663	6,613	6,488
Non-Residents Enrolled	1,534	1,241	1,301	1,205	1,067	1,181	1,735	1,328	1,328	1,190
Total Enrolled	8,638	7,703	7,727	7,387	6,805	7,816	9,952	8,991	7,941	7,678
Spring										
Programs Offered	748	712	766	939	1,253	1,236	1,203	1,066	990	1,164
Programs Closed	135	135	223	225	237	187	208	179	179	205
Programs Cancelled	155	160	73	226	268	161	151	167	167	209
Residents Enrolled	8,671	8,312	6,923	12,018	11,697	11,885	11,960	12,047	11,597	11,144
Non-Residents Enrolled	2,061	1,311	1,308	1,903	1,665	1,454	2,057	1,725	1,301	1,993
Total Enrolled	10,732	9,623	8,231	13,921	13,362	13,339	14,017	13,773	12,899	13,137
All Seasons										
Programs Offered	4,350	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,479	4,680
Programs Closed	717	752	1,032	1,081	1,123	991	978	902	902	1,012
Programs Cancelled	973	980	734	1,194	1,121	787	866	912	912	860
Residents Enrolled	41,030	41,528	42,022	43,299	39,761	38,988	39,455	40,577	38,401	36,589
Non-Residents Enrolled	10,846	10,178	10,169	8,029	5,089	6,100	7,480	8,708	8,708	7,366
Total Enrolled	51,876	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,200	43,955
Percent Change										
Programs	17.9%	-2.6%	-11.5%	21.4%	9.2%	6.5%	-13.0%	-1.0%	0.8%	7.1%
Participants	0.4%	-0.3%	0.9%	-1.7%	-12.6%	0.5%	4.1%	-0.3%	-8.0%	1.6%

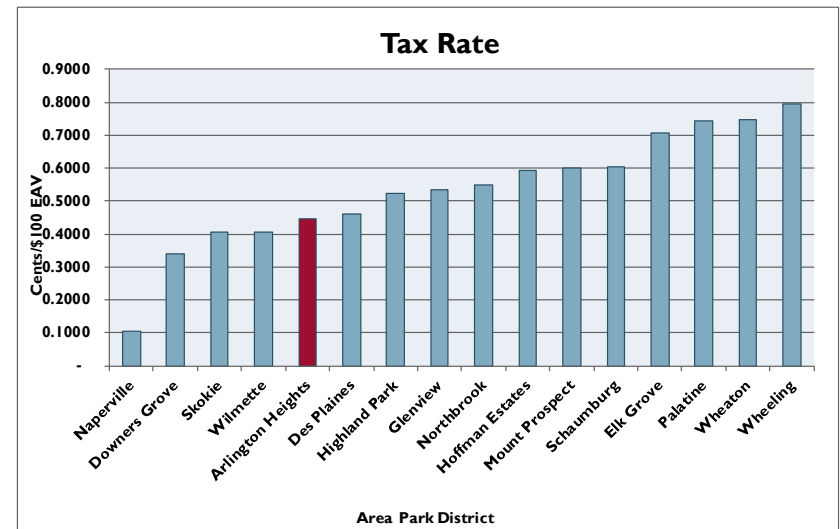
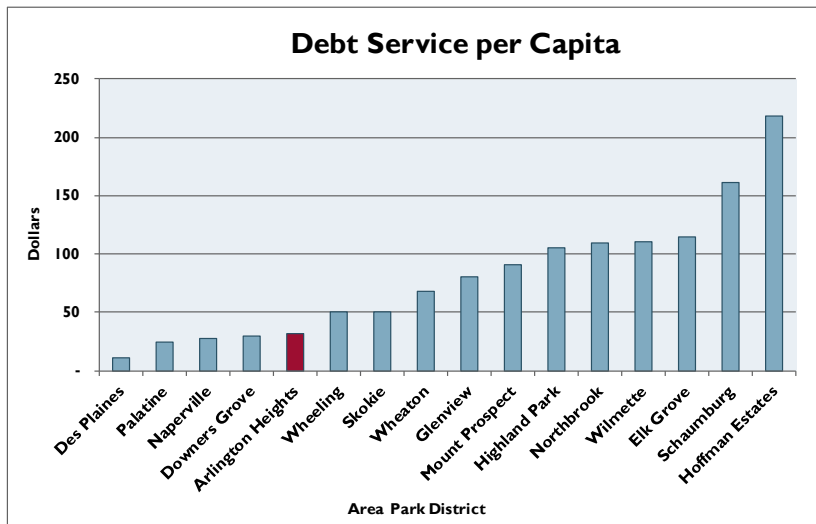
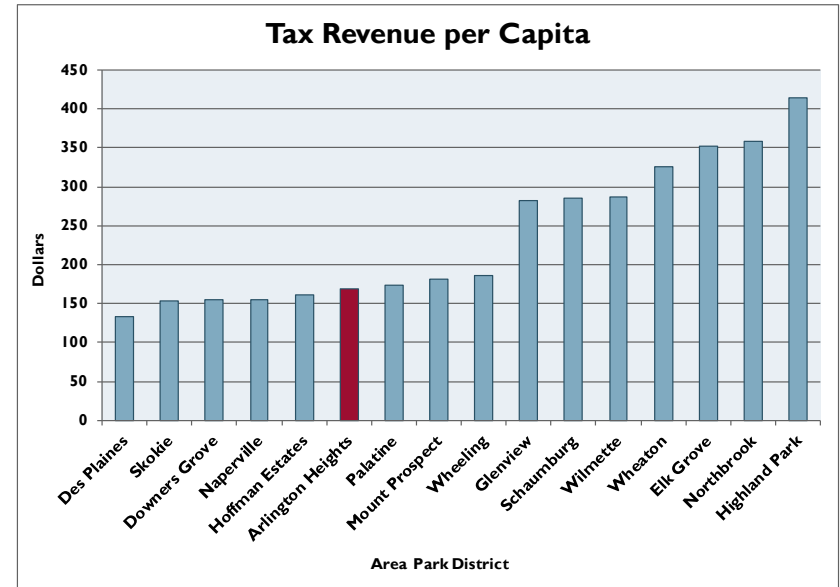
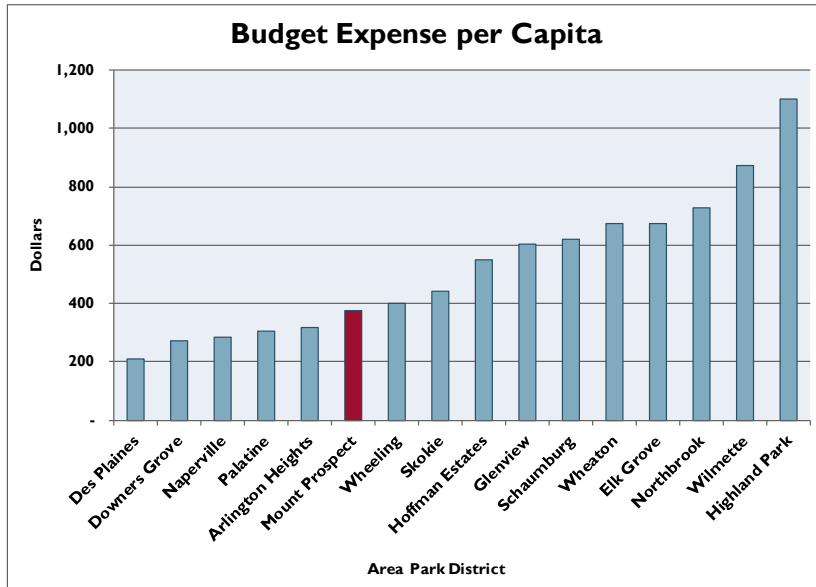
Golf Rounds



Month	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19 Estimated	5 Year Average
May	6,262	5,025	5,548	5,842	6,487	5,600	4,593	*Closed	5,772	5,985	5,961
June	6,708	7,108	6,489	6,959	6,906	6,737	1,011	*Closed	7,430	6,596	6,800
July	8,073	7,444	5,953	5,128	7,370	7,542	*Closed	6,347	7,501	7,656	6,924
August	6,356	6,482	6,424	5,481	8,154	6,907	*Closed	6,135	8,001	7,428	7,018
September	4,102	4,014	3,082	3,891	4,821	4,577	*Closed	3,946	5,130	4,679	4,507
October	2,005	2,667	3,069	2,741	3,759	3,534	*Closed	3,103	2,725	2,270	3,022
November	1,748	1,032	1,349	1,685	1,549	850	*Closed	1,510	1,620	648	1,310
December	119	1	638	1,655	620	901	*Closed	55	-	1,199	738
January	-	485	610	213	40	94	*Closed	-	-	-	58
February	-	527	288	-	11	-	*Closed	-	-	-	2
March	3,746	638	2,768	1,171	273	722	*Closed	840	783	450	707
April	3,397	1,786	2,791	2,503	3,151	2,827	*Closed	3,018	2,449	3,000	2,825
Total	42,516	37,209	39,009	37,269	43,141	40,291	5,604	24,954	41,411	39,911	39,871

* 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
Recreation	Baseball Field Lighting	Legislative	2001	105,000
Museum	Irish Fest	Illinois Arts Council	2001	1,500
Museum	ADA Videos - Banta and Muller Houses	IDNR	2001	2,000
Frontier	Pool Renovation	OSLAD	2002	400,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000
Museum	Website development – Kids Connect	IDNR	2002	10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Carefree Park	Playground Renovation	Legislative	2002	50,000
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
Lake Arlington	Park Improvements	ComEd/Green Regions	2018	20,000
Total all grants received				\$8,332,364

Economic Characteristics of the District



Ten Largest Employers

Employer	2018 Number of Employees	Percentage of Total District
Northwest Community Healthcare	3,600	4.8%
HSBC Finance Corporation	1,500	2.0%
Clearbrook	1,000	1.3%
Paddock Publications, Inc.	550	0.7%
AMITA Health	500	0.7%
Level 3 Communications, LLC	500	0.7%
Paylocity Corporation	500	0.7%
Lutheran Life Communities	500	0.7%
Kroeschell, Inc.	450	0.6%
Village of Arlington Heights	420	0.6%
	9,520	12.6%

2017 Illinois Manufacturers and Services Directories and Illinois Department of Commerce and Economic Opportunity

Ten Largest Taxpayers

Tax Payer Name	2017 Equalized Assessed Value	Percentage of District's Total EAV
WP Venture Hold Co. 4	\$30,266,744	1.08%
Town & Country Chicago	21,020,665	0.75%
Amcap Northpoint LLC	19,602,887	0.70%
Robert V. Rohrman	17,853,432	0.64%
Arlington Towne Square	16,559,909	0.59%
New Plan Excel Property Trust	16,002,273	0.57%
Hamilton Partners Inc.	15,320,037	0.55%
Stonebridge Village	14,075,838	0.50%
John Hancock Life Insurance	13,682,182	0.49%
JRK Property Holdings	13,585,878	0.49%
	\$177,969,845	6.37%

Source: Cook County Clerk's Office

The above taxpayers represent 5.94% of the District's \$2,795,583,798 2016 EAV.

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
2009	\$2,496,901,209	\$736,777,878	\$549,104	\$283,432,932	\$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	1,715,396,216	505,676,620	1,242,969	126,584,768	2,348,900,573	0.626	7,046,701,719
2016	2,088,140,078	556,105,619	1,264,483	134,692,900	2,780,203,080	0.488	8,340,609,240
2017	2,097,895,076	586,711,705	1,289,820	141,203,155	2,827,099,756	0.494	8,481,299,268
2018	not available	not available	not available	not available	2,880,814,651	0.504	8,642,443,954

Source: Cook and Lake County Clerk's Office

Overlapping General Obligation Bonded Debt

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$3,085,186,750	1.874%	\$57,806,128
Cook County Forest Preserve District	101,200,000	1.874%	1,896,151
Metropolitan Water Reclamation District	2,560,241,000	1.910%	48,901,377
The Village of Arlington Heights	66,995,000	93.083%	62,360,660
Village of Mount Prospect	95,750,000	2.720%	2,604,482
Village of Palatine	81,380,000	0.099%	80,378
City of Prospect Heights	10,435,000	7.920%	826,453
City of Rolling Meadows	6,405,000	0.647%	41,428
Community Consolidated School District Number 15	38,343,561	0.823%	315,496
Community Consolidated School District Number 21	30,255,000	20.727%	6,271,050
School District Number 23	7,540,000	36.907%	2,782,783
School District Number 25	49,580,000	96.141%	47,666,881
School District Number 57	7,860,000	3.712%	291,782
School District Number 59	15,235,000	14.383%	2,191,224
High School District Number 214	37,480,000	32.684%	12,250,150
William Rainey Harper College Number 512	126,895,000	15.973%	20,268,549
Total Overlapping Bonded Debt			\$266,554,972

Recreation Program & Club Fees



Recreation Programs

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Aquatics						
185	Summer Youth Water Polo	flat	\$ 138.00	\$ 138.00	\$ 138.00	0%
199	One on one coaching	per day	\$ 25.00	\$ 25.00	\$ 25.00	0%
199	Competitive Stroke Clinic	per day	\$ 8.00	\$ 9.00	\$ 9.00	0%
199	Preseason swim workouts	per day	\$ 7.00	\$ 7.00	\$ 9.00	29%
180	Kickoff to Interpark	per day	\$ 8.00	\$ 8.00	\$ 8.00	0%
185	School Year Youth Water Polo	per day	\$ 7.00	\$ 8.00	\$ 8.25	3%
185	Splashball	per day	\$ 5.00	\$ 6.00	\$ 6.00	0%
100	Swim School	per day	\$ 9.14	\$ 9.25	\$ 9.25	0%
100	Junior Swim School	per day	\$ 9.14	\$ 9.25	\$ 9.25	0%
100	Water Babies/Toddlers	per day	\$ 7.14	\$ 7.37	\$ 7.37	0%
100	Semi-Private Lessons	per day	\$ 16.28	\$ 16.50	\$ 16.50	0%
199	Junior Lifeguarding	per day	\$ 8.00	\$ 8.25	\$ 8.25	0%
199	Community Lifeguarding	per day	\$ 150.00	\$ 150.00	\$ 150.00	0%
100	Windy City Diving	per day	\$ 12.86	\$ 12.86	\$ 12.86	0%
Aquatics - Birthday Parties						
900	Center - Old Fashion, Princess, Sports, Cooking	flat	\$ 275.00	\$ 275.00	\$ 275.00	0%
900	Center - Magic, Art	flat	\$ 295.00	\$ 295.00	\$ 295.00	0%
900	Gold Pool Party	flat	\$ 405.00	\$ 405.00	\$ 405.00	0%
900	Silver Pool Party	flat	\$ 360.00	\$ 360.00	\$ 360.00	0%
900	Bronze Pool Party	flat	\$ 330.00	\$ 330.00	\$ 330.00	0%
Aquatics - Water Exercise						
155	Water Exercise Daily fee	daily	\$ 7.50	\$ 8.00	\$ 8.00	0%
155	Punch Pass - 5 classes	flat	\$ 35.00	\$ 35.00	\$ 35.00	0%
155	Punch Pass - 10 classes	flat	\$ 65.00	\$ 65.00	\$ 65.00	0%
155	Punch Pass - 20 classes	flat	\$ 125.00	\$ 125.00	\$ 125.00	0%
155	Punch Pass - 30 classes	flat	\$ 175.00	\$ 175.00	\$ 175.00	0%
155	Fluid Running	per day	\$ 16.00	\$ 16.00	\$ 16.00	0%
Aquatics - Swim Teams						
175	Muskies Winter 8& Under	flat	\$ 310.00	\$ 320.00	\$ 320.00	0%
175	Muskies Winter 9 & 10 yr olds	flat	\$ 330.00	\$ 340.00	\$ 340.00	0%
175	Muskies Winter 11 & 12 yr olds	flat	\$ 382.00	\$ 395.00	\$ 395.00	0%
175	Muskies Winter 13 & up	flat	\$ 550.00	\$ 550.00	\$ 550.00	0%
175	Muskies Summer 8& Under	flat	\$ 240.00	\$ 245.00	\$ 245.00	0%
175	Muskies Summer 9 & 10 yr olds	flat	\$ 240.00	\$ 245.00	\$ 245.00	0%
175	Muskies Summer 11 & 12 yr olds	flat	\$ 242.00	\$ 250.00	\$ 250.00	0%
175	Muskies Summer 13 & up	flat	\$ 314.00	\$ 314.00	\$ 314.00	0%
175	Interpark Swim Team	flat	\$ 180.00	\$ 180.00	\$ 180.00	0%

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Aquatics - Special Events						
199	pool egg hunt	per day	\$ 10.00	\$ 10.00	\$ 10.00	0%
199	youth triathlon	per day	\$ 35.00	\$ 35.00	\$ 35.00	0%
Aquatics - Daily Admission						
100	Daily Admission - Res.	daily	\$ 7.00	\$ 7.00	\$ 7.00	0%
100	Daily Admission - NR	daily	\$ 9.00	\$ 9.00	\$ 9.00	0%
100	AM Wading Pool - Res.	daily	\$ 5.00	\$ 5.00	\$ 5.00	0%
100	AM Wading Pool - Non-Res.	daily	\$ 7.00	\$ 7.00	\$ 7.00	0%
100	Daily Admission - Evenings - Res.	daily	\$ 4.00	\$ 4.00	\$ 4.00	0%
100	Daily Admission - Evenings - NR	daily	\$ 6.00	\$ 6.00	\$ 6.00	0%
100	Olympic: Lap/Senior Swim - Res	daily	\$ 4.00	\$ 4.00	\$ 4.00	0%
100	Olympic: Lap/Senior Swim - NR	daily	\$ 6.00	\$ 6.00	\$ 6.00	0%
Aquatics - Memberships						
400	Annual Swim Pass - Res. Family	membership	\$ 237.00	\$ 237.00	\$ 246.00	4%
400	Annual Swim Pass - NR Family	membership	\$ 363.00	\$ 363.00	\$ 376.00	4%
600	Annual Swim Pass - Res. Ind.	membership	\$ 144.00	\$ 144.00	\$ 150.00	4%
600	Annual Swim Pass - NR Ind.	membership	\$ 221.00	\$ 221.00	\$ 230.00	4%
400	Annual Swim Pass - Res 2 Person	membership	\$ 180.00	\$ 180.00	\$ 186.00	3%
400	Annual Swim Pass - NR 2 Person	membership	\$ 275.00	\$ 275.00	\$ 282.00	3%
400	Summer Swim Pass - Res. Family	membership	\$ 208.00	\$ 208.00	\$ 213.00	2%
400	Summer Swim Pass - NR Family	membership	\$ 315.00	\$ 315.00	\$ 320.00	2%
600	Summer Swim Pass - Res. Ind.	membership	\$ 112.00	\$ 112.00	\$ 117.00	4%
600	Summer Swim Pass - NR Ind.	membership	\$ 176.00	\$ 176.00	\$ 181.00	3%
400	Summer Swim Pass - Res 2 Person	membership	\$ 159.00	\$ 159.00	\$ 164.00	3%
400	Summer Swim Pass - NR 2 Person	membership	\$ 239.00	\$ 239.00	\$ 244.00	2%
400	Coupon Books - Res.	membership	\$ 60.00	\$ 60.00	\$ 60.00	0%
400	Babysitter Pass - Res.	membership	\$ 55.00	\$ 55.00	\$ 55.00	0%
400	Babysitter Pass - Non-Res.	membership	\$ 75.00	\$ 75.00	\$ 75.00	0%

Recreation Program & Club Fees



Recreation Programs

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Athletics						
440	House Soccer	flat	\$ 68.00	\$ 75.00	\$ 75.00	0%
420	Girls Lacrosse Beginner	flat	\$ 200.00	\$ 200.00	\$ 200.00	0%
420	Girls Lacrosse Advanced	flat	\$ 300.00	\$ 300.00	\$ 300.00	0%
483	Youth Volleyball	flat	\$ 88.00	\$ 89.00	\$ 89.00	0%
445	Aces U7-U9	flat	\$ 1,200.00	\$ 1,250.00	\$ 1,250.00	0%
445	Aces U10	flat	\$ 1,200.00	\$ 1,650.00	\$ 1,650.00	0%
445	Aces U11-U15	flat	\$ 1,600.00	\$ 1,650.00	\$ 1,650.00	0%
445	Aces High School	flat	\$ 1,500.00	\$ 1,550.00	\$ 1,550.00	0%
480	Adult Volleyball	flat	\$ 360.00	\$ 370.00	\$ 375.00	1%
450	Aces 1hr Soccer Camp	per day	\$ 13.00	\$ 14.00	\$ 16.00	14%
450	Aces 3hr Soccer Camp	per day	\$ 27.00	\$ 29.00	\$ 32.00	10%
450	Aces 1.5hr Adv Camps	per day	\$ 30.00	\$ 31.00	\$ 32.00	3%
450	Evening Camp 1 day a week	per day	\$ 25.00	\$ 25.00	\$ 26.66	7%
450	Evening Camp 2 days a week	per day	\$ 23.33	\$ 23.33	\$ 25.00	7%
439	Aces Pre K 3yr Old	per day	\$ 11.43	\$ 12.14	\$ 12.14	0%
439	Aces Pre K 4-5yr Old	per day	\$ 8.08	\$ 8.46	\$ 8.46	0%
439	Aces Junior Aces	per day	\$ 10.71	\$ 11.43	\$ 12.31	8%
439	Aces House Indoor	per day	\$ 11.43	\$ 12.14	\$ 12.14	0%
540	Hoops n Headers - 6hr	per day	\$ 39.00	\$ 39.80	\$ 39.80	0%
540	Hoops n Headers 1.25hr post camp	per day	\$ 11.00	\$ 11.00	\$ 11.00	0%
483	Youth V-Ball Clinics - 2hr	per day	\$ 40.00	\$ 40.00	\$ 35.00	-13%
483	Youth V-Ball Clinics - 3hr	per day	\$ 60.00	\$ 60.00	\$ 30.00	-50%
420	Lacrosse Girls Clinics	per day	\$ 19.29	\$ 19.29	\$ 19.29	0%
451	High Five Sports Camps	per day		\$ 14.16	\$ 14.16	0%
400	Youth Basketball	flat	\$ 86.00	\$ 86.00	\$ 88.00	2%
404	Men's Basketball - spring & summer	flat	\$ 550.00	\$ 550.00	\$ 570.00	4%
404	Men's Basketball - fall & winter	flat	\$ 650.00	\$ 650.00	\$ 800.00	23%
430	Softball - men's 12" summer	flat	\$ 800.00	\$ 800.00	\$ 800.00	0%
430	Softball - co-ed 14" summer	flat	\$ 800.00	\$ 800.00	\$ 800.00	0%
430	Softball - men's 16" summer	flat	\$ 650.00	\$ 650.00	\$ 650.00	0%
430	Softball - women's 12" summer	flat	\$ 650.00	\$ 650.00	\$ 650.00	0%
430	Softball - women's 16" summer	flat	\$ 650.00	\$ 650.00	\$ 650.00	0%
430	Softball - men's 12" spring	flat	\$ 400.00	\$ 400.00	\$ 400.00	0%
430	Softball - men's 12" fall	flat	\$ 700.00	\$ 700.00	\$ 725.00	4%
455	Pre T-Ball	per day	\$ 5.36	\$ 6.15	\$ 6.15	0%
455	T-Ball	per day	\$ 5.36	\$ 6.15	\$ 6.15	0%
455	Rookie Ball	per day	\$ 5.36	\$ 6.15	\$ 6.15	0%
455	Saturday Morning T-ball program	per day		\$ 10.00	\$ 10.00	0%

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
CAP - Children at Play						
997	Before - 5 days	year	\$ 1,050.00	\$ 1,050.00	\$ 1,131.00	8%
997	After - 5 days	year	\$ 1,312.50	\$ 1,312.50	\$ 1,392.00	6%
997	Before - 3 days	year	\$ 703.50	\$ 703.50	\$ 729.75	4%
997	After - 3 days	year	\$ 876.75	\$ 876.75	\$ 903.00	3%
997	Before - 5 days	year	\$ 1,081.25	\$ 1,081.25	\$ 1,167.75	8%
997	After - 5 days	year	\$ 1,340.75	\$ 1,340.75	\$ 1,427.25	6%
997	Before - 3 days	year	\$ 729.75	\$ 729.75	\$ 756.00	4%
997	After - 3 days	year	\$ 903.00	\$ 903.00	\$ 929.25	3%
997	Before - 5 days	year	\$ 1,098.00	\$ 1,098.00	\$ 1,189.50	8%
997	After - 5 days	year	\$ 1,372.00	\$ 1,372.00	\$ 1,464.00	7%
997	Before - 3 days	year	\$ 737.00	\$ 737.00	\$ 764.50	4%
997	After - 3 days	year	\$ 918.50	\$ 918.50	\$ 946.00	3%
Centers						
200	Fall Festival Days	per day	\$ 40.00	\$ 40.00	\$ 40.00	0%
200	Babysitting	per day	\$ 7.43	\$ 7.43	\$ 10.00	35%
200	Home Alone	per day	\$ 10.00	\$ 10.00	\$ 10.00	0%
200	Glitzy Girtz	per day	\$ 27.00	\$ 29.00	\$ 29.00	0%
200	Parent's Night Out	per day			\$ 15.00	NEW
200	Summer Safey Crash Course	per day			\$ 25.00	NEW
200	Bowling	per day	\$ 10.83	\$ 10.83	\$ 10.83	0%
200	Magic	per day	\$ 25.00	\$ 25.00	\$ 25.00	0%
451	All Star Sports Volleyball	per day	\$ 11.67	\$ 11.67	\$ 12.00	3%
451	All Star Sports*	per day	\$ 10.00	\$ 10.25	\$ 10.50	2%
451	Jelly Bean Sports	per day		\$ 16.00	\$ 16.25	2%
451	Skyhawks*	per day	\$ 29.00	\$ 26.00	\$ 26.00	0%
451	Red Line Four Weeks	per day		\$ 50.00	\$ 50.00	0%
451	Red Line Eight Weeks	per day		\$ 40.00	\$ 40.00	0%
451	Bulls Sox Half Camp	per day	\$ 43.00	\$ 43.00	\$ 45.00	5%
451	Bulls Sox Full Camp	per day	\$ 77.00	\$ 77.00	\$ 77.00	0%
200	Dog Obedience	per day	\$ 9.86	\$ 9.86	\$ 10.00	1%
200	Irish Step - preschool	per day	\$ 9.63	\$ 9.63	\$ 9.63	0%
200	Irish Step - Soft Shoe Beginner	per day	\$ 13.63	\$ 13.63	\$ 13.63	0%
200	Chess	per day	\$ 18.33	\$ 18.33	\$ 18.33	0%
200	Mad Science	per day	\$ 17.50	\$ 17.50	\$ 17.50	0%
200	Mad Science System Classes	per day	\$ 18.38	\$ 18.38	\$ 18.38	0%
200	Mad Science Camps	per day	\$ 69.00	\$ 55.00	\$ 55.00	0%

Recreation Program & Club Fees



Recreation Programs						
	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Centers - Continued						
200	Technology Classes	per day	\$ 56.00	\$ 56.00	\$ 56.00	0%
955	Frontier Gardens	per day	\$ 45.00	\$ 45.00	\$ 45.00	0%
510	Preschool Gymnastics	per day	\$ 11.50	\$ 11.50	\$ 12.13	5%
510	Youth Gymnastics	per day	\$ 12.50	\$ 12.50	\$ 13.13	5%
520	Kid's Karate Club	per day	\$ 6.22	\$ 7.00	\$ 7.25	4%
520	Shotokan Pre-Karate	per day	\$ 10.00	\$ 11.00	\$ 11.00	0%
520	Shotokan Parent / Child Karate	per day	\$ 10.00	\$ 11.00	\$ 11.00	0%
520	Shotokan Youth / Adult Karate	per day	\$ 10.00	\$ 11.00	\$ 11.00	0%
200	RMHS Cheer Clinic	per day	\$ 35.00	\$ 35.00	\$ 35.00	0%
520	Traditional Japanese Weaponry	per day	\$ 12.50	\$ 12.50	\$ 12.50	0%
200	Tuscan Market & Wine Shop	per day	\$ 35.00	\$ 35.00	\$ 35.00	0%
200	Vintages Wine Shop Classes	per day	\$ 30.00	\$ 30.00	\$ 30.00	0%
Centers - Special Events						
941	Daddy Daughter Ball	1 day event	\$ 74.00	\$ 40.00	\$ 45.00	13%
941	Bunny Basket Delivery	1 day event	\$ 30.00	\$ 30.00	\$ 25.00	-17%
941	Polar Express	1 day event	\$ 20.00	\$ 20.00	\$ 20.00	0%
941	Mother Son event	1 day event		\$ 39.00	\$ 39.00	0%
941	Trunk or Treat - early registration	1 day event	\$ 7.00	\$ 7.00	\$ 8.00	14%
941	Trunk or Treat - day of registration	1 day event	\$ 10.00	\$ 10.00	\$ 10.00	0%
Cultural Arts						
700	Dance - 30 minute class	per hour	\$ 13.75	\$ 14.00	\$ 14.28	2%
700	Dance - 45 minute class	per hour	\$ 10.00	\$ 10.16	\$ 10.36	2%
700	Dance - 60 minute class	per hour	\$ 8.50	\$ 8.63	\$ 8.80	2%
700	Dance - 75 minute class	per hour	\$ 7.70	\$ 7.85	\$ 8.00	2%
700	Dance - camp	per hour	\$ 7.44	\$ 7.63	\$ 7.78	2%
765	Vibe Dance	per hour	\$ 7.49	\$ 7.56	\$ 7.71	2%
300	Art - 45 minute class	per hour	\$ 10.16	\$ 10.33	\$ 10.54	2%
300	Art - 60 minute class	per hour	\$ 8.75	\$ 8.88	\$ 9.06	2%
300	Art - 75 minute class	per hour	\$ 9.10	\$ 9.28	\$ 9.47	2%
300	Art - 90 minute class	per hour	\$ 9.10	\$ 9.28	\$ 9.47	2%
300	Art - 120 minute class	per hour	\$ 8.24	\$ 9.06	\$ 9.24	2%
776	Drama - 45 minute class	per hour	\$ 10.16	\$ 10.22	\$ 10.42	2%
776	Drama - 60 minute class	per hour	\$ 8.75	\$ 8.83	\$ 9.00	2%
776	Drama - Plays	per hour	\$ 5.50	\$ 5.50	\$ 5.61	2%
776	Drama - Camp	per hour	\$ 8.50	\$ 8.50	\$ 8.67	2%
776	Show Choir	per hour	\$ 8.50	\$ 8.63	\$ 8.80	2%
920	Arts Alive Camp	per hour	\$ 7.40	\$ 7.53	\$ 7.68	2%
776	Private Music Lessons	per hour		\$ 50.00	\$50.00	0%

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Day Camp						
925	Day Camp	per hour	\$ 5.18	\$ 5.26	\$ 5.36	2%
925	AM Extended Camp	per hour	\$ 5.18	\$ 5.30	\$ 5.40	2%
925	PM Extended Camp	per hour	\$ 5.20	\$ 5.26	\$ 5.33	1%
925	Winter & Spring Break Camp	per hour	\$ 4.09	\$ 4.18	\$ 4.18	0%
Dog Park - Membership						
965	Canine Commons - 1 dog	membership	\$ 50.00	\$ 50.00	\$ 50.00	0%
965	Canine Commons - additional dog	membership	\$ 25.00	\$ 25.00	\$ 25.00	0%
965	Canine Commons - key fob replace	membership	\$ 5.00	\$ 5.00	\$ 5.00	0%
Fitness						
560	Indoor Cycling	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
560	Barre Classes	per hour	\$ 12.00	\$ 12.00	\$ 12.00	0%
560	Yoga	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
560	Kids Yoga	per hour	\$ 7.50	\$ 7.50	\$ 7.50	0%
560	Meditation	per hour	\$ 12.50	\$ 12.50	\$ 12.50	0%
560	Peace Yoga - contractual	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
560	Pilates	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
560	Stroller Strides - contractual	per hour	\$ 15.00	\$ 15.00	\$ 15.00	0%
560	Small Group Personal Training	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
560	Boot Camp	per hour	\$ 9.00	\$ 9.00	\$ 9.00	0%
Fitness - Memberships						
560	Annual	membership	\$ 400.00	\$ 400.00	\$ 400.00	0%
560	Monthly	membership	\$ 35.00	\$ 35.00	\$ 35.00	0%
Lake						
095	Sail Camp - all day	per day	\$ 32.00	\$ 32.00	\$ 32.00	0%
095	Sail Camp - half day	per day	\$ 21.00	\$ 21.00	\$ 21.00	0%
097	Adventure Camp	per day	\$ 55.00	\$ 55.00	\$ 56.00	2%
Museum						
220	Adult Classes	per day	\$ 15.00	\$ 15.00	\$ 15.00	0%
240	Youth Classes	per day	\$ 15.00	\$ 15.00	\$ 15.00	0%
270	Family programs	per day	\$ 20.00	\$ 20.00	\$ 20.00	0%
220	Antique classes	per day	\$ 50.00	\$ 50.00	\$ 50.00	0%
240	Camps - Full day	per day	\$ 150.00	\$ 160.00	\$ 175.00	9%
240	Camps - Half Day	per day	\$ 85.00	\$ 90.00	\$ 90.00	0%
260	School visit	per day	\$ 6.00	\$ 6.00	\$ 6.00	0%
260	Scout visit	per day	\$ 10.00	\$ 10.00	\$ 10.00	0%
280	Teas Programs	per day	\$ 25.00	\$ 25.00	\$ 25.00	0%

Recreation Program & Club Fees



Recreation Programs						
	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Preschool						
640	Kal Camp	per hour	\$ 5.18	\$ 5.28	\$ 5.38	2%
650	Adult Tot Time out	per hour	\$ 5.00	\$ 5.00	\$ 5.00	0%
650	Lunch Bunch	per hour	\$ 7.60	\$ 7.97	\$ 7.97	0%
650	Cooking and Crafty Creations	per hour	\$ 8.13	\$ 8.38	\$ 8.50	1%
650	What's Cooking	per hour	\$ 8.13	\$ 8.38	\$ 8.50	1%
650	Time Together	per hour	\$ 7.50	\$ 7.50	\$ 7.50	0%
650	On My Way	per hour	\$ 10.00	\$ 10.00	\$ 10.00	0%
650	All On My Own	per hour	\$ 17.00	\$ 11.33	\$ 11.33	0%
620	Preschool 2 days a week, 3-4 year olds	year	\$ 1,130.00	\$ 1,160.00	\$ 1,184.00	2%
620	Preschool 3 days a week, 4-5 year olds	year	\$ 1,730.00	\$ 1,772.00	\$ 1,808.00	2%
630	Safety Town	per hour	\$ 5.60	\$ 5.60	\$ 6.00	7%
650	Kid Rock	per day	\$ 10.50	\$ 10.50	\$ 10.50	0%
650	Kindermusik	per day	\$ 13.12	\$ 10.00	\$ 10.00	0%
Seniors						
800	Fitness - 60 minute	per day	\$ 7.75	\$ 8.00	\$ 8.20	2%
800	Fitness - 90 minute	per day	\$ 10.00	\$ 10.25	\$ 10.50	2%
804	Bridge	per day	\$ 8.75	\$ 9.00	\$ 9.25	3%
804	Mah Johngg	per day	\$ 7.66	\$ 8.00	\$ 8.25	3%
805	Senior Dance	per day	\$ 7.50	\$ 7.75	\$ 8.00	3%
805	Line Dance	per day	\$ 7.00	\$ 8.00	\$ 8.00	0%
835	Art	per day	\$ 12.38	\$ 12.75	\$ 13.00	2%
835	Jewelry	per day	\$ 14.80	\$ 15.20	\$ 15.50	2%
835	Crochet/Knitting	per day	\$ 8.75	\$ 8.75	\$ 9.00	3%
835	Quilting	per day	\$ 5.63	\$ 6.00	\$ 6.00	0%
840	Woodcarving	per day	\$ 5.00	\$ 5.00	\$ 5.00	0%
899	Luncheons	per day	\$ 29.00	\$ 32.00	\$ 32.00	0%

	Description	Type of Fee	2017/18	2018/19	2019/20	% Change
Seniors - Memberhips						
803	Silver Fitness Pass - 6mos	membership	\$ 142.00	\$ 145.00	\$ 146.00	1%
803	Silver Fitness Pass - 1 year	membership	\$ 212.00	\$ 215.00	\$ 215.00	0%
806	Athletic Club - 6 mos	membership	\$ 115.00	\$ 118.00	\$ 119.00	1%
803	Athletic Club - 1 year	membership	\$ 175.00	\$ 178.00	\$ 179.00	1%
803	Combo Pass - 6 mos	membership	\$ 183.00	\$ 186.00	\$ 187.00	1%
803	Combo Pass - 1 year	membership	\$ 330.00	\$ 335.00	\$ 336.00	0%
861	Tour Club - individual	membership	\$ 25.00	\$ 25.00	\$ 25.00	0%
861	Tour Club - 2 people	membership	\$ 35.00	\$ 35.00	\$ 35.00	0%
843	Wood Shop - 1 day	membership	\$ 10.00	\$ 10.00	\$ 14.00	40%
843	Wood Shop - 6 visit	membership	\$ 42.00	\$ 42.00	\$ 48.00	14%
843	Wood Shop - 10 visit	membership	\$ 60.00	\$ 60.00	\$ 80.00	33%

Recreation Program & Club Fees



Heritage Tennis Club					
Description	2016/17	2017/18	2018/19	2019/20	% Change
Memberships					
Student	80	80	80	85	5.9%
Adult	306	306	306	306	0.0%
Family	462	462	462	462	0.0%
Indoor Court Fees per hour					
Prime Time Season (Tues afer Labor Day to Memo	30	30	30	30	0.0%
Prime Time Summer Season	18	18	18	18	0.0%
Non-Prime Time Season	24	24	25	25	0.0%
Non-Prime Time Summer Season	18	18	18	18	0.0%
Permanent Court Time Prime and Non-Prime per hour					
Prime Time	30	30	30	30	0.0%
Non-Prime Time	22	22	22	22	0.0%
2 Hour M-Th 7-9pm or 5/5 9-11am	32	32	32	32	0.0%
Student Standby per hour	16	16	18	18	0.0%
Early Bird Court Rate	18	18	18	18	0.0%
Early Bird Guest Fee (if reserved before 9am)	6	6	6	6	0.0%
Guest Fee per visit	12	12	12	12	0.0%
Guest Fee Non-member Student	3	3	3	3	0.0%
Permanent Court Time Deposit	50	50	50	50	0.0%
Party Courts - Patron Pays Established Season Court Rates					
Deposit	50	50	50	50	0.0%
Guest Fee-Party Court	4	4	4	4	0.0%
Staffing Cost per hour	25	25	25	25	0.0%
Indoor Lessons Group & Private 10 weeks, 1 hr per week					
10 and other Member/Non-Member	190	195	195	201	2.9%
Student /Beginner/Adv. Beginner Member	195	200	200	206	2.9%
Student /Beginner/Adv. Beginner Non-Member	235	240	240	247	2.9%
Adult Beginner Member/Non-Member	205	211	211	217	2.9%
Adult Adv Beginner/Adv Member	205	211	211	217	2.9%
Adult Adv Beginner/Adv Non-Member	255	262	262	270	2.9%

Description	2016/17	2017/18	2018/19	2019/20	% Change
Adult Doubles Drill Group 10 weeks, 1.5 hrs/week					
Adult Doubles Drill - Member	300	309	309	318	2.9%
Adult Doubles Drill - Non-Member	350	361	361	372	2.9%
Private Lesson Fees per hour - Non-Prime Time					
1 Person	72	74	74	76	2.6%
2 Persons	74	76	76	78	2.6%
3 Persons	106	108	108	111	2.7%
4 Persons	124	136	136	140	2.9%
Private Lesson Fees per hour - Prime Time					
1 Person	78	78	78	80	2.5%
2 Persons	80	80	80	82	2.4%
3 Persons	114	114	114	117	2.6%
4 Persons	140	140	140	144	2.8%
Private Lesson Fees per hour - Senior Staff					
1 Person	86	86	86	86	0.0%
2 Persons	88	88	88	88	0.0%
3 Persons	126	126	126	126	0.0%
4 Persons	156	156	156	156	0.0%
Private Group Lesson Fee					
Adult 1 Hour - Member	215	231	231	238	2.9%
Adult 1 Hour - Non-Member	265	271	271	279	2.9%
Adult 1.5 Hour - Member	300	309	309	318	2.9%
Adult 1.5 Hour - Non-Member	350	359	359	370	2.9%
Outdoor Lesson Fees - Summer Only					
Adult Evening Lessons 1 hour	104	108	108	112	3.8%
Junior Lessons - 1 hour	99	102	102	106	3.8%
Other Fees					
Locker Room Fee per use	10	12	12	12	0.0%
League Fees (court rate plus fee for	35	35	35	35	0.0%

Recreation Program & Club Fees



Forest View Racquet & Fitness Club					
Description	2016/17	2017/18	2018/19	2019/20	% Change
Memberships (Tennis/Racquet/Fitness)					
Student	80	80	80	90	12.5%
Adult	294	306	306	306	0.0%
Family	450	462	462	462	0.0%
Memberships Club (Racquet/Fitness)					
Student	144	144	144	144	0.0%
Adult	222	222	222	222	0.0%
Family	318	318	318	318	0.0%
Memberships Enrollment Fees - One Time Charge					
Individual	150	150	150	150	0.0%
Family	200	200	200	200	0.0%
Dual Membership (annual fee)	75	75	75	75	0.0%
Unlimited Racquetball	420	420	420	420	0.0%
Court Fees - (indoor September to May)					
Prime Time Tennis per hour	28	28	30	30	0.0%
Prime Time Racquetball per hour	12	12	12	12	0.0%
Prime Time Wallyball per hour	16	16	16	16	0.0%
Permanent Court Time Indoor Season Only- per hour (Tuesdays after Labor Day to Memorial Day)	30	30	30	30	0.0%
Guest Fee - Student Rate	16	16	16	16	0.0%
Court Fees (June to August)					
Prime Time Tennis per hour	18	18	18	18	0.0%
Prime Time Racquetball per hour	6	6	6	6	0.0%
Prime Time Wallyball per hour	16	16	16	16	0.0%
Court Fees Summer Season (June to August)					
Prime Time Tennis per hour	16	18	18	18	0.0%
Prime Time Racquetball per hour	6	6	6	6	0.0%
Prime Time Wallyball per hour	16	16	16	16	0.0%
Outdoor Court Fee per hour	10	10	10	10	0.0%
Permanent Court Time Prime and Non-Prime per hour					
Prime Time Tennis	28	30	30	30	0.0%
Non-Prime Time Tennis	21	24	24	24	0.0%
Prime Time Racquetball PCT	10	10	10	10	0.0%
Non-Prime Time Racquetball PCT	6	6	6	6	0.0%
Prime Time or Non-Prime Time Wallyball	16	16	16	16	0.0%
Prime Time Tennis - Student Standby	15	16	16	16	0.0%
Prime Time Racquetball - Student Standby	5	5	5	5	0.0%
Prime Time Wallyball - Student Standby	10	10	10	10	0.0%
Early Bird Court Rate	16	18	18	18	0.0%
Fitness Studio Rental	50	50	50	50	0.0%

Description	2016/17	2017/18	2018/19	2019/20	% Change
Party Court Rental - Members Only					
Deposit	50	50	50	50	0.0%
Per Guest Fee	3	4	4	4	0.0%
Staffing Cost per hour	25	25	25	25	0.0%
Group Lessons - Members (Adult/Junior/Quickstart)					
Hourly Rate - 1 hour	19	20	21	22	4.8%
Hourly Rate - 1.5 hours	19	20	21	22	4.8%
Hourly Rate - 2 hours	16.75	17	17.5	18	2.9%
Academy Group Lessons (Adult & Junior)					
Hourly Rate - 1 hour	20	21	22	23	4.5%
Racquetball Lessons					
Hourly Rate - 1.5 hours	12	12	12	12	0.0%
Private Tennis Lessons - Indoor & Outdoor					
Hourly Rate (Staff Trainer) 1 hour	70	78	78	78	0.0%
Hourly Rate (Manager/Pro) 1 hour	72	88	88	90	2.3%
Hourly Rate (Staff Trainer) 1 hour	72	72	72	72	0.0%
Hourly Rate (Manager/Pro) 1 hour	82	82	82	84	2.4%
Private Racquetball Lessons					
Hourly Rate 1 Hour Member	45	45	45	45	0.0%
Hourly Rate 1 Hour Non-member	60	60	60	60	0.0%
Other Fees					
Locker Room Fee per year	90	90	90	90	0.0%
Guest Fee - Adult	12	12	12	12	0.0%
Guest Fee - Student	5	5	5	5	0.0%

Recreation Program & Club Fees



Arlington Lakes Golf Club											
Description	2016/17	2017/18	2018/19	2019/20	% Change	Description	2016/17	2017/18	2018/19	2019/20	% Change
Greens Fees						Golf Car Rental Fees					
Regular Rate Weekdays - 9 Holes	21.00	21.00	21.00	22.00	4.5%	Golf Car Weekdays 9 Holes	22.00	22.00	22.00	22.00	0.0%
Regular Rate Weekdays - 18 Holes	35.00	35.00	35.00	35.00	0.0%	Golf Car Holiday/Weekend 9 Holes	22.00	22.00	22.00	22.00	0.0%
Regular Rate Holiday/Weekend Rate - 18 Holes	37.00	38.00	38.00	39.00	2.6%	Golf Car Weekdays 189 Holes	35.00	35.00	36.00	36.00	0.0%
Regular Rate Holiday/Weekend Rate - 18 Holes 1	29.00	30.00	30.00	30.00	0.0%	Golf Car Holiday/Weekend 18 Hole	35.00	35.00	36.00	36.00	0.0%
Regular Rate Holiday/Weekend Rate - 18 Holes -	25.00	26.00	26.00	26.00	0.0%	Golf Car Senior 9 Holes	18.00	18.00	18.00	18.00	0.0%
Resident Rate Weekdays - 9 Holes	19.00	19.00	19.00	20.00	5.0%	Golf Car Senior 18 Holes	26.00	26.00	26.00	28.00	7.1%
Resident Rate Weekdays - 18 Holes	30.00	30.00	30.00	30.00	0.0%	Pull Car Weekdays 9 Holes	3.00	3.00	3.00	3.00	0.0%
Resident Rate Holiday/Weekend Rate - 18 Holes	32.00	33.00	34.00	34.00	0.0%	Pull Car Holiday/Weekend 9 Holes	3.00	3.00	3.00	3.00	0.0%
Resident Rate 18 Holes 11am-Twilight	24.00	25.00	25.00	26.00	3.8%	Pull Car Weekdays 18 Holes	4.00	4.00	4.00	4.00	0.0%
Resident Rate Twilight	21.00	21.00	22.00	22.00	0.0%	Pull Car Holiday/Weekend 18 Holes	4.00	4.00	4.00	4.00	0.0%
Resident Seniors - 9 Holes (until 3pm)	14.00	14.00	14.00	15.00	6.7%	Golf and Bag Rental 9 Holes (\$10 d	6.00	6.00	6.00	6.00	0.0%
Resident Seniors - 18 Holes	24.00	24.00	24.00	24.00	0.0%	Golf and Bag Rental 18 Holes (\$10	12.00	12.00	12.00	12.00	0.0%
Resident Juniors - 9 Holes (until 3pm, after 2pm w	12.00	12.00	12.00	12.00	0.0%	Lesson Fees					
Resident Juniors - 18 Holes	22.00	22.00	22.00	22.00	0.0%	Resident Group Adult	60.00	60.00	70.00	70.00	0.0%
Regular Seniors - 9 Holes (until 3pm)	17.00	17.00	17.00	18.00	5.6%	Non-Resident Group Adult	75.00	75.00	75.00	75.00	0.0%
Regular Seniors - 18 Holes	27.00	28.00	28.00	28.00	0.0%	Resident Youth (8-17 yrs)	45.00	45.00	45.00	45.00	0.0%
Regular Juniors - 9 Holes (until 3pm, after 2pm we	12.00	12.00	12.00	12.00	0.0%	Non-Resident Youth (8-17 yrs)	50.00	50.00	50.00	50.00	0.0%
Regular Juniors - 18 Holes	22.00	22.00	22.00	22.00	0.0%	Private Lessons (w/golf pro per half	45.00	45.00	45.00	45.00	0.0%
Res FT College Student-Weekday 9 Holes	12.00	12.00	12.00	12.00	0.0%	Golf Association Fee	7.00	7.00	7.00	7.00	0.0%
Res FT College Student-Weekday/Weekend/Holiday	22.00	22.00	22.00	22.00	0.0%	Permanent Tee Time Fee	120.00	120.00	140.00	140.00	0.0%
Non-Resident Adult - 9 Holes (after 3pm)	21.00	21.00	21.00	22.00	4.5%	Golf Team Use - St Viator and RMH	7.00	7.00	7.00	8.00	12.5%
Early Bird Weekend - Back 9 Holes Regular Rate	26.00	26.00	26.00	26.00	0.0%	Hearth Banquet Room Rental Rates Per Hour					
Early Bird Weekend - Back 9 Holes Resident Rate	20.00	20.00	20.00	20.00	0.0%	M-F 8am-4pm	60.00	60.00	70.00	70.00	0.0%
Twilight Regular Rate - 9 Holes	21.00	21.00	21.00	22.00	4.5%	M-Th 4pm-10pm	55.00	55.00	65.00	65.00	0.0%
Adult - 3 Hole Rate	8.00	8.00	8.00	9.00	11.1%	Friday 6pm-Midnight	80.00	80.00	80.00	80.00	0.0%
Junior/Senior - 3 Hole Rate	5.00	5.00	5.00	6.00	16.7%	S-S 11am-6pm	75.00	75.00	80.00	90.00	11.1%
Adult - 6 Hole Rate	14.00	14.00	14.00	14.00	0.0%	Saturday 6pm-Midnight	95.00	95.00	95.00	99.00	4.0%
Junior/Senior - 3 Hole Rate	9.00	9.00	9.00	9.00	0.0%	Sunday 6pm-11pm	75.00	75.00	80.00	80.00	0.0%
Season Pass - All Residents Only						Pro Shop Services					
Residents - Individual Unlimited	1,100.00	1,100.00	1,100.00	1,100.00	0.0%	Handicap Service Fee (cover cost fo	30.00	30.00	30.00	30.00	0.0%
Residents - Individual Limited	795.00	795.00	795.00	795.00	0.0%	Driving Range Fees					
Residents - Husband & Wife Unlimited	1,975.00	1,975.00	1,975.00	1,975.00	0.0%	Training Bucket of Balls	4.00	4.00	4.00	4.50	11.1%
Resident - Senior Limited (60 yrs)	670.00	685.00	695.00	695.00	0.0%	Small Pail Bucket of Balls	6.50	6.50	6.50	7.00	7.1%
Resident - Junior Limited (12-17 yrs)	350.00	350.00	350.00	350.00	0.0%	Large Pail Bucket of Balls	9.00	9.00	9.00	9.50	5.3%
League Fees						XLarge Pail Bucket of Balls	17.00	17.00	17.00	17.00	0.0%
Resident 9 Holes	19.00	19.00	19.00	20.00	5.0%	10 Large Pail Bucket of Balls	70.00	70.00	70.00	75.00	6.7%
Non-resident 9 Holes	21.00	21.00	21.00	22.00	4.5%	Group Rate Golf Balls (20 or more)	2.50	3.00	3.00	N/A	
Monday Junior League	7.00	7.00	7.00	8.00	12.5%	Golf Club Rentals per Club	1.00	1.00	1.00	1.00	0.0%

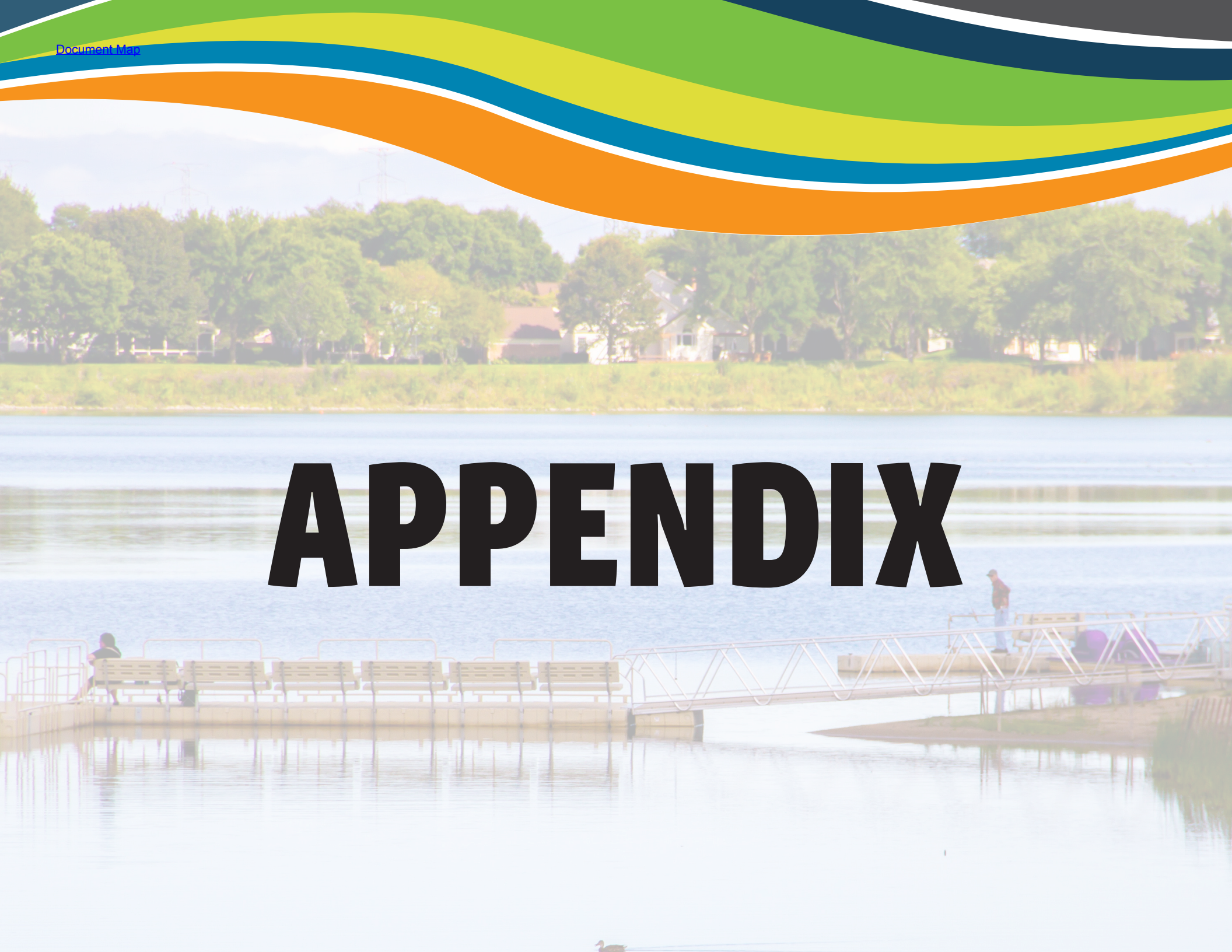
Recreation Program & Club Fees



Nickol Knoll Golf Club					
Description	2016/17	2017/18	2018/19	2019/20	% Change
Greens Fees					
Golf Rate Weekdays 9 Holes	12.00	13.00	13.00	14.00	7.1%
Golf Rate WeekEnds 9 Holes	15.00	15.00	16.00	16.00	0.0%
Golf Rate WeekEnds 9 Holes Replay	10.00	10.00	10.00	10.00	0.0%
Senior Rate Weekdays 9 Holes	9.50	10.00	10.00	10.00	0.0%
Junior Rate Weekdays 9 Holes	9.50	10.00	10.00	10.00	0.0%
Resident Punch Card - 10 Punches	110.00	120.00	120.00	120.00	0.0%
Junior/Senior Punch Card	90.00	90.00	90.00	90.00	0.0%
Monday Junior League	7.00	7.00	7.00	7.00	0.0%
Golf Car Rental Fees					
Golf Car Rental 9 Holes per person	8.00	8.00	8.00	8.00	0.0%
Pull Car Weekdays 9 Holes	3.00	3.00	3.00	3.00	0.0%
Pull Car Weekdays 18 Holes	4.00	4.00	4.00	4.00	0.0%
Golf and Bag Rental 9 Holes (\$10 deposit)	6.00	6.00	6.00	6.00	0.0%
Golf and Bag Rental 18 Holes (\$10 deposit)	12.00	12.00	12.00	12.00	0.0%
Lesson Fees					
Resident Group Adult	60.00	60.00	70.00	70.00	0.0%
Non-Resident Group Adult	75.00	75.00	75.00	75.00	0.0%
Resident Youth (8-17 yrs)	45.00	45.00	45.00	45.00	0.0%
Non-Resident Youth (8-17 yrs)	50.00	50.00	50.00	50.00	0.0%
Resident Association Fees - Junior Golf	45.00	45.00	45.00	45.00	0.0%
Non-Resident Association Fees - Junior Golf	7.00	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	8.00	12.5%

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APPENDIX



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
2018/19 Budget				
Full-Time IMRF	17	46	40	103
Part-Time IMRF	4	5	52	61
Part-Time Regular and Short-Term (Non-IMRF)	7	30	1,057	1,094
Total	28	81	1,149	1,258
Year-End Estimate (at 4/30/19)				
Full-Time IMRF	17	43	35	95
Part-Time IMRF	4	5	50	59
Part-Time Regular and Short-Term (Non-IMRF)	7	30	1,015	1,052
Total	28	78	1,100	1,206
2019/20 Budget				
Full-Time IMRF	17	43	36	96
Part-Time IMRF	4	5	50	59
Part-Time Regular and Short-Term (Non-IMRF)	7	30	1,015	1,052
Total	28	78	1,101	1,207

The Arlington Heights Park District issued 1,198 W-2's to employees who worked for the Park District in 2018.

Total hours worked by all staff during 2017/18 was 491,849, or the equivalent 236 full-time employees. This is 21,384 fewer hours and 10 fewer FTE's than 2016/17, due to having several unfilled full-time positions.

* Staff made a determination that seven full-time positions did not need to be filled during 18/19. In addition, staff re-evaluated this decision during the budget process and are recommending to hold off on filling these positions during the upcoming year. This saves the District approximately \$548,500 in compensation.

Position Status Report



	Actual					Projected				
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Parks & Planning Department										
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	0	0	0	0	0	0	0
Custodians	7	7	7	8	8	8	8	8	8	8
Total Parks and Planning Department	46	46	46	46	46	46	46	46	46	46
Finance and Personnel Department										
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
Total Finance and Personnel Department	12	12	12	12	12	12	12	12	12	12
Executive Director's Office										
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
Total Executive Director's Office	5	5	5	5	5	5	5	5	5	5
Recreation and Facilities Department										
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	3	3	4	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
Total Recreation and Facilities Department	39	39	40	40	40	40	40	40	40	40
Total Park District	102	102	103	103	103	103	103	103	103	103

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 the law. In addition, the state of Illinois has passed legislation to increase minimum wages to \$9.25 on January 1, 2020.

Full-time Employee Salary Ranges 2019/20



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
2016/17 Actual									
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	60,800	-	325,260	84,760	164,970	195,990	3,897,700
Total Wages	\$ 3,127,700	3,890,970	123,060	-	703,110	155,700	451,700	523,340	8,975,580
Revenue	\$ 5,741,990	10,399,170	196,620	5,902,710	935,630	201,940	731,470	902,830	25,012,360
% of Revenue	54.47%	37.42%	62.59%	0.00%	75.15%	77.10%	61.75%	57.97%	35.88%
2017/18 Actual									
Full-Time	\$ 2,483,140	941,630	64,380	-	387,750	47,510	290,530	337,390	4,552,330
Part-Time	228,540	2,673,770	83,280	-	360,710	93,690	211,770	189,760	3,841,520
Total Wages	\$ 2,711,680	3,615,400	147,660	-	748,460	141,200	502,300	527,150	8,393,850
Revenue	\$ 5,456,140	10,794,500	207,500	5,612,430	1,243,630	178,430	812,270	918,270	25,223,170
% of Revenue	49.70%	33.49%	71.16%	0.00%	60.18%	79.13%	61.84%	57.41%	33.28%
2018/19 Projected									
Full-Time	\$ 2,503,680	866,470	64,640	-	379,040	33,920	286,050	319,200	4,453,000
Part-Time	169,860	2,776,630	82,690	-	366,350	96,300	240,470	168,860	3,901,160
Total Wages	\$ 2,673,540	3,643,100	147,330	-	745,390	130,220	526,520	488,060	8,354,160
Revenue	\$ 5,806,950	11,329,390	226,370	5,717,690	1,246,090	173,460	850,100	895,100	26,245,150
% of Revenue	46.04%	32.16%	65.08%	0.00%	59.82%	75.07%	61.94%	54.53%	31.83%
2019/20 Proposed									
Full-Time	\$ 2,587,810	994,050	67,580	-	395,030	48,000	299,610	326,380	4,718,460
Part-Time	189,380	2,945,500	88,730	-	369,350	89,260	241,970	193,450	4,117,640
Total Wages	\$ 2,777,190	3,939,550	156,310	-	764,380	137,260	541,580	519,830	8,836,100
Revenue	\$ 5,809,600	11,782,130	238,740	5,714,550	1,350,950	202,290	864,270	920,990	26,883,520
% of Revenue	47.80%	33.44%	65.47%	0.00%	56.58%	67.85%	62.66%	56.44%	32.87%

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 & Social Security	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/17	6,137,050	10,072,510	293,240	229,150	(1,547,310)	(715,440)	9,915,824	114,140	559,380	228,040	22,050	(866,890)	1,516,040	16,041,960
Revenues	5,175,050	10,794,280	812,270	918,270	1,243,630	178,430	13,946,880	207,500	1,683,940	281,090	27,830	2,627,980	-	23,950,270
Expenses	4,582,730	9,634,550	720,960	735,480	1,205,400	241,010	12,537,400	222,720	1,667,430	299,970	29,050	2,913,930	673,180	22,926,410
Capital Outlay	-	27,450	-	3,800	-	-	31,250	-	-	-	-	-	290,000	321,250
Net Surplus/(Deficit)	592,320	1,132,280	91,310	178,990	38,230	(62,580)	1,378,230	(15,220)	16,510	(18,880)	(1,220)	(285,950)	(963,180)	702,610
Non-spendable	76,000	5,200	14,500	20,000	62,000	6,313	108,013	-	-	-	-	-	-	184,013
Deferred Taxes	2,321,380	1,561,892	-	-	-	-	1,561,892	65,250	575,890	147,520	14,540	-	524,710	5,211,182
Fiscal Sustainability	1,833,090	2,383,133	180,240	183,870	301,350	60,253	3,108,845	22,272	-	67,925	4,358	-	67,318	5,103,808
Available Balance	2,498,900	7,282,236	169,520	204,270	(1,571,080)	(844,586)	5,240,360	11,398	-	(6,285)	1,933	(1,152,840)	920,262	7,513,728
Fund Balance, 04/30/18	6,729,370	11,232,432	364,260	408,140	(1,509,080)	(778,020)	10,019,110	98,920	575,890	209,160	20,830	(1,152,840)	1,512,290	17,711,352
Revenues	5,490,760	14,239,390	850,100	895,100	1,246,090	173,460	17,404,140	226,370	1,917,870	316,190	31,100	2,188,620	1,160,520	28,735,570
Expenses	5,206,240	13,310,150	758,080	716,280	1,236,870	220,020	16,241,400	210,250	1,787,310	318,990	29,630	1,958,960	719,100	26,471,880
Capital Outlay/Transfers	200,000	(2,445,200)	-	40,000	-	-	(2,405,200)	-	-	-	-	-	1,411,370	(793,830)
Net Surplus/(Deficit)	84,520	3,374,440	92,020	138,820	9,220	(46,560)	3,567,940	16,120	130,560	(2,800)	1,470	229,660	(969,950)	3,057,520
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	157,500	-	-	-	-	-	-	233,500
Deferred Taxes	2,239,540	1,640,765	-	-	-	-	1,640,765	68,576	706,450	154,933	15,239	-	17,410	4,842,912
Fiscal Sustainability	2,082,500	3,699,318	189,520	179,070	309,218	55,005	4,432,130	21,025	-	79,748	4,445	-	71,910	6,691,757
Available Balance	2,415,850	6,761,618	221,890	350,390	(1,871,078)	(882,585)	4,580,235	25,440	-	(28,321)	2,617	(923,180)	453,020	6,525,660
Fund Balance, 04/30/19	6,813,889	12,161,700	426,410	546,960	(1,499,860)	(824,580)	10,810,630	115,040	706,450	206,360	22,300	(923,180)	542,340	18,293,829
Revenues	5,491,360	11,782,130	864,270	920,990	1,350,950	202,290	15,120,630	238,740	1,930,320	318,240	31,300	2,366,580	1,142,850	26,640,020
Expenses	5,506,430	11,859,820	793,190	770,290	1,296,290	237,430	14,957,020	223,340	1,935,690	260,940	30,500	2,168,850	730,740	25,813,510
Capital Outlay/Transfers	874,500	100,000	90,000	90,000	-	-	280,000	-	-	-	-	-	605,000	1,759,500
Net Surplus/(Deficit)	(889,570)	(177,690)	(18,920)	60,700	54,660	(35,140)	(116,390)	15,400	(5,370)	57,300	800	197,730	(192,890)	(932,990)
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	157,500	-	-	-	-	-	-	233,500
Deferred Taxes	2,254,080	1,651,418	-	-	-	-	1,651,418	69,021	701,080	155,938	15,337	-	5,170	4,852,043
Fiscal Sustainability	2,202,570	2,939,955	198,298	192,573	324,073	59,358	3,714,255	22,334	-	65,235	4,575	-	73,074	6,082,043
Available Balance	1,391,670	4,203,797	194,193	397,588	(1,831,273)	(922,078)	2,042,227	39,085	-	42,487	3,188	(725,450)	271,207	3,064,414
Fund Balance, 04/30/20	5,924,320	8,855,170	407,490	607,660	(1,445,200)	(859,720)	7,565,400	130,440	701,080	263,660	23,100	(725,450)	349,450	14,232,000
% Fund Balance Retainage														
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	25%	10%	0%	25%	15%	0%	10%	24%
Available Balance	25%	35%	24%	52%	-141%	-388%	14%	18%	0%	16%	10%	-33%	37%	12%
Total	65%	60%	49%	77%	-116%	-363%	38%	28%	0%	41%	25%	-33%	47%	35%

Five -Year Financial Forecast

	Estimated		Projected					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue								
Corporate	\$ 4,671,910	4,976,750	5,009,060	5,118,531	5,273,776	5,373,978	5,476,084	5,580,129
Recreation	2,933,050	3,348,500	3,370,240	3,434,275	3,499,526	3,566,017	3,633,771	3,702,813
Pension & Social Security	1,683,940	1,917,870	1,065,620	1,085,867	1,106,498	1,127,522	1,148,945	1,170,775
Insurance	281,090	316,190	1,182,940	1,205,416	1,228,319	1,251,657	1,275,438	1,299,672
Audit	27,830	31,100	31,300	31,895	32,501	33,118	33,747	34,389
Museum	124,380	139,950	140,860	143,536	146,264	149,043	151,874	154,760
Nwsra	959,430	1,124,990	1,132,300	1,153,814	1,175,736	1,198,075	1,220,839	1,244,035
Debt Service	1,971,690	2,188,620	2,366,580	2,411,545	2,413,957	2,416,371	2,418,787	2,421,206
Property Taxes	\$ 12,653,320	14,043,970	14,298,900	14,584,878	14,876,576	15,115,780	15,359,485	15,607,777
Fees, Charges, & Other Revenue:								
Debt Proceeds	9,960,090	8,510,780	433,660	437,997	442,377	455,648	469,317	483,397
Grant Proceeds	200,000	210,000	-	-	-	-	-	-
Replacemet Taxes	233,720	233,710	201,880	203,899	205,938	212,116	218,479	225,034
Rental Income	197,940	179,060	172,740	174,467	176,212	181,498	186,943	192,552
Interest Income	252,240	654,160	443,370	447,804	452,282	465,850	479,826	494,220
NWSRA Administration Fees	141,350	164,740	164,740	166,387	168,051	173,093	178,286	183,634
Donations & Misc. Revenue	411,380	397,750	438,500	442,885	447,314	460,733	474,555	488,792
Recreation Program Fees Net Scholarships	6,794,380	6,681,710	7,192,610	8,087,417	8,250,130	8,497,634	8,752,563	9,015,140
Swimming Pool Revenues	729,990	725,300	632,280	638,603	644,989	664,338	684,269	704,797
Tennis Club Revenues	1,730,540	1,745,200	1,785,260	1,803,113	1,821,144	1,875,778	1,932,051	1,990,013
Golf Club Revenues	1,422,060	1,419,550	1,553,240	1,568,772	1,584,460	1,631,994	1,680,954	1,731,382
Fees, Charges, & Other Revenue	22,073,690	20,921,960	13,018,280	13,971,344	14,192,896	14,618,683	15,057,243	15,508,961
Total Revenue	\$ 34,727,010	34,965,930	27,317,180	28,556,222	29,069,472	29,734,463	30,416,728	31,116,738
Expense								
Corporate	4,582,730	5,406,240	6,380,930	5,738,835	5,972,170	6,002,031	6,032,041	6,062,202
Recreation	9,634,550	13,310,150	15,088,440	11,932,262	11,991,924	12,051,883	12,112,143	12,172,703
Pension	1,667,430	1,787,310	1,935,690	1,945,368	2,023,183	2,104,111	2,188,275	2,275,806
Insurance	299,970	318,990	260,940	262,245	263,556	264,874	266,198	267,529
Audit	29,050	29,630	30,500	30,653	30,729	30,806	30,883	30,960
Museum	222,720	210,250	223,340	224,457	225,579	226,707	227,840	228,980
NWSRA	963,180	2,130,470	1,335,740	1,009,499	1,014,546	1,019,619	1,024,717	1,029,841
Debt Service	2,913,930	1,958,960	2,168,850	2,179,694	2,413,957	2,416,371	2,418,787	2,421,206
Arlington Lakes Golf Club	1,205,400	1,236,870	1,296,290	1,302,771	1,328,827	1,355,403	1,382,511	1,410,162
Nickol Knoll Golf Club	241,010	220,020	237,430	238,617	243,389	248,257	253,222	258,287
Forest View Racquet & Fitness Club	720,960	758,080	883,190	887,606	892,044	896,504	900,987	905,492
Heritage Tennis Club	739,280	756,280	860,290	819,591	835,983	852,703	869,757	887,152
Capital Outlay	1,175,110	10,215,020	6,286,630	1,600,000	1,600,000	1,632,000	1,664,640	1,697,933
Total Expense	24,395,320	38,338,270	36,988,260	28,171,598	28,835,888	29,101,269	29,372,002	29,648,251
Net Surplus (Deficit)	\$ 10,331,690	(3,372,340)	(9,671,080)	384,624	233,585	633,194	1,044,726	1,468,487
Est. Fund Balance - Beg. of Year	\$ 17,454,879	27,786,569	24,542,409	14,871,070	15,255,694	15,489,278	16,122,472	17,167,199
Non-spendable	8,793,453	5,577,280	289,410	290,857	292,311	293,773	295,242	296,718
Deferred Taxes	5,211,182	4,778,002	4,852,043	4,876,303	4,900,685	4,925,188	4,949,814	4,974,563
Fiscal Sustainability	5,119,436	6,773,473	6,180,656	6,211,559	6,242,617	6,273,830	6,305,199	6,336,725
Available Balance	8,662,460	7,348,704	3,548,961	3,876,974	4,053,665	4,629,681	5,616,943	7,027,679
Est. Fund Balance - End of Year	\$ 27,786,530	24,477,459	14,871,070	15,255,694	15,489,278	16,122,472	17,167,199	18,635,685

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	99,175
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>455,513</u>

Roof Replacement Schedule



Property	Square Feet	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Administration Center & Annex	13,750	\$ -	\$ -	\$ 24,780	\$ -	\$ -	\$ 21,750	\$ -	\$ -
Arlington Lakes GC Clubhouse	6,650	-	-	-	-	-	-	-	-
Arlington Lakes GC Service Center	4,275	-	-	-	-	-	-	-	-
Camelot Community Center	11,078	-	-	104,400	-	-	-	-	-
Camelot Park Shelter	1,200	-	-	-	-	-	-	-	-
Davis Street Service Center	22,584	-	-	-	-	-	-	-	-
Davis Street II Service Center	24,000	-	20,400	-	-	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-
Forest View Racquet Club	58,552	-	30,000	217,234	-	-	-	-	-
Frontier Community Center	13,770	-	-	5,600	-	48,195	-	-	-
Frontier Service Center (2026, \$140K)	5,202	-	-	-	-	-	-	17,430	-
Frontier Park Shelter	1,200	-	-	-	-	-	-	-	-
Hasbrook Building	3,995	-	-	-	-	-	-	-	-
Heritage Community Center	10,628	-	-	-	-	36,575	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-	-
Hickory Meadows Shelter	2,960	-	-	-	18,000	-	-	-	-
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	-	-	112,000	-	120,000	-	-	-
Olympic Park	58,400	Olympic Building Renovation			-	-	-	-	-
Patriots Park Shelter Building	2,960	-	-	9,120	-	-	-	-	-
Pioneer Community Center	22,800	-	-	-	-	-	-	-	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	100,000	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	-	-
Prairie Park Shelter	249	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	147,000	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	-	56,700	175,000	-	-	-	-
Recreation Park Festival Bldg.	1,200	-	-	-	-	16,800	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-
21 S. Belmont	2,100	-	-	-	-	-	-	-	-
17 S. Belmont	1,600	-	-	-	-	-	-	-	-
Total	373,944	\$ -	\$ 197,400	\$ 529,834	\$ 293,000	\$ 221,570	\$ 21,750	\$ 17,430	\$ -

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	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Primary Locations - A										
FVTC-Outdoors (Tennis)	7	Good	\$ 70,000	\$ -	\$ -	\$ -	\$ 139,410	\$ -	\$ -	\$ -
FVTC-Indoors (Tennis)		Good	-	-	-	-	-	29,865	-	-
Dryden Park (Tennis)	4	Good	-	-	-	20,000	-	-	-	-
Camelot Park (Tennis)	3	Good	13,500	-	-	-	15,000	-	-	-
Centennial Park (Tennis)	4	Good	-	30,800	-	-	-	-	-	-
Frontier Park (Tennis)	2	Good	9,000	-	-	-	25,000	-	-	-
Greenslopes Park (Tennis)	4	Poor	-	-	-	150,000	-	-	-	-
Heritage Tennis Club (Tennis)		Good	-	-	-	-	-	40,000	-	-
Heritage Park (Tennis & Basketball)	3	Good	-	27,000	15,000	-	-	-	-	16,500
Pioneer Park (Tennis)	4	Good	-	-	20,000	-	-	-	20,000	-
Recreation Park (Tennis)	3	Good	-	-	-	15,000	-	-	-	-
Total	34		\$ 92,500	\$ 57,800	\$ 35,000	\$ 185,000	\$ 179,410	\$ 69,865	\$ 20,000	\$ 16,500
Secondary Locations - B										
Carefree Park (Tennis)	2	Good	-	-	9,000	-	-	-	-	70,000
Creekside Park (Tennis)	2	Good	9,000	-	-	-	17,000	-	-	-
Raven Park (Tennis)	3	Excellent	-	2,000	13,500	-	-	-	-	15,000
Wildwood Park (Tennis)	3	Good	-	-	-	15,000	-	-	-	-
Total	10		\$ 9,000	\$ 2,000	\$ 22,500	\$ 15,000	\$ 17,000	\$ -	\$ -	\$ 85,000
Supplemental Locations - C										
Greenbrier Park (Tennis)	1	Fair	-	10,800	-	-	-	50,000	-	-
Hasbrook Park (Tennis)	2	Good	-	-	-	-	10,000	-	-	-
Victory Park (Tennis)	1	Good	-	-	-	6,000	-	-	-	-
Volz Park (Tennis)	2	Fair	-	-	-	70,000	-	-	-	-
Total	6		\$ -	\$ 10,800	\$ -	\$ 76,000	\$ 10,000	\$ 50,000	\$ -	\$ -
Total All Courts	50		\$ 101,500	\$ 70,600	\$ 57,500	\$ 276,000	\$ 206,410	\$ 119,865	\$ 20,000	\$ 101,500
M&R Colorcoating ONLY Total			\$ 30,500	\$ 63,000	\$ 40,500	\$ 37,000	\$ 22,500	\$ 22,500	\$ 22,501	\$ 22,500

Crackfill, Colorcoat & Stripe
 Renovate (paving, colorcoat, fencing and equipment)
 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
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	
Berbercker 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	
Lake Arlington	2018	70,444	52,113	74%	Reil Construction	Landscape Structures	2-12 yrs	2039	1500,000
Totals		\$4,439,407	\$1,089,726	25%					\$3,120,000

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



	<u>Number</u>	<u>Percent</u>
Total Population	75,101	100.0
Gender		
Male	36,019	48.0
Female	39,082	52.0
Age Composition		
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>
Race/Ethnic Origin*		
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

	<u>Number</u>	<u>Percent</u>
Household by type		
Total households.....	30,919	100.0
Family households (families).....	20,305	65.7
With own children under 18 years.....	8,704	28.2
Married couple family.....	17,301	56.0
With own children under 18 years.....	7,487	24.2
Female householder, no husband present.....	2,205	7.1
With own children under 18 years.....	954	3.1
Non-family households.....	10,614	34.3
Householder living alone.....	9,313	30.1
Householder 65 years and older.....	3,977	12.9
Households with individuals under 18 years.....	9,054	29.3
Households with individuals 65 years and over.....	9,124	29.5
Average household size.....	2.41	-
Average family size.....	3.04	-

	<u>Number</u>	<u>Percent</u>
Housing Occupancy		
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	
Elk Grove Park District	Intergovernmental Agreement	11/18/18	AH residents receive resident rates at EG Pavilion Aquatic Center / EG resident receive 25% discount for membership to FVRC	Temporary agreement November 2018 thru March 1, 2020.	3/1/2020
Mt. Prospect Park District	Reciprocal Temporary Agreement		AH residents receive resident rates at Mt. Prospect aquatic facilities, RecPlex Courts, Pool & Track memberships & programs.	March thru December 2019	12/31/2019
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

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
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	

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
SD #214	SD 214 (John Hersey H.S.) Synthetic Turf 2011	5/10/11	Synthetic turf installed/cost shared & PD can use for recreational activities turf may need to be replaced within 8-15 years after the effective date of agreement. If during the term of this agreement one party is of the opinion that the turf requires replacement, it shall notify the other party in writing	The school district shall allow Park district to use the Stadium for a number of hours as specified annually on July 1 in the "Master Use Schedule"	No Term Limit
SD #214	Amendment to SD 214 (John Hersey H.S.) Synthetic Turf 2011	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 In Progress

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
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

Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
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	
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 dispose 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
DelBoccia Marchetti	2017-2018	Movies in the Park, Creation Stations, Calendar	2,800
Fleishman	2017-2018	Gatorade Advertising at NKGK	3,000
Allstate AH	2017-2018	Whipper Snapper, Trunk or Treat, Program Guide	1,500
Dental Clinique	2017-2018	Movies In The Park	1,000
All About Kids Dentistry	2017-2018	Picnic In The Park	500
Deal With Diamond Group	2017-2018	Holiday Tree Lighting	500
Nakfoor Orthodontics	2017-2018	Trunk or Treat	500
CD One Price Cleaners	2017-2018	Trunk or Treat	500
Life Storage	2017-2018	Banner Program	750
The Little Gym of Barrington	2017-2018	Irish Fest	750
Passanantes Home Food Services	2017-2018	Irish Fest	750
Elite Remodeling Froup	2017-2018	Irish Fest	500
Dirksen Center	2017-2018	Program Guide Ads	1,000
Loyal 2 Communities	2017-2018	Program Guide Ads	1,000
Loving Care Animal Hospital	2017-2018	Program Guide Ads	1,000
Rotary Club	2017-2018	Program Guide Ads	650
St. James School	2017-2018	Program Guide Ads	750
First Midwest Bank	2018-2019	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2018-2019	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2018-2019	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling & Electric	2018-2019	Program Guide	500
ABC Plumbing Heating Cooling & Electric	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat	2,500
DelBoccio Marchetti	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat, Envirogroup, Irish Fest, Tree Lighting	13,000
Allstate	2018-2019	Whipper Snapper Youth Triathlon	400
All About Kids Dentistry	2018-2019	Picnic in the Park	500
Baird & Warner	2018-2019	Picnic in the Park	500
Drost Kivlahan McMahon & O'Connor	2018-2019	Irish Fest	1,000
Our Home Improvement	2018-2019	Movies in the Park	1,000
Sprint	2018-2019	Movies in the Park	2,000

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
Strings Attached	2018-2019	Program Guide	850
Holly Connors	2018-2019	Program Guide	450
Epic Urgent Care	2018-2019	Program Guide	450
St. James School	2018-2019	Program Guide	500
Kiddie Academy	2018-2019	Program Guide	2,000
			<u>\$213,650</u>

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
2018-2019	39,150
<u>\$213,650</u>	

The 2019/20 budget at a glance
Arlington Heights Park District's \$36,988,260 spending
proposal represents a 3.5 percent decrease

Where the money goes

Expense	This year	Last year	% Change
General Corporate	\$ 6,380,930	\$ 5,738,690	11.2 %
Recreation	10,712,620	10,331,540	3.7
Pension	1,079,850	1,790,350	-39.7
Insurance	260,940	312,070	-16.4
Public Audit	30,500	30,500	0.0
Social Security	855,840	-	#DIV/0!
Museum	223,340	212,290	5.2
NWSRA Special Recreation	1,335,740	2,194,100	-39.1
Arlington Lakes Golf Club	1,296,290	1,276,050	1.6
Nickol Knoll Golf Club	237,430	250,610	-5.3
Forest View Racquet and Fitness Club	883,190	802,770	10.0
Heritage Tennis Club	860,290	861,760	-0.2
Debt Service	3,316,050	2,675,500	23.9
Capital Projects	9,515,250	11,862,040	-19.8
	<u>\$ 36,988,260</u>	<u>\$ 38,338,270</u>	-3.5 %

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$ 14,298,900	\$ 14,637,660	-2.3 %
Debt Proceeds	433,660	-	#DIV/0!
Grant Proceeds	-	200,000	-100.0
Replacement Taxes	201,880	206,580	-2.3
Rental Income	172,740	178,300	-3.1
Interest Income	443,370	210,180	110.9
NWSRA Admin. Fees	164,740	164,740	
Donations & Misc Revenues	438,500	319,030	37.4
Recreation Program Fees	7,192,610	6,710,840	7.2
Swimming Pool Revenues	632,280	710,050	-11.0
Tennis Club Revenues	1,785,260	1,650,650	8.2
Golf Club Revenues	1,553,240	1,538,530	1.0
	<u>\$ 27,317,180</u>	<u>\$ 26,526,560</u>	3.0 %

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 9, 2019, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

Glossary of Terms



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

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

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

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

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

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

ALGC – Arlington Lakes Golf Course

Appropriation - An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinance.

ArcGIS - ArcGIS is a geographic information system (GIS) for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information.

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.

CAP – Children at Play is a before and after school program.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending 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.

DSEB – Debt Service Extension Base

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

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

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

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

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

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

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

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

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

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

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

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

FVTC – Forest View Racquet & Fitness Club

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining 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.

LED – Light-emitting diode which is a more energy efficient lighting source.

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.