

ARLINGTON HEIGHTS PARK DISTRICT

# ANNUAL BUDGET 2021-2022







# Annual Operating Budget

## For Fiscal Year Ending April 30, 2022

### **The Arlington Heights Park District**

Enriches our community by providing quality recreation, parks, facilities and fun.

#### **We do this by:**

- ◆ Ensuring the efficient and effective use of financial resources and Park District assets
- ◆ Providing innovative recreational opportunities and facilities to meet the diverse programming needs of our community
- ◆ Continuing the District's pursuit of being a community, regional, state, and national leader
- ◆ Promoting an environment of cooperation, collaboration, and teamwork
- ◆ Providing quality internal and external customer-focused service
- ◆ Providing stewardship of our open spaces and natural resources

**April 27, 2021**

This page intentionally left blank.



# OVERVIEW



# Table of Contents



<b>OVERVIEW</b>	<b>Page</b>
Reader's Guide.....	4
Document Map.....	5
Profile.....	6-7
Budget Message.....	8-10
Comprehensive Plan.....	11-16
Budget Process.....	17
Budget Calendar.....	18
Financial Policies.....	19-23
Fund Structure.....	24-25
Principal Officers.....	26-27
Organizational Chart.....	28
Organizational Chart by Function.....	29
Map of Parks & Facilities.....	30-31
Facilities & Features.....	32-33
GFOA Distinguished Budget Presentation Award.....	34
<b>FINANCIAL SUMMARIES</b>	
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.....	55-61
Parks and Planning.....	62-67
Recreation and Facilities.....	68-74

<b>BUDGET BY FUND</b>	<b>Page</b>
<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.....	95-97
Heritage Tennis Club Fund.....	98-100
Arlington Lakes Golf Club Fund.....	101-103
Nickol Knoll Golf Club Fund.....	104-105
Arlington Ridge Center Fund.....	106-108
Museum Fund.....	109-112

# Table of Contents



## PROGRAM SUMMARIES

Program Revenue Summary.....	114
Cultural Arts.....	115-116
Day Camp and Children at Play (CAP) .....	117-118
Seniors.....	119-120
Fitness and Preschool .....	121-122
Athletics .....	123-124
Aquatics.....	125-126
Center .....	127
Lake Arlington .....	128
Program Revenue Comparison by Category.....	129
Program Analysis .....	130-132

## CAPITAL IMPROVEMENT PLAN

### Page

Capital Improvement Plan.....	134-157
Capital Projects – Multiple Year Overview .....	158-166

## LEGAL DOCUMENTS

Budget and Appropriation Ordinance No. 718.....	168-176
---	---------

## STATISTICS

Statistic and Performance Table Descriptions .....	178
General Information Statistics.....	179
General Information Statistics per Capita.....	180
Public Swimming Pool Attendance.....	181
Recreation Program Statistics .....	182
Golf Rounds - Ten Year Comparison .....	183
Area Park District Comparisons .....	184
Grant History.....	185-186
Economic Characteristics.....	187
Recreation Program & Club Fees.....	188-196

## APPENDIX

### PAGE

Employee Headcount by Type.....	198
Position Status Report.....	199
Part-time Employee Salary Ranges.....	200
Full-time Employee Salary Ranges.....	201
Analysis of Employee Wages.....	202
Fund Balance Comparisons - All Funds.....	203
Five Year Financial Forecast .....	204
Schedule of Building Square Footage .....	205
Roof Improvement Schedule.....	206
Tennis Court Renovation Schedule.....	207
Playground Renovation Schedule .....	208-209
U. S. Census Demographics .....	210
Cooperative Agreements.....	211-215
Sponsorships .....	216-219
News Release .....	220
Glossary of Terms .....	221-226



# 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

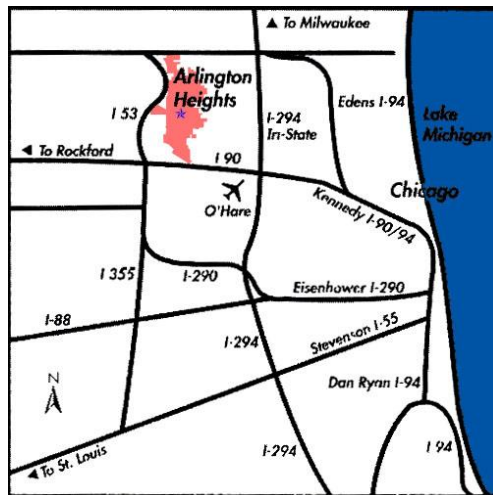
On June 9, 1925, the Arlington Heights Park District was formed with Commissioners Nathaniel Banta, Henry Klehm, Eugene Berbecker, Albert Volz, and Julius Flentie.

## Governed

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

## Boundaries

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



## Staff

The District has an appointed executive director responsible for administration of the District and 78 authorized full-time staff. The District also employs over 1,100 part-time, seasonal, and temporary workers, and volunteers.

## Real Estate

The equalized assessed value of real estate for 2019 is \$3,226,379,740 (most recent available).

## Tax Rate

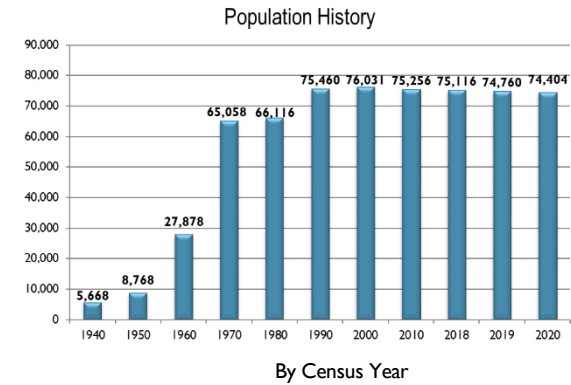
The tax rate for 2019 is .457 per \$100 of assessed value (most recent available).

## Fiscal Year Budget

The proposed operating budget for 2021/22 is \$24,299,180 with a net of \$1,200,000 of interfund transfers with an additional \$2,839,250 in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

## Population

The Park District's population is approximately 74,404. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.



# Profile



## **Ethnic Breakdown**

The median household income is \$87,790 with an average household size of 2.4 and median age of 44. 88.2% of the population in the village is white, 7.1% are Asian, 5.7 % are Hispanic, and 1.3% are African American ethnicity based on the 2010 census.

## **Bond Rating**

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

## **Programs and Services**

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

## **Park Resources**

The District owns 457.42 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 five with gymnasiums), a cultural arts center, historical museum, senior center, Forest View Racquet and Fitness Club,

Heritage Tennis Club, Arlington Lakes Golf Club, Arlington Ridge Center, Nickol Knoll Golf Club, Melas Park Softball Complex, Lake Arlington's 2.4 mile walk/bike path and 50-acre boating lake, Sunset Meadows driving range, a dog park, athletic fields and 22 mile of walking paths, 46 ball diamonds (42 Park District, four School District), two football fields, seven dedicated soccer fields (five Park District, two School District), 45 playgrounds, 48 outdoor tennis courts, two dedicated pickleball courts, seven outdoor ice skating rinks, six sand volleyball courts, 31 basketball courts and 17 picnic areas.

## **Affiliations**

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

## **Contact**

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

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



# Budget Message



April 27, 2021

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, 2022 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 2021.

The past year has proven to be extremely challenging for the agency due to the pandemic. However, staff did an excellent job managing expenses as non-tax revenues were unpredictable. Staff were challenged to manage expenses so that the District would end the year with a break-even budget. The current projections reflect a net surplus of \$280,000.

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 2021/22 budget also projects approximately \$10.4 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. Due to COVID-19, the updating of this plan was postponed.

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.

## 2021/22 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 2021/22 is \$24,299,180 net of interfund transfers, an 11.9% decrease from the 2020/21 budget primarily due COVID-19 cuts, with an additional \$2,839,250 in capital spending and contingencies. The major components are shown next:

# Budget Message



## 2021/22 Proposed Annual Operating Budget

General Fund	\$	4,920,310
Recreation Fund		9,235,860
Debt Service Funds		2,269,410
ARC		1,460,390
All Other Funds		6,413,210
<b>Total</b>	<b>\$</b>	<b>24,299,180</b>

Revenue sources for the Annual Operating Budget Funds of \$26,181,940, net of interfund transfers, reflects an increase of 22.4% from projected year end due to reopening efforts. Real estate taxes of \$14,786,290 (56.5%), and fees and charges of \$9,662,830 (36.9%) support the operating budget. Other significant changes in revenues and expenditures are highlighted in the Financial Summaries section.

Although the tax cap limits the Park District’s largest revenue source, the Park District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget when it is fiscally feasible. The tax cap for levy 2020 was 2.3% and 2021 is 1.4%. 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 2020/21 and 2021/22

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	2020/21	2021/22
ARC	\$ 100,000	\$ -
Green Slopes Tennis Courts	460,000	483,000
OSLAD Grant at Recreation Park	675,000	-
Provision for Contingencies	100,000	-
Vehicle & Equipment Replacements	115,000	43,000
Willow Park Bridge Replacement	125,300	-
Potential Land Acquisition	400,000	-
Park Improvements under \$75,000	1,043,240	255,250
Pickleball Courts - Volz	-	200,000
Roof Replacement - Camelot	-	102,000
*Artificial Turf - Melas	-	394,000
Carried Over From 2020/21	-	46,000
Demolition - 406 E. Northwest Hwy	-	160,000
Dryden Tennis/Pickleball Courts	-	400,000
Nickol Knoll Path	-	150,000
Dectron Replacement - ARC	-	446,000
Path & Basketball Court - Sunset Ridge	-	110,000
<b>Total</b>	<b>\$ 3,018,540</b>	<b>\$ 2,789,250</b>

\* Capital Project is Funded Through Recreation Fund



# Budget Message



**Arlington Ridge Center Renovation** - The Park District increased the footprint of the building by an estimated 32,000 square feet. Work began in August of 2018 and the new and improved facility had a grand reopening on December 31, 2019. Major highlights include:

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

**Hardscapes** – This budget reflects a commitment to improving the infrastructure of the District by budgeting \$1,458,000 among nine hardscape projects that include tennis courts, pickleball courts, walking paths, and outdoor basketball courts.

**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 \$269,850 projects (ADA) for 2020/21 and \$146,000 for 2021/22.

**Infrastructure Needs** – The Park District invests capital funds each year to maintain the assets of the District in a sound financial manner. Staff has taken additional measures to address infrastructure needs in the 2021/22 Capital Plan.

**Land Acquisition** – The Park District is interested in increasing park acreage to meet the national open space and park standards and continues to pursue property adjacent to existing parks. Newly acquired land must meet the goals of the Park District (it is best if the land can be programmed to provide a source of revenue for its operation). Large parcels, or parcels adjoining existing parks, provide the best flexibility to the Park District for future needs.

**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 our privilege to acknowledge our sincere gratitude for your leadership, counsel, and encouragement. We look with confidence to the Park Board as together we develop new recreational initiatives, elevate standards, and provide responsive leisure services for the community. The solid foundation provided by this budget ensures that a shared vision for the Arlington Heights Park District will be further realized in the coming year.

Respectfully submitted,

*Carrie A. Fullerton*

Carrie A. Fullerton, CPRE  
Executive Director

*Jason S. Myers*

Jason S. Myers, CPRP  
Director of Finance & Personnel

# 2014-2020 Extended 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 to own 457.42 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. Due to the hiring of a new executive director and COVID-19, staff recommends extending the current Comprehensive plan and will be looking to begin the process of developing a new plan in 2022.

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 five pages. Goals beyond 2021/22 can be found within the District’s Comprehensive Plan and all capital plans over the next five years have been incorporated into the Capital Budget discussion.



**Comprehensive Plan Goals**

# 2014-2020 Extended Comprehensive Plan

	Status	Fiscal Year
<b>Financial Resources &amp; Assets</b>		
<b>1.1 Identify and pursue alternative funding to meet public demand.</b>		
Pursue Available Public Museum Capital Grant for facility updates and added programming possibilities.		2021/22
Continue assessing all starting salaries to maintain competitive with neighboring parks and recreation agencies.		2021/22
Continue to expand use of contracted services to free up staff to concentrate on providing quality athletic spaces, safe recreation areas, and community outreach.		2021/22
Acquiring Sponsorships for all Park District programs and events.		2021/22
Evaluate concessions operations and produce a net increase of 10%, compared to previous years.		2021/22
Host NIWSC swim conference in winter 2022 to increase overall program revenue through host stipend, concessions & heat sheet sales.		2021/22
<b>1.2 Administer the District finances in a sound and accountable fiscal manner.</b>		
Expand the fleet lease program to cycle out aging vehicles, saving the park district funds from reduced repairs and improved fuel economy.		2021/22
<b>1.3 Provide a safe environment for District visitors and personnel.</b>		
Continue to manage the capital masterplan and adjust annually as needed to maintain the structure and functionality of the parks, facilities, and open spaces.		2021/22
Finalize the Operations and Procedures Manual for the ARC.		2021/22
<b>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</b>		
Explore and recommend a method to count actual users on the lake path.		2021/22
Get Garden Plot pre-registration in an on-line format. Create / develop an online, pre-registration option for garden plots.		2021/22
Through Activenet, create all birthday party package types and add-ons as part of the resource scheduler functionality to eliminate physical paperwork.		2021/22
Increase vendor payment via ACH by 15%.		2021/22
Increase purchasing card use by 10%.		2021/22
<b>1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.</b>		
Update the Finance Department Procedure Manual.		2021/22
Develop a plan for ongoing review of documents (Policy Manual, Procedure Manual, Job Descriptions, and Safety Manual).		2021/22
<b>Recreational Opportunities &amp; Facilities</b>		
<b>2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.</b>		
Expand the North School Park holiday displays by fabricating an igloo and ornaments for the some of the trees.		2021/22
Continue to build relationships with PE teachers and HS coaches to create programming specifically for future and current recreational tennis players at both tennis clubs.		2021/22
Create new events for Arlington Lakes Clubhouse during slower months of January and February to increase concession revenue by 10% during those months.		2021/22



# 2014-2020 Extended Comprehensive Plan



	Status	Fiscal Year
Create 5-year plan for Museum for the years 2021-2026.		2021/22
<b>2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.</b>		
Offer two new enrichment programs for CAP students during the 2021-2022 school year.		2021/22
Develop electronic template for program evaluations given at the conclusion of each session. Address feedback and increase repeat customers by 5% during fall and winter program sessions 2021-2022.		2021/22
Create and offer new early childhood program each program session. Include varied times and locations to meet both working and nonworking parents.		2021/22
Promote and create at least three new golf lesson programs utilizing available technology to increase instruction revenue by 7-10% at Arlington Lakes.		2021/22
Work to offer additional dance and art programming at other facilities, such as Camelot and ARC.		2021/22
Produce at least one off-site theatre production in a larger venue to allow for larger cast and attempt to hold onto older program participants.		2021/22
Increase enrollment in scout programs at the centers and lake by 20%.		2021/22
Develop a home school series of programs with our current roster of contractual instructors such as All Star Sports, and Jelly Bean.		2021/22
Coordinate Youth Basketball to convert 1 <sup>st</sup> /2 <sup>nd</sup> Grade to 3v3. This would allow more touches on the ball, easier to teach fundamentals with 6 on court rather than 10, and help create more practice times.		2021/22
Organize a boys/girls youth basketball travel league that would have tryouts, uniforms, and a tournament.		2021/22
Collaborate with other recreation and athletics staff to create new, and expand on current recreation programming at the new Arlington Ridge Center. New programming ideas could include one day tournaments such as youth dodgeball, adult /youth volleyball, and pickle ball. Expansion or increase in participant enrollment for current classes would include Indoor T-ball, badminton, Bulls classes, and instructional pickle ball classes.		2021/22
Promote & continue to conduct swim lessons at a quality level to increase swim lessons revenue by 10% in FY 2020/21.		2021/22
Increase team registration on winter Muskies by 30% and on Otters by 50% to increase overall program revenue and net 40%.		2021/22
Create an 8 week lessons plan for beginner & intermediate water polo class program to increase water polo revenue by 10% in fall 2020.		2021/22
Work with ARC Personal Training staff to develop a quality dry-land training program to be held during Muskies "well" time on deck/in studio B when available.		2021/22
Create and implement two new fitness events: Wine & Yoga and Fitness Dance Party.		2021/22
Continue to develop and program Lake Arlington to maximize the space and make it a regional destination.		2021/22

# 2014-2020 Extended Comprehensive Plan



<b>2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.</b>		
	<b>Status</b>	<b>Fiscal Year</b>
Increase engagement on social media channels by 10%.		2021/22
Increase inbound user/visitor volume to our websites by 10%.		2021/22
Increase lead capture on our AHPD website by 10%.		2021/22
Evaluate the program guide and how it is delivered to community to increase ROI without sacrificing registration revenue or customer satisfaction.		2021/22
Recruit and hire a new Graphic Designer.		2021/22
<b>Leadership</b>		
<b>3.1 Encourage staff to be actively involved in community and professional organizations.</b>		
Identify different community/professional groups and work with staff to become members.		2021/22
<b>3.2 Seek out partnerships with other recreation providers within our region.</b>		
Partner with neighboring park districts and villages to share resources where appropriate to save each agency funds.		2021/22
Development an emergency response plan with our community partners to understand our response during a time of crisis.		2021/22
Create a formal succession plan for the parks and planning department to provide opportunity for employees to advance as leadership roles become available.		2021/22
Establish a professional services database of architects, engineers, surveyors, and construction managers that the agency can utilize as needed		2021/22
Develop and implement a Parks and Planning internship program with local community colleges and high schools.		2021/22
<b>3.3 Enhance the District's image through effective and proactive public relations.</b>		
Update Heritage Tennis Club front desk training and reference materials. Provide ongoing updates for front desk staff on a monthly basis or prior to each registration.		2021/22
Develop Incentive Benefits for Patrons to receive cost savings for being repeat users. (Examples: Sign up for six tours at one time, get a \$5 discount coupon for the Gift Store. Note: Tour members buy a lot of merchandise on tour days; buy a 10 visit pass to the Wood Shop get one visit free; sign up for 3 art classes at one time, get one Open Art Studio visit free, etc.)		2021/22
Grow the ARC's Social Media outlet followers to 500-1,000 for each of the following: Facebook, Twitter, Instagram		2021/22
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.		2021/22
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.		2021/22

# 2014-2020 Extended Comprehensive Plan



	Status	Fiscal Year
<b>Teamwork</b>		
<b>4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.</b>		
Utilizing the guidance and expertise of Human Resources, promote a healthy team atmosphere and attitude for Parks and Planning Department.		2021/22
Continue to work with the Recreation team to better understand individual and shared responsibilities in areas of programming crossover.		2021/22
Host interdepartmental meetings at Heritage Tennis Club to facilitate planning and sharing of information.		2021/22
Enable IM on Exchange/Outlook. In an effort to increase staff communication IT would like to research what network and PC resources are needed/used to, including server CPU/memory usage and bandwidth usage. Implement and document employee usage policy to ensure proper usage and IM content. Figure out if content can/is/should be filtered and reviewed by the proper staff.		2021/22
<b>4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.</b>		
Budget for continuing education opportunities to keep staff at the cutting edge of their areas of responsibility.		2021/22
Collaborate with the Fitness Supervisor to program outdoor fitness at the Lake using either the new outdoor equipment or open green space.		2021/22
Work with Envirogroup to fill any unused garden plots, and / or environmental programming at / or in-conjunction with the garden plots		2021/22
<b>4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.</b>		
Create staff recognition program for CAP staff to create unity and buy-in for staff for 2021-2022 school year.		2021/22
Update all finance procedures to include new software procedures.		2021/22
Review and update all financial reports generated for staff.		2021/22
<b>Customer-Focused Service</b>		
<b>5.1 Maintain effective interaction between Board and staff.</b>		
Conduct a Board workshop to define the direction of the agency.		2021/22
<b>5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.</b>		
Research and implement a file management system to organize all planning documents into a central location to improve internal efficiencies.		2021/22
Enhance the Volunteer Program with a designated staff member to coordinate all opportunities for the public to volunteer across the District.		2021/22
Host interdepartmental gatherings to facilitate understanding of job responsibilities and getting to know coworkers.		2021/22
<b>5.3 Continue quality customer-focused service.</b>		
Create and implement district wide Guest Services standards to provide quality customer-focused service (carry over).		2021/22
Update tri-fold brochures used at the senior center to provide better communication and customer service to both new and current users.		2021/22
Continue to improve working relationship with athletic organizations and streamline point of contact communication to avoid missing a need.		2021/22
Create and implement a rewards/loyalty program for all tennis members.		2021/22
Develop a program evaluation for tennis clubs to review programs and staff to identify strengths and weaknesses that will allow us to improve what we do.		2021/22
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, throughout the District.		2021/22
Develop three member events that focus on retention and member rewards.		2021/22



# 2014-2020 Extended Comprehensive Plan



	Status	Fiscal Year
<b>Stewardship</b>		
<b>6.1 Continue to promote and educate the public on environmental and conservation issues.</b>		
Expand the pollinator garden program to include the local school districts and encourage use of the spaces as outdoor classrooms.		2021/22
Continue and expand the use of organic fertilizers throughout the park system.		2021/22
Enhance arboriculture health by completing a tree inventory, understanding tree needs, and expanding tree planting.		2021/22
Create a new masterplan for North School Park to update existing infrastructure and landscaping, while improving the patron experience.		2021/22
Continue to reduce the amount of herbicide used in the park system and explore alternative methods of weed control, as well as incorporation of cultural and mechanical technique changes.		2021/22
<b>6.2 Protect and actively manage our natural resources.</b>		
Continue to complete controlled burns to manage invasive species growing in the park district's natural areas.		2021/22
Continue to install native plantings in appropriate natural spaces to continue to enhance biodiversity.		2021/22
Restore woodland areas at Lake Arlington to native plants and trees to increase biodiversity and the visitor experience.		2021/22
Investigate a mobile application that would allow Lake Arlington patrons to e-learn about the environment while walking around ecologically restored areas of the lake.		2021/22
Enhance the Camelot and Camelot Connector corridors through invasive tree and plant removal, establishment to native plantings, and explore grants to help facilitate the work.		2021/22
Continue course conditions improvements with verticutting greens when weather conditions allow early and late in the season at Arlington Lakes.		2021/22
<b>6.3 Develop standards for planning and construction of new facilities.</b>		
Catalog all existing park amenities into the capital replacement plan to provide a course of action for park improvements.		2021/22
Continue to upgrade exterior lighting to LED lighting throughout the park system to reduce maintenance and energy expenses.		2021/22
Continue to upgrade interior facility lighting to LED to reduce maintenance and energy expenses.		2021/22
Continue to replace aging drinking fountains with new filtered bottle filler units to improve patron experience and reduce the number plastic bottles reaching landfills.		2021/22
Continue to upgrade obsolete pool controllers to modern web based controlled systems to reduce the occurrence of unknown system faults, improve pool user experience, and reduce staff after hour response expenses.		2021/22
Investigate and expand the use of GIS programming to better catalog assets, maintenance, and capital needs.		2021/22

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

# 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 a February Regular Board Meeting and the draft of the annual budget is presented to the Board of Commissioners at a Regular Board Meeting on March 23, 2021. The Annual Budget is finalized and a tentative Budget and Appropriation Ordinance is approved and placed on public display at least 30 days prior to final approval.

The Budget and Appropriation Ordinance is adopted following a public hearing scheduled in April. Seven days prior to the hearing, notice of the place and time is published in the local press, and copies of the ordinance are made available for inspection by the public at the Park District Administration Center, 410 N. Arlington Heights Road, Arlington Heights, IL, and on the website at <https://www.ahpd.org/about-ahpd/financial-reports/>. The Budget and Appropriation Ordinance must be adopted before the first quarter of each year, and filed with the Cook County Clerk within 30 days of adoption.

State law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds

vote. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

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

## Budget Implementation and Monitoring

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

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

## Budget Amendment

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

# Budget Calendar



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

## Fall 2020 to 2021

### 2020

**November** BS&A Training, Budget instructions distributed, and input begins

**November 24** Initial Capital Projects Discussion with Board of Commissioners

**December 21** Budget entry completed

### 2021

**January 4 - 8** Departmental Budget review meetings

**January 8** Budget entry completed

**January 11 - 15** Senior leadership Budget review meetings

**January 26** Program and facilities budget meeting with Board of Commissioners

**February 19** Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners

**February 23** Presentation of Proposed Capital Improvement Plan to the Board of Commissioners

**March 19** Distribution of the Proposed Annual Operating Budget to the Board of Commissioners and staff. Make available to the public at the Park District Administration Center and post on website by March 27

**March 23** Presentation of Annual Operating Budget to Board of Commissioners

**April 15** Publish Public Hearing Notice

**April 27** Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.

**April 27** Adoption of the 2021/22 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.

**April 28 – May 28** File the Budget and Appropriation Ordinance along with the proper certifications with the County Clerk's Office.

**November 1** The Board of Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year, by two-thirds vote, the Board of Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in the aggregate, may not exceed ten percent of the total amount appropriated in such fund.



# 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 and are all approved by the Board of Commissioners at the local level.

## 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 Certificate of Achievement for Excellence in Financial Reporting 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.
- 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.

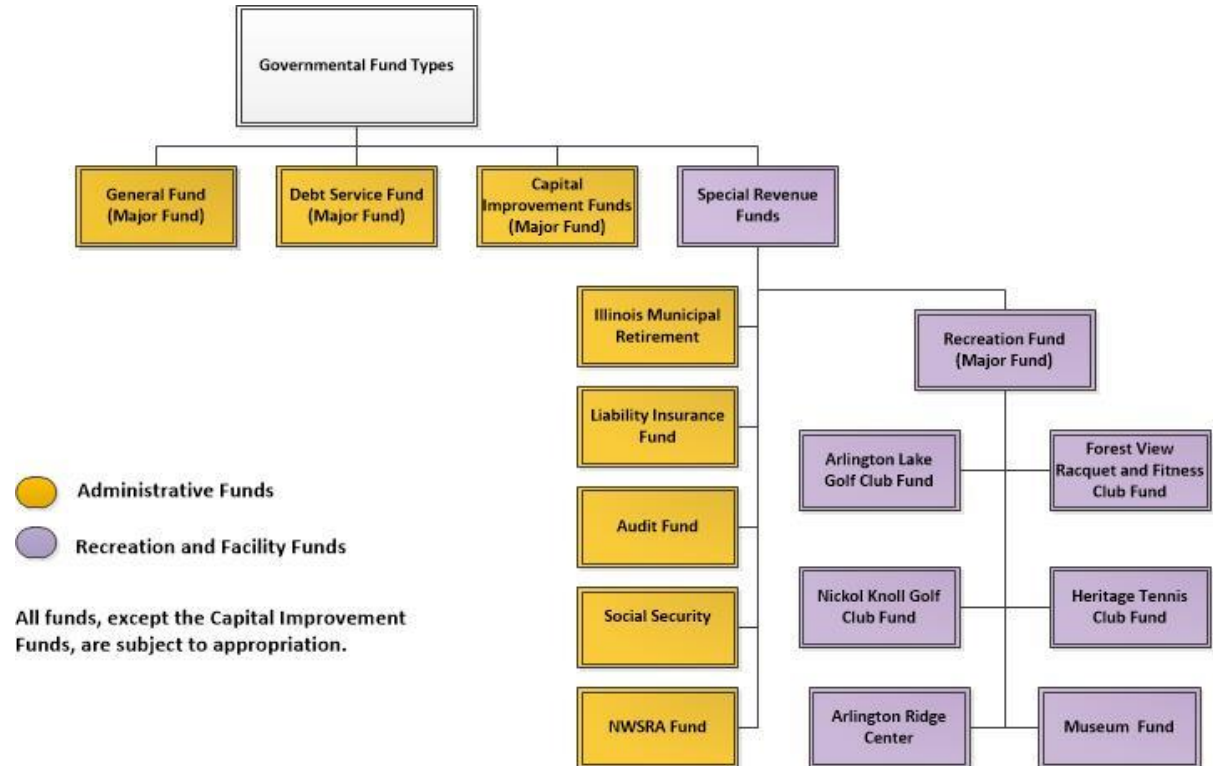
The following is a brief description of each fund type.

**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 (FOLLOWING SEVEN FUNDS):

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

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

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

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

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

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

**DEBT SERVICE FUND** - This fund is a major fund and was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District.

## RECREATION AND FACILITY FUNDS (FOLLOWING SEVEN FUNDS):

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

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

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

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

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

**ARLINGTON RIDGE CENTER FUND** – A subsidiary fund established to account for the operations and maintenance of an indoor pool, fitness center, walking track, and basketball courts. Operations include, memberships, daily admissions, and program revenue.

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



# Principal Officers



## Board of Commissioners

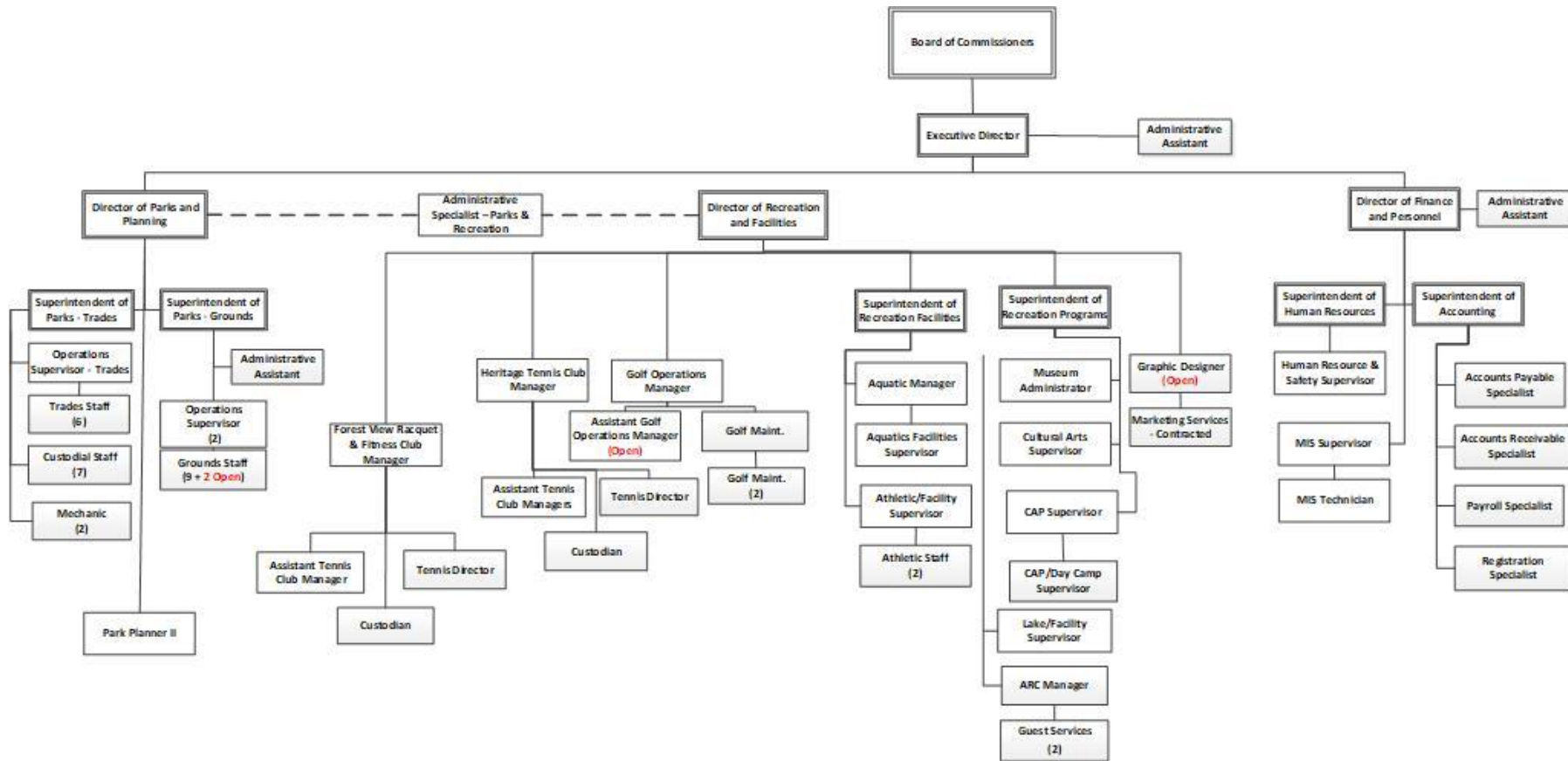
Maryfran H. Leno	President
Timothy Gelinas	Vice President
Robert J. Nesvacil	Commissioner
Brian Owen	Commissioner
H. William Ploger	Commissioner

## Administrative Staff

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

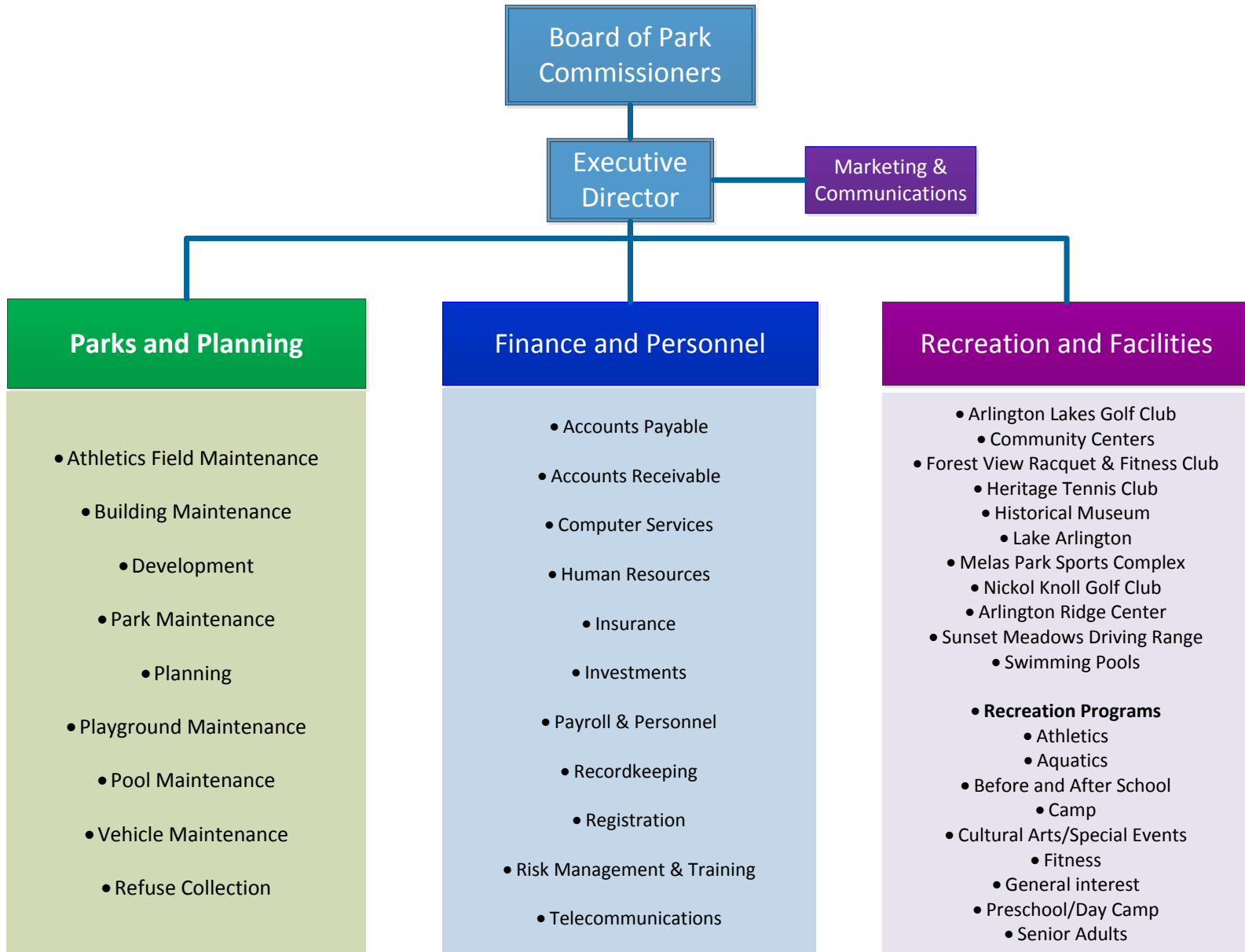
This page intentionally left blank.

# Organizational Chart



There are a total of 74 filled positions as of March 1, 2021 and a total of 78 positions that are being budgeted for in the upcoming budget. The four positions include a Graphic Designer, two in the parks department grounds staff, and one Assistant Golf Operations Manager.

# Organizational Chart by Function

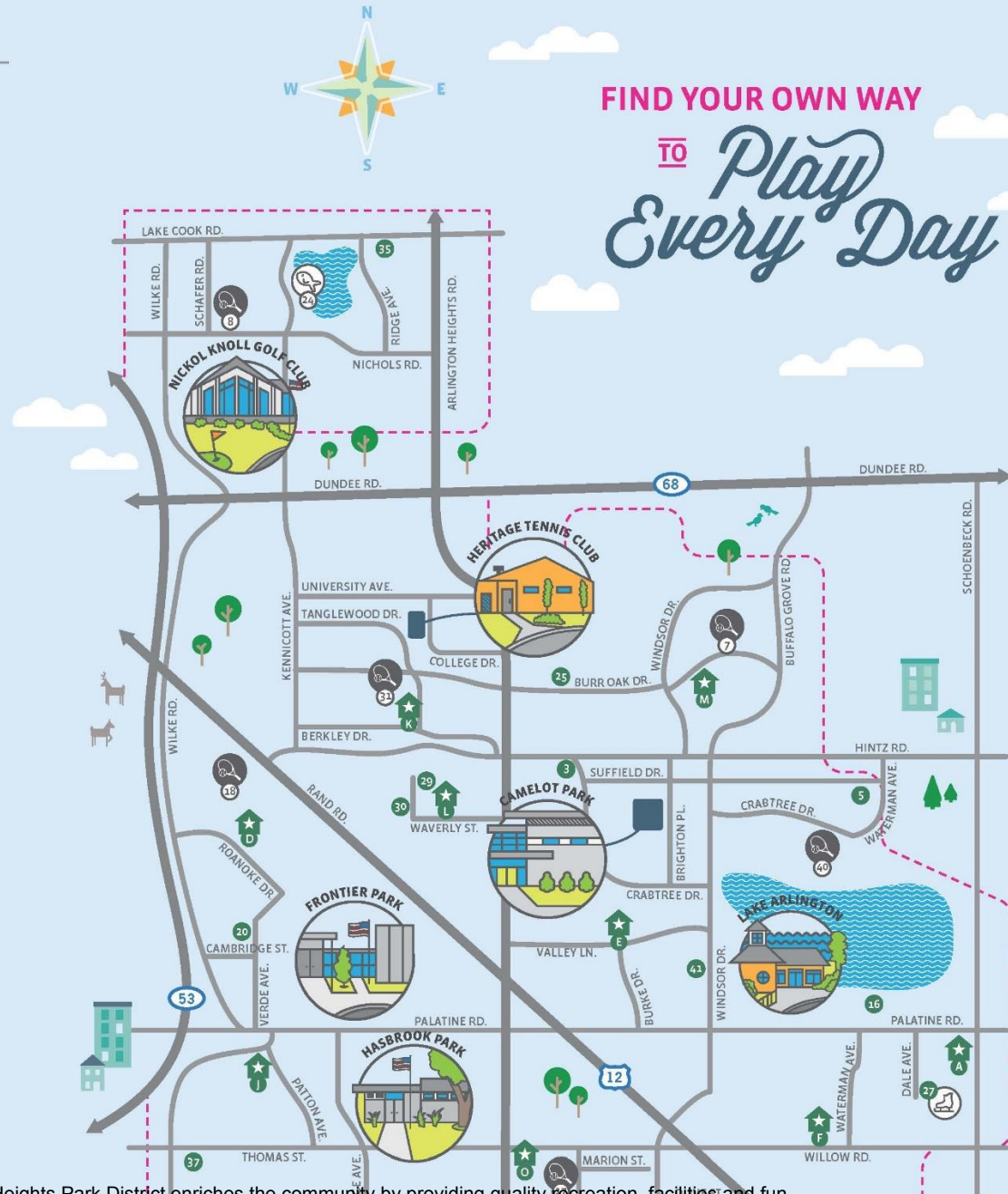




# Map of Parks & Facilities

## Our Main Facilities

-  **ADMINISTRATION CENTER**  
410 N. Arlington Heights Rd.  
847-577-3000 [www.ahpd.org](http://www.ahpd.org)
-  **NORTH SCHOOL PARK**  
N. Arlington Heights Rd. & Eastman St.
-  **ARLINGTON LAKES GOLF CLUB**  
1211 S. New Wilke Rd.  
847-577-3030
-  **CAMELOT PARK**  
1005 E. Suffield Dr.  
847-577-3010
-  **FOREST VIEW RACQUET & FITNESS CLUB**  
800 E. Falcon Dr.  
847-640-2574
-  **FRONTIER PARK**  
1913 N. Kennicott Dr.  
847-577-3015
-  **HASBROOK PARK**  
333 W. Maude Ave.
-  **HERITAGE PARK**  
506 W. Victoria Ln.  
847-577-3020
-  **HERITAGE TENNIS CLUB**  
7 W. College Dr.  
847-398-7780
-  **HISTORICAL MUSEUM**  
110 W. Fremont St.  
847-255-1225
-  **LAKE ARLINGTON**  
2102 N. Windsor Dr.  
847-577-3054
-  **MELAS SPORT COMPLEX**  
1500 W. Central Rd.
-  **MEMORIAL PARK**  
305 W. Fremont St.
-  **NICKOL KNOLL GOLF CLUB**  
3800 N. Kennicott Ave.  
847-590-6050
-  **ARLINGTON RIDGE 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



# 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

- Arlington Heights International Race Track
- Arlington Heights Memorial Library
- Arlington Heights Post Office
- Arlington Heights Train Station
- Arlington Heights Village Hall
- Northwest Community Healthcare/Hospital
- Programming Partners



UPDATED JANUARY 2020

# Facilities and Features



Park Name	Location	Acres	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Pickle Ball	Basketball	Pre-school	Volleyball	Shared Use	Path	Shelter	Garden Plots	Sled Hill	Special Use	Notes	
Administration Center	410 N. Arlington Heights Rd.	1.10	♿	■																				
North School Park	307 N. Evergreen Ave.	1.65	♿			♿																		Fountain, Amphitheater
Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	♿	■																				18 Hole Course, Banquet Hall
Arlington Ridge Center	660 N. Ridge Ave.	9.90	♿	■	♿	■					6	■		■										Fitness, Indoor Pool, Indoor Walking Track
Camelot Park	1005 E. Suffield Dr.	15.00	♿	■	♿	■	■	■	3	L		■		■	■	■								Indoor Walking Track, Outdoor Pool
Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	♿	■						L	6									I				Racquetball and Fitness
Frontier Park	1933 N. Kennicott Dr.	29.40	♿	■	♿	■	♿	2	■	2	L	2L				♿			I	■				Maintenance Service Center
Hasbrook Park	333 W. Maude Ave.	13.80				♿	2		2	L		L				■								
Heritage Park	506 W. Victoria Ln.	21.00	♿	■	♿	♿	3	■	3	L		2	L		I	0.8								
Heritage Tennis Club	7 W. College Dr.	2.90	♿	■							8													
Historical Museum	110 W. Fremont St.			■																				
Lake Arlington	2101 N. Windsor Dr.	92.00	♿			♿										2.3			I					Lake, Boating, Fishing, Concessions
Melas Sports Complex	1500 W. Central Rd.	35.00	♿			♿	4	L							2	2.5			I					Canine Commons Dog Park
Memorial Park	305 W. Fremont St.	0.50																						Military Memorials
Nickol Knoll Golf Club	3800 N. Kennicott Ave.	56.00	♿				I									1.3								9-Hole Golf Course, Maintenance Center
Pioneer Park	500 S. Fernandez Ave.	23.30	♿	■	♿	■	♿	4	■	4	L		I			0.8								Indoor Pickle Ball
Recreation Park	500 E. Miner St.	21.53	■	■	♿	♿	I	L		3	L		■			■								
Senior Center	1801 W. Central Rd.			■																				
1 Banta Park	21 N. Phelps Ave.	1.50				♿							#			■								
2 Berbecker Park	207 N. Wilshire Ln.	2.00				♿	I						#											
3 Camelot Connector Parkway	Canterbury Dr. & Bradford Dr.	5.40														♿								
4 Carefree Park	Belmont Ave. & White Oak St.	10.60				♿	I	■	2		2	2				■								Roller Hockey
5 Carousel Park	1925 E. Suffield Dr.	4.87				♿		■					#			♿								
6 Carriage Walk Park	425 E. Frederick St.	3.34				♿										■								
7 Centennial Park	1301 E. Burr Oak Dr.	21.40				♿	3	■	4		I					♿		I						Nature Area and Boardwalk
8 Creekside Park	1928 N. Schaefer Rd.	22.21				♿			2		#			I		♿								
9 Cronin Park	309 S. Highland Ave.	2.00				♿										■								
10 Davis I & II	1436, 1436 & 1444 E. Davis St.	4.90																						Maintenance Service Center
11 Dryden Park	811 E. Rockwell St.	3.36				♿	I	■																2 Playgrounds
12 Evergreen Park	336 S. Forrest Ave.	3.50				♿	I					I												
13 Falcon Park	Goebbert Rd & Falcon Dr.	1.10				♿						#												
14 Festival Park	309 W. Hawthorne St.	0.33				♿														I				
15 Flentie Park	2040 E. Mulberry Ln.	4.50				♿	I					#				I	■							
16 Forest View Garden Plots	800 E. Falcon Dr.																				■			Accessible Raised Beds
17 Green Slopes Park	1341 N. Belmont Ave.	5.00							4							■						■		
18 Greenbrier Park	1410 W. Roanoke Dr.	9.90				♿	2		I			I				♿								
19 Greens Park	Olive St. & Douglas Ave.	4.20				♿						I				■								
20 Happiness Park	2208 N. Verde Dr.	2.60				♿																		
21 Hickory Meadows Park	Douglas Ave. & Marion St.	5.00														■				I				
22 Kingsbridge Arboretum	903 W. Victoria Ln.	5.20																						Memorial Arboretum
23 Klehm Park	1615 E. Hawthorne St.	2.00				♿						I												

# Facilities and Features



Park Name	Location	Acres	Washrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Pickle Ball	Basketball	Preschool	Volleyball	Shaded Use	Earth Shelter	Garden Plots	Sled Hill	Special Use	Notes
24	Lake Terramere	Kennicott Ave. & Kingsley Dr.	11.00				♿									■						■ Lake, Fishing
25	Legacy Park	660 N. Ridge Ave.				♿	■	■					#									■ Safety Town
26	McDonald Creek Parkway	309 E. Burr Oak Dr.	11.00													■						
27	Methodist Park	216 N. Prindle Ave.	8.50				4	■														
28	Nickol Knoll Park	3800 N. Kennicott Ave.					1									■				■		
29	Patriots Park	1815 N. Dale Ave.	17.00			♿	2	■				2				♿	1					
30	Prairie Park	1695 S. Belmont Ave.	10.00			♿	1	■				1				■						
31	Rand - Berkley Park	Waverly Rd. & Brookwood Dr.	7.06			♿	3	■														
32	Rand Connector Parkway	2440 N. Chestnut Ave.	1.70																			
33	Raven Park	2913 N. Mitchell Ave.	8.40			♿	2	■		3		1			♿							
34	Rose Garden	1600 E. Northwest Hwy	0.50																			
35	Schaag Park	360 S. Lincoln Ln	1.70			♿							#									
36	Sunset Meadows I & II	1201 W. Kirchoff Rd.	37.13	♿		♿		■	■							0.9	1		■	■		Driving Range, Putting Green, Bocce Baggo
37	Sunset Ridge Park	4212 N. Walnut Ave.	2.35			♿						1										
38	Victory Park	1313 S. Harvard Ave.	1.70			♿				1												
39	Virginia Terrace Park	1447 N. Chicago Ave.	3.50			♿	1					1			♿							
40	Volz Park	903 W. St. James St.	5.00			♿	1			1	2	#			■							
41	Westgate Park	213 N. Reuter Dr.	2.00			♿									■							
42	Wildwood Park	2321 N. Prindle Ave.	6.50			♿				3		1			■							
43	Willow Park	Jonquil Cir. & Windsor Dr.	22.00			■									■							
44	Windsor Parkway & Triangles	Windsor Dr. & Wilshire Ln.	4.50																			

**Park Programming Sites**

A	Betsy Ross/Ann Sullivan School	700 N. Schoenbeck Rd.										1		1								
B	District 25 Administrative Ctr.	1200 S. Dunton					1	■														
C	Dryden School	722 S. Dryden Pl.			♿	1																■ C.A.P Site
D	Greenbrier School	2330 N. Verde Dr.				2																■ C.A.P Site
E	Ivy Hill School	2211 N. Burke																				■ C.A.P Site
F	John Hersey High School	1900 E. Thomas St.							■													■ C.A.P Site
G	Juliette Low School	1530 S. Highland Ave.			♿							1										■ Day Camp Site, C.A.P Site
H	Miner Jr. High	1101 E. Miner St.				2																
I	Olive Mary Stitt School	303 E. Olive																				■ C.A.P Site
J	Patton School	1616 N. Patton Ave.				1																■ C.A.P Site
K	Poe School	2800 N. Highland				2						1		1								■ C.A.P Site
L	Rand/Futabaki School	2550 N. Arlington Heights Rd.				3	■															
M	Riley School	1209 E. Burr Oak				1																■ C.A.P Site
N	South Middle School	400 S. Highland Ave.																				■ Day Camp Site
O	Thomas Middle School	1430 N. Belmont				1	■															
P	Westgate School	500 S. Dwyer																				■ C.A.P Site
Q	Windsor School	1315 E. Miner						■														■ C.A.P Site

\* Ice rink locations change annually. Check available sites online at WWW.AHPD.ORG

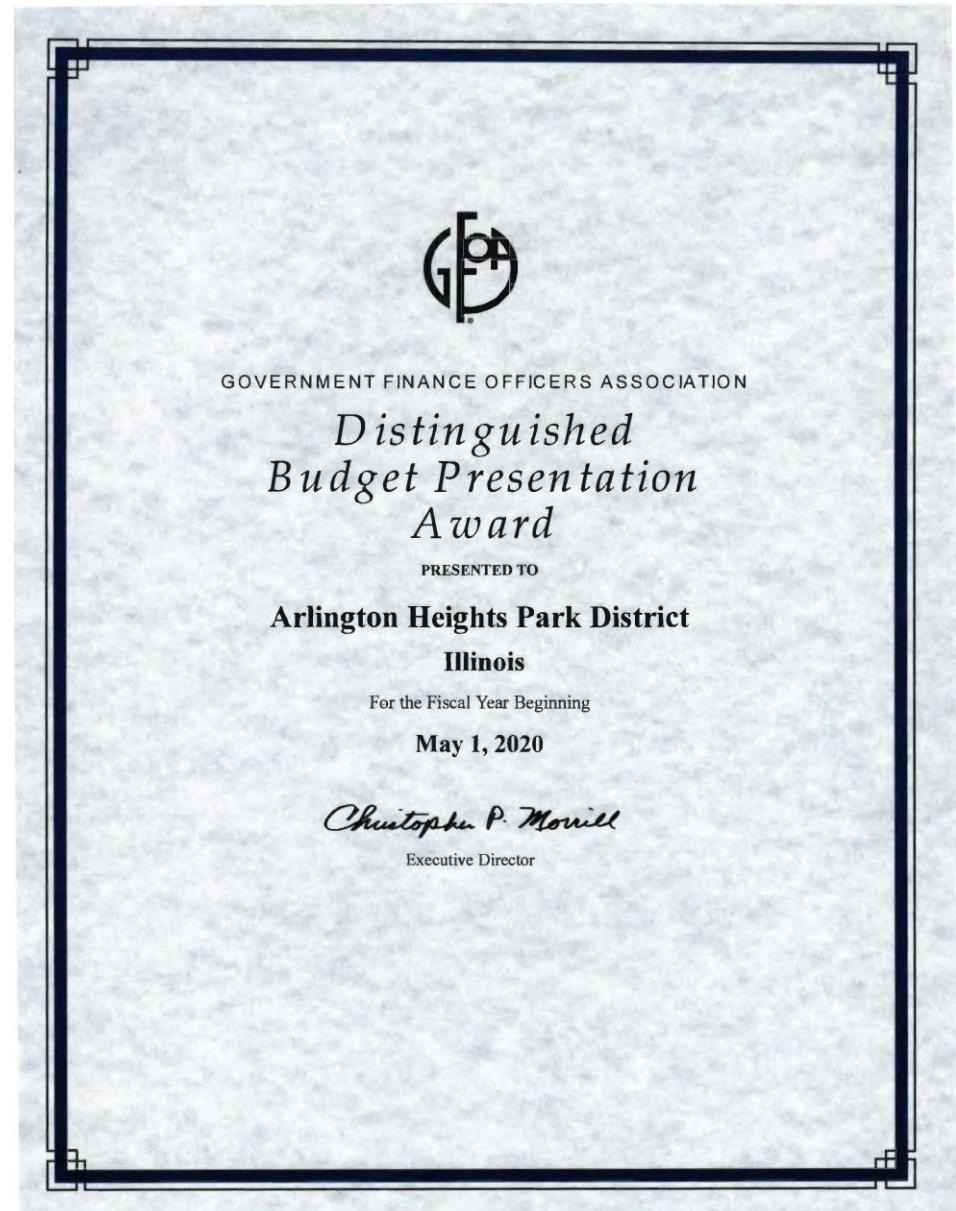


# GFOA Distinguished Budget Award

Arlington Heights Park District's 2021/22 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, 2020. 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.



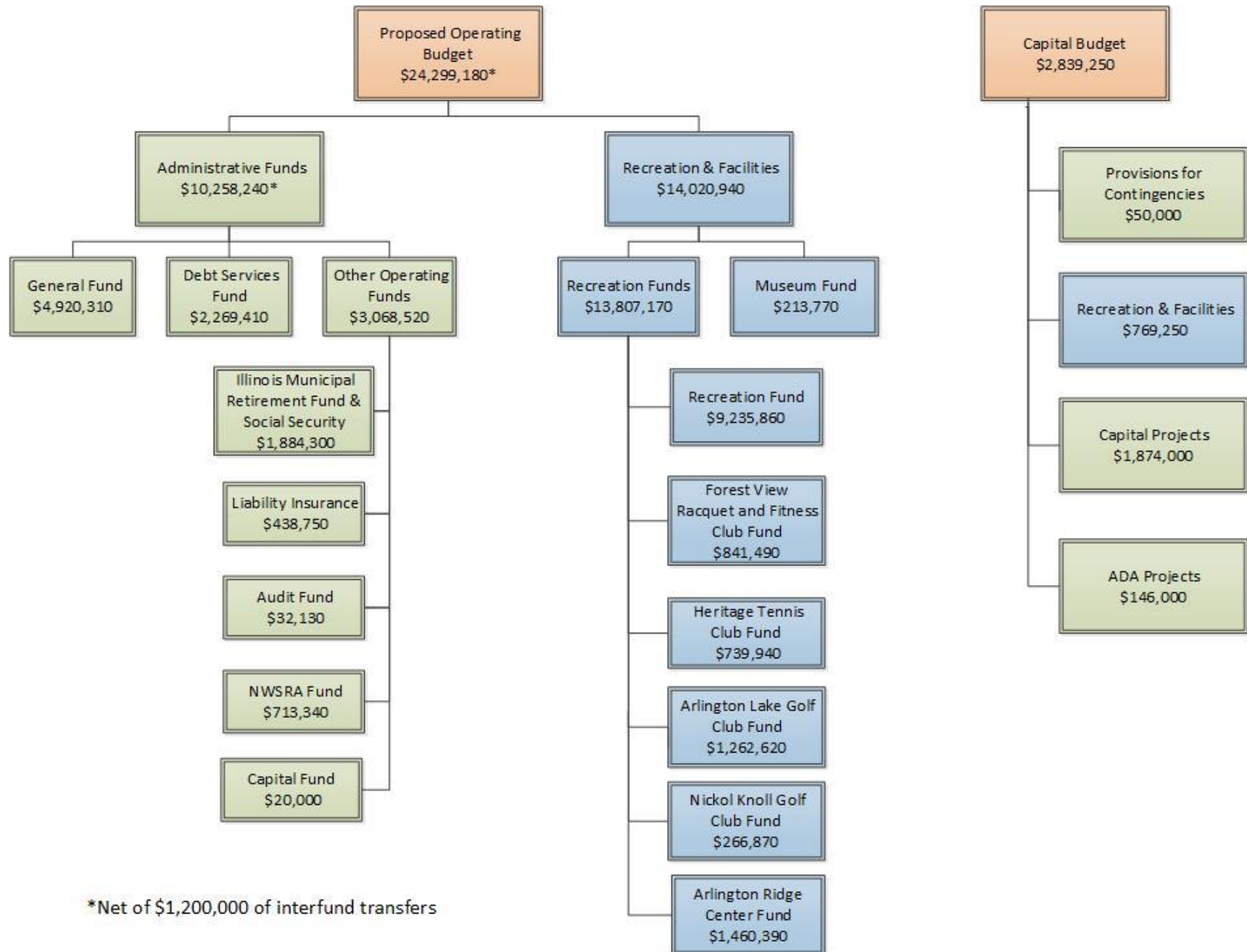




# FINANCIAL SUMMARIES



# Financial Summary



\*Net of \$1,200,000 of interfund transfers

# Financial Summary



## Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2021/22 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 3.2%.

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 72.1% residential, 27.9% commercial and industrial. The 2019 assessed value of taxable property increased 15.2% to \$3,226,379,740.

Discussion regarding freezing property taxes continues at the state level and could be effect Cook County taxing agencies. Minimum wage laws have changed in Illinois. Increases 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 continued its analysis in preparation of future recommendations that will go in place in future budgets. The uncertainty of the property tax freeze proposals and the new minimum wage increases, reinforces the need to maintain fiscal sustainability levels in fund balance policy.

The Park District continues to proactively monitor and adjust the budget by reducing operating expenses, 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 2021/22 proposed budget reflects only conservative increase in areas with proven growth. By being fiscally responsible in prior budget years, the Park District has developed ways to operate more efficiently which, when combined with revenue enhancements and expenditure reductions, has positioned it to

be financially strong and maintain healthy reserves in order to be proactive in any economy.

## Health Care Reform

Under the Affordable Care Act (ACA), effective January 1, 2015, large employers must provide their full-time employees and their dependent children affordable health insurance, or they will incur penalties. The penalty for not providing all eligible full-time employees healthcare is \$2,700 per year for each full-time employee minus the first 30 employees. If an employer provides coverage but it is not affordable, the penalty assessed is \$4,060 per eligible employee who receives a subsidy from the exchange.

ACA defines "full-time" as those employees working an average of 30 hours a week. This is greatly different from the Fair Labor Standards Act definition, which defines full-time employees as those regularly working 40 hours a week. Because our part-time and seasonal employees work in several different positions, the potential for them to meet or exceed the 30 hours per week threshold is great, and their work hours are being monitored very closely.

In fiscal year 2020/21, three part-time employees qualified as full-time equivalents and elected medical insurance under the ACA which increased our health insurance expenses by \$36,015. In the 2021/22 fiscal year, three employees have qualified as full-time equivalents and elected health insurance, increasing our health insurance expenses by \$34,362.

## Coronavirus (COVID-19)

The COVID-19 pandemic began to affect the District in March 2020. The District took numerous cost saving measures to minimize the impact of a loss of revenue in 2020-21. In 2021-22, staff remained conservative but are presenting a budget with modest growth in relationship to the current guidelines and an assumption of an easing of the guidance in the upcoming months.



# 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 \$910,500 in all funds largely due to a commitment to improve the District’s infrastructure and spending \$2,793,250 in capital spending. All fund balances, except for Nickol Knoll Golf Club, Arlington Lakes Golf Club, ARC and the Debt Service fund are anticipated to have a surplus position. The Fund Balance Comparisons in the Appendix displays a three year comparison of fund balances while the Five Year Financial Forecast in the appendix reflects the District’s revenues, expenditures and fund balances forecasted for the next five years. The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures.

The General and Recreation funds (shown below) have 42.0% and 29.3% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy.

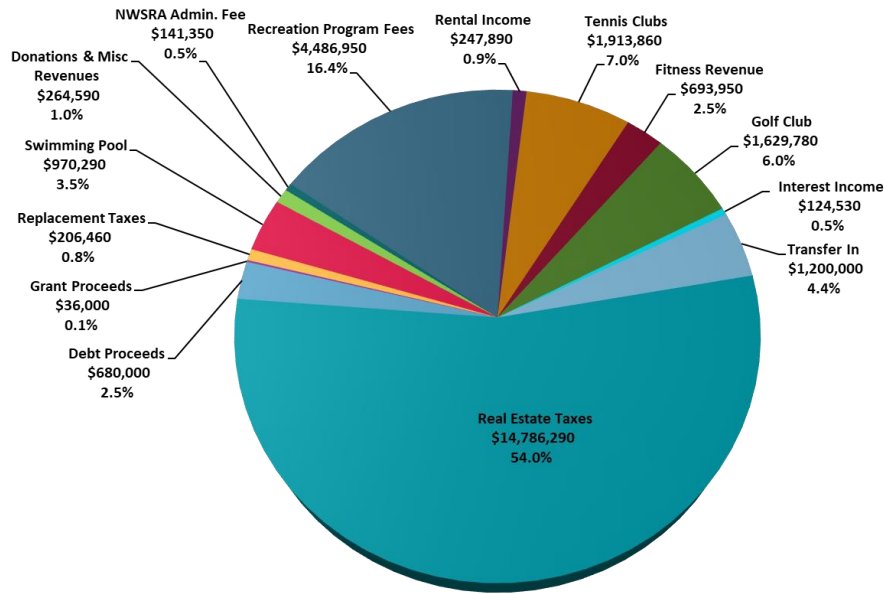
<i>Fund Balance Policy Designations</i>	General	Recreation	2021/22	2020/21	Projected	% Change By	
			Proposed Budget			2020/21	Current Budget
Non-spendable	\$ 76,000	20,630	96,630	233,500	85,890	-58.6	12.5
Deferred Taxes	2,554,085	1,921,133	4,475,218	4,171,435	4,050,683	7.3	10.5
Fiscal Sustainability	1,968,122	3,086,695	5,054,817	6,454,966	3,846,928	-21.7	31.4
Available Balance	1,728,882	2,615,902	4,344,784	2,572,250	7,669,599	68.9	-43.4
Est. Fund Balance - End of Year	\$ 6,327,089	7,644,360	13,971,449	13,432,150	15,653,100	4.0	-10.7

# 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 2021/22	Percent of Total	Projected 2020/21	Increase (Decrease) from 2020/21	Percent of Increase (Decrease)
Real Estate Taxes	\$14,786,290	54.0 %	\$14,816,510	\$ (30,220)	(0.2) %
Debt Proceeds	680,000	2.5	0	680,000	N/A
Grant Proceeds	36,000	0.1	1,610	34,390	2,136
Replacement Taxes	206,460	0.8	216,550	(10,090)	(4.7)
Rental Income	247,890	0.9	208,480	39,410	18.9
Interest Income	124,530	0.5	167,510	(42,980)	(25.7)
NWSRA Administration Fee	141,350	0.5	141,350	-	-
Donations & Misc Revenues	264,590	1.0	258,370	6,220	2.4
Recreation Program Fees	4,486,950	16.4	1,900,100	2,586,850	136.1
Swimming Pool Revenues	970,290	3.5	303,550	666,740	219.6
Fitness Revenue	693,950	2.5	277,490	416,460	150.1
Tennis Club Revenues	1,913,860	7.0	1,407,940	505,920	35.9
Golf Club Revenues	1,629,780	6.0	1,691,970	(62,190)	(3.7)
Transfer In	1,200,000	4.4	1,269,850	(69,850)	(5.5)
<b>Total Revenues</b>	<b>\$27,381,940</b>	<b>100.0 %</b>	<b>\$22,661,280</b>	<b>\$ 4,720,660</b>	<b>20.8 %</b>

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Real Estate Taxes	\$ 13,849,140	14,008,120	14,343,670	14,816,510	14,786,290
Debt Proceeds	8,510,780	469,000	-	-	680,000
Grant Proceeds	211,380	20	236,000	1,610	36,000
Replacement Taxes	211,360	278,270	264,490	216,550	206,460
Rental Income	186,930	178,840	179,870	208,480	247,890
Interest Income	686,260	507,620	304,200	167,510	124,530
NWSRA Administration Fee	141,350	141,350	164,740	141,350	141,350
Donations & Misc Revenues	370,640	431,650	438,040	258,370	264,590
Recreation Program Fees	6,711,060	5,783,570	6,621,430	1,900,100	4,486,950
Swimming Pool Revenues	681,150	740,060	1,604,540	303,550	970,290
Fitness Revenue	-	181,290	896,570	277,490	693,950
Tennis Club Revenues	1,788,560	1,658,960	1,906,310	1,407,940	1,913,860
Golf Club Revenues	1,384,840	1,287,670	1,536,890	1,691,970	1,629,780
Transfer In	-	874,500	1,405,000	1,269,850	1,200,000
<b>Total</b>	<b>\$ 34,733,450</b>	<b>26,540,920</b>	<b>29,901,750</b>	<b>22,661,280</b>	<b>27,381,940</b>

# Financial Summary



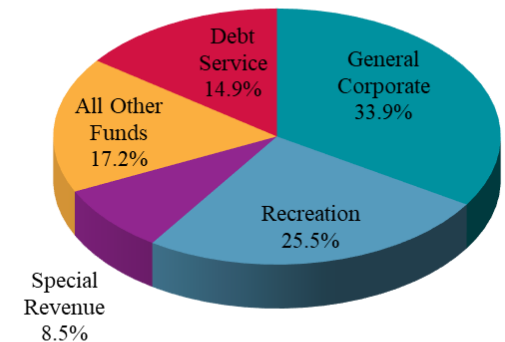
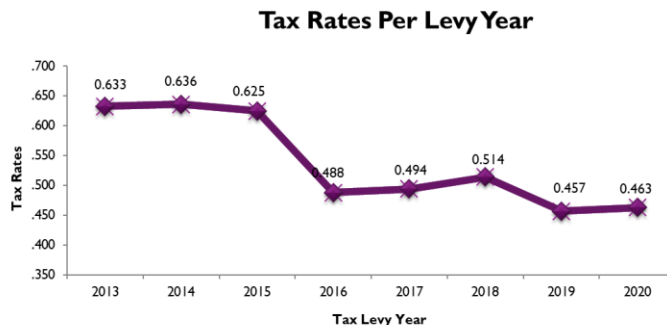
## Real Estate Tax Revenues

Real estate tax provides 53.7% 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 decrease 0.2% from the 2020/21 projected actual in order to remain fiscally conservative during these unprecedented times and are based on a 99.5% collection rate. The Board of Commissioners and staff complied with the tax cap limitation for the 2020 Tax Levy. The tax cap for levy 2020 is 2.3% and 2021 is 1.4%. The increase in budgeted real estate tax revenue is primarily due to the increase 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 2019 was 45.7¢ per \$100 of equalized assessed valuation. It is expected that the 2020 tax rate will be slightly higher at 46.3¢.

- 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.



# 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	\$135	\$338	\$405	\$675	\$1,013	\$1,148
Monthly Amount	\$11	\$28	\$34	\$56	\$84	\$96
Daily Amount	\$0.37	\$0.92	\$1.11	\$1.85	\$2.77	\$3.14

	2020	2019
	Levy	Levy
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	2.9160	2.9109
Equalized Assessed Valuation	\$87,480	\$87,327
Park District Tax Rate	0.463%	0.457%
Approximate Park District Taxes	\$405	\$399

### Formula used to calculate taxes:

## Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,460 in replacement tax revenue; this is a 4.7% 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 2020/21, the Park District was able to invest most of its funds at an average rate of 1.19%. Current interest rates are averaging right around 0.20%. These rates are anticipated to continue to decrease in 2021/22 as investments are invested at reduced 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 fully 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

The District sold "All-In-Passes" for summer 2020, which allowed residents to use the pools through the previously mentioned reservation system. In total, 2,862 passes were sold to 4,864 individuals. Staff is planning on operating summer 2021 by allowing current members to activate/renew their PlusPass or SplashPass memberships. These two pass types allow members access to the outdoor pools. Other residents can purchase memberships or a punch pass to utilize these facilities. Staff is recommending to keep Recreation Park Pool open through September, weather permitting.

The 2021/22 aquatic budget assumes that weather will be seasonable. Revenues are based on current COVID-19 mitigations. Pool Pass fees and daily admission fees were not increased for 2010/22.

# Financial Summary



## Recreation Programs

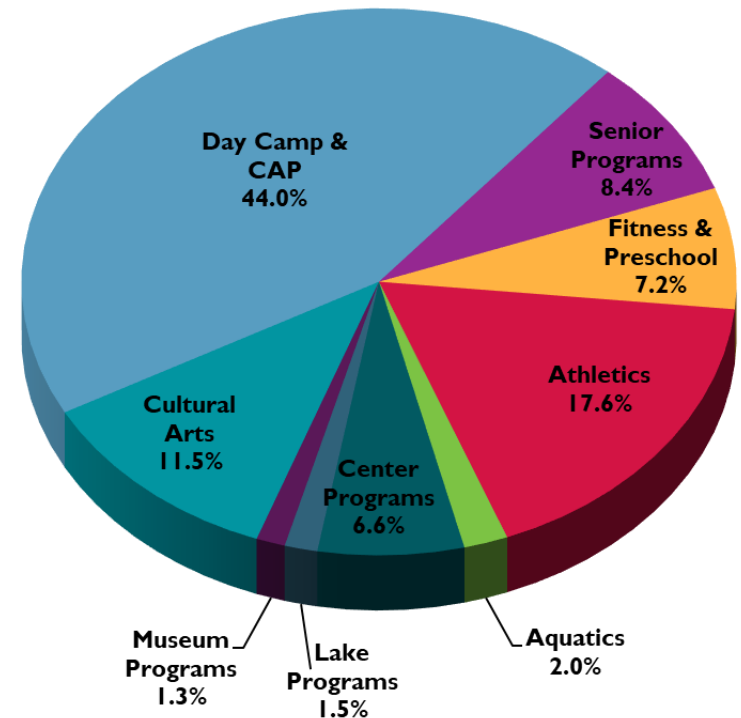
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost of recreational programs at reasonable and affordable rates. The underlying philosophy is that users of these programs should pay for the cost of the services they receive. The Recreation Fees and Charges Policy, adopted in 1989/90, was utilized in developing the individual program budgets for fiscal year 2021/22. 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 2021/22 Proposed Operating Budget are 17.4%, net of interfund transfers, of the Park District's revenue (\$4,554,950); a 138.2% increase over the 2020/21 projected actual. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Cultural Arts program categories. The major recreation program revenue sources are identified in the following chart and table.

**Recreation Program Revenue Comparison**

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Cultural Arts	\$ 662,050	613,340	724,990	347,490	524,730
Day Camp & CAP	2,710,980	2,444,140	2,983,920	555,300	2,004,060
Senior Programs	436,120	383,060	481,600	30,330	380,810
Fitness & Preschool	546,710	441,230	408,680	195,600	326,720
Athletics	1,148,990	1,050,900	1,191,500	588,330	799,720
Aquatics	585,300	312,190	221,140	40,990	90,940
Center Programs	538,700	471,380	550,710	101,720	300,590
Lake Programs	61,750	62,170	72,610	31,710	67,810
Museum Programs	75,640	59,960	81,780	20,630	59,570
<b>Total - All Programs</b>	<b>\$ 6,766,240</b>	<b>5,838,370</b>	<b>6,716,930</b>	<b>1,912,100</b>	<b>4,554,950</b>

**Recreation Program Revenues by Source**





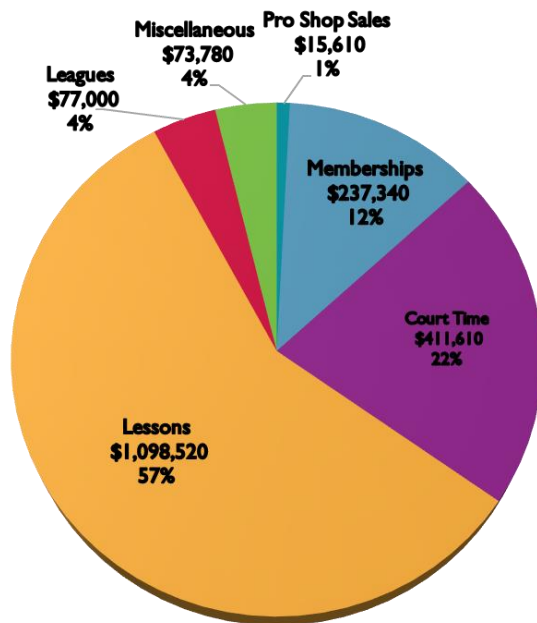
# Financial Summary



## Tennis Club Revenue

The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club. Tennis club revenues for the 2021/22 Proposed Operating Budget are 7.3%, net of interfund transfers, of the Park District’s revenue (\$1,913,860); an increase of 35.9% over the 2020/21 projected actual.

**Tennis Club Revenues by Source**



**Tennis Club Operating Revenue Comparison**

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Pro Shop Sales	\$ 11,980	10,890	14,500	4,790	15,610
Memberships	224,980	196,260	225,580	81,000	237,340
Court Time	419,090	370,940	452,550	289,070	411,610
Lessons	961,700	949,580	1,054,300	947,230	1,098,520
Leagues	78,760	59,700	77,960	37,580	77,000
Miscellaneous	92,050	71,590	81,420	48,270	73,780
<b>Total</b>	<b>\$ 1,788,560</b>	<b>1,658,960</b>	<b>1,906,310</b>	<b>1,407,940</b>	<b>1,913,860</b>

### Memberships

Memberships are proposed to increase 225.9% over the 2020/21 projected actual. The increase results from the anticipation of returning to more historic levels in 2021/22 after COVID-19.

### Court Time

Court time revenues are anticipated to increase 42.4% from 2020/21 projected actual as reserved court times continue to be popular by users.

### Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 16.0% over the 2020/21 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, Salt Creek, and River Trails.

# Financial Summary



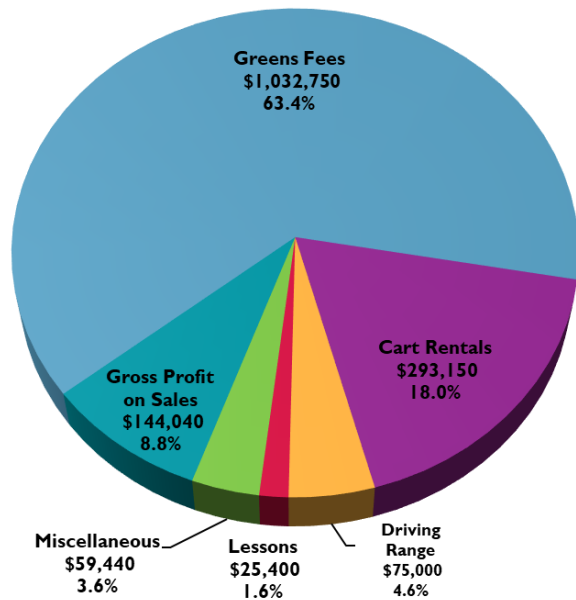
## Golf Club Revenues

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

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

Golf Club revenues for the 2021/22 Proposed Operating Budget are 6.2%, net of interfund transfers of the Park District's revenue (\$1,629,780); a 3.7% decrease from 2020/21 projected actual.

**Golf Club Revenues by Source**



**Golf Club Operating Revenue Comparison**

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Gross Profit on Sales	\$ 153,100	129,010	183,950	116,360	144,040
Greens Fees	806,520	739,810	874,200	1,125,780	1,032,750
Cart Rentals	260,840	249,580	281,400	315,700	293,150
Driving Range	53,480	55,150	64,000	84,500	75,000
Lessons	27,690	24,530	30,500	24,000	25,400
Miscellaneous	83,210	89,590	102,840	25,630	59,440
<b>Total</b>	<b>\$ 1,384,840</b>	<b>\$ 1,287,670</b>	<b>\$ 1,536,890</b>	<b>\$ 1,691,970</b>	<b>\$ 1,629,780</b>

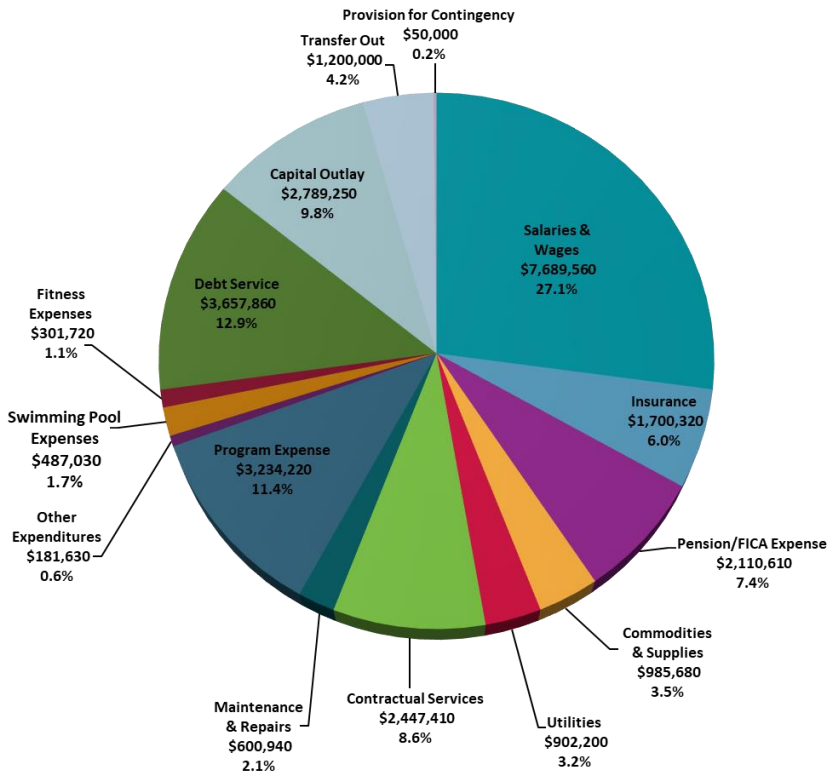
# Financial Summary

## Expenditures

Expenditures for the 2021/22 Proposed Operating Budget is a 27.2% increase from the 2020/21 projected actual and the entire budget is 26.6% more than projected actual. This is due to the cost savings measure put in place due to COVID-19 in 2020/21.

### Expenditures by Function

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



	Amount	Percent of Total	Projected 20/21	Increase (Decrease) from 2020/21	Percent of Increase (Decrease)
Salaries & Wages	\$ 7,689,560	27.1 %	\$ 6,785,400	\$ 904,160	13.3 %
Insurance	1,700,320	6.0	1,556,890	143,430	9.2
Pension/FICA Expense	2,110,610	7.5	1,797,380	313,230	17.4
Commodities & Supplies	985,680	3.5	544,280	441,400	81.1
Utilities	902,200	3.2	767,820	134,380	17.5
Contractual Services	2,447,410	8.6	1,858,430	588,980	31.7
Maintenance & Repairs	600,940	2.1	374,440	226,500	60.5
Swimming Pool Expenses	487,030	1.7	268,140	218,890	81.6
Fitness Expenses	301,720	1.1	204,480	97,240	47.6
Program Expense	3,234,220	11.4	1,094,640	2,139,580	195.5
Other Expenditures	181,630	0.6	26,600	155,030	582.8
Debt Service	3,657,860	12.9	3,605,300	52,560	1.5
Transfer Out	1,200,000	4.2	1,269,850	(69,850)	-5.5
Capital Outlay	2,789,250	9.8	2,188,300	600,950	27.5
Provision for Contingency	50,000	0.2	37,960	12,040	31.7
<b>Total Expenses</b>	<b>\$28,338,430</b>	<b>100.0 %</b>	<b>\$22,379,910</b>	<b>\$ 5,958,520</b>	<b>26.6 %</b>

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries & Wages	\$ 8,296,710	8,230,110	9,456,450	6,785,400	7,689,560
Insurance	1,768,110	1,698,440	1,907,090	1,556,890	1,700,320
Pension/FICA Expense	1,895,520	1,786,040	1,973,310	1,797,380	2,110,610
Commodities & Supplies	874,910	834,620	1,040,340	544,280	985,680
Utilities	806,200	807,220	965,590	767,820	902,200
Contractual Services	2,035,090	2,075,480	2,523,220	1,858,430	2,447,410
Maintenance & Repairs	545,980	641,460	673,010	374,440	600,940
Program Expense	3,791,770	3,319,590	3,982,320	1,094,640	3,234,220
Swimming Pool Expense	-	127,720	781,900	268,140	487,030
Fitness Revenue	-	9,070	420,880	204,480	301,720
Other Expenditures	105,550	113,560	245,990	26,600	181,630
Debt Service	7,275,290	3,559,280	3,605,330	3,605,300	3,657,860
Capital Outlay	6,157,490	11,756,720	2,888,550	2,188,300	2,789,250
Transfers In/Out	2,545,200	874,500	1,405,000	1,269,850	1,200,000
Provision for Contingencies	45,170	75,200	100,000	37,960	50,000
<b>Total Expenses</b>	<b>\$ 36,142,990</b>	<b>35,909,010</b>	<b>31,968,980</b>	<b>22,379,910</b>	<b>28,338,430</b>

# Financial Summary



In preparing this budget document, staff was instructed to keep expenditures to be approximately 75% of historic levels 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 13.3% from the 2020/21 projected actual and is 18.7% less than last year's budget. The District reduced full-time employees by 20 positions due to COVID-19. This category represents 27.0% of the 2021/22 operational budget. There are four positions being recommended to be re-filled (Graphic Designer, two parks grounds staff, and an Assistant Golf Operations Manager) based on the District returning to historical service levels. Full-time salaries are budgeted at the current (or expected April 30, 2021) 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 2.5% increase for full-time salaries with an additional 0.5% Executive Director pool. Employee headcounts by type are shown below:

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Budget 20/21	Projected 20/21	Proposed 21/22
Full-Time	97	96	104	103	103	102	99	98	74	78
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	3
Part-Time IMRF	63	69	79	81	81	59	59	63	37	37
Part-Time Regular and Short-Term (Non-IMRF)	1,040	1,023	1,037	1,049	1,042	1,132	1,188	1,132	702	914.5
<b>Total</b>	<b>1,200</b>	<b>1,188</b>	<b>1,220</b>	<b>1,233</b>	<b>1,226</b>	<b>1,293</b>	<b>1,346</b>	<b>1,293</b>	<b>816</b>	<b>1,032.5</b>

\* Staff offered an early retirement incentive and eight staff accepted this offer. Another six employees were laid-off due to the financial impact of COVID-19 on the District.  
The total savings to the District is estimated to be \$1,181,101.

## Insurance

The proposed insurance budgeted for a 6% increase from the 2020/21 projected actual along with changes due to health care selections by employees and some full-time positions being filled that were previously open. This category represents 6.0% of the 2021/22 operations budget.

- The Park District approved remaining with Cigna for calendar year 2021 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 2020/21 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience and was budgeted at a decrease of 14.9%. Property insurance decreased by 8.6% and is paid for by the General Fund.
- Unemployment is budgeted with a 331% increase due to the unknown potential future unemployment expenses.

# Financial Summary



## Commodities & Supplies

This category represents 3.5% of the 2021/22 operations budget; commodities increased \$441,400 from projected actual.

## Utilities

This category is budgeted at 3.2% (\$134,380) more than the 2020/21 projected actual. This is 6.6% less than the 2020/21 budget. The utility budget has been prepared based on 2020/21 estimated usage and the contract price on natural gas and electricity and an increase throughout the District based on reduced usage during the year. Also water is estimated to increase by 5%.

## Pension & FICA

Pension & FICA expense is 7.4% of the 2021/22 operation budget. This year's proposed budget is 7.0% (\$313,230) more than last year due to limited staffing levels during the year. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The IMRF actuarial rate for the 2021 calendar year is 15.23% of participating members' salaries. This is a 7.2% decrease from last year.

## Contractual Services

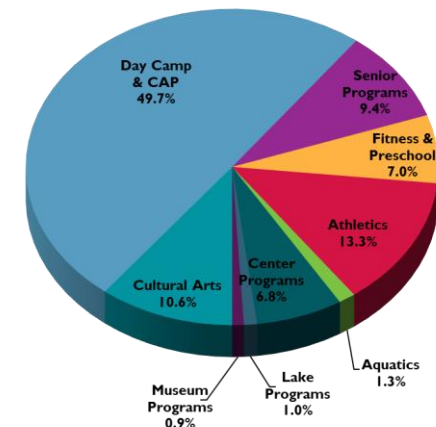
This category represents 8.6% of the 2021/22 operation budget. The proposed budget increased by \$588,980 (31.7%) more than the 2020/21 projected actual. The increase is primarily due to limiting contractual work during 2020/21 and an anticipated 3% increase for services rendered.

## Program Expenses

Program Expenses are up 195.5% over last year's projected, primarily due to returning to an approximate 75% program run rate. More detail regarding programs can be found in the Program Summaries (green) section of this document.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Cultural Arts	\$ 356,790	339,310	399,860	275,860	341,530
Day Camp & CAP	1,330,190	1,156,310	1,645,740	306,370	1,606,510
Senior Programs	322,150	313,300	386,910	28,110	303,990
Fitness & Preschool	360,870	341,310	239,920	108,490	225,240
Athletics	691,900	612,570	718,720	268,140	429,540
Aquatics	306,640	173,400	109,460	12,380	42,870
Center Programs	358,230	329,150	403,780	68,560	219,670
Lake Programs	31,610	25,860	31,480	16,150	33,000
Museum Programs	33,390	28,110	43,950	10,580	29,370
<b>Total - All Programs</b>	<b>\$ 3,791,770</b>	<b>3,319,320</b>	<b>3,979,820</b>	<b>1,094,640</b>	<b>3,231,720</b>

Recreation Program Expenses by Category



## Maintenance & Repairs

Maintenance & Repairs are up 60.5% (\$226,500) over last year's projected because of cost savings measure instituted during 2020/21



# Financial Summary



## Debt Administration

This category represents 14.8% of the 2021/22 operation budget. The proposed budget increased by 1.5% from the 2020/21 budget based on the Park District's debt maturity schedule. The current plan is to issue approximately \$680,000 worth of debt around January 2022.

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 10.2% of the entire budget. The proposed capital budget increased by 32.0%, \$700,950, from the 2020/21 projected actual primarily due to an investment within the District's hardscape features including tennis/pickleball courts and paths in order to support increased use of passive recreation amenities.

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 2021/22:

Projects	2020/21	2021/22
ARC	\$ 100,000	\$ -
Green Slopes Tennis Courts	460,000	483,000
OSLAD Grant at Recreation Park	675,000	-
Provision for Contingencies	100,000	-
Vehicle & Equipment Replacements	115,000	43,000
Willow Park Bridge Replacement	125,300	-
Potential Land Acquisition	400,000	-
Park Improvements under \$75,000	1,043,240	255,250
Pickleball Courts - Volz	-	200,000
Roof Replacement - Camelot	-	102,000
*Artificial Turf - Melas	-	394,000
Carried Over From 2020/21	-	46,000
Demolition - 406 E. Northwest Hwy	-	160,000
Dryden Tennis/Pickleball Courts	-	400,000
Nickol Knoll Path	-	150,000
Dectron Replacement - ARC	-	446,000
Path & Basketball Court - Sunset Ridge	-	110,000
Total	\$ 3,018,540	\$ 2,789,250

\* Capital Project is Funded Through Recreation Fund

# Operating Budget Comparisons – All Funds Combined



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By			
						Projected Year End	Current Budget	Projected 2022/23	Projected 2023/24
Real Estate Taxes	13,849,140	14,008,120	14,343,670	14,816,510	14,786,290	-0.2	3.1	15,082,016	15,383,656
Debt Proceeds	8,510,780	469,000	-	-	680,000	NA	NA	-	540,000
Grant Proceeds	211,380	20	236,000	1,610	36,000	2136.0	-84.7	36,360	36,724
Replacement Taxes	211,360	278,270	264,490	216,550	206,460	-4.7	-21.9	208,525	210,610
Rental Income	186,930	178,840	179,870	208,480	247,890	18.9	37.8	250,369	252,873
Interest Income	686,260	507,620	304,200	167,510	124,530	-25.7	-59.1	125,775	127,033
NWSRA Administration Fee	141,350	141,350	164,740	141,350	141,350	0.0	-14.2	142,764	144,191
Donations & Misc Revenues	370,640	431,650	438,040	258,370	264,590	2.4	-39.6	267,236	269,908
Recreation Program Fees	6,766,240	5,838,370	6,716,930	1,912,100	4,554,950	138.2	-32.2	4,646,049	4,738,970
Scholarships/Discounts	(55,180)	(54,800)	(95,500)	(12,000)	(68,000)	466.7	-28.8	(74,800)	(75,548)
Swimming Pool Revenues	681,150	740,060	1,604,540	303,550	970,290	219.6	-39.5	979,993	989,793
Fitness Revenue	-	181,290	896,570	277,490	693,950	150.1	-22.6	867,438	876,112
Tennis Club Revenues	1,788,560	1,658,960	1,906,310	1,407,940	1,913,860	35.9	0.4	1,932,999	1,952,329
Golf Club Revenues	1,384,840	1,287,670	1,536,890	1,691,970	1,629,780	-3.7	6.0	1,646,078	1,662,539
Transfer In	-	874,500	1,405,000	1,269,850	1,200,000	-5.5	-14.6	-	-
<b>Total Revenue</b>	<b>34,733,450</b>	<b>26,540,920</b>	<b>29,901,750</b>	<b>22,661,280</b>	<b>27,381,940</b>	<b>20.8</b>	<b>-8.4</b>	<b>26,110,800</b>	<b>27,109,188</b>
Salaries and Wages	8,296,710	8,230,110	9,456,450	6,785,400	7,689,560	13.3	-18.7	7,966,799	8,165,969
Insurance	1,768,110	1,698,440	1,907,090	1,556,890	1,700,320	9.2	-10.8	1,742,828	1,786,399
Pension/Social Security Expenses	1,895,520	1,786,040	1,973,310	1,797,380	2,110,610	17.4	7.0	2,163,375	2,217,460
Commodities & Supplies	874,910	834,620	1,040,340	544,280	985,680	81.1	-5.3	1,010,322	1,035,580
Utilities	806,200	807,220	965,590	767,820	902,200	17.5	-6.6	924,755	947,874
Contractual Services	2,035,090	2,075,480	2,523,220	1,858,430	2,447,410	31.7	-3.0	2,508,595	2,571,310
Maintenance & Repairs	545,980	641,460	673,010	374,440	600,940	60.5	-10.7	615,964	631,363
Recreation Program Expenses	3,791,770	3,319,590	3,982,320	1,094,640	3,234,220	195.5	-18.8	3,565,076	4,154,202
Swimming Pool Expenses	-	127,720	781,900	268,140	487,030	81.6	-37.7	499,206	511,686
Fitness Expenses	-	9,070	420,880	204,480	301,720	47.6	-28.3	309,263	316,995
Other Expenditures	105,550	113,560	245,990	26,600	181,630	582.8	-26.2	186,171	190,825
Debt Service	7,275,290	3,559,280	3,605,330	3,605,300	3,657,860	1.5	1.5	2,849,307	2,920,539
Transfers Out	2,545,200	874,500	1,405,000	1,269,850	1,200,000	-5.5	-14.6	-	-
<b>Total Operating Expenses</b>	<b>29,940,330</b>	<b>24,077,090</b>	<b>28,980,430</b>	<b>20,153,650</b>	<b>25,499,180</b>	<b>26.5</b>	<b>-12.0</b>	<b>24,341,660</b>	<b>25,450,201</b>
<b>Total Operational Surplus/(Deficit)</b>	<b>4,793,120</b>	<b>2,463,830</b>	<b>921,320</b>	<b>2,507,630</b>	<b>1,882,760</b>	<b>-24.9</b>	<b>104.4</b>	<b>1,769,140</b>	<b>1,658,987</b>
Capital Outlay	6,157,490	11,756,720	2,888,550	2,188,300	2,789,250	27.5	-3.4	2,000,000	2,000,000
Provision for Contingencies	45,170	75,200	100,000	37,960	50,000	31.7	-50.0	100,000	100,000
<b>Total Expenses</b>	<b>36,142,990</b>	<b>35,909,010</b>	<b>31,968,980</b>	<b>22,379,910</b>	<b>28,338,430</b>	<b>26.6</b>	<b>-11.4</b>	<b>26,441,660</b>	<b>27,550,201</b>
Net Surplus/(Deficit)	(1,409,540)	(9,368,090)	(2,067,230)	281,370	(956,490)	-439.9	-53.7	(330,860)	(441,013)
<b>Est. Fund Balance - Beg. of Year</b>	<b>27,842,240</b>	<b>26,432,700</b>	<b>17,064,610</b>	<b>17,064,610</b>	<b>17,345,980</b>	<b>1.6</b>	<b>1.6</b>	<b>16,389,490</b>	<b>16,058,630</b>
<b>Est. Fund Balance - End of Year</b>	<b>26,432,700</b>	<b>17,064,610</b>	<b>14,997,380</b>	<b>17,345,980</b>	<b>16,389,490</b>	<b>-5.5</b>	<b>9.3</b>	<b>16,058,630</b>	<b>15,617,618</b>

# Operating Budget by Category – All Funds Combined



	Administration	Recreation & Facilities	Capital Projects Funds	2021/22 Proposed Budget	2020/21 Budget	2020/21 Projected	% Change By	
							Current Budget	Projected Year End
Real Estate Taxes	10,913,260	3,873,030	-	14,786,290	14,343,670	14,816,510	3.1	-0.2
Debt Proceeds	-	-	680,000	680,000	-	-	N/A	N/A
Grant Proceeds	-	-	-	-	236,000	1,610	N/A	N/A
Replacement Taxes	206,460	-	-	206,460	264,490	216,550	-21.9	-4.7
Rental Income	62,560	93,900	103,430	259,890	179,870	208,480	44.5	24.7
Interest Income	94,530	30,000	-	124,530	304,200	167,510	-59.1	-25.7
NVSR Administration Fees	-	141,350	-	141,350	164,740	141,350	-14.2	0.0
Donations & Misc Revenues	30,470	180,120	110,000	320,590	438,040	258,370	-26.8	24.1
Recreation Program Fees	-	4,554,950	-	4,554,950	6,716,930	1,912,100	-32.2	138.2
Scholarships/Discounts	-	(68,000)	-	(68,000)	(95,500)	(12,000)	-28.8	466.7
Swimming Pool Revenues	-	970,290	-	970,290	1,604,540	303,550	-39.5	219.6
Fitness Revenues	-	661,950	-	661,950	896,570	277,490	-26.2	138.5
Tennis Club Revenues	-	1,913,860	-	1,913,860	1,906,310	1,407,940	0.4	35.9
Golf Club Revenues	-	1,629,780	-	1,629,780	1,536,890	1,691,970	6.0	-3.7
Transfer In	200,000	-	1,000,000	1,200,000	1,405,000	1,269,850	-14.6	-5.5
<b>Total Revenue</b>	<b>11,507,280</b>	<b>13,981,230</b>	<b>1,893,430</b>	<b>27,381,940</b>	<b>29,901,750</b>	<b>22,661,280</b>	<b>-8.4</b>	<b>20.8</b>
Salaries & Wages	2,576,570	5,112,990	-	7,689,560	9,456,450	6,785,400	-18.7	13.3
Insurance	1,064,290	636,030	-	1,700,320	1,907,090	1,556,890	-10.8	9.2
Pension/FICA Expense	1,884,300	226,310	-	2,110,610	1,973,310	1,797,380	7.0	17.4
Commodities & Supplies	209,330	776,350	-	985,680	1,040,340	544,280	-5.3	81.1
Utilities	125,350	776,850	-	902,200	965,590	767,820	-6.6	17.5
Contractual Services	1,641,340	786,070	20,000	2,447,410	2,523,220	1,858,430	-3.0	31.7
Maintenance & Repairs	419,570	181,370	-	600,940	673,010	374,440	-10.7	60.5
Program Expense	-	3,234,220	-	3,234,220	3,982,320	1,094,640	-18.8	195.5
Swimming Pool Expenses	-	487,030	-	487,030	781,900	268,140	-37.7	81.6
Fitness Expenses	-	301,720	-	301,720	420,880	204,480	-28.3	47.6
Other Expenditures	70,030	111,600	-	181,630	245,990	26,600	-26.2	582.8
Debt Service	2,267,460	1,390,400	-	3,657,860	3,605,330	3,605,300	1.5	1.5
Capital Outlay	146,000	769,250	1,874,000	2,789,250	2,888,550	2,188,300	-3.4	27.5
Transfers In/Out	1,200,000	-	-	1,200,000	1,405,000	1,269,850	-14.6	-5.5
Provision for Contingency	-	50,000	-	50,000	100,000	37,960	-50.0	31.7
<b>Total Expenses</b>	<b>11,604,240</b>	<b>14,840,190</b>	<b>1,894,000</b>	<b>28,338,430</b>	<b>31,968,980</b>	<b>22,379,910</b>	<b>-11.4</b>	<b>26.6</b>
<b>Net Surplus/(Deficit)</b>	<b>(96,960)</b>	<b>(858,960)</b>	<b>(570)</b>	<b>(956,490)</b>	<b>(2,067,230)</b>	<b>281,370</b>	<b>-53.7</b>	<b>-439.9</b>
Est. Fund Balance - Beg of Year	8,304,920	8,691,880	349,180	17,345,980	17,064,610	17,064,610	1.6	1.6
Est. Fund Balance - End of Year	8,207,960	7,832,920	348,610	16,389,490	14,997,380	17,345,980	9.3	-5.5
<b>Fund Balance Policy Designations</b>								
Non-spendable	76,000	20,630	55,930	152,560	526,450	141,820	-71.0	7.6
Deferred Taxes	3,851,611	1,984,662	-	5,836,273	4,944,990	5,320,163	18.0	9.7
Fiscal Sustainability	2,613,392	3,108,072	189,400	5,910,864	7,240,879	4,590,158	-18.4	28.8
Available Balance	1,666,957	2,719,557	103,280	4,489,794	2,285,062	7,293,839	96.5	-38.4
Est. Fund Balance - End of Year	8,207,960	7,832,920	348,610	16,389,490	14,997,380	17,345,980	9.3	-5.5

# Operating Budget Comparisons – Administrative Funds



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	10,409,990	10,428,070	10,829,080	10,937,970	10,913,260	-0.2	0.8
Transfer In	-	200,000	-	-	200,000	NA	NA
Replacement Taxes	211,360	278,270	264,490	216,550	206,460	-4.7	-21.9
Rental Income	61,560	62,570	61,360	62,560	62,560	0.0	2.0
Interest Earned	269,570	208,930	179,200	125,000	94,530	-24.4	-47.2
Donations & Misc. Revenues	27,550	168,150	77,920	146,980	30,470	-79.3	-60.9
<b>Total Revenue</b>	<b>10,980,030</b>	<b>11,345,990</b>	<b>11,412,050</b>	<b>11,489,060</b>	<b>11,507,280</b>	<b>0.2</b>	<b>0.8</b>
Salaries and Wages	2,677,900	2,667,610	2,984,640	2,311,020	2,576,570	11.5	-13.7
Insurance	1,103,160	1,004,330	1,059,100	922,370	1,064,290	15.4	0.5
Pension/FICA Fund Expenses	1,701,750	1,609,750	1,717,280	1,579,850	1,884,300	19.3	9.7
Commodities & Supplies	237,060	239,030	317,940	144,990	209,330	44.4	-34.2
Utilities	125,920	120,930	130,690	121,560	125,350	3.1	-4.1
Contractual Services	1,304,670	1,382,180	1,687,820	1,421,210	1,641,340	15.5	-2.8
Maintenance & Repairs	450,050	445,940	453,830	283,220	419,570	48.1	-7.5
Other Expenditures	53,170	57,600	120,740	6,420	70,030	990.8	-42.0
Debt Service	2,134,490	2,172,230	2,216,130	2,216,100	2,267,460	2.3	2.3
Capital Outlay	1,548,800	1,217,090	15,000	-	146,000	NA	NA
Transfers In/Out	-	874,500	1,405,000	1,269,850	1,200,000	-5.5	-14.6
<b>Total Expense</b>	<b>11,336,970</b>	<b>11,791,190</b>	<b>12,108,170</b>	<b>10,276,590</b>	<b>11,604,240</b>	<b>12.9</b>	<b>-4.2</b>
<b>Net Surplus/(Deficit)</b>	<b>(356,940)</b>	<b>(445,200)</b>	<b>(696,120)</b>	<b>1,212,470</b>	<b>(96,960)</b>	<b>-108.0</b>	<b>-86.1</b>
Est. Fund Balance - Beg of Year	7,894,590	7,537,650	7,092,450	7,092,450	8,304,920	17.1	17.1
Est. Fund Balance - End of Year	7,537,650	7,092,450	6,396,330	8,304,920	8,207,960	-1.2	28.3
<b>Fund Balance Policy Designations</b>							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0.0	0.0
Deferred Taxes	2,909,603	3,783,306	3,222,841	3,419,899	3,851,611	12.6	19.5
Fiscal Sustainability	2,674,621	2,527,723	2,862,096	2,201,943	2,613,392	18.7	-8.7
Available Balance	1,877,427	705,421	235,393	2,607,079	1,666,957	-36.1	608.2
Est. Fund Balance - End of Year	7,537,650	7,092,450	6,396,330	8,304,920	8,207,960	-1.2	28.3

# Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2021/22 Proposed Budget	2020/21 Budget	% Change 2020/21 Budget
Real Estate Taxes	4,925,350	1,191,190	352,000	33,670	951,390	2,317,460	1,142,200	10,913,260	10,829,080	0.8
Replacement Taxes	206,460	-	-	-	-	-	-	206,460	264,490	-21.9
Rental Income	62,560	-	-	-	-	-	-	62,560	61,360	2.0
Interest Earned	94,530	-	-	-	-	-	-	94,530	179,200	-47.2
Donations & Misc. Revenues	30,470	-	-	-	-	-	-	30,470	77,920	-60.9
<b>Total Revenues</b>	<b>5,319,370</b>	<b>1,191,190</b>	<b>352,000</b>	<b>33,670</b>	<b>951,390</b>	<b>2,317,460</b>	<b>1,142,200</b>	<b>11,307,280</b>	<b>11,412,050</b>	<b>-0.9</b>
Salaries & Wages	2,576,570	-	-	-	-	-	-	2,576,570	2,984,640	-13.7
Insurance	625,540	-	438,750	-	-	-	-	1,064,290	1,059,100	0.5
Pension/FICA Expense	-	1,164,730	-	-	719,570	-	-	1,884,300	1,717,280	9.7
Commodities	209,330	-	-	-	-	-	-	209,330	317,940	-34.2
Utilities	125,350	-	-	-	-	-	-	125,350	130,690	-4.1
Contractual Services	893,920	-	-	32,130	-	1,950	713,340	1,641,340	1,687,820	-2.8
Maintenance and Repairs	419,570	-	-	-	-	-	-	419,570	453,830	-7.5
Other Expenditures	70,030	-	-	-	-	-	-	70,030	120,740	-42.0
Debt Service	-	-	-	-	-	2,267,460	-	2,267,460	2,216,130	2.3
<b>Total Operating Expenses</b>	<b>4,920,310</b>	<b>1,164,730</b>	<b>438,750</b>	<b>32,130</b>	<b>719,570</b>	<b>2,269,410</b>	<b>713,340</b>	<b>10,258,240</b>	<b>10,688,170</b>	<b>-4.0</b>
Capital Outlay	-	-	-	-	-	-	146,000	146,000	15,000	873.3
Transfers In/Out	1,200,000	-	-	-	-	(200,000)	-	1,000,000	1,405,000	-28.8
<b>Total Expenses</b>	<b>6,120,310</b>	<b>1,164,730</b>	<b>438,750</b>	<b>32,130</b>	<b>719,570</b>	<b>2,069,410</b>	<b>859,340</b>	<b>11,404,240</b>	<b>12,108,170</b>	<b>-5.8</b>
Net Surplus/(Deficit)	(800,940)	26,460	(86,750)	1,540	231,820	248,050	282,860	(96,960)	(696,120)	-86.1
Est. Fund Balance - Beg of Year	7,128,030	824,820	329,690	24,220	847,950	(567,010)	(282,780)	8,304,920	7,092,450	17.1
Est. Fund Balance - End of Year	6,327,090	851,280	242,940	25,760	1,079,770	(318,960)	80	8,207,960	6,396,330	28.3
<b>Fund Balance Policy Designations</b>										
Non-spendable	76,000	-	-	-	-	-	-	76,000	76,000	0.0
Deferred Taxes	2,554,085	610,812	180,634	17,316	488,764	-	-	3,851,611	3,222,841	19.5
Fiscal Sustainability	1,968,122	279,535	109,688	4,820	179,893	-	71,334	2,613,391	2,862,096	-8.7
Available Balance	2,066,561	(39,067)	(47,382)	3,625	411,114	(318,960)	(71,254)	2,004,636	235,393	751.6
Est. Fund Balance - End of Year	6,327,090	851,280	242,940	25,760	1,079,770	(318,960)	80	8,207,960	6,396,330	28.3



# Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,439,150	3,580,050	3,514,590	3,878,540	3,873,030	-0.1	10.2
Interest Earned	212,850	223,390	125,000	42,500	30,000	-29.4	-76.0
Debt Proceeds	2,910,000	-	-	-	-	N/A	N/A
Scholarships/Discounts	(55,180)	(54,800)	(95,500)	(12,000)	(68,000)	466.7	-28.8
Rental Income	59,790	49,090	52,930	83,380	81,900	-1.8	54.7
Recreation Program Fees	6,766,240	5,838,370	6,716,930	1,912,100	4,554,950	138.2	-32.2
Swimming Pool Revenues	681,150	740,060	1,604,540	303,550	970,290	219.6	-39.5
Fitness Revenue	-	181,290	896,570	277,490	693,950	150.1	-22.6
Gross Profit on Sales	336,040	307,070	387,670	138,000	250,370	81.4	-35.4
Memberships	224,980	196,260	225,580	81,000	237,340	193.0	5.2
Court Time	419,090	370,940	452,550	289,070	411,610	42.4	-9.0
Lessons	998,840	983,930	1,098,800	986,230	1,137,920	15.4	3.6
League Fees	78,760	59,700	77,960	37,580	77,000	104.9	-1.2
Green Fees	806,520	739,810	874,200	1,125,780	1,032,750	-8.3	18.1
Golf Cart Rentals	260,840	249,580	281,400	315,700	293,150	-7.1	4.2
Driving Range Revenue	53,480	55,150	64,000	84,500	75,000	-11.2	17.2
NWSRA Administration Fee	141,350	141,350	164,740	141,350	141,350	0.0	-14.2
Miscellaneous Income	184,922	167,030	277,160	79,060	188,620	138.6	-31.9
<b>Total Revenue</b>	<b>17,518,822</b>	<b>13,828,270</b>	<b>16,719,120</b>	<b>9,763,830</b>	<b>13,981,230</b>	<b>43.2</b>	<b>-16.4</b>
Salaries and Wages	5,618,810	5,562,500	6,471,810	4,474,380	5,112,990	14.3	-21.0
Insurance	664,950	694,110	847,990	634,520	636,030	0.2	-25.0
Pension/FICA	193,770	176,290	256,030	217,530	226,310	4.0	-11.6
Commodities & Supplies	637,850	595,590	722,400	399,290	776,350	94.4	7.5
Utilities	680,280	686,290	834,900	646,260	776,850	20.2	-7.0
Contractual Services	634,820	684,790	835,400	437,220	786,070	79.8	-5.9
Maintenance & Repairs	95,930	195,520	219,180	91,220	181,370	98.8	-17.3
Recreation Program Expenses	3,791,770	3,319,590	3,982,320	1,094,640	3,234,220	195.5	-18.8
Swimming Pool Expenses	-	127,720	781,900	268,140	487,030	81.6	-37.7
Fitness Expenses	-	9,070	420,880	204,480	301,720	47.6	-28.3
Other Expenditures	52,380	55,960	125,250	20,180	111,600	453.0	-10.9
Debt Service	5,140,800	1,387,050	1,389,200	1,389,200	1,390,400	0.1	0.1
<b>Total Operating Expenses</b>	<b>17,511,360</b>	<b>13,494,480</b>	<b>16,887,260</b>	<b>9,877,060</b>	<b>14,020,940</b>	<b>42.0</b>	<b>-17.0</b>
Capital Outlay	(1,409,410)	2,486,100	897,810	117,720	769,250	553.5	-14.3
Interfund Transfer	-	-	-	-	-	-	-
Provision for Contingency	45,170	75,200	100,000	37,960	50,000	31.7	-50.0
<b>Total Expenses</b>	<b>16,147,120</b>	<b>16,055,780</b>	<b>17,885,070</b>	<b>10,032,740</b>	<b>14,840,190</b>	<b>47.9</b>	<b>-17.0</b>
<b>Net Surplus/(Deficit)</b>	<b>1,371,702</b>	<b>(2,227,510)</b>	<b>(1,165,950)</b>	<b>(268,910)</b>	<b>(858,960)</b>	<b>219.4</b>	<b>-26.3</b>
Est. Fund Balance - Beg of Year	9,816,600	11,188,300	8,960,790	8,960,790	8,691,880	-3.0	-3.0
Est. Fund Balance - End of Year	11,188,302	8,960,790	7,794,840	8,691,880	7,832,920	-9.9	0.5
<b>Fund Balance Policy Designations</b>							
Non-spendable	128,339	108,013	157,500	9,890	20,630	108.6	-86.9
Deferred Taxes	1,343,782	1,626,922	1,722,149	1,900,265	1,984,662	4.4	15.2
Fiscal Sustainability	4,346,778	3,343,455	4,181,209	2,194,897	3,108,072	41.6	-25.7
Available Balance	5,369,181	3,882,180	1,733,982	4,586,608	2,719,557	-40.7	56.8
Est. Fund Balance - End of Year	11,188,302	8,960,790	7,794,840	8,691,880	7,832,920	-9.9	0.5

# Operating Budget by Category – Recreation and Facility



	Recreation	Forest View Racquet & Fitness Club	Heritage Tennis Club	Nickol Knoll Golf Club	Arlington Lakes Golf Club	Arlington Ridge Center	Total Recreation	Museum	2021/22 Proposed Budget	2020/21 Budget	% Change 2020/21 Budget
<b>Revenue</b>											
Real Estate Taxes	3,743,380	-	-	-	-	-	3,743,380	129,650	3,873,030	3,514,590	10.2
Interest Earned	30,000	-	-	-	-	-	30,000	-	30,000	125,000	-76.0
Scholarships/Discounts	(68,000)	-	-	-	-	-	(68,000)	-	(68,000)	(95,500)	-28.8
Rental Income	71,780	-	-	-	-	12,000	83,780	10,120	93,900	52,930	77.4
Recreation Program Fees	4,495,380	-	-	-	-	-	4,495,380	59,570	4,554,950	6,716,930	-32.2
Swimming Pool Revenues	220,000	-	-	-	-	750,290	970,290	-	970,290	1,604,540	-39.5
Fitness Revenue	-	-	-	-	-	661,950	661,950	-	661,950	896,570	-26.2
Gross Profit on Sales	90,720	6,310	9,300	8,970	135,070	20,000	270,370	-	270,370	387,670	-30.3
Memberships	-	121,170	116,170	-	-	-	237,340	-	237,340	225,580	5.2
Court Time	-	169,510	242,100	-	-	-	411,610	-	411,610	452,550	-9.0
Lessons	-	607,470	491,050	14,000	25,400	-	1,137,920	-	1,137,920	1,098,800	3.6
League Fees	-	41,000	36,000	-	-	-	77,000	-	77,000	77,960	-1.2
Green Fees	-	-	-	227,000	805,750	-	1,032,750	-	1,032,750	874,200	18.1
Golf Cart Rentals	-	-	-	32,450	260,700	-	293,150	-	293,150	281,400	4.2
Driving Range Revenue	-	-	-	-	75,000	-	75,000	-	75,000	64,000	17.2
NWSRA Administration Fee	141,350	-	-	-	-	-	141,350	-	141,350	164,740	-14.2
Miscellaneous Income	33,000	40,080	33,700	640	44,800	-	152,220	36,400	188,620	277,160	-31.9
<b>Total Operating Revenue</b>	<b>8,757,610</b>	<b>985,540</b>	<b>928,320</b>	<b>283,060</b>	<b>1,346,720</b>	<b>1,444,240</b>	<b>13,745,490</b>	<b>235,740</b>	<b>13,981,230</b>	<b>16,719,120</b>	<b>-16.4</b>
<b>Expense</b>											
Salaries & Wages	2,723,350	585,190	484,560	145,610	724,240	328,410	4,991,360	121,630	5,112,990	6,471,810	-21.0
Insurance	392,630	64,330	62,330	14,470	55,390	39,410	628,560	7,470	636,030	847,990	-25.0
Pension/FICA Expense	-	62,890	46,930	-	79,170	37,320	226,310	-	226,310	256,030	-11.6
Commodities & Supplies	449,320	28,830	28,620	36,950	195,330	29,800	768,850	7,500	776,350	722,400	7.5
Utilities	393,750	47,000	40,930	23,450	65,320	202,900	773,350	3,500	776,850	834,900	-7.0
Contractual Services	526,710	46,750	50,170	30,670	108,670	11,300	774,270	11,800	786,070	835,400	-5.9
Maintenance & Repairs	102,000	5,550	18,000	14,570	21,250	20,000	181,370	-	181,370	219,180	-17.3
Program Expense	3,202,350	-	-	-	-	-	3,202,350	29,370	3,231,720	3,982,320	-18.8
Pool Expenditures	-	-	-	-	-	487,030	487,030	-	487,030	781,900	-37.7
Fitness Expenditures	-	-	-	-	-	301,720	301,720	-	301,720	420,880	-28.3
Other Expenditures	55,350	950	8,400	1,150	13,250	2,500	81,600	32,500	114,100	125,250	-8.9
Debt Service	1,390,400	-	-	-	-	-	1,390,400	-	1,390,400	1,389,200	NA
<b>Total Operating Expenses</b>	<b>9,235,860</b>	<b>841,490</b>	<b>739,940</b>	<b>266,870</b>	<b>1,262,620</b>	<b>1,460,390</b>	<b>13,807,170</b>	<b>213,770</b>	<b>14,020,940</b>	<b>16,887,260</b>	<b>-17.0</b>
Capital Outlay	741,750	-	27,500	-	-	-	769,250	-	769,250	897,810	-14.3
Provision for Contingency	50,000	-	-	-	-	-	50,000	-	50,000	100,000	-50.0
<b>Total Expenses</b>	<b>10,027,610</b>	<b>841,490</b>	<b>767,440</b>	<b>266,870</b>	<b>1,262,620</b>	<b>1,460,390</b>	<b>14,626,420</b>	<b>213,770</b>	<b>14,840,190</b>	<b>17,885,070</b>	<b>-17.0</b>
<b>Operating Totals</b>											
Total Revenues	8,757,610	985,540	928,320	283,060	1,346,720	1,444,240	13,745,490	235,740	13,981,230	16,719,120	-16.4
Total Expenses	9,235,860	841,490	739,940	266,870	1,262,620	1,460,390	13,807,170	213,770	14,020,940	16,887,260	-17.0
<b>Gross Surplus/(Deficit)</b>	<b>(478,250)</b>	<b>144,050</b>	<b>188,380</b>	<b>16,190</b>	<b>84,100</b>	<b>(16,150)</b>	<b>(61,680)</b>	<b>21,970</b>	<b>(39,710)</b>	<b>(168,140)</b>	<b>-76.4</b>
<b>Totals After Capital Outlay</b>											
Total Revenues	8,757,610	985,540	928,320	283,060	1,346,720	1,444,240	13,745,490	235,740	13,981,230	16,719,120	-16.4
Total Expenses	10,027,610	841,490	767,440	266,870	1,262,620	1,460,390	14,626,420	213,770	14,840,190	17,885,070	-17.0
<b>Net Surplus/(Deficit)</b>	<b>(1,270,000)</b>	<b>144,050</b>	<b>160,880</b>	<b>16,190</b>	<b>84,100</b>	<b>(16,150)</b>	<b>(880,930)</b>	<b>21,970</b>	<b>(858,960)</b>	<b>(1,165,950)</b>	<b>-26.3</b>
Est. Fund Balance - Beg of Year	9,772,380	557,180	714,100	(762,060)	(1,354,310)	(402,000)	8,525,290	166,590	8,691,880	8,960,790	-3.0
Est. Fund Balance - End of Year	8,502,380	701,230	874,980	(745,870)	(1,270,210)	(418,150)	7,644,360	188,560	7,832,920	7,794,840	0.5
<b>Fund Balance Policy Designations</b>											
Non-spendable	60,000	15,000	17,500	3,000	62,000	(136,870)	20,630	-	20,630	157,500	-86.9
Deferred Taxes	1,921,113	-	-	-	-	-	1,921,133	63,529	1,984,662	1,722,199	15.2
Fiscal Sustainability	2,308,965	210,373	184,985	66,718	315,655	-	3,086,695	21,377	3,108,072	4,181,209	-25.7
Available Balance	4,212,282	475,858	672,495	(815,588)	(1,647,865)	(281,280)	2,615,902	103,655	2,719,557	1,733,982	56.8
Est. Fund Balance - End of Year	8,502,380	701,230	874,980	(745,870)	(1,270,210)	(418,150)	7,644,360	188,560	7,832,920	7,794,840	0.5

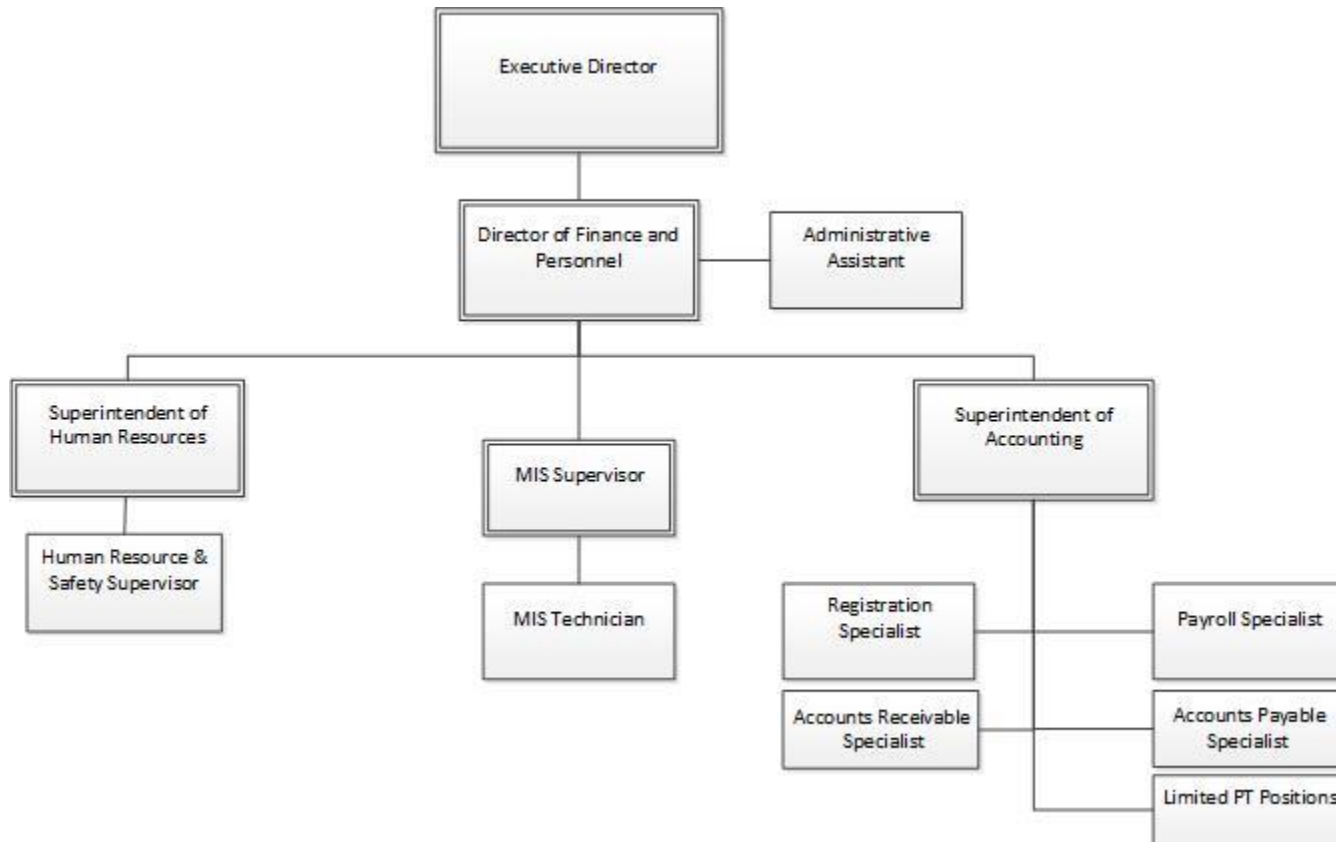
# Administration and Finance Department



## 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

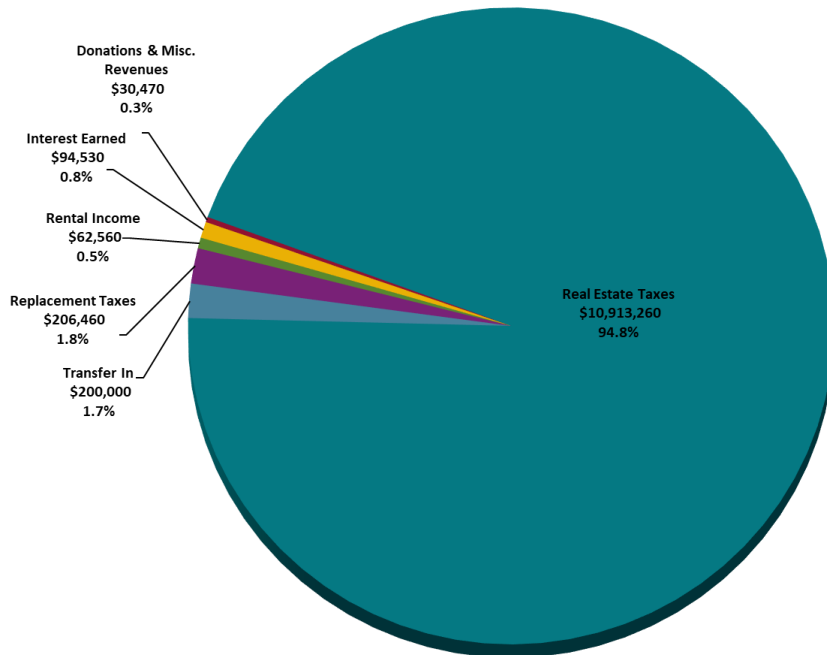
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 715.98 acres of land, as well as administrative services.

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

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

## Revenues

Revenues are budgeted at \$11,507,280; a 0.2% increase from the 2020/21 projected actual. The following chart illustrates the relationship between revenue categories.



## Real Estate Tax Revenues

Real estate tax provides 94.8% of total revenue for the Administration and Finance Department. Real estate taxes are budgeted to decrease 0.2% from the 2020/21 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2020 Tax Levy. The tax cap for levy 2020 is 2.3% and 2021 is 1.4%. 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Real Estate Taxes	\$ 10,409,990	10,428,070	10,829,080	10,937,970	10,913,260
Transfer In	-	200,000	-	-	200,000
Replacement Taxes	211,360	278,270	264,490	216,550	206,460
Rental Income	61,560	62,570	61,360	62,560	62,560
Interest Earned	269,570	208,930	179,200	125,000	94,530
Donations & Misc. Revenues	27,550	168,150	77,920	146,980	30,470
<b>Total Revenues</b>	<b>\$ 10,980,030</b>	<b>11,345,990</b>	<b>11,412,050</b>	<b>11,489,060</b>	<b>11,507,280</b>

# Administration and Finance Department



## Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,460 in replacement tax revenue; this is a 4.7% 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

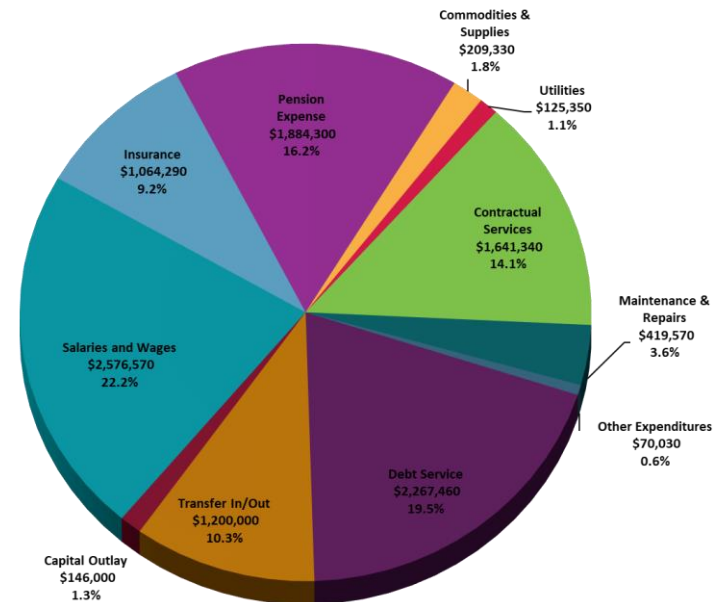
During 2020/21, the Park District was able to invest most of its funds at an average rate of 1.19%. Current interest rates are averaging right around 0.20%. These rates are anticipated to drop in 2021/22.

## Donations and Miscellaneous Revenue

Donations and Miscellaneous Revenue consist of all other miscellaneous revenue in all funds. This revenue is used for purposes specified by the type of fund in which it is received. The amount expected is based on historical trend, and the funds are used to offset the cost of providing services.

## Expenditures

Expenses are budgeted at \$11,604,240, a 12.9% increase from the 2020/21 projected actual. In preparing this budget document, staff was instructed to keep expenditures to 3% increase 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 2,677,900	2,667,610	2,984,640	2,311,020	2,576,570
Insurance	1,103,160	1,004,330	1,059,100	922,370	1,064,290
Pension Expense	1,701,750	1,609,750	1,717,280	1,579,850	1,884,300
Commodities & Supplies	237,060	239,030	317,940	144,990	209,330
Utilities	125,920	120,930	130,690	121,560	125,350
Contractual Services	1,304,670	1,382,180	1,687,820	1,421,210	1,641,340
Maintenance & Repairs	450,050	445,940	453,830	283,220	419,570
Other Expenditures	53,170	57,600	120,740	6,420	70,030
Debt Service	2,134,490	2,172,230	2,216,130	2,216,100	2,267,460
Transfer In/Out	-	874,500	1,405,000	1,269,850	1,200,000
Capital Outlay	1,548,800	1,217,090	15,000	-	146,000
<b>Total Expenses</b>	<b>\$ 11,336,970</b>	<b>11,791,190</b>	<b>12,108,170</b>	<b>10,276,590</b>	<b>11,604,240</b>

## Salaries and Wages

The proposed salaries and wages budget increased 11.5% from the 2020/21 projected actual and 13.7% less than last year's budget. This category represents 22.2% of the 2021/22 budget. Full-time salaries and compensation are budgeted at the current salaries of existing personnel plus the addition of a Graphic Designer. Any vacancies are budgeted at the middle salary range for each vacant position. Merit increases are based on a 2.5% increase for full-time salaries plus a 0.5% Executive Director pool. Employee headcounts by type are shown below:

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Budget 20/21	Projected 20/21	Proposed 21/22
Full-Time	17	17	17	17	17	17	17	17	13	14
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-
Part-Time IMRF	4	4	4	4	4	4	4	4	-	-
Part-Time Regular and Short-Term (Non-IMRF)	6	6	7	7	7	7	7	7	-	0.5
<b>Total</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>13</b>	<b>14.5</b>

# Administration and Finance Department



## Insurance

The proposed insurance budget increased \$141,920 (15.4%) from the 2020/21 projected actual. This category represents 9.2% of the 2021/22 budget.

- The Park District remained with Cigna for calendar year 2021 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 2021/22 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience and was budgeted at a decrease of 8.6% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 331% increase due to potential unknown unemployment risks.

## Commodities & Supplies

This category represents 1.8% of the 2021/22 budget; commodities increased \$64,340 from projected actual.

## Utilities

This category is budgeted at 1.1% (\$3,790) more than the 2020/21 projected actual. The utility budget has been prepared based on 2020/21 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage of facilities. Water has been budgeted at a 5.0% increase due to increases in the water rate that is charged.

## Pension & FICA

Pension & FICA expense is 16.2% of the 2021/22 budget. This year's proposed budget is 19.3%, \$304,450 more than projected actual and includes a potential additional payment of \$250,000 to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds. The IMRF actuarial rate for the 2021 calendar year is 15.23% of participating members' salaries. This is a 7.2% decrease from last year.

## Contractual Services

This category represents 14.1% of the 2021/22 budget. The proposed budget increased by \$220,130 (15.5%) from the 2020/21 projected actual. The increase is primarily due to maintenance related to an aging infrastructure and the leasing of vehicles.

# Administration and Finance Department



## Debt Administration

This category represents 19.5% of the 2021/22 budget. The proposed budget increased by 2.3% from the 2020/21 projected actual because of principal payments due on General Obligation Park Bonds.

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

Fiscal Year	Series 2014 B (Series 2005)			Series 2015			Series 2017 A			Series 2018 A			Series 2020 A			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	960,000	118,800	1,078,800	600,000	96,000	696,000	-	10,050	10,050	-	206,463	206,463	272,000	4,134	276,134	1,832,000	435,447	2,267,447
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
	\$ 3,960,000	298,800	4,258,800	1,940,000	201,500	2,141,500	335,000	50,250	385,250	4,920,000	1,366,139	6,286,139	272,000	4,134	276,134	\$ 11,427,000	1,920,823	13,347,823

## Capital Improvements

This category represents 1.3% of the 2021/22 budget. The proposed budget increased in 2021/22 due to available funds to assist with meeting the ADA needs of the District. 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.

# Administration and Finance Department



## Performance Measures

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

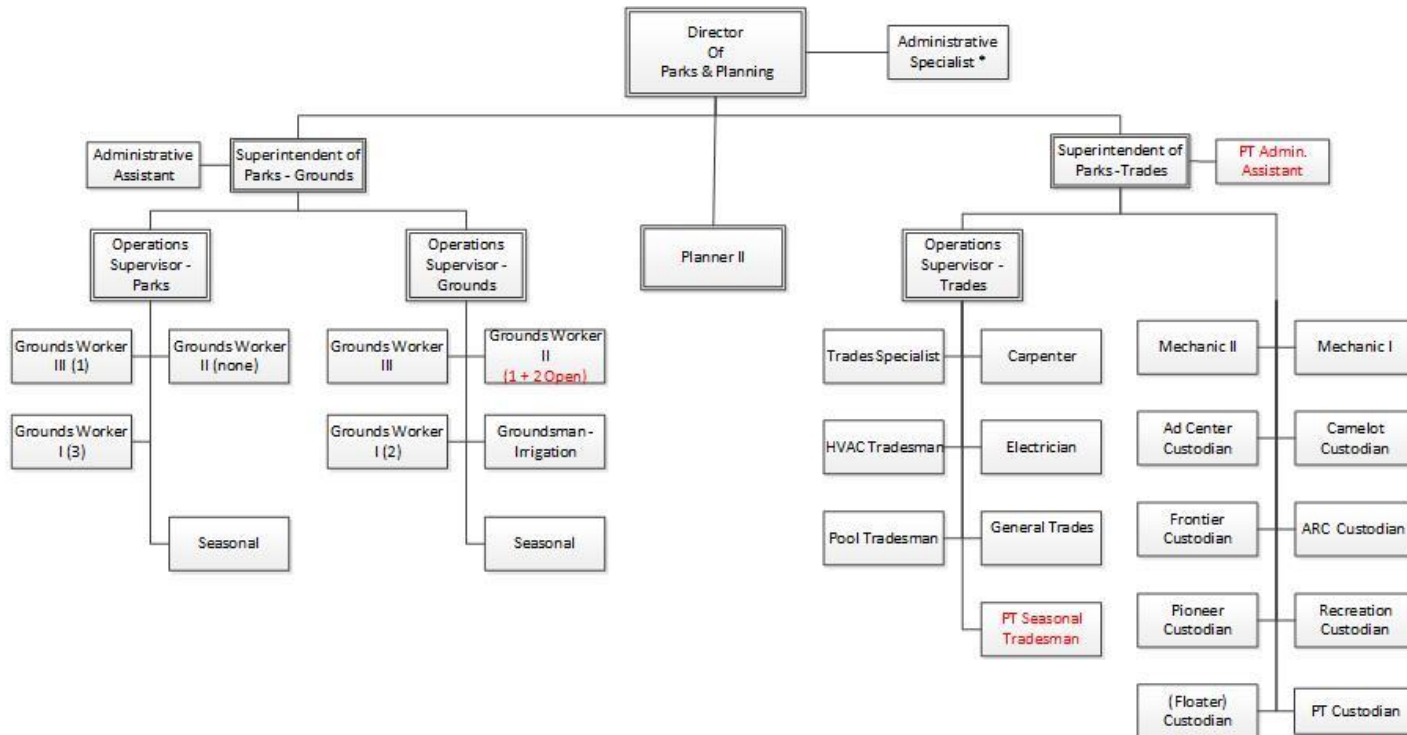
	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 11,980,737	18,846,179	19,621,669	12,347,191	10,166,290	9,788,170	9,788,170	10,574,100	12,093,170	10,276,590	11,458,240
\$ Spent on Operating Expenses per Capita	\$ 160	251	261	164	135	130	130	140	160	136	152
Full-Time-IMRF	22	17	17	17	17	17	17	17	17	13	14
Part-Time-IMRF	5	4	4	4	4	4	4	4	4	-	-
Part-Time Regular/Short-Term (Non-IMRF)	6	6	6	7	7	7	7	7	7	-	0.5
Number of Full-Time Equivalents	33	27	27	28	28	28	28	28	28	13	15
Number of Internet Visits - www.ahpd.org	485,359	468,061	489,300	473,654	486,840	593,360	460,519	500,913	544,000	532,885	530,000
Number of Accounts Payable Vouchers	11,732	11,487	13,896	8,849	9,067	12,047	11,856	12,273	12,100	6,900	9,500
Number of Accounts Payable Checks	5,961	6,240	6,264	4,964	5,345	4,965	8,076	7,234	6,300	4,508	5,404
Number of W-2's Processed	1,206	1,210	1,229	1,274	1,284	1,236	1,178	839	1,300	1,009	1,155
Number of Payroll Checks	14,846	14,881	15,800	16,629	16,756	16,100	15,825	14,792	14,850	15,309	15,080

# 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, fitness center, six indoor basketball courts, 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 32 full-time, up to 19 part-time/seasonal staff, and by utilizing contracted services. The department also aids with the Capital Improvement Plan.

## Primary Responsibilities

Building Maintenance Division	Grounds Maintenance Division	Planning Division
Equipment & Fleet Maintenance	Athletic Field Preparation & Maintenance	Capital Improvements
Equipment Replacement Schedule	Vandalism & Weather Reports	Project Management
Custodial Maintenance	In-House Turf Grass Mowing Services	Landscape & Site Design
Building Pest Control	Contractual Mowing Services	Specifications, Bids & Contract Management
USA Flag Display	Synthetic Turf Maintenance	Plant Material Selection
Pool Maintenance	Playground Inspections & Maintenance	Site Furniture & Amenities
Construction & Improvement Projects	Park Use Permit Applications	Concrete Improvements & Maintenance
Project Management	Tree, Shrub & Perennial Bed Maintenance	Paving Improvements & Maintenance
Lighting & Electrical Maintenance & Repairs	Annual Flower Beds	Court Colorcoating Improvements
Plumbing Maintenance & Repairs	Irrigation System Maintenance	Land Acquisitions
Roof Maintenance & Repairs	Fertilizer & Pesticide Applications	Property Easements
HVAC Maintenance & Repairs	General Park Cleanup & Trash Pickup	Encroachment Issues
Building Security Systems	Outdoor Tennis Court Maintenance	Internal/External Committees
Facility Safety Inspections	Outdoor Basketball Court Maintenance	Memorial Tree, Brick & Bench Program
Holiday Lighting Displays	Pond & Creek Management	Property Research & Investigation
	Snow & Ice Removal Operations	Playground Audits
	Outdoor Ice Rinks	ADA Building Accessibility
	Sledding Hills	GIS/GPS Mapping
	Special Events & Programs	Grant Writing & Administration

# Parks & Planning Department



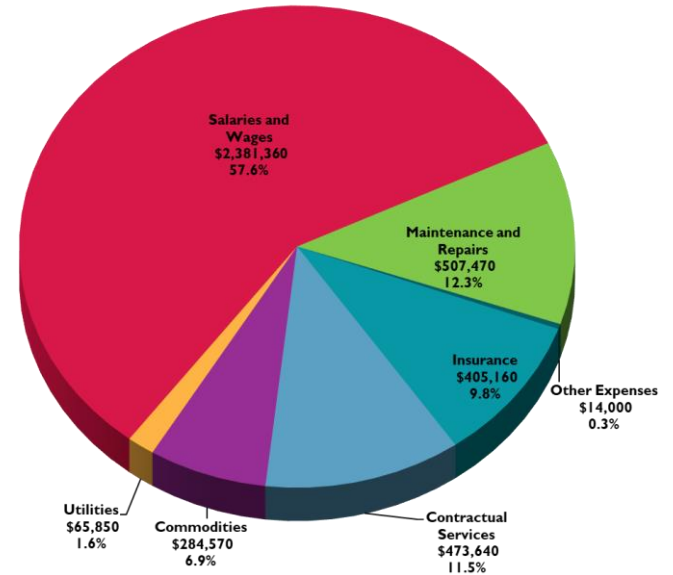
## Budget

The majority of the department’s budget is found in the General Fund. The proposed 2021/22 budget for the department is \$4,132,050. This total is an overall increase of approximately 14.6% (\$527,150) from what was projected actual in 2020/21 and an overall decrease of approximately 16.1% (\$792,460) from the 2020/21 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 201/22 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 2,485,710	2,465,340	2,876,750	2,148,300	2,381,360
Insurance	434,510	438,990	490,670	376,120	405,160
Commodities	259,550	267,080	324,100	227,030	284,570
Utilities	61,570	62,130	65,220	63,930	65,850
Contractual Services	402,880	465,000	544,380	462,390	473,640
Maintenance and Repairs	485,950	574,450	590,890	325,810	507,470
Other Expenses	20,030	14,780	32,500	1,320	14,000
<b>Total Operating Expenses</b>	<b>\$ 4,150,200</b>	<b>4,287,770</b>	<b>4,924,510</b>	<b>3,604,900</b>	<b>4,132,050</b>



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 \$2,381,360, approximately 57.6% of the department’s annual budget. Staff wages are expected to increase by 10.8% (\$233,060) compared to the year-end projections and a decrease of 17.2% (\$495,390) from the 2020/21 budget. A portion of this increase is due to filling the two parks staff positions that were vacant for the past year.

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.

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Budget 20/21	Projected 20/21	Proposed 21/22
Full-Time	42	46	46	45	45	45	46	45	32	34
Part-Time ACA	-	-	-	-	-	-	-	-	-	-
Part-Time IMRF	3	5	6	5	5	5	5	4	2	2
Part-Time Regular and Short-Term (Non-IMRF)	32	32	32	27	27	30	30	30	17	24
<b>Total</b>	<b>77</b>	<b>83</b>	<b>84</b>	<b>77</b>	<b>77</b>	<b>80</b>	<b>81</b>	<b>79</b>	<b>51</b>	<b>60</b>

## Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$405,160 (9.8%) of the overall 2021/22 department budget and is an overall 7.7% (\$29,040) increase from the 2020/21 projected actual and 17.4% (\$85,510) decrease from the 2020/21 budget. Healthcare costs are budgeted based on current employee coverage elections for benefit-eligible positions at the time of enrollment.

## Commodities

The Commodities budget is 6.9% (\$284,570) 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 25.3% (57,540) from 2020/21 projected actual and a decrease of 12.2% (\$39,530) from 2020/21 budget.

## 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 2021/22 this category is 11.5% (\$473,640) of the overall department budget and is a 2.4% (\$11,250) increase from what was the projected actual for Contractual Services in 2020/21.

# Parks & Planning Department



## Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2021/22 budget, this category is 12.3% (\$507,470) of the overall department budget, a 55.8% (\$181,660) increase from the 2020/21 projected actual, compared to a 14.1% (\$83,420) decrease from the 2020/21 budget.

The proposed budget includes funding for leasing 18 vehicles within the Leased Vehicle Expense account. With limited capital funding for replacements, staff is looking for innovative methods to maintain the fleet as it ages.

The proposed 2021/22 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 2021/22 locations slated for maintenance.

2021/22 Pavement Maintenance	
Property	
Carriage Walk Park Path (Partial)	36,708
Nickol Knoll Walking Path (Partial)	146,772
Pioneer Park Path Repair (Partial)	27,722
Sunset Ridge Path	26,388
Willow Park Path Pavement (Partial)	37,560
<b>Total</b>	<b>275,150</b>

## Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier and Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.6% (\$65,850) of the overall proposed department budget and reflects a minor increase of 3.0% (\$1,920) from the 2020/21 projected actual. The utility budget has been prepared based on 2020/21 usage, the Park District’s electric and natural gas contracts, and returning to more historical levels.

## Other Expenses

The Other Expenses budget consists of travel, staff training, and miscellaneous personnel expenses. The category represents 0.3% (\$14,000) of the overall department budget. The proposed 2021/22 budget has an increase of 960.6% (\$12,680) from what was projected actual in 2020/21 due to freezing all non-essential spending due to COVID-19.



# Parks & Planning Department



## Budget Highlights for 2021/22

<b>Staffing</b> <ul style="list-style-type: none"> <li>It is anticipated that two vacant positions will be filled</li> </ul>	<b>Planning Highlights</b> <ul style="list-style-type: none"> <li>ADA accessibility and transition plan implementation</li> <li>Ongoing Hazardous Tree Removal, Replacement and EAB Treatments</li> <li>Encroachment Issues</li> </ul>
<b>Pools</b> <ul style="list-style-type: none"> <li>Continue scheduled swimming pool maintenance and energy efficiency program</li> <li>Ongoing water management upgrades</li> </ul>	<b>Paving and Parking Lot Improvements</b> <ul style="list-style-type: none"> <li>Park-wide ADA access route improvements</li> <li>Pavement maintenance as necessary</li> </ul>
<b>Building and Park Improvements</b> <ul style="list-style-type: none"> <li>Scheduled preventative maintenance of capital improvements</li> <li>Develop a Playground Replacement Plan</li> </ul>	<b>Hard Surface Improvements</b> <ul style="list-style-type: none"> <li>Colorcoating and sealcoating at various basketball courts, tennis courts, walkways, and parking lots</li> </ul>
<b>Fleet Management</b> <ul style="list-style-type: none"> <li>Replacement of selected licensed fleet vehicles.</li> </ul>	<b>Athletic Field Improvements</b> <ul style="list-style-type: none"> <li>Continue scheduled softball/baseball field improvement program</li> <li>Continue seasonal soccer/football field turf improvement program</li> </ul>

## Performance Measures

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

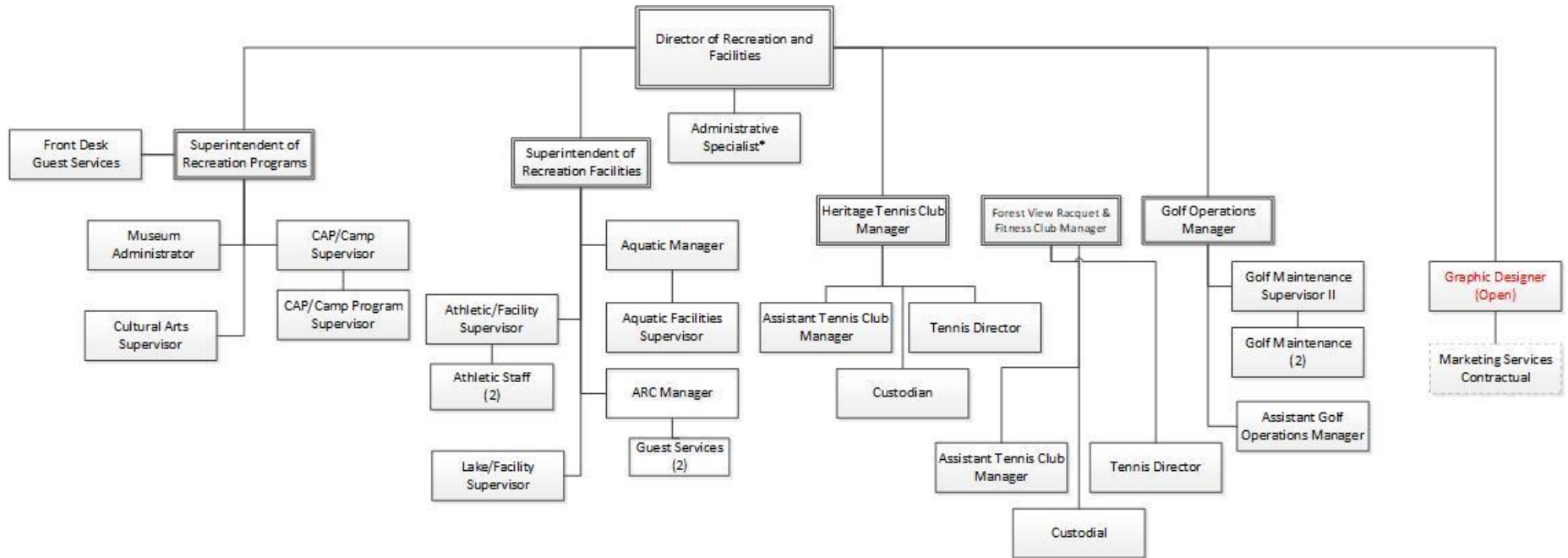
	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 4,018,655	4,483,685	4,026,703	4,325,070	3,861,510	4,150,200	4,150,200	4,287,770	4,924,510	3,604,900	4,132,050
Total acres of park land, openspace operated and maintained	717	716	716	716	716	716	716	716	716	716	716
Cost per acre to maintain park land, openspace operated and maintained	\$ 5,605	6,262	5,624	6,041	5,393	5,797	5,796.53	5,989	6,878	5,035	5,771
Cost per capita to maintain park land, openspace operated and maintained	\$ 60	60	58	55	53	55	55	57	65	48	55
Full-Time-IMRF	42	46	46	43	42	45	45	46	45	32	34
Number of Full-Time Equivalents	78	77	83	84	77	77	80	81	79	34	36
Building Square Footage	388,616	385,216	399,282	399,282	401,538	401,538	401,538	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, Arlington Ridge Center, Nickol Knoll Golf Club, Sunset Meadows Driving Range and Athletic Fields, Melas Park Sports Complex, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Heights Historical Museum, Arlington Ridge Center, Hasbrook Cultural Arts Center, Arlington Heights Senior Center, Lake Arlington, and Camelot, Frontier, Pioneer, Heritage, and Recreation Community Centers. Additional activities are conducted at area schools through agreements with School Districts 21, 23, 25, 59, and 214, as well as area Park Districts, including Buffalo Grove, Mt. Prospect, Rolling Meadows, Prospect Heights, Salt Creek, and Wheeling.



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

# Recreation & Facilities Department



## Recreation and Facility Department Funds

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

**Recreation Fund** - This fund is a Special Revenue Fund (major fund) used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool and day camp programs. The Park District's indoor swimming pool, five outdoor swimming pools, lake programs, and Melas Park programs are recorded in this fund. In addition, renovations at ARC were completed in 2019 and the facility opened on December 31, 2019. The amenities include basketball courts, fitness studios, fitness room, indoor walking track, and a wellness pool. The Park District uses subsidiary funds to account for revenues and expenditures for the golf and tennis 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.

**Arlington Ridge Center** - a subsidiary fund established to account for the operations and maintenance of the indoor pool, fitness center and basketball courts. Financing is provided by the proceeds from user charges, memberships, and program revenue.

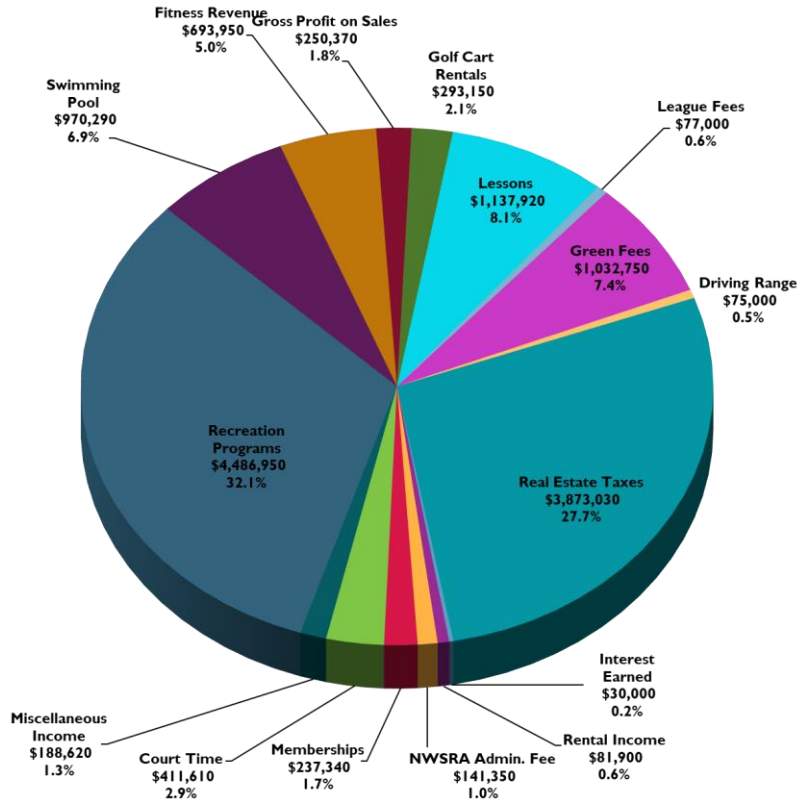
**Museum Fund** - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation 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 \$13,981,230, a 43.2% increase from the 2020/21 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 \$4,554,950 for 2021/22, an increase of 138.2% over projected actual. The largest percent of revenue comes from resuming more historical levels of service after the most restrictive guidelines for service related to COVID-19. 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 27.7% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Real Estate Taxes	\$ 3,439,150	3,580,050	3,514,590	3,878,540	\$ 3,873,030
Debt Proceeds	2,910,000	-	-	-	-
Scholarships/Discounts	(55,180)	(54,800)	(95,500)	(12,000)	(68,000)
Rental Income	59,790	49,090	52,930	83,380	81,900
Interest Earned	212,850	223,390	125,000	42,500	30,000
NWSRA Admin. Fee	141,350	141,350	164,740	141,350	141,350
Recreation Programs	6,766,240	5,838,370	6,716,930	1,912,100	4,554,950
Swimming Pool	681,150	740,060	1,604,540	303,550	970,290
Fitness Revenue	-	181,290	896,570	277,490	693,950
Gross Profit on Sales	336,040	307,070	387,670	138,000	250,370
Memberships	224,980	196,260	225,580	81,000	237,340
Court Time	419,090	370,940	452,550	289,070	411,610
Lessons	998,840	983,930	1,098,800	986,230	1,137,920
League Fees	78,760	59,700	77,960	37,580	77,000
Green Fees	806,520	739,810	874,200	1,125,780	1,032,750
Golf Cart Rentals	260,840	249,580	281,400	315,700	293,150
Driving Range	53,480	55,150	64,000	84,500	75,000
Miscellaneous Income	184,922	167,030	277,160	79,060	188,620
<b>Total Operating Revenue</b>	<b>\$ 17,518,822</b>	<b>13,828,270</b>	<b>16,719,120</b>	<b>9,763,830</b>	<b>\$ 13,981,230</b>

# Recreation & Facilities Department



## Swimming Pool Revenues

The District sold “All-In-Passes: for summer 2020, which allowed residents to use the pools through the previously mentioned reservation system. In total, 2,862 passes were sold to 4,864 individuals. Staff is planning on operating summer 2021 by allowing current members to activate/renew their PlusPass or SplashPass memberships. These two pass types allow members access to the outdoor pools. Other residents can purchase memberships or a punch pass to utilize these facilities. Staff is recommending to keep Recreation Park Pool open through September, weather permitting.

The 2021/22 aquatic budget assumes that weather will be seasonable. Revenues are based on a current COVID-19 mitigations. Pool Pass fees and daily admission fees were not increased for 2020/21.

## Golf Club Revenues

Golf club revenues represent 11.7% of the department’s budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. Arlington Lakes Golf Club golf course was closed for a comprehensive renovation project on June 8, 2015 and reopened July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades.

## Tennis Club Revenue

Tennis Club revenues represent 13.7% of the department’s budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

### Memberships

Memberships are proposed to increase 193.0% over the 2020/21 projected actual. The increase is a result of memberships returning to more historic levels in 2021/22 after COVID-19.

### Court Time

Court time revenues increased by 42.4% from 2020/21 projected actual.

### Lessons and Leagues

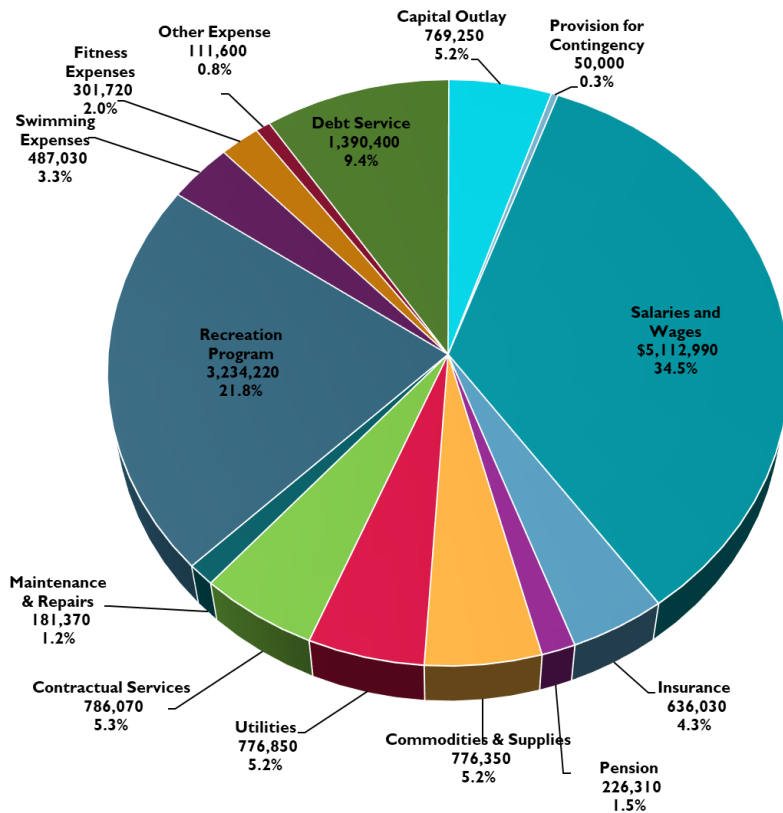
Lesson and league programs remain strong. Lesson revenues project to increase 7.9% over the 2020/21 projected. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, River Trails, and Salt Creek.



# Recreation & Facilities Department

## Expenses

Expenses are budgeted at \$14,840,190, a 47.9% increase from the 2020/21 projected actual due to returning to more historical levels of service after the height of the pandemic. The following chart illustrates the relationship between expense categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 5,618,810	5,562,500	6,471,810	4,474,380	\$ 5,112,990
Insurance	664,950	694,110	847,990	634,520	636,030
Pension Expense	193,770	176,290	256,030	217,530	226,310
Commodities & Supplies	637,850	595,590	722,400	399,290	776,350
Utilities	680,280	686,290	834,900	646,260	776,850
Contractual Services	634,820	684,790	835,400	437,220	786,070
Maintenance & Repairs	95,930	195,520	219,180	91,220	181,370
Recreation Programs	3,791,770	3,319,590	3,982,320	1,094,640	3,234,220
Swimming Pool Expenses	-	127,720	781,900	268,140	487,030
Fitness Expenses	-	9,070	420,880	204,480	301,720
Other Expense	52,380	55,960	125,250	20,180	111,600
Debt Service	5,140,800	1,387,050	1,389,200	1,389,200	1,390,400
Capital Outlay	(1,409,410)	2,486,100	897,810	117,720	769,250
Provision for Contingency	45,170	75,200	100,000	37,960	50,000
<b>Total Expenses</b>	<b>\$16,147,120</b>	<b>16,055,780</b>	<b>17,885,070</b>	<b>10,032,740</b>	<b>\$ 14,840,190</b>

# Recreation & Facilities Department



## Salaries and Wages

The proposed salaries and wages budget increased 14.3% from the 2020/21 projected actual due to the estimated return of numerous part-time staff. This category represents 34.5% of the 2021/22 budget. Full-time salaries are budgeted at the current (or expected April 30, 2021) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Merit increases are based on a 2.5% increase for full-time salaries plus a 0.5% Executive Director pool. Employee headcounts by type are shown below:

	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Budget 20/21	Projected 20/21	Proposed 21/22
Full-Time	38	33	41	41	41	40	36	36	29	30
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	3
Part-Time IMRF	56	60	69	72	72	50	50	55	35	35
Part-Time Regular and Short-Term (Non-IMRF)	1,002	985	998	1,015	1,008	1,095	1,151	1,095	685	890
<b>Total</b>	<b>1,096</b>	<b>1,078</b>	<b>1,108</b>	<b>1,128</b>	<b>1,121</b>	<b>1,185</b>	<b>1,237</b>	<b>1,186</b>	<b>752</b>	<b>958</b>

## Insurance

This category is 4.3% of the Recreation and Facilities Department Budget and is budgeted 14.3% more than the 2020/21 projected actual. The Park District approved Cigna for calendar year 2021 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 2021/22 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

## Pension & FICA

Pension & FICA expense is 1.5% of the 2021/22 budget. This year's proposed budget is 4.0% more than last year. The IMRF actuarial rate for the 2021 calendar year is 15.23% of participating members' salaries. This is a 7.2% decrease from last year. The Arlington Lakes Golf Club, Arlington Ridge Center, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension and FICA costs. All other funds in this Department have these costs paid out of the Pension and FICA Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

## Commodities

Commodities are 94.4% (\$377,060) more than the 2020/21 projected actual. This is mainly due returning to historical levels as the facilities re-open after the pandemic.

## Utilities

This category is budgeted at 20.2% (\$130,590) more than the 2020/21 projected actual. The utility budget has been prepared based on 2020/21 estimated usage and the contract price on natural gas and electricity and reopening of facilities. Water is budgeted at a 5.0% increase.

## Contractual Services

This category is budgeted at 79.8% (\$348,850) more than the 2020/21 projected actual. This is due to increased services offered in 2021/22.

## Program Expenses

Program Expenses are 195.5% more than last year's projected due to the limited services that were able to be offered in 2020/21.

# Recreation & Facilities Department



## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 12,944,027	12,849,603	11,964,235	12,113,740	12,685,550	15,011,330	17,556,530	13,569,680	16,987,260	9,915,020	14,070,940
\$ Spent on Operating Expenses per Capita	\$ 172	171	159	161	168	199	232	180	225	131	186
Full-Time-IMRF	32	38	33	41	41	41	40	36	36	29	30
Part-Time-IMRF	43	56	60	69	72	72	50	50	55	35	35
Part-Time Regular/Short-Term (Non-IMRF)	986	1,002	985	998	1,015	1,015	1,095	1,151	1,095	685	890
Total Number of Employees	1,061	1,096	1,078	1,108	1,128	1,128	1,185	1,237	1,186	752	958
Programs offered	4,727	4,980	4,896	4,439	4,450	4,479	4,680	4,308	4,712	4,675	4,400
Program enrollment	51,328	44,850	45,088	46,935	46,800	43,200	43,955	40,195	41,401	14,927	28,137
Forest View Tennis/Racquetball Memberships	875	862	843	773	820	742	675	647	725	645	650
Heritage Tennis Club Memberships	477	468	485	539	451	542	573	531	557	534	550
Golf Rounds, Arlington Lakes Golf Club	39,269	43,359	42,374	5,734	24,400	41,853	39,495	41,853	4,150	44,338	41,500
Golf Rounds, Nickol Knoll Golf Club	12,076	13,872	15,421	16,771	17,000	15,170	14,300	15,170	1,600	21,103	16,000
Public Swim Attendance	189,066	166,528	162,469	154,964	193,855	169,946	121,650	172,698	130,000	85,124	119,174
*Olympic Indoor Swim Center closed in March 2019 and re-opened on December 31, 2019 as Arlington Ridge Center. This has resulted in a decrease in public swim attendance.											





# 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	4,905,550	4,807,370	5,142,890	4,947,760	4,925,350	-0.5	-4.2
Replacement Tax Receipts	211,360	278,270	264,490	216,550	206,460	-4.7	-21.9
Rental Income	61,560	62,570	61,360	62,560	62,560	0.0	2.0
Interest Earned	243,050	193,630	179,200	125,000	94,530	-24.4	-47.2
Donations & Misc Revenue	27,550	168,150	77,920	146,980	30,470	-79.3	-60.9
<b>Total Revenue</b>	<b>5,449,070</b>	<b>5,509,990</b>	<b>5,725,860</b>	<b>5,498,850</b>	<b>5,319,370</b>	<b>-3.3</b>	<b>-7.1</b>
Salaries and Wages	2,677,900	2,667,610	2,984,640	2,311,020	2,576,570	11.5	-13.7
Property Insurance	153,270	153,790	175,970	150,390	137,400	-8.6	-21.9
Health Insurance	640,320	599,000	623,360	469,350	488,140	4.0	-21.7
Commodities	237,060	239,030	317,940	144,990	209,330	44.4	-34.2
Utilities	125,920	120,930	130,690	121,560	125,350	3.1	-4.1
Contractual Services	554,860	643,030	944,910	678,210	893,920	31.8	-5.4
Maintenance and Repairs	450,050	445,940	453,830	283,220	419,570	48.1	-7.5
Other Expenses	53,170	57,600	120,740	6,420	70,030	990.8	-42.0
<b>Total Operating Expenses</b>	<b>4,892,550</b>	<b>4,926,930</b>	<b>5,752,080</b>	<b>4,165,160</b>	<b>4,920,310</b>	<b>18.1</b>	<b>-14.5</b>
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	200,000	874,500	1,000,000	1,000,000	1,200,000	20.0	20.0
<b>Total General Fund Expenses</b>	<b>5,092,550</b>	<b>5,801,430</b>	<b>6,752,080</b>	<b>5,165,160</b>	<b>6,120,310</b>	<b>18.5</b>	<b>-9.4</b>
<b>Net Surplus/Deficit</b>	<b>356,520</b>	<b>(291,440)</b>	<b>(1,026,220)</b>	<b>333,690</b>	<b>(800,940)</b>	<b>-340.0</b>	<b>-22.0</b>
Est. Fund Balance - Beg of Year	6,729,260	7,085,780	6,794,340	6,794,340	7,128,030	4.9	4.9
Est. Fund Balance - End of Year	7,085,780	6,794,340	5,768,120	7,128,030	6,327,090	-11.2	9.7
<b>Fund Balance Policy Designations</b>							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0.0	0.0
Deferred Taxes	2,321,380	2,388,750	2,520,017	2,226,496	2,554,085	14.7	1.4
Fiscal Sustainability	1,833,060	1,970,772	2,300,828	1,666,068	1,968,122	18.1	-14.5
Available Balance	2,498,900	2,358,818	871,275	3,159,466	1,728,882	-45.3	98.4
Est. Fund Balance - End of Year	7,085,780	6,794,340	5,768,120	7,128,030	6,327,090	-11.2	9.7

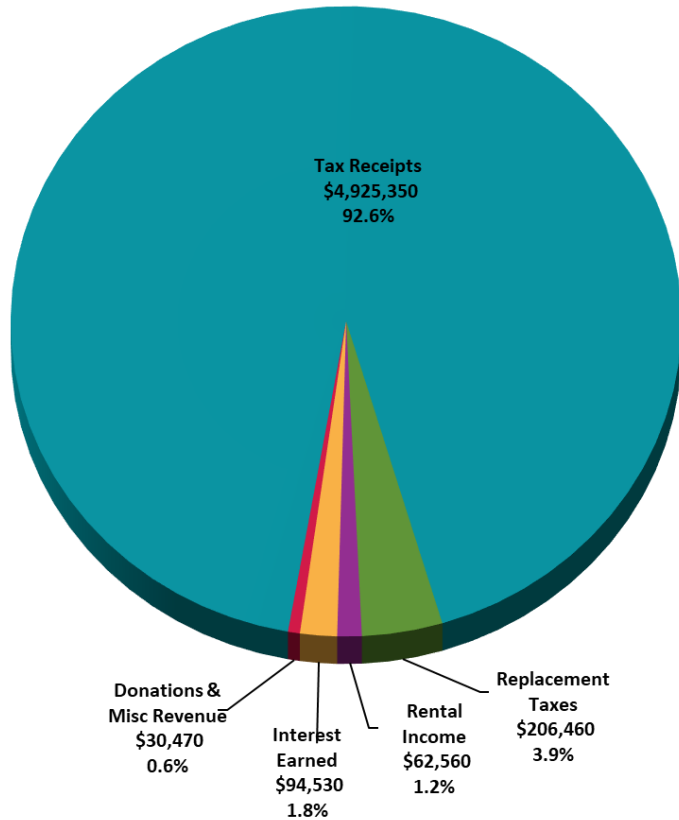


# General Fund



## Revenues

Revenues are budgeted at \$5,319,370, a 3.3% decrease from the 2020/21 projected actual. The following chart illustrates the relationship between revenue categories.



### Real Estate Taxes

The General Fund has a tax rate of 15.3¢ per \$100 of assessed valuation. The General Fund reflects a 0.5% decrease in real estate taxes over the 2020/21 projections.

### Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$206,460 in replacement tax revenue; this is a 4.7% 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 2020/21, the Park District was able to invest a majority of its funds at an average rate of 1.19%. Current interest rates are averaging right around 0.20%. These rates are anticipated to decrease in 2021/22 as older investments are reinvested at current rates.

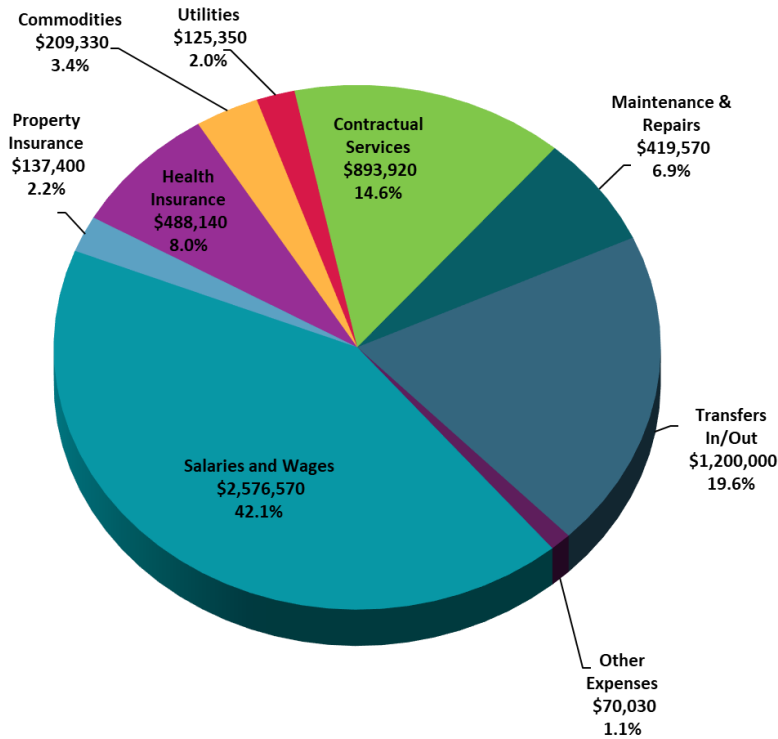
	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
<b>Revenue</b>					
Real Estate Taxes	\$4,905,550	4,807,370	5,142,890	4,947,760	4,925,350
Replacement Tax Receipts	211,360	278,270	264,490	216,550	206,460
Rental Income	61,560	62,570	61,360	62,560	62,560
Interest Earned	243,050	193,630	179,200	125,000	94,530
Donations & Misc Revenue	27,550	168,150	77,920	146,980	30,470
<b>Total</b>	<b>\$5,449,070</b>	<b>5,509,990</b>	<b>5,725,860</b>	<b>5,498,850</b>	<b>5,319,370</b>

# General Fund



## Expenditures

Expenses are budgeted at \$6,120,310, an 9.4% decrease from the 2020/21 budget and a 18.5% increase from 2020/21 projected actual. The following chart illustrates the relationship between expense categories.



Expense	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$2,677,900	2,667,610	2,984,640	2,311,020	2,576,570
Property Insurance	153,270	153,790	175,970	150,390	137,400
Health Insurance	640,320	599,000	623,360	469,350	488,140
Commodities	237,060	239,030	317,940	144,990	209,330
Utilities	125,920	120,930	130,690	121,560	125,350
Contractual Services	554,860	643,030	944,910	678,210	893,920
Maintenance and Repairs	450,050	445,940	453,830	283,220	419,570
Other Expenses	53,170	57,600	120,740	6,420	70,030
Transfers In/Out	200,000	874,500	1,000,000	1,000,000	1,200,000
<b>Total</b>	<b>\$5,092,550</b>	<b>5,801,430</b>	<b>6,752,080</b>	<b>5,165,160</b>	<b>6,120,310</b>

### Salaries and Wages

This category is budgeted at 11.5% more than the 2020/21 projected actual due to the filling of three full-time vacancies, including two positions within the parks department. Full-time salaries are budgeted at the current (or expected April 30, 2020) 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. 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 2.5% increase for full-time salaries plus a 0.5% Executive Director pool.

### Property Insurance

This category is budgeted at 8.6% decrease from the current 2020/21 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 8.0% of the General Fund Budget and is budgeted at 4.0% increase from the 2020/21 projected actual. The Park District approved Cigna for calendar year 2021 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 2021/22 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

## Commodities

This category is budgeted at 44.4% (\$64,340) more than the 2020/21 projected actual and 34.2% (\$108,160) less than the 2020/21 budget.

## Utilities

This category is budgeted at 3.1% (\$3,790) more than the 2020/21 projected actual and a 4.2% decrease from the 2020/21 budget. The utility budget has been prepared based on 2020/21 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage levels. Water is budgeted at a 5.0% increase.

## Contractual Services

This category is budgeted at a 31.8% (\$215,710) increase over 2020/21 projected actual and is 5.4% decrease from the 2020/21 budget. The proposed budget also includes increased funding in the M&R Equipment account. With limited capital funding for replacements, staff anticipates an increased need in the M&R equipment to maintain the fleet as it ages. In addition the District will be continuing the agreement with Enterprise to lease 18 vehicles.

## Maintenance and Repairs

This category is budgeted at a 48.1% (\$136,350) increase over 2020/21 projected actual. This category consists of expenses related to maintaining the parks and facilities throughout the District.

## Other Expense

This category is 1.1% of the General Fund Budget and 42.0% (\$50,710) less than the 2021 budget.

## Transfers In/Out

Money has been budgeted to be transferred to the Debt Service Fund (\$200,000) to assist with debt service payments that have resulted in a negative fund balance in the Debt Service Fund and to Capital Projects Fund (\$1,000,000) 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, 2021 is \$7,466,820. Of this amount, \$5,349,510 in payroll earnings is eligible for IMRF.

All employees hired in positions that meet or exceed the prescribed annual hourly standard of one thousand hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. Amounts budgeted are based on the total authorized positions and salary levels proposed in the operating funds.

The actuarial rate for the 2021 calendar year is 15.23% of participating members' salaries. This is a 7.2% decrease from last year. This also reflects a potential \$250,000 additional payment to IMRF to help reduce the unfunded liability.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,890,120	1,085,870	1,093,760	1,184,790	1,191,190	0.5	8.9
Total Revenue	1,890,120	1,085,870	1,093,760	1,184,790	1,191,190	0.5	8.9
IMRF Pension	953,110	869,850	865,180	1,041,100	1,164,730	11.9	34.6
FICA	748,640	-	-	-	-	NA	NA
Total Expenses	1,701,750	869,850	865,180	1,041,100	1,164,730	11.9	34.6
Net Surplus/Deficit	188,370	216,020	228,580	143,690	26,460	-81.6	-88.4
Est. Fund Balance - Beg of Year*	276,740	465,110	681,130	681,130	824,820	21.1	21.1
Est. Fund Balance - End of Year	465,110	681,130	909,710	824,820	851,280	3.2	-6.4
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	56,690	472,366	702,067	574,956	610,812	6.2	-13.0
Fiscal Sustainability	408,420	208,764	207,643	249,864	279,535	11.9	34.6
Available Balance	-	-	-	-	(39,067)	NA	NA
Est. Fund Balance - End of Year	465,110	681,130	909,710	824,820	851,280	3.2	-6.4

\*In fiscal year 2018/19, created Fund 06 to account of FICA expenses and transferred the appropriate fund balance to Fund 06.

# Pension Fund



## **Impact of 2019 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates**

The estimated 2019 investment return for IMRF is 19.77%. This return translates into investment income of approximately \$7.4 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$2.28 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$5.12 billion. On average, employer accounts will be credited approximately 69.2% of interest and residual investment income on their beginning of the year employer reserve balance. This credit reflects the fact that, as a sponsor of a defined benefit plan, IMRF employers share all the risks and rewards of investment returns.

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Member Contributions</b>										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
<b>Employer Contributions</b>										
Normal Cost	7.58%	7.87%	7.85%	7.69%	6.95%	6.90%	6.76%	5.60%	5.92%	5.79%
Funding Adjustment	5.50%	5.46%	5.76%	6.00%	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%
Net Retirement Rate	13.08%	13.33%	13.61%	13.69%	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%
<b>Other Program Benefits</b>										
Death	0.15%	0.16%	0.16%	0.17%	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%
Disability	0.13%	0.11%	0.11%	0.11%	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%
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>13.98%</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>	<u>16.41%</u>	<u>15.23%</u>
Percent Change	-1.3%	1.7%	2.0%	0.6%	-1.3%	-4.7%	27.8%	-19.3%	12.9%	-7.2%

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



# Social Security Fund



This fund was established in 2019 to better account for Social Security revenues and contributions. Payments are estimated to increase by 33.6% as operations return post-COVID and account for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	-	881,180	887,540	946,280	951,390	0.5	7.2
Total Revenue	-	881,180	887,540	946,280	951,390	0.5	7.2
FICA	-	739,900	852,100	538,750	719,570	33.6	-15.6
Total Expenses	-	739,900	852,100	538,750	719,570	33.6	-15.6
Net Surplus/Deficit	-	141,280	35,440	407,530	231,820	-43.1	554.1
Est. Fund Balance - Beg of Year	-	299,140	440,420	440,420	847,950	92.5	92.5
Est. Fund Balance - End of Year*	299,140	440,420	475,860	847,950	1,079,770	27.3	126.9
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	-	235,420	262,835	713,263	488,764	-31.5	86.0
Fiscal Sustainability	299,140	205,000	213,025	134,688	179,893	33.6	-15.6
Available Balance	-	-	-	-	411,114	NA	NA
Est. Fund Balance - End of Year	299,140	440,420	475,860	847,950	1,079,770	27.3	126.9

\*This fund was created in at the end of fiscal year 2018/19 in order to separate IMRF and FICA expenses.

# Liability Insurance Fund



The **Liability Insurance Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for Workers' Compensation and Liability Insurance for the District. Unemployment includes \$200,000 for potential unemployment claims in 2021/22.

The Park District has been a member of the Park District Risk Management Agency (PDRMA) since 1985. PDRMA has over 150 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage to all members for property, boiler and machinery, crime and lost revenues; for general liability, auto liability and public officials' errors and omissions; Workers' Compensation and employer's liability, as well as volunteer medical accident coverage.

Liability insurance premiums are calculated based on operating expenses of an individual agency as a percent of the total operating expenses of all agencies. Workers' Compensation premiums are based on estimated payrolls. Initial contributions are determined in advance of each membership year based on the individual member's experience, and the funding needs for the membership year. The PDRMA Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year.

At December 31, 2019, the total net position of PDRMA was \$69,581,564. The Park District's total contribution for 2020/21 is \$453,390 and for 2021/22 the contribution is \$376,150. This is a 17.0% decrease. Property insurance decreased by 8.6% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	311,000	323,160	325,500	350,110	352,000	0.5	8.1
<b>Total Revenue</b>	<b>311,000</b>	<b>323,160</b>	<b>325,500</b>	<b>350,110</b>	<b>352,000</b>	<b>0.5</b>	<b>8.1</b>
Liability Premiums	79,310	77,830	89,610	88,680	65,130	-26.6	-27.3
Workers' Compensation	168,080	137,430	140,760	161,460	147,620	-8.6	4.9
Unemployment Compensation	62,180	36,280	29,400	52,490	226,000	330.6	668.7
<b>Total Insurance</b>	<b>309,570</b>	<b>251,540</b>	<b>259,770</b>	<b>302,630</b>	<b>438,750</b>	<b>45.0</b>	<b>68.9</b>
<b>Total Operating Expenses</b>	<b>309,570</b>	<b>251,540</b>	<b>259,770</b>	<b>302,630</b>	<b>438,750</b>	<b>45.0</b>	<b>68.9</b>
<b>Fund Operating Totals</b>							
Total Revenues	311,000	323,160	325,500	350,110	352,000	0.5	8.1
<b>Total Expenses</b>	<b>309,570</b>	<b>251,540</b>	<b>259,770</b>	<b>302,630</b>	<b>438,750</b>	<b>45.0</b>	<b>68.9</b>
Net Surplus/Deficit	1,430	71,620	65,730	47,480	(86,750)	-282.7	-232.0
Est. Fund Balance - Beg of Year	209,160	210,590	282,210	282,210	329,690	16.8	16.8
Est. Fund Balance - End of Year	210,590	282,210	347,940	329,690	242,940	-26.3	-30.2
<b>Fund Balance Policy Designations</b>							
Deferred Taxes	125,770	147,520	159,495	171,554	180,634	5.3	13.3
Fiscal Sustainability - 25%	77,393	67,925	64,943	75,658	109,688	45.0	68.9
Available Balance	7,428	66,765	123,503	82,479	(47,382)	-157.4	-138.4
Est. Fund Balance - End of Year	210,590	282,210	347,940	329,690	242,940	-26.3	-30.2

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 an internal auditor to review all finance operations. This internal auditor reviews all invoices and checks for their compliance with prescribed procedures.

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

Sikich, LLP was appointed auditor for the Park District for fiscal years ending April 30, 2021; and April 30, 2022. Their fees are \$31,129 and \$32,063 respectively. There is an additional \$1,000 budgeted for professional services to assist with additional financial reporting during the year.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	30,080	30,890	31,130	33,490	33,670	0.5	8.2
Total Revenue	30,080	30,890	31,130	33,490	33,670	0.5	8.2
Professional Services	29,630	30,220	31,130	31,220	32,130	2.9	3.2
Total Expenses	29,630	30,220	31,130	31,220	32,130	2.9	3.2
Net Surplus/Deficit	450	670	-	2,270	1,540	(32.2)	-
Est. Fund Balance - Beg of Year	20,830	21,280	21,950	21,950	24,220	10.3	10.3
Est. Fund Balance - End of Year	21,280	21,950	21,950	24,220	25,760	6.4	17.4
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	-	-
Deferred Taxes	16,750	14,540	15,257	16,410	17,316	5.5	13.5
Fiscal Sustainability - 15%	4,538	4,533	4,675	4,683	4,820	2.9	3.1
Available Balance	(8)	2,877	2,019	3,127	3,625	15.9	79.5
Est. Fund Balance - End of Year	21,280	21,950	21,950	24,220	25,760	6.4	17.4

# NWSRA Fund



The **NWSRA Fund** was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for the physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by the Americans with Disabilities Act (ADA), and enhance and expand existing program opportunities for residents with special needs. NWSRA was formed in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming, and master plans.

The seventeen park districts that serve through NWSRA include: Arlington Heights, Bartlett, Buffalo Grove, Elk Grove, Hanover Park, Hoffman Estates, Inverness, Mt. Prospect, Palatine, Prospect Heights, River Trails, Rolling Meadows, Salt Creek, Schaumburg, South Barrington, Streamwood, and Wheeling.

NWSRA offers a variety of recreation programs throughout the year including bowling, swimming lessons, crafts, cooking, team sports, piano lessons, Special Olympics training, horseback riding, social clubs, and summer day camps. During holidays and between program sessions, NWSRA provides numerous special events, such as trips to sporting events, museums, concerts, dances, and park district facilities.

The Arlington Heights Park District's contribution is based on an amount established and approved in August 2020.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,093,300	1,082,310	1,132,170	1,136,070	1,142,200	0.5	0.9
Interest Earned	26,520	15,300	-	-	-	N/A	N/A
<b>Total Revenue</b>	<b>1,119,820</b>	<b>1,097,610</b>	<b>1,132,170</b>	<b>1,136,070</b>	<b>1,142,200</b>	<b>0.5</b>	<b>0.9</b>
NWSRA Contribution	554,360	561,860	568,480	568,480	571,990	0.6	0.6
Recreation Overhead Contribution	141,350	145,430	141,350	141,350	141,350	0.0	0.0
ADA Compliance Projects	1,548,800	1,217,090	15,000	-	146,000	NA	873.3
Transfer Out	-	-	405,000	269,850	-		
<b>Total Expenses</b>	<b>2,244,510</b>	<b>1,924,380</b>	<b>1,129,830</b>	<b>979,680</b>	<b>859,340</b>	<b>-12.3</b>	<b>-23.9</b>
Net Surplus/Deficit	(1,124,690)	(826,770)	2,340	156,390	282,860	80.9	11988.0
Est. Fund Balance - Beg of Year	1,512,290	387,600	(439,170)	(439,170)	(282,780)	-35.6	-35.6
Est. Fund Balance - End of Year	387,600	(439,170)	(436,830)	(282,780)	80	-100.0	-100.0
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	N/A	N/A
Deferred Taxes	389,013	524,710	(436,830)	(282,780)	-	-100.0	-100.0
Fiscal Sustainability - 10%	52,070	70,729	70,983	70,983	71,334	0.5	0.5
Available Balance	(53,483)	(1,034,609)	(70,983)	(70,983)	(71,254)	0.4	0.4
Est. Fund Balance - End of Year	387,600	(439,170)	(436,830)	(282,780)	80	-100.0	-100.0

# Debt Service Fund



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

The District issues General Obligation Bonds periodically for capital improvements. The Park District's Aaa bond rating was reaffirmed by Moody's Investors Service in November 2018 noting that the assignment of the highest grade Aaa rating reflects the District's sizeable and affluent tax base, as well as sound financial operations. The Aaa rating will allow the Arlington Heights Park District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally. Arlington Heights Park District joins a select number of high performing park districts at the Aaa rating level. The existing debt levels have allowed the District to expand services while maintaining an aging infrastructure. In addition, the District is in the process of paying off the debt certificates in order to be able to respond to future opportunities that might be presented. Finally, the District is budgeting to transfer in \$200,000 to assist with obtaining a positive fund balance by 2023/24.

Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,179,940	2,217,290	2,216,090	2,339,470	2,317,460	-0.9	4.6
Bond Proceeds	-	-	-	-	-	N/A	N/A
Bond Premium	-	-	-	-	-	N/A	N/A
Transfer In	-	200,000	-	-	200,000	N/A	N/A
<b>Total Revenue</b>	<b>2,179,940</b>	<b>2,417,290</b>	<b>2,216,090</b>	<b>2,339,470</b>	<b>2,517,460</b>	<b>7.6</b>	<b>13.6</b>
Professional Services	22,500	-	-	-	-	N/A	N/A
Bank Charges	1,970	1,640	1,950	1,950	1,950	0.0	0.0
Interest	280,890	532,230	494,130	494,100	435,460	-11.9	-11.9
Principal	1,853,600	1,640,000	1,722,000	1,722,000	1,832,000	6.4	6.4
Transfer In	(200,000)	-	-	-	-	N/A	N/A
Payment to Escrow Agent	-	-	-	-	-	N/A	N/A
<b>Total Expense</b>	<b>1,958,960</b>	<b>2,173,870</b>	<b>2,218,080</b>	<b>2,218,050</b>	<b>2,269,410</b>	<b>2.3</b>	<b>2.3</b>
<b>Net Surplus/Deficit</b>	<b>220,980</b>	<b>243,420</b>	<b>(1,990)</b>	<b>121,420</b>	<b>248,050</b>	<b>104.3</b>	<b>12564.8</b>
Est. Fund Balance - Beg of Year	(1,152,830)	(931,850)	(688,430)	(688,430)	(567,010)	-17.6	-17.6
Est. Fund Balance - End of Year	(931,850)	(688,430)	(690,420)	(567,010)	(318,960)	-43.7	-53.8
<b>Fund Balance Policy Designations</b>							
Non-spendable	-	-	-	-	-	N/A	N/A
Deferred Taxes	-	-	-	-	-	N/A	N/A
Fiscal Sustainability - 10%	-	-	-	-	-	N/A	N/A
<b>Available Balance</b>	<b>(931,850)</b>	<b>(688,430)</b>	<b>(690,420)</b>	<b>(567,010)</b>	<b>(318,960)</b>	<b>-43.7</b>	<b>-53.8</b>
Est. Fund Balance - End of Year	(931,850)	(688,430)	(690,420)	(567,010)	(318,960)	-43.7	-53.8



# 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 GO 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 the Arlington Ridge Center and for the District's general capital projects including the purchase of land and the building, maintenance, improvement and protection of the District's parks and facilities. Due in annual installments of \$1,020,000 to \$1,500,000 through December 1, 2033; interest at 4%.

### \$5,185,000 GO Limited Park Bonds, Series 2018A

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

### \$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			Series 2020 A			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	960,000	118,800	1,078,800	600,000	96,000	696,000	-	10,050	10,050	-	206,463	206,463	272,000	4,134	276,134	1,832,000	435,447	2,267,447
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
	\$ 3,960,000	298,800	4,258,800	1,940,000	201,500	2,141,500	335,000	50,250	385,250	4,920,000	1,366,139	6,286,139	272,000	4,134	276,134	\$ 11,427,000	1,920,823	13,347,823

# 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 \$59 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$16.5 million). The Park District has the capacity to issue \$4.3 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,267,593 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	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Valuation	\$ 2,743,411,132	2,381,331,473	\$ 2,406,137,827	2,348,900,573	2,780,203,080	2,827,099,756	2,800,117,742	2,833,026,939	2,866,679,153
<b>Overall Debt Limit</b>									
Debt Limit 2.875% of assessed value	\$ 78,873,070	\$ 68,463,280	\$ 69,176,463	\$ 67,530,891	\$ 79,930,839	\$ 81,279,118	\$ 80,503,385	\$ 81,449,524	\$ 82,417,026
Less Total Debt applicable to the limit	20,730,121	22,225,000	20,230,000	20,375,000	17,430,000	24,430,000	25,730,000	23,629,000	23,629,000
Legal Debt Margin	\$ 58,142,949	\$ 46,238,280	\$ 48,946,463	\$ 47,155,891	\$ 62,500,839	\$ 56,849,118	\$ 54,773,385	\$ 57,820,524	\$ 58,788,026
Total debt applicable to the limit as a %-age of debt limit	26.3%	32.5%	29.2%	30.2%	21.8%	30.1%	32.0%	29.0%	28.7%
<b>Non-Referendum Debt Limit</b>									
Debt Limit .575% of assessed value	\$ 15,774,614	\$ 13,692,656	\$ 13,835,293	\$ 13,506,178	\$ 15,986,168	\$ 16,255,824	\$ 16,100,677	\$ 16,289,905	\$ 16,483,405
Less Total Debt applicable to the limit	9,255,000	11,975,000	13,200,000	13,200,000	12,240,000	10,890,000	14,320,000	13,149,000	12,135,600
Legal Debt Margin	\$ 6,519,614	\$ 1,717,656	\$ 635,293	\$ 306,178	\$ 3,746,168	\$ 5,365,824	\$ 1,780,677	\$ 3,140,905	\$ 4,347,805
Total debt applicable to the limit as a %-age of debt limit	58.7%	87.5%	95.4%	97.7%	76.6%	67.0%	88.9%	80.7%	73.6%

## 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. It is still below the per capita debt in 2012/13.

Fiscal Year	Population	General		
		Obligation Bonds	Percentage of Equalized Value	Per Capita
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
2019/20	75,802	13,149,000	0.46	173.47
2020/21	75,802	12,135,600	0.42	160.10

# Recreation Fund



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

## Description

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

The program brochure, which contains information describing programs, is delivered four times a year to all Park District residents. There are five community centers serving Arlington Heights neighborhoods with gymnasiums, meeting rooms, heated outdoor pools, tennis courts, playgrounds, ball diamonds, picnic sites, and seasonal ice rinks. Each center schedules daytime classes, after-school and evening activities, offers sports programs, day camps, special events, and a place for drop-in, unstructured play.

The Arlington Ridge Center, with its leisure activity pool, warm water wellness pool, indoor lap pool, and diving well, provides a year-round comprehensive swim program for all ages, along with public swim times. This facility now includes multiple basketball courts, fitness studios, fitness room, elevated walking track, and baby sitting room.

Athletic programs include coordination of men's, women's and co-ed softball leagues, youth house league soccer, overseeing travel team

soccer, summer pre-t-ball and t-ball, co-ed adult volleyball, and men's and youth basketball leagues. Other athletic programming includes 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, ARC, and Hasbrook Cultural Arts Center on a year-round seasonal basis. Programs are offered for children three months through five years of age.

Park District camp programs for children preschool age through 8<sup>th</sup> grade and include: Kaleidoscope, Creative, Explorer, Safety Town, Dance, Sailing, Combo, and Athletic Camps. Camps are offered on a seasonal basis throughout our parks, facilities and athletic fields. Kaleidoscope Camp is offered for children ages 3-6.

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

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

# Recreation Fund



Description	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22	% Change By	
						Projected Year End	Current Budget
<b>Revenue</b>							
Real Estate Taxes	3,301,300	3,436,720	3,370,240	3,723,280	3,743,380	0.5	11.1
Interest Earned	212,850	223,390	125,000	42,500	30,000	-29.4	-76.0
Debt Proceeds	2,910,000	-	-	-	-	0.0	0.0
Donations & Misc Revenue	14,162	12,340	65,500	17,600	21,000	19.3	-67.9
Program Guide Advertising	3,050	2,850	5,000	650	12,000	1746.2	140.0
Scholarships/Discounts	(55,180)	(54,800)	(95,500)	(12,000)	(68,000)	466.7	-28.8
Room Rental	49,840	43,180	39,700	79,980	71,780	-10.3	80.8
Concession Sales	170,960	167,170	189,220	16,850	90,720	438.4	-52.1
NWSRA Administrative Fees	141,350	141,350	164,740	141,350	141,350	0.0	-14.2
Pool Admissions	681,150	528,120	390,460	820	220,000	26729.3	-43.7
Program Revenue	6,690,600	5,778,410	6,635,150	1,891,470	4,495,380	137.7	-32.2
Total Revenue	14,120,080	10,278,730	10,889,510	5,902,500	8,757,610	48.4	-19.6
Salaries and Wages	3,588,440	3,506,340	3,933,590	2,362,440	2,723,350	15.3	-30.8
Insurance	512,840	498,430	553,930	396,280	392,630	-0.9	-29.1
Commodities	378,060	317,630	376,190	157,300	449,320	185.6	19.4
Utilities	489,420	426,170	418,630	307,160	393,750	28.2	-5.9
Contractual Services	436,960	497,600	601,110	239,850	526,710	119.6	-12.4
Maintenance and Repairs	59,240	151,590	166,850	46,320	102,000	120.2	-38.9
Other Expenses	34,930	38,520	64,750	7,070	55,350	682.9	-14.5
Program Expenses	3,758,380	3,291,210	3,935,870	1,084,060	3,202,350	195.4	-18.6
Debt Service	5,140,800	1,387,050	1,389,200	1,389,200	1,390,400	0.1	0.1
Total Operating Expenses	14,399,070	10,114,540	11,440,120	5,989,680	9,235,860	54.2	-19.3
Transfer In/Out	-	-	-	-	-	0.0	0.0
Capital Outlay	(1,479,280)	2,461,280	744,810	117,720	741,750	530.1	-0.4
Provision for Contingencies	45,170	75,200	100,000	37,960	50,000	31.7	-50.0
Total Recreation Fund Expenses	12,964,960	12,651,020	12,284,930	6,145,360	10,027,610	63.2	-18.4
Net Surplus/Deficit	1,155,120	(2,372,290)	(1,395,420)	(242,860)	(1,270,000)	422.9	-9.0
Est. Fund Balance - Beg of Year	11,232,410	12,387,530	10,015,240	10,015,240	9,772,380	-2.4	-2.4
Est. Fund Balance - End of Year	12,387,530	10,015,240	8,619,820	9,772,380	8,502,380	-13.0	-1.4
<b>Fund Balance Policy Designations</b>							
Non-spendable	54,230	5,200	60,000	60,000	60,000	0.0	0.0
Deferred Taxes	1,288,112	1,561,672	1,651,418	1,824,187	1,921,133	5.3	16.3
Fiscal Sustainability - 10%	3,599,768	2,528,635	2,860,030	1,497,420	2,308,965	54.2	-19.3
Available Balance	7,445,201	5,919,513	4,048,372	6,390,553	4,212,282	-34.1	4.0
Est. Fund Balance - End of Year	12,387,310	10,015,020	8,619,820	9,772,160	8,502,380	-13.0	-1.4

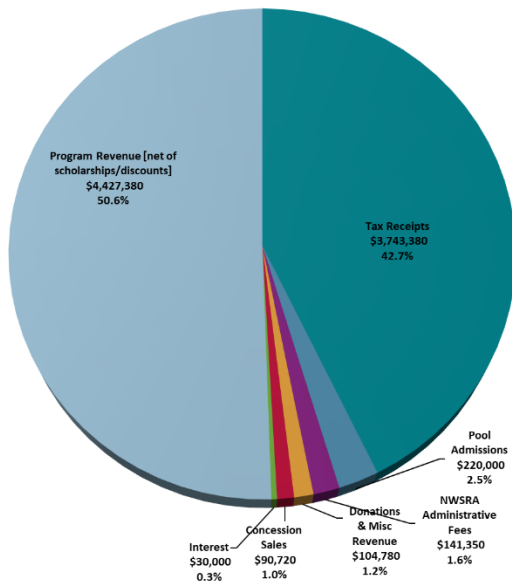
# Recreation Fund



## Proposed Budget Highlights

Revenues are budgeted at \$8,757,610, an increase of 48.4% over the 2020/21 projected actual due to an anticipated slow recovery from COVID-19 and increased participation. The following chart illustrates the relationship between revenue categories.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Tax Receipts	\$ 3,301,300	3,436,720	3,370,240	3,723,280	\$ 3,743,380
Debt Proceeds	2,910,000	–	–	–	–
Interest Income	212,850	223,390	125,000	42,500	30,000
Donations & Misc Revenue	14,162	12,340	65,500	17,600	21,000
Program Guide Advertising	3,050	2,850	5,000	650	12,000
Scholarships/Discounts	(55,180)	(54,800)	(95,500)	(12,000)	(68,000)
Room Rental	49,840	43,180	39,700	79,980	71,780
Concession Sales	170,960	167,170	189,220	16,850	90,720
NWSRA Administrative Fees	141,350	141,350	164,740	141,350	141,350
Pool Admissions	681,150	528,120	390,460	820	220,000
Program Revenue	6,690,600	5,778,410	6,635,150	1,891,470	4,495,380
<b>Total</b>	<b>\$ 14,120,082</b>	<b>10,278,730</b>	<b>10,889,510</b>	<b>5,902,500</b>	<b>8,757,610</b>



### Real Estate Taxes

The Recreation Fund has a maximum tax rate of 11.8¢ per \$100 of assessed valuation. The Recreation Fund reflects a 0.5% increase over the 2020/21 projections.

### Pool Admissions

Pool Admissions were impacted by COVID-19. However, staff was able to open three outdoor pools through reservation systems at Recreation, Pioneer, and Camelot. Staff sold an “All-In-Pass” that allowed patrons to reserve open swim and fitness times at the Arlington Ridge Center. Recreation Park was open until the end of September, which was very popular with lap swimmers. The District was able to accommodate over 41,000 patrons during an unprecedented time. Staff foresees operations during the summer of 2021 as being a similar format with hopes of mitigations lessening the second half of the year, which would allow an increase in indoor pool admissions at ARC.



# Recreation Fund

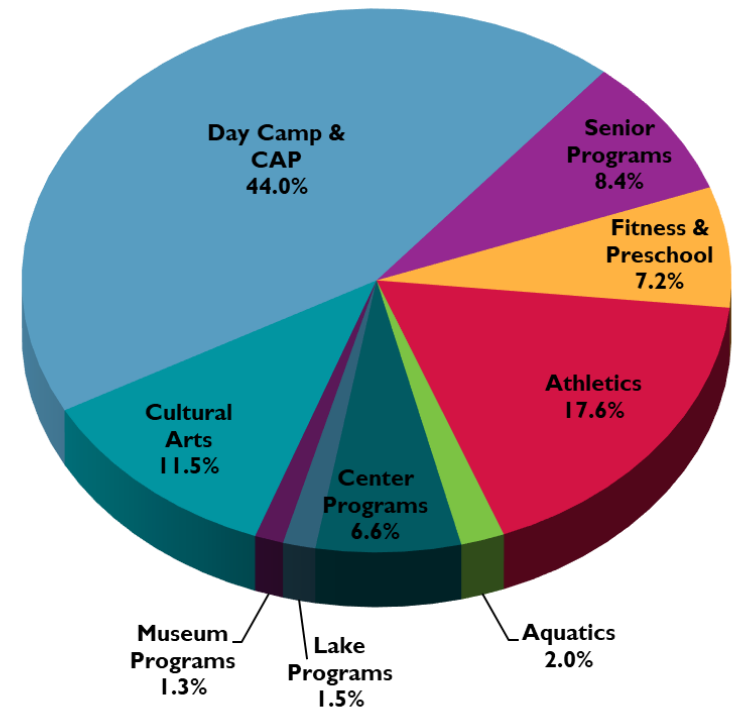


## Program Revenues

Program revenues were severely impacted by COVID-19 in 2020/21 and are proposed to be 32.7% lower than 2018/19, which was the last year that program revenues were not impacted by either COVID-19 or the construction of ARC. The proposed 2021/22 program revenues are budgeted at \$4,554,950 for 2020/21, an increase of 138.2% from projected year-end 2020/21. Staff is preparing for program participation to strengthen incrementally throughout the year, as the District heads into some post-pandemic normalcy. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Cultural Art 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Cultural Arts	\$ 662,050	613,340	724,990	347,490	524,730
Day Camp & CAP	2,710,980	2,444,140	2,983,920	555,300	2,004,060
Senior Programs	436,120	383,060	481,600	30,330	380,810
Fitness & Preschool	546,710	441,230	408,680	195,600	326,720
Athletics	1,148,990	1,050,900	1,191,500	588,330	799,720
Aquatics	585,300	312,190	221,140	40,990	90,940
Center Programs	538,700	471,380	550,710	101,720	300,590
Lake Programs	61,750	62,170	72,610	31,710	67,810
Museum Programs	75,640	59,960	81,780	20,630	59,570
<b>Total - All Programs</b>	<b>\$ 6,766,240</b>	<b>5,838,370</b>	<b>6,716,930</b>	<b>1,912,100</b>	<b>4,554,950</b>

Recreation Program Revenues by Source



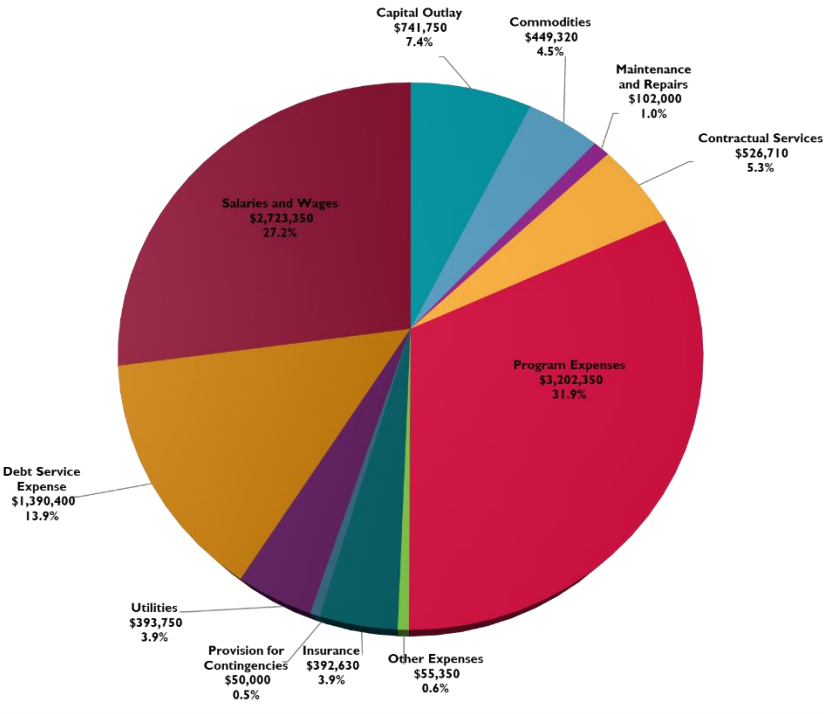
# Recreation Fund



## Expenses

Expenses are budgeted at \$10,027,610, an increase of 63.2% from the 2020/21 projected actual and relates reduced operational expenses in 2020/2. The following chart illustrates the relationship between expense categories.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 3,588,440	3,506,340	3,933,590	2,362,440	\$ 2,723,350
Insurance	512,840	498,430	553,930	396,280	392,630
Commodities	378,060	317,630	376,190	157,300	449,320
Utilities	489,420	426,170	418,630	307,160	393,750
Contractual Services	436,960	497,600	601,110	239,850	526,710
Maintenance and Repairs	59,240	151,590	166,850	46,320	102,000
Other Expenses	34,930	38,520	64,750	7,070	55,350
Program Expenses	3,758,380	3,291,210	3,935,870	1,084,060	3,202,350
Debt Service Expense	5,140,800	1,387,050	1,389,200	1,389,200	1,390,400
Capital Outlay	(1,479,280)	2,461,280	744,810	117,720	741,750
Provision for Contingencies	45,170	75,200	100,000	37,960	50,000
<b>Total</b>	<b>\$ 12,964,960</b>	<b>12,651,020</b>	<b>12,284,930</b>	<b>6,145,360</b>	<b>10,027,610</b>



### Salaries and Wages

This category is budgeted at 15.3% more than the 2020/21 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2021) 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. 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 2.5% increase for full-time salaries and an Executive Director pool of 0.5%.

### Insurance

This category is 3.9% of the Recreation Fund Budget and is budgeted at 0.9% decrease from the 2020/21 projected actual. The Park District approved Cigna in calendar year 2021 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 2020/21 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program.

# Recreation Fund



## **Commodities**

Commodities are 185.6% (\$292,020) more than the 2020/21 projected actual. This is mainly due to returning to more historical levels after the COVID-19 shut-down. Non-capital assets include computer replacement; patio improvements at ALGC; pool controller replacement at Camelot; tuck-pointing, painting, and wood floor refinishing at FVRFC; screen replacement at Centennial; ceiling fan and sweeper replacement at HTC; watercraft replacement; playground surfacing at Melas and Wildwood; house demolition at Recreation; ball dispenser machine at Sunset Meadows; two temporary ice rink liners; lane lines; and concession equipment replacement.

## **Utilities**

This category is budgeted at 28.2% (\$86,590) more than the 2020/21 projected actual. This is 5.9% less than the 2020/21 budget due to less facilities being open in 2020/21 and returning to more historical use in 2021/22. The utility budget has been prepared based on 2020/21 estimated usage, the contract price on natural gas and electricity, and historical facility use. Water is budgeted at an increase of 5.0%

## **Program Expenses**

Program Expenses are 195.4% more than last year's projected, primarily due to recovery efforts post-COVID-19 shut-down in 2020/21. This returns program expenses to approximately 75% of historical levels.

## **Contractual Services**

This category is budgeted at 119.6% (\$286,860) more than the 2020/21 projected actual due to returning to more historical use of facilities.

## **Maintenance & Repairs**

Maintenance & Repair – This category is budgeted at 120.2% more than 2020/21 projected actual. Once again, primarily due to re-opening of facilities after the COVID-19 shut-down and the potential increased maintenance of equipment not used for over 12 months.

## **Capital Outlay**

Capital projects for 2021/22 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

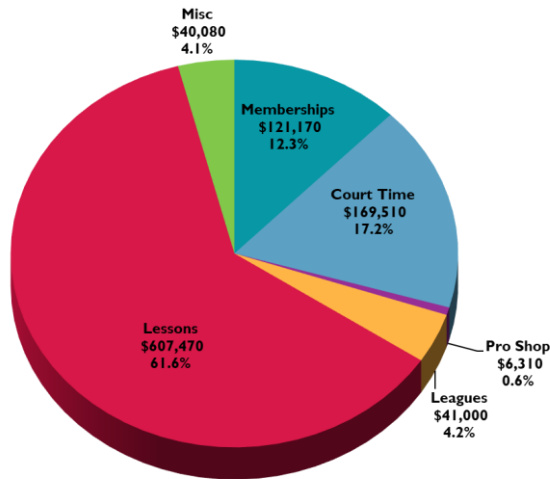
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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 \$985,540, an increase of 30.4% from the 2020/21 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Gross Profit Pro Shop Sales	\$ 5,070	2,390	5,800	2,310	6,310
Memberships	116,930	103,140	113,300	43,500	121,170
Court Time	175,950	152,380	184,050	111,100	169,510
Lessons	504,390	509,290	558,300	549,420	607,470
Leagues	43,720	32,940	41,960	24,500	41,000
Miscellaneous	49,940	39,520	42,920	24,690	40,080
<b>Total Operating Revenues</b>	<b>\$ 896,000</b>	<b>839,660</b>	<b>946,330</b>	<b>755,520</b>	<b>985,540</b>

# Forest View Racquet & Fitness Club



## Lessons

Projection of total lesson revenue from all activities for 2020/21 will show an increase of 7.8% from the prior year actual. The proposed 2021/22 budget reflects an increase of 10.5%. This increase results from an anticipation of reduced of restrictions related to COVID-19.

**Tennis** - Revenue from lessons is fairly evenly split between adult and junior programming. Private lesson revenue in 2020/21 is projected to surpass 2019/20 by 36% due to private lessons being allowed in Tier 3 mitigations that started on November 20, 2020 and continued for two months.

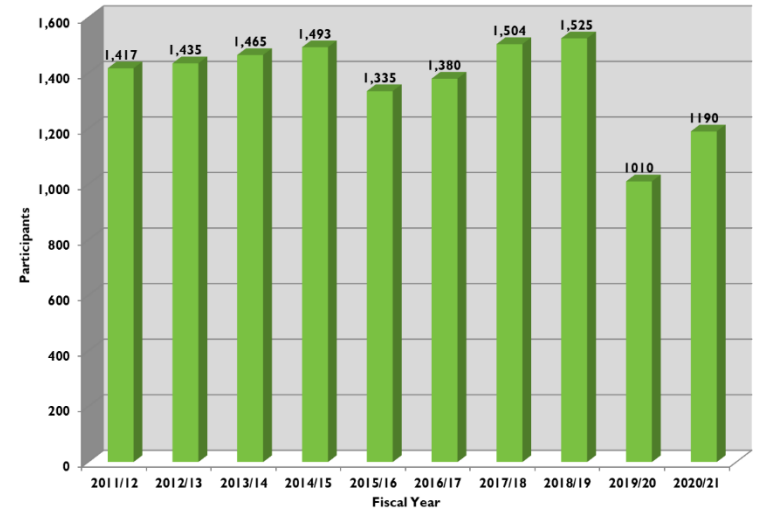
## Membership

Along with Group and Private Lessons, proposed membership revenues are projected to increase due to the unfreezing of memberships that were frozen during the pandemic in 2020/21. The number of fitness and racquetball memberships continue to experience a decrease. Staff has a plan to turn the current fitness area into more of a functional fitness space when capital monies allow. In the meantime, out dated fitness equipment will start to be removed in 2021/22.

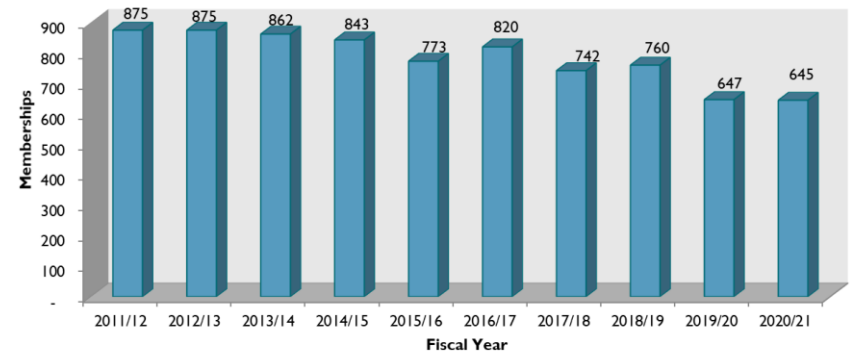
## Court Time/ Leagues

Total proposed 2021/22 court time and league revenues show an average increase of 55.3% compared to 2020/21 projected. Leagues include racquetball, USTA, and Tennis Travel Teams. Tennis league participation is steady; however, there continues to be a decrease in racquetball league participation.

Lesson Participants by Year



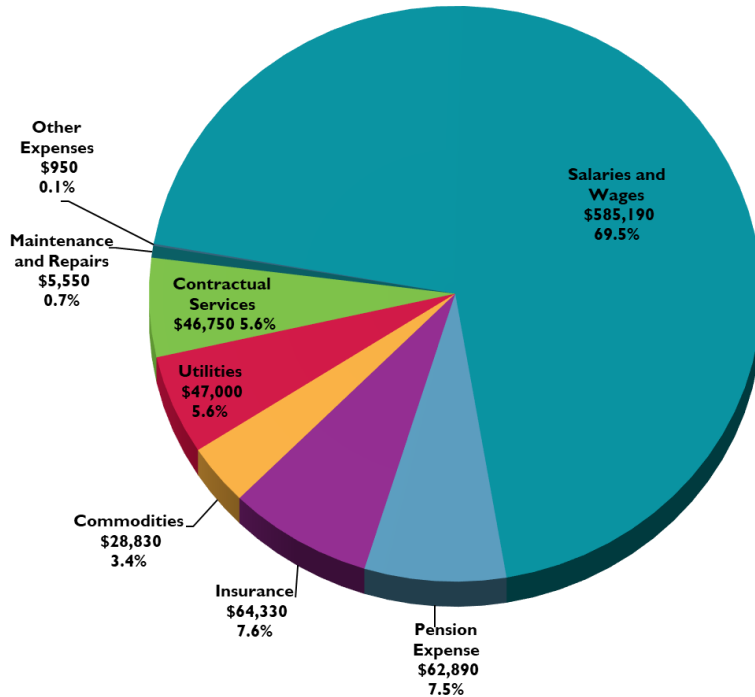
Individual Membership Statistics Last 10 Years





# Forest View Racquet & Fitness Club

Expenses are budgeted at \$841,490, an 11.7% increase over 2020/21. This is due to the service interruptions in 2020/21 with the pandemic. Renovations to the fitness floor and exterior brickwork are budgeted for in the upcoming year in order to continue providing a positive guest experiences. The following chart illustrates the relationship between expense categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 531,880	539,530	568,760	530,120	585,190
Insurance	39,020	42,280	58,820	59,320	64,330
Pension Expense	62,700	60,900	63,140	61,830	62,890
Commodities	28,110	20,830	30,480	18,510	28,830
Utilities	50,720	48,070	50,610	37,040	47,000
Contractual Services	39,370	39,800	46,160	41,050	46,750
Maintenance and Repairs	6,450	5,300	5,950	5,100	5,550
Other Expenses	-	170	1,250	330	950
<b>Total Operating Expenses</b>	<b>\$ 758,250</b>	<b>756,880</b>	<b>825,170</b>	<b>753,300</b>	<b>841,490</b>
Capital Outlay	29,870	-	53,000	-	-
<b>Total Expenses</b>	<b>\$ 788,120</b>	<b>756,880</b>	<b>878,170</b>	<b>753,300</b>	<b>841,490</b>

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 11.7% over the 2020/21 projected year end and are budgeted consistently with prior year operations, and proportionately with anticipated revenues.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 674,028	701,521	701,521	671,520	720,960	758,250	758,250	756,880	825,170	753,300	841,490
Memberships	875	862	843	773	820	742	760	647	725	645	650
Cost Per Member	\$ 770	814	832	869	879	1,022	998	1,170	1,138	1,168	1,295
Average Percent Tennis Court Usage	75%	76%	76%	71%	70%	63%	70%	70%	70%	65%	70%
Lesson Participants	1,435	1,465	1,493	1,335	1,380	1,504	1,380	1,010	1,650	1,190	1,500
League Participants	203	201	213	203	200	197	200	160	200	160	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

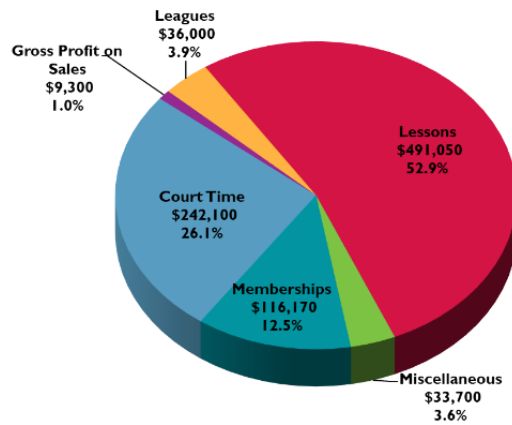
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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 \$928,320, an increase of 42.3% from the 2020/21 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Gross Profit on Sales - Snack Bar	5,170	4,770	5,650	620	5,050
Gross Profit Pro Shop Sales	1,740	3,730	3,050	1,860	4,250
Memberships	108,050	93,120	112,280	37,500	116,170
Court Time	243,140	218,560	268,500	177,970	242,100
Lessons	457,310	440,290	496,000	397,810	491,050
Leagues	35,040	26,760	36,000	13,080	36,000
Miscellaneous	42,110	32,070	38,500	23,580	33,700
<b>Total Operating Revenues</b>	<b>892,560</b>	<b>819,300</b>	<b>959,980</b>	<b>652,420</b>	<b>928,320</b>

## Lessons and Leagues

Lesson and court time remain a primary source of revenue for the club. Lesson revenues are projected to increase 23.4% for the 2021/22 proposed actual and is 52.9% of the total revenues. The increase is in anticipation of being able to run a full lessons schedule in 2021/22.

## Court Time

# Heritage Tennis Club



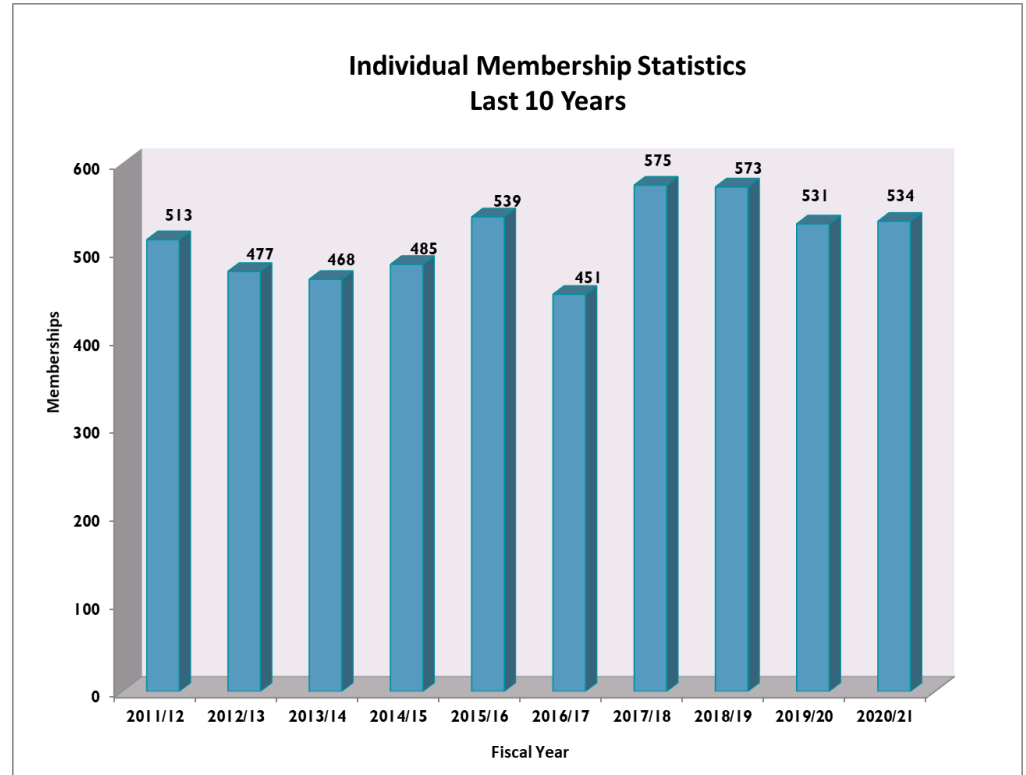
Court time revenues are projected to increase 36.0% in 2021/22 over the 2020/21 projected actual. Open court time reservations increased in popularity due to monthly court special promotions and party reservation incentives. The 2021/22 proposed court time budget is 26.1% of the club’s revenues.

## Memberships

2020/21 projected memberships sold are 534 (676 members).

To encourage membership sales in 2021/22:

- A monthly payment option is offered for adult and family memberships. Monthly payment contracts account for approximately 93% of adult and family memberships.
- Members receive a discount on group lesson fees and on pro shop merchandise.
- Members have priority sign-up in registration schedule.
- Members can buy a pass that allows for unlimited use of the ball machine for one year.
- Membership is required for players participating in the junior drill & match play programs, permanent court time, travel and in-house league programs.

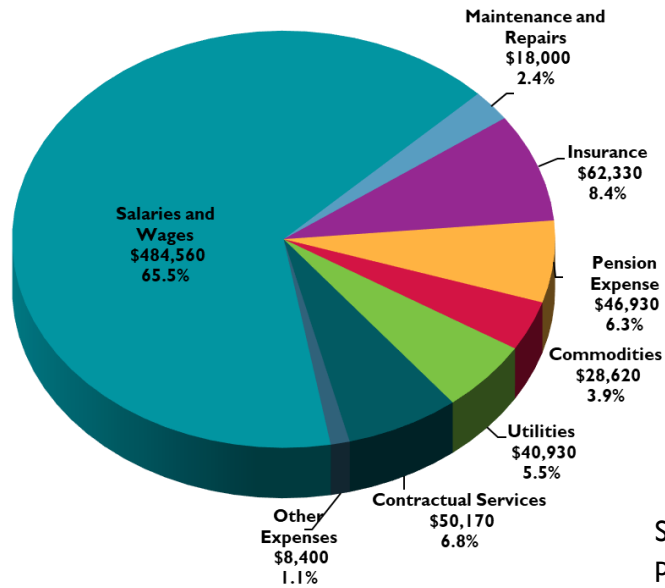


## Club Highlights

- Summer 2020 Arts Alive & Tennis, Tennis & Sailing, and Archery & Tennis “combo camps” had 123 participation, compared to 120 last year.
- Residents reserved 83 weekly court hours at eight different court sites over the summer months.
- Outdoor lessons at Buffalo Grove drew 116 participants while safely operating during the pandemic.
- Private Lessons were up 48% from 2019 while Tier 3 mitigations restricted court usage to two players from November through January.

# Heritage Tennis Club

Expenses budgeted before capital outlay is \$739,940, an increase of 19.6% from the 2020/21 projected actual. The increase results from anticipations of returning to full operations as COVID-19 mitigations ease. The following chart illustrates the relationship between expense categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	478,580	455,510	521,920	418,720	484,560
Insurance	45,630	68,220	77,600	69,600	62,330
Pension Expense	46,620	43,500	48,020	44,170	46,930
Commodities	24,960	17,930	31,220	13,360	28,620
Utilities	52,680	43,670	46,200	34,500	40,930
Contractual Services	43,740	43,220	56,350	35,940	50,170
Maintenance and Repairs	1,370	830	8,000	1,000	18,000
Other Expenses	4,250	4,420	9,300	1,150	8,400
<b>Total Operating Expenses</b>	<b>697,830</b>	<b>677,300</b>	<b>798,610</b>	<b>618,440</b>	<b>739,940</b>
Capital Outlay	40,000	24,820	-	-	27,500
<b>Total Expenses</b>	<b>737,830</b>	<b>702,120</b>	<b>798,610</b>	<b>618,440</b>	<b>767,440</b>

Salaries represent 63.1% of the Club's operating expenses. An increase from the 2020/21 projected actual of 15.7%. Insurance decreased 10.4% due to an employee accepting a voluntary separation agreement that was offered due to COVID-19. Contractual Services have the third largest area increase of 39.6% from the 2020/21 projected actual, which is due to getting back to a normal operating schedule with easing COVID-19 mitigations.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 772,286	731,362	780,816	787,070	735,480	697,830	697,830	677,300	798,610	618,440	739,940
Memberships	477	468	485	539	451	542	451	531	557	534	550
Cost Per Member	\$ 1,619	1,533	1,668	1,460	1,595	1,288	1,595	1,276	1,434	1,158	1,345
Average Percent Court Usage	60%	60%	55%	56%	54%	51%	54%	61%	61%	51%	60%
Lesson Participants (Indoor & summer outdoor lessons)	3,011	3,120	3,231	3,153	2,391	2,175	2,391	2,014	2,450	1,371	2,100
League Participants (Fall and Spring)	236	216	200	168	160	160	160	172	160	86	170

# 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

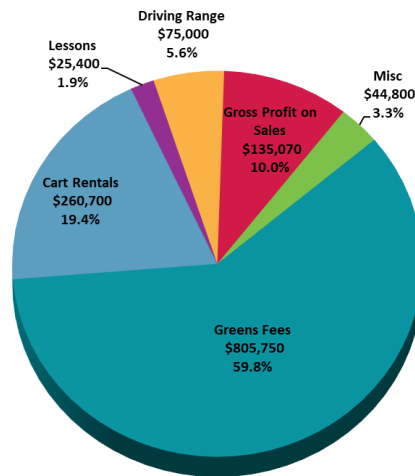
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular 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 \$1,346,720, a 0.1% decrease from the 2020/21 projected. This reduction is based on conservative round estimates due to COVID-19. The following chart illustrates the relationship between revenue categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Restaurant & Snack Bar Sales	\$ 234,470	205,670	241,000	143,000	189,820
Cost of Goods Sold	(91,570)	(80,190)	(84,500)	(50,420)	(63,900)
Gross Profit	142,900	125,480	156,500	92,580	125,920
Pro Shop Sales	78,190	54,170	75,000	72,000	67,000
Cost of Goods Sold	(78,840)	(55,820)	(58,320)	(58,960)	(57,850)
Gross Profit	- 650	- 1,650	16,680	13,040	9,150
Gross Profit on Sales	142,250	123,830	173,180	105,620	135,070
Greens Fees	676,190	613,110	729,000	847,900	805,750
Cart Rentals	238,000	226,490	254,600	275,100	260,700
Driving Range Revenue	53,480	55,150	64,000	84,500	75,000
Lessons	27,690	24,530	30,500	24,000	25,400
Miscellaneous	73,640	79,360	88,200	10,890	44,800
<b>Total Operating Revenues</b>	<b>\$ 1,211,250</b>	<b>1,122,470</b>	<b>1,339,480</b>	<b>1,348,010</b>	<b>1,346,720</b>



# Arlington Lakes Golf Club

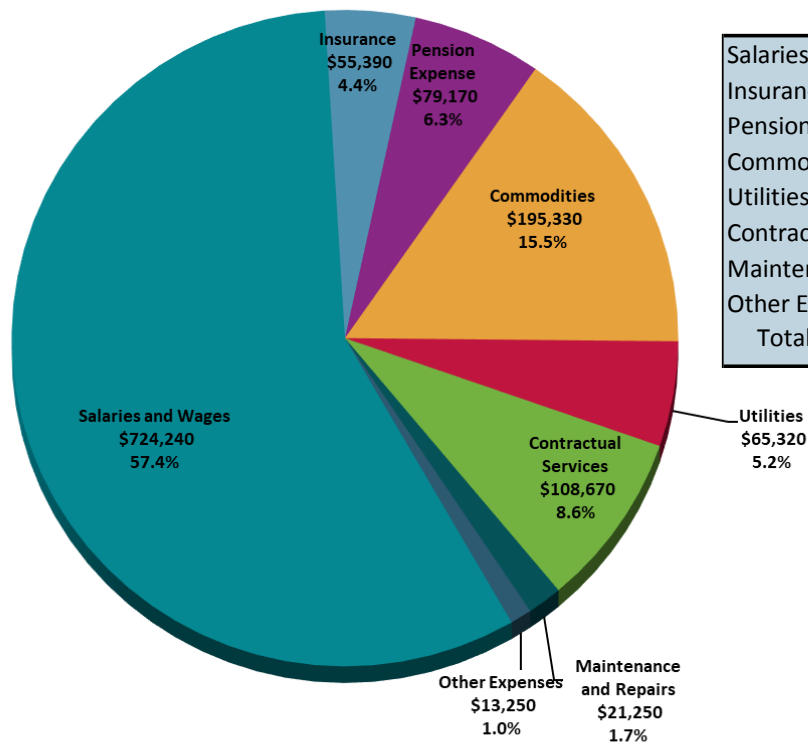
## Green Fees

Green fees represent 59.8% of the golf club’s revenues and are budgeted to be \$805,750 in 2021/22. Permanent tee times will continue to be offered when the course opens for the 2021 season and they will be available Saturdays and Sundays from 5:45 a.m. to 10:00 am. The course has 30-foursomes that 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 has increased to 30 for the 2021 season, accounting for almost 11,000 of the 41,500 rounds.

## Expenses

Expenses are budgeted at \$1,262,620, an 11.6% increase from the 2020/21 projected. The following chart illustrates the relationship between expense categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 744,970	698,610	776,330	659,890	724,240
Insurance	50,520	57,500	60,580	59,090	55,390
Pension Expense	84,450	71,890	79,730	77,890	79,170
Commodities	167,560	162,280	191,930	165,070	195,330
Utilities	63,430	58,720	64,880	63,420	65,320
Contractual Services	92,550	83,040	101,940	78,360	108,670
Maintenance and Repairs	18,910	19,980	18,980	17,550	21,250
Other Expenses	11,050	10,260	13,250	9,880	13,250
<b>Total Operating Expenses</b>	<b>\$ 1,233,440</b>	<b>1,162,280</b>	<b>1,307,620</b>	<b>1,131,150</b>	<b>1,262,620</b>

# Arlington Lakes Golf Club



Staff will continue developing new players with the three- and six-hole rounds and look at any specials needed to fill underutilized tee times.

Point of sale and tee reservations software was upgraded to GolfNow Reservations in 2014/15. The software has assisted marketing efforts and has assisted in growing the email database that has over 16,000 emails.

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

Staff will work to rebuild the banquet portion of the operations as pandemic restrictions ease. This will include renovating the outdoor patio and offering outdoor concerts and other fun entertainment options.

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 2021. An automated ball dispenser machine may be purchase to assist in controlling labor costs and to allow for additional access to the driving range. A new ball picker will be purchased to replace one that is at the end of its useful life.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 1,169,790	1,217,931	1,371,150	878,610	1,133,200	1,205,400	1,233,440	1,162,280	1,307,620	1,131,150	1,262,620
Number of Rounds	39,269	43,359	42,374	5,734	24,400	41,853	39,495	41,853	39,495	39,400	41,500
Cost Per Round	\$ 30	28	32	153	46	29	31	28	33	29	30

# Nickol Knoll Golf Club

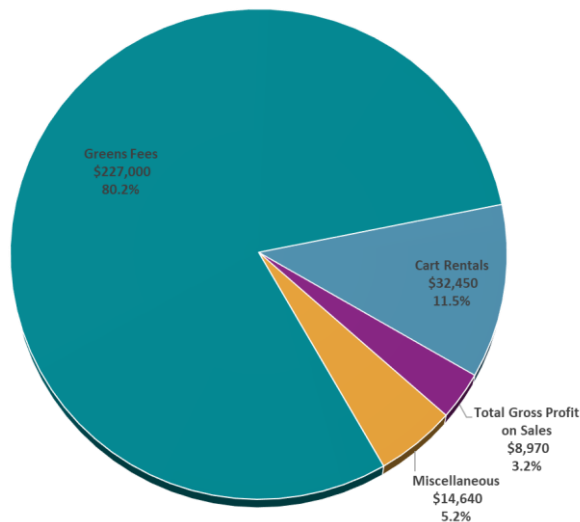
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 \$283,060, which is a 17.7% decrease from the 2020/21 projection and a 43.4% increase from 2020/21 budget. This reduction is based on a conservative estimate of rounds after experiencing a significant growth in 2020/21 due to COVID-19. The following chart illustrates the relationship between revenue categories.



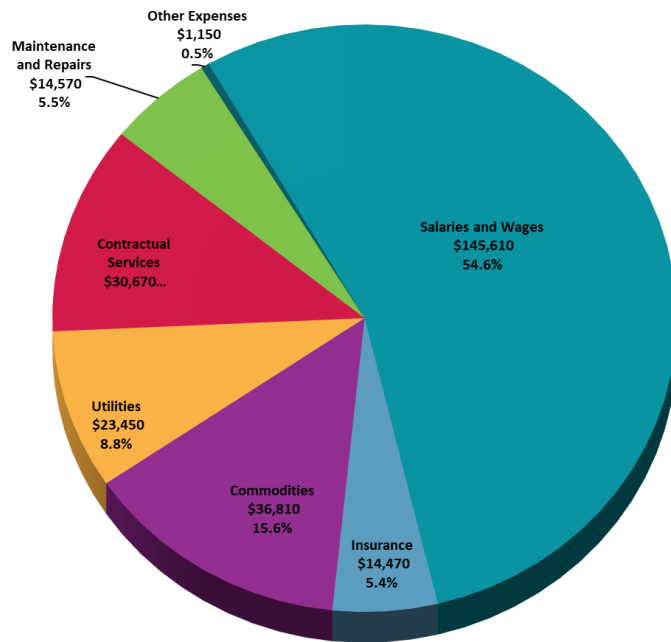
	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Gross Profit on Snack Bar	\$ 6,690	4,660	9,100	9,650	7,700
Gross Profit Pro Shop Sales	4,160	520	1,670	1,090	1,270
Greens Fees	130,330	126,700	145,200	277,880	227,000
Cart Rentals	22,840	23,090	26,800	40,600	32,450
Miscellaneous	9,570	10,230	14,640	14,740	14,640
<b>Total Revenue</b>	<b>\$ 173,590</b>	<b>165,200</b>	<b>197,410</b>	<b>343,960</b>	<b>283,060</b>

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

New programs and incentives will continue to be offered to generate revenue at Nickol Knoll. The programs will include expanded offerings to 4 through 7 year-old juniors, including a tiny tots special event. Staff will build of the popularity of golf during the pandemic and determine, based on play, if daily specials are needed to fill underutilized tee times. The budget includes hiring Mike Benkusky to investigate the potential bunker, drainage, and green complex improvements. The popular loyalty program will continue in 2021 as it has proven to be successful. Staff will look to expand on the junior league that has 80 players.

# Nickol Knoll Golf Club

Expenses are budgeted at \$266,870, an 8.9 % increase over the 2020/21 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 130,100	122,550	142,840	129,240	145,610
Insurance	9,130	13,160	13,900	14,000	14,470
Commodities	31,080	32,410	36,350	33,530	36,950
Utilities	20,680	20,150	21,710	22,690	23,450
Contractual Services	14,040	13,140	16,270	20,820	30,670
Maintenance and Repairs	9,960	17,710	12,900	9,590	14,570
Other Expenses	700	1,060	1,150	1,000	1,150
<b>Total Expenses</b>	<b>\$ 215,690</b>	<b>220,180</b>	<b>245,120</b>	<b>230,870</b>	<b>266,870</b>

Salaries represent 54.6% of the budget and increased 12.7% (\$16,370) due to returning to historical levels of service. Commodities increased 10.2% (\$3,420) due to the budgeted purchase of tools and supplies. Contractual services increased due to some additional consultant work that is planned. Other expenses remain at historical levels. All programs used in maintaining this location have been monitored and refined, expenses are contained and are modeled after Arlington Lakes Golf Club’s control strategies.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 235,530	246,530	249,805	249,670	241,010	215,690	215,690	220,180	245,120	230,870	266,870
Golf Rounds	12,076	13,872	15,421	16,771	17,000	15,170	17,000	15,170	14,300	13,987	16,000
Cost Per Round	\$ 20	18	16	15	14	14	13	15	17	17	17

# Arlington Ridge Center Fund

This Fund was established in 2019/20 to account for all financial activity at the Arlington Ridge Center (ARC), which opened to the public on December 31, 2019. The ARC is a state of the art community destination for all things aquatic, athletic, and fitness. In a very short time ARC became a premier location in Arlington Heights.

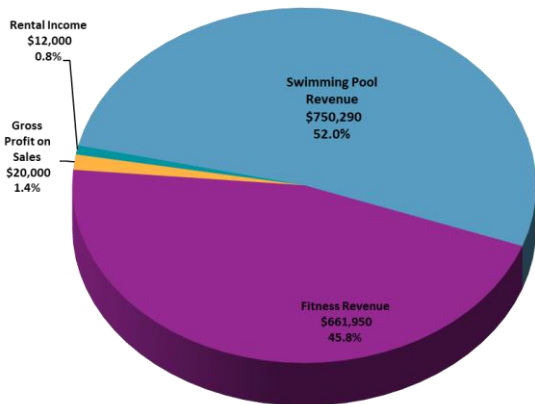
## Description

In 1968, a referendum was passed and Olympic Indoor Pool was opened in 1970. The facility operated jointly with High School District 214. In 1986, 8.92 acres of land around Olympic was purchased from District 214. District 214 continued to rent pool time at Olympic for area high schools through 2015. Tennis courts and Safety Town were renovated in 1990. In November 2000, a \$15 million referendum was passed to renovate Camelot, Frontier Heritage & Olympic pools. Olympic closed for renovations to update the aquatic amenities to meet resident expectations in May 2003 and re-opened in June 2004. The project included a new zero-depth family activity pool with a 50-foot flume slide, tot slide, floor geysers, water play features and stair entry. Additional renovations included a renovated lap and swim lesson pool, a renovated diving well with a drop slide and walk-out stairs, a unisex sauna on pool deck, new family changing rooms and remodeled locker rooms, a renovated customer service/registration area, and party room. The total project cost for the Olympic renovation was \$5,327,000. In 2006, the lower level of Olympic was renovated to enhance the multi-purpose dividable room space.

The facility was renamed to ARC during renovations that started in September of 2018 and continued through December of 2019. The \$16 million dollar renovation and expansion included another \$1 million in enhancements to the existing building. New features at ARC include two high school sized gymnasiums, an elevated track, a 5,100 square foot fitness center with over 70 pieces of equipment, five locker rooms, two exercise studios, lap pool, diving well, family activity pool, and a wellness pool.

## Proposed Budget Highlights

Revenues are budgeted at \$1,444,240. The three focuses of revenue are memberships, aquatics, and fitness. The following chart illustrates the relationship between revenue categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Rental Income	\$ -	1,970	12,000	-	12,000
Swimming Pool Revenue	-	211,940	1,214,080	302,730	750,290
Fitness Revenue	-	172,160	858,570	271,850	661,950
Gross Profit on Sales	-	7,550	26,000	5,640	20,000
Miscellaneous Income	-	(390)	-	-	-
<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>393,620</b>	<b>2,110,650</b>	<b>580,220</b>	<b>1,444,240</b>



# Arlington Ridge Center Fund



## Memberships

Membership for the newly renovated center began on August 19, 2019. There are four categories for memberships: FitPass, SplashPass, PlusPass, and BasicPass. Within each category, there are options for individual, couple, family, senior, non-resident, and corporate. There are pay in full annual memberships and monthly electronic payment options. FitPass is access to the fitness center, fitness classes, gym, and track. SplashPass is access to pools, five outdoor pools, water exercise classes, gym, and track. PlusPass is access to all things in Fit and Splash passes. BasicPass is an annual option for just access to the gym and track.

At the time of the Grand Opening, there were 3,721 memberships sold to 9,974 members, for \$831,667 as of January 31, 2020. On March 13, the facility closed due to COVID-19 and all memberships were frozen. When the facility was able to reopen under Phase 4 Guidelines, the District sold an "All-in-Pass" that allowed members to make reservations to workout. This process continued until memberships were reactivated on October 1, 2020 and the first monthly payment was processed on October 31. Although the state fell to Tier 3 Mitigations, on November 20, 2020, the facility was still able to operate through reservations with capacity limits. Staff is currently working towards unfreezing all memberships by March 31, 2021. Members will need to decide if they are comfortable returning within the Phase 4 Guidelines or want a refund. This will allow the District to have an accurate membership total.

In the budget, FitPass is allocated to Fitness Memberships, SplashPass is allocated to Swim Pass-Family (65% going to indoor Splash and 35% going to outdoor Splash), BasicPass is allocated to Fitness Memberships, and PlusPass is split with 40% going to Fitness, 40% going to indoor Splash and 20% going to outdoor Splash. COVID-19 has significantly affected memberships and there are currently 727 memberships frozen and 1,643 memberships were cancelled.

Membership Type	Memberships Sold	Monthly	Annual	Total Members
FitPass	1,004	621	383	1,522
SplashPass	1,636	343	1,293	4,853
PlusPass	1,657	922	735	5,156
BasicPass	521	NA	521	873
Totals	4,818	1,886	2,932	12,404

As of 3/15/2021

## Aquatics

Within the ARC budget Aquatics accounts for \$750,290 in revenue and \$487,030 in expense. This includes memberships, swim lessons, and competitive teams. Also included is district wide birthday parties and aquatic related special events. The largest expense is lifeguards at \$317,500.

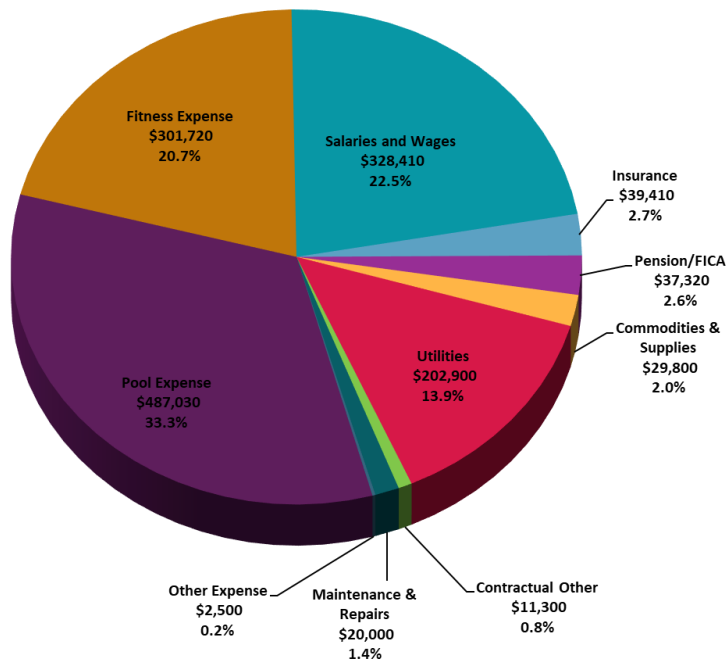
## Fitness

Within the ARC budget Fitness accounts for \$661,950 in revenue and \$301,720 in expense. This includes memberships, personal training, and classes. The largest expenses are fitness classes are contractual services at \$117,530, primarily the lease of the cardio equipment and instructors at \$68,250.

# Arlington Ridge Center Fund

## Expenses

Expenses are budgeted at \$1,460,390. The following chart illustrates the relationship between expense categories for 2021/22.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ -	94,630	370,930	269,370	328,410
Insurance	-	6,950	75,160	29,000	39,410
Pension/FICA	-	-	65,140	33,640	37,320
Commodities & Supplies	-	37,390	47,500	7,650	29,800
Utilities	-	86,060	229,400	178,450	202,900
Contractual Other	-	-	-	10,860	11,300
Maintenance & Repairs	-	110	6,500	11,660	20,000
Other Expense	-	270	2,500	-	2,500
Pool Expense	-	127,720	781,900	268,140	487,030
Fitness Expense	-	9,070	420,880	204,480	301,720
Capital	-	-	100,000	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>362,200</b>	<b>2,099,910</b>	<b>1,013,250</b>	<b>1,460,390</b>

## Administrative Expense

There are administrative expenses to the facility that are not specifically assigned to aquatics and Fitness. They include the front desk staff, custodians, and Recreation Supervisor II's. Those expenses are \$405,140. Additionally, there are expenses for wearing apparel, supplies, and concessions that are \$63,600. The final largest expense for the facility is utilities at \$202,900.

## Performance Measures

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

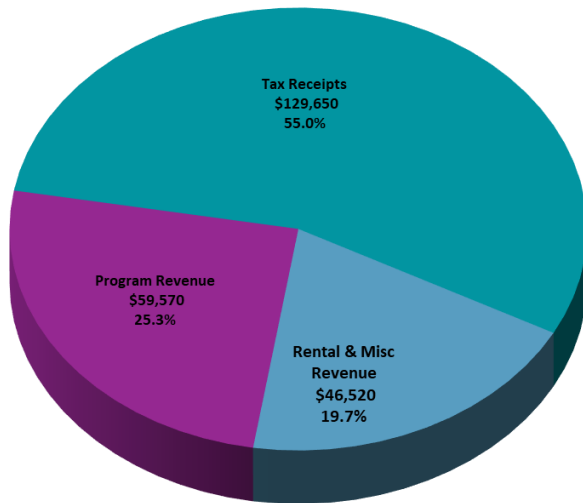
	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$	N/A	N/A	N/A	N/A	N/A	N/A	362,200	2,099,910	1,013,250	1,460,390
Number of Memberships		N/A	N/A	N/A	N/A	N/A	N/A	4,215	2,500	4,250	4,500
Number of Members		N/A	N/A	N/A	N/A	N/A	N/A	10,967	10,500	10,900	11,500

# 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 \$235,740 for 2021/22, an increase of \$54,540 from the 2020/21 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Tax Receipts, Current	\$ 137,850	143,330	144,350	155,260	129,650
Grant Revenue	1,380	20	36,000	1,610	36,000
Rental & Misc Revenue	10,470	6,370	13,630	3,700	10,520
Program Revenue	75,640	59,960	81,780	20,630	59,570
<b>Total Operating Revenue</b>	<b>\$ 225,340</b>	<b>209,680</b>	<b>275,760</b>	<b>181,200</b>	<b>235,740</b>

## Real Estate Taxes

The Museum Fund has a tax rate of 0.5¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 55.0% of total revenue.

## Program Highlights

The Museum offers a variety of programs for all ages, school & scout programs, special events, teas and summer camps. A total of 63 programs were offered in 2020/21 at the Museum as well as two special events with 455 participants. These numbers only include special events and registration classes; they do not include school & scout programs.

	Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	\$ 1,320	1,060	260	-	-	-	1,120	820	300
Adult Programs	2,320	1,710	610	-	-	-	2,690	2,010	680
Soda Factory	4,500	2,550	1,950	2,000	500	1,500	4,500	2,550	1,950
Youth Programs	24,050	9,400	14,650	15,460	6,660	8,800	28,620	11,520	17,100
Birthday Party Programs	-	-	-	-	-	-	-	-	-
Scout Programs	2,060	890	1,170	760	390	370	2,700	2,130	570
Family Programs	430	190	240	420	190	230	460	200	260
Special Events	40,940	25,230	15,710	1,890	2,720	- 830	13,790	7,560	6,230
School Programs	6,160	2,920	3,240	100	120	- 20	5,690	2,580	3,110
<b>Total Museum Programs</b>	<b>\$ 81,780</b>	<b>43,950</b>	<b>37,830</b>	<b>20,630</b>	<b>10,580</b>	<b>10,050</b>	<b>59,570</b>	<b>29,370</b>	<b>30,200</b>

# Museum Fund

The AH Historical Society continues to program events for the Museum as well to increase the fundraising efforts for the Society. The Society oversees the Farmers Market operations and runs the Community Egg Hunt. In 2020/21, the Farmer’s Market experienced an increase in attendance, which the Society hopes to build upon.

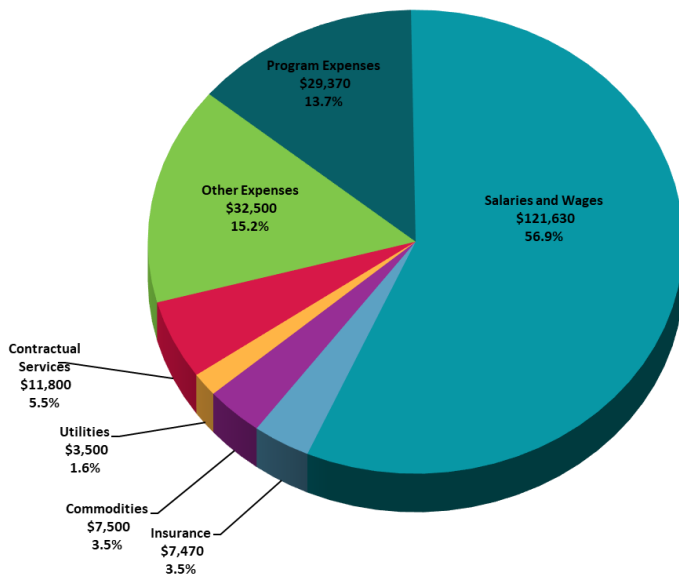
The Heritage Gallery main exhibit “A Pop of Local Flavor: The Sweet Story of Arlington Club” opened on February 1, 2017. This exhibit highlights the story of the Arlington Club Soda which was produced on the Museum campus. One additional temporary exhibit was on display in 2020, prior to the COVID-19 shutdown, titled “Capturing a Moment”.

The 2020 Irish Fest was cancelled due to COVID-19 and based on current guidelines, the event isn’t scheduled to return until the summer of 2022. All Hallows Eve did take place with registered time slots and a maximum guest allowed.

Arlington Club Soda continues to be sold from the Heritage Gallery. Staff were able to accept online orders for pick-up to keep sales going even during the shutdown.

## Expenses

Expenses are budgeted at \$213,770, an increase of 52.3% from the 2020/21 projected year-end primarily due to resuming a program run rate of approximately 75% of historical levels. The following chart illustrates the relationship between expense categories for 2021/22.



	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Salaries and Wages	\$ 144,840	145,330	157,440	104,600	121,630
Insurance	7,810	7,570	8,000	7,230	7,470
Commodities	8,080	7,120	8,730	3,870	7,500
Utilities	3,350	3,450	3,470	3,000	3,500
Contractual Services	8,160	7,990	13,570	10,340	11,800
Other Expenses	1,450	1,530	35,550	750	32,500
Program Expenses	33,390	28,110	43,950	10,580	29,370
<b>Total Expenditures</b>	<b>\$ 207,080</b>	<b>201,100</b>	<b>270,710</b>	<b>140,370</b>	<b>213,770</b>

## Salaries and Wages

Full-time wages consist of the Museum Administrator. Recreation support staff includes the following: part-time staff program coordinator, 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 in 2020/21 included repairs to the Banta House HVAC system and repairs to basement drains in the Mueller house.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget (less capital)	\$ 175,611	185,377	184,395	172,540	222,720	207,080	223,340	201,100	270,710	140,370	213,770
Room Rentals	84	84	78	104	105	60	53	109	50	0	6
Heritage Gallery Visits	2,003	1,716	1,538	941	1,350	1,806	1,977	937	1,900	100	1,000



This page intentionally left blank.



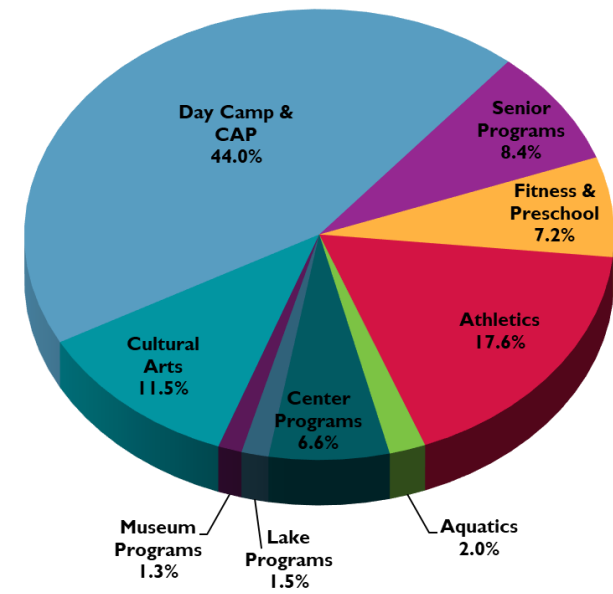
# PROGRAM SUMMARIES

# Program Revenue Summary

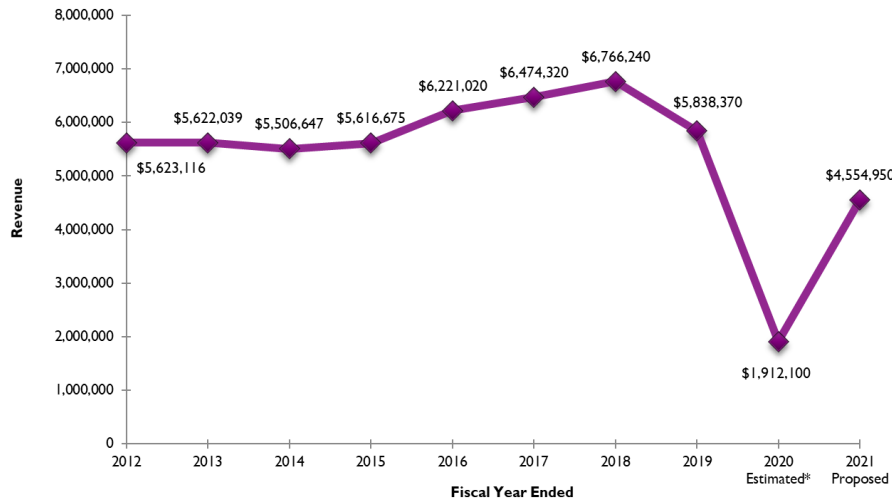
Program revenues are proposed to rebound from 2020/21 as programs are anticipated to run at a 75% run rate starting in the fall. Program Revenues are budgeted at \$4,554,950 for 2021/22, an increase of 138.2% from projected year-end. The largest percent of revenue comes from Day Camp & CAP, Athletics, Cultural Arts, and Senior 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 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Cultural Arts	\$ 662,050	613,340	724,990	347,490	524,730
Day Camp & CAP	2,710,980	2,444,140	2,983,920	555,300	2,004,060
Senior Programs	436,120	383,060	481,600	30,330	380,810
Fitness & Preschool	546,710	441,230	408,680	195,600	326,720
Athletics	1,148,990	1,050,900	1,191,500	588,330	799,720
Aquatics	585,300	312,190	221,140	40,990	90,940
Center Programs	538,700	471,380	550,710	101,720	300,590
Lake Programs	61,750	62,170	72,610	31,710	67,810
Museum Programs	75,640	59,960	81,780	20,630	59,570
<b>Total - All Programs</b>	<b>\$ 6,766,240</b>	<b>5,838,370</b>	<b>6,716,930</b>	<b>1,912,100</b>	<b>4,554,950</b>

**Recreation Program Revenues by Source**



**Recreation Program Revenue Last Ten Years**



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



# 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 2020/21 program net revenue for the Cultural Arts is projected to be \$71,880 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2021/22 is \$183,200. Program fees and charges pay for the direct costs in addition to the specified percentage per Park District policy. For summer, fall, and the winter recital season, total dance enrollment was 1,422, compared to 891 in 2020. These numbers include all dance classes plus the Vibe Dance Company Dancers.

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 52,460	\$ 31,460	\$ 21,000	\$ 63,740	\$ 36,490	\$ 27,250	\$ 32,160	\$ 19,830	\$ 12,330	\$ 49,700	\$ 30,660	\$ 19,040
Dance	296,020	152,130	143,890	382,600	193,080	189,520	180,640	117,340	63,300	227,920	148,890	79,030
Vibe Dance Company	187,840	112,310	75,530	190,570	121,310	69,260	101,450	113,670	(12,220)	187,750	120,920	66,830
Community Band	-	5,500	(5,500)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	42,740	28,210	14,530	51,290	29,120	22,170	19,320	12,050	7,270	33,810	22,270	11,540
Contractual Dance	770	480	290	1,090	750	340	120	80	290	950	650	300
Arts Camp	33,510	9,220	24,290	35,700	13,110	22,590	13,800	6,890	6,910	24,600	12,140	12,460
<b>Total</b>	<b>\$ 613,340</b>	<b>\$ 339,310</b>	<b>\$ 274,030</b>	<b>\$ 724,990</b>	<b>\$ 399,860</b>	<b>\$ 325,130</b>	<b>\$ 347,490</b>	<b>\$ 275,860</b>	<b>\$ 71,880</b>	<b>\$ 524,730</b>	<b>\$ 341,530</b>	<b>\$ 183,200</b>

## Program highlights

The winter/spring 18-week session of dance concludes with the annual recital in May. The recital was not able to take place in 2020 due to COVID-19, but a modified performance is planned for 2021. Currently, 618 students participate in the recital season, compared to 843 last season.

The 2020 summer camp program began with a revised virtual Arts Alive Camp. Campers picked up supplies and were able to work on projects at home with help of Arts Alive virtual staff. As COVID-19 guidelines were modified, in-person camps were held. Arts Alive had 48 campers, compared to 317 last summer. Staff are excited to welcome back campers during the summer of 2021.

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 Junie B. Jones, Cinderella, and Rainbow Fish. Staff also used the outdoor auditorium at North School Park for a socially distanced performance of Junie B. Jones for cast family and friends.

# Cultural Arts



## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 248,974	266,270	257,477	267,610	269,250	330,910	356,790	339,310	399,860	275,860	341,530
Visual Arts Participants	744	715	951	751	778	972	875	703	865	440	657
Arts Alive Camp	352	318	333	368	315	286	328	317	310	48	64
Performing Arts Participants	N/A	N/A	N/A	N/A	203	419	493	312	450	45	174



# Day Camp & Children at Play (CAP)

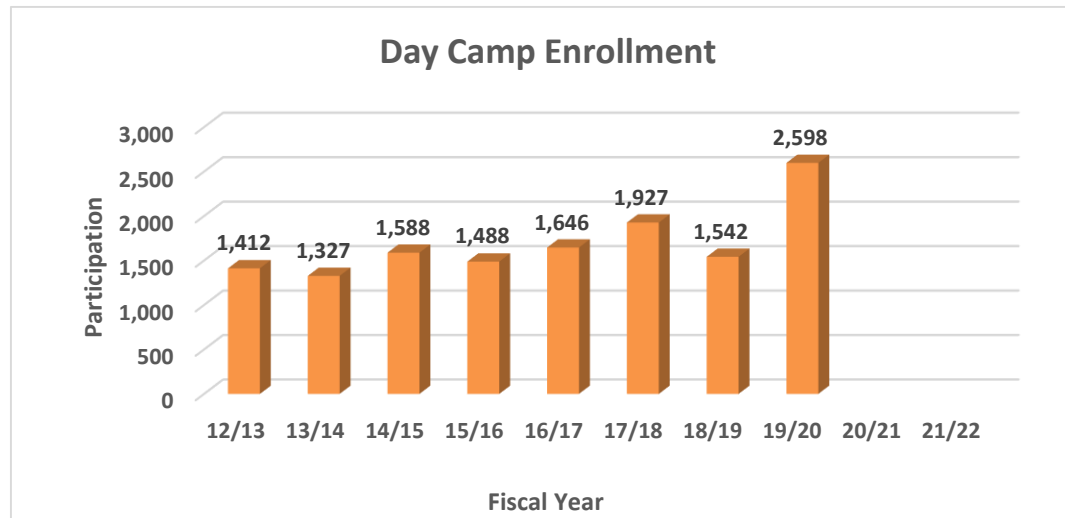
## Program Budget

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 561,910	\$ 190,220	\$ 371,690	\$ 569,910	\$ 229,490	\$ 340,420	\$ 113,900	\$ 58,170	\$ 55,730	\$ 158,420	\$ 89,010	\$ 69,410
Camp Arlington	16,020	5,050	10,970	13,110	7,320	5,790	-	-	-	13,390	6,920	6,470
Children At Play	1,866,210	961,040	905,170	2,400,900	1,408,930	991,970	441,400	248,200	193,200	1,832,250	1,510,580	321,670
<b>Total</b>	<b>\$ 2,444,140</b>	<b>\$ 1,156,310</b>	<b>\$ 1,287,830</b>	<b>\$ 2,983,920</b>	<b>\$ 1,645,740</b>	<b>\$ 1,338,180</b>	<b>\$ 555,300</b>	<b>\$ 306,370</b>	<b>\$ 248,930</b>	<b>\$ 2,004,060</b>	<b>\$ 1,606,510</b>	<b>\$ 397,550</b>

Park District day camp is for children in grades 1-5. Day camp is offered over the summer at four Park District community centers. Camp Arlington is held in conjunction with the School District 25 summer school program and is held at one of their schools. Extended care options are available before and after all these programs. Camps are also offered, with extended care, over the winter and spring breaks. In the summer of 2020, Summer Camp took place at three sites with extra safety measures in place. School District 25's, Camp Arlington, was not held in the summer of 2020 but will be back this coming summer.

### Day Camp

Full day camp participation in 2019 had 2,598. The modified day camp, Summer Fun, had 760 campers enrolled in 2020. Day camp continued to be an essential program for the working parent, even during the pandemic.



# Day Camp & Children at Play (CAP)

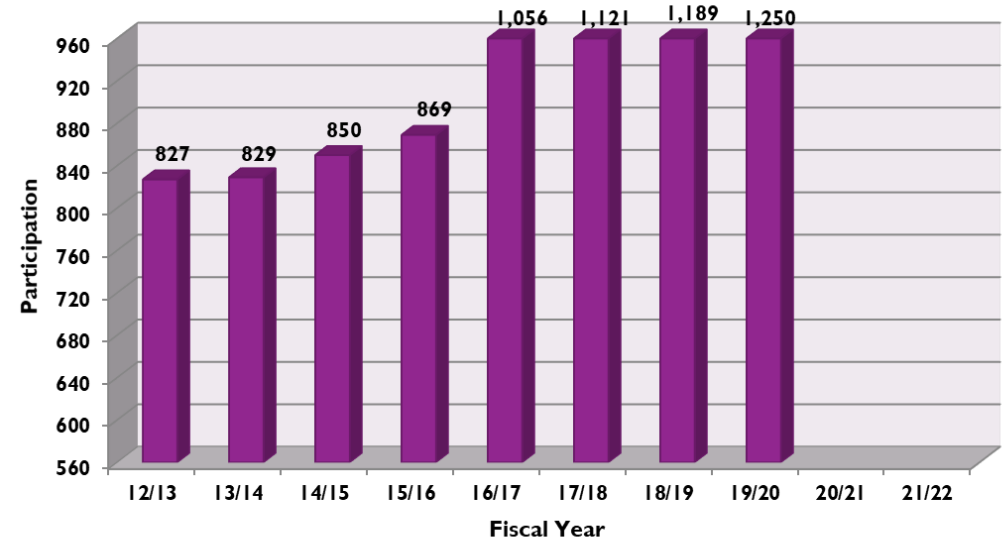
## Children at Play

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. The 19/20 school year had 1,250 children enrolled at the time schools moved to remote in March 2020.

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.

The 2020/21 school year experienced a variety of learning formats, including full remote, hybrid, and in-person learning. CAP and CAP Plus continued to provide families an option for site supervision and recreational opportunities for participating families.

**CAP Enrollment  
Last 10 Years**



## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 1,098,045	1,073,587	941,464	1,123,250	1,263,850	1,234,600	1,542	1,156,310	1,645,740	306,370	1,606,510
Day Camp Participants*	1,412	1,327	1,588	1,488	1,488	1,646	1,189	1,997	2,500	760	960
Number of CAP Participants	827	829	850	869	86	1,056	1,056	1,160	1,270	225	770

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

\*\*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 \$76,820 in 2021/22; the projected net for 2020/21 is \$2,220. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

Traditionally, 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 Fun & Fit Pass offers daily group fitness classes to participants ranging in age from 60-90. The Athletic Club Membership and the combo membership (Fun & Fit plus AAC) also provide seniors with access to the fitness center at the Senior Center. The Wood Shop membership gives users the ability to make reservations to use the equipment in the Senior Center Wood Shop. Lastly, the Tour Club memberships provides at least 45 day trips during the year and three extended travel trips.

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 52,650	\$ 25,450	\$ 27,200	\$ 75,000	\$ 36,500	\$ 38,500	\$ 5,000	\$ 1,240	\$ 3,760	\$ 40,000	\$ 19,200	\$ 20,800
Health Center Membership	28,850	10,660	18,190	30,000	12,000	18,000	5,000	4,510	490	30,000	12,000	18,000
Bridge	23,410	17,550	5,860	36,510	25,060	11,450	2,220	2,000	220	11,260	8,190	3,070
Performing Arts	28,880	18,110	10,770	41,800	25,500	16,300	2,220	3,800	(1,580)	15,510	9,810	5,700
Oil Painting	18,250	13,480	4,770	22,310	16,750	5,560	3,750	2,920	830	25,180	17,750	7,430
Crafts	9,000	8,210	790	3,920	3,650	270	2,000	1,000	1,000	7,820	6,130	1,690
Woodcarving	920	10	910	-	1,440	(1,440)	-	-	-	-	1,440	(1,440)
Woodshop	9,140	17,270	(8,130)	10,160	14,540	(4,380)	900	3,500	(2,600)	9,520	7,410	2,110
No Fee Programs	-	60	(60)	-	970	(970)	-	-	-	-	870	(870)
Overnight Trips	13,980	11,430	2,550	25,200	23,080	2,120	-	-	-	24,500	16,510	7,990
Trips	160,100	160,170	(70)	198,000	203,450	(5,450)	5,000	8,580	(3,580)	192,720	190,560	2,160
Tour Memberships	8,520	-	8,520	9,000	-	9,000	3,660	-	3,660	10,000	-	10,000
Other Senior Programs	29,360	30,900	(1,540)	29,700	23,970	5,730	580	560	20	14,300	14,120	180
<b>Total</b>	<b>\$ 383,060</b>	<b>\$ 313,300</b>	<b>\$ 69,760</b>	<b>\$ 481,600</b>	<b>\$ 386,910</b>	<b>\$ 94,690</b>	<b>\$ 30,330</b>	<b>\$ 28,110</b>	<b>\$ 2,220</b>	<b>\$ 380,810</b>	<b>\$ 303,990</b>	<b>\$ 76,820</b>

# 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.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
<b>Revenue</b>					
Gift Shop Revenues	\$ 8,830	\$ 7,920	\$ 9,050	\$ 330	\$ 9,050
Senior Programs	436,120	383,060	481,600	30,330	380,810
<b>Total Operating Revenue</b>	<b>444,950</b>	<b>390,980</b>	<b>490,650</b>	<b>30,660</b>	<b>389,860</b>
<b>Expense</b>					
Salaries and Wages	67,640	68,940	94,310	44,900	88,700
Commodities	5,150	4,340	8,750	610	5,000
Utilities	3,960	4,190	4,200	3,880	3,990
Contractual Services	4,090	3,640	5,700	500	3,000
Maintenance and Repairs	110	500	1,500	-	500
Senior Programs	322,150	313,300	386,910	28,110	303,990
<b>Total Operating Expenses</b>	<b>403,100</b>	<b>394,910</b>	<b>501,370</b>	<b>78,000</b>	<b>405,180</b>
<b>Operating Totals</b>					
Total Revenues	444,950	390,980	490,650	30,660	389,860
Total Expenses	403,100	394,910	501,370	78,000	405,180
<b>Gross Surplus/Deficit</b>	<b>\$ 41,850</b>	<b>\$ (3,930)</b>	<b>\$ (10,720)</b>	<b>\$ (47,340)</b>	<b>\$ (15,320)</b>

## Senior Center Operations

COVID-19 affected operations at the Senior Center for the 2020/21 fiscal year. The center was closed from the middle of March through July. The Senior Center re-opened in July with small classes taking place and the opening of the Athletic Club. The Tour Club was able to schedule three fall tours before mitigation guidelines ended the ability for tours to take place in November. In the proposed 2021/22 budget, Senior Program revenues continue to cover the majority of costs associated with the Senior Center. As mitigations ease, programming will increase and assist with covering the \$15,320 shortfall.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 406,582	412,906	469,485	425,240	455,860	403,100	322,150	313,300	386,910	28,110	303,990
Tours Offered	46	48	51	48	49	45	49	60	50	4	42
Arlington Athletic Club Members	206	211	198	231	209	189	209	191	100	63	43

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

# Preschool Programs



## Description

Early Childhood programs are held at the three community centers and Arlington Ridge 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.

Prior to December 31, 2019, health and fitness programs were offered year-round (50 fitness classes each week) at Camelot, Recreation, Pioneer, Forest View and the Administration Center Annex. After this date, the ARC opened and all reporting moved to this fund. Overall, classes vary in type and difficulty and include a variety of cardio, strength and mind body classes.

## Program Budget

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Fitness	\$ 84,160	\$ 107,310	\$ (23,150)	\$ -	\$ 15,150	\$ (15,150)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preschool	213,550	144,910	68,640	250,530	123,700	126,830	156,850	82,740	74,110	248,560	166,780	81,780
Safety Town	3,160	1,720	1,440	16,870	6,940	9,930	7,330	4,950	2,380	13,230	6,640	6,590
Kaleidoscope Camp	73,370	34,150	39,220	77,800	37,480	40,320	18,300	15,800	2,500	25,200	16,260	8,940
Early Childhood Programs	65,790	36,470	29,320	62,280	38,180	24,100	13,000	5,000	8,000	38,730	30,010	8,720
Concerts	-	16,300	(16,300)	-	18,160	(18,160)	-	-	-	-	5,100	(5,100)
NSP Events	1,200	450	750	1,200	310	890	120	-	120	1,000	450	550
<b>Total</b>	<b>\$ 441,230</b>	<b>\$ 341,310</b>	<b>\$ 99,920</b>	<b>\$ 408,680</b>	<b>\$ 239,920</b>	<b>\$ 168,760</b>	<b>\$ 195,600</b>	<b>\$ 108,490</b>	<b>\$ 87,110</b>	<b>\$ 326,720</b>	<b>\$ 225,240</b>	<b>\$ 101,480</b>

## Preschool

Preschool year-end projected program net for 2020/21 is \$74,110 compared to \$81,780 for the proposed 2021/22 budget. The 2019/20 school year was shortened due to COVID-19 in March 2020. Staff was able to develop the necessary safety protocols to offer Preschool in 2020/21 when many other preschools chose to remain closed. Kaleidoscope Camp was able to run partial session in 2020 with 86 campers, compared to 218 campers in 2019. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

## Fitness

Starting in 2020/21, all fitness activities were moved to the ARC Fund.

## 2019 Summer Concerts

All kids and adult concerts were cancelled in 2020 due to COVID-19. The budget reflects six afternoon Kid's Concerts in July and August of 2021. Staff continues to work with local groups, such as Arlingtones and the Community Band, to determine if concerts will be able to take place in late summer or early fall.



# Preschool Programs



## Safety Town

In 2020, Safety Town returned to the ARC. Participants between four and six-years old were educated on a variety of topics dealing with bike, traffic, playground, water, home, railroad, bus, and pedestrian safety. The Arlington Heights Police and Fire Departments visited the camp. This popular camp continues to see strong enrollment, even with lowered capacity in 2020 due to COVID-19 guidelines.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 225,302	218,488	352,390	339,000	373,650	374,110	360,870	341,310	239,920	108,490	225,240
Preschool Participants	139	133	128	147	171	237	158	140	150	104	134
Number of Safety Town Participants	145	164	235	267	263	227	67	69	100	49	90
Number of Fitness Participants*	742	1,115	1,644	139	185	245	-	-	-	-	-
Early Childhood Program Participants	923	913	977	1,047	1,141	1,124	1,141	527	913	160	530

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

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

# Athletics



## Description

In non-pandemic times athletic programs include coordination of men’s, women’s, and co-ed softball leagues comprised of over 150 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. Summer Tee Ball and Rookie Ball offer classes at neighborhood community centers, Melas Park, and Sunset Meadows. In all, there were 241 participants in the Tee Ball program this past summer due to the hard work of staff working within state guidelines during COVID-19. There is numerous co-ed adult volleyball; and men's and youth basketball leagues offered as well.

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

## Program Budget

Athletic program net revenue for 2021/22 increased 15.6% (\$211,390) from 2020/21 projected actuals. This increase results from easing of COVID-19 restrictions in operating athletic programs.

Athletic Field Rentals continue to remain strong with \$128,550 of revenue compared to \$108,760 projected in 2020/21.

Staff was able to offer youth soccer to 476 participants by having them practice and play in pods of up to 24 participants. Travel Soccer began the yearly season in the fall with 119 players, which was down but still promising given the pandemic.

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Lacrosse	\$ 4,240	\$ 3,310	\$ 930	-	-	-	-	-	-	\$ -	\$ -	\$ -
Pre-K Soccer	72,170	64,810	7,360	95,000	66,500	28,500	52,320	38,150	14,170	41,760	27,770	13,990
Youth Soccer	94,880	53,110	41,770	118,000	59,500	58,500	63,110	25,300	37,810	56,650	33,380	23,270
Traveling Soccer	289,590	231,320	58,270	300,000	273,000	27,000	206,640	150,310	56,330	174,450	150,480	23,970
Soccer Camps	-	-	-	-	-	-	-	-	-	-	-	-
Co-Rec Volleyball	29,080	19,580	9,500	38,100	26,900	11,200	-	-	-	34,560	21,100	13,460
Youth Volleyball	59,240	31,020	28,220	64,300	36,500	27,800	-	290	(290)	30,780	11,580	19,200
Gymnasium Drop-In	830	-	830	3,300	-	3,300	-	-	-	2,000	-	2,000
Ice Hockey	-	5,830	(5,830)	-	-	-	-	-	-	-	-	-
Hoops & Headers	12,130	8,470	3,660	12,000	8,500	3,500	-	-	-	-	-	-
Tee Ball	31,880	19,230	12,650	39,000	26,900	12,100	19,010	6,950	12,060	28,080	16,950	11,130
Athletic Field Rentals	113,570	790	112,780	151,760	10,000	141,760	108,760	1,500	107,260	128,550	4,000	124,550
Youth Basketball	117,890	50,280	67,610	125,230	58,270	66,960	36,930	9,630	27,300	78,390	41,630	36,760
Men's Basketball	51,110	38,040	13,070	58,000	50,100	7,900	-	130	(130)	39,200	30,850	8,350
Softball	163,260	86,370	76,890	172,560	95,800	76,760	89,490	34,450	55,040	170,830	90,300	80,530
Dog Park	11,030	410	10,620	14,250	6,750	7,500	12,070	1,430	10,640	14,470	1,500	12,970
	<u>\$ 1,050,900</u>	<u>612,570</u>	<u>438,330</u>	<u>1,191,500</u>	<u>718,720</u>	<u>472,780</u>	<u>588,330</u>	<u>268,140</u>	<u>320,190</u>	<u>\$ 799,720</u>	<u>429,540</u>	<u>370,180</u>

# Athletics

## Melas Park

Activities at Melas Park are estimated to generate \$332,100 in revenue and project a net profit of \$102,122 for 2021/22. During the COVID-19 summer, Melas was able to accommodate 97 softball teams and run Senior Softball with 231 participants. Staff is hopeful to get back to providing leagues summer and fall leagues this year with games being played Sunday through Friday. Weekend field rentals continue to be in high demand. Canine Commons is included in the Melas budget and for 2021/22 the District will revisit the plan to purchase (\$6,700) agility equipment that is reflected in the program expenses below.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
<b>Revenue</b>					
Softball	\$ 156,250	\$ 163,260	\$ 172,560	\$ 89,490	\$ 170,830
Gross Profit - Snack Bar	69,630	60,960	70,000	17,250	68,800
Field Rental Fees	84,800	50,980	84,100	60,500	78,000
Dog Park	12,950	11,030	14,250	12,070	14,470
<b>Total Revenues</b>	<b>\$ 323,630</b>	<b>\$ 286,230</b>	<b>\$ 340,910</b>	<b>\$ 179,310</b>	<b>\$ 332,100</b>
<b>Expense</b>					
Salaries and Wages	41,440	37,000	43,500	27,820	45,600
Commodities	36,320	30,880	37,720	10,970	34,720
Utilities	42,650	40,790	47,960	46,820	54,960
Contractual Services	3,760	3,890	3,910	2,900	2,900
Maintenance & Repair	560	-	-	-	-
Program Expenses	90,130	86,780	102,550	35,880	91,800
<b>Total Operating Expenses</b>	<b>\$ 214,860</b>	<b>\$ 199,340</b>	<b>\$ 235,640</b>	<b>\$ 124,390</b>	<b>\$ 229,980</b>
<b>Gross Surplus/Deficit</b>	<b>\$ 108,770</b>	<b>\$ 86,890</b>	<b>\$ 105,270</b>	<b>\$ 54,920</b>	<b>\$ 102,120</b>

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 712,483	1,042,985	926,342	817,560	765,070	812,520	691,900	612,570	718,720	268,140	429,540
Youth Sports Participation	8,396	7,622	7,270	7,574	7,716	5,494	5,500	3,896	6,500	4,200	4,500
Adult Sports Participation	5,929	5,717	5,388	4,484	5,380	5,712	5,900	3,055	5,320	1,272	3,000
Total Participation	14,325	13,339	12,658	12,058	13,096	11,206	11,400	6,951	11,820	5,472	7,500

# Aquatics

## Description

The Park District features five outdoor pool complexes at Camelot, Frontier, Heritage, Pioneer, and Recreation Park and an indoor facility, at the newly named Arlington Ridge Center (formerly Olympic Indoor Swim Center). The Park District is dedicated to swimming and, therefore, committed to a long-term extensive pool rehabilitation program. Recreation Pool was remodeled beginning in August 1987 and reopened in June 1988. Pioneer Pool was demolished in August 1998, rebuilt and reopened in June 1999. Camelot, Frontier, and Heritage Pools were demolished in August 2001, rebuilt and reopened in June 2002. During the 2006/07 fall/winter season the pool concrete deck at Recreation was totally replaced after new drainage had been installed. The five outdoor pool complexes are open during the summer (Memorial Day – Labor Day). Olympic Indoor Swim Center was renovated in 2004. The renovation included the addition of an indoor family activity pool, family locker rooms, and deepening of the existing lap pool. The facility provides a year-round comprehensive swim program for all ages, along with public swim times. Olympic was closed March 2019 through winter 2020 for a major renovation project that included the addition of a wellness/instructional pool. It was renamed as the Arlington Ridge Center and opened in January 2020.

## Program Budget

The Aquatics program features a comprehensive swim lesson program for infants (six months) through adults. There are novice swim teams that compete at the local park level and a competitive swim team (the Arlington Muskies), which competes on a year-round basis. 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 400 local high school and college students as aquatics staff.

Summer 2020 presented a challenge with the pandemic and not being able to run programs in the regular format. Staff was able to open three outdoor pools (Camelot, Recreation, and Pioneer Community Centers) by a reservation system for one hour and fifteen minute blocks. Between open swim and lap swim, the District was able to accommodate over 41,000 patrons. Staff was also able to adapt summer swim team by having weekly workouts, which resulted in 970 enrollments.

	Actual 19/20			Proposed 20/21			Projected 20/21			Budgeted 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 307,190	\$ 171,130	\$ 136,060	\$ 595,480	\$ 281,180	\$ 314,300	\$ 63,460	\$ 25,050	\$ 38,410	\$ 145,240	\$ 56,340	\$ 88,900
Aqua Fitness	-	1,390	(1,390)	-	-	-	-	-	-	-	-	-
Muskie Swim Team	18,510	26,890	(8,380)	7,900	22,630	(14,730)	-	16,500	(16,500)	-	32,000	(32,000)
Otter Swim Team	134,200	61,870	72,330	125,930	58,500	67,430	25,000	12,150	12,850	84,000	32,730	51,270
Interpark Swim	12,710	5,990	6,720	15,300	7,010	8,290	-	300	(300)	-	300	(300)
Water Polo	185,980	103,040	82,940	206,180	106,930	99,250	81,120	25,050	56,070	167,640	78,060	89,580
Other Swim Programs	8,720	930	7,790	13,820	5,800	8,020	2,390	620	1,770	4,480	2,340	2,140
Birthday Parties	7,620	2,420	5,200	10,710	3,800	6,910	6,940	1,470	5,470	9,220	1,960	7,260
<b>Total</b>	<b>\$ 674,930</b>	<b>\$ 373,660</b>	<b>\$ 301,270</b>	<b>\$ 975,320</b>	<b>\$ 485,850</b>	<b>\$ 489,470</b>	<b>\$ 178,910</b>	<b>\$ 81,140</b>	<b>\$ 97,770</b>	<b>\$ 410,580</b>	<b>\$ 203,730</b>	<b>\$ 206,850</b>

# Aquatics

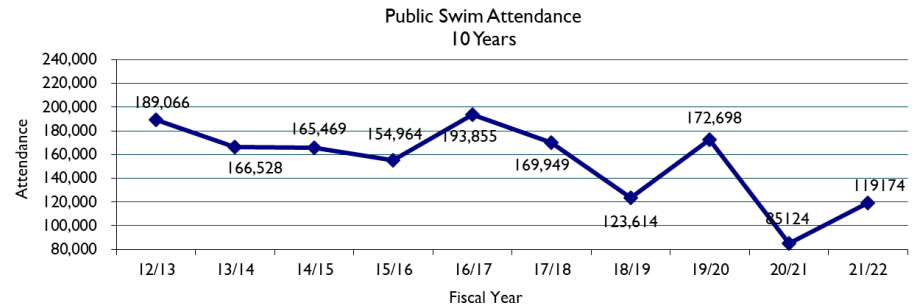


## Swimming Pool Operations

The 2020 summer will go down in history with the challenges of the COVID-19 pandemic. Three outdoor pools (Camelot, Pioneer, and Recreation) opened in June with reservations for 50 people for an hour and fifteen minutes per timeslot. Recreation Pool was able to stay open for avid lap swimmers until the end of September. One highlight for the summer was the excellent weather in the area. Temperatures were comfortable with very little rainfall to impact operations.

## Pool Pass and Admissions

The District sold “All-In-Passes: for summer 2020, which allowed residents to use the pools through the previously mentioned reservation system. In total, 2,862 passes were sold to 4,864 individuals. Staff is planning on operating summer 2021 by allowing current members to activate/renew their PlusPass or SplashPass memberships. These two pass types allow members access to the outdoor pools. Other residents can purchase memberships or a punch pass to utilize these facilities. Staff is recommending to keep Recreation Park Pool open through September, weather permitting.



## Pool Lifeguards

Outdoor lifeguarding expenses (\$270,000) for 2021/22 are lower than past years due to operating pools while still under COVID-19 guidelines. Keeping Recreation pool open through the end of September costs approximately \$15,000 in staffing expenses. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Daily Admissions	\$ 199,990	173,350	199,760	50	36,000
Annual Swim Pass-Family	480,810	457,950	806,340	82,410	510,000
<b>Total Pool Admissions</b>	<b>\$ 680,800</b>	<b>631,300</b>	<b>1,006,100</b>	<b>82,460</b>	<b>546,000</b>

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 418,734	376,183	338,178	333,600	362,650	356,160	306,640	373,660	485,850	81,140	203,730
Number of Pools	6	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	2,932	2,341	2,665	2,641	2,641	2,772	2,257	2,862	2,800	2,900	3,000
Public Swim Attendance	189,066	166,528	162,469	154,964	193,472	169,949	123,614	172,698	130,000	85,124	119,174
Number of Classes Offered	731	685	619	659	659	686	330	344	700	971	1000
Program Registrations	7,842	6,860	6,322	6,890	6,890	6,306	2,613	2,773	8,000	2,488	5,000

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

\*\*Includes only summer pass sales.



# Center Programs

## Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Parks. Large District-wide programs, that fall under Center Programs include: gymnastics, karate, garden plots, and contractual youth sports. Supervisor 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, Jelly Bean Sports, 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 2021/22 budget is \$80,920. Most of this revenue is derived from Gymnastics, Karate, and Contractual Youth Sports.

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 42,840	\$ 22,770	\$ 1,460	\$ 50,700	\$ 23,840	\$ 26,860	\$ 2,620	\$ 1,160	\$ 20,070	\$ 23,130	\$ 13,110	\$ 10,020
Athletic Camps	105,670	75,370	9,600	118,450	82,910	35,540	32,000	22,400	30,300	68,000	47,600	20,400
Sports	-	-	1,860	3,810	2,670	1,140	7,150	5,290	-	7,730	5,410	2,320
Pickleball	5,280	-	-	3,600	-	3,600	-	-	5,280	-	-	-
Gymnastics	181,120	123,790	5,730	227,340	159,140	68,200	19,080	13,350	57,330	110,080	77,050	33,030
Karate	104,030	68,010	9,000	109,800	76,860	32,940	30,000	21,000	36,020	62,000	43,000	19,000
Track Daily Admissions	90	-	-	1,800	-	1,800	-	-	90	-	-	-
Garden Plots	3,120	-	3,580	3,260	760	2,500	3,850	270	3,120	4,580	750	3,830
Special Events	10,400	22,880	2,330	7,300	25,650	(18,350)	3,520	1,190	(12,480)	6,400	20,500	(14,100)
Center Special Events	18,830	16,330	(400)	24,650	31,950	(7,300)	3,500	3,900	2,500	18,670	12,250	6,420
<b>Total</b>	<b>\$ 471,380</b>	<b>\$ 329,150</b>	<b>\$ 33,160</b>	<b>\$ 550,710</b>	<b>\$ 403,780</b>	<b>\$ 146,930</b>	<b>\$ 101,720</b>	<b>\$ 68,560</b>	<b>\$ 142,230</b>	<b>\$ 300,590</b>	<b>\$ 219,670</b>	<b>\$ 80,920</b>

Staff offers several large free one-day events in non-pandemic times such as National Night Out, Picnic in the Park, Spring Spectacular, and Movies in the Park. Along with the free events, staff also offers paid special events like Polar Express and Trunk or Treat. This year, the plan will be to focus on events that can continue to run under the current COVID-19 mitigations.

## 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 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 438,741	389,854	416,366	403,940	439,110	337,360	358,230	329,150	403,780	68,560	219,670
Rental attendance	8,720	10,588	6,712	14,289	16,134	16,623	17,500	16,682	18,200	5,000	7,000
Number of activities offered					2,604	2,456	2,219	940	2,350	1,395	1,500
Activity enrollment					20,423	18,688	16,697	6,695	18,500	3,300	10,000
Number of rentals					516	588	625	536	650	200	350

# Lake Arlington



## Description

During the summer of 2020, Lake Arlington was an oasis for residents looking to get outside during the ongoing COVID-19 pandemic. Users were able to get back to enjoying the recently renovated playground, path enhancements, and other amenities. Concession revenues and boat rentals could not be offered in 2020. However, staff was able to run sailing and combo camps in a safe manner by working within the set state guidelines.

	Actual 19/20			Budgeted 20/21			Projected 20/21			Proposed 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 2,070	\$ 1,510	\$ 560	\$ 2,250	\$ 1,500	\$ 750	\$ 340	\$ 360	\$ (20)	\$ 1,220	\$ 760	\$ 460
Boat Rentals	19,150	-	19,150	19,500	-	19,500	-	-	-	11,700	-	11,700
Boat Storage	4,680	-	4,680	5,000	-	5,000	3,880	-	3,880	4,500	-	4,500
Boat Stickers	-	-	-	250	-	250	720	-	720	350	-	350
Launching Fees	320	-	320	350	-	350	-	-	-	70	-	70
Youth Sailing	29,480	20,980	8,500	35,460	24,800	10,660	24,150	15,480	8,670	32,080	24,330	7,750
Other Lake Programs	6,660	3,370	3,290	10,600	5,180	5,420	2,620	310	2,310	17,890	7,910	9,980
<b>Total</b>	<b>\$ 62,360</b>	<b>\$ 25,860</b>	<b>\$ 36,500</b>	<b>\$ 73,410</b>	<b>\$ 31,480</b>	<b>\$ 41,930</b>	<b>\$ 31,710</b>	<b>\$ 16,150</b>	<b>\$ 15,560</b>	<b>\$ 67,810</b>	<b>\$ 33,000</b>	<b>\$ 34,810</b>

## Program Budget

Net program revenue for the proposed 2021/22 budget is \$34,810.

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.

	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
<b>Revenue</b>					
Program Revenues	\$ 62,460	\$ 62,360	\$ 73,410	\$ 31,710	\$ 67,810
Snack Bar Gross Profit	1,260	8,570	8,500	-	5,100
<b>Total Revenues</b>	<b>63,720</b>	<b>70,930</b>	<b>81,910</b>	<b>31,710</b>	<b>72,910</b>
<b>Expense</b>					
Salaries and Wages	31,740	34,180	36,000	3,960	17,410
Commodities	8,620	5,110	8,900	4,240	5,650
Utilities	12,420	12,170	15,315	10,260	10,320
Contractual Services	4,730	5,140	3,500	5,230	5,230
Maintenance & Repairs	-	-	-	-	-
Program Expenses	31,610	25,860	31,480	16,150	33,000
<b>Total Expense</b>	<b>89,120</b>	<b>82,460</b>	<b>95,195</b>	<b>39,840</b>	<b>71,610</b>
<b>Gross Surplus/Deficit</b>	<b>\$ (25,400)</b>	<b>(11,530)</b>	<b>(13,285)</b>	<b>(8,130)</b>	<b>1,300</b>

## Lake Arlington Operating Budget

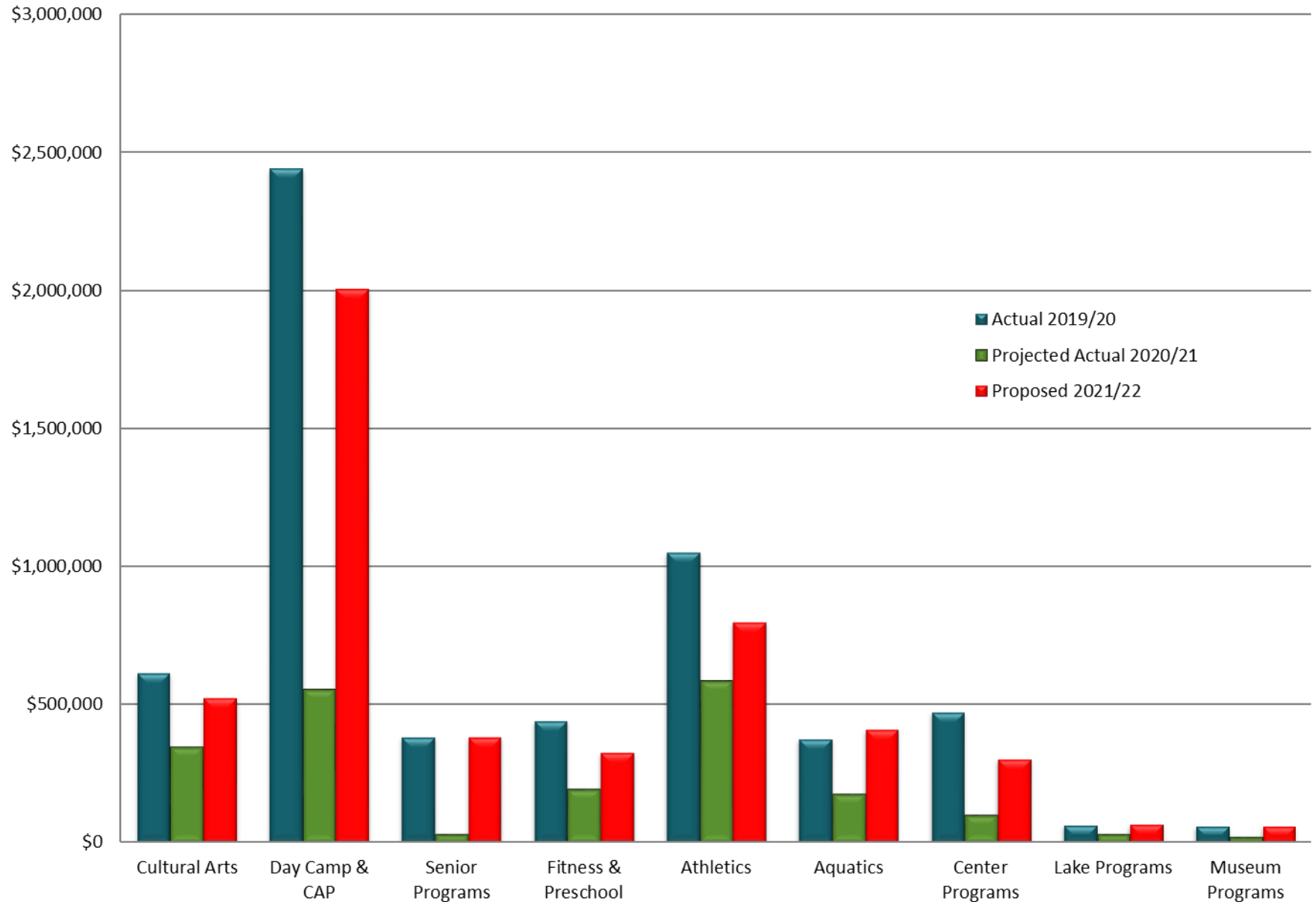
This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Summer 2020 experienced a decrease in revenues due to the pandemic. Staff was able to conduct an additional session of sailing camp due to high demand and looks forward to being able to offer additional amenities in 2021 as pandemic restrictions ease.

## Performance Measures

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

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Budget 2020/21	Projected 2020/21	Proposed 2021/22
Total Operating Budget	\$ 112,833	102,280	94,768	34,940	31,970	30,260	31,610	25,860	31,480	16,150	33,000
Number of Programs	49	42	37	47	42	37	33	37	35	59	35
Number of Participants	410	385	404	254	207	220	268	242	250	290	300

# Program Revenue Comparison by Category



# Program Analysis

Programs			Budgeted 20/21			Projected 20/21			Proposed 21/22		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300	Arts & Crafts	KD	63,740	36,490	27,250	32,160	19,830	12,330	49,700	30,660	19,040
700	Dance	KD	382,600	193,080	189,520	180,640	117,340	63,300	227,920	148,890	79,030
765	Vibe Dance Company	KD	190,570	121,310	69,260	101,450	113,670	(12,220)	187,750	120,920	66,830
775	Program Analysis	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776	Drama/Theatre	KD	51,290	29,120	22,170	19,320	12,050	7,270	33,810	22,270	11,540
799	Contractual Dance	KD	1,090	750	340	120	80	40	950	650	300
920	Arts Camp	KD	35,700	13,110	22,590	13,800	6,890	6,910	24,600	12,140	12,460
<b>Total Cultural Arts</b>			<b>724,990</b>	<b>399,860</b>	<b>325,130</b>	<b>347,490</b>	<b>275,860</b>	<b>71,630</b>	<b>524,730</b>	<b>341,530</b>	<b>183,200</b>
925	Day Camp	KW	569,910	229,490	340,420	113,900	58,170	55,730	158,420	89,010	69,410
928	Camp Arlington	KW	13,110	7,320	5,790	-	-	-	13,390	6,920	6,470
997	Children At Play	KW	2,400,900	1,408,930	991,970	441,400	248,200	193,200	1,832,250	1,510,580	321,670
<b>Total Day Camp &amp; CAP</b>			<b>2,983,920</b>	<b>1,645,740</b>	<b>1,338,180</b>	<b>555,300</b>	<b>306,370</b>	<b>248,930</b>	<b>2,004,060</b>	<b>1,606,510</b>	<b>397,550</b>
800	Senior Fitness & Athletics	LP	75,000	36,500	38,500	5,000	1,240	3,760	40,000	19,200	20,800
803	Health Center Membership	LP	30,000	12,000	18,000	5,000	4,510	490	30,000	12,000	18,000
804	Bridge	LP	36,510	25,060	11,450	2,220	2,000	220	11,260	8,190	3,070
805	Performing Arts	LP	41,800	25,500	16,300	2,220	3,800	(1,580)	15,510	9,810	5,700
820	Oil Painting	LP	22,310	16,750	5,560	3,750	2,920	830	25,180	17,750	7,430
835	Crafts	LP	3,920	3,650	270	2,000	1,000	1,000	7,820	6,130	1,690
840	Woodcarving	LP	-	1,440	(1,440)	-	-	-	-	1,440	(1,440)
843	Woodshop	LP	10,160	14,540	(4,380)	900	3,500	(2,600)	9,520	7,410	2,110
859	Overnight Trips	LP	25,200	23,080	2,120	-	-	-	24,500	16,510	7,990
860	Trips	LP	198,000	203,450	(5,450)	5,000	8,580	(3,580)	192,720	190,560	2,160
861	Tour Memberships	LP	9,000	-	9,000	3,660	-	3,660	10,000	-	10,000
899	Senior Luncheons	LP	29,700	23,970	5,730	580	560	20	14,300	14,120	180
<b>Total Senior Programs</b>			<b>481,600</b>	<b>386,910</b>	<b>94,690</b>	<b>30,330</b>	<b>28,110</b>	<b>2,220</b>	<b>380,810</b>	<b>303,990</b>	<b>76,820</b>
560	General Fitness	MH	-	15,150	(15,150)	-	-	-	-	-	-
620	Preschool	EE	250,530	123,700	126,830	156,850	82,740	74,110	248,560	166,780	81,780
630	Safety Town	EE	16,870	6,940	9,930	7,330	4,950	2,380	13,230	6,640	6,590
640	Kaleidoscope Camp	EE	77,800	37,480	40,320	18,300	15,800	2,500	25,200	16,260	8,940
650	Early Childhood Programs	EE	62,280	38,180	24,100	13,000	5,000	8,000	38,730	30,010	8,720
785	Concerts	KD	-	18,160	(18,160)	-	-	-	-	5,100	(5,100)
786	NSP Events	KD	1,200	310	890	120	-	120	1,000	450	550
<b>Total Fitness &amp; Preschool</b>			<b>408,680</b>	<b>239,920</b>	<b>168,760</b>	<b>195,600</b>	<b>108,490</b>	<b>87,110</b>	<b>326,720</b>	<b>225,240</b>	<b>101,480</b>
<b>Total Recreation Programs</b>			<b>4,599,190</b>	<b>2,672,430</b>	<b>1,926,760</b>	<b>1,128,720</b>	<b>718,830</b>	<b>409,890</b>	<b>3,236,320</b>	<b>2,477,270</b>	<b>759,050</b>

# Program Analysis

Programs			Budgeted 20/21			Projected 20/21			Proposed 21/22		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
439	Pre-K Soccer	SD	95,000	66,500	28,500	52,320	38,150	14,170	41,760	27,770	13,990
440	Youth Soccer	SD	118,000	59,500	58,500	63,110	25,300	37,810	56,650	33,380	23,270
445	Traveling Soccer	SD	300,000	273,000	27,000	206,640	150,310	56,330	174,450	150,480	23,970
480	Co-Rec Volleyball	CB	38,100	26,900	11,200	-	-	-	34,560	21,100	13,460
483	Youth Volleyball	CB	64,300	36,500	27,800	-	290	(290)	30,780	11,580	19,200
484	Gymnasium Drop-In	SD	3,300	-	3,300	-	-	-	2,000	-	2,000
540	Hoops & Headers	MH	12,000	8,500	3,500	-	-	-	-	-	-
455	Tee Ball	CB	39,000	26,900	12,100	19,010	6,950	12,060	28,080	16,950	11,130
598	Athletic Field Rentals	NW	151,760	10,000	141,760	108,760	1,500	107,260	128,550	4,000	124,550
400	Youth Basketball	SD	125,230	58,270	66,960	36,930	9,630	27,300	78,390	41,630	36,760
404	Men's Basketball	NW	58,000	50,100	7,900	-	130	(130)	39,200	30,850	8,350
430	Softball	NW	172,560	95,800	76,760	89,490	34,450	55,040	170,830	90,300	80,530
965	Dog Park	CB	14,250	6,750	7,500	12,070	1,430	10,640	14,470	1,500	12,970
<b>Total Athletics</b>			<b>1,191,500</b>	<b>718,720</b>	<b>472,780</b>	<b>588,330</b>	<b>268,140</b>	<b>320,190</b>	<b>799,720</b>	<b>429,540</b>	<b>370,180</b>
100	Swimming Lessons	ES	122,300	59,440	62,860	580	-	580	7,120	3,990	3,130
180	Inter Park Swim	ES	98,840	50,020	48,820	40,560	12,380	28,180	83,820	38,880	44,940
<b>Total Aquatics</b>			<b>221,140</b>	<b>109,460</b>	<b>111,680</b>	<b>40,990</b>	<b>12,380</b>	<b>28,610</b>	<b>90,940</b>	<b>42,870</b>	<b>48,070</b>
200	Center Programs	KK	50,700	23,840	26,860	2,620	1,160	1,460	23,130	13,110	10,020
451	Athletic Camps	KK	118,450	82,910	35,540	32,000	22,400	9,600	68,000	47,600	20,400
680	Sports	KK	3,810	2,670	1,140	7,150	5,290	1,860	7,730	5,410	2,320
490	Pickelball	KK	3,600	-	3,600	-	-	-	-	-	-
510	Gymnastics	KK	227,340	159,140	68,200	19,080	13,350	5,730	110,080	77,050	33,030
520	Karate	KK	109,800	76,860	32,940	30,000	21,000	9,000	62,000	43,000	19,000
563	Track Daily Admissions	KK	1,800	-	1,800	-	-	-	-	-	-
955	Garden Plots	KK	3,260	760	2,500	3,850	270	3,580	4,580	750	3,830
940	Special Events	KK	7,300	25,650	(18,350)	3,520	1,190	2,330	6,400	20,500	(14,100)
941	Center Special Events	KK	24,650	31,950	(7,300)	3,500	3,900	(400)	18,670	12,250	6,420
<b>Total Center Programs</b>			<b>550,710</b>	<b>403,780</b>	<b>146,930</b>	<b>101,720</b>	<b>68,560</b>	<b>33,160</b>	<b>300,590</b>	<b>219,670</b>	<b>80,920</b>



# Program Analysis

Programs			Budgeted 20/21			Projected 20/21			Proposed 21/22		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
090	Adult Sailing	KK	2,250	1,500	750	340	360	(20)	1,220	760	460
091	Boat Rentals	KK	19,500	-	19,500	-	-	-	11,700	-	11,700
092	Boat Storage	KK	5,000	-	5,000	3,880	-	3,880	4,500	-	4,500
093	Boat Stickers	KK	250	-	250	720	-	720	350	-	350
094	Launching Fees	KK	350	-	350	-	-	-	70	-	70
095	Youth Sailing	KK	35,460	24,800	10,660	24,150	15,480	8,670	32,080	24,330	7,750
097	Other Lake Programs	KK	9,800	5,180	4,620	2,620	310	2,310	17,890	7,910	9,980
<b>Total Lake Programs</b>			<b>72,610</b>	<b>31,480</b>	<b>41,130</b>	<b>31,710</b>	<b>16,150</b>	<b>15,560</b>	<b>67,810</b>	<b>33,000</b>	<b>34,810</b>
<b>Total Recreation Facilities</b>			<b>2,035,960</b>	<b>1,263,440</b>	<b>772,520</b>	<b>762,750</b>	<b>365,230</b>	<b>397,520</b>	<b>1,259,060</b>	<b>725,080</b>	<b>533,980</b>
<b>Total - All Programs</b>			<b>6,635,150</b>	<b>3,935,870</b>	<b>2,699,280</b>	<b>1,891,470</b>	<b>1,084,060</b>	<b>807,410</b>	<b>4,495,380</b>	<b>3,202,350</b>	<b>1,293,030</b>

			Budgeted 20/21			Projected 20/21			Proposed 21/22		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
<b>Summary by Program Category</b>											
Cultural Arts			724,990	399,860	325,130	347,490	275,860	71,630	524,730	341,530	183,200
Day Camp & CAP			2,983,920	1,645,740	1,338,180	555,300	306,370	248,930	2,004,060	1,606,510	397,550
Senior Programs			481,600	386,910	94,690	30,330	28,110	2,220	380,810	303,990	76,820
Fitness & Preschool			408,680	239,920	168,760	195,600	108,490	87,110	326,720	225,240	101,480
Athletics			1,191,500	718,720	472,780	588,330	268,140	320,190	799,720	429,540	370,180
Aquatics			221,140	109,460	111,680	40,990	12,380	28,610	90,940	42,870	48,070
Center Programs			550,710	403,780	146,930	101,720	68,560	33,160	300,590	219,670	80,920
Lake Programs			72,610	31,480	41,130	31,710	16,150	15,560	67,810	33,000	34,810
<b>Total - All Programs</b>			<b>6,635,150</b>	<b>3,935,870</b>	<b>2,699,280</b>	<b>1,891,470</b>	<b>1,084,060</b>	<b>807,410</b>	<b>4,495,380</b>	<b>3,202,350</b>	<b>1,293,030</b>



# CAPITAL IMPROVEMENT PLAN



# Capital Improvement Plan



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

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

## Capital Improvement Project Guidelines

The project must:

- Have a monetary value of at least \$20,000.
- 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 2014/2022 Comprehensive Plan.

Included within the above definition of a capital project are the following items:

- Construction of new facilities.
- Remodeling or expansion of existing facilities.
- Purchase, improvement and development of land.
- Operating equipment and machinery for new or expanded facilities.
- Planning and engineering costs related to specific capital improvements.

Each department submits project requests for review. These projects are reviewed and further evaluated by the executive director and directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests

exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

The final compilation of requests, sources of funding, and scheduling, presented to the Board of Commissioners, are based on the consensus agreement of the Board, executive director, and directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets.

The Park District's Capital Improvement Program funds capital projects such as the redevelopment of land, buildings, playgrounds, tennis courts, athletic fields, swimming pools, golf courses, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The average cost to fund these types of projects (excluding major renovations) is \$2.8 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, debt certificates, and non-referendum general obligation bonds.

**Operating Funds** represent pay-as-you-go contributions from the operating revenues for capital projects specific to the fund making the contribution.

# 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 year 2021/22 \$1,000,000 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 \$3.9 million in cash, in lieu of land, from developers for capital improvements in parks near major developments.

**Grants** - The Park District has an impressive record of success with obtaining grants from various agencies and organizations.

**OSLAD Grants** are grant funds from the Open Space Lands Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources (IDNR) to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes.

**PARC Grants (Park and Recreational Facility Construction Act)** were created by Public Act 096-0820 effective November 18, 2009 to provide grants to be disbursed by the IDNR to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project means the acquisition, development, construction, reconstruction, rehabilitation, improvement, architectural planning, and installation of capital facilities consisting, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces and natural areas. The Park District received a PARC grant of \$2.5 million for the Camelot Park Community Center. The project was completed in October 2014.

**Referendum General Obligation Park Bonds** are bonds that are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's property taxing power and must be authorized by the electorate. The legal debt limit for the Park District bonds is 2.875% of assessed valuation (\$100 million) for total debt including referendum and non-referendum bonds. The Park District has approximately \$56 million in legal debt margin.

# Capital Improvement Plan



**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 \$4.4 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,267,593 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 2020/21 and 2021/22**

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.

**Arlington Ridge Center** - The Park District opened the Arlington Ridge center which increased the footprint of the existing building by an estimated 32,000 square feet. Major highlights include:

- New Locker Rooms
- Gymnasium Addition
- Wellness 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	2020/21	2021/22
ARC	\$ 100,000	\$ -
Green Slopes Tennis Courts	460,000	483,000
OSLAD Grant at Recreation Park	675,000	-
Provision for Contingencies	100,000	-
Vehicle & Equipment Replacements	115,000	43,000
Willow Park Bridge Replacement	125,300	-
Potential Land Acquisition	400,000	-
Park Improvements under \$75,000	1,043,240	255,250
Pickleball Courts - Volz	-	200,000
Roof Replacement - Camelot	-	102,000
*Artificial Turf - Melas	-	394,000
Carried Over From 2020/21	-	46,000
Demolition - 406 E. Northwest Hwy	-	160,000
Dryden Tennis/Pickleball Courts	-	400,000
Nickol Knoll Path	-	150,000
Dectron Replacement - ARC	-	446,000
Path & Basketball Court - Sunset Ridge	-	110,000
<b>Total</b>	<b>\$ 3,018,540</b>	<b>\$ 2,789,250</b>

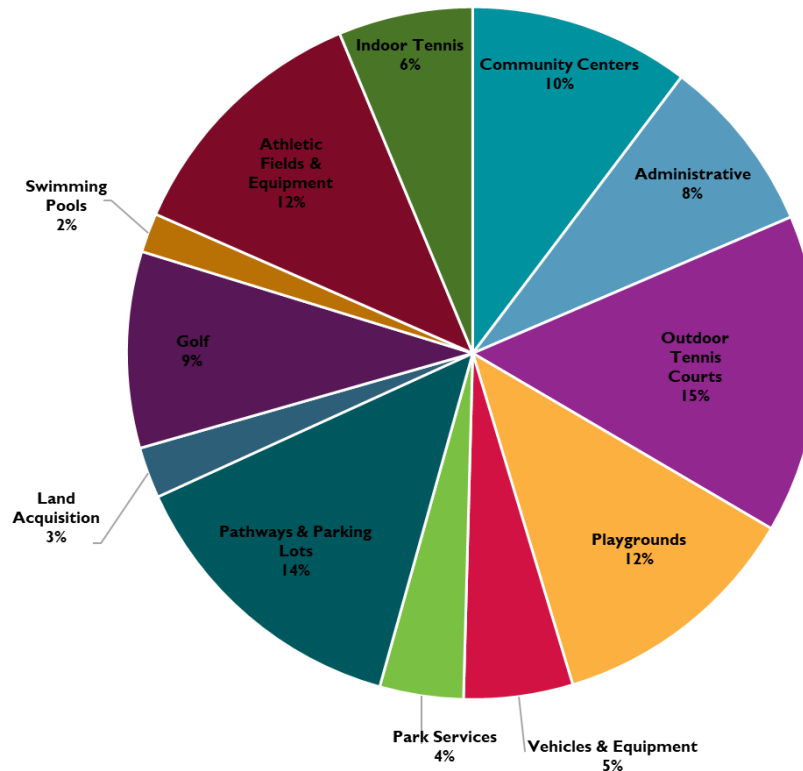
\* Capital Project is Funded Through Recreation Fund

# Capital Improvement Plan



**Physical Accessibility of Facilities** – In 2003, special legislation removed the NWSRA Special Recreation fund from the tax cap. This permits the Park District to levy up to the full statutory rate of 4¢ to provide services to the disabled in Illinois. In June of 2005, the Park District contracted with the National Center on Accessibility (NCA) to conduct a physical accessibility assessment of 66 parks and program use spaces. The assessment provides a comprehensive evaluation of the District’s current level of physical access for people with disabilities and recommendations for improving accessibility. The Capital Improvement Plan identifies approximately \$400,000 worth of ADA projects annually and \$146,000 for 2021/22 as the final as funding of ADA work related to the construction of ARC is re-paid.

Nearly \$2.8 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 adjacent chart summarizes the operating savings from A-rated capital improvement projects included in the Capital Improvement Plan.

Area	2021/22	2022/23	2023/24	2024/25	2025/26
Administrative	-	4,589	4,704	4,845	5,039
Athletic Fields & Equipment	17,500	78,907	80,880	83,306	86,639
Community Centers	3,500	87,371	89,555	92,242	95,932
Golf	7,500	70,870	72,641	74,821	77,813
Indoor Tennis	-	30,996	31,771	32,724	34,033
Playgrounds	-	69,266	70,998	73,128	76,053
Park Services	10,000	263,140	269,718	277,810	288,922
Outdoor Tennis Courts	45,000	62,371	63,930	65,848	68,482
Pathways & Parking Lots	35,000	43,657	44,748	46,091	47,935
	<b>118,500</b>	<b>711,166</b>	<b>728,946</b>	<b>750,814</b>	<b>780,847</b>

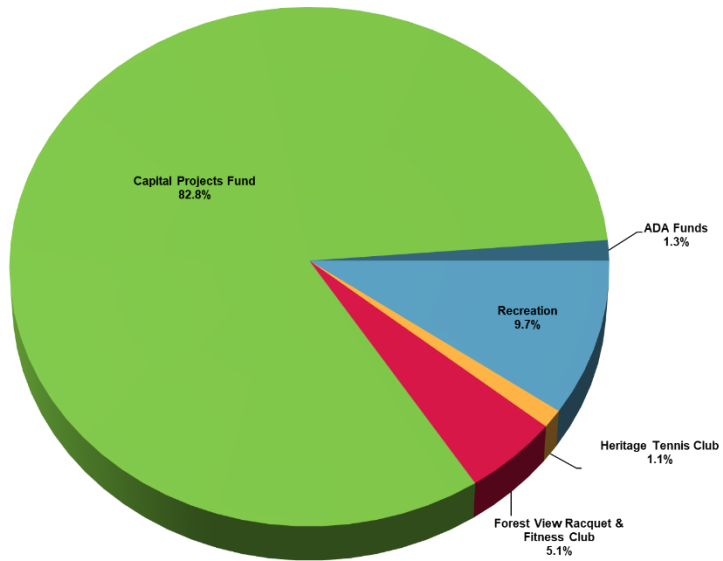
The following legend is provided to explain items included in the Capital Projects – Multiple Year Overview:

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

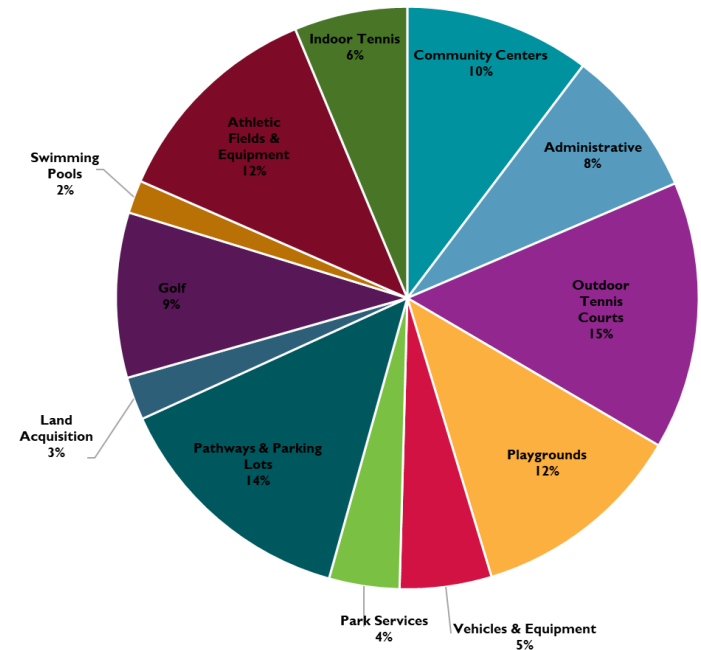
# Capital Improvement Plan



### Funding Sources - Amount by Fiscal Year



### Use of Funds - All Projects



### Funding Sources - Percent of Total

	Total Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
General Fund	\$ -	-	-	-	-	-	-
Recreation	1,641,750	741,750	300,000	300,000	100,000	100,000	100,000
Heritage Tennis Club	195,000	27,500	127,500	40,000	-	-	-
Forest View Racquet & Fit	856,975	-	360,310	129,865	115,000	217,000	34,800
Capital Projects Fund	14,053,183	1,874,000	4,340,305	2,130,655	1,985,155	2,298,956	1,278,112
ADA Funds	216,150	146,000	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 16,963,058</b>	<b>2,789,250</b>	<b>5,128,115</b>	<b>2,600,520</b>	<b>2,200,155</b>	<b>2,615,956</b>	<b>1,412,912</b>

### Use of Funds - Amount by Fiscal Year

	Total Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Community Centers	\$ 1,725,085	548,000	691,655	199,400	259,030	27,000	-
Administrative	1,383,505	160,000	790,850	181,655	55,000	76,000	120,000
Outdoor Tennis Courts	2,493,000	1,083,000	210,000	350,000	340,000	510,000	-
Playgrounds	1,990,000	-	805,000	125,000	390,000	260,000	410,000
Vehicles & Equipment	853,000	43,000	210,000	150,000	150,000	150,000	150,000
Park Services	654,340	-	70,000	359,600	50,000	174,740	-
Pathways & Parking Lots	2,320,970	290,000	848,000	355,000	75,000	462,230	290,740
Land Acquisition	400,000	-	50,000	50,000	100,000	100,000	100,000
Golf	1,534,661	158,750	370,800	185,000	401,125	228,986	190,000
Swimming Pools	306,372	-	114,000	150,000	-	-	42,372
Athletic Fields & Equipment	2,034,000	479,000	480,000	325,000	265,000	410,000	75,000
Indoor Tennis	1,051,975	27,500	487,810	169,865	115,000	217,000	34,800
<b>Total Funding Uses</b>	<b>\$ 16,746,908</b>	<b>2,789,250</b>	<b>5,128,115</b>	<b>2,600,520</b>	<b>2,200,155</b>	<b>2,615,956</b>	<b>1,412,912</b>

**Proposed project costs are estimates only.** The majority of the projects in the CIP are in concept-stage only and have not been designed or engineered. As such, project costs are estimated only and are representative of current funding allocations, rather than actual project cost/budget. Project estimates will change as more refined information is received.

# Capital Improvement Plan

**Location:** Green Slopes

**Project Description:** Tennis Court Replacement

**Cost:** \$483,000

**Funding Source:** Capital Projects and ADA Funds

**Area:** Outdoor Tennis Courts

**Project Description:**

The project includes full replacement of the existing four tennis courts with a new two tennis court and four pickleball court configuration. An underdrain system will be installed. The existing fence posts will be sleeved, with new mid and top rails. The walks leading to the courts will be made ADA compliant and the maintenance access path will be reworked.

**Impact on Operation Budget:**

The new tennis/pickleball courts will allow staff to allocate the limited annual tennis and basketball color coating appropriation of \$20,000 to other play surfaces in need of maintenance.



# Capital Improvement Plan

**Location:** Arlington Ridge Center

**Project Description:** Dectron Replacement

**Cost:** \$446,000

**Funding Source:** Capital Projects Fund

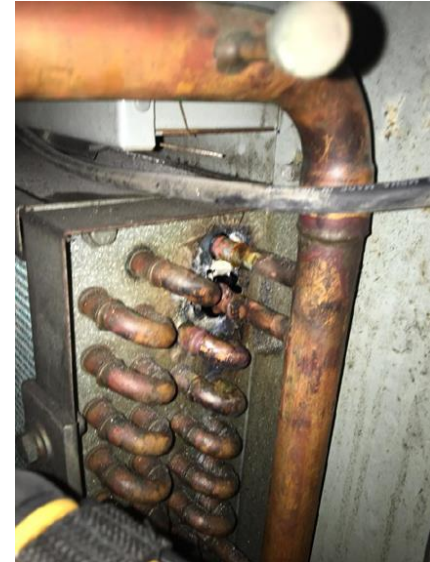
**Area:** Community Center

## Project Description:

The Dectron split system is used to both heat and cool the activity space, as well as control the humidity levels. The equipment was installed as part of the 2004 facility renovation. The equipment has reached the end of its useful life and has had extensive repairs within the last 18 months to keep it operational. A new split system will be installed in the same location. Staff is in the early stages of the planning process for the project and anticipates completing the project during the 2021 annual shutdown in August.

## Impact on Operation Budget:

The replacement will free-up about \$10,000 of funding for other heating and cooling maintenance needs. The new equipment should also be more energy efficient, saving on operating expenses.





# Capital Improvement Plan

**Location:** Dryden

**Project Description:** Convert Tennis to Tennis/Pickleball Courts

**Cost:** \$400,000

**Funding Source:** Capital Projects Fund and ADA Funds

**Area:** Outdoor Tennis Courts

## **Project Description:**

The project is anticipated to include full replacement of the existing four tennis courts with a new two tennis court and four pickleball court configuration. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The new tennis/pickleball courts will allow staff to allocate about \$15,000 of the limited annual tennis and basketball color coating appropriation to other play surfaces in need of maintenance.





# Capital Improvement Plan

**Location:** Volz

**Project Description:** Tennis Court Replacement

**Cost:** \$200,000

**Funding Source:** Capital Projects Fund and ADA Funds

**Area:** Outdoor Tennis Courts

## **Project Description:**

The project is anticipated to include full replacement of the existing tennis court, two pickleball courts, and half basketball court with a new four pickleball court and half basketball court configuration. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The new pickleball courts and half basketball court will allow staff to allocate \$10,000 of the limited annual tennis and basketball color coating appropriation to other play surfaces in need of maintenance.



# Capital Improvement Plan

**Location:** Melas

**Project Description:** Infield Turf Replacement

**Cost:** \$394,000

**Funding Source:** Recreation Fund

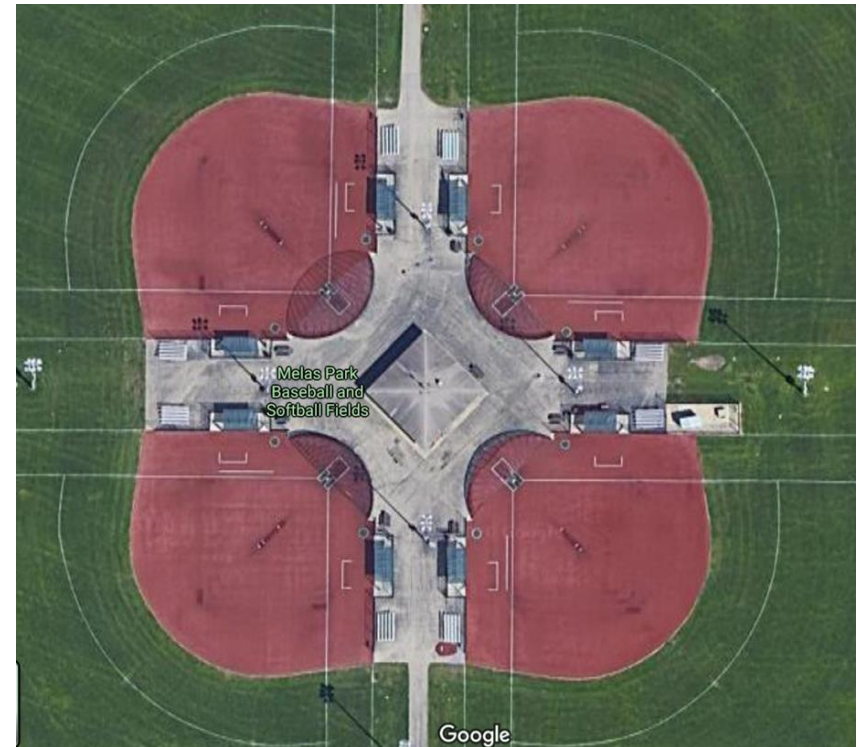
**Area:** Athletic Fields & Equipment

## Project Description:

The artificial turf infields at Melas Park were installed in the fall of 2012. Staff has completed numerous spot repairs over the last five years to keep the fields safe and playable. After meeting onsite with Field Turf representatives, it was determined that the fields are nearing the end of their useful life. The existing turf will be removed and replaced with new infill and turf. Staff is in the early stages of the planning process for the project and anticipates a late Fall construction in 2021 at the conclusion of the softball season.

## Impact on Operation Budget:

The ballfield complex at Melas Park is heavily programmed from early spring through late fall. The artificial turf infield allows more games to be played during wet conditions and is an amenity that attracts and retains ball players. The improved playing surface is anticipated to reduce annual repair expenses of \$10,000, as well as increase revenue by attracting new players to site programs. In total, this facility is estimated to bring in over \$330,000 during 2021/22.



# Capital Improvement Plan

**Location:** Arlington Lakes Golf Club

**Project Description:** Greens Top Dress

**Cost:** \$41,250

**Funding Source:** Recreation Fund

**Area:** Golf

## Project Description:

The Greens Top Dresser has reached its useful life and is in need of replacement. Staff will research the possibility of acquiring a new replacement that was used as a demonstration unit at a PGA tournament to reduce the purchasing price.

## Impact on Operation Budget:

The replacement top dresser will allow staff to better maintain the greens and reduce the down time associated with aging equipment, saving on maintenance/repair expenses (\$2,500 savings). A well maintained golf course will also draw golfers from around the Chicagoland area, increasing golf revenue.



# Capital Improvement Plan

**Location:** Camelot

**Project Description:** Roof Replacement

**Cost:** \$102,000

**Funding Source:** Capital Projects Fund

**Area:** Community Centers

## Project Description:

The Derbigum modified bitumen roof was not replaced as part of the facility renovation/expansion that took place in 2014. The roof is out of warranty and leaks. Staff is proposing to cut out and replace damaged sections of the underlying insulation and have the entire roof overlaid with new Derbigum modified bitumen.

## Impact on Operation Budget:

The roof replacement will provide a new warranty and allow staff to concentrate repair efforts to roofing systems that are out of warranty, saving maintenance/repair expenses (\$3,500 annually). Facility users will have an improved experience that may lead to increased program participation at the facility and increased revenue.





# Capital Improvement Plan

**Location:** Carriage Walk

**Project Description:** Path Replacement

**Cost:** \$45,000

**Funding Source:** Capital Projects Fund

**Area:** Pathways & Parking Lots

## **Project Description:**

The path at Carriage Walk Park has reached its useful life and is in need of replacement. The path will be removed, the stone base reworked, and repaved. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The path replacement will allow staff to allocate the limited annual crack repair and sealcoating appropriation (\$10,000) to other asphalt paved surfaces in need of maintenance.





# Capital Improvement Plan

**Location:** Heritage Tennis Club

**Project Description:** Divider Net Repairs

**Cost:** \$27,500

**Funding Source:** Recreation – Heritage Tennis Fund

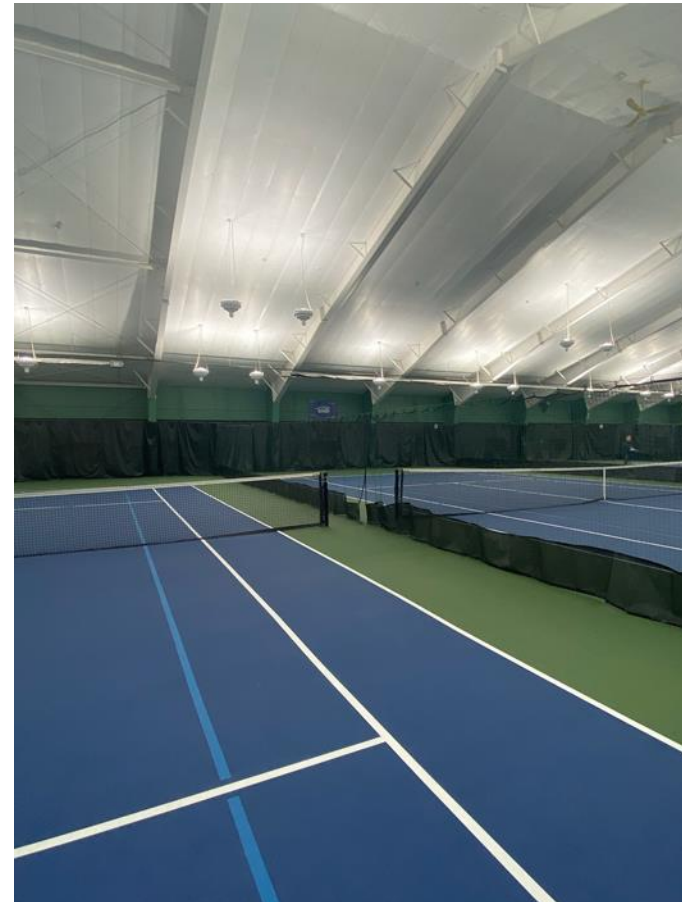
**Area:** Indoor Tennis

**Project Description:**

The tennis court divider nets have started to sag and need to be restrung across the playing surface.

**Impact on Operation Budget:**

The repair work will improve the players court experience, resulting in increased playing time and revenue.



# Capital Improvement Plan

**Location:** Nickol Knoll Golf Course

**Project Description:** Sectional Path Replacement

**Cost:** \$150,000

**Funding Source:** Recreation Fund and ADA Funds

**Area:** Pathways & Parking Lots

## **Project Description:**

The path at Nickol Knoll Golf Course has reached its useful life and is in need of replacement. The path will be addressed in a phased approach, with the worst sections being addressed first. Select sections of the path will be removed, the stone base reworked, and repaved. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.



## **Impact on Operation Budget:**

The phased or sectional path replacement will allow staff to allocate the limited annual crack repair and sealcoating appropriation (\$10,000) to other asphalt paved surfaces in need of maintenance.

# Capital Improvement Plan

**Location:** Nickol Knoll Golf Course

**Project Description:** Fairway Mower Replacement

**Cost:** \$44,000

**Funding Source:** Recreation Fund

**Area:** Golf

## **Project Description:**

The Fairway Mower has reached its useful life and is in need of replacement. Staff will research the possibility of acquiring a new replacement that was used as a demonstration unit at a PGA tournament to reduce the purchasing price.

## **Impact on Operation Budget:**

The replacement mower will allow staff to better maintain the fairways and reduce the down time associated with aging equipment, saving on maintenance/repair expenses (\$2,500). A well maintained golf course will also draw golfers from around the Chicagoland area, increasing golf revenue.





# Capital Improvement Plan

**Location:** Pioneer

**Project Description:** Path Replacement

**Cost:** \$30,000

**Funding Source:** Capital Projects and ADA Funds

**Area:** Pathways & Parking Lots

## **Project Description:**

The path at Pioneer Park has sections that need to be torn out and replaced. The path will be addressed in a phased approach, with the worst sections being addressed first. Select sections of the path will be removed, the stone base reworked, and repaved. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The phased or sectional path replacement will allow staff to allocate the limited annual crack repair and sealcoating appropriation (\$5,000) to other asphalt paved surfaces in need of maintenance.



# Capital Improvement Plan

**Location:** Sunset Meadows

**Project Description:** Practice Turf Replacement

**Cost:** \$27,500

**Funding Source:** Recreation Fund

**Area:** Golf

## **Project Description:**

The artificial turf practice putting green at Sunset Meadows Park has reached its useful life and needs to be replaced to provide golfer's with a quality putting green. The entire putting green will be removed and replaced with a new artificial turf playing surface. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.



## **Impact on Operation Budget:**

The present condition of the green is requiring additional maintenance to keep the green playable. The replacement green will free-up maintenance hours for golf staff to dedicate to other areas at the driving range or Arlington Lakes Golf Club (\$2,500).



# Capital Improvement Plan

**Location:** Sunset Ridge

**Project Description:** Path Replacement

**Cost:** \$25,000

**Funding Source:** Capital Projects and ADA Funds

**Area:** Pathways & Parking Lots

## **Project Description:**

The path leading to the basketball court at Sunset Ridge Park has reached its useful life and is in need of replacement. The path will be removed, the stone base reworked, and repaved. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The path replacement will allow staff to allocate the limited annual crack repair and sealcoating appropriation (\$5,000) to other asphalt paved surfaces in need of maintenance.



# Capital Improvement Plan

**Location:** Sunset Ridge

**Project Description:** Basketball Court Replacement

**Cost:** \$85,000

**Funding Source:** Capital Projects and ADA Funds

**Area:** Outdoor Tennis Courts

## **Project Description:**

The basketball court at Sunset Ridge Park has reached its useful life and needs to be replaced. The entire court will be removed, the stone base reworked, the court repaved, and color coated. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The new basketball court will allow staff to allocate the limited annual tennis and basketball color coating appropriation (\$7,500) to other play surfaces in need of maintenance.



# Capital Improvement Plan

**Location:** Willow

**Project Description:** Path Replacement

**Cost:** \$40,000

**Funding Source:** Capital Projects Fund and ADA Funds

**Area:** Pathways & Parking Lots

## **Project Description:**

The path at Willow Park has sections that need to be torn out and replaced. The path will be addressed in a phased approach, with the worst sections being addressed first. Select sections of the path will be removed, the stone base reworked, and repaved. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2021.

## **Impact on Operation Budget:**

The phased or sectional path replacement will allow staff to allocate the limited annual crack repair and sealcoating appropriation (\$5,000) to other asphalt paved surfaces in need of maintenance.





# Capital Improvement Plan



**Location:** 406 E. Northwest Highway

**Project Description:** Demolition

**Cost:** \$160,000

**Funding Source:** Capital Projects Fund

**Area:** Park Services

## **Project Description:**

The underground storage tanks need to be removed within one year of the purchase of the property and the building is being recommended for demolition. The site will be restored to a condition that allows for future planning and development of the space.

## **Impact on Operation Budget:**

Removal of the tanks and building reduces utilities, hardscape, and facility related maintenance expenses, as well as potential insurance expenses related to the underground storage tanks.

**Location:** Davis Street Service Center

**Project Description:** Vehicle Equipment

**Cost:** \$43,000

**Funding Source:** Capital Projects Fund

**Area:** Park Services

## **Project Description:**

The proposed vehicle equipment consists of plows, a dump body, and other small equipment necessary to up-fit two additional leased vehicles from the Enterprise Fleet Lease Program.

## **Impact on Operation Budget:**

The leasing of the proposed vehicles and the purchase of the equipment reduces fuel and maintenance expenses associated with older vehicles/equipment. It also improves staff productivity by limiting the amount of down time that draws time and funds away from necessary park/facility maintenance operations.

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated								
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27		
<b>12-Administration Center</b>																		
	12	A	Administration Center			21	A	I	22	Window Replacements	500,000	-	500,000	-	-	-	-	
	12	PS	Administration Center			21	A	I	25	Brick Paver Sidewalk Replacement	21,000	-	-	-	-	21,000	-	
	12	PS	Administration Center			21	A	I	22	Stair (North End) Reconstruction (Carry Over from 2019/20)	50,000	-	50,000	-	-	-	-	
	12	PS	Administration Center			21	A	I	23	Roofing - Modified Bitumen with Granular Surface (Original Bldg.)	21,875	-	-	21,875	-	-	-	
	12	PS	Administration Center			21	A	I	23	Roofing - APP Modified Bitumen with Granular Surface (Annex)	24,780	-	-	24,780	-	-	-	
	12	PS	Administration Center			21	A	I	22	Common Floor Carpet Replacement	35,850	-	35,850	-	-	-	-	
	12	PS	Administration Center			21	A	I	22	Common Floors - Resilient Tile (Basement)	40,000	-	40,000	-	-	-	-	
	12	PS	Administration Center			21	A	I	23	Emergency Generator Replacement	80,000	-	-	80,000	-	-	-	
Total											1,541,505	-	625,850	126,655	-	21,000	-	
<b>64-Arlington Lakes Golf Club</b>																		
	64	G	Arlington Lakes Golf Club			21	g	I	22	Sealcoating Paths	75,000	-	75,000	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	2		Sidewinder Bank Mower - Unfunded Need \$44,000	45,000	-	-	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	26	Rough Mower	40,000	-	-	-	-	-	40,000	
20016	64	G	Arlington Lakes Golf Club			21	g	2	21	Drainage Improvements - Unfunded Need \$27,500 (Carried Over \$28,000)	28,000	28,000	-	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	24	Heavy Duty Utility Vehicles	40,000	-	-	-	20,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	24	Pond Shoreline Restoration	380,000	-	80,000	100,000	100,000	100,000	-	
	64	G	Arlington Lakes Golf Club			21	g	I	22	Bridge Replacement	100,000	-	100,000	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	24	Pump Station Improvements	25,000	-	-	-	25,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	25	Greens Mower	240,000	-	60,000	-	-	60,000	-	
	64	G	Arlington Lakes Golf Club			21	g	I	24	Fairway Mower	170,000	-	-	55,000	55,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	23	Grounds Master	65,000	-	-	30,000	-	-	35,000	
21000	64	G	Arlington Lakes Golf Club			02	g	I	21	Greens Top dresser	41,250	41,250	-	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	25	Workman Cart	58,000	-	-	-	-	28,000	-	
	64	G	Arlington Lakes Golf Club			21	g	I	26	Bunker Rake Machine	25,000	-	-	-	-	-	25,000	
	64	G	Arlington Lakes Golf Club			21	g	I	24	Pick-up with Plow	85,000	-	-	-	55,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	I	26	Foley Reel Grinder	60,000	-	-	-	-	-	60,000	
	64	G	Arlington Lakes Golf Club			21	g	I	22	Greens Roller	18,000	-	18,000	-	-	-	-	
Total											1,875,250	69,250	333,000	185,000	255,000	188,000	160,000	

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



# Capital Improvement Plan



CP#	Loc	P Area	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
<b>15-Camelot</b>																	
	15	P	Camelot			21	p	I	26	Playground	130,000	-	-	-	-	130,000	
	15	t	Camelot			21	t	I	23	Tennis Courts	325,000	-	-	325,000	-	-	
	15	z	Camelot			21	z	I	23	Paths	160,000	-	-	30,000	-	130,000	
21001	15	CC	Camelot			21	CC	I	21	Replace Lower Roof and Gymnasium Roof	102,000	102,000	-	-	-	-	
	15	SW	Camelot			21	CC	I	22	Replace Pool Filter	60,000	-	60,000	-	-	-	
Total											777,000	102,000	60,000	355,000	-	-	260,000
<b>32-Carefree</b>																	
	32	SC	Carefree			21	t	I	25	Tennis Courts Overlay	110,000	-	-	-	-	110,000	
	32	SC	Carefree			21	z	I	22	Parking Lot	100,000	-	100,000	-	-	-	
	32	SC	Carefree			21	AF	I	25	Inline Hockey Rink Overlay - Fence & Dasher Boards	190,000	-	-	-	-	190,000	
	32	PS	Carefree			21	p	I	25	Playground Renovation (including furniture)	130,000	-	-	-	-	130,000	
Total											530,000	-	100,000	-	-	-	430,000
<b>71-Carriage Walk</b>																	
21002	71	Z	Carriage Walk			21	z	I	21	Pathway Improvements	45,000	45,000	-	-	-	-	
Total											185,000	45,000	-	-	-	-	-
<b>33-Centennial</b>																	
	33	PS	Centennial			21	t	I	25	Tennis Courts	400,000	-	-	-	-	400,000	
	33	P	Centennial			21	p	I	22	Playground Renovation (including furniture)	125,000	-	125,000	-	-	-	
Total											525,000	-	125,000	-	-	-	400,000
<b>74-Creekside</b>																	
	74	SC	Creekside			21	t	I	22	Tennis Court & Basketball Half Court Replacement	210,000	-	210,000	-	-	-	
	74	P	Creekside			21	p	I	26	Playground Renovation (including furniture)	140,000	-	-	-	-	140,000	
Total											350,000	-	210,000	-	-	-	140,000
<b>54-Cypress Gardens</b>																	
	54	AF	Cypress Gardens			21	af	I	24	Backstop Concrete	25,000	-	-	-	25,000	-	
	54	AF	Cypress Gardens			21	af	I	24	Backstop	25,000	-	-	-	25,000	-	
Total											50,000	-	-	-	50,000	-	
<b>14-Davis Street Service Center</b>																	
	14	PS	Davis Street Service Center			21	ps	I	25	Roof Replacement	174,740	-	-	-	-	174,740	
	14	PS	Davis Street Service Center			21	ps	I	22	Asphalt Lot and Yard	70,000	-	70,000	-	-	-	
Total											244,740	-	70,000	-	-	-	174,740

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

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
										Project Amount							
<b>14-Davis Street Service Center</b>																	
	14	PS	Davis Street Service Center			21	ps	I	25	Roof Replacement	174,740	-	-	-	-	174,740	-
	14	PS	Davis Street Service Center			21	ps	I	22	Asphalt Lot and Yard	70,000	-	70,000	-	-	-	-
<b>Total</b>											244,740	-	70,000	-	-	174,740	-
<b>84-Davis Street II</b>																	
	84	PS	Davis Street II			21	ps	I	23	Roof Repair/Replacement	60,000	-	-	60,000	-	-	-
	84	PS	Davis Street II			21	ps	I		Bulk Material Storage	50,000	-	-	-	-	-	-
<b>Total</b>											110,000	-	-	60,000	-	-	-
<b>36-Dryden</b>																	
	36	SC	Dryden	ADA	10%	21	t	I	21	Tennis Courts	400,000	400,000	-	-	-	-	-
	36	SC	Dryden			21	z	I	22	Parking Lot	80,000	-	80,000	-	-	-	-
<b>Total</b>											760,000	400,000	80,000	-	-	-	-
<b>38-Flentie Park</b>																	
	38	P	Flentie Park			21	p	I	25	Playground Renovation (including furniture)	130,000	-	-	-	-	130,000	-
	38	SC	Flentie Park			21	af	I	25	Basketball Court Improvements	40,000	-	-	-	-	40,000	-
	38	Z	Flentie Park			21	z	I	25	Asphalt Pathway Improvements	60,000	-	-	-	-	60,000	-
<b>Total</b>											230,000	-	-	-	-	230,000	-
<b>63-Forest View Racquet &amp; Fitness Club</b>																	
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Color Coat indoor courts	139,200	-	34,800	-	-	-	34,800
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Sauna Replacements	60,000	-	30,000	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Fitness Room (Carry Over From 2019/20)	55,500	-	30,500	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	25	Roof Replacement of Valley (Carry Over From 2019/20)	247,000	-	-	-	-	217,000	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	24	Locker Room Improvements (Carry Over 2018/19)	193,000	-	-	-	93,000	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	23	Light Fixture Replacements	200,000	-	-	100,000	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Tennis Courts Repair and Resurface (Outdoor)	278,820	-	139,410	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	23	Tennis Court Clean & Resurface (Indoor)	119,460	-	-	29,865	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Roofing - Modified Bitumen Replacement	47,600	-	47,600	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	24	Ventilation System Replacement	22,000	-	-	-	22,000	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Outdoor Courts	280,000	-	70,000	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	22	Portable Toilet Enclosure With Concrete	8,000	-	8,000	-	-	-	-
<b>Total</b>											2,164,980	-	360,310	129,865	115,000	217,000	34,800

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

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
<b>17-Frontier</b>																	
	17	CC	Frontier			21	cc	I	22	Replace Lower Roof	92,400	-	92,400	-	-	-	-
	17	Z	Frontier			21	z	I	22	Parking Lot Repairs	290,000	-	290,000	-	-	-	-
	17	SC	Frontier			21	t	I	23	Tennis Court and Basketball	25,000	-	-	25,000	-	-	-
	17	CC	Frontier			21	cc	I	22	Roof Replacement	166,000	-	166,000	-	-	-	-
	17	Z	Frontier			21	z	I	26	Concrete Pathway - Sectional Replacement	51,480	-	-	-	-	-	25,740
	17	PS	Frontier			21	cc	I	23	Site Lighting Replacement	25,200	-	-	25,200	-	-	-
	17	SC	Frontier			21	cc	I	24	Fencing Replacement (Tennis Courts)	23,030	-	-	-	23,030	-	-
	17	SW	Frontier			21	sw	I	23	Swimming Pool Equipment Repair/Replacement	50,000	-	-	25,000	-	-	-
	17	CC	Frontier			21	cc	I	23	Structural Support & Window Lintel Repairs	40,000	-	-	40,000	-	-	-
	17	CC	Frontier			21	cc	I	25	Rooftop Package Unit (Community Center) Replacement (3)	27,000	-	-	-	-	27,000	-
<b>Total</b>											1,062,640	-	548,400	115,200	23,030	27,000	25,740
<b>17-Frontier Service Center</b>																	
	17	Z	Frontier Service Center			21	ps	2		Water Line Replacement - Unfunded Need \$31,000	-	-	-	-	-	-	-
	17	Z	Frontier Service Center			21	ps	I	23	Roof Replacement	71,600	-	-	71,600	-	-	-
	17	Z	Frontier Service Center			21	z	I	22	Parking Lot Repairs - Service Center Yard	78,000	-	78,000	-	-	-	-
<b>Total</b>											149,600	-	78,000	71,600	-	-	-
<b>39-Greenbrier</b>																	
	39	SC	Greenbrier			21	t	I	24	Tennis Courts Repaving	90,000	-	-	-	90,000	-	-
	39	SC	Greenbrier			21	af	I	24	Outdoor Inline Rink Repaving	90,000	-	-	-	90,000	-	-
	39	P	Greenbrier			21	p	I	24	Playground Renovation	130,000	-	-	-	130,000	-	-
	39	PS	Greenbrier			21	ps	I	24	Park Lighting Replacements	50,000	-	-	-	50,000	-	-
<b>Total</b>											360,000	-	-	-	360,000	-	-
<b>40-Greens</b>																	
	40	P	Greens			21	p	I	23	Playground Renovation	125,000	-	-	125,000	-	-	-
<b>Total</b>											125,000	-	-	125,000	-	-	-
<b>58-Green Slopes</b>																	
21004	58	P	Green Slopes	ADA	10%	21	t	I	21	Tennis Courts	483,000	483,000	-	-	-	-	-
	58	Z	Green Slopes			21	z	2		Concrete Parking Lot Improvements - Unfunded Need \$27,500	-	-	-	-	-	-	-
<b>Total</b>											483,000	483,000	-	-	-	-	-
<b>56-Happiness</b>																	
	56	P	Happiness			21	p	I	26	Playground Renovation	140,000	-	-	-	-	-	140,000
<b>Total</b>											140,000	-	-	-	-	-	140,000

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

# Capital Improvement Plan



CP#	Loc	P Area	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
										Project Amount							
<b>28-Hasbrook</b>																	
	28	P	Hasbrook			21	p	I	24	Playground Renovation	130,000	-	-		130,000	-	-
	28	CC	Hasbrook			21	cc	I	22	Replace Water line to Building	81,600	-	81,600	-	-	-	-
	28	Z	Hasbrook			21	z	I	25	Parking Lot Repairs	96,000	-	-	-	-	96,000	-
	28	SC	Hasbrook			21	af	I	25	Basketball Court Overlay	40,000	-	-	-	-	40,000	-
<b>Total</b>											<b>447,600</b>	<b>-</b>	<b>81,600</b>	<b>-</b>	<b>130,000</b>	<b>136,000</b>	<b>-</b>
<b>19-Heritage</b>																	
	19	Z	Heritage			21	z	I	25	Parking Lot Repairs	80,000	-	-	-	-	80,000	-
	19	SC	Heritage			21	t	I	24	Tennis Courts	250,000	-	-	-	250,000	-	-
	19	CC	Heritage			21	cc	I	22	Roofing (Lower & Upper) Repairs	106,280	-	106,280	-	-	-	-
	19	PS	Heritage			21	cc	I	23	Site Lighting Replacement	92,400	-	-	46,200	-	-	-
	19	SW	Heritage			21	sw	I	26	Swimming Pool Deck - Sectional Replacement	43,920	-	-	-	-	-	21,960
	19	CC	Heritage			21	cc	I	22	Roofing (Lower & Upper) Modified Bitumen Replacement	36,575	-	36,575	-	-	-	-
	19	PS	Heritage			21	cc	I	24	Sled Hill Improvements	75,000	-	-	-	75,000	-	-
<b>Total</b>											<b>1,094,060</b>	<b>-</b>	<b>142,855</b>	<b>46,200</b>	<b>325,000</b>	<b>80,000</b>	<b>21,960</b>
<b>89-Heritage Tennis Club</b>																	
	89	IT	Heritage Tennis Club			17	it	I	23	Court - Tennis Court Resurface	120,000	-	-	40,000	-	-	-
	89	IT	Heritage Tennis Club			17	it	I	22	Paint Walkways (Carry Over From 2019/20)	27,500	-	27,500	-	-	-	-
21005	89	IT	Heritage Tennis Club			17	it	I	21	Repair/Replace Divider Nets (Carry Over From 2019/20)	27,500	27,500	-	-	-	-	-
	89	IT	Heritage Tennis Club			17	it	I	22	Court - Perimeter Heater Replacements	150,000	-	75,000	-	-	-	-
	89	IT	Heritage Tennis Club			17	it	I	22	Court - Install New Backdrops	50,000	-	25,000	-	-	-	-
<b>Total</b>											<b>375,000</b>	<b>27,500</b>	<b>127,500</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>77-Lake Arlington</b>																	
	77	CC	Lake Arlington			21	ps	I	23	Replace Sewer Pump	138,000	-	-	138,000	-	-	-
	77	CC	Lake Arlington			21	ps	I	23	Replace Deck Around Building	90,000	-	-	90,000	-	-	-
<b>Total</b>											<b>1,128,000</b>	<b>-</b>	<b>-</b>	<b>228,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
<b>70-Lake Terramere</b>																	
	70	P	Lake Terramere			21	p	I	22	Playground Renovation	130,000	-	130,000	-	-	-	
Total											150,000	-	130,000	-	-	-	
<b>91-Melas Park</b>																	
21006	91	AF	Melas Park			02	af	I	21	Artificial Turf Replacement	394,000	394,000	-	-	-	-	
	91	Z	Melas Park			21	af	I	22	Pathway/Bleacher Pad Improvements	165,000	-	165,000	-	-	-	
	91	AF	Melas Park			21	af	I	23	Dugouts/Shade Shelters/Canopies	200,000	-	-	200,000	-	-	
Total											799,000	394,000	165,000	200,000	-	-	
<b>43-Methodist</b>																	
	43	Z	Methodist			21	z	I	26	ADA Sidewalk Improvements	110,000	-	-	-	-	110,000	
Total											110,000	-	-	-	-	110,000	
<b>75-Nickol Knoll</b>																	
21007	75	G	Nickol Knoll			02	g	I	21	Fairway Mower	84,000	44,000	-	-	-	-	
	75	G	Nickol Knoll			21	g	I	25	Service Center Roof Replacement	40,986	-	-	-	-	40,986	
	75	G	Nickol Knoll			21	g	I	24	Pond Dredging	100,000	-	-	-	100,000	-	
	75	G	Nickol Knoll			21	g	I	24	Well Improvements	25,000	-	-	-	25,000	-	
20005	75	G	Nickol Knoll	ADA	14%	02	z	I	21	Asphalt Pavement Repairs (Carry Over From 2019/20)	790,760	150,000	250,000	250,000	-	-	
	75	G	Nickol Knoll			21	g	I	22	Sidewalk Brick Paver Replacement	75,600	-	37,800	-	-	-	
20020	75	G	Nickol Knoll			21	g	I	21	Spit Rail Fence Replacement (Carry Over From 2020/21)	47,800	10,000	-	-	-	-	
20006	75	G	Nickol Knoll			21	g	I	21	Irrigation System - Sectional Replacement (Carry Over From 2020/21)	45,800	8,000	-	-	-	-	
	75	G	Nickol Knoll			21	g	I	24	Roofing (Club House) Asphalt Shingle Replacement	21,125	-	-	-	21,125	-	
	75	G	Nickol Knoll			21	z	I	25	Parking Lot Lighting Replacements	65,000	-	-	-	-	65,000	
Total											1,491,924	212,000	287,800	250,000	146,125	105,986	
<b>25-ARC</b>																	
	25	CC	ARC			21	cc	I	22	RTU Units	64,000	-	64,000	-	-	-	
21008	25	CC	ARC			21	cc	I	21	Dectron Replacement	446,000	446,000	-	-	-	-	
Total											510,000	446,000	64,000	-	-	-	

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



# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
<b>21-Pioneer</b>																	
	21	AF	Pioneer			21	af	I	22	Backstop & Sideline Fencing Replacement (Field #2)	70,000	-	35,000	-	-	-	-
	21	AF	Pioneer			21	af	I	22	Backstop & Sideline Fencing Replacement (Field #3)	70,000	-	35,000	-	-	-	-
	21	AF	Pioneer			21	af	I	22	Backstop & Sideline Fencing Replacement (Field #4)	70,000	-	35,000	-	-	-	-
	21	SW	Pioneer			21	sw	I	22	Replace Pool Filter	60,000	-	60,000	-	-	-	-
	21	SW	Pioneer			21	sw	I	23	Pool Bathhouse Roof Replacement	100,000	-	-	100,000	-	-	-
21009	21	PS	Pioneer	ADA	9%	21	z	I	21	Path Replacement	54,084	30,000	-	-	-	-	-
<b>Total</b>											<b>722,252</b>	<b>30,000</b>	<b>165,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>67-Prairie</b>																	
	67	PS	Prairie			21	af	I	22	Basketball Court	60,000	-	60,000	-	-	-	-
	67	PS	Prairie			21	p	I	24	Playground Renovation	130,000	-	-	-	130,000	-	-
<b>Total</b>											<b>190,000</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>-</b>
<b>23-Recreation</b>																	
	23	PS	Recreation			21	p	I	22	Skatepark	300,000	-	300,000	-	-	-	-
	23	Z	Recreation			21	z	I	22	Concrete Walk Replacements/Repairs	25,000	-	25,000	-	-	-	-
	23	AF	Recreation			21	af	I	22	Backstop Concrete (American Legion Field)	25,000	-	25,000	-	-	-	-
	23	CC	Recreation			21	cc	I	24	HVAC Improvements	125,000	-	-	-	125,000	-	-
	23	SW	Recreation			21	cc	I	22	Hot Water Storage Tank and Heater	24,000	-	24,000	-	-	-	-
	23	Z	Recreation			21	z	I	25	Asphalt Pavement Overlay for Parking Lot	46,230	-	-	-	-	46,230	-
	23	Z	Recreation			21	z	I	23	Concrete Stairs (Rec Building) (Carry Over From 2019/20)	50,000	-	-	50,000	-	-	-
	23	SW	Recreation			21	sw	I	23	Swimming Pool Equipment/Repairs	50,000	-	-	25,000	-	-	-
	23	SW	Recreation			21	sw	I	26	Swimming Pool Deck - Sectional Replacement	40,824	-	-	-	-	-	20,412
	23	CC	Recreation			21	cc	I	23	Roofing (Rec) Asphalt Shingle Replacement	64,000	-	-	64,000	-	-	-
	23	CC	Recreation			21	cc	I	23	Common Floors (Rec) Replacement (Resilient Tile)	24,000	-	-	24,000	-	-	-
	23	CC	Recreation			21	cc	I	24	DHW Piping Replacement	36,000	-	-	-	36,000	-	-
	23	SW	Recreation			21	sw	I	22	Boiler Replacement - Bathhouse	54,000	-	54,000	-	-	-	-
	23	CC	Recreation			21	cc	I	22	Bathroom Modifications (Rec)	60,800	-	60,800	-	-	-	-

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

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated								
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27		
<b>23-Recreation</b>																		
	23	AF	Recreation			21	af	1	25	Baseball Field - Netting/Fencing Extension	25,000	-	-	-	-	25,000	-	
	23	AF	Recreation			21	af	1	25	Baseball Field - Dugout Improvements/Renovations	40,000	-	-	-	-	40,000	-	
	23	PS	Recreation			21	a	1	26	Park Lighting Replacements	65,000	-	-	-	-	-	65,000	
<b>Total</b>											<b>1,296,664</b>	<b>-</b>	<b>488,800</b>	<b>163,000</b>	<b>161,000</b>	<b>111,230</b>	<b>85,412</b>	
<b>Rental Property</b>																		
21010		PS	Rental Property			21	A	1	21	406 E. Northwest Highway Demolition	160,000	160,000	-	-	-	-	-	
<b>Total</b>											<b>160,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>61-Sunset Meadows</b>																		
21011	61	G	Sunset Meadows			02	g	1	21	Turf Practice Green Replacement	27,500	27,500	-	-	-	-	-	
	61	G	Sunset Meadows			21	g	1	26	Driving Range Retaining Wall Replacement	30,000	-	-	-	-	-	30,000	
<b>Total</b>											<b>662,500</b>	<b>27,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	
<b>78-Sunset Ridge</b>																		
	78	P	Sunset Ridge			21	p	1	22	Playground - Replacement (Including New Edge)	175,000	-	175,000	-	-	-	-	
21012	78	SC	Sunset Ridge	ADA	9%	02	af	1	21	Outdoor Basketball Court - Replacement	85,000	85,000	-	-	-	-	-	
21013	78	Z	Sunset Ridge	ADA	10%	21	z	1	24	Asphalt Walks - Renovate with Concrete	75,000	25,000	-	-	50,000	-	-	
<b>Total</b>											<b>335,000</b>	<b>110,000</b>	<b>175,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	
<b>48-Volz</b>																		
21014	48	SC	Volz	ADA	10%	21	t	1	21	Tennis Court Replacement	200,000	200,000	-	-	-	-	-	
<b>Total</b>											<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>57-Willow</b>																		
	57	P	Willow			21	p	1	22	Playground - Replacement	75,000	-	75,000	-	-	-	-	
21015	57	Z	Willow	ADA	10%	21	z	1	25	Asphalt Walks - Replacement	130,000	40,000	-	-	-	90,000	-	
<b>Total</b>											<b>205,000</b>	<b>40,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	

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

# Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated						
										Project Amount	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b>23-Recreation</b>																
<b>9-General Park Use</b>																
	9	PS	General Park Use			21	A	I	24	ADA Transition Plan Projects	480,000	-	30,000	30,000	30,000	30,000
	9	Z	General Park Use			21	z	I	24	Path Replacement	400,000	-	25,000	25,000	25,000	25,000
	9	PS	General Park Use			21	A	I	24	Boundary & Topographic Surveys	135,000	-	35,000	25,000	25,000	25,000
	9	AF	General Park Use			21	af	I	24	Athletic & Concrete Repairs & Replacements - General	1,350,000	-	125,000	125,000	125,000	75,000
	9	PS	General Park Use			21	A	I	22	Rekey All Facilities	100,000	-	100,000	-	-	-
Total										2,465,000	-	315,000	205,000	205,000	155,000	155,000
<b>97-Vehicle/Equipment Replacements</b>																
	97	ve	Vehicle/Equipment Replacement			21	ve	I	22	Tractor 108 Replacement	60,000	-	60,000	-	-	-
21016	97	ve	Vehicle/Equipment Replacement			21	ve	I	24	Vehicle & Equipment Replacements - General*	2,443,000	43,000	150,000	150,000	150,000	150,000
Total										2,503,000	43,000	210,000	150,000	150,000	150,000	
<b>Contingency &amp; Land Acquisition</b>																
		LA	Contingency & Land Acquisition			02	la	I	24	Land Acquisition (new)	1,500,000	-	50,000	50,000	100,000	100,000
Total										1,500,000						
Total Projects										29,413,715	2,789,250	5,128,115	2,600,520	2,200,155	2,615,956	1,412,912
Projects will be recommended if under budget on completed projects in 2021/22										*Projects identified through the 2014-2020 Comprehensive Plan & 2017 Survey of Residents						

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

This page intentionally left blank.





# LEGAL DOCUMENTS



**ORDINANCE NO. 718  
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, 2021  
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2022**

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 23<sup>rd</sup> day of April, 2021 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, 2021 and ending April 30, 2022 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, 2021 and ending on the thirtieth (30th) day of April, 2022:

	Budget	Appropriation
<b>I. CORPORATE FUND</b>		
Salaries & Wages	\$ 2,984,640	\$ 3,283,104
Insurance	799,330	879,263
Commodities	317,940	349,734
Utilities	130,690	143,759
Contractual Services	944,910	1,039,401
Maintenance and Repairs	453,830	499,213
Marketing & Community Relations	120,740	132,814
Transfers In/Out	1,200,000	1,320,000
<b>I. CORPORATE FUND TOTAL</b>		<b>\$ 7,647,288</b>

	Budget	Appropriation
<b>II. RECREATION FUND</b>		
Salaries & Wages	\$ 3,933,590	\$ 4,326,949
Insurance	553,930	609,323
Commodities & Supplies	449,320	494,252
Utilities	418,630	460,493
Contractual Services	601,110	661,221
Maintenance & Repairs	166,850	183,535
Program Expense	3,935,870	4,329,457
Marketing & Community Relations	64,750	71,225
Debt Service	1,390,400	1,529,440
Capital Outlay	741,750	815,925
Provision for Contingency	50,000	55,000
<b>II. RECREATION FUND TOTAL</b>		<b>\$ 13,536,820</b>
	<b>Budget</b>	<b>Appropriation</b>
<b>IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND</b>		
Salaries & Wages	\$ 145,610	\$ 160,171
Insurance	14,470	15,917
Commodities & Supplies	36,950	40,645
Utilities	23,450	25,795
Contractual Services	30,670	33,737
Maintenance & Repairs	14,570	16,027
Marketing & Community Relations	1,150	1,265
<b>IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL</b>		<b>\$ 293,557</b>
	<b>Budget</b>	<b>Appropriation</b>
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB</b>		
Salaries & Wages	\$ 776,330	\$ 853,963
Insurance	60,580	66,638
Pension/FICA Expense	79,730	87,703
Commodities & Supplies	195,330	214,863
Utilities	65,320	71,852
Contractual Services	108,670	119,537
Maintenance & Repairs	21,250	23,375
Marketing & Community Relations	13,250	14,575
<b>IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL</b>		<b>\$ 1,452,506</b>

	Budget	Appropriation
<b>IIC. RECREATION - FOREST VIEW RACQUET &amp; FITNESS CLUB FUND</b>		
Salaries & Wages	\$ 585,190	\$ 643,709
Insurance	64,330	70,763
Pension/FICA Expense	63,140	69,454
Commodities & Supplies	30,480	33,528
Utilities	50,610	55,671
Contractual Services	46,750	51,425
Maintenance & Repairs	5,950	6,545
Marketing & Community Relations	1,250	1,375
<b>IIC. RECREATION - FOREST VIEW RACQUET &amp; FITNESS CLUB FUND TOTAL</b>		<b>\$ 932,470</b>
	Budget	Appropriation
<b>IID. RECREATION - HERITAGE TENNIS CLUB FUND</b>		
Salaries & Wages	\$ 521,920	\$ 574,112
Insurance	77,600	85,360
Pension/FICA Expense	48,020	52,822
Commodities & Supplies	31,220	34,342
Utilities	46,200	50,820
Contractual Services	56,350	61,985
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	9,300	10,230
Capital Outlay	27,500	30,250
<b>IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL</b>		<b>\$ 919,721</b>
	Budget	Appropriation
<b>IIIE. RECREATION - ARLINGTON RIDGE CENTER FUND</b>		
Salaries & Wages	\$ 370,930	\$ 408,023
Insurance	75,160	82,676
Pension/FICA Expense	65,140	71,654
Commodities & Supplies	47,500	52,250
Utilities	229,400	252,340
Contractual Services	11,300	12,430
Maintenance & Repairs	20,000	22,000
Pool Expenditures	781,900	860,090
Fitness Expenditures	420,880	462,968
Marketing & Community Relations	2,500	2,750
<b>IIIE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL</b>		<b>\$ 2,227,181</b>

	Budget	Appropriation
<b>III. PENSION &amp; SOCIAL SECURITY FUND</b>		
IMRF Pension	\$ 1,164,730	\$ 1,281,203
FICA	719,570	791,527
<b>III. PENSION FUND &amp; SOCIAL SECURITY TOTAL</b>		<b>\$ 2,072,730</b>
	Budget	Appropriation
<b>IV. INSURANCE FUND</b>		
Liability Premiums	\$ 89,610	\$ 98,571
Workers' Compensation	147,620	\$ 162,382
Unemployment Compensation	226,000	452,000
<b>IV. INSURANCE FUND TOTAL</b>		<b>\$ 712,953</b>
	Budget	Appropriation
<b>V. PUBLIC AUDIT FUND</b>		
Audit Services	\$ 32,130	\$ 35,343
<b>V. PUBLIC AUDIT FUND TOTAL</b>		<b>\$ 35,343</b>
	Budget	Appropriation
<b>VI. MUSEUM FUND</b>		
Salaries & Wages	\$ 157,440	\$ 173,184
Insurance	8,000	8,800
Commodities & Supplies	8,730	9,603
Utilities	3,500	3,850
Contractual Services	13,570	14,927
Program Expense	43,950	48,345
Marketing & Community Relations	2,500	2,750
Capital Projects	30,000	33,000
<b>VI. MUSEUM FUND TOTAL</b>		<b>\$ 294,459</b>
	Budget	Appropriation
<b>VII. ADA Fund</b>		
District's Share of NWSRA Joint Agreement Expenses:		
NWSRA Contribution	\$ 571,990	\$ 629,189
Recreation Overhead Contribution	141,350	155,485
ADA Compliance Projects	146,000	160,600
<b>VII. ADA FUND TOTAL</b>		<b>\$ 945,274</b>
	Budget	Appropriation
<b>VIII. DEBT SERVICE FUND</b>		
Bank Charges	\$ 1,950	\$ 2,145
Interest	435,460	479,006
Principal	1,832,000	2,015,200
<b>VIII. DEBT SERVICE FUND TOTAL</b>		<b>\$ 2,496,351</b>

	Budget	Appropriation
<b>VIV. CAPITAL PROJECTS FUND</b>		
Capital Projects	\$ 1,874,000	\$ 2,061,400
Professional Services	20,000	22,000
<b>VIII. DEBT SERVICE FUND TOTAL</b>		<b>\$ 2,083,400</b>
<b>SUMMARY OF FUNDS</b>		
I. CORPORATE FUND		\$ 7,647,288
II. RECREATION FUND		13,536,820
IIA. NICKOL KNOLL GOLF CLUB FUND		293,557
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,452,506
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		932,470
IID. HERITAGE TENNIS CLUB FUND		919,721
IIIE. ARLINGTON RIDGE CENTER FUND		2,227,181
III. PENSION & SOCIAL SECURITY FUND		2,072,730
IV. INSURANCE FUND		712,953
V. AUDIT FUND		35,343
VI. MUSEUM FUND		294,459
VII. NWSRA FUND		945,274
VIII. DEBT SERVICE FUND		2,496,351
VIV. CAPITAL PROJECTS FUND		2,083,400
<b>TOTAL SUMMARY OF ALL FUNDS</b>		<b>\$ 35,650,053</b>

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2021 and ending April 30, 2022 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2022 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 \$17,345,980.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$30,482,740.
- c. An estimate of the expenditures contemplated for the fiscal year is \$32,224,230.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$15,604,490.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$14,786,290.

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 23<sup>RD</sup> day of April, 2021:

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

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

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

[SEAL]

ARLINGTON HEIGHTS PARK DISTRICT

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

Maryfran H. Leno  
President, Park Board of Commissioners

ATTEST:

\_\_\_\_\_  
Carrie A. Fullerton  
Board Secretary

Cook and Lake Counties, Illinois

**ARLINGTON HEIGHTS PARK DISTRICT  
CERTIFICATION OF ESTIMATE OF REVENUE FOR  
FISCAL YEAR BEGINNING May 1, 2021  
AND ENDING April 30, 2022**

I, Jason S. Myers, do hereby certify that I am the duly qualified Treasurer of the Arlington Heights Park District and the chief fiscal officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2021 and ending April 30, 2022, are estimated as follows:

**ESTIMATE OF REVENUE**

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 14,786,290
Debt Proceeds	680,000
Grant Proceeds	36,000
Replacement Taxes	206,460
Rental Income	247,890
Interest Income	124,530
NWSRA Administration Fee	141,350
Donations & Misc Revenue	500,040
Recreation Program Fees	6,621,430
Scholarships/Discounts	(68,000)
Swimming Pool Revenues	1,604,540
Fitness Revenue	858,570
Tennis Club Revenues	1,913,860
Golf Club Revenues	1,629,780
Transfer In	<u>1,200,000</u>
Total Revenue	\$ 30,482,740

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 23<sup>rd</sup> day of May, 2021.

\_\_\_\_\_  
Jason S. Myers, Treasurer

[SEAL]







# STATISTICS



# Statistic and Performance Table Descriptions



Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance, monitor trends, and assist in determining the focus for resource disbursement. Due to COVID-19 that began to impact the area on March 13, 2020, most statistical information has declines in 2019/20 and 2020/21. The District anticipates a rebound in most of the following statistics in 2021/22.

## Table 1 General Information Statistics

General Information Statistics provides a broad spectrum of information from a variety of sources in one location. Parks, facilities, programs, registrations, and attendance numbers can be referenced, along with population figures, tax rates and assessed valuation.

## Table 2 General Information Statistics per Capita

General information is presented to allow for per capita costs. Areas such as tax revenues are shown as cost per capita, cost per acre, cost per household, and cost per taxpayer. Displayed along with population and park acreage, these figures can be analyzed over nine years, as well as for the projected current budget year-end and proposed budget.

## Table 3 Public Swimming Pool Attendance

Attendance figures for the pools are broken down by location across all ten years. Increases and decreases in attendance are, for the most part, weather-related.

## Table 4 Recreation Program Statistics

Program information is displayed by season. Winter season consists of two, seven-week sessions; otherwise each session is eight weeks long. The number of programs and number of registrants enrolled are displayed seasonally, as well as in total for the fiscal year.

## Table 5 Golf Rounds – Arlington Lakes Golf Club

Rounds are displayed by month for each fiscal year. A round is considered one play of the course, either 9 or 18 holes. The budget uses a five-year average in computing the revenues for green fees.

## Table 6 Area Park District Comparisons

Several area park districts were selected based on size to provide comparative data. Budget and tax information is presented per capita.

## Table 7 Grant History

The Park District has an impressive record of success with obtaining grants from various agencies and organizations. A list of all grants the Park District has received are listed in order of year received.

## Table 8 Economic Characteristics

Key economic characteristics such as Ten Largest Taxpayers, Equalized Assessed Valuation statistics, Principal Employers and Overlapping Debt are displayed.

## Table 9 Recreation Program Fees

All Recreation programs offered have the resident fees displayed for the past three years. The proposed 2021/22 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



	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Projected 2020/21	Proposed 2021/22
<b>Population</b>	75,101	75,101	75,101	75,101	75,101	75,525	75,525	75,525	75,525	75,525
<b>Parks</b>										
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
<b>Facilities</b>										
Playgrounds	42	44	44	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
Basketball Courts	31	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	52	50	50	50	50	50	50	50	48	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
<b>Public Swim</b>										
Attendance	189,066	166,528	162,469	154,964	193,472	169,949	138,214	172,698	85,124	119,174
<b>Recreation Programs</b>										
Registrants	51,328	44,850	45,088	46,935	46,800	43,200	43,955	40,195	14,927	28,137
Classes Offered (less cancelled)	4,727	4,980	4,896	4,439	4,680	4,479	4,680	4,308	4,675	4,400
<b>Golf Club Rounds</b>										
Arlington Lakes	39,269	43,359	42,374	5,734	39,495	41,853	41,500	41,853	44,338	41,500
Nickol Knoll	12,076	13,872	15,421	16,771	14,300	15,170	16,000	15,170	21,103	16,000
<b>Racquet Club Memberships</b>										
Forest View Tennis/Racquetball	875	862	843	773	820	742	675	647	645	650
Heritage Tennis Club	477	468	485	539	451	542	573	531	534	550
<b>Racquet Club Court Use %</b>										
Forest View Tennis	76%	76%	77%	71%	70%	70%	66%	70%	65%	70%
Heritage Tennis Club	60%	55%	56%	56%	54%	51%	52%	61%	51%	60%
<b>Assessed Valuation (in thousands)</b>	2,743,411	2,381,334	2,406,138	2,348,901	2,780,203	2,827,099	2,800,117	2,833,027	2,866,679	2,839,319
<b>Tax Rate (per \$100 assessed value)</b>	0.536	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.463	0.520

# General Information Statistics Per Capita



	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Projected 2019/20	Proposed 2020/21
Population	75,101	75,101	75,101	75,101	75,101	75,101	75,101	75,525	75,525	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	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	300,000
Acres	715.98	715.98	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	58
Operating Budget	23,824,397	23,449,346	24,924,761	25,031,354	32,000,525	24,886,261	23,897,781	29,940,330	24,077,090	28,980,430	20,153,650	25,499,180
Cost per Capita	317	312	332	333	426	331	318	396	319	384	267	338
Cost per Acre	33,275	32,751	34,812	34,961	44,695	34,758	33,378	41,817	33,628	40,477	28,148	35,614
Cost per Household	765	752	800	803	1,027	799	767	955	768	925	643	814
Tax Revenues	13,809,234	14,874,760	14,511,775	14,797,666	14,828,183	15,231,240	14,174,870	13,849,140	14,008,120	14,343,670	14,816,510	14,786,290
Cost per Capita	184	198	193	197	197	203	189	183	185	190	196	196
Cost per Acre	19,287	20,775	20,268	20,668	20,710	21,273	19,798	19,343	19,565	20,034	20,694	20,652
Cost per Household	443	477	466	475	476	489	455	442	447	458	473	472
Cost per Taxpayer	488	491	531	627	630	619	483	489	508	452	458	515
Recreation Program Revenue	5,411,522	5,411,522	5,667,225	5,506,647	5,628,187	5,912,600	6,221,020	6,766,240	5,838,370	6,716,930	1,912,100	4,554,950
Program Enrollment	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,200	43,955	40,195	41,401	14,927
Average Revenue per Registrant	105	104	110	123	125	126	133	157	133	167	46	305
Recreation Program Expense	3,429,364	3,897,088	3,904,404	3,681,209	3,532,992	3,711,340	3,931,720	3,791,770	3,319,590	-	1,094,640	3,234,220
Classes Offered (less cancelled)	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,479	4,680	4,308	4,712	4,675
Average Expense per Class	804	1,069	826	739	722	836	884	847	709	-	232	692
Arlington Lakes Golf Club Expenses	1,446,451	1,278,661	1,229,820	1,169,790	1,371,150	878,610	1,133,200	1,233,440	1,162,280	1,307,620	1,131,150	1,262,620
Arlington Lakes Golf Club Rounds	37,209	39,009	39,269	43,359	42,374	5,734	39,495	41,853	41,500	44,338	44,338	41,500
Cost per Round	39	33	31	27	32	153	29	29	28	29	26	30
Racquet Club Expenses (no capital)	1,501,598	1,523,409	1,399,095	1,480,102	1,464,287	1,824,770	1,399,190	1,456,080	1,434,180	1,623,780	1,371,740	1,581,430
Racquet Club Memberships	1,386	1,388	1,352	1,330	1,328	1,312	1,271	1,284	1,211	1,178	1,282	1,179
Cost per Member	1,083	1,098	1,035	1,113	1,103	1,391	1,101	1,134	1,184	1,378	1,070	1,341
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	2,800,117	2,833,027	2,866,679	2,839,319
Tax Rate (per \$100 assessed value)	0.493	0.496	0.536	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.463	0.520

# Public Swimming Pool Attendance



Pool	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21**
Camelot	23,403	13,228	15,871	15,588	20,386	16,337	18,119	18,073	10,144
Frontier	25,491	23,915	24,347	24,001	30,654	25,625	27,000	26,615	-
Heritage	28,183	19,030	19,831	18,883	28,345	24,291	22,049	23,613	-
Pioneer	32,999	33,074	27,614	27,272	31,530	25,584	29,239	30,479	9,903
Recreation	17,393	12,381	17,995	12,575	18,114	15,702	16,221	16,228	18,842
Olympic / ARC*	61,597	64,900	56,811	56,645	64,443	62,410	25,586	57,689	46,235
All Pools	189,066	166,528	162,469	154,964	193,472	169,949	138,214	172,697	85,124

\*Olympic renamed to Arlington Ridge Center in 2020

\*\*2020-21 pool attendance includes projection for Feb-Apr '21 at ARC

# Recreation Program Statistics

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Summer</b>											
Programs Offered	1,584	1,160	1,263	1,245	1,223	999	1,243	1,271	1,242	1,415	1,776
Programs Closed	187	221	219	230	234	160	198	198	149	273	248
Programs Cancelled	306	255	350	311	213	269	265	265	272	190	477
Residents Enrolled	15,665	15,644	9,703	8,113	8,002	7,808	8,150	7,974	6,471	14,379	4,840
Non-Residents Enrolled	4,331	3,895	1,422	715	1,086	1,217	1,006	1,006	1,380	1,777	673
Total Enrolled	19,996	19,539	11,125	8,828	9,088	9,025	9,156	8,980	7,851	16,156	5,513
<b>Fall</b>											
Programs Offered	1,161	1,099	1,635	1,615	1,535	1,253	1,216	1,351	1,376	1,168	1,463
Programs Closed	161	276	379	407	348	374	298	298	419	260	219
Programs Cancelled	325	239	374	330	266	286	308	308	230	199	496
Residents Enrolled	11,089	13,029	15,396	14,213	12,466	11,470	12,716	12,216	12,486	10,684	3,496
Non-Residents Enrolled	3,295	3,665	3,499	1,642	2,379	2,471	2,164	1,164	2,803	2,473	801
Total Enrolled	14,384	16,694	18,895	15,855	14,845	13,941	14,880	13,380	15,289	13,157	4,297
<b>Winter</b>											
Programs Offered	811	620	890	867	902	984	925	867	898	959	702
Programs Closed	269	312	258	249	222	236	227	227	239	294	233
Programs Cancelled	189	167	244	212	147	160	172	172	149	133	260
Residents Enrolled	6,462	6,426	6,182	5,738	6,635	8,217	7,663	6,613	6,488	6,425	2,163
Non-Residents Enrolled	1,241	1,301	1,205	1,067	1,181	1,735	1,328	1,328	1,190	1,019	387
Total Enrolled	7,703	7,727	7,387	6,805	7,816	9,952	8,991	7,941	7,678	7,444	2,550
<b>Spring</b>											
Programs Offered	712	766	939	1,253	1,236	1,203	1,066	990	1,164	766	734
Programs Closed	135	223	225	237	187	208	179	179	205	214	89
Programs Cancelled	160	73	226	268	161	151	167	167	209	97	192
Residents Enrolled	8,312	6,923	12,018	11,697	11,885	11,960	12,047	11,597	11,144	2,944	2,008
Non-Residents Enrolled	1,311	1,308	1,903	1,665	1,454	2,057	1,725	1,301	1,993	494	559
Total Enrolled	9,623	8,231	13,921	13,362	13,339	14,017	13,773	12,899	13,137	3,438	2,567
<b>All Seasons</b>											
Programs Offered	4,268	3,645	4,727	4,980	4,896	4,439	4,450	4,479	4,680	4,308	4,675
Programs Closed	752	1,032	1,081	1,123	991	978	902	902	1,012	1,041	789
Programs Cancelled	980	734	1,194	1,121	787	866	912	912	860	619	1,425
Residents Enrolled	41,528	42,022	43,299	39,761	38,988	39,455	40,577	38,401	36,589	34,432	12,507
Non-Residents Enrolled	10,178	10,169	8,029	5,089	6,100	7,480	8,708	8,708	8,325	8,058	2,420
Total Enrolled	51,706	52,191	51,328	44,850	45,088	46,935	46,800	43,200	43,955	40,195	14,927
<b>Percent Change</b>											
Programs	-2.6%	-11.5%	21.4%	9.2%	6.5%	-13.0%	-1.0%	0.8%	7.1%	-3.7%	-11.5%
Participants	-0.3%	0.9%	-1.7%	-12.6%	0.5%	4.1%	-0.3%	-8.0%	-6.1%	-8.6%	-62.9%

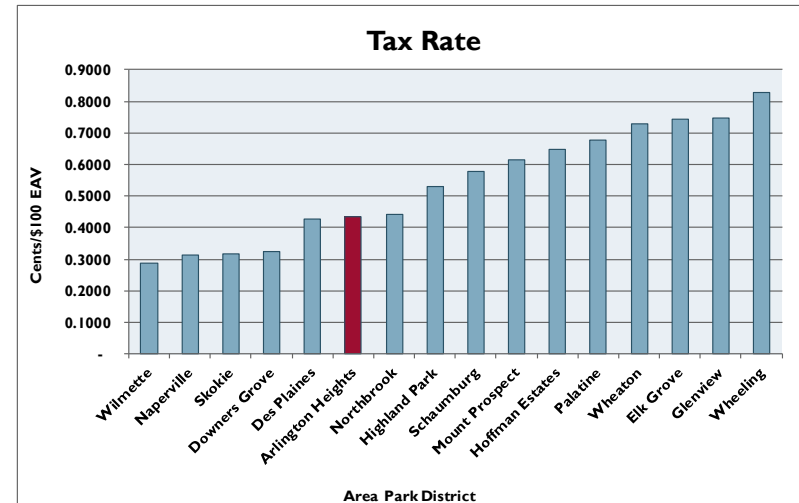
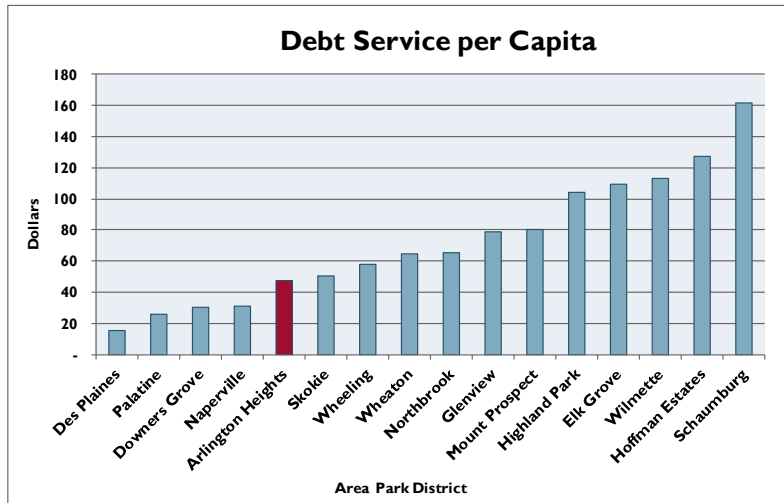
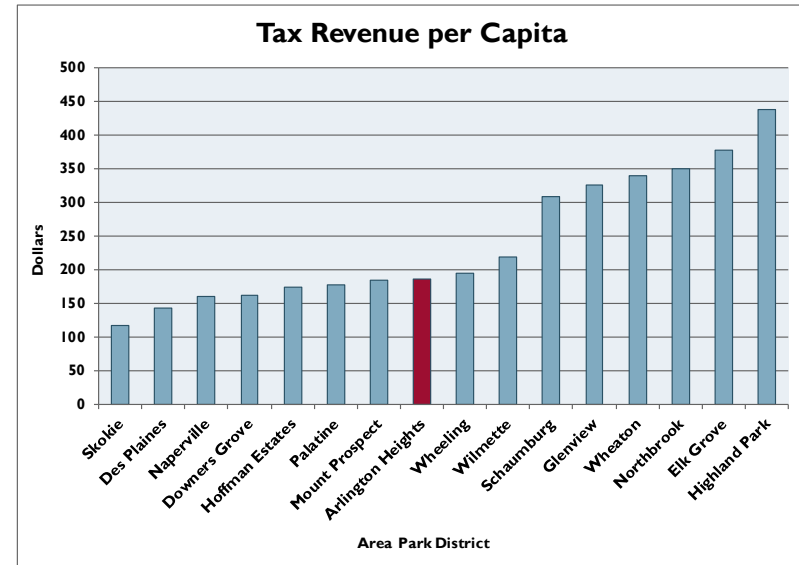
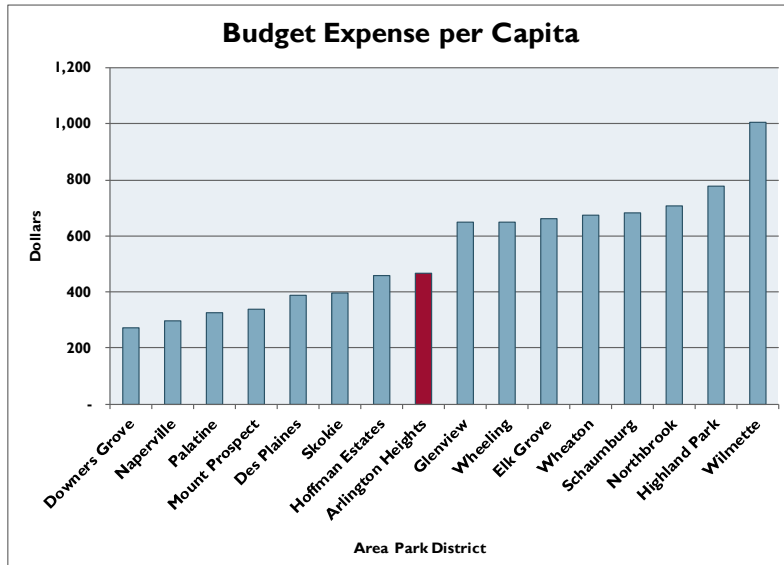


# Golf Rounds

Month	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	5 Year Average
May	5,548	5,842	6,487	5,600	4,593	*Closed	5,772	5,985	5,437	3,267	5,011
June	6,489	6,959	6,906	6,737	1,011	*Closed	7,430	6,596	6,793	7,263	5,819
July	5,953	5,128	7,370	7,542	*Closed	6,347	7,501	7,656	7,455	8,410	7,474
August	6,424	5,481	8,154	6,907	*Closed	6,135	8,001	7,428	7,368	8,183	7,423
September	3,082	3,891	4,821	4,577	*Closed	3,946	5,130	4,679	5,209	5,853	4,963
October	3,069	2,741	3,759	3,534	*Closed	3,103	2,725	2,270	2,612	4,065	2,955
November	1,349	1,685	1,549	850	*Closed	1,510	1,620	648	683	2,893	1,471
December	638	1,655	620	901	*Closed	55	-	1,199	1,159	271	537
January	610	213	40	94	*Closed	-	-	-	75	333	82
February	288	-	11	-	*Closed	-	-	-	497	-	99
March	2,768	1,171	273	722	*Closed	840	783	465	501	800	678
April	2,791	2,503	3,151	2,827	*Closed	3,018	2,449	2,569	-	3,000	2,207
Total	39,009	37,269	43,141	40,291	5,604	24,954	41,411	39,495	37,789	44,338	38,718

\* Course closed for renovation

# Area Park District Comparisons – Most Recent Budgets



Source: Most recent local government comprehensive annual financial reports □

# Grant History



<b>Park/Location</b>	<b>Project</b>	<b>Grant/Donation Source</b>	<b>Year</b>	<b>Amount</b>
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 Dept of Conservation	1993	50,000
Melas	Athletic Field Construction	OSLAD	1994	200,000
Melas	Athletic Field Construction	OSLAD	1995	200,000
Pioneer	Pool Renovation	OSLAD	1998	200,000
Melas	Perimeter Pathway	Legislative (through Village of Mt. Prospect)	1998	500,000
Administration Center	South Wing Renovation	Legislative	1999	500,000
Lake Terramere	Playground Renovation	Legislative	1999	100,000
Patriots	Soccer Field Renovation	Legislative	2000	70,000
Frontier	Pool Renovation	OSLAD	2000	400,000
Greenbrier	Playground Renovation	Legislative	2000	50,000
Hasbrook	Pathway Reconstruction	Legislative	2000	130,000
Hasbrook	Playground Renovation	Legislative	2000	90,000
Rand-Berkley	Athletic Field Renovation	Legislative	2000	50,000
Sunset Ridge	Playground Renovation	Legislative	2000	25,000
Museum	HVAC Improvements in Pop Factory	IDNR	2000	20,000
Museum	Exhibit Design for Small Museum Class	Illinois Humanities Council - Technical Assistance Grant	2000	500
Museum	Climate Control Project - Muller and Banta Houses	Legislative	2000	100,000
Museum	Climate Control Project - Muller and Banta Houses	Arlington International Racecourse - Pony Auction	2000	2,700
Museum	Heritage Gallery Picture Hanging	Frontier Days, Inc.	2000	1,800
Museum	Heritage Gallery	Arlington Eve	2000	8,500
Museum	Local History Coloring /Activity Book for Grades K-3	State Museum Program Grant	2000	9,850

# Grant History



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 Magmetic Ballasts	Illinois Clean Energy Grant	2007	6,192
Recreation Programs	Responsible Sports & Community Grant	Liberty Mutual	2008	2,500
Memorial Park	Park Improvements	Legislative	2008	25,000
Patriots	Playground Renovation	Legislative	2008	50,000
Camelot Park	Pedestrian Bridge Replacement	Legislative	2009	55,000
Lake Arlington	Playground Renovation	Legislative	2009	90,000
Recreation Programs	Family Reading Program / Literacy	Target	2009	1,500
Recreation Programs	Enrichment for Preschoolers	Target	2011	2,000
Forest View	Tennis Court Improvements	USTA	2012	14,000
Frontier Park	Outdoor Recreation Amenities	OSLAD	2012	400,000
Museum	Museum Campus Signs	IDNR	2014	43,800
Camelot Park	Community Center Renovation	PARC	2014	2,500,000
Lake Arlington	Park Improvements	OSLAD	2016	400,000
Lake Arlington	Park Improvements	ComEd/Green Regions	2018	20,000
Recreation Park	Park Improvements	OSLAD - returned due to Covid-19	2020	400,000
			Total all grants received	
			\$8,732,364	

# Economic Characteristics of the District



## Ten Largest Employers

Employer	2020 Number of Employees	Percentage of Total District
Northwest Community Healthcare	3,600	4.8%
School District #214	1,700	2.3%
HSBC Finance Corporation	1,500	2.0%
Lutheran Home	800	1.1%
Robert Bosch Tool Corp	650	0.9%
Paddock Publications, Inc.	500	0.7%
Alexian Brothers Health System	500	0.7%
Clearbrook	450	0.6%
Kroeschell Inc	450	0.6%
Village of Arlington Heights	450	0.6%
	<b>10,600</b>	<b>14.0%</b>

2020 Illinois Services and 2-10 Illinois Manufacturers Directories

## Ten Largest Taxpayers

Tax Payer Name	2019 Equalized Assessed Value	Percentage of District's Total EAV
Luther Village	\$30,266,744	0.94%
Town & Country Chicago	21,020,665	0.65%
Amcap Northpoint LLC	16,572,604	0.51%
New Plan Excel Property Trust	15,907,570	0.49%
Hamilton Partners Inc	14,430,485	0.45%
Stonebridge Real Estate	14,075,838	0.44%
JRK Property Holdings	13,585,878	0.42%
John Hancock Life Ins	13,442,961	0.42%
Sptmrt Propertiest Trust	12,038,072	0.37%
Arlington Town Square	11,400,648	0.35%
	<b>\$162,741,465</b>	<b>5.04%</b>

Source: Cook County Clerk's Office

The above taxpayers represent 5.04% of the District's \$3,226,379,740 2019 EAV.

## Equalized Assessed Value and Actual Value of Taxable Property

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total	Estimated
						Direct Tax Rate	Actual Full Market Value
2009	\$2,276,816,878	\$707,298,938	\$879,364	\$264,280,870	\$3,517,661,096	0.392	\$9,747,828,150
2010	2,136,866,824	599,845,435	719,722	227,180,558	3,249,076,050	0.450	8,893,837,617
2011	1,969,637,182	560,992,292	810,919	211,970,739	2,964,612,539	0.496	8,230,233,396
2012	1,671,686,858	506,408,932	996,997	202,241,686	2,743,411,132	0.545	7,144,003,419
2013	1,759,764,984	517,129,616	1,037,926	128,205,301	2,381,334,473	0.633	7,218,413,481
2014	1,759,764,002	517,129,616	1,037,926	128,205,301	2,406,137,827	0.636	7,046,701,719
2015	1,715,373,713	505,676,620	1,242,969	126,584,768	2,348,900,573	0.626	7,046,701,719
2016	2,088,113,593	556,105,619	1,264,483	134,692,900	2,780,203,080	0.488	8,340,609,240
2017	2,097,867,084	586,711,705	1,289,820	141,203,155	2,827,099,756	0.494	8,400,353,226
2018	2,077,694,730	579,628,349	1,384,950	141,382,211	2,800,117,742	0.514	8,320,179,738

Source: Cook and Lake County Clerk's Office

## Overlapping General Obligation Bonded Debt

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$2,950,121,750	1.874%	\$55,285,282
Cook County Forest Preserve District	151,010,000	1.874%	2,829,927
Metropolitan Water Reclamation District	2,697,667,000	1.910%	51,525,440
The Village of Arlington Heights	65,182,632	93.083%	60,673,949
Village of Mount Prospect	125,805,762	2.720%	3,421,917
Village of Palatine	45,074,374	0.099%	44,624
City of Prospects Heights	12,135,144	7.920%	961,103
City of Rolling Meadows	16,874,927	0.647%	109,181
Community Consolidated School District Number 15	44,000,680	0.823%	362,126
Community Consolidated School District Number 21	30,255,000	20.727%	6,270,954
School District Number 23	7,540,000	36.907%	2,782,788
School District Number 25	47,360,000	96.141%	45,532,378
School District Number 57	7,860,000	3.712%	291,763
School District Number 59	12,385,000	14.383%	1,781,335
High School District Number 214	37,480,000	32.684%	12,249,963
William Rainey Harper College Number 512	117,785,000	15.973%	18,813,798
<b>Total Overlapping Bonded Debt</b>			<b>\$262,936,527</b>



# Recreation Program & Club Fees



Recreation Programs											
Description	2018/19	2019/20	2020/21	2021/22	% Change	Description	2018/19	2019/20	2020/21	2021/22	% Change
<b>Aquatics</b>						<b>Athletics</b>					
Summer Youth Water Polo	\$ 138.00	\$ 138.00	\$ 142.00	\$ 146.00	3%	House Soccer	\$ 75.00	\$ 75.00	\$ 77.00	\$ 81.00	5%
One On One Coaching	\$ 25.00	\$ 25.00	\$ 30.00	\$ 31.00	3%	Girls Lacrosse Beginner	\$ 200.00	\$ 200.00	\$ 200.00		-100%
Competitive stroke clinic	\$ 9.00	\$ 9.00	\$ 9.25	\$ 10.00	8%	Girls Lacrosse Advanced	\$ 300.00	\$ 300.00	\$ 300.00		-100%
Preseason swim workouts	\$ 7.00	\$ 9.00	\$ 9.25	\$ 10.00	8%	Youth Volleyball	\$ 89.00	\$ 89.00	\$ 89.00	\$ 95.00	7%
Certified scuba diver course	\$ 300.00	\$ 300.00	\$ 310.00	\$ -	-100%	Aces U7-U9	\$ 1,250.00	\$ 1,250.00	\$ 1,300.00	\$ 1,300.00	0%
Try Scuba	\$ 125.00	\$ 125.00	\$ 130.00	\$ -	-100%	Aces U10	\$ 1,650.00	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	0%
Snorkeling	\$ 50.00	\$ 50.00	\$ 52.00	\$ -	-100%	Aces U11-U15	\$ 1,650.00	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	0%
Kickoff to Interpark	\$ 8.00	\$ 8.00	\$ 8.25	\$ 9.00	9%	Aces High School GIRLS	\$ 1,550.00	\$ 1,550.00	\$ 1,600.00	\$ 1,600.00	0%
School Year Youth Water Polo	\$ 8.00	\$ 8.25	\$ 8.50	\$ 8.75	3%	Aces High School BOYS				\$ 1,350.00	NEW
Splashball	\$ 6.00	\$ 6.00	\$ 6.25	\$ 6.50	4%	Aces Futsal				\$ 14.28	NEW
Swim School	\$ 9.25	\$ 9.25	\$ 10.00	\$ 10.30	3%	Adult Volleyball	\$ 370.00	\$ 375.00	\$ 385.00	\$ 525.00	36%
Junior Swim School	\$ 9.25	\$ 9.25	\$ 10.00	\$ 10.30	3%	Aces 1hr Soccer Camp	\$ 14.00	\$ 16.00	\$ 19.00	\$ 19.00	0%
Water Babies/Toddlers	\$ 7.37	\$ 7.37	\$ 7.60	\$ 7.80	3%	Aces 3hr Soccer Camp	\$ 29.00	\$ 32.00	\$ 35.00	\$ 35.00	0%
Semi-Private Lessons	\$ 16.50	\$ 16.50	\$ 20.00	\$ 20.00	0%	Aces 1.5hr Adv Camps	\$ 31.00	\$ 32.00	\$ 37.00	\$ 37.00	0%
Junior Lifeguarding	\$ 8.25	\$ 8.25	\$ 8.50	\$ -	-100%	Evening Camp 1 day a week	\$ 25.00	\$ 26.66	\$ 29.16	\$ 29.16	0%
Community Lifeguarding	\$ 150.00	\$ 150.00	\$ 155.00	\$ -	-100%	Evening Camp 2 days a week	\$ 23.33	\$ 25.00	\$ 24.58	\$ 24.58	0%
Windy City Diving	\$ 12.86	\$ 12.86	\$ 13.25	\$ 15.00	13%	Aces Pre K 3yr Old	\$ 12.14	\$ 12.14	\$ 12.85	\$ 12.85	0%
<b>Aquatics-Birthday Parties</b>						Aces Pre K 4-5yr Old	\$ 8.46	\$ 8.46	\$ 8.85	\$ 8.85	0%
Center - Old Fashion, Princess, Sports, Cooking	\$ 275.00	\$ 275.00	\$ 290.00	\$ 290.00	0%	Aces Junior Aces	\$ 11.43	\$ 12.31	\$ 12.50	\$ 12.50	0%
Center - Magic, Art	\$ 295.00	\$ 295.00	\$ 310.00	\$ 310.00	0%	Aces House Indoor	\$ 12.14	\$ 12.14	\$ 12.71	\$ 14.17	11%
Gold Pool Party	\$ 405.00	\$ 405.00	\$ 420.00	\$ 420.00	0%	Hoops n Headers - 6hr	\$ 39.80	\$ 39.80	\$ 39.80	\$ 39.80	0%
Silver Pool Party	\$ 360.00	\$ 360.00	\$ 375.00	\$ 375.00	0%	Hoops n Headers 1.25hr post camp	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	0%
Bronze Pool Party	\$ 330.00	\$ 330.00	\$ 345.00	\$ 345.00	0%	Youth V-Ball Clinics	-	\$ 17.50	\$ 20.00	\$ 21.00	5%
<b>Aquatics-Daily Admissions</b>						Lacrosse Girls Clinics	\$ 19.29	\$ 19.29	\$ 20.00	\$ -	-100%
Daily Admission - Res.	\$ 6.00	\$ 6.00	\$ 7.00	\$ 7.00	0%	High Five Sports Camps	\$ 14.16	\$ 14.16	\$ 15.00	\$ 16.00	7%
Daily Admission - NR	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	0%	Youth Basketball	\$ 86.00	\$ 88.00	\$ 91.00	\$ 94.00	3%
AM Wading Pool - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Men's Basketball - spring & summer	\$ 550.00	\$ 570.00	\$ 595.00	\$ 600.00	1%
AM Wading Pool - Non-Res.	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - fall & winter	\$ 650.00	\$ 800.00	\$ 825.00	\$ 825.00	0%
Daily Admission - Evenings - Res.	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	0%	Softball - men's 12" summer	\$ 800.00	\$ 800.00	\$ 825.00	\$ 750.00	-9%
Daily Admission - Evenings - NR	\$ 6.00	\$ 6.00	\$ 7.00	\$ 7.00	0%	Softball - co-ed 14" summer	\$ 800.00	\$ 800.00	\$ 800.00	\$ 750.00	-6%
Olympic: Lap/Senior Swim - Res	\$ 4.00	\$ 4.00	\$ 7.00	\$ 7.00	0%	Softball - men's 16" summer	\$ 650.00	\$ 650.00	\$ 700.00	\$ 750.00	7%
Olympic: Lap/Senior Swim - NR	\$ 6.00	\$ 6.00	\$ 10.00	\$ 10.00	0%	Softball - women's 12" summer	\$ 650.00	\$ 650.00	\$ 700.00	\$ 750.00	7%
<b>Aquatics-Special Events</b>						Softball - women's 16" summer	\$ 650.00	\$ 650.00	\$ 700.00	\$ 750.00	7%
Pool Egg Hunt	\$ 10.00	\$ 10.00	\$ 11.00	\$ 12.00	9%	Softball - men's 12" spring	\$ 400.00	\$ 400.00	\$ 425.00	\$ 450.00	6%
Teen Night	N/A	\$ 10.00	\$ 10.00	\$ 15.00	50%	Softball - men's 12" fall	\$ 700.00	\$ 725.00	\$ 750.00	\$ 750.00	0%
Youth Triathlon	\$ 35.00	\$ 35.00	\$ 40.00	\$ 45.00	13%	Pre T-Ball	\$ 6.15	\$ 6.15	\$ 6.66	\$ 6.92	4%
<b>Aquatics-Swim Teams</b>						T-Ball	\$ 6.15	\$ 6.15	\$ 6.66	\$ 6.92	4%
Muskies Winter 8 & Under	\$ 320.00	\$ 320.00	\$ 330.00	\$ 340.00	3%	Rookie Ball	\$ 6.15	\$ 6.15	\$ 6.66	\$ 6.92	4%
Muskies Winter 9 & 10 yr olds	\$ 340.00	\$ 340.00	\$ 350.00	\$ 360.00	3%	Saturday Morning T-ball program	\$ 10.00	\$ 10.00	\$ 12.00	\$ 12.00	0%
Muskies Winter 11 & 12 yr olds	\$ 395.00	\$ 395.00	\$ 405.00	\$ 416.00	3%	Indoor Youth Sports Classes (tball, basketball)			\$ 8.16	\$ 8.50	4%
Muskies Winter 13 & up	\$ 550.00	\$ 550.00	\$ 565.00	\$ 580.00	3%	<b>Canine Commons</b>					
Muskies Summer 8 & Under	\$ 245.00	\$ 245.00	\$ 252.00	\$ 260.00	3%	Canine Commons - 1 dog	\$ 50.00	\$ 55.00	\$ 55.00	\$ 55.00	0%
Muskies Summer 9 & 10 yr olds	\$ 245.00	\$ 245.00	\$ 252.00	\$ 260.00	3%	Canine Commons - additional dog	\$ 25.00	\$ 30.00	\$ 30.00	\$ 30.00	0%
Muskies Summer 11 & 12 yr olds	\$ 250.00	\$ 250.00	\$ 258.00	\$ 265.00	3%	Canine Commons - key fob replacement	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Muskies Summer 13 & up	\$ 314.00	\$ 314.00	\$ 322.00	\$ 332.00	3%						
Interpark Swim Team	\$ 180.00	\$ 180.00	\$ 185.00	\$ 190.00	3%						
<b>Aquatics-Water Exercise</b>											
Water Exercise Daily fee	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	0%						

# Recreation Program & Club Fees

Recreation Programs											
Description	2018/19	2019/20	2020/21	2021/22	% Change	Description	2018/19	2019/20	2020/21	2021/22	% Change
<b>CAP - Children at Play</b>						<b>Centers</b>					
Before - 5 days D21	\$ 1,050.00	\$ 1,131.00	\$ 1,174.50	\$ 1,244.10	6%	Mad Science System Classes	\$ 18.38	\$ 18.38	\$ 19.00	\$ 18.00	-5%
After - 5 days D21	\$ 1,312.50	\$ 1,392.00	\$ 1,557.30	\$ 1,651.26	6%	Mad Science Camps	\$ 55.00	\$ 55.00	\$ 57.00	\$ 57.00	0%
Before - 3 days D21	\$ 703.50	\$ 729.75	\$ 777.60	\$ 824.04	6%	Technology Classes	\$ 56.00	\$ 56.00	\$ 58.00	\$ 58.00	0%
After - 3 days D21	\$ 876.75	\$ 903.00	\$ 1,031.40	\$ 1,092.96	6%	Frontier Gardens	\$ 45.00	\$ 45.00	\$ 46.35	\$ 48.00	4%
Before - 5 days D25	\$ 1,081.25	\$ 1,167.75	\$ 1,219.65	\$ 1,292.31	6%	Preschool Gymnastics	\$ 11.50	\$ 12.13	\$ 12.49	\$ 13.00	4%
After - 5 days D25	\$ 1,340.75	\$ 1,427.25	\$ 1,591.60	\$ 1,686.75	6%	Youth Gymnastics	\$ 12.50	\$ 13.13	\$ 13.52	\$ 14.00	4%
Before - 3 days D25	\$ 729.75	\$ 756.00	\$ 810.00	\$ 858.60	6%	Kid's Karate Club	\$ 7.00	\$ 7.25	\$ 7.47	\$ 5.20	-30%
After - 3 days D25	\$ 903.00	\$ 929.25	\$ 1,058.40	\$ 1,122.12	6%	Shotokan Pre-Karate	\$ 11.00	\$ 11.00	\$ 11.33	\$ 11.75	4%
Before - 5 days D59	\$ 1,098.00	\$ 1,189.50	\$ 1,235.25	\$ 1,308.45	6%	Shotokan Parent / Child Karate	\$ 11.00	\$ 11.00	\$ 11.33	\$ 11.75	4%
After - 5 days D59	\$ 1,372.00	\$ 1,464.00	\$ 1,637.85	\$ 1,736.67	6%	Shotokan Youth / Adult Karate	\$ 11.00	\$ 11.00	\$ 11.33	\$ 13.85	22%
Before - 3 days D59	\$ 737.00	\$ 764.50	\$ 799.20	\$ 846.93	6%	RMHS Cheer Clinic	\$ 35.00	\$ 35.00	\$ 36.05	\$ -	-100%
After - 3 days D59	\$ 918.50	\$ 946.00	\$ 1,060.05	\$ 1,123.32	6%	Traditional Japanese Weaponry	\$ 12.50	\$ 12.50	\$ 12.88	\$ -	-100%
<b>Cultural Arts</b>						<b>Centers-Special Events</b>					
Dance - 30 minute class	\$ 14.00	\$ 14.28	\$ 14.56	\$ 15.45	6%	Daddy Daughter Ball	\$ 40.00	\$ 45.00	\$ 46.00	\$ 46.00	0%
Dance - 45 minute class	\$ 10.16	\$ 10.36	\$ 10.57	\$ 11.21	6%	Bunny Basket Delivery	\$ 30.00	\$ 25.00	\$ 26.00	\$ 26.00	0%
Dance - 60 minute class	\$ 8.63	\$ 8.80	\$ 8.98	\$ 9.52	6%	Polar Express	\$ 20.00	\$ 20.00	\$ 22.00	\$ 22.00	0%
Dance - 75 minute class	\$ 7.85	\$ 8.00	\$ 8.16	\$ 8.65	6%	Mother Son event	\$ 39.00	\$ 39.00	\$ 46.00	\$ 46.00	0%
Dance - camp	\$ 7.63	\$ 7.78	\$ 7.94	\$ 8.41	6%	Trunk or Treat - early registration	\$ 7.00	\$ 8.00	\$ 9.00	\$ 9.00	0%
Vibe Dance	\$ 7.56	\$ 7.71	\$ 7.79	\$ 8.17	5%	Trunk or Treat - day of registration	\$ 10.00	\$ 10.00	\$ 15.00	\$ 15.00	0%
Art - 45 minute class	\$ 10.33	\$ 10.54	\$ 10.64	\$ 11.18	5%	<b>Day Camp</b>					
Art - 60 minute class	\$ 8.88	\$ 9.06	\$ 9.15	\$ 9.61	5%	Day Camp	\$ 5.26	\$ 5.36	\$ 5.52	\$ 5.52	0%
Art - 75 minute class	\$ 9.28	\$ 9.47	\$ 9.56	\$ 10.05	5%	AM Extended Camp	\$ 5.30	\$ 5.40	\$ 5.52	\$ 5.52	0%
Art - 90 minute class	\$ 9.28	\$ 9.47	\$ 9.56	\$ 10.05	5%	PM Extended Camp	\$ 5.26	\$ 5.33	\$ 5.52	\$ 5.52	0%
Art - 120 minute class	\$ 9.06	\$ 9.24	\$ 9.33	\$ 9.80	5%	Winter & Spring Break Camp	\$ 4.18	\$ 4.18	\$ 4.36	\$ 4.36	0%
Drama - 45 minute class	\$ 10.22	\$ 10.42	\$ 10.53	\$ 11.05	5%	<b>Fitness</b>					
Drama - 60 minute class	\$ 8.83	\$ 9.00	\$ 9.09	\$ 9.55	5%	Indoor Cycling	\$ 9.00	\$ 9.00	Fitpass	Fitpass	0%
Drama - Plays	\$ 5.50	\$ 5.61	\$ 5.67	\$ 5.95	5%	Barre Classes	\$ 12.00	\$ 12.00	Fitpass	Fitpass	0%
Drama - Camp	\$ 8.50	\$ 8.67	\$ 8.76	\$ 9.20	5%	Yoga	\$ 9.00	\$ 9.00	Fitpass	Fitpass	0%
Show Choir	\$ 8.63	\$ 8.80	Price with Drama			Kids Yoga	\$ 7.50	\$ 7.50	\$ 7.75	\$ -	-100%
Arts Alive Camp	\$ 7.53	\$ 7.68	\$ 7.91	\$ 8.47	7%	Meditation	\$ 12.50	\$ 12.50	\$ 13.00	\$ 13.00	0%
Private Music Lessons	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%	Peace Yoga - contractual	\$ 9.00	\$ 9.00	\$ 9.25	\$ 10.00	8%
<b>Centers</b>						<b>Day Camp</b>					
Fall Festival Days	\$ 40.00	\$ 40.00	\$ 45.00	\$ 47.00	4%	AM Extended Camp	\$ 5.30	\$ 5.40	\$ 5.52	\$ 5.52	0%
Babysitting	\$ 7.43	\$ 10.00	\$ 11.00	\$ 12.00	9%	PM Extended Camp	\$ 5.26	\$ 5.33	\$ 5.52	\$ 5.52	0%
Home Alone	\$ 10.00	\$ 10.00	\$ 11.00	\$ 12.00	9%	Winter & Spring Break Camp	\$ 4.18	\$ 4.18	\$ 4.36	\$ 4.36	0%
Glitzy Girlz	\$ 29.00	\$ 29.00	\$ 30.00	\$ 31.00	3%	<b>Fitness</b>					
Parent's Night Out	-	\$ 15.00	\$ 20.00	\$ 30.00	50%	Indoor Cycling	\$ 9.00	\$ 9.00	Fitpass	Fitpass	0%
Summer Safety Crash Course	-	\$ 25.00	\$ 26.00	\$ 26.00	0%	Barre Classes	\$ 12.00	\$ 12.00	Fitpass	Fitpass	0%
Bowling	\$ 10.83	\$ 10.83	\$ 11.00	\$ 11.00	0%	Yoga	\$ 9.00	\$ 9.00	Fitpass	Fitpass	0%
Magic	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.00	0%	Kids Yoga	\$ 7.50	\$ 7.50	\$ 7.75	\$ -	-100%
All Star Sports Volleyball	\$ 11.67	\$ 12.00	\$ 12.50	\$ 12.50	0%	Meditation	\$ 12.50	\$ 12.50	\$ 13.00	\$ 13.00	0%
All Star Sports	\$ 10.25	\$ 10.50	\$ 11.00	\$ 11.00	0%	Peace Yoga - contractual	\$ 9.00	\$ 9.00	\$ 9.25	\$ 10.00	8%
Jelly Bean Sports	\$ 16.00	\$ 16.25	\$ 16.75	\$ 16.75	0%	Pilates	\$ 9.00	\$ 9.00	Fitpass	Fitpass	0%
Skyhawks	\$ 26.00	\$ 26.00	\$ 27.00	\$ 27.00	0%	Stroller Strides - contractual	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%
Skyhawks Mini-Hawks				\$ 5.92	NEW	Small Group Personal Training - pr hr	\$ 9.00	\$ 9.00	Varies	\$ 20.00	NEW
Bulls Sox Half Camp	\$ 43.00	\$ 45.00	\$ 47.00	\$ 47.00	0%	Personal Training - pr hr	\$ 9.00	\$ 9.00	Varies	\$ 50.00	NEW
Bulls Sox Full Camp	\$ 77.00	\$ 77.00	\$ 79.00	\$ 79.00	0%	Boot Camp	\$ 9.00	\$ 9.00	Fitpass	Fitpass	N/A
Dog Obedience	\$ 9.86	\$ 10.00	\$ 10.30	\$ 10.30	0%	<b>Fitness - Memberships</b>					
Irish Step - preschool	\$ 9.63	\$ 9.63	\$ 10.00	\$ 10.00	0%	Annual PlusPass - Res Family			\$ 852.00	\$ 937.00	10%
Irish Step - Soft Shoe Beginner	\$ 13.63	\$ 13.63	\$ 14.00	\$ 14.00	0%	Annual PlusPass - NR Family			\$ 1,110.00	\$ 1,221.00	10%
Chess	\$ 18.33	\$ 18.33	\$ 19.00	\$ 19.00	0%	Annual PlusPass - Reciprocal Family			\$ 975.00	\$ 1,073.00	10%
Mad Science	\$ 17.50	\$ 17.50	\$ 18.00	\$ 18.00	0%	Monthly PlusPass - Res Family			\$ 73.00	\$ 80.00	10%
						Monthly PlusPass - NR Family			\$ 95.00	\$ 105.00	11%
						Monthly PlusPass - Reciprocal Family			\$ 83.00	\$ 91.00	10%
						Annual PlusPass - Res Ind.			\$ 468.00	\$ 515.00	10%
						Annual PlusPass - NR Ind.			\$ 702.00	\$ 772.00	10%
						Annual PlusPass - Res Senior Ind.			\$ 420.00	\$ 462.00	10%
						Annual PlusPass - NR Senior Ind.			\$ 631.00	\$ 694.00	10%
						Annual PlusPass - Reciprocal Ind.			\$ 616.00	\$ 678.00	10%
						Annual PlusPass - Reciprocal Senior Ind.			\$ 560.00	\$ 616.00	10%
						Annual PlusPass - Corporate Ind.			\$ 585.00	\$ 644.00	10%

# Recreation Program & Club Fees



Recreation Programs											
Description	2018/19	2019/20	2020/21	2021/22	% Change	Description	2018/19	2019/20	2020/21	2021/22	% Change
<b>Fitness - Memberships</b>						<b>Fitness - Memberships</b>					
Monthly PlusPass - Res Ind.			\$ 41.00	\$ 45.00	10%	Monthly SplashPass - Reciprocal Family			\$ 27.00	\$ 30.00	11%
Monthly PlusPass - NR Ind.			\$ 61.00	\$ 67.00	10%	Annual SplashPass - Res Ind.		\$ 150.00	\$ 180.00	\$ 198.00	10%
Monthly PlusPass - Res Senior Ind.			\$ 37.00	\$ 41.00	11%	Annual SplashPass - NR Ind.		\$ 230.00	\$ 270.00	\$ 297.00	10%
Monthly PlusPass - NR Senior Ind.			\$ 55.00	\$ 61.00	11%	Annual SplashPass - Res Senior Ind.			\$ 168.00	\$ 185.00	10%
Monthly PlusPass - Reciprocal Ind.			\$ 54.00	\$ 59.00	9%	Annual SplashPass - NR Senior Ind.			\$ 243.00	\$ 267.00	10%
Monthly PlusPass - Reciprocal Senior Ind.			\$ 49.00	\$ 54.00	10%	Annual SplashPass - Reciprocal Ind.			\$ 180.00	\$ 198.00	10%
Monthly PlusPass - Corporate Ind.			\$ 51.00	\$ 56.00	10%	Annual SplashPass - Reciprocal Senior Ind.			\$ 168.00	\$ 185.00	10%
Annual PlusPass - Res Couple			\$ 732.00	\$ 805.00	10%	Annual SplashPass - Corporate Ind.			\$ 225.00	\$ 248.00	10%
Annual PlusPass - NR Couple			\$ 950.00	\$ 1,045.00	10%	Monthly SplashPass - Res Ind.			\$ 17.00	\$ 19.00	12%
Annual PlusPass - Res Senior Couple			\$ 660.00	\$ 726.00	10%	Monthly SplashPass - NR Ind.			\$ 25.00	\$ 28.00	12%
Annual PlusPass - NR Senior Couple			\$ 855.00	\$ 941.00	10%	Monthly SplashPass - Res Senior Ind.			\$ 16.00	\$ 18.00	13%
Annual PlusPass - Reciprocal Couple			\$ 931.00	\$ 1,024.00	10%	Monthly SplashPass - NR Senior Ind.			\$ 22.00	\$ 24.00	9%
Annual PlusPass - Reciprocal Senior Couple			\$ 835.00	\$ 919.00	10%	Monthly SplashPass - Reciprocal Ind.			\$ 17.00	\$ 19.00	12%
Monthly PlusPass - Res Couple			\$ 63.00	\$ 69.00	10%	Monthly SplashPass - Reciprocal Senior Ind.			\$ 16.00	\$ 18.00	13%
Monthly PlusPass - NR Couple			\$ 81.00	\$ 89.00	10%	Monthly SplashPass - Corporate Ind.			\$ 21.00	\$ 23.00	10%
Monthly PlusPass - Res Senior Couple			\$ 57.00	\$ 63.00	11%	Annual SplashPass - Res Couple		\$ 186.00	\$ 216.00	\$ 238.00	10%
Monthly PlusPass - NR Senior Couple			\$ 73.00	\$ 80.00	10%	Annual SplashPass - NR Couple		\$ 282.00	\$ 324.00	\$ 356.00	10%
Monthly PlusPass - Reciprocal Couple			\$ 78.00	\$ 86.00	10%	Annual SplashPass - Res Senior Couple			\$ 192.00	\$ 211.00	10%
Monthly PlusPass - Reciprocal Senior Couple			\$ 72.00	\$ 79.00	10%	Annual SplashPass - NR Senior Couple			\$ 291.00	\$ 320.00	10%
Annual FitPass - Res Family			\$ 684.00	\$ 752.00	10%	Annual SplashPass - Reciprocal Couple			\$ 216.00	\$ 238.00	10%
Annual FitPass - NR Family			\$ 889.00	\$ 978.00	10%	Annual SplashPass - Reciprocal Senior Couple			\$ 192.00	\$ 211.00	10%
Monthly FitPass - Res Family			\$ 59.00	\$ 65.00	10%	Monthly SplashPass - Res Couple			\$ 20.00	\$ 22.00	10%
Monthly FitPass - NR Family			\$ 76.00	\$ 84.00	11%	Monthly SplashPass - NR Couple			\$ 29.00	\$ 32.00	10%
Annual FitPass - Res Ind.			\$ 312.00	\$ 343.00	10%	Monthly SplashPass - Res Senior Couple			\$ 18.00	\$ 20.00	11%
Annual FitPass - NR Ind.			\$ 468.00	\$ 515.00	10%	Monthly SplashPass - NR Senior Couple			\$ 26.00	\$ 29.00	12%
Annual FitPass - Res Senior Ind.			\$ 276.00	\$ 304.00	10%	Monthly SplashPass - Reciprocal Couple			\$ 20.00	\$ 22.00	10%
Annual FitPass - NR Senior Ind.			\$ 421.00	\$ 463.00	10%	Monthly SplashPass - Reciprocal Senior Couple			\$ 18.00	\$ 20.00	11%
Annual FitPass - Corporate Ind.			\$ 390.00	\$ 429.00	10%	Annual BasicPass - Res Family			\$ 48.00	\$ 53.00	10%
Monthly FitPass - Res Ind.			\$ 28.00	\$ 31.00	11%	Annual BasicPass - NR Family			\$ 144.00	\$ 158.00	10%
Monthly FitPass - NR Ind.			\$ 41.00	\$ 45.00	10%	Annual BasicPass - Res Couple			\$ 36.00	\$ 40.00	11%
Monthly FitPass - Res Senior Ind.			\$ 25.00	\$ 28.00	12%	Annual BasicPass - NR Couple			\$ 108.00	\$ 119.00	10%
Monthly FitPass - NR Senior Ind.			\$ 37.00	\$ 41.00	11%	Annual BasicPass - Res Ind.			\$ 24.00	\$ 26.00	8%
Monthly FitPass - Corporate Ind.			\$ 35.00	\$ 39.00	11%	Annual BasicPass - NR Ind.			\$ 72.00	\$ 79.00	10%
Annual FitPass - Res Couple			\$ 588.00	\$ 647.00	10%	ARC 30 day pass - Res Ind.			\$ 45.00	\$ 50.00	11%
Annual FitPass - NR Couple			\$ 764.00	\$ 840.00	10%	ARC 30 day pass - NR Ind.			\$ 65.00	\$ 72.00	11%
Annual FitPass - Res Senior Couple			\$ 528.00	\$ 581.00	10%	ARC 10 guest pass sheet - Res			\$ 80.00	\$ 88.00	10%
Annual FitPass - NR Senior Couple			\$ 687.00	\$ 756.00	10%	Summer Only SplashPass - Res Family		\$ 213.00	\$ 220.00	\$ 50.00	-77%
Monthly FitPass - Res Couple			\$ 50.00	\$ 55.00	10%	Summer Only SplashPass - NR Family		\$ 320.00	\$ 330.00	\$ 75.00	-77%
Monthly FitPass - NR Couple			\$ 66.00	\$ 73.00	11%	Summer Only SplashPass - Res Ind.		\$ 117.00	\$ 128.00	\$ 25.00	-80%
Monthly FitPass - Res Senior Couple			\$ 46.00	\$ 51.00	11%	Summer Only SplashPass - NR Ind.		\$ 181.00	\$ 198.00	\$ 38.00	-81%
Monthly FitPass - NR Senior Couple			\$ 59.00	\$ 65.00	10%	Summer Only SplashPass - Res Couple		\$ 164.00	\$ 160.00	\$ 40.00	-75%
Annual SplashPass - Res Family	\$ 246.00	\$ 300.00	\$ 330.00	\$ 330.00	10%	Summer Only SplashPass - NR Couple		\$ 244.00	\$ 240.00	\$ 60.00	-75%
Annual SplashPass - NR Family	\$ 376.00	\$ 450.00	\$ 495.00	\$ 495.00	10%	Summer Only ARC add-on SplashPass - Res Family			\$ 40.00	\$ 40.00	0%
Annual SplashPass - Reciprocal Family		\$ 300.00	\$ 330.00	\$ 330.00	10%	Summer Only ARC add-on SplashPass - NR Family			\$ 60.00	\$ 60.00	0%
Monthly SplashPass - Res Family			\$ 27.00	\$ 30.00	11%	Summer Only ARC add-on SplashPass - Res Ind.			\$ 16.00	\$ 16.00	0%
Monthly SplashPass - NR Family			\$ 40.00	\$ 44.00	10%	Summer Only ARC add-on SplashPass - NR Ind.			\$ 24.00	\$ 24.00	0%

# Recreation Program & Club Fees



Recreation Programs							Recreation Programs						
Description	2018/19	2019/20	2020/21	2021/22	% Change		Description	2018/19	2019/20	2020/21	2021/22	% Change	
<b>Fitness - Memberships</b>							<b>Preschool</b>						
Summer Only ARC add-on SplashPass - Res Couple			\$ 26.00	\$ 26.00	0%		Time Together	\$ 7.50	\$ 7.50	\$ 7.75	\$ 8.00	3%	
Summer Only ARC add-on SplashPass - NR Couple			\$ 39.00	\$ 39.00	0%		On My Way	\$ 10.00	\$ 10.00	\$ 10.25	\$ 10.50	2%	
Annual Caregiver Pass - Res		\$ 55.00	\$ 60.00	\$ 70.00	17%		All On My Own	\$ 11.33	\$ 11.33	\$ 11.50	\$ 11.75	2%	
Annual Caregiver Pass - NR		\$ 75.00	\$ 85.00	\$ 95.00	12%		Preschool 2 days a week, 3-4 year olds	\$ 1,160.00	\$ 1,184.00	\$ 1,208.00	\$ 1,256.00	4%	
Summer Only Caregiver Pass - Res			\$ 30.00	\$ 30.00	0%		Preschool 3 days a week, 4-5 year olds	\$ 1,772.00	\$ 1,808.00	\$ 1,844.00	\$ 1,917.00	4%	
Summer Only Caregiver Pass - NR			\$ 45.00	\$ 45.00	0%		Safety Town	\$ 5.60	\$ 6.00	\$ 11.86	\$ 12.16	3%	
<b>ARC-Daily Admissions</b>								Kid Rock	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	0%
Fitness Center Daily Admission - Res		\$ 10.00	\$ 10.00	\$ 10.00	0%		Kindermusik	\$ 10.00	\$ 10.00	\$ 10.50	\$ 10.50	0%	
Fitness Center Daily Admission - NR		\$ 15.00	\$ 15.00	\$ 15.00	0%		<b>Seniors</b>						
Open Gym - Res		\$ 3.00	\$ 3.00	\$ 3.00	0%		Fitness - 60 minute	\$ 8.00	\$ 8.20	\$ 8.20	\$ 8.20	0%	
Open Gym - NR		\$ 5.00	\$ 5.00	\$ 5.00	0%		Fitness - 90 minute	\$ 10.25	\$ 10.50	\$ 10.50	\$ 10.50	0%	
Track - Res		\$ 3.00	\$ 3.00	\$ 3.00	0%		Bridge	\$ 9.00	\$ 9.25	\$ 9.25	\$ 10.00	8%	
Track - NR		\$ 5.00	\$ 5.00	\$ 5.00	0%		Mah Johng	\$ 8.00	\$ 8.25	\$ 8.50	\$ 8.75	3%	
<b>Lake</b>								Senior Dance	\$ 7.75	\$ 8.00	\$ 8.25	\$ 8.50	3%
Sail Camp - all day	\$ 32.00	\$ 32.00	\$ 32.00	\$ 33.00	3%		Line Dance	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	0%	
Sail Camp - half day	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.50	2%		Art	\$ 12.75	\$ 13.00	\$ 13.00	\$ 13.25	2%	
Adventure Camp	\$ 55.00	\$ 56.00	\$ 57.00	\$ 57.00	0%		Crochet/Knitting	\$ 8.75	\$ 9.00	\$ 9.00	\$ 9.50	6%	
Zombie Camp	\$ -	\$ -	\$ 25.40	\$ 33.00	30%		Quilting	\$ 6.00	\$ 6.00	\$ 6.50	\$ 8.00	23%	
<b>Museum</b>								Woodcarving	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Adult Classes	\$ 15.00	\$ 15.00	\$ 15.45	\$ 15.45	0%		Luncheons	\$ 32.00	\$ 32.00	\$ 33.00	\$ 44.00	33%	
Youth Classes	\$ 15.00	\$ 15.00	\$ 15.45	\$ 15.45	0%		<b>Seniors-Memberships</b>						
Family programs	\$ 20.00	\$ 30.00	\$ 30.90	\$ 33.00	7%		Silver Fitness Pass - 6mos	\$ 145.00	\$ 146.00	\$ 146.00	\$ 146.00	0%	
Camps - Full day	\$ 160.00	\$ 175.00	\$ 180.00	\$ 190.00	6%		Silver Fitness Pass - 1 year	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	0%	
Camps - Half Day	\$ 90.00	\$ 90.00	\$ 92.70	\$ 95.00	2%		Athletic Club - 6 mos	\$ 118.00	\$ 119.00	\$ 118.00	\$ 118.00	0%	
School visit	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	0%		Athletic Club - 1 year	\$ 178.00	\$ 179.00	\$ 178.00	\$ 178.00	0%	
Scout visit	\$ 10.00	\$ 7.00	\$ 7.00	\$ 7.00	0%		Combo Pass - 6 mos	\$ 186.00	\$ 187.00	\$ 187.00	\$ 187.00	0%	
Teas Programs	\$ 25.00	\$ 25.00	\$ 45.00	\$ 45.00	0%		Combo Pass - 1 year	\$ 335.00	\$ 336.00	\$ 335.00	\$ 335.00	0%	
<b>Preschool</b>								Tour Club - individual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Kal Camp	\$ 5.28	\$ 5.38	\$ 5.54	\$ 5.65	2%		Tour Club - 2 people	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%	
Adult Tot Time out	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%		Wood Shop - 1 day	\$ 10.00	\$ 12.00	\$ 12.00	\$ 14.00	17%	
Lunch Bunch	\$ 7.97	\$ 7.97	\$ 7.97	\$ 8.20	3%		Wood Shop - 6 visit	\$ 42.00	\$ 48.00	\$ 48.00	\$ 54.00	13%	
Cooking and Crafty Creations	\$ 8.38	\$ 8.50	\$ 8.62	\$ 9.00	4%		Wood Shop - 10 visit	\$ 60.00	\$ 80.00	\$ 80.00	\$ 80.00	0%	
What's Cooking	\$ 8.38	\$ 8.50	\$ 8.62	\$ 8.75	2%								

# Recreation Program & Club Fees



<b>Forest View Racquet &amp; Fitness Club</b>					
Description	2018/19	2019/20	2020/21	2021/22	% Change
<b>Memberships (Tennis/Racquet/Fitness)</b>					
Student	\$ 80.00	\$ 90.00	\$ 90.00	\$ 100.00	11%
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	0%
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
<b>Memberships Club (Racquet/Fitness)</b>					
Student	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	0%
Adult	\$ 222.00	\$ 222.00	\$ 222.00	\$ 222.00	0%
Family	\$ 318.00	\$ 318.00	\$ 318.00	\$ 318.00	0%
<b>Memberships Enrollment Fees - One Time Charge</b>					
Individual	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	0%
Family	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	0%
Dual Membership (annual fee)	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	0%
Unlimited Racquetball	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	0%
<b>Court Fees - Member (indoor September to May)</b>					
Prime Time Tennis per hour	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	0%
Prime Time Racquetball per hour	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Prime Time Walleyball per hour	\$ 16.00	\$ 16.00	\$ 16.00		-100%
Permanent Court Time Indoor Season Only- per hour (Tuesdays after Labor Day to Memorial Day)	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	7%
Guest Fee - Student Rate	\$ 16.00	\$ 16.00	\$ 16.00	\$ 20.00	25%
<b>Court Fees (June to August)</b>					
Prime Time Tennis per hour	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	0%
Prime Time Racquetball per hour	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	0%
Prime Time Walleyball per hour	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	0%
Outdoor Court Fee per hour	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	20%
<b>Other Fees</b>					
Locker Room Fee per year	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	0%
Guest Fee - Adult	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee - Student	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%

Description	2018/19	2019/20	2020/21	2021/22	% Change	Classification
<b>Permanent Court Time Prime and Non-Prime per hour</b>						
Prime Time Tennis	\$ 30.00	\$ 30.00	\$30.00	\$32.00	7%	D
Non-Prime Time Tennis	\$ 24.00	\$ 24.00	\$25.00	\$22.00	-12%	D
Prime Time Racquetball PCT	\$ 10.00	\$ 10.00	\$10.00	\$10.00	0%	D
Non-Prime Time Racquetball PCT	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	0%	D
Prime Time or Non-Prime Time Wallyball	\$ 16.00	\$ 16.00	\$16.00	\$20.00	25%	D
Prime Time Tennis - Student Standby	\$ 16.00	\$ 16.00	\$16.00	\$16.00	0%	D
Prime Time Racquetball - Student Standby	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	D
Prime Time Wallyball - Student Standby	\$ 10.00	\$ 10.00	\$10.00		-100%	D
Early Bird Court Rate	\$ 18.00	\$ 18.00	\$18.00	\$20.00	11%	D
Fitness Studio Rental	\$ 50.00	\$ 50.00	\$50.00	\$50.00	0%	D
<b>Party Court Rental - Members Only</b>						
Deposit	\$ 50.00	\$ 50.00	\$50.00	\$50.00	0%	D
Per Guest Fee	\$ 4.00	\$ 4.00	\$ 4.00	\$ 5.00	25%	D
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$25.00	\$25.00	0%	D
<b>Group Lessons - Members (Adult/Junior/Quickstart)</b>						
Hourly Rate - 1 hour	\$ 21.00	\$ 22.00	\$22.50	\$23.50	4%	D
Hourly Rate - 1.5 hours	\$ 21.00	\$ 22.00	\$22.50	\$23.50	4%	D
Hourly Rate - 2 hours	\$ 17.50	\$ 18.00	\$19.00	\$20.00	5%	D
<b>Academy Group Lessons (Adult &amp; Junior)</b>						
Hourly Rate - 1 hour	\$ 22.00	\$ 23.00	\$23.50	\$24.50	4%	D
<b>Racquetball Lessons</b>						
Hourly Rate - 1.5 hours	\$ 12.00	\$ 12.00	\$12.00	\$15.00	25%	D
<b>Private Tennis Lessons - Indoor &amp; Outdoor</b>						
Hourly Rate (Staff Trainer) 1 hour non-member	\$ 78.00	\$ 78.00	\$80.00	\$85.00	6%	D
Hourly Rate (Manager/Pro) 1 hour non-member	\$ 88.00	\$ 90.00	\$92.00	\$95.00	3%	D
Hourly Rate (Staff Trainer) 1 hour	\$ 72.00	\$ 72.00	\$74.00	\$80.00	8%	D
Hourly Rate (Manager/Pro) 1 hour	\$ 82.00	\$ 84.00	\$85.00	\$90.00	6%	D
<b>Private Racquetball Lessons</b>						
Hourly Rate 1 Hour Member	\$ 45.00	\$ 45.00	\$45.00	\$45.00	0%	D
Hourly Rate 1 Hour Non-member	\$ 60.00	\$ 60.00	\$60.00	\$60.00	0%	D



# Recreation Program & Club Fees



<b>Heritage Tennis Club</b>						
Description	2018/19	2019/20	2020/21	2021/22	% Change	Classification
<b>Memberships</b>						
Student	\$ 80.00	\$ 85.00	\$ 90.00	\$ 100.00	11%	E
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	0%	E
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%	E
<b>Indoor Court Fees per hour</b>						
Prime Time Season (Tues after Labor Day to Memorial Day)	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	0%	E
Prime Time Summer Season	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	0%	E
Non-Prime Time Season	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	4%	E
Non-Prime Time Summer Season	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	0%	E
<b>Permanent Court Time Prime and Non-Prime per hour</b>						
Prime Time	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	0%	E
Non-Prime Time	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	0%	E
2 Hour M-Th 7-9pm or 5/5 9-11am	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	0%	E
Student Standby per hour	\$ 18.00	\$ 18.00	\$ 20.00	\$ 22.00	10%	E
Early Bird Court Rate	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	0%	E
Early Bird Guest Fee (if reserved before 9am)	\$ 6.00	\$ 6.00	\$ 6.00	\$ 12.00	100%	E
Guest Fee per visit	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%	E
Guest Fee Non-member Student	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	67%	E
Permanent Court Time Season Prime and Non-Prime	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%	E
<b>Party Courts - Patron Pays Established Season Court Rates</b>						
Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%	E
Guest Fee-Party Court	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	0%	E
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%	E
<b>Indoor Lessons Group &amp; Private 10 weeks, 1 hr per week</b>						
10 and other Member/Non-Member	\$ 19.50	\$ 20.60	\$ 21.22	\$ 21.86	3%	E
Student /Beginner/Adv. Beginner Member	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.86	3%	E
Student /Beginner/Adv. Beginner Non-Member	\$ 24.00	\$ 24.60	\$ 25.34	\$ 26.90	6%	E
Adult Beginner Member/Non-Member	\$ 21.10	\$ 22.80	\$ 23.48	\$ 24.18	3%	E
Adult Adv Beginner/Adv Member	\$ 21.20	\$ 22.80	\$ 23.48	\$ 24.18	3%	E
Adult Adv Beginner/Adv Non-Member	\$ 26.20	\$ 27.80	\$ 28.64	\$ 29.50	3%	E
<b>Adult Doubles Drill Group 10 weeks, 1.5 hrs/week</b>						
Adult Doubles Drill - Member	\$ 20.60	\$ 21.80	\$ 22.45	\$ 23.12	3%	E
Adult Doubles Drill - Non-Member	\$ 24.00	\$ 25.13	\$ 25.88	\$ 26.40	2%	E

Description	2018/19	2019/20	2020/21	2021/22	% Change	Classification
<b>Private Lesson Fees per hour - Non-Prime Time</b>						
1 Person	\$ 74.00	\$ 76.00	\$ 76.00	\$ 76.00	0%	E
2 Persons	\$ 76.00	\$ 78.00	\$ 78.00	\$ 82.00	5%	E
3 Persons	\$ 108.00	\$ 111.00	\$ 111.00	\$ 114.00	3%	E
4 Persons	\$ 136.00	\$ 140.00	\$ 140.00	\$ 144.00	3%	E
<b>Private Lesson Fees per hour - Prime Time</b>						
1 Person	\$ 78.00	\$ 80.00	\$ 80.00	\$ 80.00	0%	E
2 Persons	\$ 80.00	\$ 82.00	\$ 82.00	\$ 86.00	5%	E
3 Persons	\$ 114.00	\$ 117.00	\$ 117.00	\$ 117.00	0%	E
4 Persons	\$ 140.00	\$ 144.00	\$ 144.00	\$ 148.00	3%	E
<b>Private Lesson Fees per hour - Senior Staff</b>						
1 Person	\$ 86.00	\$ 86.00	\$ 88.00	\$ 88.00	0%	E
2 Persons	\$ 88.00	\$ 88.00	\$ 90.00	\$ 90.00	0%	E
3 Persons	\$ 126.00	\$ 126.00	\$ 129.00	\$ 129.00	0%	E
4 Persons	\$ 156.00	\$ 156.00	\$ 160.00	\$ 160.00	0%	E
<b>Private Group Lesson Fee</b>						
Adult 1 Hour - Member	\$ 23.00	\$ 23.70	\$ 24.41	\$ 25.14	3%	E
Adult 1 Hour - Non-Member	\$ 28.00	\$ 28.60	\$ 29.46	\$ 30.34	3%	E
Adult 1.5 Hour - Member	\$ 21.67	\$ 22.33	\$ 23.00	\$ 23.69	3%	E
Adult 1.5 Hour - Non-Member	\$ 25.00	\$ 25.67	\$ 26.44	\$ 27.23	3%	E
<b>Outdoor Lesson Fees - Summer Only</b>						
Adult Evening Lessons 1 hour	\$ 10.80	\$ 16.00	\$ 16.48	\$ 20.55	25%	E
Junior Lessons - 1 hour	\$ 10.20	\$ 10.61	\$ 10.93	\$ 11.80	8%	E
<b>Outdoor Tennis Court Permit Fees (13 week session), hourly rate</b>						
Class "A" Courts may be lighted; Rec Centers, Centennial	\$ 60.00	\$ 60.00	\$ 60.00	\$ 75.00	25%	E
Class "B" Courts	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00	25%	E
Commercial Court Reservations seasonal only/per hour	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%	E
Pickleball Courts				TBD		
<b>Other Fees</b>						
Locker Room Fee per use	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%	E
League Fees (court rate plus fee for administrative costs)	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%	E

# Recreation Program & Club Fees



Arlington Lakes Golf Club													
Description	2018/19	2019/20	2020/21	2021/22	% Change	Classification	Description	2018/19	2019/20	2020/21	2021/22	% Change	Classification
<b>Greens Fees</b>							<b>Golf Car Rental Fees</b>						
Regular Rate Weekdays - 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 23.00	5%	E	Golf Car Weekdays 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	0%	E
Regular Rate Weekdays - 18 Holes	\$ 35.00	\$ 35.00	\$ 36.00	\$ 37.00	3%	E	Golf Car Holiday/Weekend 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	0%	E
Regular Rate Holiday/Weekend Rate - 18 Holes	\$ 38.00	\$ 39.00	\$ 39.00	\$ 41.00	5%	E	Golf Car Weekdays 18 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	0%	E
Regular Rate Holiday/Weekend Rate - 18 Holes 11am-Twilight	\$ 30.00	\$ 30.00	\$ 32.00	\$ 34.00	6%	E	Golf Car Holiday/Weekend 18 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	0%	E
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight	\$ 26.00	\$ 26.00	\$ 26.00	\$ 27.00	4%	E	Golf Car Senior 9 Holes	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	0%	E
Resident Rate Weekdays - 9 Holes	\$ 19.00	\$ 20.00	\$ 20.00	\$ 21.00	5%	E	Golf Car Senior 18 Holes	\$ 26.00	\$ 28.00	\$ 30.00	\$ 30.00	0%	E
Resident Rate Weekdays - 18 Holes	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	0%	E	Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 4.00	33%	E
Resident Rate Holiday/Weekend Rate - 18 Holes	\$ 34.00	\$ 34.00	\$ 35.00	\$ 36.00	3%	E	Pull Car Holiday/Weekend 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 4.00	33%	E
Resident Rate 18 Holes 11am-Twilight	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	0%	E	Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 6.00	50%	E
Resident Rate Twilight	\$ 22.00	\$ 22.00	\$ 22.00	\$ 23.00	5%	E	Pull Car Holiday/Weekend 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 6.00	50%	E
Resident Seniors - 9 Holes (until 3pm)	\$ 14.00	\$ 15.00	\$ 15.00	\$ 16.00	7%	E	Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 6.00	\$ 8.00	\$ 10.00	25%	E
Resident Seniors - 18 Holes	\$ 24.00	\$ 24.00	\$ 24.50	\$ 24.50	0%	E	Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 12.00	\$ 15.00	\$ 16.00	7%	E
Resident Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	E	<b>Lesson Fees</b>						
Resident Juniors - 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	E	Resident Group Adult	\$ 70.00	\$ 70.00	\$ 85.00	\$ 90.00	6%	E
Regular Seniors - 9 Holes (until 3pm)	\$ 17.00	\$ 18.00	\$ 19.00	\$ 19.00	0%	E	Non-Resident Group Adult	\$ 75.00	\$ 75.00	\$ 90.00	\$ 95.00	6%	E
Regular Seniors - 18 Holes	\$ 28.00	\$ 28.00	\$ 29.00	\$ 29.00	0%	E	Resident Youth (8-17 yrs)	\$ 55.00	\$ 70.00	\$ 80.00	\$ 80.00	0%	E
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	E	Non-Resident Youth (8-17 yrs)	\$ 60.00	\$ 75.00	\$ 85.00	\$ 85.00	0%	E
Regular Juniors - 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	E	Private Lessons (w/golf pro per half hour)	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	0%	E
Res FT College Student-Weekday 9 Holes	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	E	Golf Association Fee	\$ 7.00	\$ 7.00	\$ 8.00	\$ 8.00	0%	E
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	E	Permanent Tee Time Fee	\$ 140.00	\$ 140.00	\$ 140.00	\$ 160.00	14%	E
Non-Resident Adult - 9 Holes (after 3pm)	\$ 21.00	\$ 22.00	\$ 22.00	\$ 23.00	5%	E	Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	0%	E
Early Bird Weekend - Back 9 Holes Regular Rate	\$ 26.00	\$ 26.00	\$ 26.00	\$ 27.00	4%	E	<b>Hearth Banquet Room Rental Rates Per Hour</b>						
Early Bird Weekend - Back 9 Holes Resident Rate	\$ 20.00	\$ 20.00	\$ 20.00	\$ 23.00	15%	E	M-F 8am-4pm	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	0%	E
Twilight Regular Rate - 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 23.00	5%	E	M-Th 4pm-10pm	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	0%	E
Adult - 3 Hole Rate	\$ 8.00	\$ 9.00	\$ 9.00	\$ 10.00	11%	E	Friday 6pm-Midnight	\$ 80.00	\$ 80.00	\$ 87.50	\$ 87.50	0%	E
Junior/Senior - 3 Hole Rate	\$ 5.00	\$ 6.00	\$ 6.00	\$ 7.00	17%	E	S-S 11am-6pm	\$ 80.00	\$ 90.00	\$ 100.00	\$ 100.00	0%	E
Adult - 6 Hole Rate	\$ 14.00	\$ 14.00	\$ 14.00	\$ 15.00	7%	E	Saturday 6pm-Midnight	\$ 95.00	\$ 99.00	\$ 108.00	\$ 108.00	0%	E
Junior/Senior - 3 Hole Rate	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00	11%	E	Sunday 6pm-11pm	\$ 80.00	\$ 80.00	\$ 90.00	\$ 90.00	0%	E
<b>Season Pass - All Residents Only</b>							<b>Pro Shop Services</b>						
Residents - Individual Unlimited	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,175.00	7%	E	Handicap Service Fee (cover cost for the season)	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	0%	E
Residents - Individual Limited	\$ 795.00	\$ 795.00	\$ 845.00	\$ 895.00	6%	E	<b>Driving Range Fees</b>						
Residents - Couples Pass Unlimited	\$ 1,975.00	\$ 1,975.00	\$ 1,975.00	\$ 2,100.00	6%	E	Training Bucket of Balls	\$ 4.00	\$ 4.50	\$ 4.50	\$ 4.50	0%	E
Resident Senior Plus Anytime weekdays/weekends after 12 noon				\$ 875.00	NEW	E	Small Pail Bucket of Balls	\$ 6.50	\$ 7.00	\$ 7.50	\$ 8.00	7%	E
Resident - Senior (Weekday Only)	\$ 695.00	\$ 695.00	\$ 735.00	\$ 775.00	5%	E	Large Pail Bucket of Balls	\$ 9.00	\$ 9.50	\$ 9.50	\$ 9.50	0%	E
Resident - Junior Limited (12-17 yrs)	\$ 350.00	\$ 350.00	\$ 375.00	\$ 375.00	0%	E	Xlarge Pail Bucket of Balls	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	0%	E
<b>League Fees</b>							10 Large Pail Bucket of Balls	\$ 70.00	\$ 75.00	\$ 80.00	\$ 80.00	0%	E
Resident 9 Holes	\$ 19.00	\$ 20.00	\$ 20.00	\$ 21.00	0%	E	Group Rate Golf Balls (20 or more)	\$ 3.00	N/A	N/A	N/A	N/A	E
Non-resident 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 23.00	0%	E	Golf Club Rentals per Club	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	0%	E
Monday Junior League	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	0%	E							

# Recreation Program & Club Fees



<b>Nickol Knoll Golf Club</b>					
<b>Description</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>% Change</b>
<b>Greens Fees</b>					
Golf Rate Weekdays 9 Holes	\$ 13.00	\$ 14.00	\$ 14.00	\$ 15.00	7%
Golf Rate WeekEnds 9 Holes	\$ 16.00	\$ 16.00	\$ 16.00	\$ 17.00	6%
Golf Rate WeekEnds 9 Holes Replay	\$ 10.00	\$ 10.00	\$ 11.00	\$ 12.00	9%
Senior Rate Weekdays 9 Holes	\$ 10.00	\$ 10.00	\$ 11.00	\$ 12.00	9%
Junior Rate Weekdays 9 Holes	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Resident Punch Card - 10 Punches	\$ 120.00	\$ 120.00	\$ 125.00	\$ 135.00	8%
Junior/Senior Punch Card	\$ 90.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Monday Junior League	\$ 7.00	\$ 7.00	\$ 8.00	\$ 8.00	0%
<b>Golf Car Rental Fees</b>					
Golf Car Rental 9 Holes per person	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	0%
Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	0%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	0%
Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 6.00	\$ 6.00	\$ 8.00	33%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 14.00	17%
<b>Lesson Fees</b>					
Resident Group Adult	\$ 70.00	\$ 75.00	\$ 85.00	\$ 90.00	6%
Non-Resident Group Adult	\$ 75.00	\$ 80.00	\$ 90.00	\$ 95.00	6%
Resident Youth (8-17 yrs)	\$ 55.00	\$ 65.00	\$ 75.00	\$ 80.00	7%
Non-Resident Youth (8-17 yrs)	\$ 55.00	\$ 70.00	\$ 80.00	\$ 85.00	6%
Resident Association Fees - Junior Golf	\$ 60.00	\$ 65.00	\$ 70.00	\$ 80.00	14%
Non-Resident Association Fees - Junior Golf	\$ 7.00	\$ 7.00	\$ 8.00	\$ 8.00	0%
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	0%

This page intentionally left blank.





# APPENDIX



# Employee Headcount by Type

The Arlington Heights Park District has four employee classifications. The first classification is Full-Time Employees, which are employees who work 2,080 hours per year. Full-Time employees receive a range of employee benefits, including sick and vacation time and health insurance, and they contribute to and may eventually collect benefits from the Illinois Municipal Retirement Fund (IMRF).

The second classification is Affordable Care Act (ACA)-Eligible Full-time Equivalent Employees which are part-time employees who regularly work thirty (30) or more but less than forty (40) hours a week in a primary position on a three-quarters or year-round basis. This position is considered to be full-time solely for the determination of group health insurance eligibility as required under ACA. Employees in this classification are not eligible for any other benefits awarded to full-time regular employees.

The third classification is Part-Time Employees, which consists of Regular Part-Time Employees and Short-Term Part-Time Employees. Regular Part-Time Employees are regularly scheduled to work less than forty hours per week in a primary position on a year-round, continuous basis. Short-Term Part-Time Employees are employed to fill a specific position for a seasonal, temporary or limited period of time, generally less than three consecutive quarters during a calendar year. Some Regular Part-Time Employees may participate in IMRF, if they work more than 1,000 hours during the calendar year.

The fourth classification is Part-Time Health Insurance Eligible Tennis Professionals. These employees are employed as tennis professionals and are scheduled to work at least 1,032 court hours per calendar year to maintain their eligibility to participate in our group health insurance program. They are included in the Part-Time IMRF category in the table below.

	Administration & Finance	Parks & Planning	Recreation & Facilities	Total
<b>2020/21 Budget</b>				
Full-Time IMRF	17.0	45.0	36.0	98.0
Part-Time ACA	-	-	-	-
Part-Time IMRF	4.0	4.0	55.0	63.0
Part-Time Regular and Short-Term (Non-IMRF)	7.0	30.0	1,095.0	1,132.0
<b>Total</b>	<b>28.0</b>	<b>79.0</b>	<b>1,186.0</b>	<b>1,293.0</b>
<b>Year-End Estimate (at 4/30/21)</b>				
Full-Time IMRF	13.0	32.0	29.0	74.0
Part-Time ACA	-	-	3.0	3.0
Part-Time IMRF	-	2.0	35.0	37.0
Part-Time Regular and Short-Term (Non-IMRF)	-	17.0	685.0	702.0
<b>Total</b>	<b>13.0</b>	<b>51.0</b>	<b>752.0</b>	<b>816.0</b>
<b>2021/22 Budget</b>				
Full-Time IMRF	14.0	34.0	30.0	78.0
Part-Time ACA	-	-	3.0	3.0
Part-Time IMRF	-	2.0	35.0	37.0
Part-Time Regular and Short-Term (Non-IMRF)	0.5	24.0	890.0	914.5
<b>Total</b>	<b>14.5</b>	<b>60.0</b>	<b>958.0</b>	<b>1,032.5</b>

The Arlington Heights Park District issued 839 W-2's to employees who worked for the Park District in 2020.

Total hours worked by all staff during 2019/20 was 476,348, or the equivalent 229 full-time employees. This is 16,962 less hours and eight less FTE's than 2018/19, due to having several unfilled full-time positions.

\* Staff offered an early retirement incentive and eight staff accepted this offer. Another six employees were laid-off due to the financial impact of COVID-19 on the District. The total savings to the District is estimated to be \$1,181,101.

# Position Status Report



## Position Status Report



	Projected									
	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26
<b>Parks &amp; Planning Department</b>										
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2	2	2
Park Planner	2	2	2	2	1	1	1	1	1	1
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	18	20	30	30	30	30
Clerical	1	0	0	0	0	0	0	0	0	0
Custodians	7	8	8	8	7	7	7	7	7	7
<b>Total Parks and Planning Department</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>32</b>	<b>34</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>
<b>Finance and Personnel Department</b>										
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1
Account Clerks	5	5	5	5	5	5	5	5	5	5
Clerical	1	1	1	1	1	1	1	1	1	1
Courier	1	1	1	1	0	0	0	0	0	0
<b>Total Finance and Personnel Department</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Executive Director's Office</b>										
Executive Director	1	1	1	1	1	1	1	1	1	1
Supt. of Marketing & Communications	1	1	1	1	0	0	0	0	0	0
Graphic Designer	1	1	1	1	0	1	1	1	1	1
Website Designer	1	1	1	1	0	0	0	0	0	0
Clerical	1	1	1	1	1	1	1	1	1	1
<b>Total Executive Director's Office</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Recreation and Facilities Department</b>										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	3	3	2	2	3	3	3	3
Recreation Supervisor II	9	9	9	9	6	6	9	9	9	9
Recreation Supervisor I	6	6	6	6	5	5	6	6	6	6
Golf Operations Supervisor	2	2	2	2	1	1	2	2	2	2
Asst. Golf Operations Supervisor	1	1	1	1	0	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	1	1	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	4	4	4	4	4	4	4	4	4	4
Clerical	5	5	5	5	3	3	5	5	5	5
Custodians	3	3	3	3	2	2	3	3	3	3
<b>Total Recreation and Facilities Department</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>29</b>	<b>30</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total Park District</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>74</b>	<b>78</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>

# Part-time Employee Salary Ranges

Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	11.00	13.00
Operations Staff II	12-32	11.00	16.00
Aquatics I	5-16	11.00	13.00
Aquatics II	12-32	11.00	16.00
Clerical I	5-16	11.00	13.00
Clerical II	12-32	11.00	16.00
Clerical Specialist	28-52	14.00	20.00
Groundsman I	5-16	11.00	13.00
Groundsman II	12-32	11.00	16.00
Groundsman III/Specialist	28-52	14.00	20.00
General Program Instructor	12-72	11.00	25.00
Coodinator	28-172	14.00	50.00
Teaching Pro/Cert. Instructor	32-172	15.00	50.00

Minimum wage was raised to \$11 an hour effective January 1, 2021. This will increase to \$12 an hour on January 12, 2022 and continue to increase by \$1 an hour on January 1 of each year up to \$15 an hour. There are a few exceptions allowed under the state law where employees under the age of 18 that are serving as program assistance earn \$8.50 per hour for less than 650 hours worked in a calendar year. This increases to \$9.25 an hour on January 1, 2022.

# Full-time Employee Salary Ranges 2021/22



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	Arlington Ridge Center	All Operating Funds Combined
<b>2018/19 Actual</b>										
Full-Time	\$ 2,523,080	1,006,910	66,510	-	391,030	33,220	290,340	323,340	-	4,634,430
Part-Time	154,820	2,581,530	158,080	-	353,940	96,880	241,540	155,240	-	3,742,030
Total Wages	\$ 2,677,900	3,588,440	224,590	-	744,970	130,100	531,880	478,580	-	8,376,460
Revenue	\$ 5,760,070	11,210,080	225,340	5,853,780	1,211,250	173,590	896,000	892,560	-	26,222,670
% of Revenue	46.49%	32.01%	99.67%	0.00%	61.50%	74.95%	59.36%	53.62%	N/A	31.94%
<b>2019/20 Actual</b>										
Full-Time	\$ 2,504,680	1,285,020	69,170	-	371,470	49,850	299,570	324,040	94,630	4,903,800
Part-Time	162,930	2,221,320	156,890	-	327,140	72,700	239,960	131,470	142,670	3,312,410
Total Wages	\$ 2,667,610	3,506,340	226,060	-	698,610	122,550	539,530	455,510	94,630	8,216,210
Revenue	\$ 5,833,150	10,278,730	209,680	6,803,730	1,122,470	165,200	839,660	819,300	393,230	26,071,920
% of Revenue	45.73%	34.11%	107.81%	0.00%	62.24%	74.18%	64.26%	55.60%	N/A	31.51%
<b>2020/21 Projected</b>										
Full-Time	\$ 2,265,990	1,554,510	70,830	-	285,140	49,240	296,990	302,680	269,370	4,825,380
Part-Time	45,030	807,930	144,410	-	374,750	80,000	233,130	116,040	283,650	1,801,290
Total Wages	\$ 2,311,020	2,362,440	215,240	-	659,890	129,240	530,120	418,720	221,280	6,626,670
Revenue	\$ 5,848,960	5,902,500	181,200	7,628,710	1,348,010	343,960	755,520	652,420	580,220	22,661,280
% of Revenue	39.51%	40.02%	118.79%	0.00%	48.95%	37.57%	70.17%	64.18%	38.14%	29.24%
<b>2021/22 Proposed</b>										
Full-Time	\$ 2,510,220	539,980	72,960	-	354,890	50,710	307,890	308,660	328,410	4,145,310
Part-Time	66,350	2,183,370	154,340	-	369,350	94,900	277,300	175,900	443,620	3,321,510
Total Wages	\$ 2,576,570	2,723,350	227,300	-	724,240	145,610	585,190	484,560	277,230	7,466,820
Revenue	\$ 5,671,370	8,757,610	235,740	8,493,580	1,346,720	283,060	985,540	928,320	1,444,240	26,701,940
% of Revenue	45.43%	31.10%	96.42%	0.00%	53.78%	51.44%	59.38%	52.20%	19.20%	27.96%

\*Net of Interfund Transfers and Debt Proceeds.



# Fund Balance Comparisons – All Funds



	General	Recreation	Forest View Racquet & Fitness	Heritage Tennis Club	Arlington Lakes Golf Club	Nickol Knoll Golf Club	Arlington Ridge Center	Total Recreation Funds	Museum	IMRF & Social Security	Liability Insurance	Public Audit	Debt Service	NWSRA Special Recreation	TOTAL
Fund Balance, 04/30/19	<b>7,085,780</b>	<b>12,387,310</b>	<b>472,180</b>	<b>562,940</b>	<b>(1,531,360)</b>	<b>(820,170)</b>	-	<b>9,915,824</b>	<b>117,180</b>	<b>764,250</b>	<b>210,590</b>	<b>21,280</b>	<b>(931,850)</b>	<b>387,600</b>	<b>18,725,730</b>
Revenues	5,509,990	10,278,730	839,660	819,300	1,122,470	165,200	393,230	13,618,590	209,680	1,967,050	323,160	30,890	2,417,290	15,300	24,091,950
Expenses	4,926,930	12,651,020	756,880	677,300	1,162,280	220,180	362,200	15,829,860	201,100	1,609,750	251,540	30,220	2,173,870	707,290	25,730,560
Capital Outlay	-	75,200	-	24,820	-	-	-	100,020	-	-	-	-	-	1,217,090	1,317,110
Net Surplus/(Deficit)	583,060	(2,447,490)	82,780	117,180	(39,810)	(54,980)	31,030	(2,311,290)	8,580	357,300	71,620	670	243,420	(1,909,080)	(2,955,720)
Non-spendable	76,000	5,200	14,500	20,000	62,000	6,313	-	108,013	-	-	-	-	-	-	184,013
Deferred Taxes	2,388,750	1,561,672	-	-	-	-	-	1,561,672	65,250	707,786	147,520	14,540	-	524,710	5,410,228
Fiscal Sustainability	1,970,772	2,528,635	189,220	169,325	290,570	55,045	90,550	3,323,345	20,110	413,764	67,925	4,533	-	70,729	5,871,178
Available Balance	2,358,818	5,919,513	351,240	490,795	(1,633,170)	(936,508)	(59,520)	4,132,350	40,400	-	66,765	2,877	(688,430)	(1,034,609)	4,878,171
Fund Balance, 04/30/20	<b>6,794,340</b>	<b>10,014,992</b>	<b>554,960</b>	<b>680,120</b>	<b>(1,571,170)</b>	<b>(875,150)</b>	<b>31,030</b>	<b>9,125,380</b>	<b>125,760</b>	<b>1,121,550</b>	<b>282,210</b>	<b>21,950</b>	<b>(688,430)</b>	<b>(439,170)</b>	<b>16,052,992</b>
Revenues	5,498,850	5,902,500	755,520	652,420	1,348,010	343,960	580,220	9,582,630	181,200	2,131,070	350,110	33,490	2,339,470	1,136,070	21,252,890
Expenses	4,165,160	6,145,360	753,300	618,440	1,131,150	230,870	1,013,250	9,892,370	140,370	1,579,850	302,630	31,220	2,218,050	709,830	19,039,480
Capital Outlay/Transfers	1,000,000	37,960	-	-	-	-	-	37,960	-	-	-	-	-	-	1,037,960
Net Surplus/(Deficit)	333,690	(280,820)	2,220	33,980	216,860	113,090	(433,030)	(347,700)	40,830	551,220	47,480	2,270	121,420	426,240	1,175,450
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	(147,610)	9,890	-	-	-	-	-	-	85,890
Deferred Taxes	2,226,496	1,824,187	-	-	-	-	-	1,824,187	76,077	1,288,219	171,554	16,410	-	(282,780)	5,320,163
Fiscal Sustainability	1,666,068	1,497,420	188,325	154,610	282,788	57,718	-	2,180,860	14,037	384,552	75,658	4,683	-	70,983	4,396,840
Available Balance	3,159,466	6,390,553	353,855	541,990	(1,699,098)	(822,778)	(254,390)	4,510,133	76,476	-	82,479	3,127	(567,010)	(70,983)	7,193,687
Fund Balance, 04/30/21	<b>7,128,030</b>	<b>9,772,160</b>	<b>557,180</b>	<b>714,100</b>	<b>(1,354,310)</b>	<b>(762,060)</b>	<b>(402,000)</b>	<b>8,525,070</b>	<b>166,590</b>	<b>1,672,770</b>	<b>329,690</b>	<b>24,220</b>	<b>(567,010)</b>	<b>(282,780)</b>	<b>16,996,580</b>
Revenues	5,319,370	8,757,610	985,540	928,320	1,346,720	283,060	1,444,240	13,745,490	235,740	2,142,580	352,000	33,670	2,517,460	1,142,200	25,488,510
Expenses	4,920,310	9,285,860	841,490	739,940	1,262,620	266,870	1,460,390	13,857,170	213,770	1,884,300	438,750	32,130	2,269,410	713,340	24,329,180
Capital Outlay/Transfers	1,200,000	50,000	-	27,500	-	-	-	77,500	-	-	-	-	-	146,000	1,423,500
Net Surplus/(Deficit)	(800,940)	(578,250)	144,050	160,880	84,100	16,190	(16,150)	(189,180)	21,970	258,280	(86,750)	1,540	248,050	282,860	(264,170)
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	(136,870)	20,630	-	-	-	-	-	-	96,630
Deferred Taxes	2,554,085	1,921,133	-	-	-	-	-	1,921,133	63,529	1,099,576	180,634	17,316	-	-	5,836,273
Fiscal Sustainability	1,968,122	2,308,965	210,373	184,985	315,655	66,718	-	3,086,695	21,377	459,428	109,688	4,820	-	71,334	5,721,463
Available Balance	1,728,882	4,212,282	475,858	672,495	(1,647,865)	(815,588)	(281,280)	2,615,902	103,655	372,046	(47,382)	3,625	(318,960)	(71,254)	4,386,514
Fund Balance, 04/30/22	<b>6,327,089</b>	<b>8,502,380</b>	<b>701,230</b>	<b>874,980</b>	<b>(1,270,210)</b>	<b>(745,870)</b>	<b>(418,150)</b>	<b>7,644,360</b>	<b>188,560</b>	<b>1,931,050</b>	<b>242,940</b>	<b>25,760</b>	<b>(318,960)</b>	<b>80</b>	<b>16,040,879</b>
% Fund Balance Retainage															
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	0%	22%	10%	24%	25%	15%	0%	10%	24%
Available Balance	35%	45%	57%	91%	-131%	-306%	-19%	19%	48%	20%	-11%	11%	-14%	-10%	18%
Total	75%	70%	82%	116%	-106%	-281%	-19%	41%	58%	44%	14%	26%	-14%	0%	42%

# Five -Year Financial Forecast



**Arlington Heights Park District**  
**Five-Year Financial Forecast**  
 Includes Capital Outlay

	2019/20	Estimated		Projected				
		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b>Revenue</b>								
Property Taxes	\$ 14,008,120	14,816,510	14,786,290	15,082,016	15,383,656	15,568,447	15,755,796	15,945,736
Fees, Charges, & Other Revenue:								
Debt Proceeds	469,000	-	680,000.0	-	540,000	556,200	572,886	590,073
Grant Proceeds	20	1,610.0	36,000.0	36,360	36,724	37,825.3	38,960.1	40,128.9
Replacement Taxes	278,270	216,550	206,460	208,525	210,610	216,928	223,436	230,139
Rental Income	178,840	208,480	247,890	250,369	252,873	260,459	268,273	276,321
Interest Income	507,620	167,510	124,530	125,775	127,033	130,844	134,769	138,812
NWSRA Administration Fees	141,350	141,350	141,350	142,764	144,191	148,517	152,972	157,562
Donations & Misc. Revenue	431,650	258,370	264,590	267,236	269,908	278,006	286,346	294,936
Recreation Program Fees Net Scholarships	5,783,570	1,900,100	4,486,950	4,571,249	4,663,422	4,803,325	4,947,424	5,095,847
Swimming Pool Revenues	740,060	303,550	970,290	979,993	989,793	1,019,487	1,050,071	1,081,573
Fitness Revenue	181,290.0	277,490	693,950	867,438	876,112	902,395	929,467	957,351
Tennis Club Revenues	1,658,960	1,407,940	1,913,860	1,932,999	1,952,329	2,010,898	2,071,225	2,133,362
Golf Club Revenues	1,287,670	1,691,970	1,629,780	1,646,078	1,662,539	1,712,415	1,763,787	1,816,701
Transfer In	874,500	1,269,850	1,200,000	-	-	-	-	-
Fees, Charges, & Other Revenue	12,532,800	7,844,770	12,595,650	11,028,784	11,725,532	12,077,298	12,439,617	12,812,806
<b>Total Revenue</b>	<b>\$ 26,540,920</b>	<b>22,661,280</b>	<b>27,381,940</b>	<b>26,110,800</b>	<b>27,109,188</b>	<b>27,645,746</b>	<b>28,195,413</b>	<b>28,758,542</b>
<b>Expense</b>								
Corporate	5,801,430	4,165,160	4,920,310	4,858,359	5,351,276	5,378,033	5,404,923	5,431,948
Recreation	12,651,020	6,145,360	9,235,860	9,282,039	9,663,721	9,712,040	9,760,600	9,809,403
Pension/FICA	869,850	1,579,850	1,884,300	1,893,722	1,969,470	2,048,249	2,130,179	2,215,386
Insurance	251,540	302,630	438,750	440,944	443,148	445,364	447,591	449,829
Audit	30,220	31,220	32,130	32,291	32,371	32,452	32,533	32,615
Museum	201,100	140,370	213,770	214,839	215,913	216,993	218,078	219,168
NWSRA	1,924,380	979,680	713,340	716,907	720,491	724,094	727,714	731,353
Debt Service	2,173,870	2,218,050	2,269,410	2,280,757	2,352,254	2,354,607	2,356,961	2,359,318
Arlington Lakes Golf Club	1,162,280	1,131,150	1,262,620	1,268,933	1,294,312	1,320,198	1,346,602	1,373,534
Nickol Knoll Golf Club	220,180	230,870	266,870	268,204	273,568	279,040	284,621	290,313
Forest View Racquet & Fitness Club	756,880	753,300	841,490	845,697	849,926	854,176	858,446	862,739
Heritage Tennis Club	702,120	618,440	767,440	771,277	786,703	802,437	818,486	834,855
Swimming Expenses	-	268,140	487,030	489,465	499,254	509,240	519,424	529,813
ARC & Fitness Expenses	-	204,480	973,360	978,227	997,791	1,017,747	1,038,102	1,058,864
Transfer Out	874,500	1,269,850	1,200,000	-	-	-	-	-
Capital Outlay	11,831,920	2,226,260	2,839,250	2,100,000	2,100,000	2,142,000	2,184,840	2,228,537
<b>Total Expense</b>	<b>39,451,290</b>	<b>22,264,810</b>	<b>28,345,930</b>	<b>26,441,660</b>	<b>27,550,201</b>	<b>27,836,668</b>	<b>28,129,101</b>	<b>28,427,675</b>
<b>Total Revenue</b>	<b>\$ 26,540,920</b>	<b>22,661,280</b>	<b>27,381,940</b>	<b>26,110,800</b>	<b>27,109,188</b>	<b>27,645,746</b>	<b>28,195,413</b>	<b>28,758,542</b>
<b>Total Expense</b>	<b>39,451,290</b>	<b>22,264,810</b>	<b>28,345,930</b>	<b>26,441,660</b>	<b>27,550,201</b>	<b>27,836,668</b>	<b>28,129,101</b>	<b>28,427,675</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (12,910,370)</b>	<b>396,470</b>	<b>(963,990)</b>	<b>(330,860)</b>	<b>(441,014)</b>	<b>(190,923)</b>	<b>66,312</b>	<b>330,868</b>
<b>Est. Fund Balance - Beg. of Year</b>	<b>\$ 26,432,700</b>	<b>17,064,610</b>	<b>17,345,980</b>	<b>16,389,510</b>	<b>16,058,650</b>	<b>15,617,636</b>	<b>15,426,713</b>	<b>15,493,025</b>
Non-spendable	71,963	141,820	152,560	153,323	154,089	154,860	155,634	156,412
Deferred Taxes	5,410,228	5,320,163	5,836,273	5,865,454	5,894,781	5,924,255	5,953,876	5,983,646
Fiscal Sustainability	5,991,215	4,590,158	5,910,864	5,940,418	5,970,120	5,999,971	6,029,971	6,060,120
Available Balance	5,590,984	7,293,619	4,489,814	4,099,455	3,598,645	3,347,628	3,353,544	3,623,715
<b>Est. Fund Balance - End of Year</b>	<b>\$ 17,064,390</b>	<b>17,345,760</b>	<b>16,389,510</b>	<b>16,058,650</b>	<b>15,617,636</b>	<b>15,426,713</b>	<b>15,493,025</b>	<b>15,823,893</b>

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
Arlington Ridge Center	99,696
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
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>456,034</u>

# Roof Improvement Schedule

Property	Square Feet	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Administration Center & Annex	13,750	\$ -	\$ -	\$ -	\$ 46,655	\$ -	\$ -	\$ -	\$ -
Arlington Lakes GC Clubhouse	6,650	-	-	-	-	-	-	-	-
Arlington Lakes GC Service Center	4,275	-	-	-	-	-	-	-	-
Arlington Ridge Center	99,175	-	-	-	-	-	-	-	-
Camelot Community Center	11,078	-	102,000	-	-	-	-	-	-
Camelot Park Shelter	1,200	-	-	-	-	-	-	-	-
Davis Street Service Center	22,584	-	-	-	-	-	174,740	-	-
Davis Street II Service Center	24,000	-	-	-	60,000	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-
Forest View Racquet Club	58,552	-	-	47,600	-	-	217,000	-	-
Frontier Community Center	13,770	-	-	258,400	-	-	-	-	-
Frontier Service Center	5,202	-	-	-	71,600	-	-	-	-
Frontier Park Shelter	1,200	-	-	-	-	-	-	-	-
Hasbrook Building	3,995	-	-	-	-	-	-	-	28,250
Heritage Community Center	10,628	-	-	106,280	-	-	-	-	-
Heritage Tennis Club	56,884	-	-	-	-	-	-	-	-
Hickory Meadows Shelter	2,960	-	-	-	-	14,800	-	-	-
Lake Arlington Boathouse	2,008	-	-	-	-	21,216	-	-	-
Melas Park Sports Complex	2,600	-	-	-	-	13,000	-	-	-
Melas Park Shelter	TBD	-	-	-	-	-	-	-	-
Nickol Knoll Clubhouse	4,414	-	-	-	-	22,125	-	-	-
Nickol Knoll Service Center	6,072	-	-	-	-	-	40,986	-	-
Patriots Park Shelter Building	2,960	-	-	-	-	-	-	-	-
Pioneer Community Center	22,800	-	-	-	-	-	-	228,000	-
Pioneer Park Pool Bathhouse	5,000	-	-	-	100,000	-	-	-	-
Pioneer Park Pool Mechanical Bldg.	2,600	-	-	-	-	-	-	13,000	-
Prairie Park Shelter	249	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,647	-	-	-	-	-	-	-	-
Recreation Park Center Bldg.	7,466	-	-	-	64,000	-	-	-	-
Recreation Park Festival Bldg.	1,200	-	-	-	-	6,300	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-
21 S. Belmont	2,100	-	-	-	-	-	-	-	-
17 S. Belmont	1,600	-	-	-	-	-	-	-	-
<b>Total</b>	<b>414,719</b>	<b>\$ -</b>	<b>\$ 102,000</b>	<b>\$ 412,280</b>	<b>\$ 342,255</b>	<b>\$ 77,441</b>	<b>\$ 432,726</b>	<b>\$ 241,000</b>	<b>\$ 28,250</b>

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

*Based on estimates prepared by Architectural Consulting Group 2007.*

# Tennis Court Renovation Schedule

Location	# of Courts	Court Condition	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Primary Locations - A</b>							
FVTC-Outdoors (Tennis)	6	Good	\$ -	\$ 139,410	\$ -	\$ -	\$ -
FVTC-Indoors (Tennis)		Good	-	-	29,865	-	-
Dryden Park (Tennis)	4	Poor	400,000	-	-	-	-
Camelot Park (Tennis)	3	Fair	-	-	325,000	-	-
Centennial Park (Tennis)	4	Fair	-	-	-	-	400,000
Frontier Park (Tennis)	2	Fair	-	-	25,000	-	-
Greenslopes Park (Tennis)	4	Poor	483,000	-	-	-	-
Heritage Tennis Club (Indoor Tennis)		Good	-	-	40,000	-	-
Heritage Park (Tennis & Basketball)	3	Fair	-	-	-	250,000	-
Pioneer Park (Tennis)	4	Good	-	-	-	-	-
Recreation Park (Tennis)	3	Poor	-	-	-	-	-
<b>Total</b>	<b>33</b>		<b>\$ 883,000</b>	<b>\$ 139,410</b>	<b>\$ 419,865</b>	<b>\$ 250,000</b>	<b>\$ 400,000</b>
<b>Secondary Locations - B</b>							
Carefree Park (Tennis)	2	Fair	-	-	-	-	110,000
Creekside Park (Tennis)	2	Poor	-	210,000	-	-	-
Raven Park (Tennis)	3	Good	-	-	-	-	-
Wildwood Park (Tennis)	3	Good	-	-	-	-	-
<b>Total</b>	<b>10</b>		<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>
<b>Supplemental Locations - C</b>							
Greenbrier Park (Tennis)	1	Fair	-	-	-	90,000	-
Hasbrook Park (Tennis)	2	Good	-	-	-	-	-
Victory Park (Tennis)	1	Good	-	-	-	-	-
Volz Park (Tennis)	1	Poor	200,000	-	-	-	-
<b>Total</b>	<b>5</b>		<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>
<b>Total All Courts</b>	<b>48</b>		<b>\$ 1,083,000</b>	<b>\$ 349,410</b>	<b>\$ 419,865</b>	<b>\$ 340,000</b>	<b>\$ 510,000</b>

Renovate (paving, fencing and equipment)

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
Willow Park	1999	\$ 46,458	\$ -	0%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2022	\$ 75,000
Hasbrook Park	2001	88,710	-	0%	Reil Construction	Miracle	2-12 yrs	2024	130,000
Sunset Ridge	2001	21,935	-	0%	AHPD staff	Landscape Structures	2-12 yrs	2022	130,000
Greens Park	2001	133,734	-	0%	Reil Construction	Miracle	2-12 yrs	2023	125,000
Centennial Park	2002	112,884	-	0%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2022	125,000
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	2024	130,000
Prairie Park	2002	82,602	-	0%	Howard White	BCI Burke	2-12 yrs	2024	130,000
Carefree Park	2003	91,592	-	0%	Kenneth Company	Landscape Structures	2-12 yrs	2025	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
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	100,000
Banta Park	2007	135,118	40,425	30%	Green Up Landscape	Playworld	2-12 yrs	2029	150,000
Victory Park	2009	154,922	67,846	44%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	175,000

# Playground Renovation Schedule



Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
North School Park	2008	62,219	30,837	50%	AHPD staff	Landscape Structures	2-5 yrs	2031	75,000
Patriots Park	2008	166,882	57,661	35%	Green Up Landscape	Little Tikes	2-12 yrs	2031	175,000
Berbecker Park	2008	158,298	52,957	33%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	175,000
Rand-Berkley Park	2010	103,666	53,562	52%	Autumn Landscaping	Landscape Structures	2-12 yrs	2032	125,000
Wildwood Park	2010	104,172	46,154	44%	Autumn Landscaping	Little Tikes	2-12 yrs	2032	125,000
Melas Park	2011	128,080	67,483	53%	Elanar Construction	Gametime	2-12 yrs	2033	150,000
Recreation Park	2011	147,536	104,750	71%	Elanar Construction	Little Tikes	2-12 yrs	2033	175,000
Evergreen Park	2011	144,729	73,812	51%	Elanar Construction	Play and Park	2-12 yrs	2033	175,000
Virginia Terrace Park	2012	95,669	41,138	43%	Elanar Construction	Gametime	2-12 yrs	2034	125,000
Frontier Park	2013	163,780	-	0%	Allied Landscaping	Landscape Structures	2-12 yrs	2035	175,000
Falcon Park	2013	127,075	54,000	42%	Elanar Construction	Little Tikes	2-12 yrs	2035	150,000
Volz Park	2013	112,998	58,200	52%	Elanar Construction	Little Tikes	2-12 yrs	2035	125,000
Carousel Park	2014	108,385	44,416	40%	Elanar Construction	Zenon	2-12 yrs	2036	125,000
Raven Park	2014	63,623	29,903	47%	AHPD staff	BCI Burke	2-12 yrs	2036	50,000
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2037	50,000
Heritage Park	2016	113,928	\$ -	0%	Reil Construction	Landscape Structures	2-12 yrs	2021	140,000
Lake Arlington	2018	70,444	52,113	74%	Reil Construction	Landscape Structures	2-12 yrs	2039	150,000
Legacy Park	2019	250,000	72,443	50%	D&J Landscaping	Little Tikes	2-12 yrs	2040	250,000
<b>Totals</b>		<b>\$ 4,538,535</b>	<b>\$ 1,089,726</b>	<b>24%</b>					<b>\$ 5,735,000</b>

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



	<u>Number</u>	<u>Percent</u>
<b>Total Population</b> .....	75,101	100.0
<b>Gender</b>		
Male .....	36,019	48.0
Female .....	39,082	52.0
<b>Age Composition</b>		
Under 5 years .....	4,149	5.5
5 to 9 years .....	4,698	6.3
10 to 14 years .....	4,742	6.3
15 to 19 years .....	4,346	5.8
20 to 24 years .....	3,400	4.5
25 to 34 years .....	8,511	11.3
35 to 44 years .....	10,241	13.6
45 to 54 years .....	12,289	16.4
55 to 59 years .....	5,322	7.1
60 to 64 years .....	4,483	6.0
65 to 74 years .....	6,038	8.0
75 to 84 years .....	4,459	5.9
85+ years .....	2,423	3.2
Median age (years)	42.7	-
18 years and over .....	58,521	77.9
Male .....	27,578	36.7
Female .....	30,943	41.2
21 years and over .....	56,645	75.4
62 years and over .....	15,587	20.8
65 years and over .....	12,920	17.2
Male .....	5,214	6.9
Female .....	7,706	10.3

	<u>Number</u>	<u>Percent</u>
<b>Race/Ethnic Origin*</b>		
White .....	66,266	88.2
Black or African American .....	984	1.3
American Indian and Alaska Native .....	95	0.1
Asian .....	5,349	7.1
Hispanic or Latino .....	4,306	5.7
Other .....	1,289	1.7
<b>Household by type</b>		
Total households .....	30,919	100.0
Family households (families) .....	20,305	65.7
With own children under 18 years .....	8,704	28.2
Married couple family .....	17,301	56.0
With own children under 18 years .....	7,487	24.2
Female householder, no husband present .....	2,205	7.1
With own children under 18 years .....	954	3.1
Non-family households .....	10,614	34.3
Householder living alone .....	9,313	30.1
Householder 65 years and older .....	3,977	12.9
Households with individuals under 18 years .....	9,054	29.3
Households with individuals 65 years and over .....	9,124	29.5
Average household size .....	2.41	-
Average family size .....	3.04	-
<b>Housing Occupancy</b>		
Total housing units .....	32,795	100.0
Occupied housing units .....	30,919	94.3
Vacant housing units .....	1,876	5.7
Homeowner vacancy rate (percent) .....	2	-
Rental vacancy rate (percent) .....	10.4	-

\*Hispanic or Latino ethnicity overlaps race categories therefore figures do not add up 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	11/30/16	To enter a cooperative agreement for benefit of community –shared programs, facilities, fields, maintenance.	Commencing on the date of this agreement up to and including 11/30/2016. Auto-renew each year.	
Buffalo Grove Park District	Outdoor Summer Tennis Program	3/12/19	PD will coordinate Buffalo Grove Park District 's outdoor summer tennis program	Agreement may be terminated by either party at any time giving at least 90 days' notice	
Buffalo Grove Park District	Joint Agreement	3/12/19	AH and BG residents to receive resident rates for programs and pool pass during non-resident registration.	Agreement is effective from year to year unless terminated with a 90 day written notice.	
Frontier Days Inc.	Shelter Building at Recreation Park	2/27/95	Frontier Days is allowed to use the shelter building to conduct business/storage.	Beginning 3/1/95 and ending 3/28/96 and from year to year thereafter, unless terminated prior to August 1st by either party	
Frontier Days Inc.	Rec Park Expansion & Improvement Fund	10/11/88	To set aside a separate fund for the acquisition of land adjacent to Rec Park	Good for two years and will automatically be renewed every two years unless either party requests changes or dissolution	
Historical Society/VAH	Museum Cooperative Original 6/20/85	12/1/11	Operation of & programming for the Museum facilities	Renewal shall be automatically in effect every third year except in such case that any parties wishes to terminate the agreement	
MWRD/Village of Mt. Prospect/Mt. Prospect Park District	Melas Park Agreement	7/10/12	Village grants park districts use of Melas for rec events & activities	Commencing on the date of this agreement up to and including 7/10/2051	7/10/51
MWRD	Easement Grant	01/28/14	Easement at ALGC along White Oak and Central Roads for Sanitary Sewer	Commencing on this date of agreement and for 25 years.	1/28/39

# Cooperative Agreements



Parties	Agreement Title	Date	Purpose	Terms	Expires
NW Suburban Academy	Emergency Shelter	01/01/07	Agree to provide emergency shelter for FVRC &/or NWSA	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 purchase Annual Swim Pass at resident rates.	Shall be effective 3/1/99 and shall remain in effect from year to year unless termination is affected by either party	
Salt Creek Park District	Park District Cooperative	6/1/89	AHPD residents get resident rates for SCPD fishing & golf; SCPD residents get resident rates for indoor /outdoor pools and cultural arts.	Auto renew every year	
SD #21	Children at Play Program	7/25/17	Operation of before/after school program for children enrolled in school at Riley and Poe.	Shall commence on 7/25/17, thereafter this agreement shall be deemed automatically renewed for successive two-year periods unless either party shall advise the other in writing	
SD #21	Playground Improvements at Poe School/Raven Park	3/13/07	SD #21 to replace equipment at Poe School, Park District to pay 50% up to \$50,000; Park District to replace tot lot at Raven Park; SD #21 to pay up to \$25,000.	Initial term 10 years with auto renew for 10-year periods.	
SD #21	Gymnasium Cooperative at Edgar Allen Poe School	7/25/17	Facility use and operations cost; Park District has paid \$500,000 to increase gym size.	Shall continue in effect thru 3/17/2034 and shall remain in effect from year-to year thereafter unless termination is affected by either party	



# 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	10/28/14	Agreement to assist in building concessions, restrooms, and storage facilities at the stadium.	The school district will make specific storage facilities available to the park district for use as needed throughout the terms of the agreement.	No Term Limit
SD #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	Thomas High School	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 automatically renew from year to year, effective May 1, unless either party gives notice.	No Term Limit

# 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	
SD #59	SD 59 C.A.P.	2015	Operation of before/after school program for children enrolled in school	Initial term is 2 years and renewed automatically unless either party notifies in writing	
VAH	Administration Center Use of VAH Parking Garage	6/15/87	VAH shall allocate (40) Eastman parking permits to PD for use at no cost	Shall continue in effect as long as the PD continues to use the facility at 410 N. Arlington Heights Rd, unless sooner terminated or by mutual consent of the parties	
VAH	AH Senior Center Woodshop	5/17/99	Operation of a woodshop at the AH Senior Center	Initial term of agreement is 5 years, automatically renewable for subsequent 5 year periods, unless the PD wishes to cease operations	
VAH	Festival Park Lease original 1983	11/5/07	20-year renewal of PD lease with VAH for Festival Park	Shall be for a term of 20 years and shall automatically renew for a successive 20 years unless either party notifies the other in writing	11/5/27
VAH	Grants of Easement for Greenbrier & Pioneer Parks	11/6/95	PD grants VAH an easement for construction & maintenance of public sidewalk		
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	8/3/92	PD desires to use portion of site for recreational purposes from VAH/owner	Agreement shall be binding upon and inure to the benefit of any successor government entity which may assume and perform the duties of either party hereto	
VAH	Amendment to Nickol Knoll	6/21/93	Parties agree there has been some change in the condition of the landfill	Unless specifically contrary to any provision in the Amendment, all portions of the original agreement dated 8/3/92 between these two parties remain in full force and effect	
VAH	North School Park Joint Use	4/16/90	To use North School Park for recreational purposes and maximum use of open space land	Agreement shall remain in effect until the real estate is sold or otherwise disposed of, or until terminated	
VAH	Detention Basin Leases	5/11/99	Joint use of detention basins at Green Slopes, Wildwood, Sunset Meadows, & Hickory Meadows Park	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 Detention Basin	10/27/92	VAH to use basin for storm water retention & PD to use for rec activities	Agreement is at all times conditional upon and shall not take effect until PD obtains ownership of the property in Exhibit A	
VAH	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
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 NKGC	3,000
Allstate AH	2017-2018	Whipper Snapper, Trunk or Treat, Program Guide	1,500
Dental Clinique	2017-2018	Movies In The Park	1,000
All About Kids Dentistry	2017-2018	Picnic In The Park	500
Deal With Diamond Group	2017-2018	Holiday Tree Lighting	500
Nakfoor Orthodontics	2017-2018	Trunk or Treat	500
CD One Price Cleaners	2017-2018	Trunk or Treat	500
Life Storage	2017-2018	Banner Program	750
The Little Gym of Barrington	2017-2018	Irish Fest	750
Passanantes Home Food Services	2017-2018	Irish Fest	750
Elite Remodeling Froup	2017-2018	Irish Fest	500
Dirksen Center	2017-2018	Program Guide Ads	1,000
Loyal 2 Communities	2017-2018	Program Guide Ads	1,000
Loving Care Animal Hospital	2017-2018	Program Guide Ads	1,000
Rotary Club	2017-2018	Program Guide Ads	650
St. James School	2017-2018	Program Guide Ads	750
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
First Midwest Bank	2019-2020	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2019-2020	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2019-2020	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling & Electric	2019-2020	Picnic in the Park, Movies in the Park, Trunk or Treat	2,500
All About Kids Dentistry	2019-2020	Picnic in the Park	500
Dee Taylor Designs	2019-2020	Tree Lighting Ceremony	500
Dee Taylor Designs	2019-2020	Program Guide Ad	500
Chicago Cubs	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
			\$232,650

### 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
2019-2020	19,000
	\$232,650

**The 2021/22 budget at a glance**  
**Arlington Heights Park District's \$28,418,430 spending**  
**proposal represents a 27.0 percent increase**

**Where the money goes**

<b>Expense</b>	<u>This year</u>	<u>Last year</u>	<u>% Change</u>
General Corporate	\$ 6,120,310	\$ 5,167,110	18.4 %
Recreation	7,895,460	4,638,440	70.2
Pension	1,164,730	1,041,100	11.9
Insurance	438,750	302,630	45.0
Public Audit	32,130	31,220	2.9
Social Security	719,570	538,750	33.6
Museum	213,770	140,370	52.3
NWSRA Special Recreation	859,340	979,680	-12.3
Arlington Lakes Golf Club	1,262,620	1,131,150	11.6
Nickol Knoll Golf Club	266,870	230,870	15.6
Forest View Racquet and Fitness Club	841,490	753,300	11.7
Heritage Tennis Club	767,440	618,440	24.1
Arlington Ridge Center	1,460,390	1,013,250	44.1
Debt Service	3,659,810	3,605,300	1.5
Capital Projects	2,715,750	2,188,300	24.1
	<u>\$ 28,418,430</u>	<u>\$ 22,379,910</u>	<u>27.0 %</u>

**Where the money comes from**

<b>Revenues</b>	<u>This year</u>	<u>Last year</u>	<u>% Change</u>
Real Estate Taxes	\$ 14,786,290	\$ 14,816,510	-0.2 %
Debt Proceeds	680,000	-	N/A
Grant Proceeds	36,000	1,610	2136.0
Replacement Taxes	206,460	216,550	-4.7
Rental Income	247,890	208,480	18.9
Interest Income	124,530	167,510	-25.7
NWSRA Admin. Fees	141,350	141,350	0.0
Donations & Misc Revenues	264,590	258,370	2.4
Recreation Program Fees	4,486,950	1,900,100	136.1
Swimming Pool Revenues	970,290	303,550	219.6
Fitness Revenue	693,950	277,490	150.1
Tennis Club Revenues	1,913,860	1,407,940	35.9
Golf Club Revenues	1,629,780	1,691,970	-3.7
Transfer In	1,200,000	1,269,850	-5.5
	<u>\$ 27,381,940</u>	<u>\$ 22,661,280</u>	<u>20.8 %</u>

**Where you can give your opinions**

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., April 27, 2021, 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.

**ARC** – Arlington Ridge Center

**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 at a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest a specified rate.

**Budget and Appropriation Ordinance** – A legal document adopted by the Board authorizing expenditures.

**Budget Deficit** - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

**Budget Surplus** - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

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

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

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

# Glossary of Terms



**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.

**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.



# Glossary of Terms

**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.

**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.

# Glossary of Terms

**Levy** - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

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

**Liabilities** - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Long Term Debt** - Debt with a maturity of more than one year from the original date of issuance.

**Maintenance** - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

**Net Income** - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

**Non-Referendum Bonds** - General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

**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 IDNR to eligible local governments for park and recreation unit construction projects.

**PDRMA (Park District Risk Management Agency)** - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

**Program** - An instructional or functional activity.

**Property Tax Revenue** - Revenue from a tax levied on the equalized assessed value of real property.

**Per Capita** - A unit of measure that indicates the amount of some quantity per person in the Park District.

**Performance Measures** - Indication of levels of activity, results of operations or outcomes of operations.

**Public Hearing** – The portions of open meetings held to present evidence and provide information on both sides of an issue.

**Receipts** - Cash received.

# Glossary of Terms

**Resources** - Total amounts available for appropriation including estimated revenues and beginning fund balances.

**SBA** - The Small Business Administration (SBA) is a United States government agency that provides support to entrepreneurs and small businesses.

**Special Revenue Funds** - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Land Dedication, Museum, Public Audit, Forest View Racquet and Fitness Club, Heritage Tennis Club, Arlington Lakes Golf Course, Nickol Knoll Golf Club, Arlington Ridge Center, and Special Recreation.

**Tax Cap** – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

**Tax Levy** - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

**Tax Rate** - The amount of tax levied for each \$100 of assessed valuation.

**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.

This page intentionally left blank.