

ARLINGTON HEIGHTS PARK DISTRICT

ANNUAL BUDGET 2022-2023



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Annual Operating Budget

For Fiscal Year Ending April 30, 2023

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

May 10, 2022

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OVERVIEW

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Reader's Guide



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

Overview

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

Financial Summaries

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

Budget by Fund

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

Program Summaries

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

Capital Improvement Plan

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

Legal Documents

This section provides the legal documents for passing the budget.

Statistics

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

Appendix

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

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

Instructions for Navigating Annual Budget Downloadable PDF Files

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

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

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

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

Document Map



Profile



Established

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

Governed

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

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 79 authorized full-time staff in fiscal year 2021/22. The District also employs over 800 part-time, seasonal, and temporary workers, and volunteers.

Real Estate

The equalized assessed value of real estate for 2020 is \$3,249,612,320 (most recent available).

Tax Rate

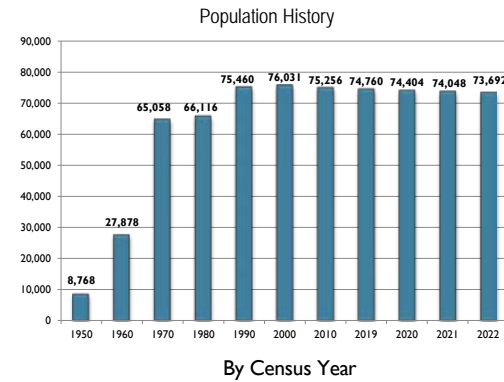
The tax rate for 2020 is .469 per \$100 of assessed value (most recent available).

Fiscal Year Budget

The proposed operating budget for 2022/23 is \$25,574,930 prior to \$1,905,000 of interfund transfers with an additional \$3,944,980 in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

Population

The Park District's population is approximately 73,692. 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 \$96,340 with an average household size of 2.4 and median age of 44. The population in the village is 84.2% white, 10.2% are Asian, 6.3% are Hispanic, and 1.8% are African American ethnicity based on the 2020 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 457.5 acres, leases 256.48 acres of land and has 58 parks comprised of community parks, neighborhood parks, play lots, passive parks and linear parks. Recreational facilities include five outdoor swimming pools, five community centers (each with meeting rooms and 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, 43 outdoor tennis courts, 16 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.

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

Budget Message



March 25, 2022

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, 2023 is presented for your review. This budget document reflects the Park District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the coming fiscal year. It is a working document subject to deliberation and modification prior to final adoption in May 2022.

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 \$144,830.

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 2022/23 budget also projects approximately \$16.9 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 2014-2022 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 to this fiscal year.

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.

2022/23 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 2022/23 is \$25,574,930, net of interfund transfers, a 5.2% increase from the 2021/22 budget primarily due COVID-19 cuts, with an additional \$3,944,980 in capital spending and contingencies. The major components are shown next:

Budget Message



2022/23 Proposed Annual Operating Budget

General Fund	\$ 7,373,290
Recreation Fund	9,294,820
Debt Service Funds	2,304,420
All Other Funds	6,602,400
Total	\$ 25,574,930

Revenue sources for the Annual Operating Budget Funds of \$29,664,740, net of interfund transfers of \$1,905,000, reflects an increase of 5.5% from projected year end due to reopening efforts. Real estate taxes of \$15,973,590 (50.6%), and fees and charges of \$12,016,870 (40.5%) 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 2021 was 1.4% and 2022 is 7.0% (capped at 5%). 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 (Over \$20,000) for 2021/22 and 2022/23

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	2021/22	2022/23
Window Replacement - Administration	\$ -	\$ 622,700
Bridge Replacement - ALGC	-	110,000
Pond Shoreline Restoration - ALGC	-	88,000
Parking Lot Replacement - Dryden	-	94,600
Tennis Court Refinishing - Forest View	-	88,000
Roof Coating - Frontier	-	77,700
Basketball Court Replacement Prairie Park	-	112,840
Roof Coating - Heritage	-	78,750
Playground Replacement - Sunset Ridge	-	175,000
Green Slopes Tennis Courts	483,000	-
Vehicle & Equipment Replacements	43,000	156,100
Park Improvements under \$75,000	255,250	558,230
Pickleball Courts - Volz	200,000	-
Roof Replacement - Camelot	102,000	-
*Artificial Turf - Melas	394,000	-
Carried Over From Prior Year	46,000	447,500
Demolition - 406 E. Northwest Hwy	160,000	-
Dryden Tennis/Pickleball Courts	400,000	-
Nickol Knoll Path	150,000	538,110
Deatron Replacement - ARC	446,000	425,450
Path & Basketball Court - Sunset Ridge	110,000	-
Total	\$ 2,789,250	\$ 3,572,980

* 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 \$875,140 among nine hardscape projects that include tennis courts resurfacing, walking paths, outdoor basketball courts and parking lots.

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 \$146,000 projects (ADA) for 2021/22 and \$368,350 for 2022/23.

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 2022/23 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.

Long-Range Financial Plan – The Park District is budgeting to update the Comprehensive Plan in 2022/23, 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 and is presented in the five year financial forecast in the Appendix.

Acknowledgements

The dedication of management and staff to the budget process deserves recognition. They are to be commended for their continued efforts.

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

Respectfully submitted,

Carrie A. Fullerton

Carrie A. Fullerton, CPRE
Executive Director

Jason S. Myers

Jason S. Myers, CPRP
Director of Finance & Personnel

2014-2022 Extended Comprehensive Plan



The 2014-2022 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 457.5 acres, our facilities are well maintained and due to the investments in maintaining our assets, our parks are in great shape. We strive to be financially healthy and we are mission focused.

The 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 following page. Goals beyond 2022/23 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. The District is budgeting to develop a new Comprehensive Plan in 2022/23.



Comprehensive Plan Goals

2014-2022 Extended Comprehensive Plan



Financial Resources & Assets
<i>1.1 Identify and pursue alternative funding to meet public demand.</i>
<i>1.2 Administer the District finances in a sound and accountable fiscal manner.</i>
<i>1.3 Provide a safe environment for District visitors and personnel.</i>
<i>1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.</i>
<i>1.5 Reap the benefits of synergy by strategically managing and integrating a customer's point-of-view agency-wide to reinforce the Park District's desired image for the purpose of building long-term relationships.</i>
Recreational Opportunities & Facilities
<i>2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.</i>
<i>2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.</i>
<i>2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.</i>
Leadership
<i>3.1 Encourage staff to be actively involved in community and professional organizations.</i>
<i>3.2 Seek out partnerships with other recreation providers within our region.</i>
<i>3.3 Enhance the District's image through effective and proactive public relations.</i>
Teamwork
<i>4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.</i>
<i>4.2 Encourage our employees to eagerly participate in meaningful growth opportunities.</i>
<i>4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.</i>
Customer-Focused Service
<i>5.1 Maintain effective interaction between Board and staff.</i>
<i>5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.</i>
<i>5.3 Continue quality customer-focused service.</i>
Stewardship
<i>6.1 Continue to promote and educate the public on environmental and conservation issues.</i>
<i>6.2 Protect and actively manage our natural resources.</i>
<i>6.3 Develop standards for planning and construction of new facilities.</i>

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 29, 2022. 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 2021-2022

2021

November BS&A training, budget instructions distributed, and input begins

November 23 Initial Capital Projects discussion with Board of Commissioners

December 20 Budget entry completed

2022

January 4 - 7 Departmental Budget review meetings

January 7 Budget entry completed and submit department goals & objectives

January 10 – 14 Senior leadership Budget review meetings

January 25 Program and facilities budget meeting with Board of Commissioners

February 18 Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners

February 22 Presentation of Proposed Capital Improvement Plan to the Board of Commissioners

March 25 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 26

March 29 Presentation of Annual Operating Budget to Board of Commissioners

April 14 Publish Public Hearing Notice

April 26 Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.

May 10 Adoption of the 2022/23 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.

May 11 – May 27 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. Policies are reviewed on a regular basis and are all in full compliance.

Operating Budget Policies

The Park District is committed to providing quality park areas and recreational facilities and services to meet the demands of residents of the Arlington Heights Park District.

- A comprehensive annual budget will be prepared for all funds expended by the Park District.
- 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).

Financial Policies



This is consistent with the way the Park District prepares its budget.

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 \$20,000 for operating equipment and machinery and at least \$25,000 for land acquisition and improvements), a long useful life (at least five years), and results in the creation of a fixed asset or the revitalization of a fixed asset.
- Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policy

The laws of the State of Illinois authorize the District the power and authority to contract debt, borrow money and issue bonds for public improvement projects. Under these provisions, the District may issue debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging and equipping such projects or to refund bonds. The Park District's primary objective in debt management is to keep the level of indebtedness within available resources. It is imperative to keep the debt within the legal debt limitations established by state law and at a minimum cost to the taxpayer.

The Park District retains external bond counsel for all debt issuances to ensure compliance with applicable federal, state, and other tax laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.

The Park District prepares the appropriate disclosures as required by the Securities and Exchange Commission, the Federal Government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers and other appropriate entities and persons to ensure compliance with applicable laws and regulations. The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

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.

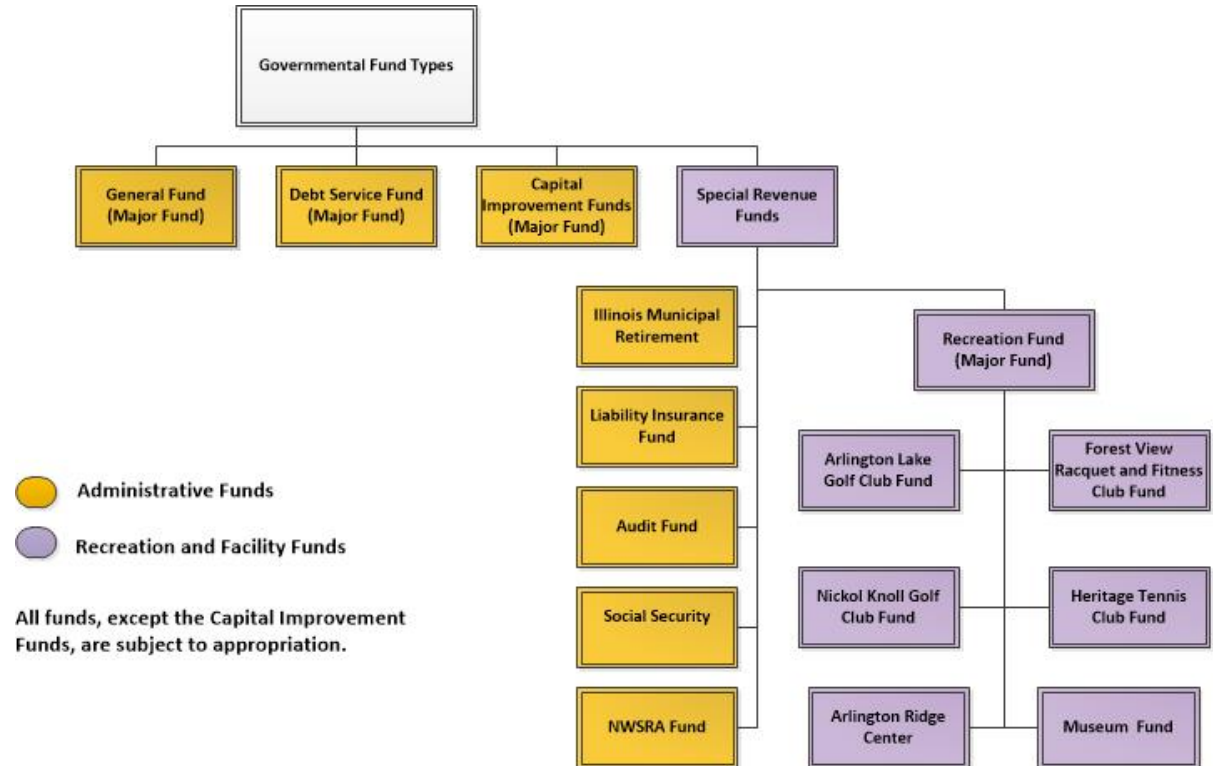
The following is a brief description of each fund type.

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.

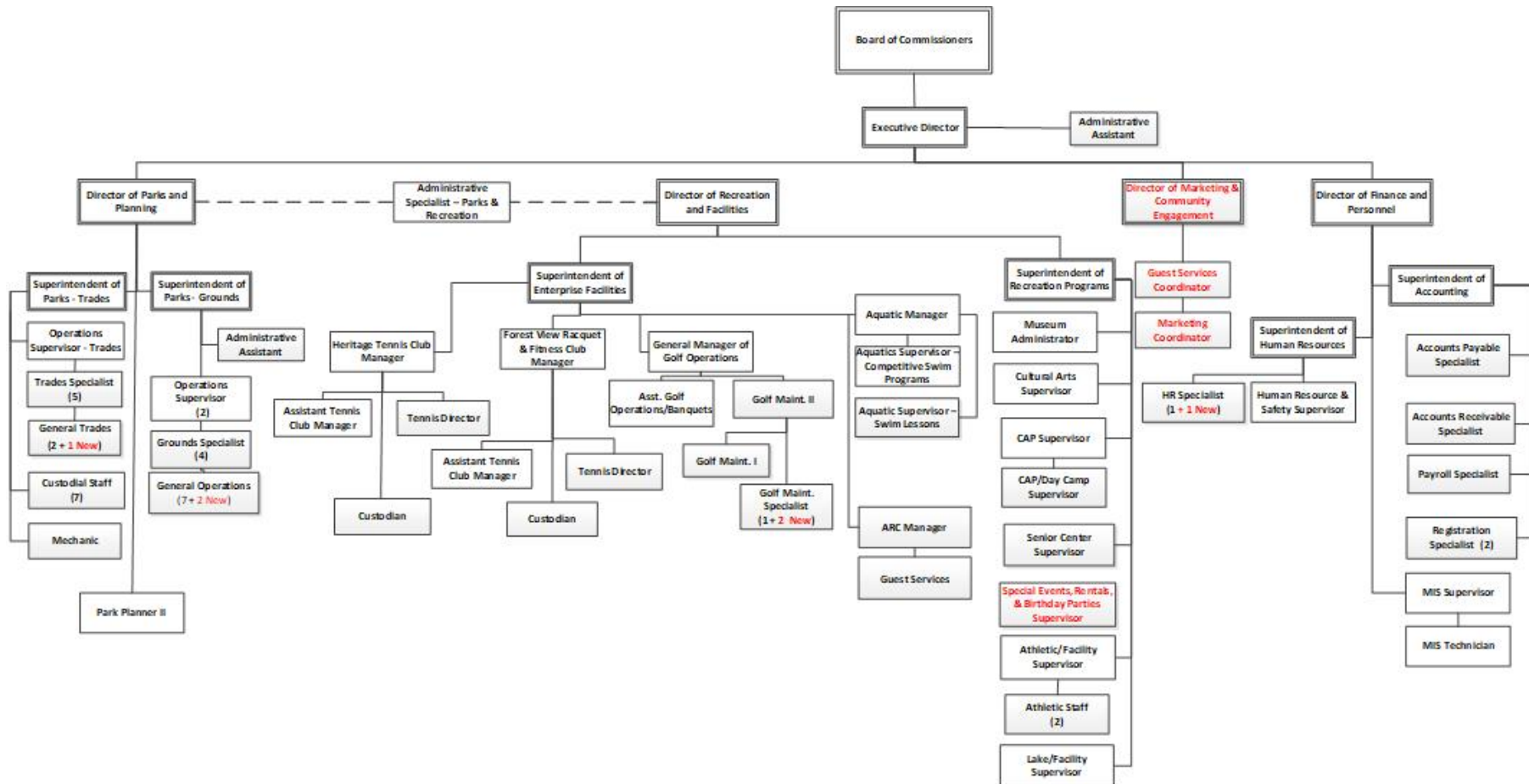
Board of Commissioners

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

Administrative Staff

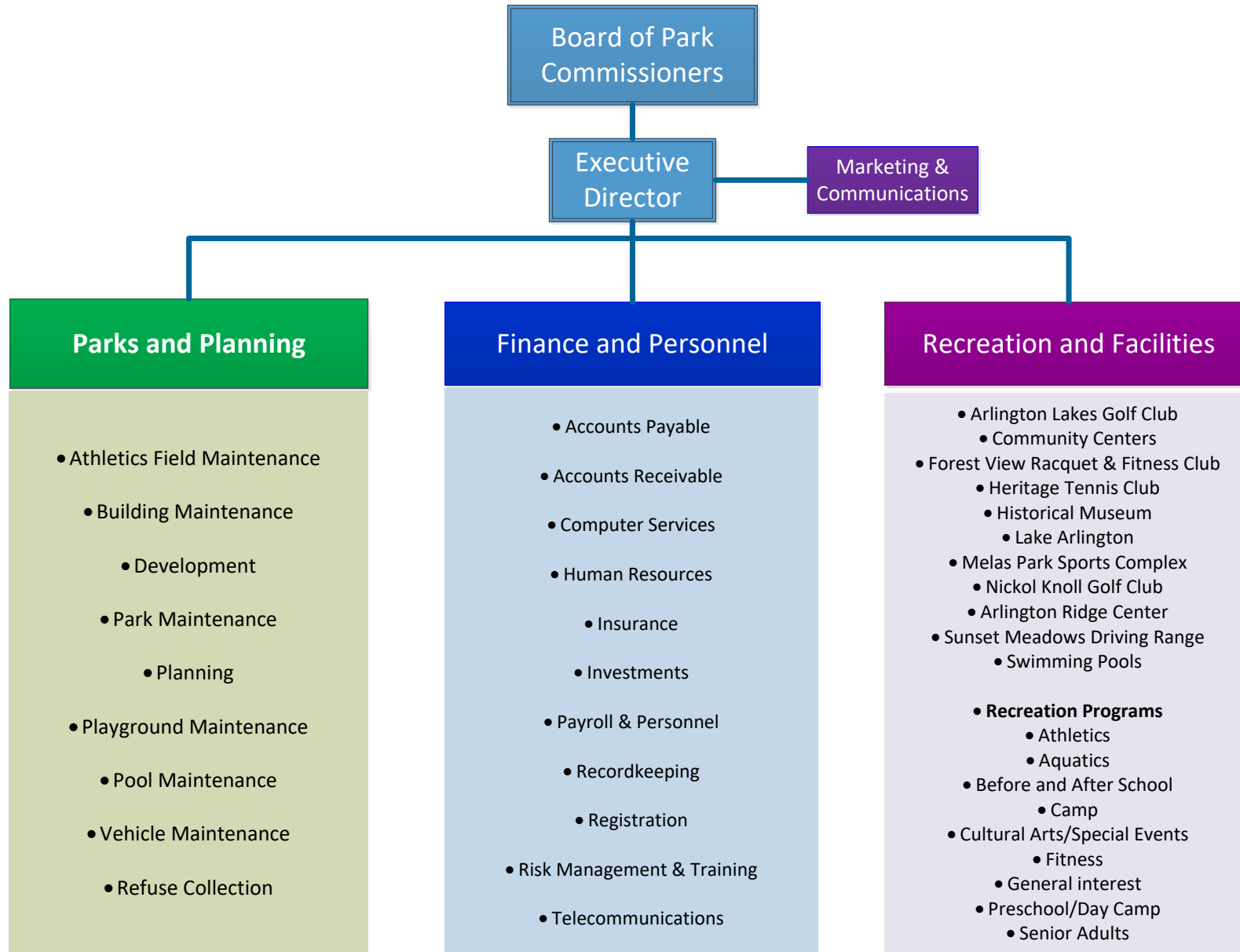
Carrie A. Fullerton	Executive Director
Jason S. Myers	Director of Finance & Personnel
Benjamin M. Rea	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities

DRAFT – Proposed Organizational Chart



There are a total of 73 filled positions as of March 21, 2022 of the 79 approved positions. Staff is recommending the addition of one Trades Staff; two Grounds Staff; two Golf Maintenance; one Special Events, Rentals & Birthday Parties Supervisor; one Director of Marketing & Community Engagement; one Guest Services Coordinator; one Marketing Coordinator; one HR Specialist; and one position to be determined during the fiscal year. This would then bring the total positions to 90 full-time employees. All changes in positions are indicated in red.

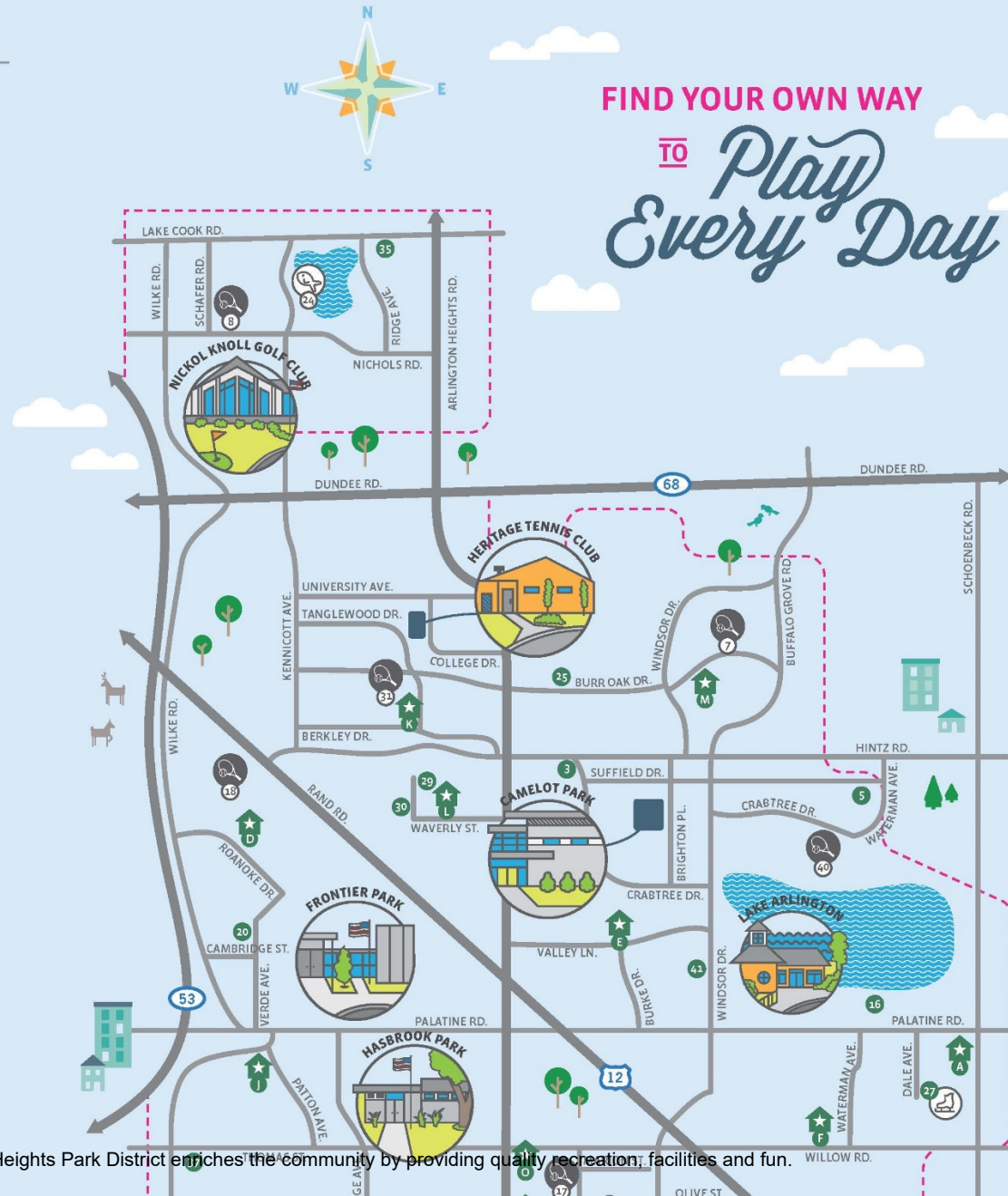
Organizational Chart by Function



Map of Parks & Facilities

Our Main Facilities

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



Facilities and Features



Park Name	Location	Acres	Restrooms	Registration	Pool	Gymnasium	Playground	Ball Diamond	Soccer Field	Football Field	Outdoor Tennis	Indoor Tennis	Pickle Ball	Basketball	Preschool	Volleyball	Swims 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 Area	Back	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 Baggio
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

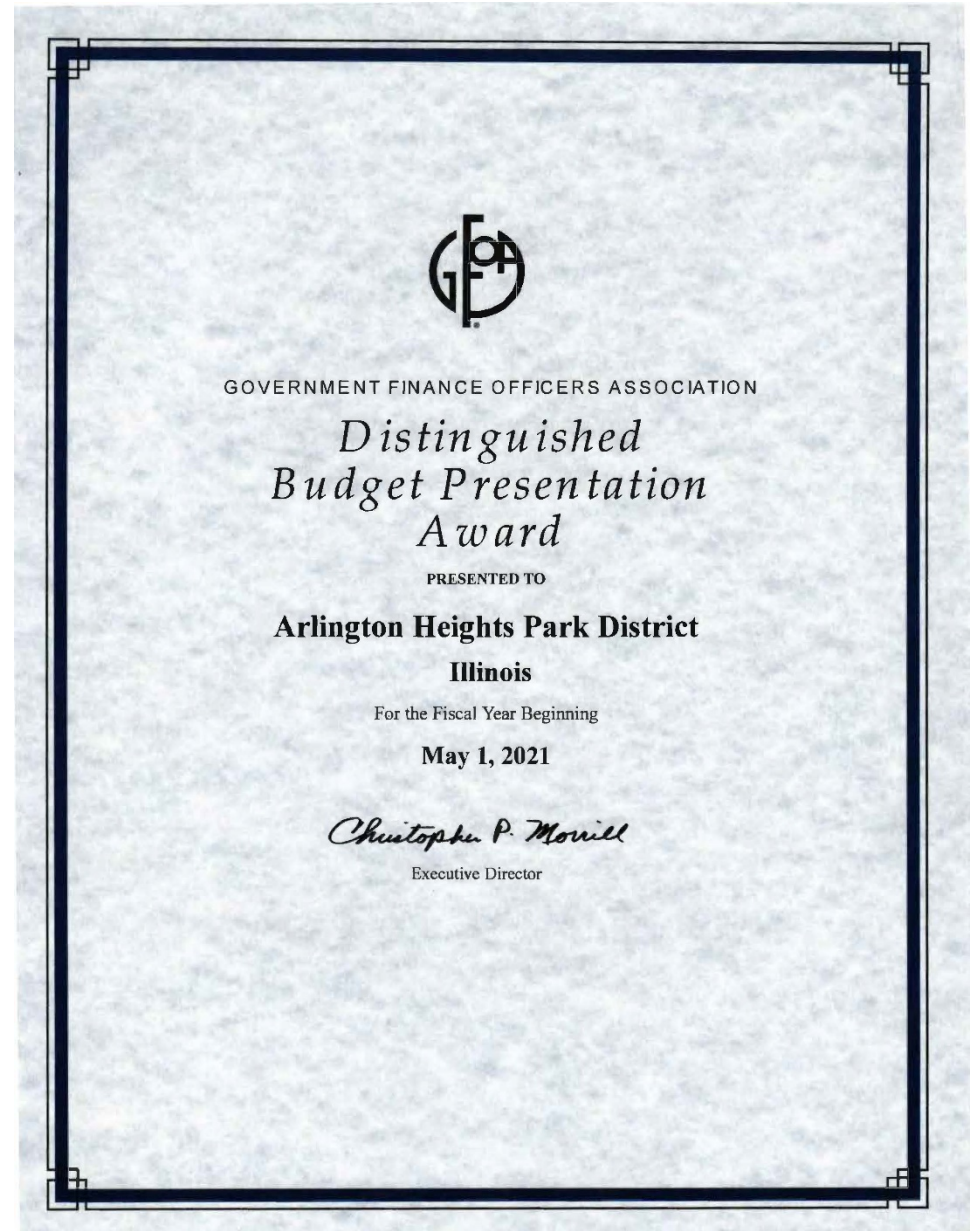
* Ice rink locations change annually. Check available sites online at WWW.AHPD.ORG

GFOA Distinguished Budget Award

Arlington Heights Park District's 2022/23 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, 2021. 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.

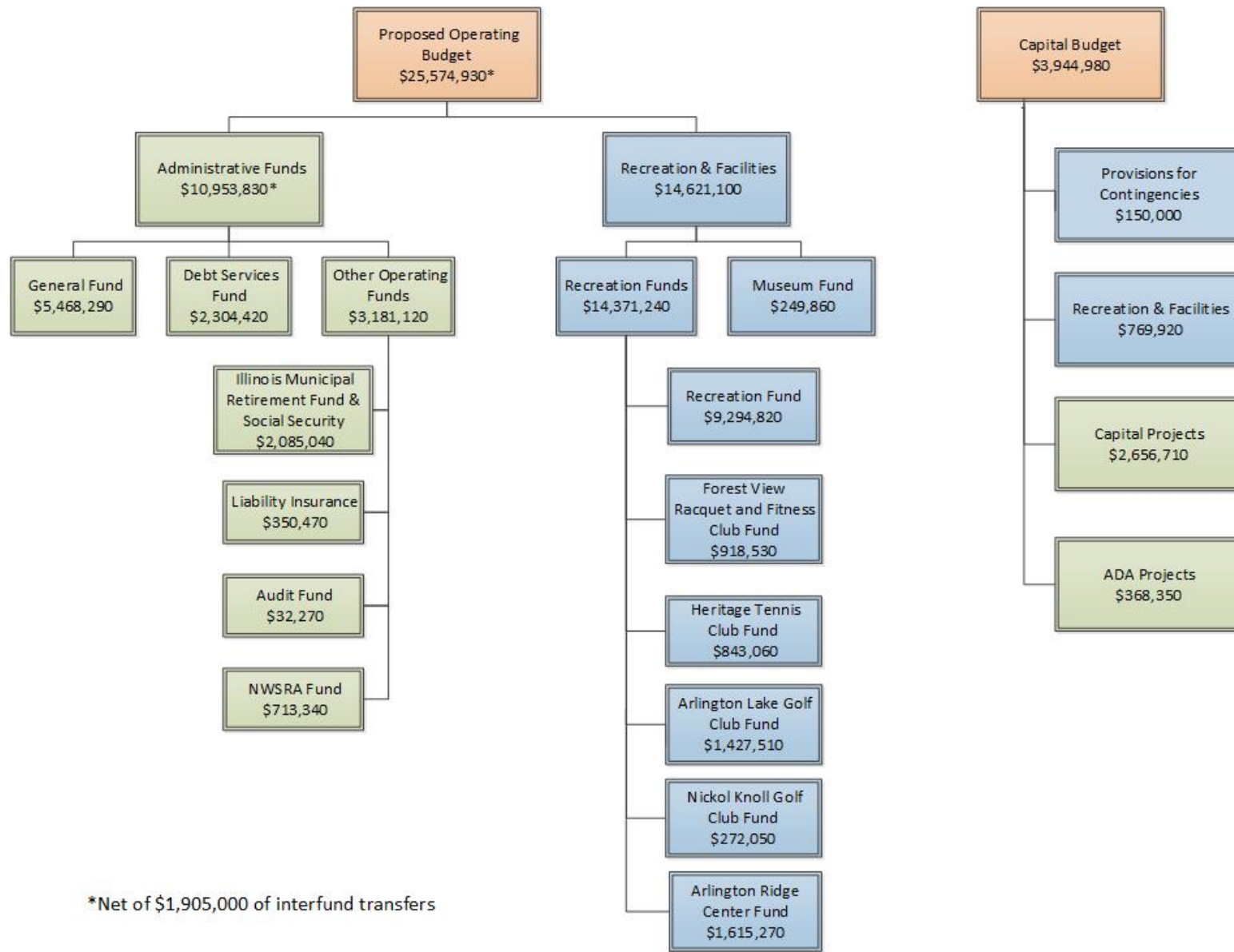
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





FINANCIAL SUMMARIES

Financial Summary



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Financial Summary



Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2022/23 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 3.4%.

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 71.2% residential, 22.6% commercial, 6.1% industrial, and 0.1% farm/railroad. The 2020 assessed value of taxable property increased 0.6% to \$3,249,612,320.

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 2022/23 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 2021/22, three part-time employees qualified as full-time equivalents and elected medical insurance under ACA which increased our health insurance expenses by \$47,451.36. In the 2022/23 fiscal year, three employees continue to be qualified and elected health insurance, increasing our health insurance expenses by \$49,031.

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 2022-23, staff remained conservative but are presenting a budget with modest growth in relationship to the easing of the guidance and comfort of patrons 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 an increase in fund balances of \$544,820 in all funds largely due to an ongoing commitment to improve the District’s infrastructure and spending \$3,544,990 in capital spending and preparing to save for applying for future grants. All fund balances, except for Nickol Knoll Golf Club, Arlington Lakes Golf Club, and ARC 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 33.5% and 43.7% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy.

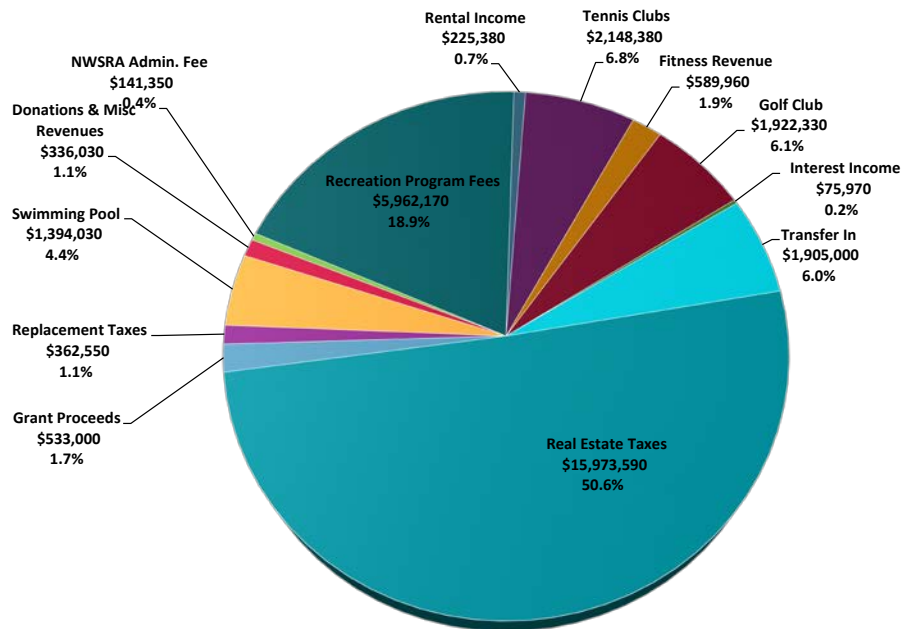
	General	Recreation	2022/23	2021/22 Budget	Projected 2021/22	% Change By	
			Proposed Budget			Current Budget	Projected Year End
Fund Balance Policy Designations							
Non-spendable	\$ 76,000	20,630	96,630	233,500	85,890	-58.6	12.5
Deferred Taxes	2,492,388	2,026,178	4,518,565	4,247,691	4,446,680	6.4	1.6
Fiscal Sustainability	2,187,314	3,189,000	5,376,314	5,419,955	4,393,282	-0.8	22.4
Available Balance	1,834,153	6,390,407	8,224,560	4,334,703	9,412,627	89.7	-12.6
Est. Fund Balance - End of Year	\$ 6,589,855	11,626,214	18,216,069	14,235,850	18,338,478	28.0	-0.7

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 2022/23	Percent of Total	Projected 2021/22	Increase (Decrease) from 2021/22	Percent of Increase (Decrease)
Real Estate Taxes	\$15,973,590	50.6 %	\$15,612,810	\$ 360,780	2.3 %
Debt Proceeds	-	-	774,000	(774,000)	N/A
Grant Proceeds	533,000	1.7	-	533,000	N/A
Replacement Taxes	362,550	1.2	216,550	146,000	67.4
Rental Income	225,380	0.7	215,540	9,840	4.6
Interest Income	75,970	0.2	56,850	19,120	33.6
NWSRA Administration Fee	141,350	0.5	141,350	-	N/A
Donations & Misc Revenues	336,030	1.1	325,300	10,730	3.3
Recreation Program Fees	5,962,170	18.9	5,075,890	886,280	17.5
Swimming Pool Revenues	1,394,030	4.4	1,277,330	116,700	9.1
Fitness Revenue	589,960	1.9	545,590	44,370	8.1
Tennis Club Revenues	2,148,380	6.8	2,026,890	121,490	6.0
Golf Club Revenues	1,922,330	6.1	1,839,800	82,530	4.5
Transfer In	1,905,000	6.0	1,200,000	705,000	58.8
Total Revenues	\$31,569,740	100.0 %	\$29,307,900	\$ 2,261,840	7.7 %

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Real Estate Taxes	\$ 14,008,124	14,465,927	14,786,293	15,612,810	15,973,590
Debt Proceeds	469,000	-	680,000	774,000	-
Grant Proceeds	25	1,606	36,000	-	533,000
Replacement Taxes	278,267	262,370	206,460	216,550	362,550
Rental Income	180,803	226,696	259,890	215,540	225,380
Interest Income	507,613	153,082	124,530	56,850	75,970
NWSRA Administration Fee	141,350	138,168	141,350	141,350	141,350
Donations & Misc Revenues	438,825	317,815	284,591	325,300	336,030
Recreation Program Fees	5,783,515	1,847,272	4,486,992	5,075,890	5,962,170
Swimming Pool Revenues	740,073	293,278	970,290	1,277,330	1,394,030
Fitness Revenue	172,158	323,174	661,950	545,590	589,960
Tennis Club Revenues	1,658,968	1,512,230	1,913,884	2,026,890	2,148,380
Golf Club Revenues	1,287,676	1,823,918	1,629,786	1,839,800	1,922,330
Transfer In	874,500	1,101,879	1,200,000	1,200,000	1,905,000
Total	\$ 26,540,897	22,467,417	27,382,016	29,307,900	31,569,740

Financial Summary



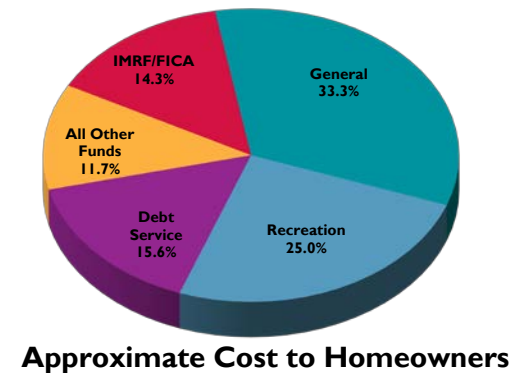
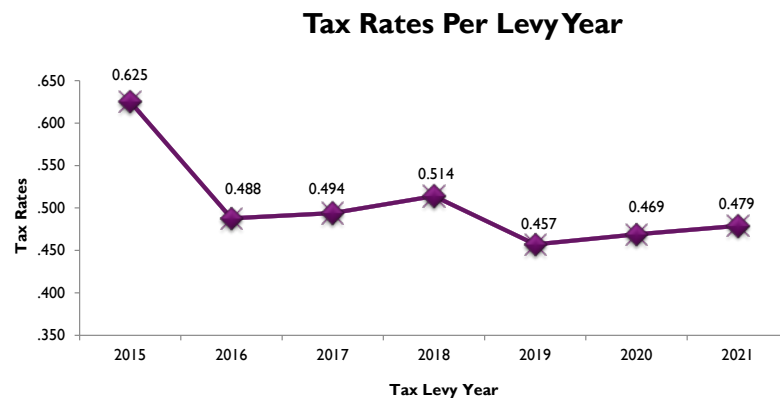
Real Estate Tax Revenues

Real estate tax provides 50.6% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Real estate taxes are budgeted to increase 2.3% from the 2021/22 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 2021 Tax Levy. The tax cap for levy 2021 is 1.4% and 2022 is 7%. The increase in budgeted real estate tax revenue is primarily due to the increase in general, recreation and special recreation funds.

The Park District is committed to maintaining stable tax rates. The tax rate for 2020 was 46.9¢ per \$100 of equalized assessed valuation. It is expected that the 2021 tax rate will be slightly higher at 47.9¢.

- The General fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.
 - The Recreation fund (including tennis and golf club funds) provides a diversity of leisure programs and recreation facility maintenance to enhance the lives of residents and the community.
- The Special Revenue funds are used to account for the expenditure of restricted revenues, such as Museum, Pension, Insurance, Audit, and NWSRA.
- The Debt Service fund accounts for the accumulation of resources and payment of general obligation bond principal and interest.



Approximate Cost to Homeowners

Financial Summary



House's Fair Market Value	\$100,000	\$250,000	\$300,000	\$500,000	\$750,000	\$850,000
Approximate Park District Taxes:						
Annual Amount	\$140	\$349	\$419	\$698	\$1,048	\$1,187
Monthly Amount	\$12	\$29	\$35	\$58	\$87	\$99
Daily Amount	\$0.38	\$0.96	\$1.15	\$1.91	\$2.87	\$3.25

	2021 Levy	2020 Levy
Formula used to calculate taxes:		
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	2.9160	2.9109
Equalized Assessed Valuation	\$87,480	\$87,327
Park District Tax Rate	0.479%	0.469%
Approximate Park District Taxes	<u>\$419</u>	<u>\$410</u>

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$362,550 in replacement tax revenue; this is a 67.4% increase 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 2021/22, the Park District was able to invest most of its funds at an average rate of 0.26%. Current interest rates are averaging right around 0.44%. These rates are anticipated to continue to increase in 2022/23 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 opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2022. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 89,580 patrons visited an outdoor pool and 15,133 visited the ARC.

The 2022/23 aquatic budget assumes that weather will be seasonable. Revenues are based on getting back to selling summer only passes and a full return to normal pool schedules post COVID-19 mitigations. Daily admission fees are being increased 14% for residents in 2022.

Financial Summary



Recreation Programs

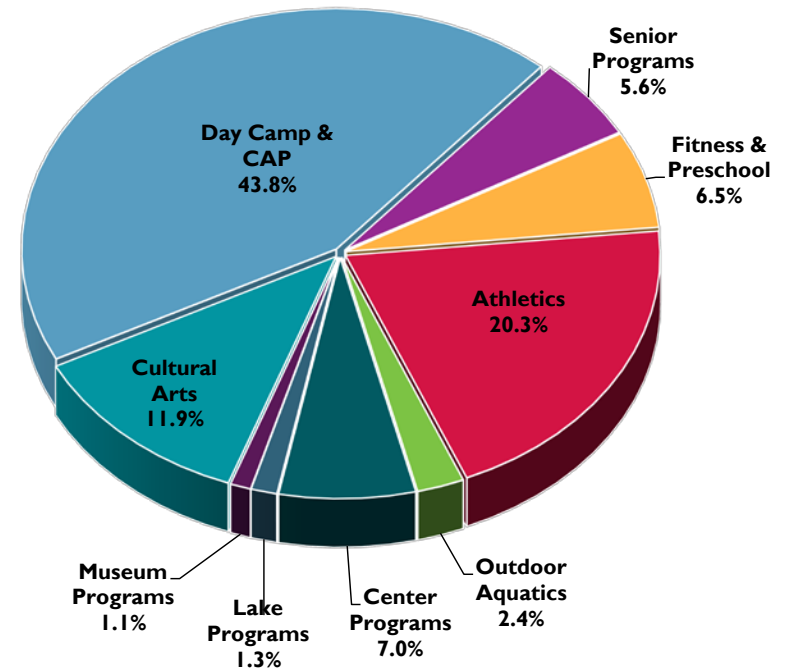
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost 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 2022/23 Proposed Operating Budget are 20.4%, net of interfund transfers, of the Park District’s revenue (\$6,054,170); an 18.9% increase over the 2021/22 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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Cultural Arts	\$ 613,330	363,980	524,732	685,200	721,110
Day Camp & CAP	2,444,137	432,004	2,004,069	2,205,470	2,653,440
Senior Programs	383,077	46,456	380,820	175,180	337,820
Fitness & Preschool	441,230	194,567	326,719	364,080	393,970
Athletics	1,050,918	593,345	799,726	1,032,320	1,230,550
Outdoor Aquatics	312,193	40,508	90,936	122,280	146,990
Center Programs	471,289	135,820	300,591	392,590	424,170
Lake Programs	62,171	32,193	67,817	74,100	81,420
Museum Programs	59,965	21,356	59,583	40,770	64,700
Total - All Programs	\$ 5,838,309	1,860,230	4,554,992	5,091,990	6,054,170

Recreation Program Revenues by Source



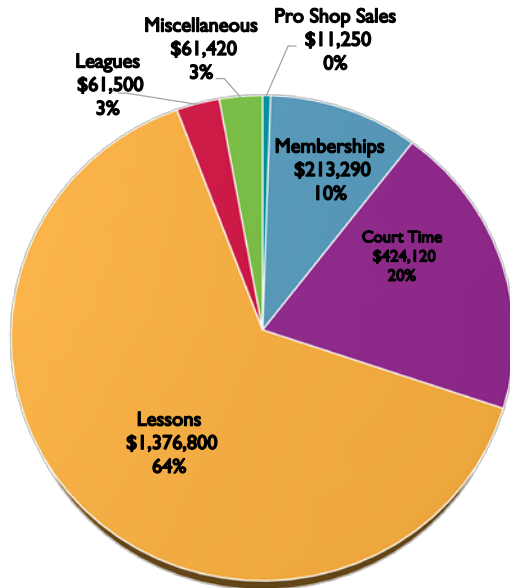
Financial Summary



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 2022/23 Proposed Operating Budget are 7.2%, net of interfund transfers, of the Park District’s revenue (\$2,148,380); an increase of 6.0% over the 2021/22 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Pro Shop Sales	\$ 10,893	1,806	15,620	13,950	11,250
Memberships	196,271	102,312	237,350	210,360	213,290
Court Time	370,942	324,237	411,610	373,980	424,120
Lessons	949,585	992,981	1,098,520	1,331,700	1,376,800
Leagues	59,703	36,050	77,000	49,510	61,500
Miscellaneous	71,573	54,845	73,784	47,390	61,420
Total	\$ 1,658,968	1,512,230	1,913,884	2,026,890	2,148,380

Memberships

Memberships are proposed to increase 1.4% over the 2021/22 projected actual. This modest increase reflects the post-Covid environment.

Court Time

Court time revenues are anticipated to increase 13.4% from 2021/22 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 4.1% over the 2021/22 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.

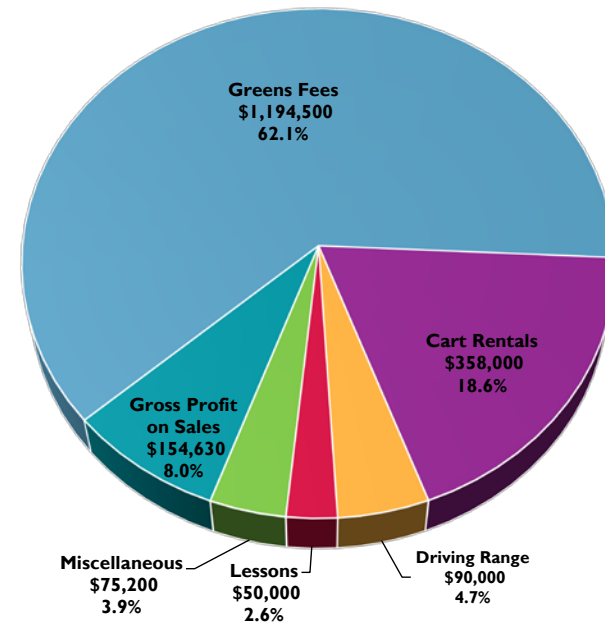
Arlington Lakes Golf Club’s golf course reopened on July 1, 2016 after a major renovation. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability,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

Golf Club revenues for the 2022/23 Proposed Operating Budget are 6.5%, net of interfund transfers of the Park District’s revenue (\$1,922,330); a 4.5% increase from 2021/22 projected actual.

Golf Club Revenues by Source

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Gross Profit on Sales	\$ 128,991	111,855	144,045	139,840	154,630
Greens Fees	739,828	1,246,170	1,032,750	1,137,670	1,194,500
Cart Rentals	249,595	316,377	293,150	344,500	358,000
Driving Range	55,148	93,588	75,000	100,500	90,000
Lessons	24,537	26,831	25,400	50,500	50,000
Miscellaneous	89,576	29,097	59,441	66,790	75,200
Total	\$ 1,287,676	\$ 1,823,918	\$ 1,629,786	\$ 1,839,800	\$ 1,922,330

Golf Club Operating Revenue Comparison



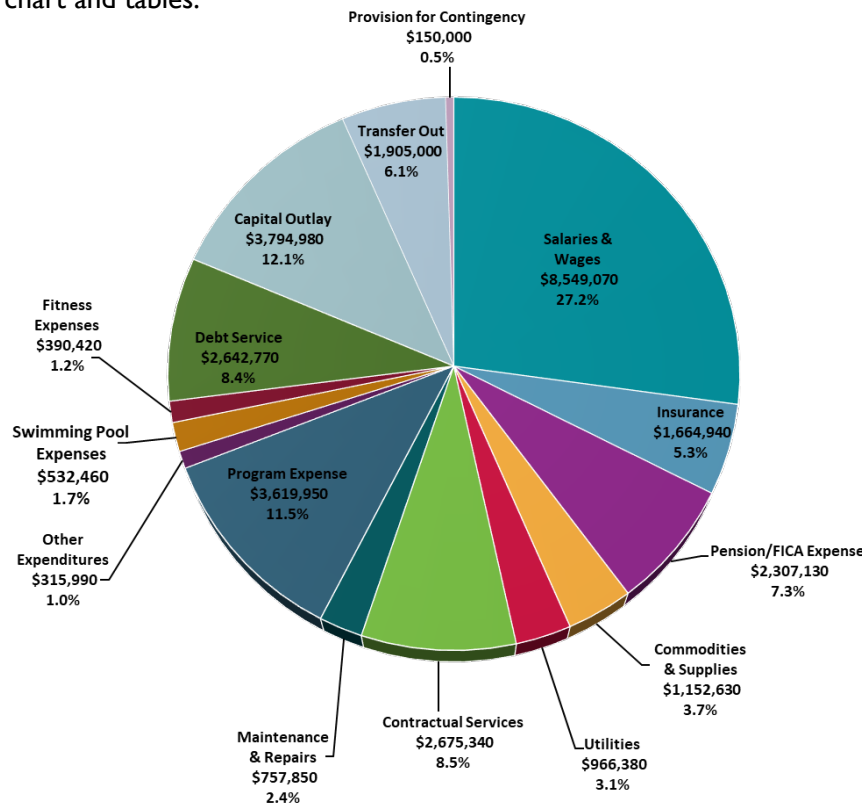
Financial Summary

Expenditures

Expenditures for the 2022/23 Proposed Operating Budget is a 9.5% increase from the 2021/22 projected actual and the entire budget is 25.0% 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 2022/23	Percent of Total	Projected 2021/22	Increase (Decrease) from 2021/22	Percent of Increase (Decrease)
Salaries & Wages	\$ 8,549,070	27.2 %	\$ 7,162,720	\$ 1,386,350	19.4 %
Insurance	1,664,940	5.3	1,330,700	334,240	25.1
Pension/FICA Expense	2,307,130	7.3	2,034,340	272,790	13.4
Commodities & Supplies	1,152,630	3.7	831,440	321,190	38.6
Utilities	966,380	3.1	933,280	33,100	3.5
Contractual Services	2,675,340	8.5	1,953,040	722,300	37.0
Maintenance & Repairs	757,850	2.4	418,210	339,640	81.2
Swimming Pool Expenses	532,460	1.7	449,680	82,780	18.4
Fitness Expenses	390,420	1.2	272,030	118,390	43.5
Program Expense	3,619,950	11.5	2,707,005	912,945	33.7
Other Expenditures	315,990	1.0	81,280	234,710	288.8
Debt Service	2,642,770	8.4	3,696,650	(1,053,880)	-28.5
Transfer Out	1,905,000	6.1	1,200,000	705,000	58.8
Capital Outlay	3,794,980	12.1	2,016,160	1,778,820	88.2
Provision for Contingency	150,000	0.5	50,000	100,000	200.0
Total Expenses	\$31,424,910	100.0 %	\$25,136,535	\$ 6,288,375	25.0 %

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries & Wages	\$ 8,230,078	6,781,517	7,689,558	7,162,720	8,549,070
Insurance	1,698,431	1,464,285	1,700,323	1,330,700	1,664,940
Pension/FICA Expense	1,786,036	1,779,930	2,110,615	2,034,340	2,307,130
Commodities & Supplies	834,592	506,003	985,687	831,440	1,152,630
Utilities	807,232	775,857	902,217	933,280	966,380
Contractual Services	2,075,504	1,954,653	2,447,417	1,953,040	2,675,340
Maintenance & Repairs	641,496	363,248	600,942	418,210	757,850
Program Expense	3,319,337	1,130,600	3,231,763	2,707,005	3,619,950
Swimming Pool Expense	127,702	221,434	487,035	449,680	532,460
Fitness Revenue	9,086	168,655	301,721	272,030	390,420
Other Expenditures	113,836	24,879	184,135	81,280	315,990
Debt Service	3,559,280	3,605,305	3,657,860	3,696,650	2,642,770
Capital Outlay	11,618,527	1,510,821	2,789,250	2,016,160	3,794,980
Transfers In/Out	1,012,723	1,101,879	1,200,000	1,200,000	1,905,000
Provision for Contingencies	75,205	37,962	50,000	50,000	150,000
Total Expenses	\$ 35,909,064	21,427,028	28,338,524	25,136,535	31,424,910

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 19.4% from the 2021/22 projected actual. The District reduced full-time employees by 20 positions due to COVID-19. However, staff is recommending a full-time head count of 90. This category represents 27.5% of the 2022/23 operational budget. There are eleven positions being recommended to be re-filled (Director of Marketing, Guest Service Coordinator, Marketing, Grounds Maintenance (2), General Trades, Recreation Supervisor, Golf Maintenance (2), Human Resource Generalist, and one position to be determined) based on the District returning to historical service levels. Full-time salaries are budgeted at the current (or expected April 30, 2022) salaries of existing personnel. Vacancies are budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3.0% increase for full-time salaries with an additional 0.5% executive director pool. Employee headcounts by type are shown below:

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Budget 21/22	Projected 21/22	Proposed 22/23
Full-Time	96	104	103	103	102	99	74	78	79	90
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	3	3	3	3
Part-Time IMRF	69	79	81	81	59	59	37	37	27	38
Part-Time Regular and Short-Term (Non-IMRF)	1,023	1,037	1,049	1,042	1,132	1,188	702	915	798	917.0
Total	1,188	1,220	1,233	1,226	1,293	1,346	816	1,033	907	1,048.0

* Staff offered an early retirement incentive in 2020/21 and eight staff accepted this offer. Another six employees were laid-off due to the financial impact of COVID-19 on the District. The total savings to the District is estimated to be \$1,181,101.

Insurance

The proposed insurance budgeted for a 25.1% increase from 2021/22 projected actual due to changes to health care selections by employees, some full-time positions being filled that were open, and new positions. This category represents 6.5% of the 2021/22 operations budget net interfund transfers.

- The Park District approved remaining with Cigna for calendar year 2022 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 an increase of 5.4%. Property insurance increased by 14.2% and is paid for by the General Fund.
- Unemployment is budgeted with a 93% increase due to the unknown potential future unemployment expenses.

Financial Summary



Commodities & Supplies

This category represents 4.5% of the 2022/23 operations budget, net interfund transfers; commodities increased \$321,194 from projected actual.

Utilities

This category is budgeted at 3.8%, \$33,107 more than the 2021/22 projected actual. This is 7.1% more than the 2021/22 budget. The utility budget has been prepared based on 2021/22 estimated usage and the contract price on natural gas and electricity and an increase throughout the District based on reduced usage during the previous year.

Pension & FICA

Pension & FICA expense is 9.0% of the 2022/23 operation budget, net interfund transfers. This year’s proposed budget is 13.4% (\$272,790) more than last year due to limited staffing levels during the year and making an additional payment of \$450,000. 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 2022 calendar year is 13.85% of participating members’ salaries. This is a 8.4% decrease from last year.

Contractual Services

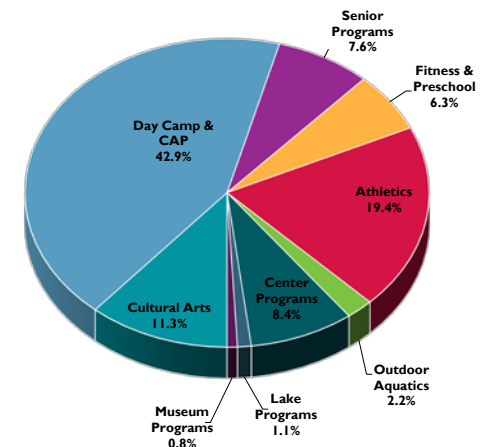
This category represents 10.5% of the 2022/23 operation budget, net interfund transfers. The proposed budget increased by \$722,295 (37.0%) more than the 2021/22 projected actual. The increase is primarily due to limiting contractual work during 2021/22 and an anticipated 3% increase for services rendered. In addition, money has been budgeted for developing a comprehensive plan, park site plans, purchasing human resource software and upgrading district wide software to be compliant with multi-factor authentication.

Program Expenses

Program Expenses are up 34.0% over last year’s projected, primarily due to returning to an approximate 100% program run rate. More detail regarding programs can be found in the Program Summaries (green) section of this document.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Cultural Arts	\$ 339,304	209,253	341,542	351,270	408,970
Day Camp & CAP	1,156,319	332,437	1,606,534	1,096,640	1,552,250
Senior Programs	313,314	41,573	303,994	141,891	276,470
Fitness & Preschool	341,294	148,898	225,233	179,265	227,090
Athletics	612,546	281,540	429,532	565,800	703,500
Outdoor Aquatics	173,424	10,941	42,868	60,920	79,110
Center Programs	329,154	79,980	219,676	264,389	303,180
Lake Programs	25,865	16,162	33,000	34,350	39,750
Museum Programs	28,117	9,816	29,385	12,480	29,630
Total - All Programs	\$ 3,319,337	1,130,600	3,231,763	2,707,005	3,619,950

Recreation Program Expenses by Category



Financial Summary



Maintenance & Repairs

Maintenance & Repairs are up 81.2% (\$339,642) over last year’s projected because of cost savings measure instituted during 2021/22.

Debt Administration

This category represents 10.3% of the 2021/22 operation budget, net interfund transfers. The proposed budget decreased by 28.5% from the 2021/22 budget primarily due to the retirement of the 2018 debt certificates The District does not plan on issuing debt during 2022/23.

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 12.1% of the entire budget. The proposed capital budget increased by 88.2%, \$1,778,820, from the 2021/22 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 2022/23:

Projects	2021/22	2022/23
Window Replacement - Administration	\$ -	\$ 622,700
Bridge Replacement - ALGC	-	110,000
Pond Shoreline Restoration - ALGC	-	88,000
Parking Lot Replacement - Dryden	-	94,600
Tennis Court Refinishing - Forest View	-	88,000
Roof Coating - Frontier	-	77,700
Basketball Court Replacement Prairie Park	-	112,840
Roof Coating - Heritage	-	78,750
Playground Replacement - Sunset Ridge	-	175,000
Green Slopes Tennis Courts	483,000	-
Vehicle & Equipment Replacements	43,000	156,100
Park Improvements under \$75,000	255,250	558,230
Pickleball Courts - Volz	200,000	-
Roof Replacement - Camelot	102,000	-
*Artificial Turf - Melas	394,000	-
Carried Over From Prior Year	46,000	447,500
Demolition - 406 E. Northwest Hwy	160,000	-
Dryden Tennis/Pickleball Courts	400,000	-
Nickol Knoll Path	150,000	538,110
Dectron Replacement - ARC	446,000	425,450
Path & Basketball Court - Sunset Ridge	110,000	-
Total	\$ 2,789,250	\$ 3,572,980

* Capital Project is Funded Through Recreation Fund

Operating Budget Comparisons – All Funds Combined

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By			
						Projected Year End	Current Budget	Projected 2022/23	Projected 2023/24
Real Estate Taxes	14,008,124	14,465,927	14,786,293	15,612,810	15,973,590	2.3	8.0	16,452,798	16,781,854
Debt Proceeds	469,000	-	680,000	774,000	-	-100.0	-100.0	-	1,290,030
Grant Proceeds	25	1,606	36,000	-	533,000	NA	1380.6	400,000	-
Replacement Taxes	278,267	262,370	206,460	216,550	362,550	67.4	75.6	366,176	369,837
Rental Income	180,803	226,696	259,890	215,540	225,380	4.6	-13.3	227,634	229,910
Interest Income	507,613	153,082	124,530	56,850	75,970	33.6	-39.0	83,567	91,924
NWSRA Administration Fee	141,350	138,168	141,350	141,350	141,350	0.0	0.0	142,764	144,191
Donations & Misc Revenues	438,825	317,815	284,591	325,300	336,030	3.3	18.1	339,390	342,784
Recreation Program Fees	5,838,309	1,860,230	4,554,992	5,091,990	6,054,170	18.9	32.9	6,175,253	6,298,758
Scholarships/Discounts	(54,794)	(12,958)	(68,000)	(16,100)	(92,000)	471.4	35.3	(101,200)	(102,212)
Swimming Pool Revenues	740,073	293,278	970,290	1,277,330	1,394,030	9.1	43.7	1,407,970	1,422,050
Fitness Revenue	172,158	323,174	661,950	545,590	589,960	8.1	-10.9	737,450	744,825
Tennis Club Revenues	1,658,968	1,512,230	1,913,884	2,026,890	2,148,380	6.0	12.3	2,169,864	2,191,562
Golf Club Revenues	1,287,676	1,823,918	1,629,786	1,839,800	1,922,330	4.5	17.9	1,941,553	1,960,969
Transfer In	874,500	1,101,879	1,200,000	1,200,000	1,905,000	58.8	58.8	-	-
Total Revenue	26,540,897	22,467,417	27,382,016	29,307,900	31,569,740	7.7	15.3	30,343,219	31,766,482
Salaries and Wages	8,230,078	6,781,517	7,689,558	7,162,720	8,549,070	19.4	11.2	8,847,797	9,068,992
Insurance	1,698,431	1,464,285	1,700,323	1,330,700	1,664,940	25.1	-2.1	1,706,564	1,749,228
Pension/Social Security Expenses	1,786,036	1,779,930	2,110,615	2,034,340	2,307,130	13.4	9.3	2,364,808	2,423,928
Commodities & Supplies	834,592	506,003	985,687	831,440	1,152,630	38.6	16.9	1,181,446	1,210,982
Utilities	807,232	775,857	902,217	933,280	966,380	3.5	7.1	990,540	1,015,303
Contractual Services	2,075,504	1,954,653	2,447,417	1,953,040	2,675,340	37.0	9.3	2,742,224	2,810,779
Maintenance & Repairs	641,496	363,248	600,942	418,210	757,850	81.2	26.1	776,796	796,216
Recreation Program Expenses	3,319,337	1,130,600	3,231,763	2,707,005	3,619,950	33.7	12.0	3,960,449	4,559,460
Swimming Pool Expenses	127,702	221,434	487,035	449,680	532,460	18.4	9.3	545,772	559,416
Fitness Expenses	9,086	168,655	301,721	272,030	390,420	43.5	29.4	400,181	410,185
Other Expenditures	113,836	24,879	184,135	81,280	315,990	288.8	71.6	323,890	331,987
Debt Service	3,559,280	3,605,305	3,657,860	3,696,650	2,642,770	-28.5	-27.8	2,708,839	2,776,560
Transfers Out	1,012,723	1,101,879	1,200,000	1,200,000	1,905,000	58.8	58.8	-	-
Total Operating Expenses	24,215,332	19,878,244	25,499,274	23,070,375	27,479,930	19.1	7.8	26,549,303	27,713,036
Total Operational Surplus/(Deficit)	2,325,564	2,589,172	1,882,742	6,237,525	4,089,810	-34.4	117.2	3,793,915	4,053,446
Capital Outlay	11,618,527	1,510,821	2,789,250	2,016,160	3,794,980	88.2	36.1	4,250,000	4,250,000
Provision for Contingencies	75,205	37,962	50,000	50,000	150,000	200.0	200.0	150,000	150,000
Total Expenses	35,909,064	21,427,028	28,338,524	25,136,535	31,424,910	25.0	10.9	30,949,303	32,113,036
Net Surplus/(Deficit)	(9,368,167)	1,040,389	(956,508)	4,171,365	144,830	-96.5	-115.1	(606,085)	(346,554)
Est. Fund Balance - Beg. of Year	26,432,613	17,064,446	18,104,835	18,104,835	22,276,200	23.0	23.0	22,421,030	21,814,945
Est. Fund Balance - End of Year	17,064,446	18,104,835	17,148,327	22,276,200	22,421,030	0.7	30.7	21,814,945	21,468,392

Operating Budget by Category – All Funds Combined

	Administration	Recreation & Facilities	Capital Projects Funds	2022/23 Proposed Budget	2021/22 Budget	2021/22 Projected	% Change By	
							Current Budget	Projected Year End
Real Estate Taxes	11,679,550	4,294,040	-	15,973,590	14,786,293	15,612,810	8.0	2.3
Debt Proceeds	-	-	-	-	680,000	774,000	N/A	N/A
Grant Proceeds	-	33,000	500,000	533,000	36,000	-	N/A	N/A
Replacement Taxes	362,550	-	-	362,550	206,460	216,550	75.6	67.4
Rental Income	72,600	86,450	66,330	225,380	259,890	215,540	-13.3	4.6
Interest Income	66,270	9,700	-	75,970	124,530	56,850	-39.0	33.6
NWSRA Administration Fees	-	141,350	-	141,350	141,350	141,350	0.0	0.0
Donations & Misc Revenues	32,860	153,170	150,000	336,030	284,591	325,300	18.1	3.3
Recreation Program Fees	-	6,054,170	-	6,054,170	4,554,992	5,091,990	32.9	18.9
Scholarships/Discounts	-	(92,000)	-	(92,000)	(68,000)	(16,100)	35.3	471.4
Swimming Pool Revenues	-	1,394,030	-	1,394,030	970,290	1,277,330	43.7	9.1
Fitness Revenues	-	589,960	-	589,960	661,950	545,590	-10.9	8.1
Tennis Club Revenues	-	2,148,380	-	2,148,380	1,913,884	2,026,890	12.3	6.0
Golf Club Revenues	-	1,922,330	-	1,922,330	1,629,786	1,839,800	17.9	4.5
Transfer In	405,000	-	1,500,000	1,905,000	1,200,000	1,200,000	58.8	58.8
Total Revenue	12,618,830	16,734,580	2,216,330	31,569,740	27,382,016	29,307,900	15.3	7.7
Salaries & Wages	2,643,670	5,905,400	-	8,549,070	7,689,558	7,162,720	11.2	19.4
Insurance	983,370	681,570	-	1,664,940	1,700,323	1,330,700	-2.1	25.1
Pension/FICA Expense	2,085,040	222,090	-	2,307,130	2,110,615	2,034,340	9.3	13.4
Commodities & Supplies	282,260	870,370	-	1,152,630	985,687	831,440	16.9	38.6
Utilities	129,520	836,860	-	966,380	902,217	933,280	7.1	3.5
Contractual Services	1,814,970	860,370	-	2,675,340	2,447,417	1,953,040	9.3	37.0
Maintenance & Repairs	512,890	244,960	-	757,850	600,942	418,210	26.1	81.2
Program Expense	-	3,619,950	-	3,619,950	3,231,763	2,707,005	12.0	33.7
Swimming Pool Expenses	-	532,460	-	532,460	487,035	449,680	9.3	18.4
Fitness Expenses	-	390,420	-	390,420	301,721	272,030	29.4	43.5
Other Expenditures	199,340	116,650	-	315,990	184,135	81,280	71.6	288.8
Debt Service	2,302,770	340,000	-	2,642,770	3,657,860	3,696,650	-27.8	-28.5
Capital Outlay	368,350	769,920	2,656,710	3,794,980	2,789,250	2,016,160	36.1	88.2
Transfers In/Out	1,905,000	-	-	1,905,000	1,200,000	1,200,000	58.8	58.8
Provision for Contingency	-	150,000	-	150,000	50,000	50,000	200.0	200.0
Total Expenses	13,227,180	15,541,020	2,656,710	31,424,910	28,338,524	25,136,535	10.9	25.0
Net Surplus/(Deficit)	(608,350)	1,193,560	(440,380)	144,830	(956,508)	4,171,365	-115.1	-96.5
Est. Fund Balance - Beg of Year	9,889,338	10,664,040	1,722,822	22,276,200	18,104,835	18,104,835	23.0	23.0
Est. Fund Balance - End of Year	9,280,988	11,857,600	1,282,442	22,421,030	17,148,327	22,276,200	30.7	0.7
Fund Balance Policy Designations								
Non-spendable	76,000	20,630	55,930	152,560	289,430	141,820	-47.3	7.6
Deferred Taxes	3,466,103	2,104,163	-	5,570,266	5,519,974	5,590,653	0.9	-0.4
Fiscal Sustainability	2,927,145	3,213,991	265,671	6,406,806	6,276,019	5,124,534	2.1	25.0
Available Balance	2,811,740	6,518,817	960,841	10,291,398	5,062,887	11,419,193	103.3	-9.9
Est. Fund Balance - End of Year	9,280,988	11,857,600	1,282,442	22,421,030	17,148,327	22,276,200	30.7	0.7

Operating Budget Comparisons – Administrative Funds



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	10,428,070	10,731,665	10,913,264	11,370,430	11,679,550	2.7	7.0
Transfer In	200,000	-	200,000	200,000	405,000	NA	NA
Replacement Taxes	278,267	262,370	206,460	216,550	362,550	67.4	75.6
Rental Income	62,568	62,568	62,560	67,530	72,600	7.5	16.0
Interest Earned	208,922	110,808	94,530	52,000	66,270	27.4	-29.9
Donations & Misc. Revenues	168,158	179,371	30,470	65,090	32,860	-49.5	7.8
Total Revenue	11,345,985	11,346,782	11,507,284	11,971,600	12,618,830	5.4	9.7
Salaries and Wages	2,667,603	2,297,805	2,576,569	2,244,190	2,643,670	17.8	2.6
Insurance	1,004,335	843,557	1,064,290	790,970	983,370	24.3	-7.6
Pension/FICA Fund Expenses	1,609,749	1,572,551	1,884,305	1,826,500	2,085,040	14.2	10.7
Commodities & Supplies	239,016	147,505	209,335	188,120	282,260	50.0	34.8
Utilities	120,931	116,535	125,350	123,550	129,520	4.8	3.3
Contractual Services	1,382,204	1,530,535	1,641,343	1,262,320	1,814,970	43.8	10.6
Maintenance & Repairs	445,946	297,068	419,572	301,120	512,890	70.3	22.2
Other Expenditures	57,610	5,397	70,035	42,310	199,340	371.1	184.6
Debt Service	2,172,233	2,216,105	2,267,460	2,267,450	2,302,770	1.6	1.6
Capital Outlay	1,217,086	-	146,000	146,000	368,350	NA	NA
Transfers In/Out	874,500	1,101,879	1,200,000	1,200,000	1,905,000	58.8	58.8
Total Expense	11,791,213	10,128,936	11,604,259	10,392,530	13,227,180	27.3	14.0
Net Surplus/(Deficit)	(445,228)	1,217,846	(96,975)	1,579,070	(608,350)	-138.5	527.3
Est. Fund Balance - Beg of Year	7,537,640	7,092,412	8,310,258	8,310,268	9,889,338	19.0	19.0
Est. Fund Balance - End of Year	7,092,412	8,310,258	8,213,283	9,889,338	9,280,988	-6.2	13.0
Fund Balance Policy Designations							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0.0	0.0
Deferred Taxes	3,258,576	3,651,785	3,622,185	3,511,873	3,466,103	-1.3	-4.3
Fiscal Sustainability	2,431,957	2,148,214	2,613,407	2,162,114	2,927,145	35.4	12.0
Available Balance	1,325,889	2,434,267	1,901,701	4,139,351	2,811,740	-32.1	47.9
Est. Fund Balance - End of Year	7,092,422	8,310,258	8,213,283	9,889,338	9,280,988	-6.2	13.0

Operating Budget by Category – Administrative Funds

	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2022/23 Proposed Budget	2021/22 Budget	% Change 2021/22 Budget
Real Estate Taxes	5,538,630	1,168,990	356,040	34,530	836,180	2,442,740	1,302,440	11,679,550	10,913,264	7.0
Replacement Taxes	362,550	-	-	-	-	-	-	362,550	206,460	75.6
Rental Income	72,600	-	-	-	-	-	-	72,600	62,560	16.0
Interest Earned	66,270	-	-	-	-	-	-	66,270	94,530	-29.9
Donations & Misc. Revenues	32,860	-	-	-	-	-	-	32,860	30,470	7.8
Transfer In	-	-	-	-	-	405,000	-	405,000	200,000	102.5
Total Revenues	6,072,910	1,168,990	356,040	34,530	836,180	2,847,740	1,302,440	12,618,830	11,507,284	9.7
Salaries & Wages	2,643,670	-	-	-	-	-	-	2,643,670	2,576,569	2.6
Insurance	632,900	-	350,470	-	-	-	-	983,370	1,064,290	-7.6
Pension/FICA Expense	-	1,258,130	-	-	826,910	-	-	2,085,040	1,884,305	10.7
Commodities	282,260	-	-	-	-	-	-	282,260	209,335	34.8
Utilities	129,520	-	-	-	-	-	-	129,520	125,350	3.3
Contractual Services	1,067,710	-	-	32,270	-	1,650	713,340	1,814,970	1,641,343	10.6
Maintenance and Repairs	512,890	-	-	-	-	-	-	512,890	419,572	22.2
Other Expenditures	199,340	-	-	-	-	-	-	199,340	70,035	184.6
Debt Service	-	-	-	-	-	2,302,770	-	2,302,770	2,267,460	1.6
Total Operating Expenses	5,468,290	1,258,130	350,470	32,270	826,910	2,304,420	713,340	10,953,830	10,258,259	6.8
Capital Outlay	-	-	-	-	-	-	368,350	368,350	146,000	152.3
Transfers In/Out	1,905,000	-	-	-	-	-	-	1,905,000	1,200,000	58.8
Total Expenses	7,373,290	1,258,130	350,470	32,270	826,910	2,304,420	1,081,690	13,227,180	11,604,259	14.0
Net Surplus/(Deficit)	(1,300,380)	(89,140)	5,570	2,260	9,270	543,320	220,750	(608,350)	(96,975)	527.3
Est. Fund Balance - Beg of Year	7,890,236	757,123	428,312	28,203	962,190	(475,979)	299,253	9,889,338	8,310,258	19.0
Est. Fund Balance - End of Year	6,589,856	667,983	433,882	30,463	971,460	67,341	520,003	9,280,988	8,213,283	13.0
Fund Balance Policy Designations										
Non-spendable	76,000	-	-	-	-	-	-	76,000	76,000	0.0
Deferred Taxes	2,492,388	366,023	180,640	17,320	409,732	-	-	3,466,102	3,622,185	-4.3
Fiscal Sustainability	2,187,314	301,960	87,620	4,850	206,730	67,341	71,330	2,927,144	2,613,407	12.0
Available Balance	1,834,153	-	165,622	8,292	354,997	-	448,673	2,811,738	1,901,701	47.9
Est. Fund Balance - End of Year	6,589,856	667,983	433,882	30,463	971,459	67,341	520,003	9,280,987	8,213,283	13.0

Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,580,053	3,734,262	3,873,029	4,242,380	4,294,040	1.2	10.9
Interest Earned	223,388	42,261	30,000	4,850	9,700	100.0	-67.7
Grant Proceeds	25	1,606	36,000	-	33,000	#DIV/0!	-8.3
Scholarships/Discounts	(54,794)	(12,958)	(68,000)	(16,100)	(92,000)	471.4	35.3
Rental Income	51,058	100,151	93,900	51,330	86,450	68.4	-7.9
Recreation Program Fees	5,838,309	1,860,230	4,554,992	5,091,990	6,054,170	18.9	32.9
Swimming Pool Revenues	740,073	293,278	970,290	1,277,330	1,394,030	9.1	43.7
Fitness Revenue	172,158	323,174	661,950	545,590	589,960	8.1	-10.9
Gross Profit on Sales	314,612	126,523	270,385	188,580	287,400	52.4	6.3
Memberships	196,271	102,312	237,350	210,360	213,290	1.4	-10.1
Court Time	370,942	324,237	411,610	373,980	424,120	13.4	3.0
Lessons	983,944	1,032,527	1,137,920	1,405,200	1,450,300	3.2	27.5
League Fees	59,703	36,050	77,000	49,510	61,500	24.2	-20.1
Green Fees	739,828	1,246,170	1,032,750	1,137,670	1,194,500	5.0	15.7
Golf Cart Rentals	249,595	316,377	293,150	344,500	358,000	3.9	22.1
Driving Range Revenue	55,148	93,588	75,000	100,500	90,000	-10.4	20.0
NWSRA Administration Fee	141,350	138,168	141,350	141,350	141,350	0.0	0.0
Miscellaneous Income	166,577	92,835	152,626	106,700	144,770	35.7	-5.1
Total Revenue	13,828,239	9,850,792	13,981,302	15,255,720	16,734,580	9.7	19.7
Salaries and Wages	5,562,474	4,483,712	5,112,989	4,918,530	5,905,400	20.1	15.5
Insurance	694,097	620,728	636,033	539,730	681,570	26.3	7.2
Pension/FICA	176,287	207,379	226,310	207,840	222,090	6.9	-1.9
Commodities & Supplies	595,576	358,498	776,352	643,320	870,370	35.3	12.1
Utilities	686,301	659,322	776,867	809,730	836,860	3.4	7.7
Contractual Services	684,791	424,118	786,074	680,220	860,370	26.5	9.5
Maintenance & Repairs	195,550	66,180	181,370	117,090	244,960	109.2	35.1
Recreation Program Expenses	3,319,337	1,130,600	3,231,763	2,707,005	3,619,950	33.7	12.0
Swimming Pool Expenses	127,702	221,434	487,035	449,680	532,460	18.4	9.3
Fitness Expenses	9,086	168,655	301,721	272,030	390,420	43.5	29.4
Other Expenditures	56,226	19,482	114,100	38,970	116,650	199.3	2.2
Debt Service	1,387,047	1,389,200	1,390,400	1,429,200	340,000	-76.2	-75.5
Total Operating Expenses	13,494,473	9,749,308	14,021,015	12,813,345	14,621,100	14.1	4.3
Capital Outlay	2,347,887	117,735	769,250	634,840	769,920	21.3	0.1
Interfund Transfer	138,223	-	-	-	-		
Provision for Contingency	75,205	37,962	50,000	50,000	150,000	200.0	200.0
Total Expenses	16,055,787	9,905,005	14,840,265	13,498,185	15,541,020	15.1	4.7
Net Surplus/(Deficit)	(2,227,548)	(54,213)	(858,963)	1,757,535	1,193,560	-32.1	-239.0
Est. Fund Balance - Beg of Year	11,188,200	8,960,650	8,906,439	8,906,437	10,663,972	19.7	19.7
Est. Fund Balance - End of Year	8,960,652	8,906,437	8,047,476	10,663,972	11,857,532	11.2	47.3
Fund Balance Policy Designations							
Non-spendable	160,810	157,500	157,500	9,890	20,630	108.6	-86.9
Deferred Taxes	1,754,231	1,829,790	1,897,789	2,078,780	2,104,096	1.2	10.9
Fiscal Sustainability	3,343,457	2,419,498	3,473,212	2,837,838	3,213,991	13.3	-7.5
Available Balance	3,702,153	4,499,649	2,518,974	5,737,464	6,518,817	13.6	158.8
Est. Fund Balance - End of Year	8,960,652	8,906,437	8,047,476	10,663,972	11,857,532	11.2	47.3

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	2022/23 Proposed Budget	2021/22 Budget	% Change 2021/22 Budget
Revenue											
Real Estate Taxes	4,135,040	-	-	-	-	-	4,135,040	159,000	4,294,040	3,873,029	10.9
Interest Earned	9,700	-	-	-	-	-	9,700	-	9,700	30,000	-67.7
Grant Proceeds	-	-	-	-	-	-	-	33,000	-	33,000	#DIV/0!
Scholarships/Discounts	(92,000)	-	-	-	-	-	(92,000)	-	(92,000)	(68,000)	35.3
Rental Income	54,700	-	-	-	-	23,400	78,100	8,350	86,450	93,900	-7.9
Recreation Program Fees	5,989,470	-	-	-	-	-	5,989,470	64,700	6,054,170	4,554,992	32.9
Swimming Pool Revenues	394,340	-	-	-	-	999,690	1,394,030	-	1,394,030	970,290	43.7
Fitness Revenue	-	-	-	-	-	589,960	589,960	-	589,960	661,950	-10.9
Gross Profit on Sales	105,270	4,400	6,850	10,930	143,700	16,250	287,400	-	287,400	270,385	6.3
Memberships	-	86,840	126,450	-	-	-	213,290	-	213,290	237,350	-10.1
Court Time	-	148,350	275,770	-	-	-	424,120	-	424,120	411,610	3.0
Lessons	-	734,700	642,100	23,500	50,000	-	1,450,300	-	1,450,300	1,137,920	27.5
League Fees	-	39,000	22,500	-	-	-	61,500	-	61,500	77,000	-20.1
Green Fees	-	-	-	223,800	970,700	-	1,194,500	-	1,194,500	1,032,750	15.7
Golf Cart Rentals	-	-	-	38,000	320,000	-	358,000	-	358,000	293,150	22.1
Driving Range Revenue	-	-	-	-	90,000	-	90,000	-	90,000	75,000	20.0
NWSRA Administration Fee	141,350	-	-	-	-	-	141,350	-	141,350	141,350	0.0
Miscellaneous Income	31,250	24,720	36,700	600	51,100	-	144,370	400	144,770	152,626	-5.1
Total Operating Revenue	10,769,120	1,038,010	1,110,370	296,830	1,625,500	1,629,300	16,469,130	265,450	16,734,580	13,945,302	20.0
Expense											
Salaries & Wages	3,255,910	632,020	540,180	150,200	855,100	318,400	5,751,810	153,590	5,905,400	5,112,989	15.5
Insurance	402,310	60,120	104,730	14,520	60,660	21,220	663,560	18,010	681,570	636,033	7.2
Pension/FICA Expense	-	59,650	50,130	-	75,990	36,320	222,090	-	222,090	226,310	-1.9
Commodities & Supplies	506,530	44,330	31,970	38,220	201,190	42,600	864,840	5,530	870,370	776,352	12.1
Utilities	423,220	65,340	42,370	25,470	79,070	197,140	832,610	4,250	836,860	776,867	7.7
Contractual Services	561,130	49,420	46,930	27,820	116,060	51,710	853,070	7,300	860,370	786,074	9.5
Maintenance & Repairs	157,200	6,800	18,000	14,570	25,890	22,500	244,960	-	244,960	181,370	35.1
Program Expense	3,590,320	-	-	-	-	-	3,590,320	29,630	3,619,950	3,231,763	12.0
Pool Expenditures	-	-	-	-	-	532,460	532,460	-	532,460	487,035	9.3
Fitness Expenditures	-	-	-	-	-	390,420	390,420	-	390,420	301,721	29.4
Other Expenditures	58,200	850	8,750	1,250	13,550	2,500	85,100	31,550	116,650	114,100	2.2
Debt Service	340,000	-	-	-	-	-	340,000	-	340,000	1,390,400	NA
Total Operating Expenses	9,294,820	918,530	843,060	272,050	1,427,510	1,615,270	14,371,240	249,860	14,621,100	14,021,015	4.3
Capital Outlay	651,670	88,000	30,250	-	-	-	769,920	-	769,920	769,250	0.1
Provision for Contingency	150,000	-	-	-	-	-	150,000	-	150,000	50,000	200.0
Total Expenses	10,096,490	1,006,530	873,310	272,050	1,427,510	1,615,270	15,291,160	249,860	15,541,020	14,840,265	4.7
Operating Totals											
Total Revenues	10,769,120	1,038,010	1,110,370	296,830	1,625,500	1,629,300	16,469,130	265,450	16,734,580	13,945,302	20.0
Total Expenses	9,294,820	918,530	843,060	272,050	1,427,510	1,615,270	14,371,240	249,860	14,621,100	14,021,015	4.3
Gross Surplus/(Deficit)	1,474,300	119,480	267,310	24,780	197,990	14,030	2,097,890	15,590	2,113,480	(75,713)	-2891.5
Totals After Capital Outlay											
Total Revenues	10,769,120	1,038,010	1,110,370	296,830	1,625,500	1,629,300	16,469,130	265,450	16,734,580	13,945,302	20.0
Total Expenses	10,096,490	1,006,530	873,310	272,050	1,427,510	1,615,270	15,291,160	249,860	15,541,020	14,840,265	4.7
Net Surplus/(Deficit)	672,630	31,480	237,060	24,780	197,990	14,030	1,177,970	15,590	1,193,560	(894,963)	-233.4
Est. Fund Balance - Beg of Year	10,492,986	759,445	1,065,877	(721,585)	(924,884)	(223,596)	10,448,243	215,728	10,663,972	8,906,439	19.7
Est. Fund Balance - End of Year	11,165,616	790,925	1,302,937	(696,805)	(726,894)	(209,566)	11,626,213	231,318	11,857,532	8,011,476	48.0
Fund Balance Policy Designations											
Non-spendable	60,000	15,000	17,500	3,000	62,000	(136,870)	20,630	-	20,630	157,500	-86.9
Deferred Taxes	2,026,178	-	-	-	-	-	2,026,178	77,918	2,104,096	1,897,789	10.9
Fiscal Sustainability	2,323,695	229,640	210,770	68,013	356,883	-	3,189,000	24,991	3,213,991	3,473,212	-7.5
Available Balance	6,755,746	546,285	1,074,667	(767,817)	(1,145,777)	(72,696)	6,390,407	128,409	6,518,817	2,518,974	158.8
Est. Fund Balance - End of Year	11,165,618	790,925	1,302,937	(696,805)	(726,894)	(209,566)	11,626,214	231,318	11,857,532	8,047,476	47.3

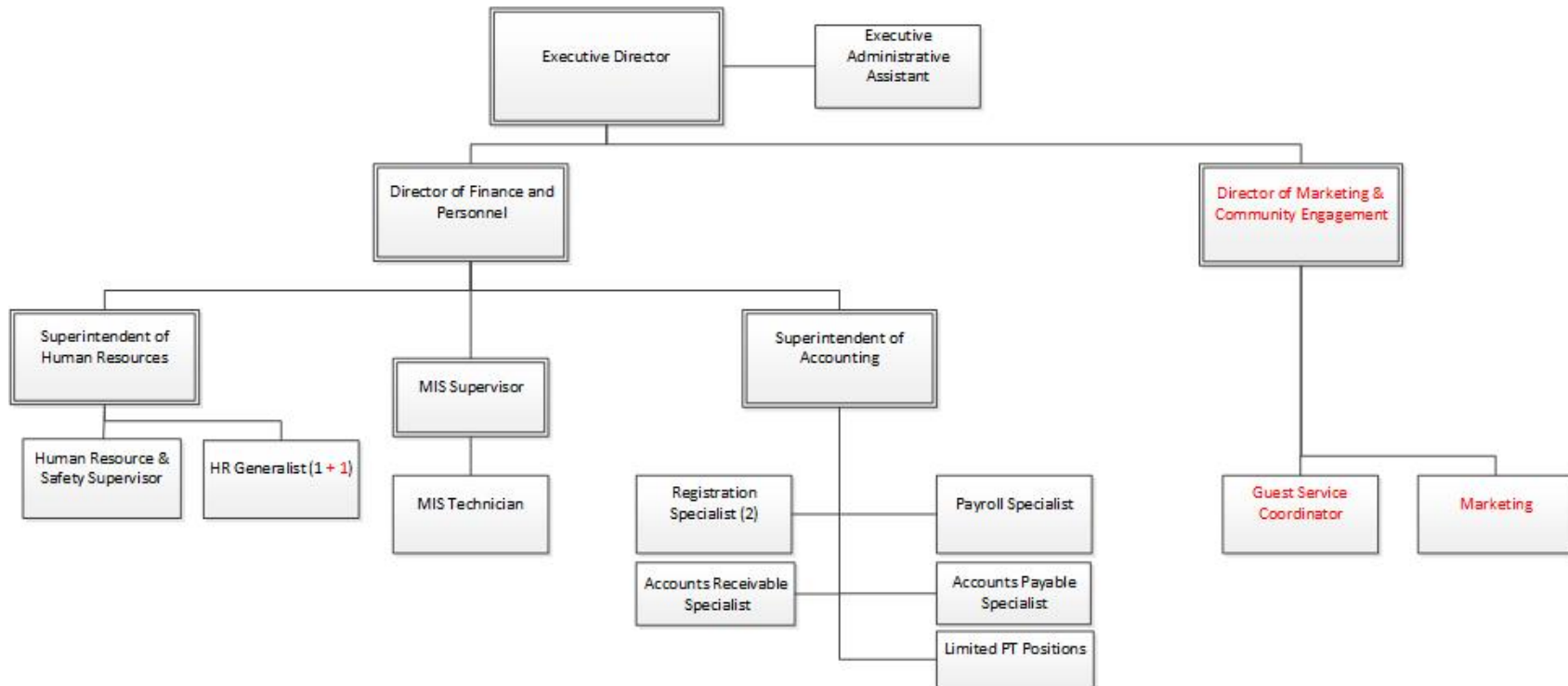
Administration and Finance Department



Description

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

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



Items in red are proposed positions to be added in 2022/23.

Administration and Finance Department



Administration and Finance Department Funds

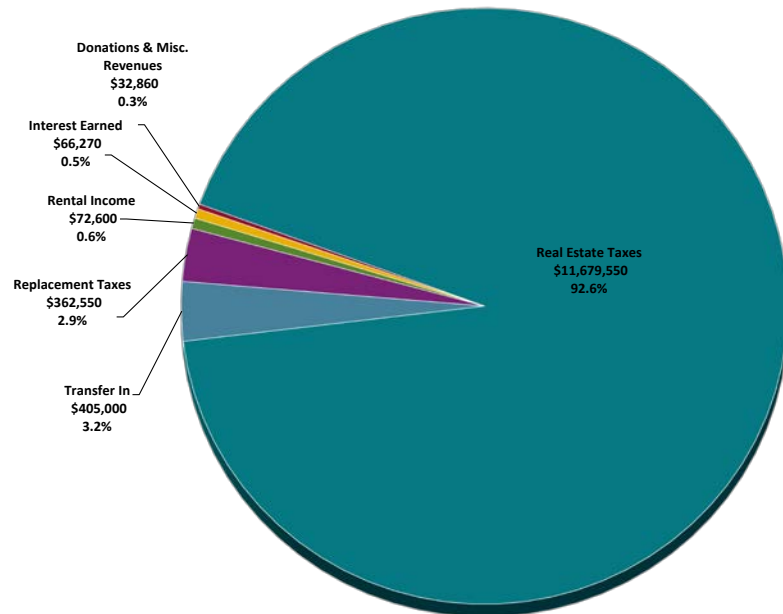
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.

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

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

Revenues

Revenues are budgeted at \$12,618,830; a 5.4% increase from the 2021/22 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 92.6% of total revenue for the Administration and Finance Department. Real estate taxes are budgeted to increase 2.7% from the 2021/22 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2021 Tax Levy. The tax cap for levy 2021 is 1.4% and 2022 is 7.0% (capped at 5%). 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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Real Estate Taxes	\$ 10,428,070	10,731,665	10,913,264	11,370,430	11,679,550
Transfer In	200,000	-	200,000	200,000	405,000
Replacement Taxes	278,267	262,370	206,460	216,550	362,550
Rental Income	62,568	62,568	62,560	67,530	72,600
Interest Earned	208,922	110,808	94,530	52,000	66,270
Donations & Misc. Revenues	168,158	179,371	30,470	65,090	32,860
Total Revenues	\$ 11,345,985	11,346,782	11,507,284	11,971,600	12,618,830

Administration and Finance Department



Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$362,550 in replacement tax revenue; this is a 67.4% increase 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

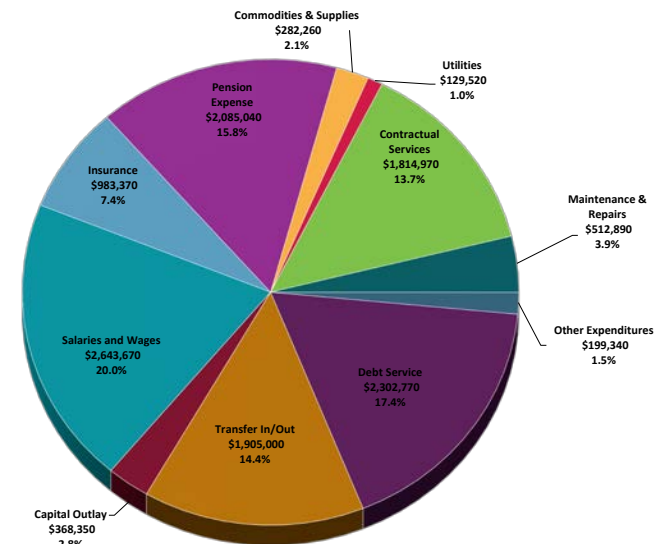
During 2021/22, the Park District was able to invest most of its funds at an average rate of 0.26%. Current interest rates are averaging right around 0.44%. These rates are anticipated to increase in 2022/23.

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 \$13,227,180, a 27.3% increase from the 2021/22 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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 2,667,603	2,297,805	2,576,569	2,244,190	2,643,670
Insurance	1,004,335	843,557	1,064,290	790,970	983,370
Pension Expense	1,609,749	1,572,551	1,884,305	1,826,500	2,085,040
Commodities & Supplies	239,016	147,505	209,335	188,120	282,260
Utilities	120,931	116,535	125,350	123,550	129,520
Contractual Services	1,382,204	1,530,535	1,641,343	1,262,320	1,814,970
Maintenance & Repairs	445,946	297,068	419,572	301,120	512,890
Other Expenditures	57,610	5,397	70,035	42,310	199,340
Debt Service	2,172,233	2,216,105	2,267,460	2,267,450	2,302,770
Transfer In/Out	874,500	1,101,879	1,200,000	1,200,000	1,905,000
Capital Outlay	1,217,086	-	146,000	146,000	368,350
Total Expenses	\$ 11,791,213	10,128,936	11,604,259	10,392,530	13,227,180

Salaries and Wages

The proposed salaries and wages budget increased 17.8% from the 2021/22 projected actual. This category represents 20.0% of the 2022/23 budget. Full-time salaries and compensation are budgeted at the current salaries of existing personnel plus the addition of eight new positions. Any vacancies are budgeted at the middle salary range for each vacant position. Merit increases are based on a 3.0% increase for full-time salaries plus a 0.5% Executive Director pool. Employee headcounts for the administrative staff by type are shown below:

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Budget 21/22	Projected 21/22	Proposed 22/23
Full-Time	17	17	17	17	17	17	13	14	13	19
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-
Part-Time IMRF	4	4	4	4	4	4	-	-	-	1
Part-Time Regular and Short-Term (Non-IMRF)	6	7	7	7	7	7	-	1	1	1
Total	27	28	28	28	28	28	13	15	14	21

Insurance

The proposed insurance budget increased \$192,400 (24.3%) from the 2021/22 projected actual. This category represents 7.4% of the 2022/23 budget.

- The Park District remained with Cigna for calendar year 2022 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 2022/23 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 increase of 14.2% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 93% increase due to potential unknown unemployment risks.

Commodities & Supplies

This category represents 2.1% of the 2022/23 budget; commodities increased \$94,140 from projected actual. Staff has budgeted for an increase in fuel expenses, which are being realized in the local markets.

Utilities

This category is budgeted at 1.0%, \$5,975, more than the 2021/22 projected actual. The utility budget has been prepared based on 2021/22 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage of facilities.

Pension & FICA

Pension & FICA expense is 14.2% of the 2021/22 budget. This year's proposed budget is 15.8%, \$258,540,450 more than projected actual and includes a potential additional payment of \$450,000 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 2022 calendar year is 13.85% of participating members' salaries. This is an 8.4% decrease from last year.

Contractual Services

This category represents 13.7% of the 2022/23 budget. The proposed budget increased by \$552,650 (43.8%) from the 2021/22 projected actual. The increase is primarily due to maintenance related to an aging infrastructure and the leasing of vehicles. In addition, money has been budgeted for developing a comprehensive plan, park site plans, purchasing human resource software and upgrading district wide software to be compliant with multi-factor authentication.

Administration and Finance Department



Debt Administration

This category represents 17.4% of the 2022/23 budget. The proposed budget increased by 1.6% from the 2021/22 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 2022			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	1,000,000	90,000	1,090,000	610,000	66,000	676,000	-	10,050	10,050	-	206,463	206,463	309,000	7,781	316,781	1,919,000	380,294	2,299,294
2024	1,000,000	60,000	1,060,000	630,000	35,500	665,500	-	10,050	10,050	-	206,463	206,463	465,000	6,975	471,975	2,095,000	318,988	2,413,988
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
2032	-	-	-	-	-	-	-	-	-	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
	\$ 3,000,000	180,000	3,180,000	1,340,000	105,500	1,445,500	335,000	40,200	375,200	5,250,000	1,172,876	6,422,876	774,000	14,756	788,756	\$ 10,699,000	1,513,332	12,212,332

Capital Improvements

This category represents 2.8% of the 2022/23 budget. The proposed budget increased in 2022/23 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 18,846,179	19,621,669	12,347,191	11,060,940	10,166,290	9,788,170	10,574,127	10,128,936	11,458,259	10,246,530	12,858,830
\$ Spent on Operating Expenses per Capita	\$ 251	261	164	146	135	130	140	134	152	136	174
Full-Time-IMRF	17	17	17	17	17	17	17	13	14	13	19
Part-Time-IMRF	4	4	4	4	4	4	4	-	-	-	1
Part-Time Regular/Short-Term (Non-IMRF)	6	6	7	7	7	7	7	-	1	1	1
Number of Full-Time Equivalents	27	27	28	28	28	28	28	13	15	14	21
Number of Internet Visits - www.ahpd.org	468,061	489,300	473,654	486,840	593,360	460,519	500,913	554,136	530,000	624,606	646,470
Number of Accounts Payable Vouchers	11,487	13,896	8,849	9,067	12,047	11,856	12,273	7,503	9,500	9,760	10,931
Number of Accounts Payable Checks	6,240	6,264	4,964	5,345	4,965	8,076	7,234	2,609	5,404	5,486	6,144
Number of W-2's Processed	1,210	1,229	1,274	1,284	1,236	1,178	839	841	1,155	950	1,064
Number of Payroll Checks	14,881	15,800	16,629	16,756	16,100	15,825	14,792	8,201	15,080	10,538	11,803

Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agencies strategic goals.

Financial Resources & Assets	
1.1 Identify and pursue alternative funding to meet public demand.	
Create sponsorship tracking procedure.	June 2022
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Update all financial reports to ensure consistency throughout all documents in order to ensure ease of understandability.	April 2023
Review and make recommendation on all pay allocation tables.	April 2023
Update the Fund Balance Policy.	March 2023
Create an ICA setup and payment procedure.	July 2022
Review and update the District's Refund Policy.	April 2023
1.3 Provide a safe environment for District visitors and personnel.	
Update all Inspection Forms.	January 2023
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Conduct an audit of all finance related documents and narratives on the District's website.	January 2023

Administration and Finance Department



ACH payment for accounts payable invoices and reimbursements.	May 2022
Develop a reconciliation checklist and move to electronic format.	June 2022
Work to establish an ActiveNet Cross Functional Team within the organization.	September 2022
Implement use of human resource information system software.	August 2022
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.	
Review and update the capital spending procedure.	December 2022
Increase awareness of diversity, equity, and inclusion within ActiveNet.	April 2023
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Develop an accounts payable onboarding orientation for staff.	October 2022
Develop cash batch onboarding orientation for staff.	October 2022
Develop a payroll onboarding orientation for staff.	October 2022
Develop an ActiveNet onboarding orientation program for staff.	October 2022
Develop and fully staff the HR function of the District.	June 2022
Create a schedule for Review and Update of all HR Processes and Procedures.	January 2023
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Establishment of a Finance Department Procedure Manual.	April 2023
Develop an accounts payable procedure manual.	April 2023
Develop an accounts receivable procedure manual.	January 2023
Develop NOVAtime procedures.	April 2023
Develop a payroll procedure manual.	January 2023
Develop a registration procedure manual.	January 2023
5.3 Continue quality customer-focused service.	
Bring an Onboarding/Offboarding program for staff at the District.	November 2022
Update Part-Time Training.	February 2023
Develop a comprehensive Recruiting Program to include hiring standards for each level of positions.	November 2022

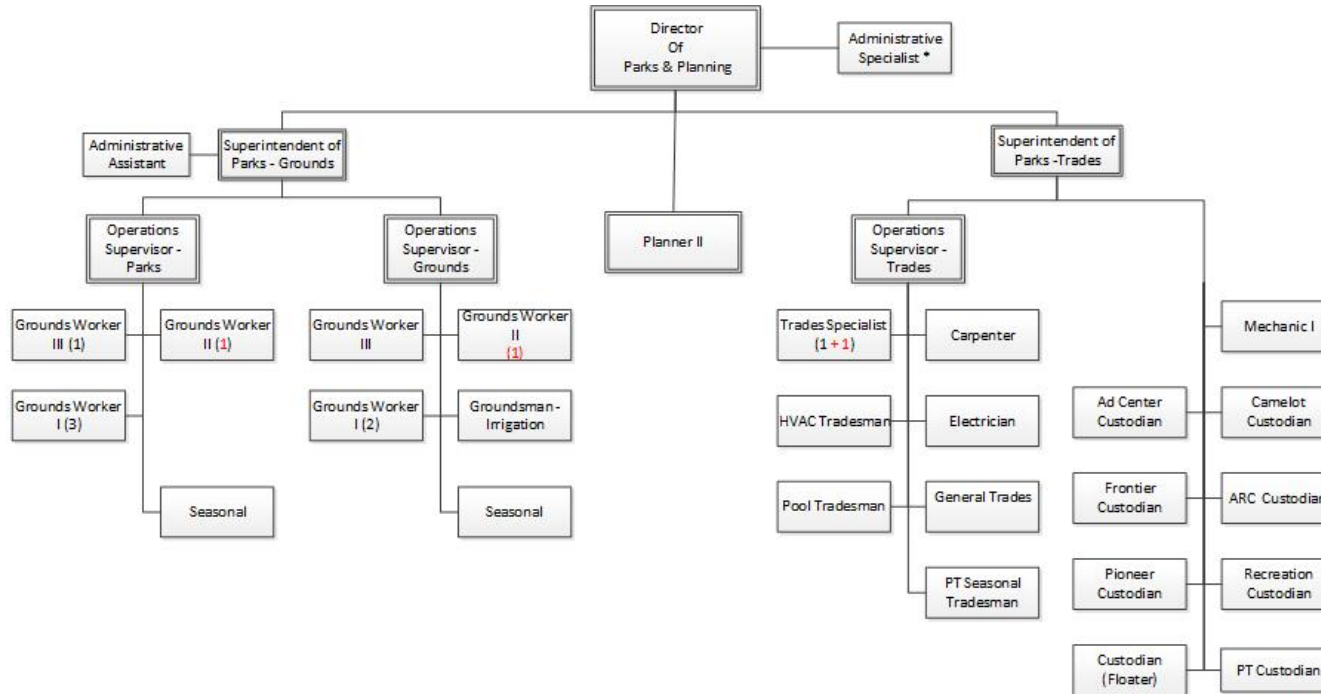
Parks & Planning Department



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 713.98 acres. Park classifications include community parks, neighborhood parks, play lots, special use parks, and connector parkways. The department maintains 25 buildings, five outdoor swimming pools, an indoor swim center, fitness center, six indoor basketball courts, 48 ball diamonds (42 Park District, six School District), 27 soccer fields/football fields, 43 outdoor tennis courts, 16 pickleball 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

Items in red are proposed positions to be added in 2022/23.

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 34 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

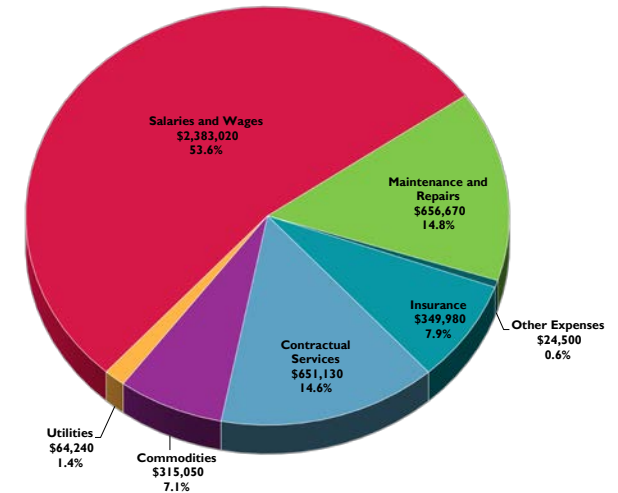
Budget

The majority of the department’s budget is found in the General Fund. The proposed 2022/23 budget for the department is \$4,444,590. This total is an overall increase of approximately 34.1% (\$1,131,340) from what was projected actual in 2021/22 and an overall increase of approximately 7.6% (\$312,531) from the 2021/22 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 2022/23 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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 2,465,361	2,133,024	2,381,359	2,060,530	2,383,020
Insurance	438,984	369,770	405,160	293,110	349,980
Commodities	267,072	238,150	284,575	237,310	315,050
Utilities	62,131	59,008	65,850	62,250	64,240
Contractual Services	465,002	575,923	473,643	291,480	651,130
Maintenance and Repairs	574,460	312,198	507,472	350,920	656,670
Other Expenses	14,778	4,177	14,000	17,650	24,500
Total Operating Expenses	\$ 4,287,788	3,692,251	4,132,059	3,313,250	4,444,590



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 \$2,383,020, approximately 53.6% of the department’s annual budget. Staff wages are expected to increase by 15.7% (\$332,490) compared to the year-end projections and an increase of 0.1% (\$1,6621) from the 2021/22 budget. A portion of this increase is due to filling the numerous parks staff positions that were vacant for the past year and adding three new positions.

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.

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Budget 21/22	Projected 21/22	Proposed 22/23
Full-Time	46	46	45	45	45	46	32	34	34	37
Part-Time ACA	-	-	-	-	-	-	-	-	-	-
Part-Time IMRF	5	6	5	5	5	5	2	2	-	2
Part-Time Regular and Short-Term (Non-IMRF)	32	32	27	27	30	30	17	24	17	26
Total	83	84	77	77	80	81	51	60	51	65

Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$349,980 (7.9%) of the overall 2022/23 department budget and is an overall 19.4% (\$56,780) increase from the 2021/22 projected actual and 13.6% (\$55,180) decrease from the 2021/22 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 7.1% (\$315,050) 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 32.8% (\$77,740) from 2021/22 projected actual.

Parks & Planning Department



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 2022/23, this category is 14.6% (\$651,130) of the overall department budget and is a 123.4% (\$359,650) increase from what was the projected actual for Contractual Services in 2021/22. This increase results from state reimbursement of funds for tank removals and an budgeting to develop site plans via contractual services.

Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2022/23 budget, this category is 14.8% (\$656,672) of the overall department budget, an 87.1% (\$305,752) increase from the 2021/22 projected actual.

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 2022/23 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 2022/23 locations slated for maintenance.

2022/23 Pavement Maintenance	
Property	
Lake Arlington Sealcoating	10,000
Pioneer Sealcoating	8,000
Camelot Sealcoating	7,000
ARC, Administration, Davis Service Center	7,000
Greens Color Coating	25,000
Carousel Color Coating	15,000
Raven Color Coating	14,000
Victory Color Coating	25,000
Pioneer Color Coating	8,000
Hasbrook Color Coating	16,000
Forest View Color Coating	50,000
Total	185,000

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 1.4% (\$64,240) of the overall proposed department budget and reflects a minor increase of 3.2% (\$1,990) from the 2021/22 projected actual. The utility budget has been prepared based on 2021/22 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 0.6% (\$24,500) of the overall department budget. The proposed 2022/23 budget has an increase of 38.8% (\$6,850) from what was projected actual in 2021/22 due to reduced spending due to COVID-19.

Parks & Planning Department



Budget Highlights for 2022/23

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

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2020/21	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 4,483,685	4,026,703	4,325,070	4,145,100	3,861,510	4,150,200	4,287,788	3,692,251	4,132,059	3,313,250	4,444,590
Total acres of park land, openspace operated and maintained	716	716	716	716	716	716	716	716	716	716	714
Cost per acre to maintain park land, openspace operated and maintained	\$ 6,262	5,624	6,041	5,393	5,797	5,796	5,989	5,157	5,771	4,627	6,225
Cost per capita to maintain park land, openspace operated and maintained	\$ 60	58	55	53	55	55	57	49	55	44	60
Full-Time-IMRF	46	46	43	42	45	45	45	32	34	34	37
Number of Full-Time Equivalents	77	83	84	77	77	80	80	51	60	51	65
Building Square Footage	385,216	399,282	399,282	401,538	401,538	401,538	401,538	453,334	453,334	453,334	453,334

Parks & Planning Department



Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agencies strategic goals.

Financial Resources & Assets	
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
To upgrade North School Park fountain lighting.	May 2024
To research and understand facility energy consumption and implement solutions to reduce facility energy costs.	June 2024
Recreational Opportunities & Facilities	
2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
To restore existing or establish new bleacher pads throughout the park system.	May 2024
To install garbage can pads in set locations throughout the park system.	May 2024
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
To create a staff development program for existing supervisors and staff aspiring to become one.	May 2023
To become a Certified Parks and Recreation Professional (Superintendent of Grounds).	August 2022
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
To implement an emergency response plan for tree damage caused by storms and high winds.	August 2024
5.3 Continue quality customer-focused service.	
To establish an annual quarterly meeting schedule between the Village of Arlington Heights, Arlington Heights Park District, and School District 25 to reduce redundant maintenance operations and explore shared cost savings.	May 2024
To research, review, and inventory all intergovernmental agreements to provide one centralized location accessible to all park district staff to improve institutional knowledge and renewal opportunities.	April 2024
Stewardship	
6.1 Continue to promote and educate the public on environmental and conservation issues.	
To create photo opportunities around the Park District to recognize the importance of the butterfly and pollinator gardens, other areas of interest, and to engage the public on social media.	May 2023
6.2 Protect and actively manage our natural resources.	
To restore the property to natural conditions at Lake Arlington between the Com Ed lines and north of the paved path.	June 2024
To rectify drainage issues at Carefree Park so athletic field space can be utilized to its full potential.	April 2024
To research and establish a greenhouse to grow native plants and trees for use throughout the park system.	December 2023
6.3 Develop standards for planning and construction of new facilities.	
To restore and upgrade the service yard at the Frontier Service Center.	May 2025
To collaborate with the Grounds team to address park drainage concerns by providing drawings and other technical support.	March 2023
To research and assist with the development of new park site masterplans.	April 2023

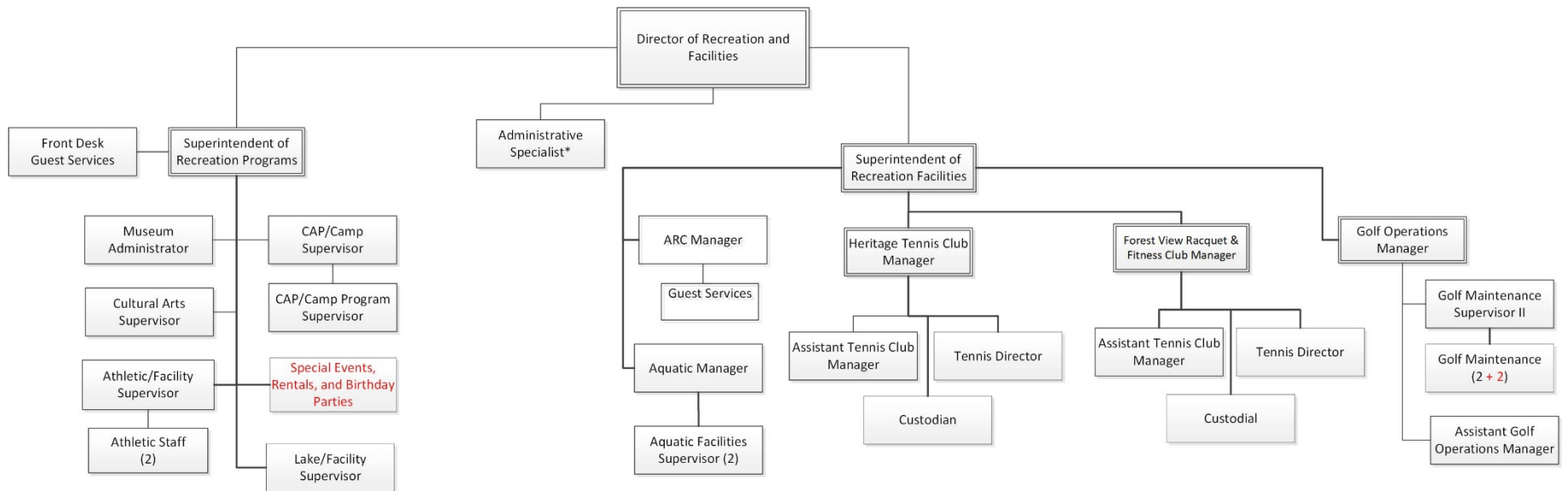
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Recreation & Facilities Department

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.



Items in red are proposed positions to be added in 2022/23.

*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 clubs and ARC operations.

Arlington Lakes Golf Club Fund - a subsidiary fund established to account for the operations and maintenance of an 18-hole golf course and driving range. Operations include golf activities, food sales, banquet rentals, and sale of related services and merchandise. Financing is provided by the proceeds from user charges.

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

Forest View Racquet and Fitness Club Fund - a subsidiary fund established to account for the operations and maintenance of an indoor handball/racquetball, indoor tennis and fitness facility. Operations include rental of the racquetball courts and tennis courts, a fitness area, and related programs. Financing is provided by the proceeds from user charges and program revenue.

Heritage Tennis Club Fund - a subsidiary fund established to account for the operations and maintenance of an indoor tennis facility and multi-purpose room. Operations include the rental of the tennis courts and related programs. Financing is provided by the proceeds from user charges and program revenue.

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

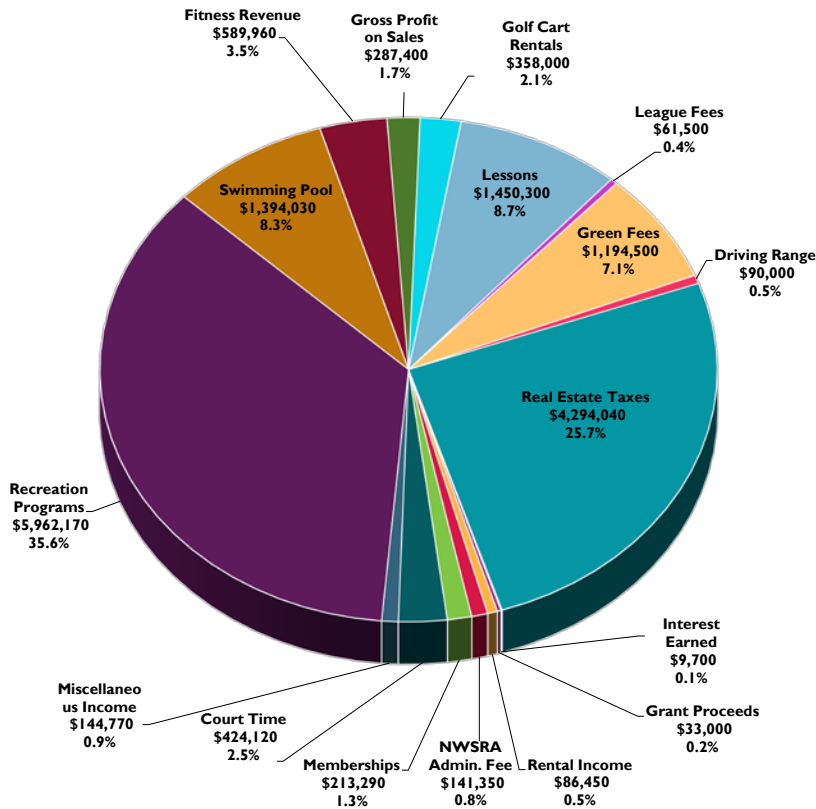
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs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

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 \$16,734,580, a 9.7% increase from the 2021/22 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 \$5,962,170 for 2022/23, an increase of 17.5% 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 25.7% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Real Estate Taxes	\$ 3,580,053	3,734,262	3,873,029	4,242,380	\$ 4,294,040
Scholarships/Discounts	(54,794)	(12,958)	(68,000)	(16,100)	(92,000)
Grant Proceeds	25	1,606	36,000	-	33,000
Rental Income	51,058	100,151	93,900	51,330	86,450
Interest Earned	223,388	42,261	30,000	4,850	9,700
NWSRA Admin. Fee	141,350	138,168	141,350	141,350	141,350
Recreation Programs	5,838,309	1,860,230	4,554,992	5,091,990	6,054,170
Swimming Pool	740,073	293,278	970,290	1,277,330	1,394,030
Fitness Revenue	172,158	323,174	661,950	545,590	589,960
Gross Profit on Sales	314,612	126,523	270,385	188,580	287,400
Memberships	196,271	102,312	237,350	210,360	213,290
Court Time	370,942	324,237	411,610	373,980	424,120
Lessons	983,944	1,032,527	1,137,920	1,405,200	1,450,300
League Fees	59,703	36,050	77,000	49,510	61,500
Green Fees	739,828	1,246,170	1,032,750	1,137,670	1,194,500
Golf Cart Rentals	249,595	316,377	293,150	344,500	358,000
Driving Range	55,148	93,588	75,000	100,500	90,000
Miscellaneous Income	166,577	92,835	152,626	106,700	144,770
Total Operating Revenue	\$13,828,239	9,850,792	13,981,302	15,255,720	\$ 16,734,580

Recreation & Facilities Department



Swimming Pool Revenues

The District opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2022. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 89,580 patrons visited an outdoor pool and 15,133 visited the ARC.

The 2022/23 aquatic budget assumes that weather will be seasonable. Revenues are based on getting back to selling summer only passes and a full return to normal pool schedules post COVID-19 mitigations. Daily admission fees are being increased 14% for residents in 2022.

Golf Club Revenues

Golf club revenues represent 11.5% of the department's budget. The revenues are generated from golf rounds at Arlington Lakes Golf Club (18 holes), Nickol Knoll Golf Club (9 holes) and Sunset Meadows Driving Range. Arlington Lakes Golf Club golf course was closed for a comprehensive renovation project on June 8, 2015 and reopened July 1, 2016. All greens were resurfaced or reshaped. All tees and bunkers were completely rebuilt with new forward family-friendly tees being added. Three holes were completely redesigned for better routing and enhanced playability, while many other existing holes received some eye-popping upgrades.

Tennis Club Revenue

Tennis Club revenues represent 11.5% of the department's budget. The revenues are generated from the operations at Heritage Tennis Club and the Forest View Racquet and Fitness Club.

Memberships

Memberships are proposed to increase 1.4% over the 2021/22 projected actual. This modest increase results from memberships returning to a new post-COVID normal.

Court Time

Court time revenues increased by 13.4% from 2021/22 projected actual.

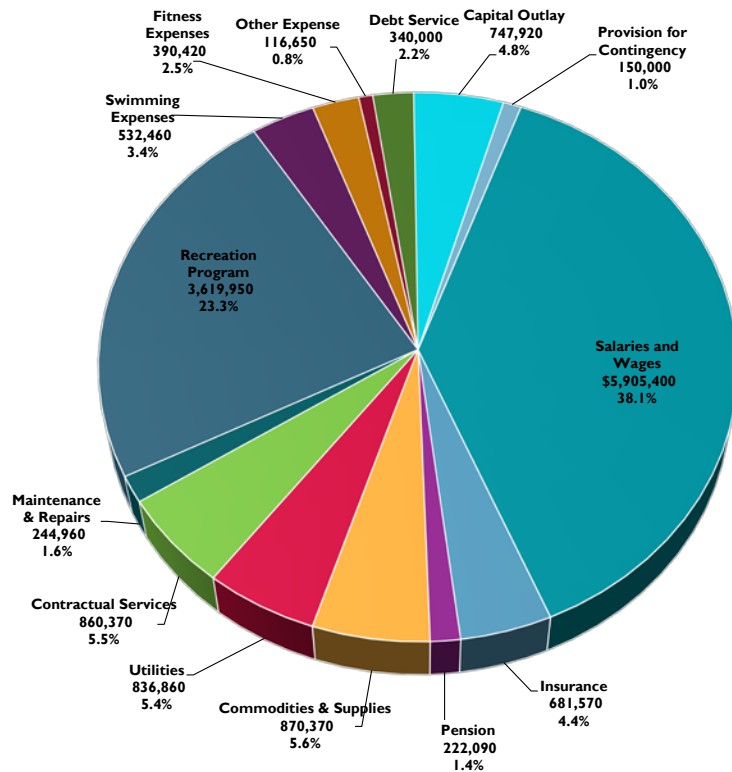
Lessons and Leagues

Lesson and league programs remain strong. Lesson revenues project to increase 3.4% and Leagues are projected at 24.2% over the 2021/22 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 \$15,519,020, a 15.0% increase from the 2021/22 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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 5,562,474	4,483,712	5,112,989	4,918,530	\$ 5,905,400
Insurance	694,097	620,728	636,033	539,730	681,570
Pension Expense	176,287	207,379	226,310	207,840	222,090
Commodities & Supplies	595,576	358,498	776,352	643,320	870,370
Utilities	686,301	659,322	776,867	809,730	836,860
Contractual Services	684,791	424,118	786,074	680,220	860,370
Maintenance & Repairs	195,550	66,180	181,370	117,090	244,960
Recreation Programs	3,319,337	1,130,600	3,231,763	2,707,005	3,619,950
Swimming Pool Expenses	127,702	221,434	487,035	449,680	532,460
Fitness Expenses	9,086	168,655	301,721	272,030	390,420
Other Expense	56,226	19,482	114,100	38,970	116,650
Debt Service	1,387,047	1,389,200	1,390,400	1,429,200	340,000
Capital Outlay	2,347,887	117,735	769,250	634,840	747,920
Provision for Contingency	75,205	37,962	50,000	50,000	150,000
Total Expenses	\$16,055,787	9,905,005	14,840,265	13,498,185	\$ 15,519,020

Recreation & Facilities Department

Salaries and Wages

The proposed salaries and wages budget increased 15.5% from the 2021/22 projected actual due to the estimated return of numerous part-time staff. This category represents 38.1% of the 2022/23 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. Three new positions are being recommended and one current position is being moved to the Finance Department. Merit increases are based on a 3.0% increase for full-time salaries plus a 0.5% Executive Director pool. Employee headcounts by type are shown below:

	14/15	15/16	16/17	17/18	18/19	19/20	20/21	Budget 21/22	Projected 21/22	Proposed 22/23
Full-Time	33	41	41	41	40	36	29	30	32	34
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	3	3	3	3
Part-Time IMRF	60	69	72	72	50	50	35	35	27	35
Part-Time Regular and Short-Term (Non-IMRF)	985	998	1,015	1,008	1,095	1,151	685	890	780	890
Total	1,078	1,108	1,128	1,121	1,185	1,237	752	958	842	962

Insurance

This category is 4.4% of the Recreation and Facilities Department Budget and is budgeted 7.2% more than the 2021/22 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 increase in health insurance premiums for the first eight months of the 2022/23 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 1.4% of the 2022/23 budget. This year's proposed budget is 1.9% less than last year. The IMRF actuarial rate for the 2022 calendar year is 13.85% of participating members' salaries. This is a 8.4% decrease from last year. The Arlington Lakes Golf Club, Arlington Ridge Center, Forest View Racquet & Fitness Club, and Heritage Tennis Club pay their own pension and FICA costs. All other funds in this Department have these costs paid out of the Pension and FICA Fund. Amounts budgeted are based on total authorized positions and salary levels proposed in the operating funds.

Commodities

Commodities are 35.3% (\$277,050) more than the 2021/22 projected actual. This is mainly due returning to historical levels as the facilities re-open after the pandemic.

Utilities

This category is budgeted at 3.4% (\$27,132) more than the 2021/22 projected actual. The utility budget has been prepared based on 2021/22 estimated usage and the contract price on natural gas and electricity and reopening of facilities.

Contractual Services

This category is budgeted at 26.5% (\$180,145) more than the 2021/22 projected actual. This is due to increased services offered in 2022/23.

Program Expenses

Program Expenses are 33.7% more than last year's projected due to the limited services that were able to be offered in 2021/22.

Recreation & Facilities Department

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 12,849,603	11,964,235	12,713,050	12,658,100	12,658,100	12,370,560	13,707,901	9,787,270	14,071,015	12,863,345	14,771,100
\$ Spent on Operating Expenses per Capita	\$ 171	159	169	168	199	164	182	130	186	170	200
Full-Time-IMRF	38	33	41	41	41	40	36	29	30	32	34
Part-Time-IMRF	56	60	69	72	72	50	50	35	35	27	35
Part-Time Regular/Short-Term (Non-IMRF)	1,002	985	998	1,015	1,015	1,095	1,151	685	890	780	890
Total Number of Employees	1,096	1,078	1,108	1,128	1,128	1,185	1,237	752	958	842	962
Programs offered	3,859	4,109	3,573	3,538	3,567	3,820	3,689	3,250	3,080	3,529	3,234
Program enrollment (less cancelled)	44,850	45,088	46,935	46,734	43,850	43,955	40,195	14,927	28,137	31,952	32,911
Forest View Tennis/Racquetball Memberships	862	843	773	820	742	760	647	634	650	640	650
Heritage Tennis Club Memberships	468	485	539	451	542	451	531	534	550	539	550
Golf Rounds, Arlington Lakes Golf Club	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	41,500	44,338	45,890
Golf Rounds, Nickol Knoll Golf Club	13,872	15,421	16,771	17,000	15,170	14,300	13,987	20,121	16,000	18,385	189,737
Public Swim Attendance	166,528	162,469	154,964	193,855	169,946	121,650	172,698	85,124	119,174	163,748	170,298

*Olympic Indoor Swim Center closed in March 2019 and re-opened on December 31, 2019 as Arlington Ridge Center. This has resulted in a decrease in public swim attendance.

Department Goals and Objectives

The following are the Administration and Finance Department goals and objectives that are aligned with the agencies strategic goals.

Financial Resources & Assets	
1.1 Identify and pursue alternative funding to meet public demand.	
Complete IDNR Grant project to rebuild the Banta House back porch by Spring 2023.	April 2023
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Prepare a price comparison report of food vendors for CAP breakfast and snacks by Fall 2022.	September 2022
1.4 Acquire/implement a level of technology that enables the Park District to conduct business in a manner which meets public expectation.	
Improve payment plan process for High Performance & Academy patrons at Forest View.	April 2023
Upgrade to updated GolfNow software.	February 2023
Upgrade Golf Website and Social Media to combine all facilities into a Golf Arlington platform.	February 2023
Research emergency contact platforms besides ePact during 22-23 school year.	April 2023
Evaluate if we can move facility rentals to on-line with a goal to increase room rentals by 10%.	April 2023
Recreational Opportunities & Facilities	

Recreation & Facilities Department



2.1 Plan, finance and develop quality facilities which meet the diverse recreational needs of participants in all age groups.	
Increase revenue generated from outdoor courts at Forest View.	October 2022
Maintain a combined 60,000 rounds between ALGC and NK.	April 2023
Complete review and approval of the updated Intergovernmental Agreement for the Historical Museum	September 2022
Host one performance seasonally at a larger theatre venue.	April 2023
2.2 Provide quality recreational programs and services which meet the needs of all age groups, and promote a healthy lifestyle in the community.	
Register at least 50 players for tennis or pickle ball drills offered from Monday – Friday before 4pm at HTC.	April 2023
Host at least three special events in calendar year 2022 with at least 25 people registered in each at HTC.	December 2022
Offer one new senior program each season beginning with Fall 2022.	April 2023
Increase net revenue for Arlington Classic Tours by 2%.	April 2023
Increase enrollment for fall 2022 dance by 2%.	December 2022
Offer at least two art classes during fall and winter season on Saturdays.	February 2022
Increase Kal Camp enrollment by 2 campers at each site.	August 2022
Offer more varied camp activities throughout all seven weeks of summer camp.	August 2022
Collaborate with AHPD Preschool supervisor and Illinois Premier Alliance (IPA) and offer, promote and run 12 new Pre-K Soccer classes before/after the preschool classes at each AHPD Community Center.	March of 2023
Develop and implement a pickle ball league between ARC and Pioneer.	January 2023
Evaluate our current offerings of swim lesson and compare to other Districts and other national offerings.	December 2022
2.3 Provide strategic marketing planning to provide a solid foundation for increasing customer loyalty, brand relevance, and business profitability.	
Increase String & Grip Revenue 12-15% at Forest View.	April 2023
Work with our marketing director on creating a CAP fillable registration form to be used during 23-24 CAP registration.	February 2023
Develop a business plan for each area of responsibility. Each supervisor would develop their own modeled on ARC's plan.	April 2023
Teamwork	
4.1 Maintain a work environment that facilitates a free exchange of ideas and effective problem solving.	
Hold a mid-summer staff appreciation get-together.	July 2022
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Increase summer employee retention from 4 returning staff to 7 returning staff in '23 at HTC	April 2023
Train and prepare current staff who will be potential assistants or site directors for CAP.	August 2022
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Create a good working relationship between Camp Staff & Aquatic Staff in order to provide a fun environment for both staff and campers through additional training.	August 2022
5.3 Continue quality customer-focused service.	
Increase visibility of Pro Staff at Forest View.	October 2022

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BUDGET BY FUND

General Fund



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

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	4,807,369	5,025,740	4,925,355	5,425,970	5,538,630	2.1	12.5
Replacement Tax Receipts	278,267	262,370	206,460	216,550	362,550	67.4	75.6
Rental Income	62,568	62,568	62,560	67,530	72,600	7.5	16.0
Interest Earned	193,626	110,808	94,530	52,000	66,270	27.4	-29.9
Donations & Misc Revenue	168,158	179,371	30,470	65,090	32,860	-49.5	7.8
Total Revenue	5,509,988	5,640,858	5,319,375	5,827,140	6,072,910	4.2	14.2
Salaries and Wages	2,667,603	2,297,805	2,576,569	2,244,190	2,643,670	17.8	2.6
Property Insurance	153,793	150,368	137,400	141,080	161,080	14.2	17.2
Health Insurance	599,001	438,514	488,140	371,950	471,820	26.9	-3.3
Commodities	239,016	147,505	209,335	188,120	282,260	50.0	34.8
Utilities	120,931	116,535	125,350	123,550	129,520	4.8	3.3
Contractual Services	643,046	789,590	893,923	516,970	1,067,710	106.5	19.4
Maintenance and Repairs	445,946	297,068	419,572	301,120	512,890	70.3	22.2
Other Expenses	57,610	5,397	70,035	42,310	199,340	371.1	184.6
Total Operating Expenses	4,926,947	4,242,783	4,920,324	3,929,290	5,468,290	39.2	11.1
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	874,500	1,000,000	1,200,000	1,200,000	1,905,000	58.8	58.8
Total General Fund Expenses	5,801,447	5,242,783	6,120,324	5,129,290	7,373,290	43.7	20.5
Net Surplus/Deficit	(291,460)	398,075	(800,949)	697,850	(1,300,380)	-286.3	62.4
Est. Fund Balance - Beg of Year	7,085,770	6,794,310	7,192,386	7,192,386	7,890,236	9.7	9.7
Est. Fund Balance - End of Year	6,794,310	7,192,386	6,391,437	7,890,236	6,589,856	-16.5	3.1
Fund Balance Policy Designations							
Non-spendable	76,000	76,000	76,000	76,000	76,000	0.0	0.0
Deferred Taxes	2,388,750	2,462,620	2,413,432	2,441,690	2,492,388	2.1	3.3
Fiscal Sustainability	1,970,777	1,697,113	1,968,126	1,571,724	2,187,314	39.2	11.1
Available Balance	2,358,783	2,956,653	1,933,878	3,800,821	1,834,153	-51.7	-5.2
Est. Fund Balance - End of Year	6,794,310	7,192,386	6,391,437	7,890,236	6,589,856	-16.5	3.1

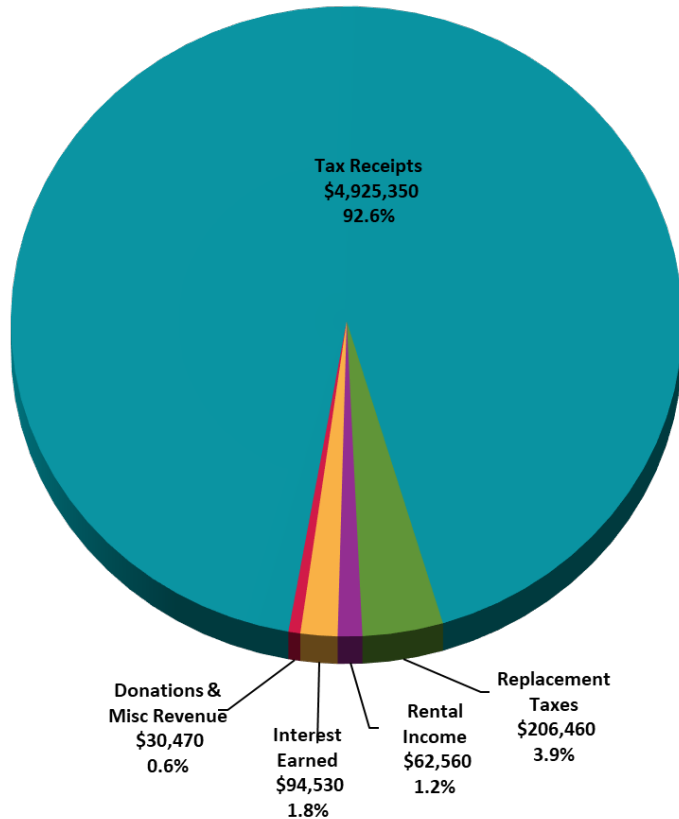
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General Fund



Revenues

Revenues are budgeted at \$6,072,910, a 4.2% increase from the 2021/22 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Taxes

The General Fund has a tax rate of 15.6¢ per \$100 of assessed valuation. The General Fund reflects a 2.1% increase in real estate taxes over the 2021/22 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$362,550 in replacement tax revenue; this is a 67.4% increase 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

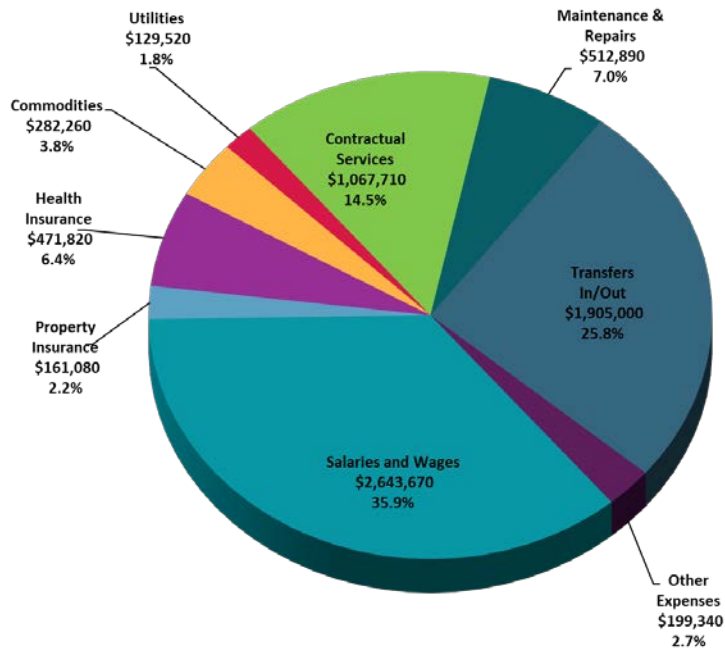
During 2021/22, the Park District was able to invest a majority of its funds at an average rate of 0.24%. Current interest rates are averaging right around 0.40%. These rates are anticipated to increase in 2022/23 as older investments are reinvested at current rates.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Revenue					
Real Estate Taxes	\$ 4,807,370	5,025,740	4,925,350	5,425,970	5,538,630
Replacement Tax Receipts	278,270	262,370	206,460	216,550	362,550
Rental Income	62,570	62,570	62,560	67,530	72,600
Interest Earned	193,630	110,810	94,530	52,000	66,270
Donations & Misc Revenue	168,150	179,370	30,470	65,090	32,860
Total	\$ 5,509,990	5,640,860	5,319,370	5,827,140	6,072,910

General Fund

Expenditures

Expenses are budgeted at \$7,373,290, a 43.7% increase from the 2021/22 projected year end. The majority of this increase relates to interfund transfers, adding staff that were lost during the pandemic, contractual services that will be used for developing a Comprehensive Plan and establishing park master plans. The following chart illustrates the relationship between expense categories.



Expense	Actual	Actual	Budget	Projected	Proposed
	2019/20	2020/21	2021/22	2021/22	2022/23
Salaries and Wages	\$ 2,667,610	2,297,800	2,576,570	2,244,190	2,643,670
Property Insurance	153,790	150,370	137,400	141,080	161,080
Health Insurance	599,000	438,510	488,140	371,950	471,820
Commodities	239,030	147,490	209,330	188,120	282,260
Utilities	120,930	116,530	125,350	123,550	129,520
Contractual Services	643,030	789,590	893,920	516,970	1,067,710
Maintenance and Repairs	445,940	297,080	419,570	301,120	512,890
Other Expenses	57,600	5,380	70,030	42,310	199,340
Transfers In/Out	874,500	1,000,000	1,200,000	1,200,000	1,905,000
Total	\$ 5,801,430	5,242,750	6,120,310	5,129,290	7,373,290

Salaries and Wages

This category is budgeted at 20.5% more than the 2021/22 budget due to the filling of three full-time vacancies in marketing, including two positions within the parks department, and one position in finance. Full-time salaries are budgeted at the current (or expected April 30, 2022) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Full-time accounts reflect full staffing levels for existing positions. Merit increases are based on a 3.0% increase for full-time salaries plus a 0.5% Executive Director pool.

Property Insurance

This category is budgeted at 10% increase from the current 2021/22 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

Health Insurance

This category is 6.4% of the General Fund Budget and is budgeted at 26.9% increase from the 2021/22 projected actual. The Park District approved Cigna for calendar year 2022 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 2022/23 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 50.0% (\$94,140) more than the 2021/22 projected actual and 34.8% (\$72,930) more than the 2021/22 budget.

Utilities

This category is budgeted at 4.8% (\$5,970) more than the 2021/22 projected actual and a 3.3% increase from the 2021/22 budget. The utility budget has been prepared based on 2021/22 estimated usage, the contract price on natural gas and electricity, a 3% increase, and returning to more historical usage levels.

Contractual Services

This category is budgeted at a 106.5% (\$550,740) increase over 2021/22 projected actual and is 19.4% decrease from the 2021/22 budget. The budget area includes contractual services for mowing, controlled burns, weed control, elevator maintenance, sprinkler and fire alarm systems inspections, etc. In addition the District will be continuing the agreement with Enterprise to lease 18 vehicles.

Maintenance and Repairs

This category is budgeted at a 70.3% (\$211,770) increase over 2021/22 projected actual. This category consists of expenses related to maintaining the parks, facilities, vehicles, and equipment throughout the District. The proposed budget also includes increased funding in the M&R Equipment account. With limited capital funding for replacements, staff anticipates an increased need to maintain equipment as it ages.

Other Expense

This category is 2.7% of the General Fund Budget and 371.1% (\$167,030) more than the 2021/22 projected actual. The budget area has increased spending in the Professional Services line items to account for a new comprehensive masterplan, park master plans, grant submittals, engineering services, and the development of a new website.

Transfers In/Out

Money has been budgeted to be transferred to the Debt Service Fund (\$405,000) to assist with debt service payments that have resulted in a negative fund balance in the Debt Service Fund. A transfer to Capital Projects Fund (\$1,000,000) to support the capital needs of the agency and another \$500,000 to support a future OSLAD project .

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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, 2023 is \$8,312,090. Of this amount, \$5,834,910 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 2022 calendar year is 13.85% of participating members' salaries. This is a 9.1% decrease from last year, the second lowest rate since 2011. This also reflects a potential \$450,000 additional payment to IMRF to help reduce the unfunded liability.

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,085,867	1,140,049	1,191,190	1,112,960	1,168,990	5.0	-1.9
Total Revenue	1,085,867	1,140,049	1,191,190	1,112,960	1,168,990	5.0	-1.9
IMRF Pension	869,851	1,014,493	1,164,730	1,162,510	1,258,130	8.2	8.0
Total Expenses	869,851	1,014,493	1,164,730	1,162,510	1,258,130	8.2	8.0
Net Surplus/Deficit	216,016	125,556	26,460	(49,550)	(89,140)	79.9	-436.9
Est. Fund Balance - Beg of Year*	465,100	681,116	806,673	806,673	757,123	-6.1	-6.1
Est. Fund Balance - End of Year	681,116	806,673	833,133	757,123	667,983	-11.8	-19.8
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	472,346	563,193	553,593	478,112	366,023	-23.4	-33.9
Fiscal Sustainability	208,770	243,480	279,540	279,010	301,960	8.2	8.0
Available Balance	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	681,116	806,673	833,133	757,123	667,983	-11.8	-19.8

Pension Fund



Impact of 2020 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The estimated 2020 investment return for IMRF is 14.98%. This return translates into investment income of approximately \$5.1 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$2.34 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$4.09 billion. On average, employer accounts will be credited approximately 34.47% 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>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>	<u>2022</u>
Member Contributions										
Retirement Tax Deferred	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Employer Contributions										
Normal Cost	7.87%	7.85%	7.69%	6.95%	6.90%	6.76%	5.60%	5.92%	5.79%	5.16%
Funding Adjustment	5.46%	5.76%	6.00%	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%	7.82%
Net Retirement Rate	13.33%	13.61%	13.69%	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%	12.98%
Other Program Benefits										
Death	0.16%	0.16%	0.17%	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%	0.17%
Disability	0.11%	0.11%	0.11%	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%	0.08%
Supplemental Benefit Payment	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%	0.62%
Total Employer Rate	<u>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>	<u>13.85%</u>
Percent Change	1.7%	2.0%	0.6%	-1.3%	-4.7%	27.8%	-19.3%	16.1%	-7.2%	-9.1%

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 24.5% as operations return post-COVID and account for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	881,184	910,552	951,389	833,260	836,180	0.4	-12.1
Total Revenue	881,184	910,552	951,389	833,260	836,180	0.4	-12.1
FICA	739,898	558,058	719,575	663,990	826,910	24.5	14.9
Total Expenses	739,898	558,058	719,575	663,990	826,910	24.5	14.9
Net Surplus/Deficit	141,286	352,494	231,814	169,270	9,270	-94.5	-96.0
Est. Fund Balance - Beg of Year	299,140	440,426	792,920	792,920	962,190	21.3	21.3
Est. Fund Balance - End of Year*	440,426	792,920	1,024,734	962,190	971,460	1.0	-5.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Deferred Taxes	235,420	446,171	466,180	408,300	409,732	0.4	-12.1
Fiscal Sustainability	184,979	139,520	179,901	166,000	206,730	24.5	14.9
Available Balance	20,027	207,229	378,654	387,890	354,997	-8.5	-6.2
Est. Fund Balance - End of Year	440,426	792,919	1,024,734	962,190	971,459	1.0	-5.2

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 \$100,000 for potential unemployment claims in 2022/23.

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, 2020, the total net position of PDRMA was \$81,075,296. The Park District's total contribution for 2021/22 is \$378,980 and for 2022/23 the contribution is \$411,480. This is a 8.6% increase. Property insurance increased by 14.2% 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
Total Revenue	311,000	323,160	325,500	350,110	352,000	0.5	8.1
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
Total Insurance	309,570	251,540	259,770	302,630	438,750	45.0	68.9
Total Operating Expenses	309,570	251,540	259,770	302,630	438,750	45.0	68.9
Fund Operating Totals							
Total Revenues	311,000	323,160	325,500	350,110	352,000	0.5	8.1
Total Expenses	309,570	251,540	259,770	302,630	438,750	45.0	68.9
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
Fund Balance Policy Designations							
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, 2022. Their fees are \$32,063. There is an additional \$200 budgeted for professional services to assist with additional financial reporting during the year.

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	30,886	32,500	33,670	33,580	34,530	2.8	2.6
Total Revenue	30,886	32,500	33,670	33,580	34,530	2.8	2.6
Professional Services	30,222	29,472	32,130	30,360	32,270	6.3	0.4
Total Expenses	30,222	29,472	32,130	30,360	32,270	6.3	0.4
Net Surplus/Deficit	664	3,028	1,540	3,220	2,260	(29.8)	46.8
Est. Fund Balance - Beg of Year	21,290	21,954	24,983	24,983	28,203	12.9	12.9
Est. Fund Balance - End of Year	21,954	24,983	26,523	28,203	30,463	8.0	14.9
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	-	-
Deferred Taxes	14,540	14,540	16,500	16,460	17,320	5.2	5.0
Fiscal Sustainability - 15%	4,540	4,430	4,820	4,560	4,850	6.3	0.6
Available Balance	2,874	6,012	5,203	7,182	8,292	15.5	59.4
Est. Fund Balance - End of Year	21,954	24,983	26,523	28,203	30,463	8.0	14.9

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 2021.

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,082,314	1,134,481	1,142,200	1,274,980	1,302,440	2.2	14.0
Interest Earned	15,296	-	-	-	-	N/A	N/A
Total Revenue	1,097,610	1,134,481	1,142,200	1,274,980	1,302,440	2.2	14.0
NWSRA Contribution	561,863	568,480	571,990	571,990	571,990	0.0	0.0
Recreation Overhead Contribution	145,430	141,350	141,350	141,350	141,350	0.0	0.0
ADA Compliance Projects	1,217,086	-	146,000	146,000	368,350	152.3	152.3
Transfer Out	-	101,879	-	-	-		
Total Expenses	1,924,378	811,709	859,340	859,340	1,081,690	25.9	25.9
Net Surplus/Deficit	(826,769)	322,772	282,860	415,640	220,750	-46.9	-22.0
Est. Fund Balance - Beg of Year	387,610	(439,159)	(116,387)	(116,387)	299,253	357.1	357.1
Est. Fund Balance - End of Year	(439,159)	(116,387)	166,473	299,253	520,003	73.8	212.4
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Deferred Taxes	-	-	-	-	-	N/A	N/A
Fiscal Sustainability - 10%	-	-	71,330	71,330	71,330	0.0	0.0
Available Balance	(439,159)	(116,387)	95,143	227,923	448,673	96.9	371.6
Est. Fund Balance - End of Year	(439,159)	(116,387)	166,473	299,253	520,003	73.8	212.4

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 \$405,000 to assist with obtaining a positive fund balance by the end of the fiscal year.

Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,217,287	2,151,078	2,317,460	2,348,230	2,442,740	4.0	5.4
Bond Proceeds	-	-	-	-	-	N/A	N/A
Bond Premium	-	-	-	-	-	N/A	N/A
Transfer In	200,000	-	200,000	200,000	405,000	102.5	102.5
Total Revenue	2,417,287	2,151,078	2,517,460	2,548,230	2,847,740	11.8	13.1
Professional Services	-	-	-	-	-	N/A	N/A
Bank Charges	1,643	1,643	1,950	1,650	1,650	0.0	-15.4
Interest	532,233	494,105	435,460	435,450	383,770	-11.9	-11.9
Principal	1,640,000	1,722,000	1,832,000	1,832,000	1,919,000	4.7	4.7
Transfer In	-	-	-	-	-	N/A	N/A
Payment to Escrow Agent	-	-	-	-	-	N/A	N/A
Total Expense	2,173,876	2,217,748	2,269,410	2,269,100	2,304,420	1.6	1.5
Net Surplus/Deficit	243,411	(66,670)	248,050	279,130	543,320	94.6	-119.0
Est. Fund Balance - Beg of Year	(931,850)	(688,439)	(755,109)	(755,109)	(475,979)	-37.0	-37.0
Est. Fund Balance - End of Year	(688,439)	(755,109)	(507,059)	(475,979)	67,341	-114.1	-113.3
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Deferred Taxes	-	-	-	-	-	N/A	N/A
Fiscal Sustainability - 10%	-	-	-	-	67,341	N/A	N/A
Available Balance	(688,439)	(755,109)	(507,059)	(475,979)	-	-100.0	-100.0
Est. Fund Balance - End of Year	(688,439)	(755,109)	(507,059)	(475,979)	67,341	-114.1	-113.3

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%.

\$774,000 GO Limited Park Bonds, Series 2022

These bonds were issued for the purpose of providing payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for payment of expense incident thereto. Due in annual installments of \$309,000 through \$465,000 through December 1, 2023; interest at 1.411%.

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 2022			All General Obligation Issues		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	1,000,000	90,000	1,090,000	610,000	66,000	676,000	-	10,050	10,050	-	206,463	206,463	309,000	7,781	316,781	1,919,000	380,294	2,299,294
2024	1,000,000	60,000	1,060,000	630,000	35,500	665,500	-	10,050	10,050	-	206,463	206,463	465,000	6,975	471,975	2,095,000	318,988	2,413,988
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
2032	-	-	-	-	-	-	-	-	-	330,000	13,200	343,200	-	-	-	330,000	13,200	343,200
	\$ 3,000,000	180,000	3,180,000	1,340,000	105,500	1,445,500	335,000	40,200	375,200	5,250,000	1,172,876	6,422,876	774,000	14,756	788,756	\$ 10,699,000	1,513,332	12,212,332

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 \$78.5 million in legal debt margin.

The legal debt limit for non-referendum bonds is .575% of assessed valuation (\$19.6 million). The Park District has the capacity to issue \$6.3 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,414,306 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. Current operations are meeting the needs of annual capital spending and as the legal debt margin continues to increase, this will allow the District to address priorities that arise from a new master plan.

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed Valuation	2,381,331,473	\$ 2,406,137,827	2,348,900,573	2,780,203,080	2,827,099,756	2,800,117,742	3,226,379,740	3,249,612,320	3,412,092,936
Overall Debt Limit									
Debt Limit 2.875% of assessed value	\$ 68,463,280	\$ 69,176,463	\$ 67,530,891	\$ 79,930,839	\$ 81,279,118	\$ 80,503,385	\$ 92,758,418	\$ 93,426,354	\$ 98,097,672
Less Total Debt applicable to the limit	22,225,000	20,230,000	20,375,000	17,430,000	24,430,000	25,730,000	23,629,000	20,937,000	19,519,700
Legal Debt Margin	\$ 46,238,280	\$ 48,946,463	\$ 47,155,891	\$ 62,500,839	\$ 56,849,118	\$ 54,773,385	\$ 69,129,418	\$ 72,489,354	\$ 78,577,972
Total debt applicable to the limit as a %-age of debt limit	32.5%	29.2%	30.2%	21.8%	30.1%	32.0%	25.5%	22.4%	19.9%
Non-Referendum Debt Limit									
Debt Limit .575% of assessed value	\$ 13,692,656	\$ 13,835,293	\$ 13,506,178	\$ 15,986,168	\$ 16,255,824	\$ 16,100,677	\$ 18,551,684	\$ 18,685,271	\$ 19,619,534
Less Total Debt applicable to the limit	11,975,000	13,200,000	13,200,000	12,240,000	10,890,000	14,320,000	13,149,000	15,168,626	13,347,823
Legal Debt Margin	\$ 1,717,656	\$ 635,293	\$ 306,178	\$ 3,746,168	\$ 5,365,824	\$ 1,780,677	\$ 5,402,684	\$ 3,516,645	\$ 6,271,711
Total debt applicable to the limit as a %-age of debt limit	87.5%	95.4%	97.7%	76.6%	67.0%	88.9%	70.9%	81.2%	68.0%

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
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	188.913
2019/20	75,802	13,149,000	0.41	173.465
2020/21	75,802	12,135,600	0.37	160.096
2021/22	75,802	11,427,000	0.35	150.748

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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 8th 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



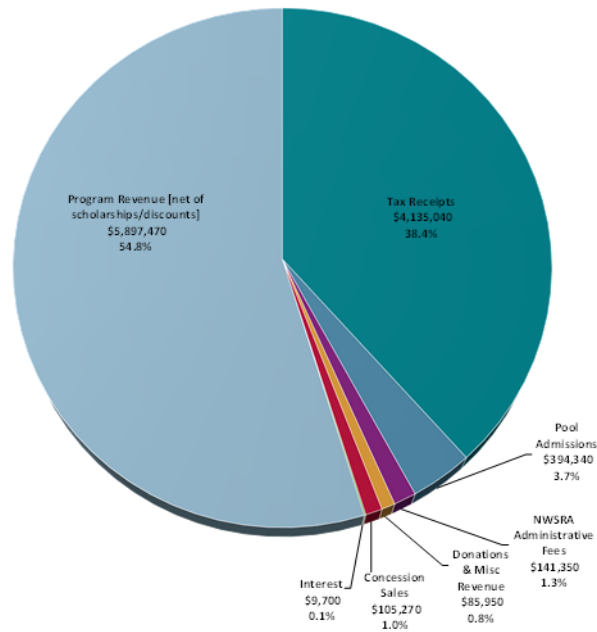
Description	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23	% Change By	
						Projected Year End	Current Budget
Revenue							
Real Estate Taxes	3,436,722	3,585,124	3,743,378	4,091,800	4,135,040	1.1	10.5
Interest Earned	223,388	42,261	30,000	4,850	9,700	100.0	-67.7
Debt Proceeds	-	-	-	-	-	0.0	0.0
Donations & Misc Revenue	12,325	19,592	21,001	14,160	19,250	35.9	-8.3
Program Guide Advertising	2,850	650	12,000	900	12,000	1233.3	0.0
Scholarships/Discounts	(54,794)	(12,958)	(68,000)	(16,100)	(92,000)	471.4	35.3
Room Rental	43,183	98,288	71,780	43,180	54,700	26.7	-23.8
Concession Sales	167,174	12,579	90,720	23,900	105,270	340.5	16.0
NWSRA Administrative Fees	141,350	138,168	141,350	141,350	141,350	0.0	0.0
Pool Admissions	528,137	570	220,000	382,610	394,340	3.1	79.2
Program Revenue	5,778,345	1,838,874	4,495,409	5,051,220	5,989,470	18.6	33.2
Total Revenue	10,278,678	5,723,147	8,757,638	9,737,870	10,769,120	10.6	23.0
Salaries and Wages	3,506,332	2,353,026	2,723,351	2,542,360	3,255,910	28.1	19.6
Insurance	498,434	388,160	392,633	303,010	402,310	32.8	2.5
Commodities	317,626	140,516	449,322	339,720	506,530	49.1	12.7
Utilities	426,181	313,531	393,762	409,620	423,220	3.3	7.5
Contractual Services	497,602	220,100	526,710	409,580	561,130	37.0	6.5
Maintenance and Repairs	151,602	19,295	102,000	51,320	157,200	206.3	54.1
Other Expenses	38,514	6,789	55,350	24,870	58,200	134.0	5.1
Program Expenses	3,291,221	1,120,784	3,202,378	2,694,525	3,590,320	33.2	12.1
Debt Service	1,387,047	1,389,200	1,390,400	1,429,200	340,000	-76.2	-75.5
Total Operating Expenses	10,114,558	5,951,402	9,235,907	8,204,205	9,294,820	13.3	0.6
Transfer In/Out	138,223	-	-	-	-	0.0	0.0
Capital Outlay	2,323,070	117,735	741,750	621,840	651,670	4.8	-12.1
Provision for Contingencies	75,205	37,962	50,000	50,000	150,000	200.0	200.0
Total Recreation Fund Expenses	12,651,055	6,107,099	10,027,657	8,876,045	10,096,490	13.7	0.7
Net Surplus/Deficit	(2,372,377)	(383,952)	(1,270,019)	861,825	672,630	-22.0	-153.0
Est. Fund Balance - Beg of Year	12,387,490	10,015,113	9,631,163	9,631,161	10,492,986	8.9	8.9
Est. Fund Balance - End of Year	10,015,113	9,631,161	8,361,145	10,492,986	11,165,616	6.4	33.5
Fund Balance Policy Designations							
Non-spendable	60,000	60,000	60,000	60,000	60,000	0.0	0.0
Deferred Taxes	1,684,001	1,756,712	1,834,259	2,004,990	2,026,178	1.1	10.5
Fiscal Sustainability - 10%	2,528,634	1,487,850	2,308,982	2,051,058	2,323,695	13.3	0.6
Available Balance	5,742,479	6,326,601	4,157,904	6,376,939	6,755,746	5.9	62.5
Est. Fund Balance - End of Year	10,015,115	9,631,163	8,361,145	10,492,987	11,165,618	6.4	33.5

Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$10,769,120, an increase of 10.6% over the 2021/22 projected actual due to an anticipated recovery from COVID-19 and increased participation. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Tax Receipts	\$ 3,436,722	3,585,124	3,743,378	4,091,800	\$ 4,135,040
Debt Proceeds	-	-	-	-	-
Interest Income	223,388	42,261	30,000	4,850	9,700
Donations & Misc Revenue	12,325	19,592	21,001	14,160	19,250
Program Guide Advertising	2,850	650	12,000	900	12,000
Scholarships/Discounts	(54,794)	(12,958)	(68,000)	(16,100)	(92,000)
Room Rental	43,183	98,288	71,780	43,180	54,700
Concession Sales	167,174	12,579	90,720	23,900	105,270
NWSRA Administrative Fees	141,350	138,168	141,350	141,350	141,350
Pool Admissions	528,137	570	220,000	382,610	394,340
Program Revenue	5,778,345	1,838,874	4,495,409	5,051,220	5,989,470
Total	\$10,278,680	5,723,147	8,757,638	9,737,870	10,769,120

Real Estate Taxes

The Recreation Fund has a maximum tax rate of 13.0¢ per \$100 of assessed valuation. The Recreation Fund reflects a 10.6% increase over the 2021/22 projections.

Pool Admissions

The District opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2022. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 89,580 patrons visited an outdoor pool and 15,133 visited the ARC.

The 2022/23 aquatic budget assumes that weather will be seasonable. Revenues are based on getting back to selling summer only passes and a full return to normal pool schedules post COVID-19 mitigations. Daily admission fees are being increased 14% for residents in 2022.

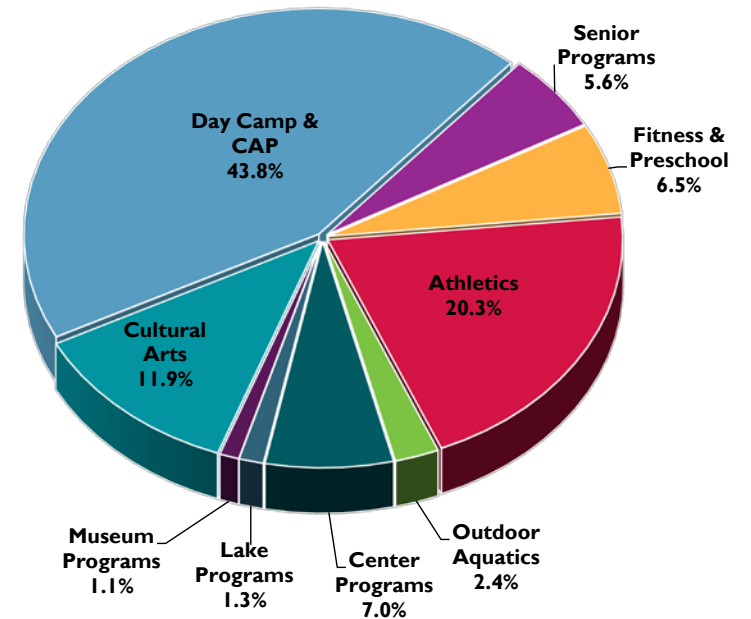
Recreation Fund

Program Revenues

Program revenues were severely impacted by COVID-19 in 2020/21 and are proposed to be 18.9% higher than 2021/22. The proposed 2022/23 program revenues are budgeted at \$6,054,170. Staff is preparing for a full year of programs and special events, as the District heads into some post-pandemic normalcy. The largest percent of revenue comes from Day Camp & CAP, Athletics, and Cultural Arts program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Cultural Arts	\$ 613,330	363,980	524,732	685,200	721,110
Day Camp & CAP	2,444,137	432,004	2,004,069	2,205,470	2,653,440
Senior Programs	383,077	46,456	380,820	175,180	337,820
Fitness & Preschool	441,230	194,567	326,719	364,080	393,970
Athletics	1,050,918	593,345	799,726	1,032,320	1,230,550
Outdoor Aquatics	312,193	40,508	90,936	122,280	146,990
Center Programs	471,289	135,820	300,591	392,590	424,170
Lake Programs	62,171	32,193	67,817	74,100	81,420
Museum Programs	59,965	21,356	59,583	40,770	64,700
Total - All Programs	\$ 5,838,309	1,860,230	4,554,992	5,091,990	6,054,170

Recreation Program Revenues by Source

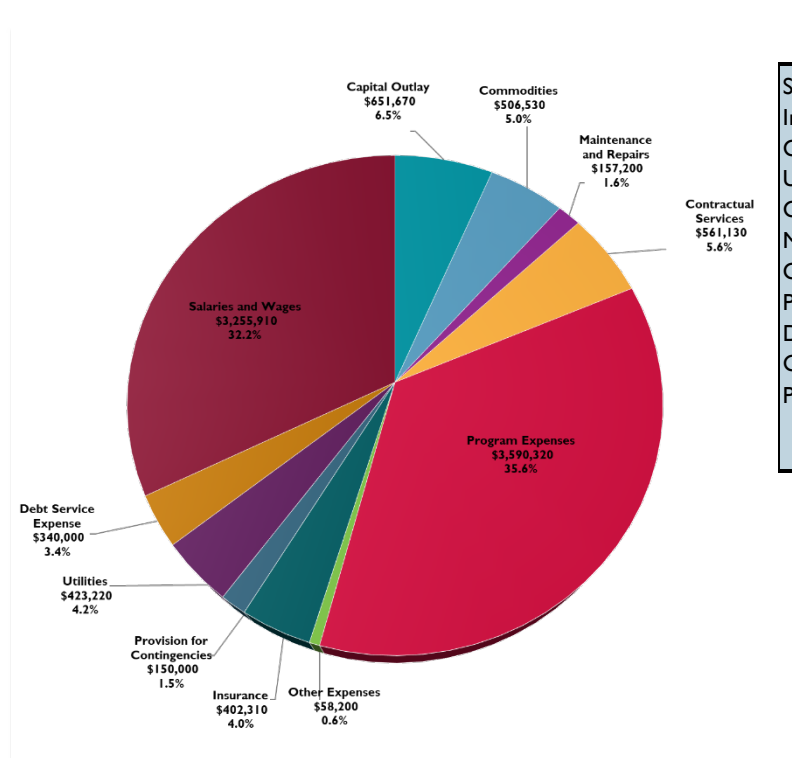


Recreation Fund



Expenses

Expenses are budgeted at \$10,096,490, an increase of 13.7% from the 2021/22 projected actual and relates reduced operational expenses in 2021/22. The following chart illustrates the relationship between expense categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 3,506,332	2,353,026	2,723,351	2,542,360	\$ 3,255,910
Insurance	498,434	388,160	392,633	303,010	402,310
Commodities	317,626	140,516	449,322	339,720	506,530
Utilities	426,181	313,531	393,762	409,620	423,220
Contractual Services	497,602	220,100	526,710	409,580	561,130
Maintenance and Repairs	151,602	19,295	102,000	51,320	157,200
Other Expenses	38,514	6,789	55,350	24,870	58,200
Program Expenses	3,291,221	1,120,784	3,202,378	2,694,525	3,590,320
Debt Service Expense	1,387,047	1,389,200	1,390,400	1,429,200	340,000
Capital Outlay	2,323,070	117,735	741,750	621,840	651,670
Provision for Contingencies	75,205	37,962	50,000	50,000	150,000
Total	\$12,651,055	6,107,099	10,027,657	8,876,045	10,096,490

Salaries and Wages

This category is budgeted at 28.1% more than the 2021/22 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2022) 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 3% increase for full-time salaries and an Executive Director pool of 0.5%.

Insurance

This category is 4.0% of the Recreation Fund Budget and is budgeted at 32.8% increase from the 2021/22 projected actual due to returning to historical staffing levels. The Park District approved Cigna in calendar year 2022 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 2022/23 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 49.1% (\$166,810) more than the 2021/22 projected actual. This is mainly due to returning to more historical levels after the COVID-19 shut-down. Non-capital assets include pool controller replacement at Camelot, district wide pool furniture, utility cart at Nickol Knoll, RTU Replacement at Hasbrook and court refinishing at creekside to name a few. Additional information can be found in the Capital Projects section.

Utilities

This category is budgeted at 3.3% (\$13,600) more than the 2021/22 projected actual. The utility budget has been prepared based on 2021/22 estimated usage, the contract price on natural gas and electricity, and historical facility use.

Program Expenses

Program Expenses are 33.2% more than last year's projected, primarily due to recovery efforts post-COVID-19 shut-down in 2021/22 and returning to historical staffing levels. This returns program expenses to approximately full operations.

Contractual Services

This category is budgeted at 37.0% (\$151,550) more than the 2021/22 projected actual due to returning to more historical use of facilities.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 134.0% more than 2021/22 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 2022/23 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

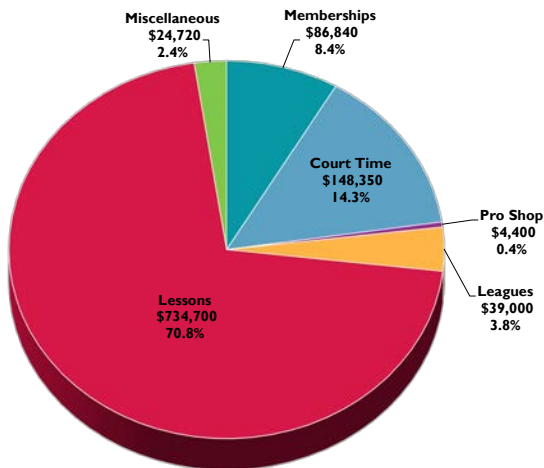
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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 \$1,038,010, an increase of 2.1% from the 2021/22 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Gross Profit Pro Shop Sales	\$ 2,390	1,370	6,310	4,090	4,400
Memberships	103,140	50,380	121,170	87,890	86,840
Court Time	152,380	126,370	169,510	144,730	148,350
Lessons	509,290	583,680	607,470	722,340	734,700
Leagues	32,940	22,720	41,000	37,510	39,000
Miscellaneous	39,520	25,620	40,080	20,170	24,720
Total Operating Revenues	\$ 839,660	810,140	985,540	1,016,730	1,038,010

Forest View Racquet & Fitness Club



Lessons

Projection of total lesson revenue from all activities for 2021/22 will show an increase of 23.8% from the prior year actual. The proposed 2022/23 budget reflects an increase of 1.7%.

Tennis –Combined group and private tennis lesson revenue is projected to surpass 2020/21 combined revenue by 60%. The increase in private lesson revenue is projected at 61%. The hiring of additional quality professional staff allowed the club to increase lesson capacity. Group lesson revenue is projected to increase by 59% due to continued high demand.

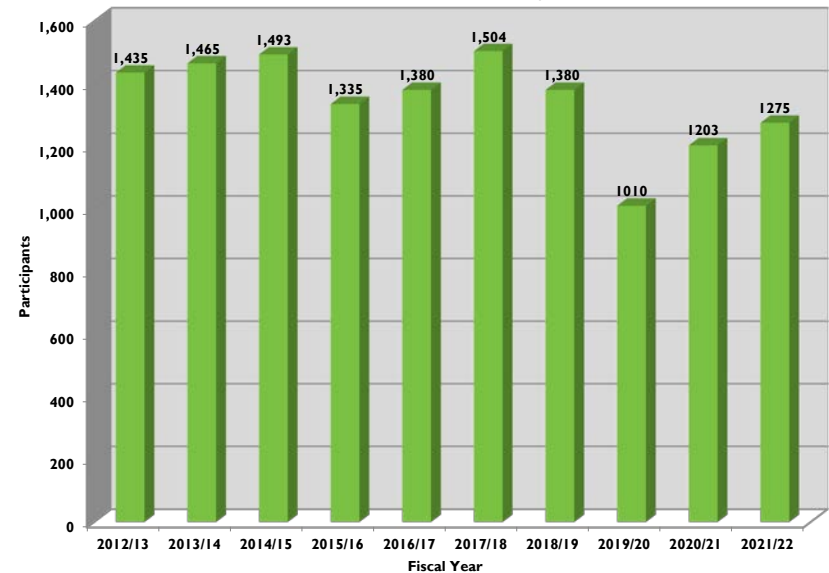
Membership

Membership revenue in 2021/22 is projected to increase 74.5% from 2020/21 mainly due to the lifting of “Covid Frozen” memberships. Revenue were affected by the County Vaccine Mandate, which is expected to continue to impact memberships in 2022/23. Revenues from junior memberships are projected to surpass 2020/21 by 87%. Junior players were not subject to the vaccine mandate and did not experience a disruption in play.

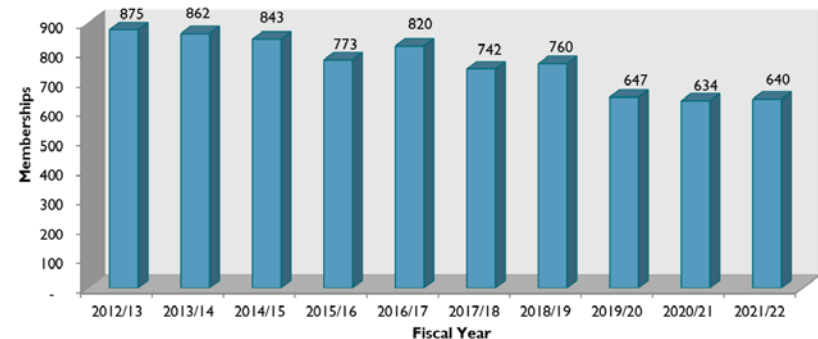
Court Time/ Leagues

Total proposed 2022/23 court time and league revenues show an average increase of 6.5% compared to 2021/22 projected. Leagues include USTA and Tennis Travel Teams. Formal racquetball league play has been discontinued as players prefer a more informal format. Racquetball court usage has increased as most racquetball players have opted for the all- inclusive membership which includes court time.

Lesson Participants by Year

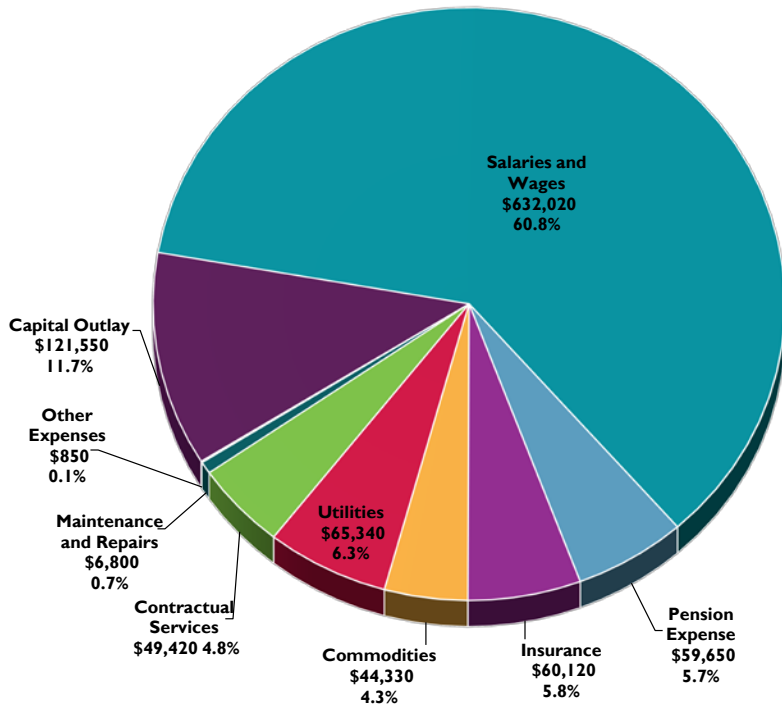


Individual Membership Statistics Last 10 Years



Forest View Racquet & Fitness Club

Expenses, prior to capital, are budgeted at \$918,530, a 6.5% increase over 2021/22. This is due to the service interruptions in 2021/22 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 experience. The following chart illustrates the relationship between expense categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 539,530	530,850	585,190	602,940	632,020
Insurance	42,280	58,330	64,330	57,190	60,120
Pension Expense	60,900	61,430	62,890	58,280	59,650
Commodities	20,830	14,470	28,830	21,750	44,330
Utilities	48,070	46,900	47,000	63,460	65,340
Contractual Services	39,800	41,830	46,750	47,020	49,420
Maintenance and Repairs	5,300	6,170	5,550	11,200	6,800
Other Expenses	170	130	950	450	850
Total Operating Expenses	\$ 756,880	760,110	841,490	862,290	918,530
Capital Outlay	-	-	-	-	121,550
Total Expenses	\$ 756,880	760,110	841,490	862,290	1,040,080

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 6.5% over the 2021/22 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 701,521	701,521	671,520	680,040	720,960	758,250	756,871	760,134	841,487	862,290	918,530
Memberships	862	843	773	820	742	760	647	634	650	640	650
Cost Per Member	\$ 814	832	869	879	1,022	998	1170	1199	1295	1347	1413
Average Percent Tennis Court Usage	76%	76%	71%	70%	63%	70%	70%	71%	70%	72%	72%
Lesson Participants	1,465	1,493	1,335	1,380	1,504	1,380	1,010	1,203	1,500	1,275	1,300
League Participants	201	213	203	200	197	200	160	182	200	190	200

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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

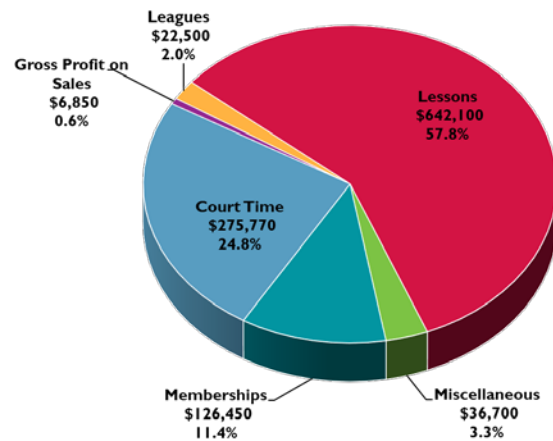
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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 \$1,038,010, an increase of 2.1% from the 2021/22 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Gross Profit on Sales - Snack Bar	4,770	660	5,050	990	4,800
Gross Profit Pro Shop Sales	3,730	(220)	4,250	8,870	2,050
Memberships	93,120	51,940	116,170	122,470	126,450
Court Time	218,560	197,850	242,100	229,250	275,770
Lessons	440,290	409,300	491,050	609,350	642,100
Leagues	26,760	13,320	36,000	12,000	22,500
Miscellaneous	32,070	29,210	33,700	27,220	36,700
Total Operating Revenues	819,300	702,060	928,320	1,010,150	1,110,370

Lessons and Leagues

Lesson and court time remain a primary source of revenue for the club. Lesson revenues are projected to increase 5.4% for the 2022/23 proposed actual and is 57.8% of the total revenues. The program grew significantly during COVID-19, additional pro staff were hired in January 2022 to accommodate the demand. Lesson revenue in 2021/22 is projected to increase 24% from the previous year.

Heritage Tennis Club

Court Time

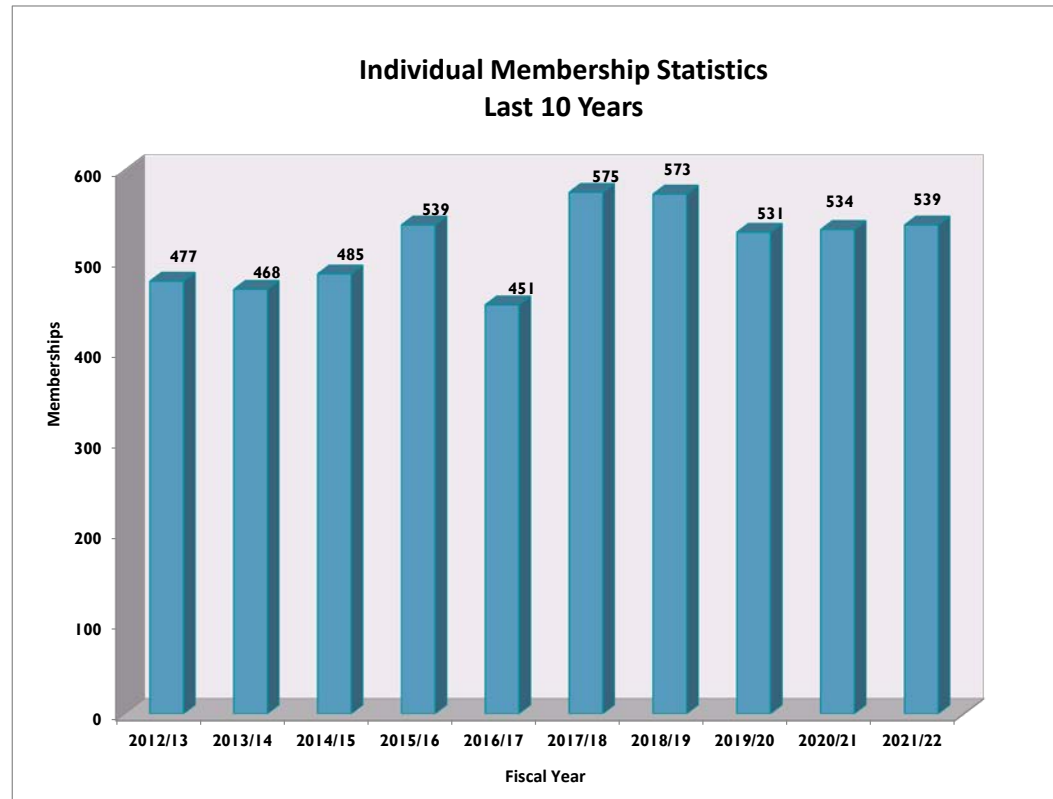
Court time revenues are projected to increase 20% in 2022/23 over the 2021/22 projected actual. Open court time reservations increased in popularity during the pandemic. The 2022/23 proposed court time budget is 25% of the club's revenues.

Memberships

2021/22 projected memberships sold are 539 (732 members).

To encourage membership sales in 2022/23:

- A monthly payment option is offered for adult and family memberships. Monthly payment contracts account for approximately 92% of adult and family memberships.
- Members can reserve open court time 7 days in advance, non-members can only reserve 24 hours in advance.
- Members receive a discount on group lesson fees.
- Members have priority sign-up in registration schedule.
- Members can buy an annual pass that allows for unlimited use of the ball machine.
- Membership is required for players participating in the junior drill & match play programs, permanent court time, travel and in-house league programs.

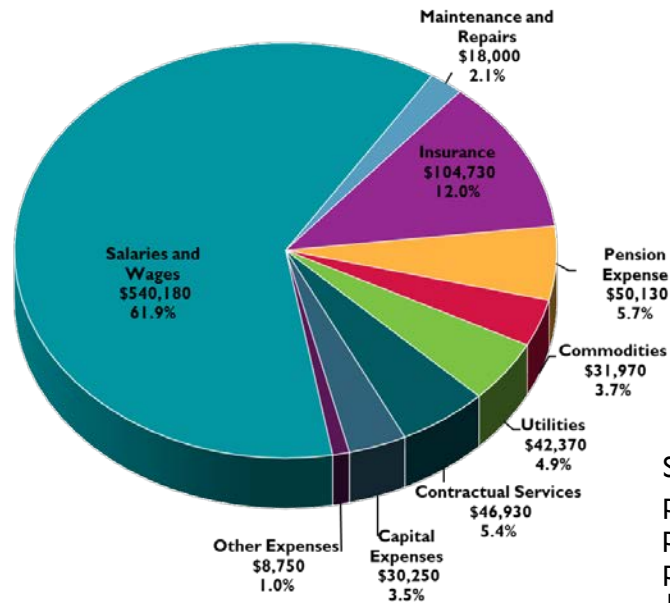


Club Highlights

- Summer 2021 Arts Alive & Tennis and Archery & Tennis “combo camps” had 434 participants, compared to 123 in 2020.
- Residents reserved 125 weekly court hours at seven different court sites over the summer months. Up 42 hours from 2020.
- Outdoor Court Permits generated \$9,185 in 2021, compared to \$4,875 in 2020.
- Outdoor lessons at Buffalo Grove, River Trails & Salt Creek Park Districts drew 174 participants. Buffalo Grove had 50 on the waitlist!
- Private Lesson revenue is projected to generate \$100,000, \$12,260 less than the previous year when COVID-19 restrictions put group lessons on pause for seven weeks.

Heritage Tennis Club

Expenses budgeted before capital outlay is \$843,060, an increase of 23.2% from the 2021/22 projected actual. The increase results from anticipating returning to full post-COVID-19 operations. The following chart illustrates the relationship between expense categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	455,510	426,850	484,560	459,950	540,180
Insurance	68,220	67,680	62,330	70,680	104,730
Pension Expense	43,500	44,270	46,930	42,140	50,130
Commodities	17,930	9,190	28,620	20,200	31,970
Utilities	43,670	37,590	40,930	40,440	42,370
Contractual Services	43,220	40,930	50,170	43,120	46,930
Maintenance and Repairs	830	1,340	18,000	6,000	18,000
Other Expenses	4,420	1,190	8,400	1,950	8,750
Total Operating Expenses	677,300	629,040	739,940	684,480	843,060
Capital Outlay	24,820	-	27,500	13,000	30,250
Total Expenses	702,120	629,040	767,440	697,480	873,310

Salaries represent 61.9% of the Club's operating expenses. An increase from the 2021/22 projected actual of 17.4%. Insurance increased 48.2% due to the proposed hiring of an additional pro. Maintenance and Repairs has the third largest area increase of \$12,000 from the 2021/22 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 731,362	780,816	787,070	719,160	735,480	737,830	677,273	629,032	739,944	684,480	843,060
Memberships	468	485	539	451	542	451	531	534	550	539	550
Cost Per Member	\$ 1,533	1,668	1,460	1,595	1,288	1,595	1,276	1,178	1,345	1,270	1,533
Average Percent Court Usage	60%	55%	56%	54%	51%	54%	61%	51%	60%	52%	61%
Lesson Participants (Indoor & summer outdoor lessons)	3,120	3,231	3,153	2,391	2,175	2,391	2,014	1,371	2,100	2,459	2,700
League Participants (Fall and Spring)	216	200	168	160	160	160	160	86	170	77	144

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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

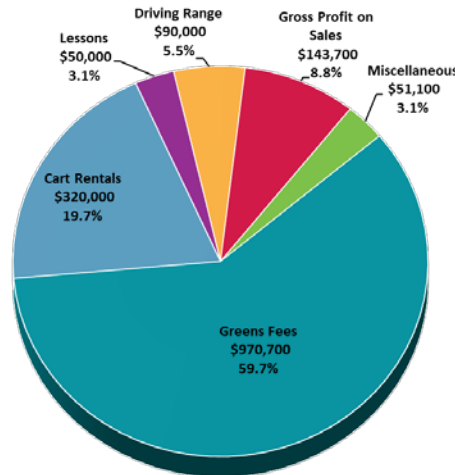
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand traps and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very popular 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 \$1,625,500, a 4.4% increase from the 2021/22 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Restaurant & Snack Bar Sales	\$ 205,670	148,400	189,820	199,200	220,900
Cost of Goods Sold	(80,190)	(66,350)	(63,900)	(82,500)	(93,500)
Gross Profit	125,480	82,050	125,920	116,700	127,400
Pro Shop Sales	54,170	76,800	67,000	73,000	74,000
Cost of Goods Sold	(55,820)	(58,960)	(57,850)	(59,780)	(57,700)
Gross Profit	- 1,650	17,840	9,150	13,220	16,300
Gross Profit on Sales	123,830	99,890	135,070	129,920	143,700
Greens Fees	613,110	960,690	805,750	923,800	970,700
Cart Rentals	226,490	288,160	260,700	308,800	320,000
Driving Range Revenue	55,150	93,590	75,000	100,500	90,000
Lessons	24,530	26,830	25,400	50,500	50,000
Miscellaneous	79,360	16,610	44,800	43,930	51,100
Total Operating Revenues	\$ 1,122,470	1,485,770	1,346,720	1,557,450	1,625,500

Arlington Lakes Golf Club

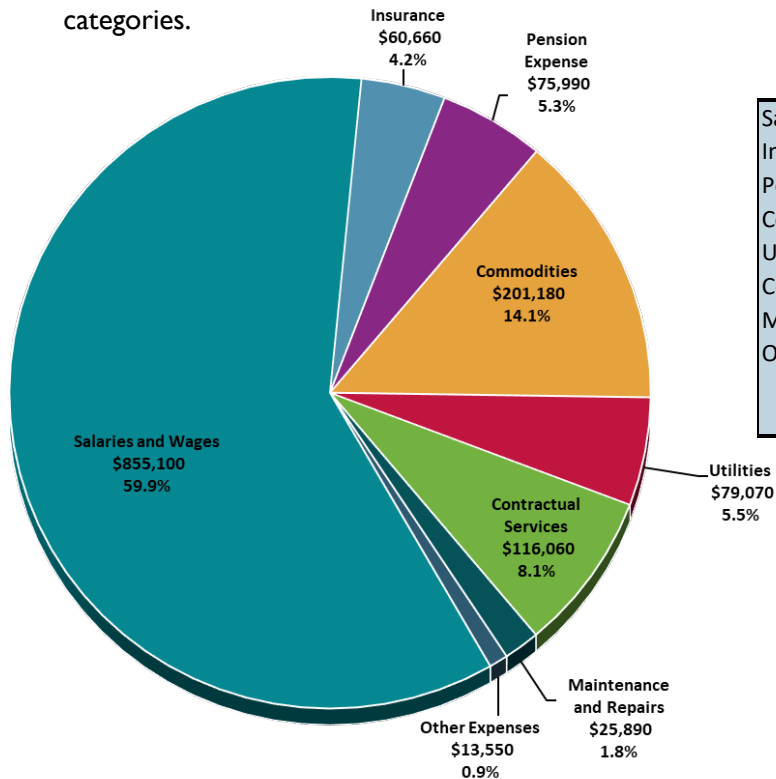
Green Fees

Green fees represent 59.7% of the golf club’s revenues and are budgeted to be \$970,700 in 2022/23. Permanent tee times will continue to be offered when the course opens for the 2022 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 league that committed to returning to Arlington Lakes is 31 for the 2022 season, accounting for almost a quarter of the projected 44,000 rounds.

Expenses

Expenses are budgeted at \$1,427,500, a 10.4% increase from the 2021/22 projected. The following chart illustrates the relationship between expense categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 698,610	659,050	724,240	758,740	855,100
Insurance	57,500	57,300	55,390	52,570	60,660
Pension Expense	71,890	72,980	79,170	73,780	75,990
Commodities	162,280	153,620	195,330	191,670	201,180
Utilities	58,720	56,960	65,320	76,370	79,070
Contractual Services	83,040	80,150	108,670	108,290	116,060
Maintenance and Repairs	19,980	12,860	21,250	22,130	25,890
Other Expenses	10,260	10,670	13,250	9,750	13,550
Total Operating Expenses	\$ 1,162,280	1,103,590	1,262,620	1,293,300	1,427,500

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. Staff will be working with GolfNow on a potential upgrade during the 22/23 fiscal year.

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 and the elevator is updated. This will include offering outdoor concerts and other fun special event 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 2022. An automated ball dispenser machine may be purchased to assist in controlling labor costs and to allow for additional access to the driving range. A new ball picker was purchased last year to replace one that was 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 1,217,931	1,371,150	878,610	1,133,200	1,205,400	1,233,440	1,162,283	1,103,590	1,262,620	1,293,300	1,427,510
Number of Rounds	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	41,500	44,338	45,890
Cost Per Round	\$ 28	34	157	29	29	30	25	25	30	29	31

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Nickol Knoll Golf Club



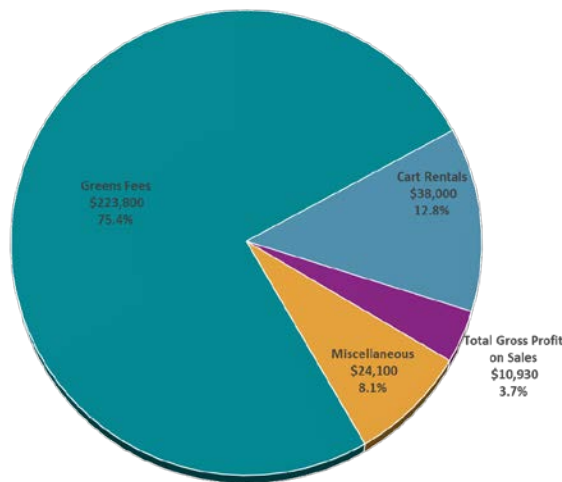
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 \$296,830, which is a 5.1% increase from the 2021/22 projection and a 4.9% increase from 2021/22 budget. This increase is based on a conservative estimate of rounds after experiencing a significant growth in 2021/21 due to COVID-19. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Gross Profit on Snack Bar	\$ 4,660	10,880	7,700	8,950	9,880
Gross Profit Pro Shop Sales	520	1,060	1,270	970	1,050
Greens Fees	126,700	285,480	227,000	213,870	223,800
Cart Rentals	23,090	28,220	32,450	35,700	38,000
Miscellaneous	10,230	12,480	14,640	22,860	24,100
Total Revenue	\$ 165,200	338,120	283,060	282,350	296,830

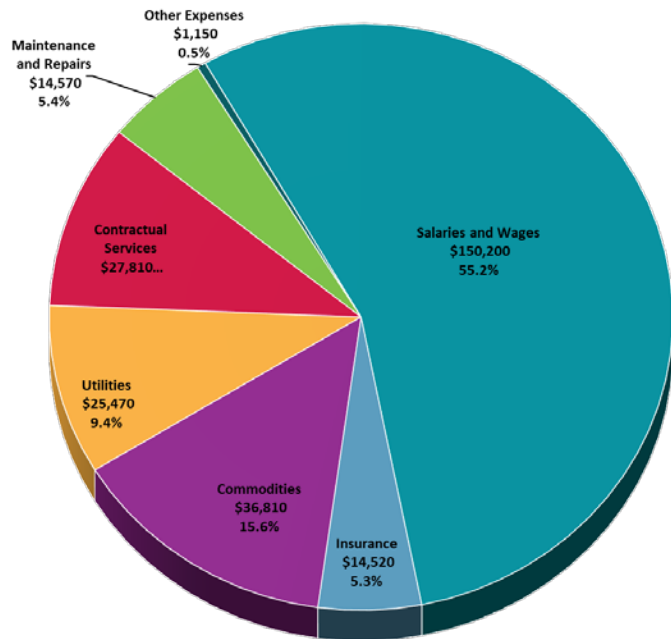
The budget proposed reflects a directed effort to provide a quality customer-focused facility for the beginning and seasoned golfer, and to promote golf by producing future generations of golfers to enjoy the game through innovative instructional programs.

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. Architect Mike Benkusky has been hired to produce a master plan to investigate potential bunker, drainage, and green complex improvements. The popular loyalty program will continue in 2022 as it has proven to be successful. Staff will look to expand on the junior league that has over 90 players.

Nickol Knoll Golf Club



Expenses are budgeted at \$272,040, a 12.5% increase over the 2021/22 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 122,550	127,000	145,610	140,470	150,200
Insurance	13,160	13,790	14,470	13,600	14,520
Commodities	32,410	31,020	36,950	34,440	38,220
Utilities	20,150	20,090	23,450	23,950	25,470
Contractual Services	13,140	21,190	30,670	18,410	27,810
Maintenance and Repairs	17,710	11,180	14,570	9,990	14,570
Other Expenses	1,060	780	1,150	1,000	1,250
Total Expenses	\$ 220,180	225,050	266,870	241,860	272,040

Salaries represent 52.2% of the budget and increased 12.5% (\$30,180) due to returning to historical levels of service and minimum wage increasing. 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 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 246,530	249,805	249,670	241,010	215,690	237,430	220,184	225,046	266,870	241,860	272,050
Golf Rounds	13,872	15,421	16,771	17,000	15,170	15,170	14,300	20,121	16,000	18,385	18,937
Cost Per Round	\$ 18	16	15	14	14	16	15	11	17	13	14

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. There are revenues and expenses reflected in the Recreation Fund and thus the ARC subsidiary fund could reflect an operating loss as it is supported by the Recreation Fund.

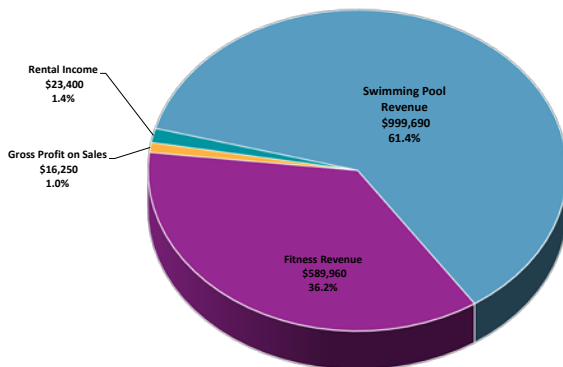
Description

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 \$1,629,300. The three focuses of revenue are memberships, aquatics, and fitness. The following chart illustrates the relationship between revenue categories.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Rental Income	\$ 1,970	-	12,000	2,500	23,400
Swimming Pool Revenue	211,935	292,708	750,290	894,720	999,690
Fitness Revenue	172,158	323,174	661,950	545,590	589,960
Gross Profit on Sales	7,554	284	20,000	10,890	16,250
Miscellaneous Income	(390)	1,027	-	60	-
Total Operating Revenue	\$ 393,617	616,167	1,444,240	1,453,700	1,629,300

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. Also, there is a 30-day pass for ARC and a caregiver pass that can be used by a member to have a non-family caregiver bring a child to the pool. 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.

The 2021/22 year end projects reflect 3,568 memberships, which represent 9,588 individual members. Splash memberships continue to be the most popular option as they do include all the outdoor pools in the summer.

	Actual 2019/21	Actual 2020/21	Projected 2021/22	Proposed 2022/23
Total operating budget (less capital)	\$ 353,020	\$ 961,137	\$ 1,364,440	\$ 1,615,270
Fit Memberships	799	505	532	570
Splash Memberships	1,565	1,206	1,636	1,603
Plus Memberships	1,684	890	768	823
Basic Memberships	167	451	458	491
ARC 30-Day	-	1	80	86
Track Memberships	8	8	94	101
Paid Daily Admissions	3,109	517	5,950	6,367
Fitness Center Visits	8,101	12,974	35,765	357,650
Splash Check-Ins	12,576	14,032	49,369	52,825
Plus Check-Ins	25,054	24,292	56,345	61,980
Basic Check-Ins	3,425	4,369	13,286	14,615
ARC 30-Day Check-Ins	-	15	631	694
Caregiver Check-Ins	40	139	276	304
Birthday Parties	61	8	28	78

Aquatics

Within the ARC budget Aquatics accounts for \$999,690 in revenue and \$532,460 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 \$248,500. Indoor open swim continues to be operated with a deck attendant during the school year from open to 4 pm Monday through Friday.

Fitness

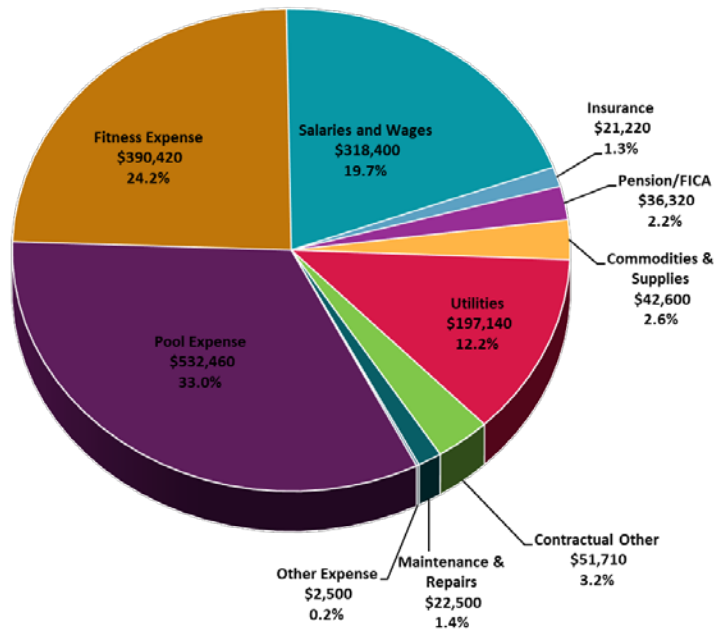
Within the ARC budget Fitness accounts for \$589,960 in revenue and \$390,420 in expense. This includes memberships, personal training, and classes. The most significant expense is staff for the desk and fitness classes at \$182,110.

Arlington Ridge Center Fund



Expenses

Expenses are budgeted at \$1,615,270. The following chart illustrates the relationship between expense categories for 2022/23.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 94,628	294,647	328,410	294,870	318,400
Insurance	6,946	28,317	39,410	25,130	21,220
Pension/FICA	-	28,706	37,320	33,640	36,320
Commodities & Supplies	37,391	8,218	29,800	30,930	42,600
Utilities	86,063	180,679	202,900	191,760	197,140
Contractual Other	-	15,154	11,300	49,950	51,710
Maintenance & Repairs	-	15,326	20,000	16,450	22,500
Other Expense	-	-	2,500	-	2,500
Pool Expense	273	221,434	487,035	449,680	532,460
Fitness Expense	127,702	168,655	301,721	272,030	390,420
Capital	9,086	-	-	-	-
Total Expenditures	\$ 362,089	961,137	1,460,396	1,364,440	1,615,270

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 the facility supervisor. These expenses are \$452,650. Utilities account for \$197,140 and there are additional expenses for wearing apparel, supplies, and concessions that total \$42,600.

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$	N/A	N/A	N/A	N/A	N/A	362,090	961,137	1,460,396	1,364,440	1,615,270
Number of Memberships		N/A	N/A	N/A	N/A	N/A	4,215	3,061	4,500	3,568	3,674
Number of Members		N/A	N/A	N/A	N/A	N/A	10,967	9,684	11,500	9,588	10,259

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Museum Fund

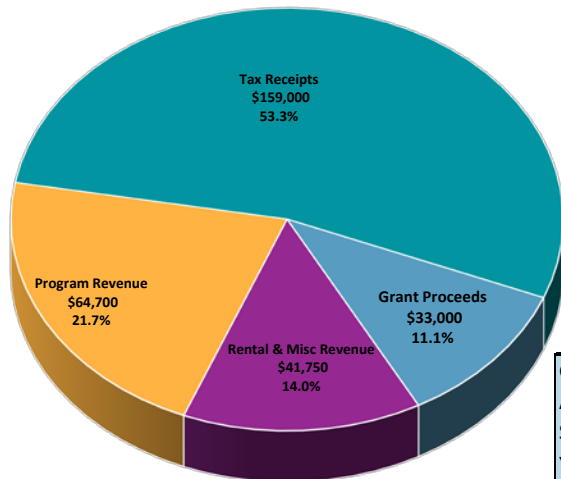


The **Museum Fund** is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy; expenses are for programming and operations of the Museum. The Historical Museum is a cooperative effort of the Arlington Heights Park District, the Arlington Heights Historical 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 \$265,450 for 2022/23, an increase of \$68,050 from the 2021/22 projected, primarily from grant revenues. The following chart illustrates the relationship between revenue categories.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Tax Receipts, Current	\$ 143,330	149,140	129,650	150,580	159,000
Grant Revenue	20	1,610	36,000	-	33,000
Rental & Misc Revenue	6,370	2,200	10,520	6,050	8,750
Program Revenue	59,960	21,350	59,570	40,770	64,700
Total Operating Revenue	\$ 209,680	174,300	235,740	197,400	265,450



Real Estate Taxes

The Museum Fund has a tax rate of 0.4¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 59.9% 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 59 programs were offered in 2021/22 at the Museum as well as two special events with a total of 1,410 participants. These numbers include camps, teas, special events and registration classes, school and scout programs.

	Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	\$ 1,120	820	300	-	-	-	1,120	850	270
Adult Programs	2,690	2,010	680	1,370	340	1,030	9,090	3,290	5,800
Soda Factory	4,500	2,550	1,950	4,200	2,550	1,650	4,500	2,850	1,650
Youth Programs	28,620	11,520	17,100	26,910	5,120	21,790	32,710	14,100	18,610
Scout Programs	2,700	2,130	570	2,400	1,360	1,040	3,070	2,420	650
Family Programs	460	200	260	880	230	650	1,050	300	750
Special Events	13,790	7,560	6,230	3,210	2,250	960	10,030	4,840	5,190
School Programs	5,690	2,580	3,110	1,640	630	1,010	3,130	980	2,150
Total Museum Programs	\$ 59,570	29,370	30,200	40,770	12,480	28,290	64,700	29,630	35,070

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 2021, the Farmer’s Market attendance totaled 47,842.

Museum School Programs totaled 232, while Scout program totaled 262 participants. General visitation to the Museum totaled 1,719 through February 2022. Total Museum visitation including all programs, general visitation, community events, special events, Farmer’s Market, etc. was 51,819.

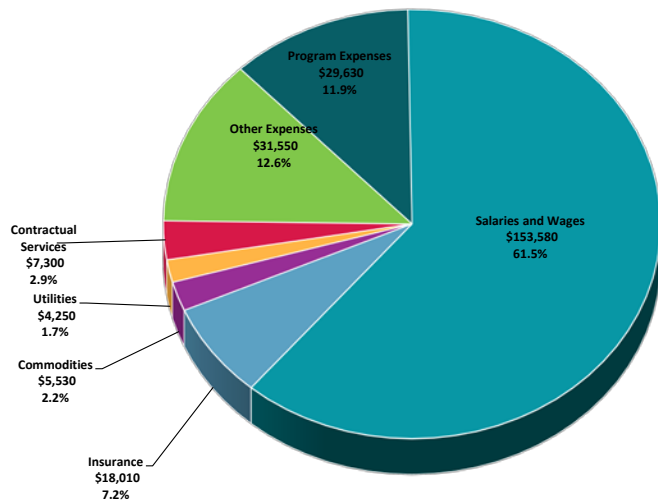
The Heritage Gallery main exhibit “A Pop of Local Flavor: The Sweet Story of Arlington Club” opened on February 1, 2017. This exhibit highlights the story of the Arlington Club Soda which was produced on the Museum campus. Two additional temporary exhibits were opened in 2021, titled including “I’ll Tell You a Story…” and a partnership exhibit with the Arlington Heights Art Guild titled “Beautiful Imagery” highlighting local artists.

The 2021 Irish Fest did not take place but the tradition is scheduled to return in 2022. All Hallows Eve did take place with registered time slots.

Arlington Club Soda continues to be sold from the Heritage Gallery. Staff continued to accept online orders for pick-up and introduced two new flavors- Cola and Diet Cola.

Expenses

Expenses are budgeted at \$249,860, an increase of 53.5% from the 20221/22 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 20222/23.



	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Salaries and Wages	\$ 145,330	92,290	121,630	119,200	153,580
Insurance	7,570	7,150	7,470	17,550	18,010
Commodities	7,120	1,450	7,500	4,610	5,530
Utilities	3,450	3,560	3,500	4,130	4,250
Contractual Services	7,990	4,780	11,800	3,850	7,300
Other Expenses	1,530	(70)	32,500	950	31,550
Program Expenses	28,110	9,820	29,370	12,480	29,630
Total Expenditures	\$ 201,100	118,980	213,770	162,770	249,850

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 maintenance and upkeep projects for the Museum. Current projects in 2022/23 included electrical repairs to the Banta House, tuck-pointing the Banta House chimneys, repair of the gazebo and trellis, rebuilding of the Muller front stairs, and window repairs in the Mueller house.

The Historical Museum has been awarded a \$30,000 grant from the IDNR. This project is to re-construct the back porch to the Banta house so the home returns to its original footprint.

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget (less capital)	\$ 185,377	184,395	172,540	222,720	207,080	223,340	201,100	118,968	213,791	162,770	249,860
Room Rentals	84	78	104	105	60	53	109	0	6	12	65
Heritage Gallery Visits	1,716	1,538	941	1,350	1,806	1,977	937	976	1,000	1,830	2,000



PROGRAM SUMMARIES

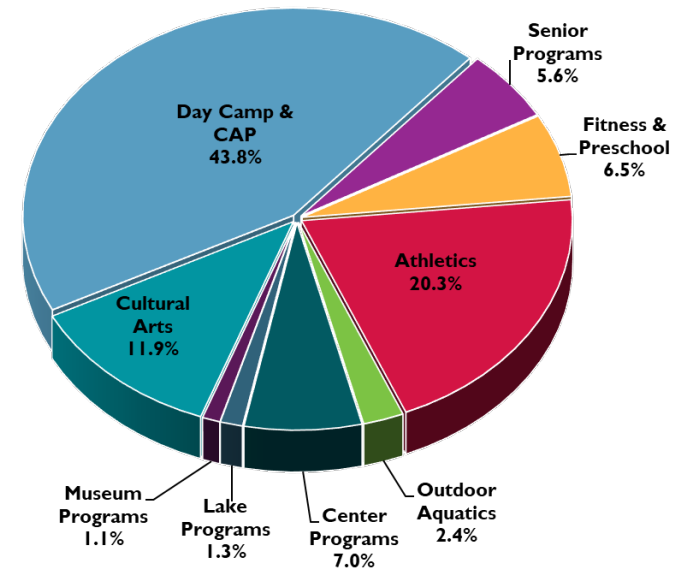
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Program Revenue Summary

Program revenues are proposed to return to pre-pandemic levels and programs are anticipated to run at 100% to start off the new fiscal year. Program Revenues are budgeted at \$6,054,170 for 2022/23, an increase of 18.9% from projected year-end. The largest percent of revenue comes from Day Camp & CAP, Athletics, Cultural Arts, and Center Program categories. The Program Summaries section reviews the major recreation program areas, identifies major objectives for the budget year, and summarizes their annual operating budget.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Cultural Arts	\$ 613,330	363,980	524,732	685,200	721,110
Day Camp & CAP	2,444,137	432,004	2,004,069	2,205,470	2,653,440
Senior Programs	383,077	46,456	380,820	175,180	337,820
Fitness & Preschool	441,230	194,567	326,719	364,080	393,970
Athletics	1,050,918	593,345	799,726	1,032,320	1,230,550
Outdoor Aquatics	312,193	40,508	90,936	122,280	146,990
Center Programs	471,289	135,820	300,591	392,590	424,170
Lake Programs	62,171	32,193	67,817	74,100	81,420
Museum Programs	59,965	21,356	59,583	40,770	64,700
Total - All Programs	\$ 5,838,309	1,860,230	4,554,992	5,091,990	6,054,170

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 six facilities throughout the District.: Administration Center, Hasbrook Park, Pioneer Park, Camelot Park, Forest View Tennis Club, and Heritage Tennis Club. Dance studios are utilized at Admin (Annex), Hasbrook, Pioneer, Camelot, and Forest View. Art studios are utilized at Pioneer, Hasbrook and Heritage Tennis Club. Theatre classes, rehearsals and performances are held in the Admin lower level with final performances at Forest View Educational Center Theatre. Cultural arts programming includes dance, drama, art, and music offerings for various age groups.

Program Budget

The 2021/22 program net revenue for the Cultural Arts is projected to be \$333,930 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2022/23 is \$312,140. Program fees and charges pay for the direct costs in addition to the specified percentage per Park District policy.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 30,430	\$ 20,270	\$ 10,160	\$ 49,700	\$ 30,660	\$ 19,040	\$ 53,270	\$ 34,260	\$ 19,010	\$ 54,480	\$ 35,380	\$ 19,100
Dance	197,430	110,080	87,350	227,920	148,890	79,030	303,880	153,990	149,890	318,520	173,620	144,900
Vibe Dance Company	102,450	54,480	47,970	187,750	120,920	66,830	237,460	118,050	119,410	247,290	146,320	100,970
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	19,840	11,570	8,270	33,810	22,270	11,540	48,450	25,850	22,600	55,520	33,190	22,330
Contractual Dance	-	-	-	950	650	300	-	-	-	1,090	750	340
Arts Camp	13,820	6,860	6,960	24,600	12,140	12,460	42,140	13,120	29,020	44,210	13,710	30,500
Total	\$ 363,970	\$ 209,260	\$ 154,710	\$ 524,730	\$ 341,530	\$ 183,200	\$ 685,200	\$ 351,270	\$ 333,930	\$ 721,110	\$ 408,970	\$ 312,140

Program highlights

The dance session was expanded this year to include the 33-week school year, allowing dancers to join and leave the session as needed through January. The annual recitals are scheduled to be held May 6 at Palatine High School and May 7 at St. Viator High School. There are 717 dancers participating in the current session (611 in 2021).

The Vibe Dance Company has 69 dancers this year (73 in 2020) and 9 new “Vibe Minis,” offering dancers ages 5-6 to have an opportunity to compete as well.

The 2021 summer art camp program returned to full capacity with 336 students (79 in 2020). Overall, Cultural Arts Camps were very successful in 2021 with 530 participants (140 in 2020).

Cultural Arts



Drama and Theatre programs continue to grow. The stage on the lower level of the Administration Center is used for classes, rehearsals and small performances. New this year, productions were held seasonally in the auditorium at Forest View Educational Center to accommodate the growing cast and audience sizes. In 2021, productions of Moana Jr., Elf. Jr., James & The Giant Peach, and Shrek Jr. averaged 150 audience members per performance.

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 266,270	257,477	267,610	269,250	330,910	356,790	339,304	209,253	341,542	351,270	408,970
Visual Arts Participants	715	951	751	778	972	875	703	469	657	827	850
Arts Alive Camp	318	333	368	315	286	328	317	79	64	336	370
Performing Arts Participants	N/A	N/A	N/A	203	419	493	312	222	174	618	625

Day Camp & Children at Play (CAP)



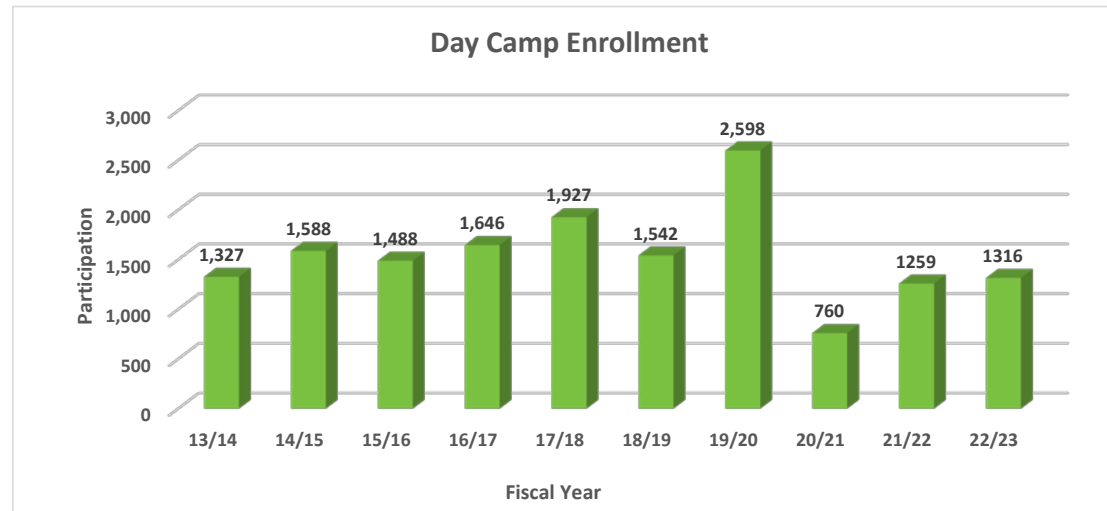
Program Budget

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 113,967	\$ 58,174	\$ 55,793	\$ 158,420	\$ 89,010	\$ 69,410	\$ 220,230	\$ 134,560	\$ 85,670	\$ 313,470	\$ 185,410	\$ 128,060
Camp Arlington	-	-	-	13,388	6,920	6,468	17,690	10,680	7,010	13,830	8,250	5,580
Children At Play	318,037	274,264	43,774	1,832,261	1,510,604	321,657	1,967,550	951,400	1,016,150	2,326,130	1,358,590	967,540
Total	\$ 432,004	\$ 332,437	\$ 99,567	\$ 2,004,069	\$ 1,606,534	\$ 397,535	\$ 2,205,470	\$ 1,096,640	\$ 1,108,830	\$ 2,653,430	\$ 1,552,250	\$ 1,101,180

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 returned in 2021.

Day Camp

Summer Camp in 2020 was modified due to the pandemic guidelines and had 760 participants. Full Day camp participation, had 1,259 campers enrolled in 2021. Day camp continued to be an essential program for the working parent, even during the pandemic.



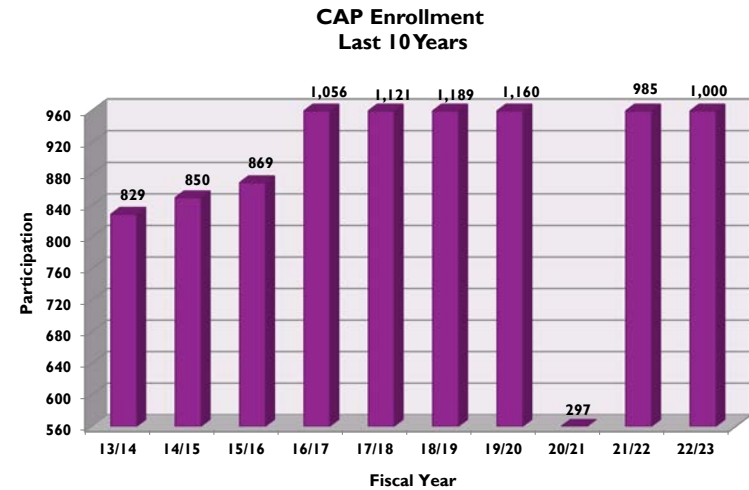
Day Camp & Children at Play (CAP)



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 locations at Pioneer and Recreation Parks that serve 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 2020/21 school year had 297 children enrolled. August through February we hosted CAP at the ARC during remote learning. February through May/June we were back at the schools. Not all of the 297 children participated in CAP when it was held at the ARC. 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 2021-2022 school year had 985 children enrolled.



Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 1,073,587	941,464	1,123,250	1,263,850	1,234,600	1,330,190	1,156,310	332,437	1,606,534	1,096,640	1,552,250
Day Camp Participants	1,327	1,588	1,488	1,488	1,646	1,189	1,997	760	960	1,259	1,316
Number of CAP Participants	829	850	869	86	1,056	1,056	1,160	297	770	985	1,000

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 \$61,350 in 2022/23; the projected net for 2021/22 is \$33,290. 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 as well.

There are five memberships through the Park District at the Senior Center. The Fun & Fit Pass offers daily group fitness classes to participants ranging in age from 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 provided at least 45 day trips during the year and three extended travel trips.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 9,960	\$ 3,090	\$ 6,870	\$ 40,000	\$ 19,200	\$ 20,800	\$ 31,000	\$ 12,550	\$ 18,450	\$ 33,000	\$ 15,700	\$ 17,300
Health Center Membership	9,050	7,480	1,570	30,000	12,000	18,000	12,700	7,110	5,590	15,500	9,000	6,500
Bridge	3,420	2,700	720	11,260	8,190	3,070	7,100	6,530	570	15,000	6,700	8,300
Performing Arts	2,920	4,610	(1,690)	15,510	9,810	5,700	18,000	13,250	4,750	23,760	5,110	18,650
Oil Painting	6,110	4,750	1,360	25,180	17,750	7,430	13,700	9,850	3,850	24,400	17,680	6,720
Crafts	2,640	1,490	1,150	7,820	6,130	1,690	6,500	4,050	2,450	9,360	6,620	2,740
Woodcarving	-	-	-	-	1,440	(1,440)	-	-	-	-	1,440	(1,440)
Woodshop	1,240	3,720	(2,480)	9,520	7,410	2,110	4,100	6,800	(2,700)	4,540	9,920	(5,380)
No Fee Programs	-	20	(20)	-	870	(870)	-	20	(20)	-	870	(870)
Overnight Trips	-	(200)	200	24,500	16,510	7,990	-	-	-	18,900	16,510	2,390
Trips	5,090	13,310	(8,220)	192,720	190,560	2,160	70,000	74,200	(4,200)	175,700	172,800	2,900
Tour Memberships	5,340	-	5,340	10,000	-	10,000	3,900	-	3,900	6,160	-	6,160
Other Senior Programs	680	590	90	14,300	14,120	180	8,180	7,530	650	11,500	14,120	(2,620)
Total	\$ 46,450	\$ 41,560	\$ 4,890	\$ 380,810	\$ 303,990	\$ 76,820	\$ 175,180	\$ 141,890	\$ 33,290	\$ 337,820	\$ 276,470	\$ 61,350

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 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Revenue					
Gift Shop Revenues	\$ 7,920	550	9,050	1,600	6,100
Senior Programs	383,060	46,450	380,810	175,180	337,820
Total Operating Revenue	390,980	47,000	389,860	176,780	343,920
Expense					
Salaries and Wages	68,940	46,810	88,700	62,000	66,500
Commodities	4,340	540	5,000	1,000	2,500
Utilities	4,190	2,930	3,990	3,000	3,000
Contractual Services	3,640	500	3,000	1,480	2,000
Maintenance and Repairs	500	-	500	-	200
Senior Programs	313,300	41,560	303,990	141,890	276,470
Total Operating Expenses	394,910	92,340	405,180	209,370	350,670
Operating Totals					
Total Revenues	390,980	47,000	389,860	176,780	343,920
Total Expenses	394,910	92,340	405,180	209,370	350,670
Gross Surplus/Deficit	\$ (3,930)	(45,340)	(15,320)	(32,590)	(6,750)

Senior Center Operations

COVID-19 continued to effect operations at the Senior Center for the 2021/22 fiscal year. While many participants continued to attend fitness programming, we saw lower enrollment numbers in other areas such as cards, woodworking, and art. The Athletic Club maintained good attendance as hours of operation were extended. The Arlington Classic 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 2022/23 budget, Senior Program revenues continue to cover the majority of costs associated with the Senior Center. As participants continue to feel more comfortable returning to the Senior Center, programming will increase and assist with covering the \$6,750 shortfall.

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 412,906	469,485	425,240	455,860	403,100	322,150	313,314	41,573	303,994	141,891	276,470
Tours Offered	48	51	48	49	45	49	60	11	42	36	46
Arlington Athletic Club Members	211	198	231	209	189	209	191	59	43	65	90

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.

Program Budget

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool	\$ 152,312	\$ 120,645	\$ 31,667	\$ 248,556	\$ 166,777	\$ 81,779	\$ 262,200	\$ 125,005	\$ 137,195	\$ 283,740	\$ 166,450	\$ 117,290
Safety Town	7,326	4,105	3,221	13,230	6,638	6,592	7,330	4,950	2,380	13,230	6,640	6,590
Kaleidoscope Camp	18,301	15,796	2,505	25,200	16,260	8,940	29,430	18,700	10,730	30,000	20,000	10,000
Early Childhood Programs	16,347	8,352	7,996	38,733	30,008	8,725	65,000	29,100	35,900	66,000	30,650	35,350
Concerts	-	-	-	-	5,100	(5,100)	-	1,510	(1,510)	-	2,900	(2,900)
NSP Events	280	-	280	1,000	450	550	120	-	120	1,000	450	550
Total	<u>\$ 195,027</u>	<u>\$ 148,898</u>	<u>\$ 46,129</u>	<u>\$ 326,719</u>	<u>\$ 225,233</u>	<u>\$ 101,486</u>	<u>\$ 366,280</u>	<u>\$ 179,265</u>	<u>\$ 187,015</u>	<u>\$ 396,370</u>	<u>\$ 227,090</u>	<u>\$ 169,280</u>

Preschool

Preschool year-end projected program net for 2021/22 is \$137,195. Our Preschool program is back running with traditional school maximums after being limited last school year due to COVID. Preschool struggled with staffing this school year which lowered staffing expenses. We also were able to remain under budget for supplies by using previously purchased items. We anticipate, after having a strong 22/23 registration, to be back operating with additional enrichment programs, field trips & family activities for Preschoolers. These added enrichments will affect the program expenses. Kaleidoscope Camp ran at Heritage, Camelot and Recreation. The District conducted a partial session in 2020 with 86 campers, compared to 226 campers this past summer in 2021. Program fees and charges pay for the direct costs, plus a specified percentage per Park District policy.

2022 Summer Concerts

The District was excited to welcome back our Kids & Adult Concert Series last summer. The budget reflects six morning Kid’s Concerts in July and August which we partnered with the Arlington Heights Memorial Library sharing the expenses. Staff scheduled our local groups, The Arlingtones and The Community Band, which played evening concerts in North School Park also in July and August.

Safety Town

In 2021, 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.

Preschool Programs



Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 218,488	352,390	339,000	373,650	374,110	360,870	341,294	148,898	225,233	179,265	227,090
Preschool Participants	133	128	147	171	237	158	140	144	134	144	145
Number of Safety Town Participants	164	235	267	263	227	67	69	48	90	134	140
Number of Fitness Participants*	1,115	1,644	139	185	245	-	-	-	-	-	-
Early Childhood Program Participants	913	977	1,047	1,141	1,124	1,141	527	190	530	531	550

* 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

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 1,000 kindergarteners through sixth graders in four divisions playing two seasons per year and travel team soccer. Summer t-ball and Rookie Ball offer classes at neighborhood community centers, Melas Park, and Sunset Meadows. In all, there were 435 participants in the summer t-ball program. There is numerous softball; co-ed adult volleyball; and men's and youth basketball leagues offered as well. In total adult leagues had 285 different teams.

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 2022/23 is estimated to increase 13.0% (\$60,530) from 2021/22 projected actuals. This increase results from easing of COVID-19 restrictions in operating athletic programs.

Athletic Field Rentals continue to remain strong with \$169,430 of revenue compared to \$160,810 projected in 2021/22.

Staff was able to offer youth soccer to 987 participants by having them practice and play in pods of up to 24 participants. Travel Soccer began the yearly season in the fall with 154 players.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Lacrosse	\$ -	\$ -	\$ -	-	-	-	-	-	-	\$ -	\$ -	\$ -
Pre-K Soccer	76,820	55,150	21,670	41,760	27,770	13,990	132,900	87,700	45,200	155,400	103,340	52,060
Youth Soccer	62,080	30,070	32,010	56,650	33,380	23,270	74,680	43,120	31,560	91,500	47,000	44,500
Traveling Soccer	164,590	138,700	25,890	174,450	150,480	23,970	243,150	203,080	40,070	262,300	218,860	43,440
Soccer Camps	-	-	-	-	-	-	-	-	-	-	-	-
Co-Rec Volleyball	-	-	-	34,560	21,100	13,460	27,870	16,500	11,370	38,000	24,000	14,000
Youth Volleyball	-	290	(290)	30,780	11,580	19,200	40,000	26,750	13,250	94,970	66,950	28,020
Gymnasium Drop-In	-	-	-	2,000	-	2,000	2,500	-	2,500	3,000	-	3,000
Ice Hockey	-	5,320	(5,320)	-	-	-	-	-	-	-	-	-
Hoops & Headers	-	-	-	-	-	-	-	-	-	-	-	-
Tee Ball	19,020	6,960	12,060	28,080	16,950	11,130	32,380	18,390	13,990	35,900	26,700	9,200
Athletic Field Rentals	124,440	2,620	121,820	128,550	4,000	124,550	160,810	2,390	158,420	169,430	4,000	165,430
Youth Basketball	46,180	6,650	39,530	78,390	41,630	36,760	80,170	42,630	37,540	119,400	59,890	59,510
Men's Basketball	-	130	(130)	39,200	30,850	8,350	41,980	34,070	7,910	57,350	48,200	9,150
Softball	91,190	34,560	56,630	170,830	90,300	80,530	181,480	90,210	91,270	187,800	98,060	89,740
Dog Park	9,020	1,070	7,950	14,470	1,500	12,970	14,400	960	13,440	15,500	6,500	9,000
	<u>\$ 593,340</u>	<u>281,520</u>	<u>311,820</u>	<u>799,720</u>	<u>429,540</u>	<u>370,180</u>	<u>1,032,320</u>	<u>565,800</u>	<u>466,520</u>	<u>\$ 1,230,550</u>	<u>703,500</u>	<u>527,050</u>

Melas Park

Activities at Melas Park are estimated to generate \$306,800 in revenue and project a net profit of \$57,120 for 2022/23. Melas was able to accommodate 222 softball teams over three different seasons. Senior Softball had 285 participants. Weekend field rentals continue to be in high demand. Canine Commons is included in the Melas budget and for 2022/23. Turf infields were replaced in October 2021 at a cost of \$375,974.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Revenue					
Softball	\$ 163,260	\$ 91,190	\$ 170,830	\$ 181,480	\$ 187,800
Gross Profit - Snack Bar	60,960	12,650	68,800	11,980	12,000
Field Rental Fees	50,980	65,700	78,000	74,250	91,500
Dog Park	11,030	9,020	14,470	14,400	15,500
Total Revenues	\$ 286,230	\$ 178,560	\$ 332,100	\$ 282,110	\$ 306,800
Expense					
Salaries and Wages	37,000	24,430	45,600	31,920	47,720
Commodities	30,880	7,810	34,720	12,970	35,220
Utilities	40,790	48,910	54,960	57,560	59,280
Contractual Services	3,890	2,540	2,900	2,900	2,900
Maintenance & Repair	-	-	-	-	-
Program Expenses	86,780	35,630	91,800	91,170	104,560
Total Operating Expenses	\$ 199,340	\$ 119,320	\$ 229,980	\$ 196,520	\$ 249,680
Gross Surplus/Deficit	\$ 86,890	\$ 59,240	\$ 102,120	\$ 85,590	\$ 57,120

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 1,042,985	926,342	817,560	765,070	812,520	691,900	612,546	281,540	429,532	565,800	703,500
Youth Sports Participation	7,622	7,270	7,574	7,716	5,494	5,500	3,896	4,200	4,500	4,859	5,005
Adult Sports Participation	5,717	5,388	4,484	5,380	5,712	5,900	3,055	1,272	3,000	2,850	2,936
Total Participation	13,339	12,658	12,058	13,096	11,206	11,400	6,951	5,472	7,500	7,709	7,940

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 2021 continued to see operational challenges associated with the pandemic. While operationally we returned to near normal, staffing levels remained low and that impacted the pool schedules and programs offerings. All five outdoor pools were opened along with indoor at ARC. Swim lesson enrollment was 3,755. Interpark swim team returned with 487 enrolled. Muskies competed both in summer and the school year with a total enrollment of 214. Other competitive swim programs included Otters Swim Team and pre-season clinics. Those programs had an enrollment of 198.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 75,719	\$ 34,088	\$ 41,631	\$ 138,120	\$ 52,348	\$ 85,772	\$ 229,080	\$ 125,700	\$ 103,380	\$ 286,800	\$ 163,400	\$ 123,400
Aqua Fitness	-	-	-	-	-	-	-	-	-	-	-	-
Muskie Swim Team	-	13,312	(13,312)	-	32,000	(32,000)	10	24,640	(24,630)	-	32,000	(32,000)
Otter Swim Team	24,689	12,268	12,421	84,000	32,730	51,270	89,750	40,450	49,300	102,540	50,050	52,490
Interpark Swim	-	299	(299)	-	300	(300)	13,590	4,100	9,490	14,620	5,600	9,020
Water Polo	40,558	10,973	29,585	83,816	39,180	44,636	93,200	52,520	40,680	102,390	53,110	49,280
Other Swim Programs	1,748	471	1,277	4,480	2,345	2,135	6,870	2,680	4,190	7,200	3,500	3,700
Birthday Parties	6,663	-	6,663	9,216	1,960	7,256	7,100	1,800	5,300	10,000	3,700	6,300
Total	\$ 149,377	\$ 71,411	\$ 77,966	\$ 319,632	\$ 160,863	\$ 158,769	\$ 443,950	\$ 251,890	\$ 192,060	\$ 527,900	\$ 311,360	\$ 216,540

Aquatics

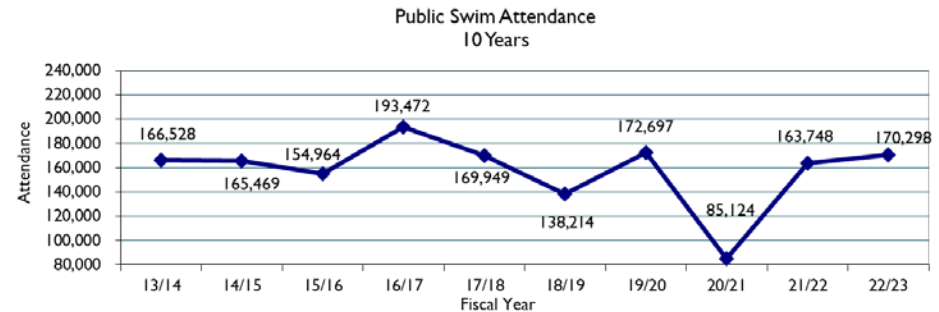


Swimming Pool Operations

The District opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2022. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 89,580 patrons visited an outdoor pool and 15,133 visited the ARC. The 2022/23 aquatic budget assumes that weather will be seasonable. Revenues are based on getting back to selling summer only passes and a full return to normal pool schedules post COVID-19 mitigations. Daily admission fees are being increased 14% for residents in 2022.

Pool Pass and Admissions

Pool admissions experienced a closer return to normal. All five outdoor pools were open, with some limitations to the schedules. It was not a full return to normal. Summer only pool passes were not sold. Entering summer, the District was still under mitigations that would require reservations. Those lifted in early June and opted for daily admission, punch cards, and the annual memberships for admission. Recreation Park was open until the end of September, which was very popular with lap swimmers. Over the summer months 89,580 patrons visited an outdoor pool and 15,133 visited ARC. In 2022/2023, the District will sell summer only pass and anticipate returning to normal pool schedules.



Pool Lifeguards

Outdoor lifeguarding expenses (\$355,990) for 2022/23. Recreation pool was open in September, but staffed mostly by full time staff. Competitive wages and schedule flexibility are two reasons that lifeguards like to work at the Park District.

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Daily Admissions	\$ 173,350	160	36,000	149,610	155,510
Annual Swim Pass-Family	480,100	174,560	668,000	781,500	828,860
Total Pool Admissions	\$ 653,450	174,720	704,000	931,110	984,370

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 376,183	338,178	333,600	362,650	356,160	306,640	210,487	71,411	160,863	251,890	311,360
Number of Pools	6	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	2,341	2,665	2,641	2,641	2,772	2,257	2,862	2,900	3,000	2,546	2,724
Public Swim Attendance	166,528	162,469	154,964	193,472	169,949	138,214	172,698	85,124	119,174	163,748	175,210
Number of Classes Offered	685	619	659	659	686	330	344	971	1000	482	516
Program Registrations	6,860	6,322	6,890	6,890	6,306	2,613	2,773	2,488	5,000	4,654	4,980

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

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. Supervisors also run general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Contractual programs in this category include Irish Step, All Star Sports, 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 2022/23 budget is \$120,980. Most of this revenue is derived from Gymnastics, Karate, and Contractual Youth Sports.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 5,896	\$ 2,966	\$ 12,090	\$ 23,132	\$ 13,110	\$ 10,022	\$ 22,490	\$ 10,400	\$ 2,929	\$ 11,050	\$ 4,490	\$ 6,560
Contractual Youth Sport	53,057	31,205	48,600	68,000	47,600	20,400	162,000	113,400	21,852	172,500	120,750	51,750
Sports	6,633	4,384	490	7,730	5,411	2,319	1,650	1,160	2,249	6,480	5,410	1,070
Pickleball	-	-	500	-	-	-	500	-	-	2,000	-	2,000
Gymnastics	25,710	18,036	33,020	110,078	77,055	33,023	110,080	77,060	7,674	114,520	80,170	34,350
Karate	33,767	19,206	24,540	62,000	43,000	19,000	81,890	57,350	14,560	85,000	59,500	25,500
Track Daily Admissions	-	-	-	-	-	-	-	-	-	-	-	-
Garden Plots	3,854	272	4,720	4,576	750	3,826	4,720	-	3,582	4,940	810	4,130
Special Events	3,520	1,186	5,030	6,400	20,500	(14,100)	8,700	3,670	2,334	9,000	19,800	(10,800)
Center Special Events	3,385	2,725	(789)	18,675	12,250	6,425	560	1,349	660	18,680	12,250	6,430
Total	\$ 135,820	\$ 79,980	\$ 128,201	\$ 300,591	\$ 219,676	\$ 80,915	\$ 392,590	\$ 264,389	\$ 55,841	\$ 424,170	\$ 303,180	\$ 120,990

The Community Centers continue to be staffed with Athletic Supervisors. Center program total enrollment was 5,918. Staff offers several large free one-day events in non-pandemic times such as National Night Out, Picnic in the Park, and Movies in the Park. Along with the free events, staff also offers paid special events like Trunk or Treat.

Performance Measures

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

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 389,854	416,366	403,940	439,110	337,360	358,230	329,154	79,980	219,676	264,389	303,180
Rental attendance	10,588	6,712	14,289	16,134	16,623	17,500	16,682	5,000	7,000	29,736	30,628
Number of activities offered	-	-	-	2,604	2,456	2,219	940	1,395	1,500	950	979
Activity enrollment	-	-	-	20,423	18,688	16,697	6,695	3,300	10,000	5,918	6,096
Number of rentals	-	-	-	516	588	625	536	200	350	1,008	1,038

Lake Arlington



Description

During the summer of 2021, 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 and boat rentals returned as did a normal program schedule of sailing lessons and camps.

	Actual 20/21			Budgeted 21/22			Projected 21/22			Proposed 22/23		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 342	\$ 357	\$ (15)	\$ 1,224	\$ 756	\$ 468	\$ 1,800	\$ 810	\$ 990	\$ 2,580	\$ 1,100	\$ 1,480
Boat Rentals	-	-	-	11,700	-	11,700	12,200	-	12,200	20,000	-	20,000
Boat Storage	3,885	-	3,885	4,500	-	4,500	3,640	-	3,640	4,000	-	4,000
Boat Stickers	840	-	840	350	-	350	660	-	660	700	-	700
Launching Fees	-	-	-	70	-	70	420	-	420	500	-	500
Youth Sailing	24,171	15,805	8,366	32,085	24,330	7,755	47,290	30,650	16,640	44,220	32,630	11,590
Other Lake Programs	3,145	-	3,145	18,688	7,914	10,774	8,090	2,890	5,200	9,420	6,020	3,400
Total	\$ 32,383	\$ 16,162	\$ 16,221	\$ 68,617	\$ 33,000	\$ 35,617	\$ 74,100	\$ 34,350	\$ 39,750	\$ 81,420	\$ 39,750	\$ 41,670

Program Budget

Net program revenue for the proposed 2021/22 budget is \$41,670. 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.

Lake Arlington Operating Budget

This budget includes paddleboard, paddle pontoon boat, paddleboat, kayak, and sailboat rentals, boat storage, and recreation programs. Total participation in Lake programs was 531.

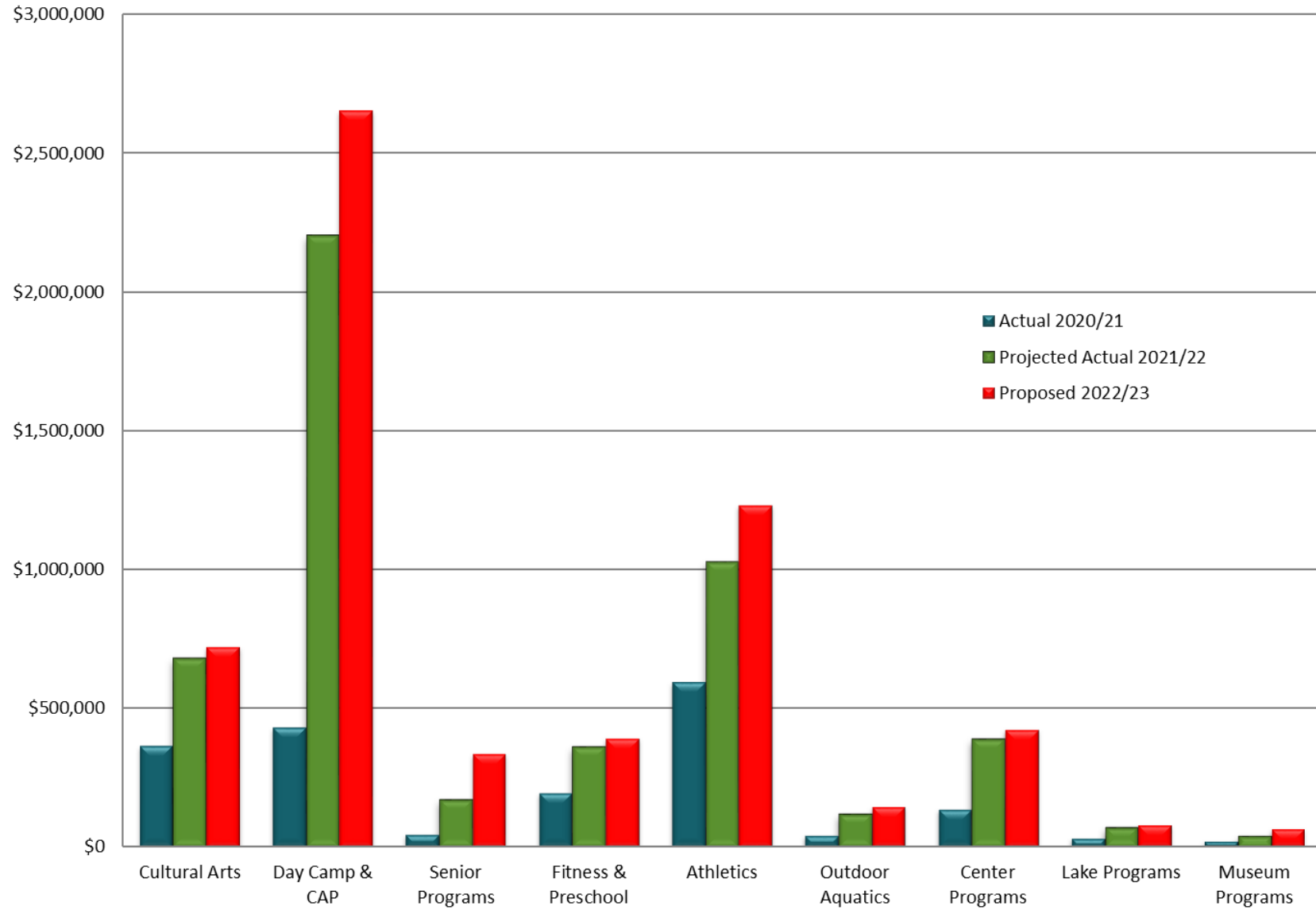
Performance Measures

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

	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Revenue					
Program Revenues	\$ 62,359	\$ 32,193	\$ 67,817	\$ 74,460	\$ 81,920
Snack Bar Gross Profit	8,569	-	5,100	4,340	8,000
Total Revenues	70,927	32,193	72,917	78,800	89,920
Expense					
Salaries and Wages	34,189	3,867	17,410	25,270	36,190
Commodities	5,117	2,080	5,650	5,650	6,100
Utilities	12,168	9,012	10,320	10,980	11,300
Contractual Services	5,139	5,107	5,230	5,230	5,230
Maintenance & Repairs	-	-	-	-	-
Program Expenses	25,865	16,162	33,000	34,350	39,750
Total Expense	82,478	36,229	71,610	81,480	98,570
Gross Surplus/Deficit	\$ (11,551)	(4,035)	1,307	(2,680)	(8,650)

	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Budget 2021/22	Projected 2021/22	Proposed 2022/23
Total Operating Budget	\$ 102,280	94,768	34,940	31,970	30,260	31,610	25,865	16,162	33,000	34,350	39,750
Number of Programs	42	37	47	42	37	33	37	35	35	39	42
Number of Participants	385	404	254	207	220	268	242	250	300	317	338

Program Revenue Comparison by Category



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Program Analysis

			Budgeted 21/22			Projected 21/22			Proposed 22/23		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
300	Arts & Crafts	KD	49,700	30,660	19,040	53,270	34,260	19,010	54,480	35,380	19,100
700	Dance	KD	227,920	148,890	79,030	303,880	153,990	149,890	318,520	173,620	144,900
765	Vibe Dance Company	KD	187,750	120,920	66,830	237,460	118,050	119,410	247,290	146,320	100,970
775	Community Band	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776	Drama/Theatre	KD	33,810	22,270	11,540	48,450	25,850	22,600	55,520	33,190	22,330
799	Contractual Dance	KD	950	650	300	-	-	-	1,090	750	340
920	Arts Camp	KD	24,600	12,140	12,460	42,140	13,120	29,020	44,210	13,710	30,500
Total Cultural Arts			524,730	341,530	183,200	685,200	351,270	333,930	721,110	408,970	312,140
925	Day Camp	KW	158,420	89,010	69,410	220,230	134,560	85,670	313,470	185,410	128,060
928	Camp Arlington	KW	13,390	6,920	6,470	17,690	10,680	7,010	13,830	8,250	5,580
997	Children At Play	KW	1,832,250	1,510,580	321,670	1,967,550	951,400	1,016,150	2,326,120	1,358,590	967,530
Total Day Camp & CAP			2,004,060	1,606,510	397,550	2,205,470	1,096,640	1,108,830	2,653,420	1,552,250	1,101,170
800	Senior Fitness & Athletics	LP	40,000	19,200	20,800	31,000	12,550	18,450	33,000	15,700	17,300
803	Health Center Membership	LP	30,000	12,000	18,000	12,700	7,110	5,590	15,500	9,000	6,500
804	Bridge	LP	11,260	8,190	3,070	7,100	6,530	570	15,000	6,700	8,300
805	Performing Arts	LP	15,510	9,810	5,700	18,000	13,250	4,750	23,760	5,110	18,650
820	Oil Painting	LP	25,180	17,750	7,430	13,700	9,850	3,850	24,400	17,680	6,720
835	Crafts	LP	7,820	6,130	1,690	6,500	4,050	2,450	9,360	6,620	2,740
840	Woodcarving	LP	-	1,440	(1,440)	-	-	-	-	1,440	(1,440)
843	Woodshop	LP	9,520	7,410	2,110	4,100	6,800	(2,700)	4,540	9,920	(5,380)
845	No Fee Programs	LP	-	870	(870)	-	20	(20)	-	870	(870)
859	Overnight Trips	LP	24,500	16,510	7,990	-	-	-	18,900	16,510	2,390
860	Trips	LP	192,720	190,560	2,160	70,000	74,200	(4,200)	175,700	172,800	2,900
861	Tour Memberships	LP	10,000	-	10,000	3,900	-	3,900	6,160	-	6,160
899	Senior Luncheons	LP	14,300	14,120	180	8,180	7,530	650	11,500	14,120	(2,620)
Total Senior Programs			380,810	303,990	76,820	175,180	141,890	33,290	337,820	276,470	61,350
560	General Fitness	MH	-	-	-	2,200	-	2,200	2,400	-	2,400
620	Preschool	EE	248,560	166,780	81,780	260,000	118,730	141,270	281,340	166,550	114,790
630	Safety Town	EE	13,230	6,640	6,590	7,330	4,950	2,380	13,230	6,640	6,590
640	Kaleidoscope Camp	EE	25,200	16,260	8,940	29,430	18,700	10,730	30,000	20,000	10,000
650	Early Childhood Programs	EE	38,730	30,010	8,720	65,000	29,100	35,900	66,000	30,650	35,350
785	Concerts	KD	-	5,100	(5,100)	-	1,510	(1,510)	-	2,900	(2,900)
786	NSP Events	KD	1,000	450	550	120	-	120	1,000	450	550
Total Fitness & Preschool			326,720	225,240	101,480	364,080	172,990	191,090	393,970	227,190	166,780
Total Recreation Programs			3,236,320	2,477,270	759,050	3,429,930	1,762,790	1,667,140	4,106,320	2,464,880	1,641,440

Program Analysis



			Budgeted 21/22			Projected 21/22			Proposed 22/23			Actual 20/21		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
420	Lacrosse	NW	-	-	-	-	-	-	-	-	-	-	-	-
439	Pre-K Soccer	KW	41,758	27,769	13,989	132,900	87,700	45,200	155,400	103,340	52,060	76,820	55,149	21,671
440	Youth Soccer	KW	56,650	33,376	23,274	74,680	43,120	31,560	91,500	47,000	44,500	62,080	30,072	32,008
445	Traveling Soccer	KW	174,450	150,482	23,969	243,150	203,080	40,070	262,300	218,860	43,440	164,593	138,699	25,894
480	Co-Rec Volleyball	CB	34,560	21,100	13,460	27,870	16,500	11,370	38,000	24,000	14,000	-	-	-
483	Youth Volleyball	CB	30,780	11,580	19,200	40,000	26,750	13,250	94,970	66,950	28,020	-	287	(287)
484	Gymnasium Drop-In	KW	2,000	-	2,000	2,500	-	2,500	3,000	-	3,000	-	-	-
540	Hoops & Headers	CB	-	-	-	-	-	-	-	-	-	-	-	-
455	Tee Ball	CB	28,080	16,950	11,130	32,380	18,390	13,990	35,900	26,700	9,200	19,021	6,968	12,054
410	High School Baseball	NW	-	-	-	-	-	-	-	-	-	-	-	-
598	Athletic Field Rentals	NW	128,550	4,000	124,550	160,810	2,390	158,420	169,430	4,000	165,430	124,439	2,624	121,815
400	Youth Basketball	KW	78,390	41,626	36,764	80,170	42,630	37,540	119,400	59,890	59,510	46,179	6,652	39,527
404	Men's Basketball	NW	39,200	30,850	8,350	41,980	34,070	7,910	57,350	48,200	9,150	-	135	(135)
430	Softball	NW	170,833	90,300	80,533	181,480	90,210	91,270	187,800	98,060	89,740	91,190	34,560	56,630
965	Dog Park	CB	14,475	1,500	12,975	14,400	960	13,440	15,500	6,500	9,000	9,022	1,070	7,952
Total Athletics			799,726	429,532	370,193	1,032,320	565,800	466,520	1,230,550	703,500	527,050	593,345	281,540	311,805
100	Swimming Lessons	AN	7,120	3,988	3,132	29,080	8,600	20,480	44,600	26,300	18,300	100	-	100
180	Inter Park Swim	ES	83,816	38,880	44,936	93,200	52,110	41,090	102,390	52,810	49,580	40,558	10,941	29,617
185	Water Polo	SN	-	-	-	-	-	-	-	-	-	-	-	-
199	Other Swim Programs	SN	-	-	-	-	-	-	-	-	-	-	-	-
900	Birthday Parties	ES	-	-	-	-	210	(210)	-	-	-	(150)	-	(150)
Total Aquatics			90,936	42,868	48,068	122,280	60,920	61,360	146,990	79,110	67,880	40,508	10,941	29,567
200	Center Programs	KK	23,132	13,110	10,022	22,490	10,400	12,090	11,050	4,490	6,560	5,896	2,966	2,929
451	Contractual Youth Sports	KK	68,000	47,600	20,400	162,000	113,400	48,600	172,500	120,750	51,750	53,057	31,205	21,852
680	Sports	KK	7,730	5,411	2,319	1,650	1,160	490	6,480	5,410	1,070	6,633	4,384	2,249
490	Pickleball	KK	-	-	-	500	-	500	2,000	-	2,000	-	-	-
510	Gymnastics	KK	110,078	77,055	33,023	110,080	77,060	33,020	114,520	80,170	34,350	25,710	18,036	7,674
520	Karate	KK	62,000	43,000	19,000	81,890	57,350	24,540	85,000	59,500	25,500	33,767	19,206	14,560
563	Track Daily Admissions	KK	-	-	-	-	-	-	-	-	-	-	-	-
955	Garden Plots	KK	4,576	750	3,826	4,720	-	4,720	4,940	810	4,130	3,854	272	3,582
940	Special Events	KK	6,400	20,500	(14,100)	8,700	3,670	5,030	9,000	19,800	(10,800)	3,520	1,186	2,334
941	Center Special Events	KK	18,675	12,250	6,425	560	1,349	(789)	18,680	12,250	6,430	3,385	2,725	660
Total Center Programs			300,591	219,676	80,915	392,590	264,389	128,201	424,170	303,180	120,990	135,820	79,980	55,841

Program Analysis



			Budgeted 21/22			Projected 21/22			Proposed 22/23			Actual 20/21		
Programs			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
090	Adult Sailing	KK	1,224	756	468	1,800	810	990	2,580	1,100	1,480	342	357	(15)
091	Boat Rentals	KK	11,700	-	11,700	12,200	-	12,200	20,000	-	20,000	-	-	-
092	Boat Storage	KK	4,500	-	4,500	3,640	-	3,640	4,000	-	4,000	3,885	-	3,885
093	Boat Stickers	KK	350	-	350	660	-	660	700	-	700	840	-	840
094	Launching Fees	KK	70	-	70	420	-	420	500	-	500	-	-	-
095	Youth Sailing	KK	32,085	24,330	7,755	47,290	30,650	16,640	44,220	32,630	11,590	24,171	15,805	8,366
097	Other Lake Programs	KK	17,888	7,914	9,974	8,090	2,890	5,200	9,420	6,020	3,400	2,955	-	2,955
Total Lake Programs			67,817	33,000	34,817	74,100	34,350	39,750	81,420	39,750	41,670	32,193	16,162	16,031
Total Recreation Facilities			1,259,070	725,076	533,993	1,621,290	925,459	695,831	1,883,130	1,125,540	757,590	801,867	388,623	413,243
Total - All Programs			4,495,409	3,202,378	1,293,031	5,051,220	2,694,525	2,356,695	5,989,470	3,590,320	2,399,150	1,838,874	1,120,784	718,089

			Budgeted 21/22			Projected 21/22			Proposed 22/23			Actual 20/21		
			Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Summary by Program Category														
	Cultural Arts		524,732	341,542	183,190	685,200	351,270	333,930	721,110	408,970	312,140	363,980	209,253	154,728
	Day Camp & CAP		2,004,069	1,606,534	397,535	2,205,470	1,096,640	1,108,830	2,653,440	1,552,250	1,101,190	432,004	332,437	99,567
	Senior Programs		380,820	303,994	76,826	175,180	141,891	33,289	337,820	276,470	61,350	46,456	41,573	4,883
	Fitness & Preschool		326,719	225,233	101,486	364,080	179,265	184,815	393,970	227,090	166,880	194,567	148,898	45,669
	Athletics		799,726	429,532	370,193	1,032,320	565,800	466,520	1,230,550	703,500	527,050	593,345	281,540	311,805
	Outdoor Aquatics		90,936	42,868	48,068	122,280	60,920	61,360	146,990	79,110	67,880	40,508	10,941	29,567
	Center Programs		300,591	219,676	80,915	392,590	264,389	128,201	424,170	303,180	120,990	135,820	79,980	55,841
	Lake Programs		67,817	33,000	34,817	74,100	34,350	39,750	81,420	39,750	41,670	32,193	16,162	16,031
	Total - All Programs		4,495,409	3,202,378	1,293,031	5,051,220	2,694,525	2,356,695	5,989,470	3,590,320	2,399,150	1,838,874	1,120,784	718,089

Summary by Division Manager														
	Recreation Programs*		3,236,340	2,477,302	759,037	3,429,930	1,769,066	1,660,864	4,106,340	2,464,780	1,641,560	1,037,007	732,161	304,846
	Recreation Facilities		1,259,070	725,076	533,993	1,621,290	925,459	695,831	1,883,130	1,125,540	757,590	801,867	388,623	413,243
	Total		4,495,409	3,202,378	1,293,031	5,051,220	2,694,525	2,356,695	5,989,470	3,590,320	2,399,150	1,838,874	1,120,784	718,089

*There is an additional \$64,700 of Museum Program revenues and an additional \$443,660 in Aquatic and Fitness revenue in Fund 10.



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 2022/23 \$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 \$4.3 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 (\$18.4 million). The Park District has the capacity to issue \$7.8 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,299,339 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 2021/22 and 2022/23

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	2021/22	2022/23
Window Replacement - Administration	\$ -	\$ 622,700
Bridge Replacement - ALGC	-	110,000
Pond Shoreline Restoration - ALGC	-	88,000
Parking Lot Replacement - Dryden	-	94,600
Tennis Court Refinishing - Forest View	-	88,000
Roof Coating - Frontier	-	77,700
Basketball Court Replacement Prairie Park	-	112,840
Roof Coating - Heritage	-	78,750
Playground Replacement - Sunset Ridge	-	175,000
Green Slopes Tennis Courts	483,000	-
Vehicle & Equipment Replacements	43,000	156,100
Park Improvements under \$75,000	255,250	558,230
Pickleball Courts - Volz	200,000	-
Roof Replacement - Camelot	102,000	-
*Artificial Turf - Melas	394,000	-
Carried Over From Prior Year	46,000	447,500
Demolition - 406 E. Northwest Hwy	160,000	-
Dryden Tennis/Pickleball Courts	400,000	-
Nickol Knoll Path	150,000	538,110
Dectron Replacement - ARC	446,000	425,450
Path & Basketball Court - Sunset Ridge	110,000	-
Total	\$ 2,789,250	\$ 3,572,980

* Capital Project is Funded Through Recreation Fund

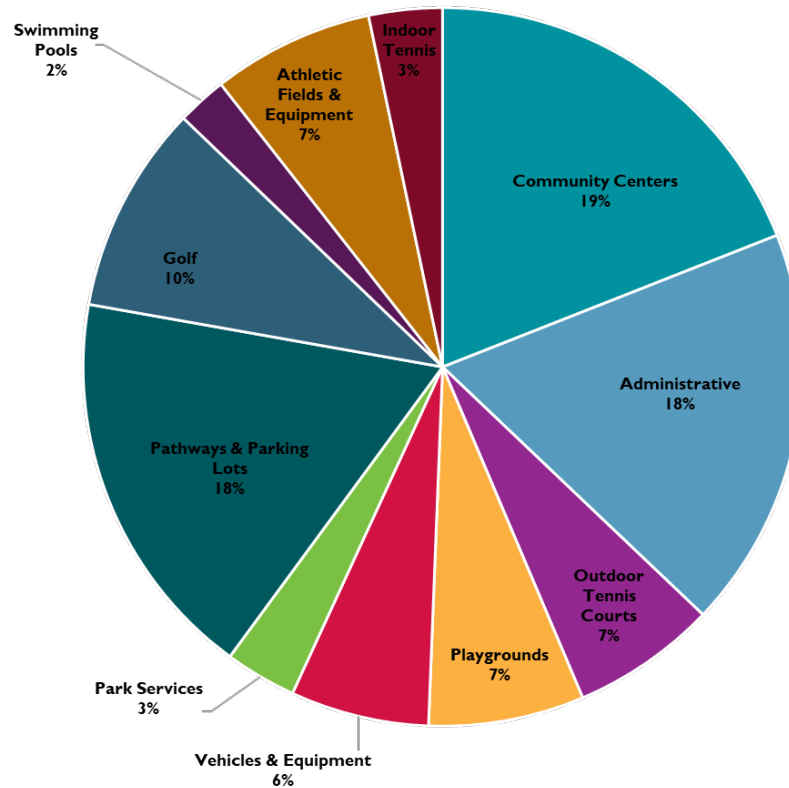
Maintenance of Facilities and Equipment – The Park District anticipates continuing its program of renovating and updating facilities, structures, tennis courts, playgrounds, and general infrastructure under its current schedule of improvements. The implementation of capital projects depends on available financing and the following are projects under \$20,000 that has been included in the budget and total \$526,380.

Projects	2022/23	2022/23
	Capital Fund	Recreation Funds
Office Equipment Replacement	\$ 15,000	\$ -
Computer Equipment/Replacement	20,000	-
Credit Card Reader Replacement	20,000	-
Pool Controller Replacement - Camelot	-	20,000
Fire Hydrant Replacement - Camelot	-	18,000
Court Refinishing - Creekside	-	17,000
Tuckpointing - Davis	20,000	-
RTU Replacement - Frontier Service	12,000	-
RTU Replacement - Hasbrook	-	20,000
Mower Replacement - Nickol Knoll	-	20,000
Utility Cart Replacement - Nickol Knoll	-	15,000
Stucco Coating - Nickol Knoll	-	15,600
Tuckpointing - Nickol Knoll	-	14,200
Bench and Trash Can Replacement - North Sch	-	20,000
Park Furniture Replacement	15,000	-
Pool Furniture	-	15,000
Projects Under \$10,000	20,000	79,580
Contingency	-	150,000
Total	\$ 122,000	\$ 404,380

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 \$368,350 for 2022/23 as the final funding of ADA work related to the construction of ARC is re-paid.

Nearly \$3.6 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	2022/23	2023/24	2024/25	2025/26	2026/27
Administrative	68,000	69,360	71,094	73,227	76,156
Athletic Fields & Equipment	-	78,907	80,880	83,306	86,638
Community Centers	87,000	88,740	90,959	93,687	97,435
Golf	90,000	91,800	94,095	96,918	100,795
Indoor Tennis	20,000	20,400	20,910	21,537	22,399
Playgrounds	-	70,998	72,773	74,956	77,954
Park Services	10,000	245,500	251,638	259,187	269,554
Outdoor Tennis Courts	62,371	63,618	65,209	67,165	69,852
Pathways & Parking Lots	120,000	122,400	125,460	129,224	134,393
	711,166	851,723	873,016	899,207	935,175

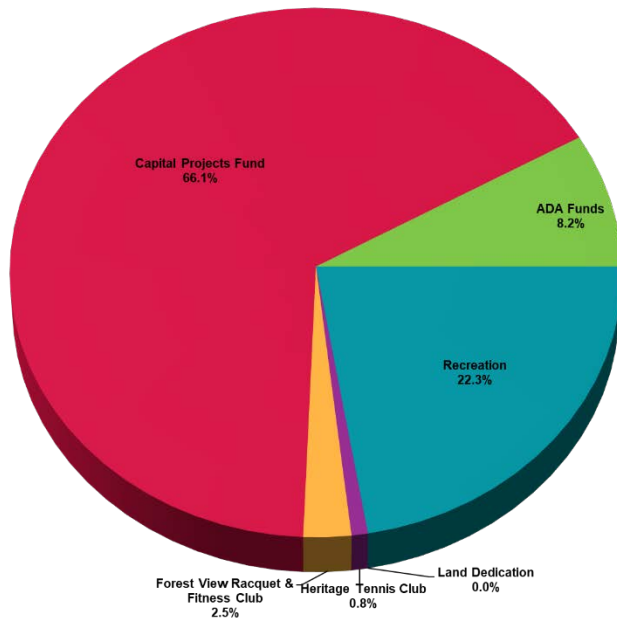
The following legend is provided to explain items included in the Capital Projects – Multiple Year Overview:

Ref# Used for vehicle replacements, this number is the vehicle being replaced.	A Administrative	P Playgrounds
ADA Otherwise indicates that project is an ADA (Americans with Disabilities Act)	AF Athletic Fields & Equipment	PS Park Services
SI Supports 2014-2022 Comprehensive Plan S trategic I nitiative	C Contingency	SW Swimming Pools
Year The year the project starts	CC Community Centers	T Outdoor Tennis Courts
Area This designation allows the District to see how the projects are distributed.	G Golf	VE Vehicle & Equipment
	IT Indoor Tennis	Z Pathways & Parking Lots
	LA Land Acquisition	NI New Initiatives

Capital Improvement Plan



Funding Sources - Amount by Fiscal Year

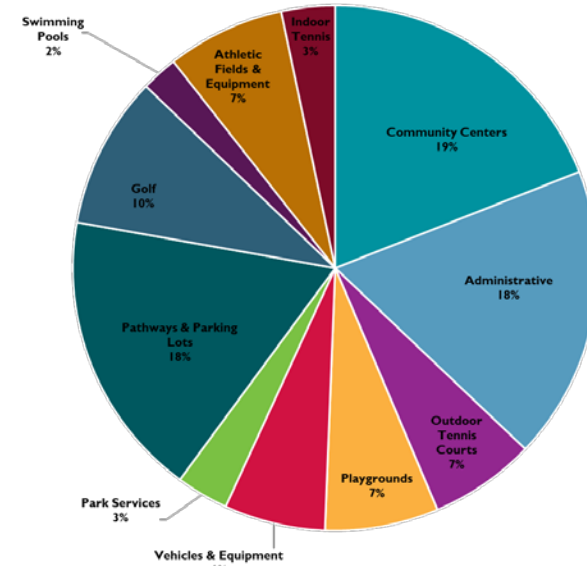


Funding Sources - Percent of Total

	Total Amount	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Recreation	\$ 2,401,270	798,220	1,003,050	200,000	200,000	100,000	100,000
Heritage Tennis Club	97,750	30,250	67,500	-	-	-	-
Forest View Racquet & Fit	1,016,965	88,000	492,165	115,000	217,000	-	104,800
Capital Projects Fund	12,212,242	2,362,880	3,230,905	2,180,755	2,705,456	928,112	804,134
ADA Funds	2,043,640	293,640	350,000	350,000	350,000	350,000	350,000
Total Funding Sources	\$ 17,771,867	3,572,990	5,143,620	2,845,755	3,472,456	1,378,112	1,358,934

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.

Use of Funds - All Projects



Use of Funds - Amount by Fiscal Year

	Total Amount	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Community Centers	\$ 1,560,060	679,800	474,000	319,830	27,000	-	59,430
Administrative	1,918,305	646,000	851,305	55,000	76,000	120,000	170,000
Outdoor Tennis Courts	2,248,550	233,000	1,203,050	302,500	510,000	-	-
Playgrounds	2,154,084	250,000	380,000	690,000	260,000	410,000	164,084
Vehicles & Equipment	972,800	222,800	150,000	150,000	150,000	150,000	150,000
Park Services	759,440	115,100	369,600	50,000	174,740	-	50,000
Pathways & Parking Lots	2,722,180	632,720	130,000	289,800	1,318,730	290,740	60,190
Land Acquisition	450,000	-	50,000	100,000	100,000	100,000	100,000
Golf	1,737,091	335,480	351,500	401,125	228,986	190,000	230,000
Swimming Pools	371,802	80,000	204,000	-	-	42,372	45,430
Athletic Fields & Equipment	1,857,340	259,840	515,000	372,500	410,000	75,000	225,000
Indoor Tennis	1,020,215	118,250	465,165	115,000	217,000	-	104,800
Total Funding Uses	\$ 17,771,867	3,572,990	5,143,620	2,845,755	3,472,456	1,378,112	1,358,934

Capital Improvement Plan

Location: Administration Center

Project Description: Window Replacements

Cost: \$622,700

Funding Source: Capital Projects Fund

Area: Administrative

Project Description:

The project is anticipated to include full replacement of the existing windows and necessary lintels. The windows will be white aluminum clad and mimic the appearance of the existing windows. A limited number of the windows will open to the outside. Staff is in the early stages of the planning process for the project and anticipates a late summer or early fall construction in 2022.

Impact on Operation Budget:

The new windows will allow staff to address water damage to walls near window openings and reduce staff time needed to clean-up water penetration after heavy rainstorms. In addition there will be a positive impact on utility charges.



Capital Improvement Plan

Location: Arlington Lakes Golf Club

Project Description: Cart Path Bridge Replacement

Cost: \$110,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

The cart path bridge that spans the water feature near hole #18 has reached its useful life and is in need of replacement. Staff anticipates bidding the project in May or June with a winter 2023 installation.



Impact on Operation Budget:

Replacement of the bridge will provide safe passage over the water feature for the thousands of golfers who utilize the course each season.

Capital Improvement Plan

Location: Arlington Lakes Golf Club

Project Description: Toro Sidewinder Mower

Cost: \$48,400

Funding Source: Recreation Fund

Area: Golf

Project Description:

The Sidewinder Mower has reached its useful life and is in need of replacement. Staff will research the possibility of acquiring a new replacement that was pre-owned or a demonstration unit from a PGA tournament to reduce the purchasing price.

Impact on Operation Budget:

The replacement Sidewinder Mower will allow staff to better maintain the slopes/embankments 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: Arlington Lakes Golf Club

Project Description: Pond Bank Stabilization/Restoration

Cost: \$88,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

The pond banks at the course are eroding and in need of stabilization/restoration. The stabilization/restoration project is broken up into four proposed phases. Stabilization plans have been created by Michael J. Benkusky, Inc. Staff anticipates bidding the project in May or June with a late fall 2022 or early spring 2023 construction timeframe.



Impact on Operation Budget:

The pond bank stabilization/restoration will prevent further erosion from occurring and protect the cart paths that are in close proximity to the water features.

Capital Improvement Plan

Location: Arlington Ridge Center

Project Description: Dectron Replacement

Cost: \$425,455

Funding Source: Capital Projects Fund

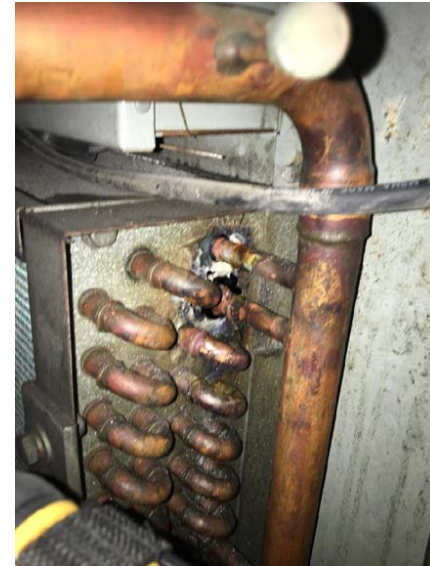
Area: Community Center

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 2022 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: Arlington Ridge Center

Project Description: Roof Top Unit Replacements

Cost: \$70,400

Funding Source: Capital Projects Fund

Area: Community Center

Project Description:

There are three roof top units and a condenser unit installed as part of the 2004 facility renovation that have reached their useful life and are in need of replacement. Staff anticipates bidding the project late spring/early summer with replacement scheduled by Fall 2022.

Impact on Operation Budget:

The replacement of the condenser and roof top units will free up operational funds needed for replacement parts on the aging equipment.



Capital Improvement Plan

Location: Arlington Ridge Center

Project Description: Drop Slide Stair Replacement

Cost: \$27,500

Funding Source: Capital Projects

Area: Community Center



Project Description:

The project is anticipated to include full replacement of the existing drop slide stairs that are rusting out and creating a safety hazard. Staff anticipates completing the stair replacement during the annual shutdown in August 2022.

Impact on Operation Budget:

The new stairs will eliminate the need for staff to perform repairs to the steps during the annual shutdown.

Capital Improvement Plan

Location: Dryden Park

Project Description: Parking Lot Replacement

Cost: \$101,680

Funding Source: Capital Projects

Area: Pathways and Parking Lots



Project Description:

The project includes full replacement of the existing parking lot. The project is a joint venture with School District #25, as the parking lot connects to parking on the Dryden School property. The design/engineering fees are being split 50/50. Project planning is underway with an anticipated bid date of February 2022 and a construction date of June 2022.

Impact on Operation Budget:

The new parking lot will support the pickle ball/tennis court improvements that will be wrapped up this spring.

Capital Improvement Plan

Location: Forest View Racquet and Fitness Club

Project Description: Outdoor Tennis Court Color Coating

Cost: \$88,000

Funding Source: Forest View Fund

Area: Outdoor Tennis Courts

Project Description:

The tennis courts are beginning to show signs of minor cracking and are in need of crack repair and color coating. The color coating will be scheduled sometime during the summer of 2022.



Impact on Operation Budget:

The courts are important for club lessons and tournament play. Tennis courts that are maintained in premium condition will generate more revenue for the club.

Capital Improvement Plan

Location: Frontier Community Center

Project Description: Roof Coating

Cost: \$73,350

Funding Source: Capital Projects

Area: Community Center



Project Description:

The project is anticipated to utilize a roof coating product (similar to what was used on the Recreation Park Bath House) that will provide a 20-year warranty. The coating will effectively address the leaks associated with the aging roof. Staff has started planning for the project and anticipates a late spring or early summer completion date.

Impact on Operation Budget:

The roof coating will eliminate roof leaks that impact programming and require operational time/funding to repair on annual basis.

Capital Improvement Plan

Location: Frontier Service Center

Project Description: Waterline Replacement

Cost: \$34,100

Funding Source: Capital Projects

Area: Park Services



Project Description:

The project is anticipated to include full replacement of the waterline that runs from the community center to the service center. The waterline has broken twice within the last three years and is in need of replacement. The project will be scheduled for completion at the most appropriate time to minimize disruption to the community center.

Impact on Operation Budget:

The waterline replacement will reduce the chance of needing to complete a \$10,000 - \$15,000 repair out of operational accounts.

Capital Improvement Plan

Location: Heritage Community Center

Project Description: Roof Coating

Cost: \$74,600

Funding Source: Capital Projects Fund

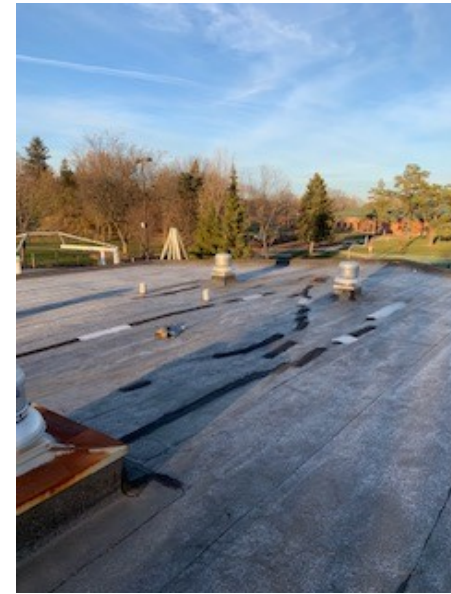
Area: Community Centers

Project Description:

The project is anticipated to utilize a roof coating product (similar to what was used on the Recreation Park Bath House) that will provide a 20-year warranty. The coating will effectively address the leaks associated with the aging roof. Staff has started planning for the project and anticipates a late spring or early summer completion date.

Impact on Operation Budget:

The roof coating will eliminate roof leaks that impact programming and require operational time/funding to repair on annual basis.



Capital Improvement Plan

Location: Nickol Knoll Golf Course

Project Description: Phase II Path Replacement

Cost: \$538,120

Funding Source: Capital Projects (VAH Grant)

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. A select section of the path was removed and repaved in 2021. Staff is in the early stages of the planning process to remove/replace the remaining pavement and anticipates a summer 2022 construction timeline.



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: Brick Paver Replacement

Cost: \$41,580

Funding Source: Recreation Fund

Area: Golf

Project Description:

The brick pavers that comprise the lookout area have settled and are no longer level in several locations. The bricks need to be removed and reset to provide a uniform walking surface. The brick removal and leveling is anticipated to be completed in Fall 2022.



Impact on Operation Budget:

The condition of the lookout space has been a source of complaint by course patrons and residents who visit the space.

Capital Improvement Plan

Location: Prairie Park

Project Description: Basketball Court Replacement

Cost: \$112,840

Funding Source: Capital Projects

Area: Sport Courts

Project Description:

The basketball court at Prairie 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 plans to specify concrete pavement as the base bid and asphalt as an alternate. Staff has started planning for the project and anticipates a February or March bid with construction beginning in June.



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: Sunset Meadows

Project Description: Practice Turf Replacement

Cost: \$30,000 (Carried Over)

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 2022.

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 Park

Project Description: Playground Replacement

Cost: \$175,000

Funding Source: Capital Projects and ADA Funds

Area: Playgrounds

Project Description:

The playground at Sunset Ridge Park was originally installed in 2001 and is in need of replacement. A themed playground installation is being considered. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2022.



Impact on Operation Budget:

The proposed playground replacement will begin to replace the agency's aging playground infrastructure and will cut down on repairs and replacement components.

Capital Improvement Plan

Location: Willow Park

Project Description: Playground Replacement

Cost: \$75,000

Funding Source: Capital Projects and ADA Funds

Area: Playgrounds

Project Description:

The playground at Willow Park was originally installed in 1999 and is in need of replacement. Artificial rock climbing structures are being considered as a replacement option in-lieu of traditional composite play structures. Staff is in the early stages of the planning process for the project and anticipates a late summer or early Fall construction in 2022.



Impact on Operation Budget:

The proposed playground replacement will begin to replace the agency's aging playground infrastructure and will cut down on repairs and replacement components.

Capital Improvement Plan

Location: Davis Street Service Center

Project Description: Garbage Truck Replacement

Cost: \$120,000

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The garbage truck has reached its useful life and is in need of replacement. The garbage packer is 20 years old and rusting through. The truck is a 2011 F-550 with 89,229 miles on it.

Impact on Operation Budget:

Replacement of the 20-year old garbage packer and 11-year old truck will improve staff efficiencies by reducing down time because of equipment breakdown. The replacement garbage truck is needed because of the large quantity of garbage cans spread throughout the park system.



Capital Improvement Plan



Location: Davis Street Service Center

Project Description: Vehicle Aftermarket Equipment

Cost: \$56,100

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The proposed vehicle equipment consists of two plows, a dump body, lift gate, 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	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
										Project Amount							
12-Administration Center																	
02200	12	A	Administration Center			21	A	1	22	Window Replacements	616,000	616,000	-	-	-	-	
02201	12	A	Administration Center			21	A	1	22	Board Room Improvements	30,000	30,000	-	-	-	-	
	12	PS	Administration Center			21	A	1	25	Brick Paver Sidewalk Replacement	21,000	-	-	-	21,000	-	
	12	PS	Administration Center			21	A	1	23	Stair (North End) Reconstruction	50,000	-	50,000	-	-	-	
	12	PS	Administration Center			21	A	1	23	Roofing - Modified Bitumen with Granular Surface (Original Bldg.)	21,875	-	21,875	-	-	-	
	12	PS	Administration Center			21	A	1	23	Roofing - APP Modified Bitumen with Granular Surface (Annex)	24,780	-	24,780	-	-	-	
	12	PS	Administration Center			21	A	1	23	Common Floor Carpet Replacement	35,850	-	35,850	-	-	-	
	12	PS	Administration Center			21	A	1	23	Common Floors - Resilient Tile (Basement)	40,000	-	40,000	-	-	-	
	12	PS	Administration Center			21	A	1	23	Elevator Upgrade	150,000	-	150,000	-	-	-	
	12	PS	Administration Center			21	A	1	23	Emergency Generator Replacement	80,000	-	80,000	-	-	-	
Total											1,837,505	646,000	402,505	-	21,000	-	-
64-Arlington Lakes Golf Club																	
	64	G	Arlington Lakes Golf Club			21	g	1	23	Sealcoating Paths	82,500	-	82,500	-	-	-	
02202	64	G	Arlington Lakes Golf Club			02	g	2	22	Sidewinder Bank Mower	93,400	48,400	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	1	27	Tee Mower	45,000	-	-	-	-	45,000	
	64	G	Arlington Lakes Golf Club			21	g	1	26	Rough Mower	40,000	-	-	-	-	40,000	
	64	G	Arlington Lakes Golf Club			21	g	1	24	Heavy Duty Utility Vehicles	40,000	-	-	20,000	-	20,000	
02203	64	G	Arlington Lakes Golf Club			02	g	1	24	Pond Shoreline Restoration	388,000	88,000	100,000	100,000	100,000	-	
02204	64	G	Arlington Lakes Golf Club	ADA	25%	02	g	1	22	Bridge Replacement	110,000	110,000	-	-	-	-	
	64	G	Arlington Lakes Golf Club			21	g	1	24	Pump Station Improvements	25,000	-	-	25,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	1	25	Greens Mower	246,000	-	66,000	-	60,000	-	
	64	G	Arlington Lakes Golf Club			21	g	1	24	Fairway Mower	170,000	-	55,000	55,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	1	23	Grounds Master	65,000	-	30,000	-	-	35,000	
	64	G	Arlington Lakes Golf Club			21	g	1	25	Workman Cart	58,000	-	-	-	28,000	-	
	64	G	Arlington Lakes Golf Club			21	g	1	26	Bunker Rake Machine	25,000	-	-	-	-	25,000	
	64	G	Arlington Lakes Golf Club			21	g	1	27	Dump Truck with Plow	60,000	-	-	-	-	60,000	
	64	G	Arlington Lakes Golf Club			21	g	1	24	Pick-up with Plow	85,000	-	-	55,000	-	-	
	64	G	Arlington Lakes Golf Club			21	g	1	26	Foley Reel Grinder	60,000	-	-	-	-	60,000	
	64	G	Arlington Lakes Golf Club			21	g	1	23	Greens Roller	18,000	-	18,000	-	-	-	
Total											1,885,900	246,400	351,500	255,000	188,000	160,000	125,000

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



15-Camelot															
15	P	Camelot			21	p	l	26	Playground	130,000	-	-	-	130,000	-
15	t	Camelot			21	t	l	23	Tennis Courts	325,000	-	325,000	-	-	-
15	z	Camelot			21	z	l	23	Paths	160,000	-	30,000	-	-	130,000
Total										615,000	-	355,000	-	-	260,000
32-Carefree															
32	SC	Carefree			21	t	l	25	Tennis Courts Overlay	110,000	-	-	-	110,000	-
32	SC	Carefree			21	AF	l	25	Inline Hockey Rink Overlay - Fence & Dasher Boards	190,000	-	-	-	190,000	-
32	PS	Carefree			21	p	l	25	Playground Renovation (including furniture)	130,000	-	-	-	130,000	-
Total										530,000	-	-	-	430,000	-
71-Carriage Walk															
71	PS	Carriage Walk			21	p	l	27	Playground Renovation (including furniture)	140,000	-	-	-	-	140,000
Total										140,000	-	-	-	-	140,000
33-Centennial															
33	PS	Centennial			21	t	l	25	Tennis Courts	400,000	-	-	-	400,000	-
33	P	Centennial			21	p	l	23	Playground Renovation (including furniture)	125,000	-	125,000	-	-	-
Total										525,000	-	125,000	-	400,000	-
74-Creekside															
74	SC	Creekside			21	t	l	24	Tennis Court & Basketball Half Court Replacement	210,000	-	-	-	210,000	-
74	P	Creekside			21	p	l	26	Playground Renovation (including furniture)	140,000	-	-	-	-	140,000
Total										350,000	-	-	210,000	-	140,000
35-Cronin															
35	P	Cronin			21	A	l	27	Playground Renovation (including furniture)	140,000	-	-	-	-	140,000
Total										140,000	-	-	-	-	140,000
34-Cypress Gardens															
54	AF	Cypress Gardens			21	af	l	24	Backstop Concrete	25,000	-	-	25,000	-	-
54	AF	Cypress Gardens			21	af	l	24	Backstop	25,000	-	-	25,000	-	-
Total										50,000	-	-	50,000	-	-
14-Davis Street Service Center															
14	PS	Davis Street Service Center			21	ps	l	25	Roof Replacement	174,740	-	-	-	174,740	-
14	PS	Davis Street Service Center			21	ps	l	23	Asphalt Lot and Yard	70,000	-	70,000	-	-	-
Total										244,740	-	70,000	-	174,740	-
84-Davis Street II															
22005	84	PS	Davis Street II		21	ps	l	22	Roof Repair/Replacement	60,000	60,000	-	-	-	-
22006	84	PS	Davis Street II		21	ps	l	22	Bulk Material Storage	71,000	21,000	-	-	-	50,000
Total										131,000	81,000	-	-	-	-
36-Dryden															
21003	36	SC	Dryden	ADA	10%	21	t	l	22	Tennis Courts (Carry Over 2021/22)	191,000	191,000	-	-	-
22007	36	SC	Dryden	ADA	15%	21	z	l	22	Parking Lot	94,600	94,600	-	-	-
Total										565,600	285,600	-	-	-	-
37- Evergreen															
37	SC	Evergreen			21	A	l	23	Basketball Court	121,600	-	121,600	-	-	-
Total										121,600	-	121,600	-	-	-

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
										Project Amount							
38-Flentie Park																	
	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	-	-
Total											230,000	-	-	-	230,000	-	-
63-Forest View Racquet & Fitness Club																	
	63	IT	Forest View Racquet & Fitness Club			13	it	I	23	Color Coat indoor courts	139,200	-	34,800	-	-	-	34,800
	63	IT	Forest View Racquet & Fitness Club			13	it	I	23	Sauna Replacements	63,000	-	33,000	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I		Fitness Room (Carry Over From 2019/20)	25,000	-	-	-	-	-	-
	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	23	Tennis Court Clean & Resurface (Indoor)	119,460	-	29,865	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	23	Elevator Upgrade	200,000	-	200,000	-	-	-	-
	63	IT	Forest View Racquet & Fitness Club			13	it	I	24	Ventilation System Replacement	22,000	-	-	22,000	-	-	-
	12	IT	Forest View Racquet & Fitness Club			13	A	I	23	Exterior Wall Tuck-pointing	94,500	-	94,500	-	-	-	-
02208	63	IT	Forest View Racquet & Fitness Club	ADA	25%	13	it	I	22	Outdoor Courts	298,000	88,000	-	-	-	-	70,000
Total											2,065,560	88,000	492,165	115,000	217,000	-	104,800
17-Frontier																	
	17	Z	Frontier			21	z	I	25	Parking Lot Repairs	856,500	-	-	-	856,500	-	-
	17	SC	Frontier			21	t	I	23	Tennis Court and Basketball	25,000	-	25,000	-	-	-	-
02209	17	CC	Frontier			21	cc	I	22	Roof Replacement	77,700	77,700	-	-	-	-	-
	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	SW	Frontier			21	cc	I	27	Fencing Replacement (Pool Perimeter)	25,830	-	-	-	-	-	25,830
	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	SW	Frontier			21	sw	I	27	Swimming Pool Deck - Sectional Replacement	41,300	-	-	-	-	-	20,650
	17	CC	Frontier			21	cc	I	23	Structural Support & Window Lintel Repairs	40,000	-	40,000	-	-	-	-
	12	CC	Frontier			21	A	I	23	Annunciation Panel, Emergency Light Replacement	81,900	-	77,700	-	-	-	-
	17	CC	Frontier			21	cc	I	25	Rooftop Package Unit (Community Center) Replacement (3)	27,000	-	-	-	27,000	-	-
Total											1,530,340	77,700	192,900	23,030	883,500	25,740	46,480
17-Frontier Service Center																	
02210	17	Z	Frontier Service Center			21	ps	2	22	Water Line Replacement	34,100	34,100	-	-	-	-	-
	17	Z	Frontier Service Center			21	ps	I	23	Roof Replacement	71,600	-	71,600	-	-	-	-
Total											105,700	34,100	71,600	-	-	-	-
39-Greenbrier																	
	39	SC	Greenbrier			21	t	I	24	Tennis Courts Repaving	92,500	-	-	92,500	-	-	-
	39	SC	Greenbrier			21	af	I	24	Outdoor Inline Rink Repaving	92,500	-	-	92,500	-	-	-
	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	-	-	-
Total											365,000	-	-	365,000	-	-	-

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated Project Amount							
										2022/23	2023/24	2024/25	2025/26	2026/27	2027/28		
40-Greens																	
	40	P	Greens			21	p	I	23	Playground Renovation	125,000	-	125,000	-	-	-	
Total											125,000	-	125,000	-	-	-	
56-Happiness																	
	56	P	Happiness			21	p	I	26	Playground Renovation	140,000	-	-	-	-	140,000	
Total											140,000	-	-	-	-	140,000	
28-Hasbrook																	
	28	P	Hasbrook			21	p	I	24	Playground Renovation	130,000	-	-	130,000	-	-	
	28	CC	Hasbrook			21	cc	I	23	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	-	
Total											447,600	-	81,600	130,000	136,000	-	
19-Heritage																	
	19	Z	Heritage			21	z	I	25	Parking Lot Repairs	80,000	-	-	-	80,000	-	
	19	SC	Heritage	ADA	20%	02	t	I	23	Tennis Courts	416,350	-	416,350	-	-	-	
02211	19	CC	Heritage			21	cc	I	22	Roofing (Lower & Upper) Repairs	78,750	78,750	-	-	-	-	
	19	PS	Heritage			21	cc	I	23	Site Lighting Replacement	92,400	-	46,200	-	-	-	
	19	SW	Heritage			21	sw	I	27	Fencing (Pool) Replacement	24,780	-	-	-	-	24,780	
	19	SW	Heritage			21	sw	I	26	Swimming Pool Deck - Sectional Replacement	43,920	-	-	-	-	21,960	
	19	PS	Heritage			21	cc	I	24	Sled Hill Improvements	75,000	-	-	75,000	-	-	
Total											1,196,305	78,750	462,550	75,000	80,000	21,960	24,780
89-Heritage Tennis Club																	
	89	IT	Heritage Tennis Club			17	it	I	23	Court - Tennis Court Resurface	120,000	-	40,000	-	-	-	
21005	89	IT	Heritage Tennis Club			17	it	I	22	Repair/Replace Divider Nets (Carry Over From 2019/20)	30,250	30,250	-	-	-	-	
	89	IT	Heritage Tennis Club			17	it	I	23	Court - Install New Backdrops	52,500	-	27,500	-	-	-	
Total											277,750	30,250	67,500	-	-	-	
65-Kingsbridge Arboretum																	
	65	PS	Kingsbridge Arboretum			21	af	I	27	9 Hole Disc Golf Course	150,000	-	-	-	-	150,000	
Total											150,000	-	-	-	-	150,000	
77-Lake Arlington																	
	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	-	-	-	
Total											1,128,000	-	228,000	-	-	-	
70-Lake Terramere																	
	70	P	Lake Terramere			21	p	I	23	Playground Renovation	130,000	-	130,000	-	-	-	
Total											150,000	-	130,000	-	-	-	
91-Melas Park																	
	91	Z	Melas Park			21	af	I	23	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											405,000	-	365,000	-	-	-	
43-Methodist																	
	43	Z	Methodist			21	z	I	26	ADA Sidewalk Improvements	110,000	-	-	-	-	110,000	
Total											110,000	-	-	-	-	110,000	

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
										Project Amount							
75-Nickol Knoll																	
	75	G	Nickol Knoll			21	g	1	25	Service Center Roof Replacement	40,986	-	-	-	40,986	-	-
	75	G	Nickol Knoll			21	g	1	24	Pond Dredging	100,000	-	-	100,000	-	-	-
	75	G	Nickol Knoll			21	g	1	24	Well Improvements	25,000	-	-	25,000	-	-	-
20005	75	G	Nickol Knoll	ADA	20%	21	z	1	22	Asphalt Pavement Repairs (Funded Through VAH Grant)	678,880	538,120	-	-	-	-	35,190
02212	75	G	Nickol Knoll	ADA	20%	02	g	1	22	Sidewalk Brick Paver Replacement	79,380	41,580	-	-	-	-	-
20020	75	G	Nickol Knoll			21	g	1	22	Spit Rail Fence Replacement (Carry Over From 2021/22)	57,800	20,000	-	-	-	-	-
	75	G	Nickol Knoll			21	g	1	24	Roofing (Club House) Asphalt Shingle Replacement	21,125	-	-	21,125	-	-	-
	75	G	Nickol Knoll			21	z	1	25	Parking Lot Lighting Replacements	65,000	-	-	-	65,000	-	-
Total											1,341,824	599,700	-	146,125	105,986	-	35,190
25-ARC																	
02213	25	CC	ARC			02	cc	1	22	RTU Units	70,400	70,400	-	-	-	-	-
21008	25	CC	ARC			21	cc	1	22	Dectron Replacement (Carry Over 2021/22)	425,450	425,450	-	-	-	-	-
02214	25	CC	ARC			02	cc	1	22	Drop Slide Stairs	27,500	27,500	-	-	-	-	-
Total											523,350	523,350	-	-	-	-	-
44-Patriots																	
	44	cc	Patriots			21	cc	1	23	Basketball Courts	169,000	-	169,000	-	-	-	-
Total											594,000	-	169,000	-	-	-	-
21-Pioneer																	
	21	PS	Pioneer			21	p	1	27	Playground Surfacing	48,168	-	-	-	-	-	24,084
	21	AF	Pioneer			21	af	1	24	Backstop & Sideline Fencing Replacement (Field #2)	70,000	-	-	35,000	-	-	-
	21	AF	Pioneer			21	af	1	24	Backstop & Sideline Fencing Replacement (Field #3)	70,000	-	-	35,000	-	-	-
	21	AF	Pioneer			21	af	1	24	Backstop & Sideline Fencing Replacement (Field #4)	70,000	-	-	35,000	-	-	-
02215	21	SW	Pioneer			21	sw	1	22	Replace Pool Filter	80,000	80,000	-	-	-	-	-
	21	SW	Pioneer			21	sw	1	23	Pool Bathhouse Roof Replacement	100,000	-	100,000	-	-	-	-
	21	z	Pioneer			21	z	1	24	Pathway Replacement	214,800	-	-	214,800	-	-	-
Total											927,052	80,000	100,000	319,800	-	-	24,084
67-Prairie																	
02216	67	PS	Prairie	ADA	20%	02	af	1	22	Basketball Court	112,840	112,840	-	-	-	-	-
	67	PS	Prairie			21	p	1	24	Playground Renovation	130,000	-	-	130,000	-	-	-
Total											242,840	112,840	-	130,000	-	-	-
23-Recreation																	
	23	PS	Recreation			21	p	1	24	Skatepark	300,000	-	-	300,000	-	-	-
	23	Z	Recreation			21	z	1	23	Concrete Walk Replacements/Repairs	25,000	-	25,000	-	-	-	-
	23	AF	Recreation			21	af	1	23	Backstop Concrete (American Legion Field)	25,000	-	25,000	-	-	-	-
	23	CC	Recreation			21	cc	1	24	HWAC Improvements	125,000	-	-	125,000	-	-	-
	23	SW	Recreation			21	cc	1	23	Hot Water Storage Tank and Heater (Bathhouse)	24,000	-	24,000	-	-	-	-
	23	Z	Recreation			21	z	1	25	Asphalt Pavement Overlay for Parking Lot	46,230	-	-	-	46,230	-	-
	23	Z	Recreation			21	z	1	23	Concrete Stairs (Rec Building) (Carry Over From 2019/20)	50,000	-	50,000	-	-	-	-
	23	PS	Recreation			21	cc	1	27	Site Lighting (25' Pole Mounted) Replacement	33,600	-	-	-	-	-	33,600
	23	SW	Recreation			21	sw	1	23	Swimming Pool Equipment/Repairs	50,000	-	25,000	-	-	-	-
	23	SW	Recreation			21	sw	1	26	Swimming Pool Deck - Sectional Replacement	40,824	-	-	-	-	20,412	-
	23	CC	Recreation			21	cc	1	23	Roofing (Rec) Asphalt Shingle Replacement	64,000	-	64,000	-	-	-	-
	23	CC	Recreation			21	cc	1	23	Common Floors (Rec) Replacement (Resilient Tile)	24,000	-	24,000	-	-	-	-

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



	23	CC	Recreation			21	cc	I	24	DHW Piping Replacement	36,000	-	-	36,000	-	-	-	-	-
	23	SW	Recreation			21	sw	I	23	Boiler Replacement - Bathhouse	54,000	-	54,000	-	-	-	-	-	-
	23	T	Recreation			02	t	I	23	Tennis Courts	436,700	-	436,700	-	-	-	-	-	-
	23	CC	Recreation			21	cc	I	24	Bathroom Modifications (Rec)	60,800	-	-	60,800	-	-	-	-	-
	23	AF	Recreation			21	af	I	25	Baseball Field - Netting/Fencing Extension	25,000	-	-	-	25,000	-	-	-	-
	23	AF	Recreation			21	af	I	25	Baseball Field - Dugout Improvements/Renovations	40,000	-	-	-	40,000	-	-	-	-
	23	PS	Recreation			21	a	I	26	Park Lighting Replacements	65,000	-	-	-	-	-	65,000	-	-
Total											1,733,364	-	727,700	521,800	111,230	85,412	33,600		
61-Sunset Meadows																			
	21011	61	G	Sunset Meadows		02	g	I	22	Turf Practice Green Replacement (Carry Over From 2021/22)	27,500	27,500	-	-	-	-	-	-	-
		61	G	Sunset Meadows		21	g	I	26	Driving Range Retaining Wall Replacement	30,000	-	-	-	-	-	30,000	-	-
		61	G	Sunset Meadows		21	g	I	27	Driving Range Partition Replacements	25,000	-	-	-	-	-	-	-	25,000
		61	G	Sunset Meadows		21	g	I	27	Driving Range Lighting Replacements/Improvements	80,000	-	-	-	-	-	-	-	80,000
Total											662,500	27,500	-	-	-	-	30,000	105,000	
78-Sunset Ridge																			
	22018	78	P	Sunset Ridge	ADA	26%	02	p	I	22	Playground - Replacement (Including New Edge)	175,000	175,000	-	-	-	-	-	-
	21012	78	SC	Sunset Ridge	ADA	9%	02	af	I	22	Outdoor Basketball Court - Replacement (Carry Over 2021/22)	22,000	22,000	-	-	-	-	-	-
	21013	78	Z	Sunset Ridge			21	z	I	24	Asphalt Walks - Renovate with Concrete	50,000	-	-	50,000	-	-	-	-
48-Volz																			
	21014	48	SC	Volz	ADA	10%	21	t	I	22	Tennis Court Replacement (Carry Over 2021/22)	42,000	42,000	-	-	-	-	-	-
Total											42,000	42,000	-	-	-	-	-	-	-
49-Westgate																			
		49	P	Westgate			21	p	I		Playground Replacement	140,000	-	-	-	-	-	-	-
Total											140,000	-	-	-	-	-	-	-	-
57-Willow																			
	22019	57	P	Willow	ADA	26%	02	p	I	22	Playground - Replacement	75,000	75,000	-	-	-	-	-	-
		57	Z	Willow			21	z	I	25	Asphalt Walks - Replacement	90,000	-	-	-	90,000	-	-	-
Total											165,000	75,000	-	-	-	90,000	-	-	-
9-General Park Use																			
		9	PS	General Park Use			21	A	I	24	ADA Transition Plan Projects	450,000	-	30,000	30,000	30,000	30,000	30,000	30,000
		9	Z	General Park Use			21	z	I	24	Path Replacement	375,000	-	25,000	25,000	25,000	25,000	25,000	25,000
		9	PS	General Park Use			21	A	I	24	Boundary & Topographic Surveys	100,000	-	25,000	25,000	25,000	25,000	-	-
		9	AF	General Park Use			21	af	I	24	Athletic & Concrete Repairs & Replacements - General	1,225,000	-	125,000	125,000	75,000	75,000	75,000	75,000
	21008	9	CC	General Park Use			21	af	I	22	Elevator Repairs (Carry Over 2021/22)	90,000	-	-	-	-	-	-	-
	21010	9	CC	General Park Use			21	af	I	22	Demolition of Property (Carry Over 2021/22)	35,000	35,000	-	-	-	-	-	-
		9	PS	General Park Use			21	A	I	23	Rekey All Facilities	100,000	-	100,000	-	-	-	-	-
Total											2,375,000	125,000	305,000	205,000	155,000	155,000	130,000		
97-Vehicle/Equipment Replacements																			
	22020	97	ve	Vehicle/Equipment Replacement			21	ve	I	22	Garbage Truck Replacement	120,000	120,000	-	-	-	-	-	-
	22021	97	ve	Vehicle/Equipment Replacement			21	ve	I	22	Vehicle & Equipment Replacements (Zero Turn Mowers - 2)	40,000	40,000	-	-	-	-	-	-
	22022	97	ve	Vehicle/Equipment Replacement			21	ve	I	24	Vehicle & Equipment Replacements (Dump Body, Lift Gate, and two Plows)	2,312,800	62,800	150,000	150,000	150,000	150,000	150,000	150,000
Total											2,472,800	222,800	150,000	150,000	150,000	150,000	150,000		
Contingency & Land Acquisition																			
			LA	Contingency & Land Acquisition			02	la	I	24	Land Acquisition (new)	1,450,000	-	50,000	100,000	100,000	100,000	100,000	100,000
Total											1,450,000								
Total Projects											29,029,330	3,572,990	5,143,620	2,845,755	3,472,456	1,378,112	1,358,934		

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

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LEGAL DOCUMENTS

**ORDINANCE NO. 723
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, 2022
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2023**

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 10th day of May, 2022 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, 2022 and ending April 30, 2023 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, 2022 and ending on the thirtieth (30th) day of April, 2023:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries & Wages	\$ 2,643,670	\$ 2,908,037
Insurance	632,900	696,190
Commodities	282,260	310,486
Utilities	129,520	142,472
Contractual Services	1,067,710	1,174,481
Maintenance and Repairs	512,890	564,179
Marketing & Community Relations	199,340	219,274
Transfers In/Out	1,905,000	2,095,500
I. CORPORATE FUND TOTAL		\$ 8,110,619

II. RECREATION FUND		
Salaries & Wages	\$ 3,255,910	\$ 3,581,501
Insurance	402,310	442,541
Commodities & Supplies	506,530	557,183
Utilities	423,220	465,542
Contractual Services	561,130	617,243
Maintenance & Repairs	157,200	172,920
Program Expense	3,590,320	3,949,352
Marketing & Community Relations	58,200	64,020
Debt Service	340,000	374,000
Capital Outlay	651,670	716,837
Provision for Contingency	150,000	165,000
II. RECREATION FUND TOTAL		\$ 11,106,139
	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries & Wages	\$ 150,200	\$ 165,220
Insurance	14,520	15,972
Commodities & Supplies	38,220	42,042
Utilities	25,470	28,017
Contractual Services	27,820	30,602
Maintenance & Repairs	14,570	16,027
Marketing & Community Relations	1,250	1,375
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		\$ 299,255
	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries & Wages	\$ 855,100	\$ 940,610
Insurance	60,660	66,726
Pension/FICA Expense	75,990	83,589
Commodities & Supplies	201,190	221,309
Utilities	79,070	86,977
Contractual Services	116,060	127,666
Maintenance & Repairs	25,890	28,479
Marketing & Community Relations	13,550	14,905
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		\$ 1,570,261

	Budget	Appropriation
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries & Wages	\$ 632,020	\$ 695,222
Insurance	60,120	66,132
Pension/FICA Expense	59,650	65,615
Commodities & Supplies	44,330	48,763
Utilities	65,340	71,874
Contractual Services	49,420	54,362
Maintenance & Repairs	6,800	7,480
Marketing & Community Relations	850	935
Capital Outlay	88,000	96,800
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		\$ 1,107,183
	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries & Wages	\$ 540,180	\$ 594,198
Insurance	104,730	115,203
Pension/FICA Expense	50,130	55,143
Commodities & Supplies	31,970	35,167
Utilities	42,370	46,607
Contractual Services	46,930	51,623
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	8,750	9,625
Capital Outlay	30,250	33,275
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		\$ 960,641
	Budget	Appropriation
IIE. RECREATION - ARLINGTON RIDGE CENTER FUND		
Salaries & Wages	\$ 318,400	\$ 350,240
Insurance	21,220	23,342
Pension/FICA Expense	36,320	39,952
Commodities & Supplies	42,600	46,860
Utilities	197,140	216,854
Contractual Services	51,710	56,881
Maintenance & Repairs	22,500	24,750
Pool Expenditures	532,460	585,706
Fitness Expenditures	390,420	429,462
Marketing & Community Relations	2,500	2,750
IIE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL		\$ 1,776,797

	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
IMRF Pension	\$ 1,258,130	\$ 1,383,943
FICA	826,910	909,601
III. PENSION FUND & SOCIAL SECURITY TOTAL		\$ 2,293,544
	Budget	Appropriation
IV. INSURANCE FUND		
Liability Premiums	\$ 76,380	\$ 84,018
Workers' Compensation	146,950	587,800
Unemployment Compensation	127,140	508,560
IV. INSURANCE FUND TOTAL		\$ 1,180,378
	Budget	Appropriation
V. PUBLIC AUDIT FUND		
Audit Services	\$ 32,270	\$ 35,497
V. PUBLIC AUDIT FUND TOTAL		\$ 35,497
	Budget	Appropriation
VI. MUSEUM FUND		
Salaries & Wages	\$ 153,590	\$ 168,949
Insurance	18,010	19,811
Commodities & Supplies	5,530	6,083
Utilities	4,250	4,675
Contractual Services	7,300	8,030
Program Expense	29,630	32,593
Marketing & Community Relations	31,550	34,705
VI. MUSEUM FUND TOTAL		\$ 274,846
	Budget	Appropriation
VII. ADA Fund		
District's Share of NWSRA Joint Agreement Expenses:		
NWSRA Contribution	\$ 571,990	\$ 629,189
Recreation Overhead Contribution	141,350	155,485
ADA Compliance Projects	368,350	405,185
VII. ADA FUND TOTAL		\$ 1,189,859
	Budget	Appropriation
VIII. DEBT SERVICE FUND		
Bank Charges	\$ 1,650	\$ 1,815
Interest	383,770	422,147
Principal	1,919,000	2,110,900
VIII. DEBT SERVICE FUND TOTAL		\$ 2,534,862

VIV. CAPITAL PROJECTS FUND		
Capital Projects	\$ 2,656,710	\$ 2,922,381
Professional Services	-	-
VIII. DEBT SERVICE FUND TOTAL		\$ 2,922,381
SUMMARY OF FUNDS		
I. CORPORATE FUND		\$ 8,110,619
II. RECREATION FUND		11,106,139
IIA. NICKOL KNOLL GOLF CLUB FUND		299,255
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,570,261
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		1,107,183
IID. HERITAGE TENNIS CLUB FUND		960,641
IIIE. ARLINGTON RIDGE CENTER FUND		1,776,797
III. PENSION & SOCIAL SECURITY FUND		2,293,544
IV. INSURANCE FUND		1,180,378
V. AUDIT FUND		35,497
VI. MUSEUM FUND		274,846
VII. NWSRA FUND		1,189,859
VIII. DEBT SERVICE FUND		2,534,862
VIV. CAPITAL PROJECTS FUND		2,922,381
TOTAL SUMMARY OF ALL FUNDS		\$ 35,362,262

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, 2022 and ending April 30, 2023 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2023 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 \$22,276,207.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$31,569,740.
- c. An estimate of the expenditures contemplated for the fiscal year is \$31,424,910.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$22,421,037.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$15,973,590.

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 10th day of May, 2022:

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, 2022
AND ENDING April 30, 2023**

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, 2022 and ending April 30, 2023, are estimated as follows:

ESTIMATE OF REVENUE

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 15,973,590
Debt Proceeds	-
Grant Proceeds	533,000
Replacement Taxes	362,550
Rental Income	225,380
Interest Income	75,970
NWSRA Administration Fee	141,350
Donations & Misc Revenue:	336,030
Recreation Program Fees	6,054,170
Scholarships/Discounts	(92,000)
Swimming Pool Revenues	1,394,030
Fitness Revenue	589,960
Tennis Club Revenues	2,148,380
Golf Club Revenues	1,922,330
Transfer In	<u>1,905,000</u>
Total Revenue	\$ 31,569,740

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 10th day of May, 2022.

Jason S. Myers, Treasurer

[SEAL]

STATE OF ILLINOIS)
)
COUNTY OF COOK)

CERTIFICATION

I, Carrie A. Fullerton, do hereby certify that I am the duly qualified and acting Board Secretary of the Arlington Heights Park District in the county and state aforesaid, and, as such Assistant Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Arlington Heights Park District, Cook and Lake Counties, Illinois, for the Fiscal Year beginning May 1, 2022 and ending April 30, 2023," as adopted by the Board of Commissioners at its properly convened meeting held on the 10th day of May, 2022, as appears from the official records of the Arlington Heights Park District in my care and custody.

Carrie A. Fullerton, Board Secretary
Arlington Heights Park District



STATISTICS

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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 began to 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 2022/23 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



	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Proposed 2022/23
Population	75,101	75,101	75,101	75,101	75,525	75,525	75,525	75,525	73,692	73,692
Parks										
Number	58	58	58	58	58	58	58	58	58	58
Owned Acres	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.50
Leased Acres	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	258.56	256.48
Total Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98
Facilities										
Playgrounds	44	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
Pickleball	0	0	0	0	0	0	0	0	16	16
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	50	50	50	50	50	50	50	48	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
Public Swim										
Attendance	166,528	162,469	154,964	193,472	169,949	138,214	85,124	85,124	163,748	188,310
Recreation Programs										
Registrants	44,850	45,088	46,935	46,800	43,200	43,955	40,195	14,927	31,952	32,911
Classes Offered (less cancelled)	3,859	4,109	3,573	3,538	3,567	3,820	3,689	3,250	3,080	3,234
Golf Club Rounds										
Arlington Lakes	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	44,338	41,500
Nickol Knoll	13,872	15,421	16,771	14,300	15,170	16,000	15,170	20,121	18,385	18,937
Racquet Club Memberships										
Forest View Tennis/Racquetball	862	843	773	820	742	760	647	634	640	650
Heritage Tennis Club	468	485	539	451	542	451	531	534	539	550
Racquet Club Court Use %										
Forest View Tennis	76%	77%	71%	70%	63%	70%	70%	71%	72%	72%
Heritage Tennis Club	55%	56%	56%	54%	51%	54%	61%	51%	52%	61%
Assessed Valuation (in thousands)	2,381,334	2,406,138	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,295,107	3,459,862
Tax Rate (per \$100 assessed value)	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.479	0.476

General Information Statistics Per Capita



	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Projected 2021/22	Proposed 2022/23
Population	75,101	75,101	75,101	75,101	75,525	75,525	75,525	75,525	73,692	73,692
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98
Parks	58	58	58	58	58	58	58	58	58	58
Operating Budget	25,031,354	32,000,525	24,886,261	23,897,781	29,940,330	24,077,090	24,215,332	19,878,244	23,070,375	27,479,930
Cost per Capita	333	426	331	318	396	319	321	263	313	373
Cost per Acre	34,961	44,695	34,758	33,378	41,817	33,628	33,821	27,764	32,312	38,488
Cost per Household	803	1,027	799	767	955	768	773	632	754	899
Tax Revenues	14,797,666	14,828,183	15,231,240	14,174,870	13,710,130	13,849,140	14,008,124	14,465,927	15,612,810	15,973,590
Cost per Capita	197	197	203	189	182	183	185	192	212	217
Cost per Acre	20,668	20,710	21,273	19,798	19,149	19,343	19,565	20,204	21,867	22,373
Cost per Household	475	476	489	455	437	442	447	460	511	522
Cost per Taxpayer	627	630	619	483	489	508	452	464	474	471
Recreation Program Revenue	5,506,647	5,628,187	5,851,220	6,146,520	6,766,240	6,766,240	5,838,309	1,860,230	5,091,990	6,054,170
Program Enrollment	44,850	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	32,911
Average Revenue per Registrant	123	125	125	132	154	154	145	125	159	184
Recreation Program Expense	3,681,209	3,532,992	3,711,340	3,931,720	3,791,770	3,791,770	3,319,337	1,130,600	2,707,005	3,619,950
Classes Offered (less cancelled)	3,859	4,109	3,573	3,538	3,567	3,820	3,689	3,250	3,529	3,234
Average Expense per Class	954	860	1,039	1,111	1,063	993	900	348	767	1,119
Arlington Lakes Golf Club Expenses	1,169,790	1,371,150	878,610	1,133,200	1,259,280	1,233,440	1,162,283	1,103,590	1,293,300	1,427,510
Arlington Lakes Golf Club Rounds	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	41,500	44,338
Cost per Round	27	34	157	29	30	30	25	25	31	32
Racquet Club Expenses (no capital)	1,480,102	1,464,287	1,824,770	1,399,190	1,456,440	1,456,080	1,434,180	1,389,166	1,546,770	1,761,590
Racquet Club Memberships	1,330	1,328	1,312	1,271	1,284	1,284	1,211	1,168	1,179	1,200
Cost per Member	1,113	1,103	1,391	1,101	1,134	1,134	1,184	1,189	1,312	1,468
Assessed Valuation (in thousands)	2,381,334	2,406,138	2,348,901	2,780,203	2,827,099	2,800,117	3,226,380	3,249,612	3,295,107	3,459,862
Tax Rate (per \$100 assessed value)	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.479	0.476

Public Swimming Pool Attendance



Pool	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Camelot	13,228	15,871	15,588	20,386	16,337	18,119	19,493	10,144	9,958
Frontier	23,915	24,347	24,001	30,654	25,625	27,000	25,779	-	19,431
Heritage	19,030	19,831	18,883	28,345	24,291	22,049	22,097	-	11,009
Pioneer	33,074	27,614	27,272	31,530	25,584	29,239	31,153	9,903	26,228
Recreation	12,381	17,995	12,575	18,114	15,702	1,621	16,766	18,842	22,882
Olympic / ARC	64,900	56,811	56,645	64,443	62,410	25,586	57,410	46,235	74,240
All Pools	166,528	162,469	154,964	193,472	169,949	123,614	172,698	85,124	163,748

*Olympic renamed to Arlington Ridge Center in 2020

** 2021-22 pool attendance includes projection for March-Apr '22 at ARC

Recreation Program Statistics



	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Summer											
Programs Offered	1,160	1,263	1,245	1,223	999	1,243	1,271	1,242	1,415	1,776	1,204
Programs Closed	221	219	230	234	160	198	198	149	273	248	1,027
Programs Cancelled	255	350	311	213	269	265	265	272	190	477	156
Residents Enrolled	15,644	9,703	8,113	8,002	7,808	8,150	7,974	6,471	14,379	4,840	9,965
Non-Residents Enrolled	3,895	1,422	715	1,086	1,217	1,006	1,006	1,380	1,777	673	1,122
Total Enrolled	19,539	11,125	8,828	9,088	9,025	9,156	8,980	7,851	16,156	5,513	11,087
Fall											
Programs Offered	1,099	1,635	1,615	1,535	1,253	1,216	1,351	1,376	1,168	1,463	1,108
Programs Closed	276	379	407	348	374	298	298	419	260	219	741
Programs Cancelled	239	374	330	266	286	308	308	230	199	496	181
Residents Enrolled	13,029	15,396	14,213	12,466	11,470	12,716	12,216	12,486	10,684	3,496	10,001
Non-Residents Enrolled	3,665	3,499	1,642	2,379	2,471	2,164	1,164	2,803	2,473	801	1,860
Total Enrolled	16,694	18,895	15,855	14,845	13,941	14,880	13,380	15,289	13,157	4,297	11,861
Winter											
Programs Offered	620	890	867	902	984	925	867	898	959	702	592
Programs Closed	312	258	249	222	236	227	227	239	294	233	237
Programs Cancelled	167	244	212	147	160	172	172	149	133	260	91
Residents Enrolled	6,426	6,182	5,738	6,635	8,217	7,663	6,613	6,488	6,425	2,163	4,317
Non-Residents Enrolled	1,301	1,205	1,067	1,181	1,735	1,328	1,328	1,190	1,019	387	764
Total Enrolled	7,727	7,387	6,805	7,816	9,952	8,991	7,941	7,678	7,444	2,550	5,081
Spring											
Programs Offered	766	939	1,253	1,236	1,203	1,066	990	1,164	766	734	625
Programs Closed	223	225	237	187	208	179	179	205	214	89	13
Programs Cancelled	73	226	268	161	151	167	167	209	97	192	21
Residents Enrolled	6,923	12,018	11,697	11,885	11,960	12,047	11,597	11,144	2,944	2,008	3,503
Non-Residents Enrolled	1,308	1,903	1,665	1,454	2,057	1,725	1,301	1,993	494	559	420
Total Enrolled	8,231	13,921	13,362	13,339	14,017	13,773	12,899	13,137	3,438	2,567	3,923
All Seasons											
Programs Offered	3,645	4,727	3,859	4,109	3,573	4,450	4,479	4,680	4,308	4,675	3,529
Programs Closed	1,032	1,081	1,123	991	978	902	902	1,012	1,041	789	2,018
Programs Cancelled	734	1,194	1,121	787	866	912	912	860	619	1,425	449
Program Cancellation Rate	20.1%	25.3%	29.0%	19.2%	24.2%	20.5%	20.4%	18.4%	14.4%	30.5%	12.7%
Residents Enrolled	42,022	43,299	39,761	38,988	39,455	40,577	38,401	36,589	34,432	12,507	27,786
Non-Residents Enrolled	10,169	8,029	5,089	6,100	7,480	8,708	8,708	8,325	8,058	2,420	4,166
Total Enrolled	52,191	51,328	44,850	45,088	46,935	46,800	43,200	43,955	40,195	14,927	31,952
Percent Change											
Programs	85.4%	29.7%	-18.4%	6.5%	-13.0%	24.5%	0.7%	4.5%	-7.9%	8.5%	-24.5%
Participants	0.9%	-1.7%	-12.6%	0.5%	4.1%	-0.3%	-7.7%	1.7%	-8.6%	-62.9%	114.1%

Golf Rounds – Arlington Lakes

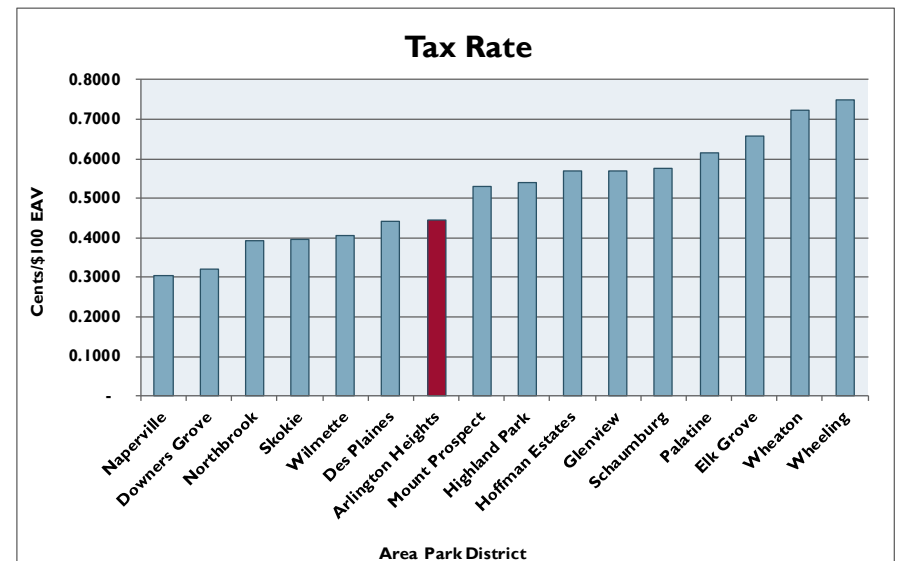
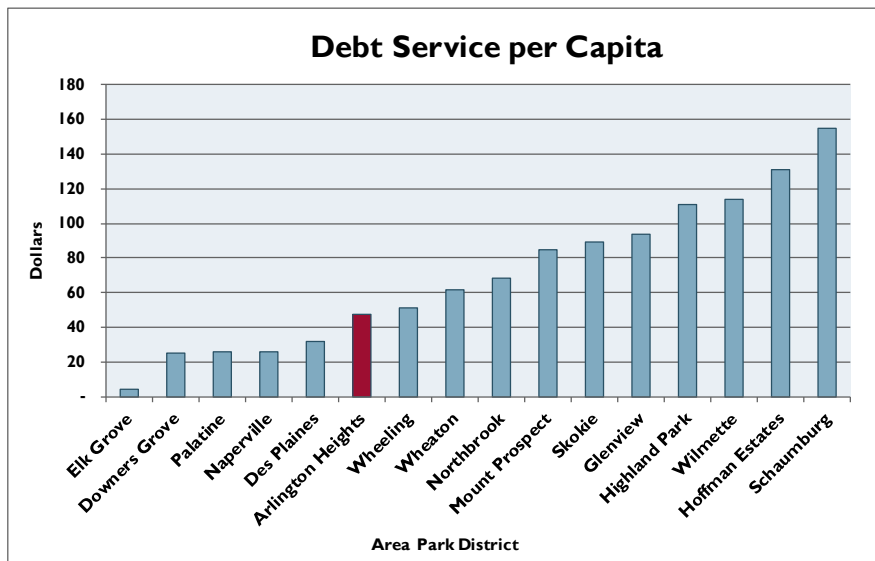
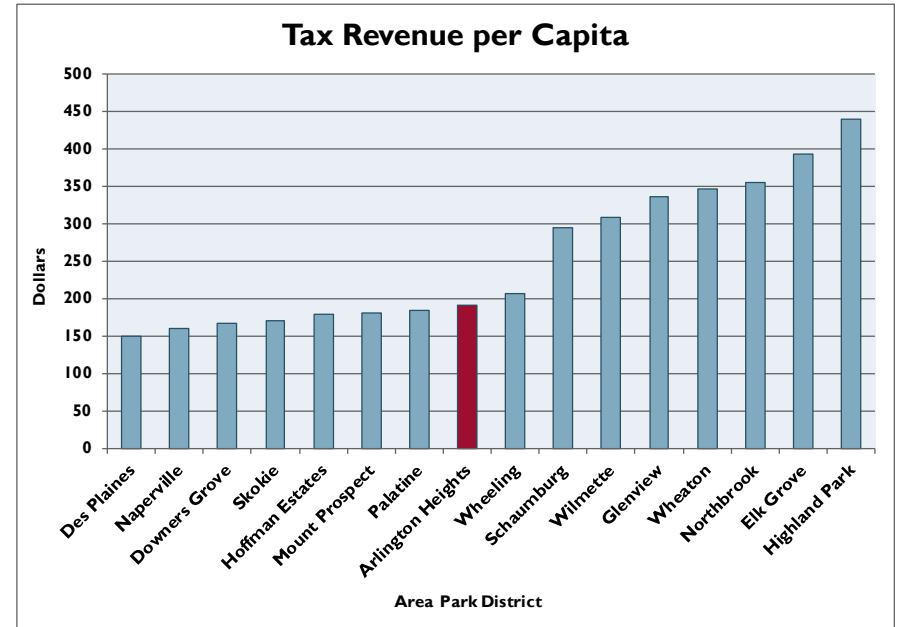
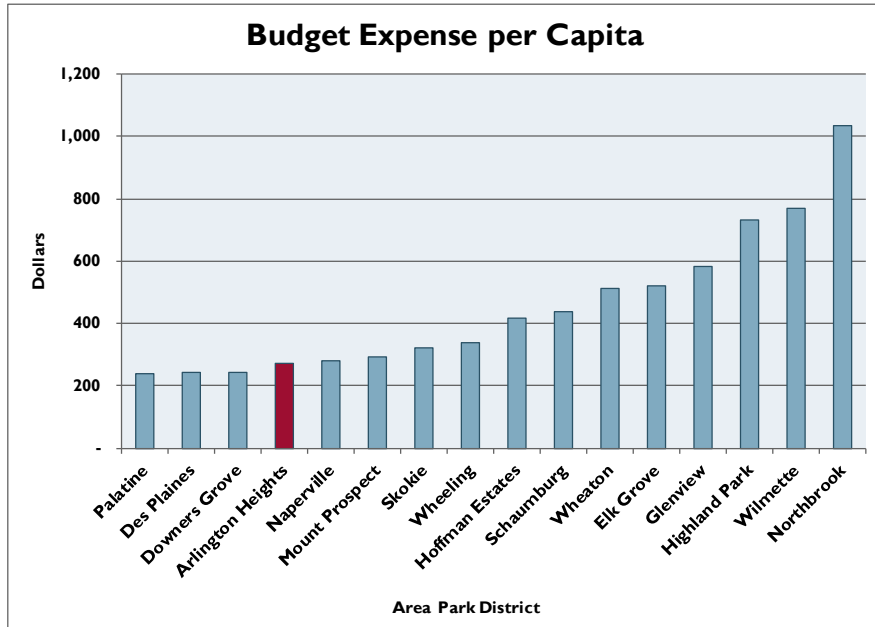


Month	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	5 Year Average
May	5,842	6,487	5,600	4,593	*Closed	5,772	5,985	5,437	3,267	7,085	5,509
June	6,959	6,906	6,737	1,011	*Closed	7,430	6,596	6,793	7,263	7,204	7,057
July	5,128	7,370	7,542	*Closed	6,347	7,501	7,656	7,455	8,410	8,074	7,819
August	5,481	8,154	6,907	*Closed	6,135	8,001	7,428	7,368	8,183	7,877	7,771
September	3,891	4,821	4,577	*Closed	3,946	5,130	4,679	5,209	5,853	5,751	5,324
October	2,741	3,759	3,534	*Closed	3,103	2,725	2,270	2,612	4,065	3,681	3,071
November	1,685	1,549	850	*Closed	1,510	1,620	648	683	2,893	1,362	1,441
December	1,655	620	901	*Closed	55	-	1,199	1,159	271	-	526
January	213	40	94	*Closed	-	-	-	75	333	-	82
February	-	11	-	*Closed	-	-	-	497	-	280	155
March**	1,171	273	722	*Closed	840	783	465	501	800	700	650
April**	2,503	3,151	2,827	*Closed	3,018	2,449	2,569	-	3,000	2,400	2,084
Total	37,269	43,141	40,291	5,604	24,954	41,411	39,495	37,789	44,338	44,414	41,489

* Course closed for renovation

**March and April 2022 are estimated rounds

Area Park District Comparisons – Most Recent Budgets



Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
Willow	Tree Plantings	SBA Grant	1983	\$ 18,700
Prairie	Park Improvements	Community Development Block Grant	1984	61,000
Olympic	Land Acquisition	LAWCON	1986	150,000
Recreation Park	Swimming Pool	LAWCON	1986	200,000
Lake Arlington	Pathway Construction	OSLAD	1990	200,000
Lake Arlington	Pathway Construction	Bicycle	1990	175,000
Lake Arlington	Pathway Construction	OSLAD	1992	175,000
McDonald Creek	Bike Path	IL 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				<u><u>\$ 8,732,364</u></u>

Economic Characteristics of the District



Employer	2021 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%
	10,600	14.0%

Tax Year	Residential Property	Commercial Property	Railroad Property	Industrial Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Full Market Value
2010	\$2,276,816,878	\$707,298,938	\$879,364	\$264,280,870	\$3,249,276,050	0.450	\$9,747,828,150
2011	2,136,866,824	599,845,435	719,722	227,180,558	2,964,612,539	0.496	8,893,837,617
2012	1,969,637,182	560,992,292	810,919	211,970,739	2,743,411,132	0.545	8,230,233,396
2013	1,671,686,858	506,408,932	996,997	202,241,686	2,381,334,473	0.633	7,144,003,419
2014	1,759,764,984	517,129,616	1,037,926	128,205,301	2,406,137,827	0.636	7,218,413,481
2015	1,715,373,713	505,676,620	1,242,969	126,584,768	2,348,900,573	0.626	7,046,701,719
2016	2,088,113,593	556,105,619	1,264,483	134,692,900	2,780,203,080	0.489	8,340,609,240
2017	2,097,867,084	586,711,705	1,289,820	141,203,155	2,780,203,080	0.494	8,481,299,268
2018	2,077,694,730	579,628,349	1,384,950	141,382,211	2,800,117,742	0.514	8,400,353,226
2019	2,325,456,082	719,712,325	1,510,759	179,668,583	3,226,379,740	0.457	9,679,139,220
2020	2,311,653,274	734,752,204	1,574,501	201,596,977	3,249,612,320	0.469	9,748,836,960

Source: Cook and Lake County Clerk's Office

Tax Payer Name	2020 Equalized Assessed Value	Percentage of District's Total EAV
Robert F. Rohrman	\$56,911,314	1.75%
Lutheran Village	43,894,479	1.35%
E. Property Tax Ridge Plaza	35,836,890	1.10%
RMR Grop Five Start Senior Living	26,006,310	0.80%
Town & Country Chicago	25,064,667	0.77%
Sptmrt Propertiest Trust	23,002,133	0.71%
Amcap Northpoint LLC	21,487,500	0.66%
JRK Property Holdings	20,916,630	0.64%
200 Arlingotn Place	19,200,000	0.59%
Stonebridge Real Estate	18,882,993	0.58%
	\$291,202,916	8.96%

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$2,618,750,000	1.874%	\$49,075,375
Cook County Forest Preserve District	141,050,000	1.874%	2,643,277
Metropolitan Water Reclamation District	2,800,782,000	1.910%	53,494,936
The Village of Arlington Heights	67,132,280	93.083%	62,488,740
Village of Mount Prospect	122,052,146	2.720%	3,319,819
Village of Palatine	41,735,270	0.099%	41,318
City of Prospects Heights	9,040,000	7.920%	715,968
City of Rolling Meadows	15,703,666	0.647%	101,603
Community Consolidated School District Number 15	35,943,122	0.823%	295,812
Community Consolidated School District Number 21	87,650,000	20.727%	18,167,216
School District Number 23	8,705,000	36.907%	3,212,754
School District Number 25	42,710,000	96.141%	41,061,821
School District Number 57	6,450,000	3.712%	239,424
School District Number 59	32,355,000	14.383%	4,653,620
High School District Number 214	33,010,000	32.684%	10,788,988
William Rainey Harper College Number 512	103,580,000	15.973%	16,544,833
Total Overlapping Bonded Debt			\$266,845,504

Recreation Program & Club Fees



Recreation Programs											
Description	2019/20	2020/21	2021/22	2022/23	% Change	Description	2019/20	2020/21	2021/22	2022/23	% Change
Aquatics						Athletics					
Summer Youth Water Polo	\$ 138.00	\$ 142.00	\$ 146.00	\$ 150.00	3%	House Soccer	\$ 75.00	\$ 77.00	\$ 81.00	\$ 84.00	4%
One On One Coaching	\$ 25.00	\$ 30.00	\$ 31.00	\$ 32.00	3%	Girls Lacrosse Beginner	\$ 200.00	\$ 200.00	\$ -	\$ -	#DIV/0!
Competitive stroke clinic	\$ 9.00	\$ 9.25	\$ 10.00	\$ 10.50	5%	Girls Lacrosse Advanced	\$ 300.00	\$ 300.00	\$ -	\$ -	#DIV/0!
Preseason swim workouts	\$ 9.00	\$ 9.25	\$ 10.00	\$ 10.50	5%	Youth Volleyball	\$ 89.00	\$ 89.00	\$ 95.00	\$ 99.00	4%
Certified scuba diver course	\$ 300.00	\$ 310.00	\$ -	\$ -	#DIV/0!	Aces U7-U9	\$1,250.00	\$1,300.00	\$1,300.00	\$1,300.00	0%
Try Scuba	\$ 125.00	\$ 130.00	\$ -	\$ -	#DIV/0!	Aces U10	\$1,650.00	\$1,700.00	\$1,700.00	\$1,700.00	0%
Snorkeling	\$ 50.00	\$ 52.00	\$ -	\$ -	#DIV/0!	Aces U11-U15	\$1,650.00	\$1,700.00	\$1,700.00	\$1,700.00	0%
Kickoff to Interpark	\$ 8.00	\$ 8.25	\$ 9.00	\$ 9.25	3%	Aces High School GIRLS	\$1,550.00	\$1,600.00	\$1,600.00	\$1,600.00	0%
School Year Youth Water Polo	\$ 8.25	\$ 8.50	\$ 8.75	\$ 9.00	3%	Aces High School BOYS	\$ -	\$ -	\$1,350.00	\$1,350.00	0%
Splashball	\$ 6.00	\$ 6.25	\$ 6.50	\$ 6.75	4%	Aces Futsal	\$ -	\$ -	\$ 14.28	\$ 15.71	10%
Swim School	\$ 9.25	\$ 10.00	\$ 10.30	\$ 11.00	7%	Adult Volleyball	\$ 375.00	\$ 385.00	\$ 525.00	\$ 575.00	10%
Junior Swim School	\$ 9.25	\$ 10.00	\$ 10.30	\$ 11.00	7%	Aces 1hr Soccer Camp	\$ 16.00	\$ 19.00	\$ 19.00	\$ 23.00	21%
Water Babies/Toddlers	\$ 7.37	\$ 7.60	\$ 7.80	\$ 8.25	6%	Aces 3hr Soccer Camp	\$ 32.00	\$ 35.00	\$ 35.00	\$ 39.00	11%
Semi-Private Lessons	\$ 16.50	\$ 20.00	\$ 20.00	\$ 21.00	5%	Aces 1.5hr Adv Camps	\$ 32.00	\$ 37.00	\$ 37.00	\$ 41.00	11%
Junior Lifeguarding	\$ 8.25	\$ 8.50	\$ -	\$ -	#DIV/0!	Evening Camp 1 day a week	\$ 26.66	\$ 29.16	\$ 29.16	\$ -	-100%
Community Lifeguarding	\$ 150.00	\$ 155.00	\$ -	\$ -	#DIV/0!	Evening Camp 2 days a week	\$ 25.00	\$ 24.58	\$ 24.58	\$ -	-100%
Windy City Diving	\$ 12.86	\$ 13.25	\$ 15.00	\$ 15.50	3%	Aces Pre K 3yr Old	\$ 12.14	\$ 12.85	\$ 12.85	\$ 14.28	11%
Aquatics-Birthday Parties						Aces Pre K 4-5yr Old	\$ 8.46	\$ 8.85	\$ 8.85	\$ 8.93	1%
Center - Old Fashion, Princess, Sports, Cooking	\$ 275.00	\$ 290.00	\$ 290.00	\$ 300.00	3%	Aces Junior Aces	\$ 12.31	\$ 12.50	\$ 12.50	\$ 13.33	7%
Center - Magic, Art	\$ 295.00	\$ 310.00	\$ 310.00	\$ 320.00	3%	Aces House Indoor	\$ 12.14	\$ 12.71	\$ 14.17	\$ 15.00	6%
Gold Pool Party	\$ 405.00	\$ 420.00	\$ 420.00	\$ 435.00	4%	Hoops n Headers - 6hr	\$ 39.80	\$ 39.80	\$ 39.80	\$ -	-100%
Silver Pool Party	\$ 360.00	\$ 375.00	\$ 375.00	\$ 390.00	4%	Hoops n Headers 1.25hr post camp	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	-100%
Bronze Pool Party	\$ 330.00	\$ 345.00	\$ 345.00	\$ 360.00	4%	Youth V-Ball Clinics	\$ 17.50	\$ 20.00	\$ 21.00	\$ 19.80	-6%
Aquatics-Daily Admissions						Lacrosse Girls Clinics	\$ 19.29	\$ 20.00	\$ -	\$ -	#DIV/0!
Daily Admission - Res.	\$ 6.00	\$ 7.00	\$ 7.00	\$ 8.00	14%	High Five Sports Camps	\$ 14.16	\$ 15.00	\$ 16.00	\$ -	-100%
Daily Admission - NR	\$ 8.00	\$ 10.00	\$ 10.00	\$ 12.00	20%	Youth Basketball	\$ 88.00	\$ 91.00	\$ 94.00	\$ 97.00	3%
AM Wading Pool - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Men's Basketball - spring & summer	\$ 570.00	\$ 595.00	\$ 600.00	\$ 620.00	3%
AM Wading Pool - Non-Res.	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - fall & winter	\$ 800.00	\$ 825.00	\$ 825.00	\$ 850.00	3%
Daily Admission - Evenings - Res.	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Softball - men's 12" summer	\$ 800.00	\$ 825.00	\$ 750.00	\$ 775.00	3%
Daily Admission - Evenings - NR	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Softball - co-ed 14" summer	\$ 800.00	\$ 800.00	\$ 750.00	\$ 775.00	3%
Olympic: Lap/Senior Swim - Res	\$ 4.00	\$ 7.00	\$ 7.00	\$ 8.00	14%	Softball - men's 16" summer	\$ 650.00	\$ 700.00	\$ 750.00	\$ 775.00	3%
Olympic: Lap/Senior Swim - NR	\$ 6.00	\$ 10.00	\$ 10.00	\$ 12.00	20%	Softball - women's 12" summer	\$ 650.00	\$ 700.00	\$ 750.00	\$ 775.00	3%
Aquatics-Special Events						Softball - women's 16" summer	\$ 650.00	\$ 700.00	\$ 750.00	\$ 775.00	3%
Pool Egg Hunt	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	0%	Softball - men's 12" spring	\$ 400.00	\$ 425.00	\$ 450.00	\$ 440.00	-2%
Teen Night	\$ 10.00	\$ 10.00	\$ 15.00	\$ 15.00	0%	Softball - men's 12" fall	\$ 725.00	\$ 750.00	\$ 750.00	\$ 775.00	3%
Youth Triathlon	\$ 35.00	\$ 40.00	\$ 45.00	\$ 45.00	0%	Pre T-Ball	\$ 6.15	\$ 6.66	\$ 6.92	\$ 7.10	3%
Aquatics-Swim Teams						T-Ball	\$ 6.15	\$ 6.66	\$ 6.92	\$ 7.10	3%
Muskies Winter 8 & Under	\$ 320.00	\$ 330.00	\$ 340.00	\$ 350.00	3%	Rookie Ball	\$ 6.15	\$ 6.66	\$ 6.92	\$ 7.10	3%
Muskies Winter 9 & 10 yr olds	\$ 340.00	\$ 350.00	\$ 360.00	\$ 370.00	3%	Saturday Morning T-ball program	\$ 10.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Muskies Winter 11 & 12 yr olds	\$ 395.00	\$ 405.00	\$ 416.00	\$ 425.00	2%	Indoor Youth Sports Classes (tball, basketball)		\$ 8.16	\$ 8.50	\$ -	-100%
Muskies Winter 13 & up	\$ 550.00	\$ 565.00	\$ 580.00	\$ 590.00	2%	Canine Commons					
Muskies Summer 8 & Under	\$ 245.00	\$ 252.00	\$ 260.00	\$ 268.00	3%	Canine Commons - 1 dog	\$ 55.00	\$ 55.00	\$ 55.00	\$ 60.00	0%
Muskies Summer 9 & 10 yr olds	\$ 245.00	\$ 252.00	\$ 260.00	\$ 268.00	3%	Canine Commons - additional dog	\$ 30.00	\$ 30.00	\$ 30.00	\$ 35.00	0%
Muskies Summer 11 & 12 yr olds	\$ 250.00	\$ 258.00	\$ 265.00	\$ 272.00	3%	Canine Commons - key fob replacement	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Muskies Summer 13 & up	\$ 314.00	\$ 322.00	\$ 332.00	\$ 342.00	3%						
Interpark Swim Team	\$ 180.00	\$ 185.00	\$ 190.00	\$ 195.00	3%						
Aquatics-Water Exercise											
Water Exercise Daily fee	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	0%						

Recreation Program & Club Fees



Recreation Programs													
Description	2019/20	2020/21	2021/22	2022/23	% Change		Description	2019/20	2020/21	2021/22	2022/23	% Change	
CAP - Children at Play							Centers						
Before - 5 days D21	\$ 1,131.00	\$ 1,174.50	\$ 1,244.10	\$ 1,343.28	8%		Mad Science System Classes	\$ 18.38	\$ 19.00	\$ 18.00	\$ 18.00	0%	
After - 5 days D21	\$ 1,392.00	\$ 1,557.30	\$ 1,651.26	\$ 1,783.50	8%		Mad Science Camps	\$ 55.00	\$ 57.00	\$ 57.00	\$ 57.00	0%	
Before - 3 days D21	\$ 729.75	\$ 777.60	\$ 824.04	\$ 889.92	8%		Technology Classes	\$ 56.00	\$ 58.00	\$ 58.00	\$ 58.00	0%	
After - 3 days D21	\$ 903.00	\$ 1,031.40	\$ 1,092.96	\$ 1,180.44	8%		Frontier Gardens	\$ 45.00	\$ 46.35	\$ 48.00	\$ 50.00	4%	
Before - 5 days D25	\$ 1,167.75	\$ 1,219.65	\$ 1,292.31	\$ 1,396.11	8%		Preschool Gymnastics	\$ 12.13	\$ 12.49	\$ 13.00	\$ 13.00	0%	
After - 5 days D25	\$ 1,427.25	\$ 1,591.60	\$ 1,686.75	\$ 1,821.69	8%		Youth Gymnastics	\$ 13.13	\$ 13.52	\$ 14.00	\$ 14.00	0%	
Before - 3 days D25	\$ 756.00	\$ 810.00	\$ 858.60	\$ 927.72	8%		Kid's Karate Club	\$ 7.25	\$ 7.47	\$ 5.20	\$ 5.20	0%	
After - 3 days D25	\$ 929.25	\$ 1,058.40	\$ 1,122.12	\$ 1,211.76	8%		Shotokan Pre-Karate	\$ 11.00	\$ 11.33	\$ 11.75	\$ 11.75	0%	
Before - 5 days D59	\$ 1,189.50	\$ 1,235.25	\$ 1,308.45	\$ 1,412.76	8%		Shotokan Parent / Child Karate	\$ 11.00	\$ 11.33	\$ 11.75	\$ 11.75	0%	
After - 5 days D59	\$ 1,464.00	\$ 1,637.85	\$ 1,736.67	\$ 1,875.75	8%		Shotokan Youth / Adult Karate	\$ 11.00	\$ 11.33	\$ 13.85	\$ 13.85	0%	
Before - 3 days D59	\$ 764.50	\$ 799.20	\$ 846.93	\$ 914.64	8%		RMHS Cheer Clinic	\$ 35.00	\$ 36.05	\$ -	\$ -	#DIV/0!	
After - 3 days D59	\$ 946.00	\$ 1,060.05	\$ 1,123.32	\$ 1,213.23	8%		Traditional Japanese Weaponry	\$ 12.50	\$ 12.88	\$ -	\$ -	#DIV/0!	
Cultural Arts							Centers-Special Events						
Dance - 30 minute class	\$ 14.28	\$ 14.30	\$ 15.45	\$ 16.22	5%		Tuscan Market & Wine Shop	\$ 35.00	\$ 36.05	\$ -	\$ -	#DIV/0!	
Dance - 45 minute class	\$ 10.36	\$ 10.40	\$ 11.21	\$ 11.77	5%		Vintages Wine Shop Classes	\$ 30.00	\$ 30.90	\$ -	\$ -	#DIV/0!	
Dance - 60 minute class	\$ 8.80	\$ 8.84	\$ 9.52	\$ 9.99	5%		Daddy Daughter Ball	\$ 45.00	\$ 46.00	\$ 46.00	\$ 46.00	0%	
Dance - 75 minute class	\$ 8.00	\$ 8.01	\$ 8.65	\$ 9.09	5%		Bunny Basket Delivery	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	0%	
Dance - camp	\$ 7.78	\$ 7.74	\$ 8.41	\$ 8.84	5%		Polar Express	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	0%	
Vibe Dance	\$ 7.71	\$ 7.71	\$ 8.17	\$ 8.51	4%		Mother Son event	\$ 39.00	\$ 46.00	\$ 46.00	\$ 46.00	0%	
Art - 45 minute class	\$ 10.54	\$ 10.46	\$ 11.18	\$ 11.63	4%		Trunk or Treat - early registration	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	0%	
Art - 60 minute class	\$ 9.06	\$ 9.01	\$ 9.61	\$ 10.00	4%		Trunk or Treat - day of registration	\$ 10.00	\$ 15.00	\$ 15.00	\$ 15.00	0%	
Art - 75 minute class	\$ 9.47	\$ 9.37	\$ 10.05	\$ 10.45	4%		Day Camp						
Art - 90 minute class	\$ 9.47	\$ 9.37	\$ 10.05	\$ 10.45	4%		Day Camp	\$ 5.36	\$ 5.52	\$ 5.52	\$ 5.50	0%	
Art - 120 minute class	\$ 9.24	\$ 8.49	\$ 9.80	\$ 10.19	4%		AM Extended Camp	\$ 5.40	\$ 5.52	\$ 5.52	\$ 5.70	3%	
Drama - 45 minute class	\$ 10.42	\$ 10.46	\$ 11.05	\$ 11.39	3%		PM Extended Camp	\$ 5.33	\$ 5.52	\$ 5.52	\$ 5.67	3%	
Drama - 60 minute class	\$ 9.00	\$ 9.01	\$ 9.55	\$ 9.83	3%		Winter & Spring Break Camp	\$ 4.18	\$ 4.36	\$ 4.36	\$ 5.50	26%	
Drama - Plays	\$ 5.61	\$ 5.67	\$ 5.95	\$ 6.13	3%		Fitness						
Drama - Camp	\$ 8.67	\$ 8.76	\$ 9.20	\$ 9.47	3%		Indoor Cycling	\$ 9.00	Fitpass	Fitpass	Fitpass	0%	
Show Choir	\$ 8.80	Price with Drama					Barre Classes	\$ 12.00	Fitpass	Fitpass	Fitpass	0%	
Arts Alive Camp	\$ 7.68	\$ 7.77	\$ 8.47	\$ 8.89	5%		Yoga	\$ 9.00	Fitpass	Fitpass	Fitpass	0%	
Private Music Lessons	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%		Kids Yoga	\$ 7.50	\$ 7.75	\$ -	\$ -	#DIV/0!	
Centers							Fitness - Memberships						
Fall Festival Days	\$ 40.00	\$ 45.00	\$ 47.00	\$ 47.00	0%		Annual PlusPass - Res Family		\$ 852.00	\$ 937.00	\$ 937.00	0%	
Babysitting	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	0%		Annual PlusPass - NR Family		\$ 1,110.00	\$ 1,221.00	\$ 1,221.00	0%	
Home Alone	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	0%		Annual PlusPass - Reciprocal Family		\$ 975.00	\$ 1,073.00	\$ 1,073.00	0%	
Glitzzy Girlz	\$ 29.00	\$ 30.00	\$ 31.00	\$ 31.00	0%		Monthly PlusPass - Res Family		\$ 73.00	\$ 80.00	\$ 80.00	0%	
Parent's Night Out	\$ 15.00	\$ 20.00	\$ 30.00	\$ 30.00	0%		Monthly PlusPass - NR Family		\$ 95.00	\$ 105.00	\$ 105.00	0%	
Summer Safey Crash Course	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	0%		Monthly PlusPass - Reciprocal Family		\$ 83.00	\$ 91.00	\$ 91.00	0%	
Bowling	\$ 10.83	\$ 11.00	\$ 11.00	\$ 11.00	0%		Annual PlusPass - Res Ind.		\$ 468.00	\$ 515.00	\$ 515.00	0%	
Magic	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	0%		Annual PlusPass - NR Ind.		\$ 702.00	\$ 772.00	\$ 772.00	0%	
All Star Sports Volleyball	\$ 12.00	\$ 12.50	\$ 12.50	\$ 12.50	0%		Annual PlusPass - Res Senior Ind.		\$ 420.00	\$ 462.00	\$ 462.00	0%	
All Star Sports	\$ 10.50	\$ 11.00	\$ 11.00	\$ 11.00	0%		Annual PlusPass - NR Senior Ind.		\$ 631.00	\$ 694.00	\$ 694.00	0%	
Jelly Bean Sports	\$ 16.25	\$ 16.75	\$ 16.75	\$ 16.75	0%		Annual PlusPass - Reciprocal Ind.		\$ 616.00	\$ 678.00	\$ 678.00	0%	
Skyhawks	\$ 26.00	\$ 27.00	\$ 27.00	\$ 31.00	15%		Annual PlusPass - Reciprocal Senior Ind.		\$ 560.00	\$ 616.00	\$ 616.00	0%	
Skyhawks Mini-Hawks			\$ 5.92	\$ 6.80	NEW		Annual PlusPass - Corporate Ind.		\$ 585.00	\$ 644.00	\$ 644.00	0%	
Bulls Sox Half Camp	\$ 45.00	\$ 47.00	\$ 47.00	\$ 47.00	0%								
Bulls Sox Full Camp	\$ 77.00	\$ 79.00	\$ 79.00	\$ 79.00	0%								
Dog Obedience	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.00	0%								
Irish Step - preschool	\$ 9.63	\$ 10.00	\$ 11.00	\$ 11.00	0%								
Irish Step - Soft Shoe Beginner	\$ 13.63	\$ 14.00	\$ 15.00	\$ 15.00	0%								
Chess	\$ 18.33	\$ 19.00	\$ 19.00	\$ 19.00	0%								
Mad Science	\$ 17.50	\$ 18.00	\$ 18.00	\$ 18.00	0%								

Recreation Program & Club Fees



Recreation Programs													
Description	2019/20	2020/21	2021/22	2022/23	% Change		Description	2019/20	2020/21	2021/22	2022/23	% Change	
Fitness - Memberships							Fitness - Memberships						
Monthly PlusPass - Res Ind.		\$ 41.00	\$ 45.00	\$ 45.00	0%		Monthly SplashPass - Reciprocal Family		\$ 27.00	\$ 30.00	\$ 30.00	0%	
Monthly PlusPass - NR Ind.		\$ 61.00	\$ 67.00	\$ 67.00	0%		Annual SplashPass - Res Ind.	\$ 150.00	\$ 180.00	\$ 198.00	\$ 198.00	0%	
Monthly PlusPass - Res Senior Ind.		\$ 37.00	\$ 41.00	\$ 41.00	0%		Annual SplashPass - NR Ind.	\$ 230.00	\$ 270.00	\$ 297.00	\$ 297.00	0%	
Monthly PlusPass - NR Senior Ind.		\$ 55.00	\$ 61.00	\$ 61.00	0%		Annual SplashPass - Res Senior Ind.		\$ 168.00	\$ 185.00	\$ 185.00	0%	
Monthly PlusPass - Reciprocal Ind.		\$ 54.00	\$ 59.00	\$ 59.00	0%		Annual SplashPass - NR Senior Ind.		\$ 243.00	\$ 267.00	\$ 267.00	0%	
Monthly PlusPass - Reciprocal Senior Ind.		\$ 49.00	\$ 54.00	\$ 54.00	0%		Annual SplashPass - Reciprocal Ind.		\$ 180.00	\$ 198.00	\$ 198.00	0%	
Monthly PlusPass - Corporate Ind.		\$ 51.00	\$ 56.00	\$ 56.00	0%		Annual SplashPass - Reciprocal Senior Ind.		\$ 168.00	\$ 185.00	\$ 185.00	0%	
Annual PlusPass - Res Couple		\$ 732.00	\$ 805.00	\$ 805.00	0%		Annual SplashPass - Corporate Ind.		\$ 225.00	\$ 248.00	\$ 248.00	0%	
Annual PlusPass - NR Couple		\$ 950.00	\$ 1,045.00	\$ 1,045.00	0%		Monthly SplashPass - Res Ind.		\$ 17.00	\$ 19.00	\$ 19.00	0%	
Annual PlusPass - Res Senior Couple		\$ 660.00	\$ 726.00	\$ 726.00	0%		Monthly SplashPass - NR Ind.		\$ 25.00	\$ 28.00	\$ 28.00	0%	
Annual PlusPass - NR Senior Couple		\$ 855.00	\$ 941.00	\$ 941.00	0%		Monthly SplashPass - Res Senior Ind.		\$ 16.00	\$ 18.00	\$ 18.00	0%	
Annual PlusPass - Reciprocal Couple		\$ 931.00	\$ 1,024.00	\$ 1,024.00	0%		Monthly SplashPass - NR Senior Ind.		\$ 22.00	\$ 24.00	\$ 24.00	0%	
Annual PlusPass - Reciprocal Senior Couple		\$ 835.00	\$ 919.00	\$ 919.00	0%		Monthly SplashPass - Reciprocal Ind.		\$ 17.00	\$ 19.00	\$ 19.00	0%	
Monthly PlusPass - Res Couple		\$ 63.00	\$ 69.00	\$ 69.00	0%		Monthly SplashPass - Reciprocal Senior Ind.		\$ 16.00	\$ 18.00	\$ 18.00	0%	
Monthly PlusPass - NR Couple		\$ 81.00	\$ 89.00	\$ 89.00	0%		Monthly SplashPass - Corporate Ind.		\$ 21.00	\$ 23.00	\$ 23.00	0%	
Monthly PlusPass - Res Senior Couple		\$ 57.00	\$ 63.00	\$ 63.00	0%		Annual SplashPass - Res Couple	\$ 186.00	\$ 216.00	\$ 238.00	\$ 238.00	0%	
Monthly PlusPass - NR Senior Couple		\$ 73.00	\$ 80.00	\$ 80.00	0%		Annual SplashPass - NR Couple	\$ 282.00	\$ 324.00	\$ 356.00	\$ 356.00	0%	
Monthly PlusPass - Reciprocal Couple		\$ 78.00	\$ 86.00	\$ 86.00	0%		Annual SplashPass - Res Senior Couple		\$ 192.00	\$ 211.00	\$ 211.00	0%	
Monthly PlusPass - Reciprocal Senior Couple		\$ 72.00	\$ 79.00	\$ 79.00	0%		Annual SplashPass - NR Senior Couple		\$ 291.00	\$ 320.00	\$ 320.00	0%	
Annual FitPass - Res Family		\$ 684.00	\$ 752.00	\$ 752.00	0%		Annual SplashPass - Reciprocal Couple		\$ 216.00	\$ 238.00	\$ 238.00	0%	
Annual FitPass - NR Family		\$ 889.00	\$ 978.00	\$ 978.00	0%		Annual SplashPass - Reciprocal Senior Couple		\$ 192.00	\$ 211.00	\$ 211.00	0%	
Monthly FitPass - Res Family		\$ 59.00	\$ 65.00	\$ 65.00	0%		Monthly SplashPass - Res Couple		\$ 20.00	\$ 22.00	\$ 22.00	0%	
Monthly FitPass - NR Family		\$ 76.00	\$ 84.00	\$ 84.00	0%		Monthly SplashPass - NR Couple		\$ 29.00	\$ 32.00	\$ 32.00	0%	
Annual FitPass - Res Ind.		\$ 312.00	\$ 343.00	\$ 343.00	0%		Monthly SplashPass - Res Senior Couple		\$ 18.00	\$ 20.00	\$ 20.00	0%	
Annual FitPass - NR Ind.		\$ 468.00	\$ 515.00	\$ 515.00	0%		Monthly SplashPass - NR Senior Couple		\$ 26.00	\$ 29.00	\$ 29.00	0%	
Annual FitPass - Res Senior Ind.		\$ 276.00	\$ 304.00	\$ 304.00	0%		Monthly SplashPass - Reciprocal Couple		\$ 20.00	\$ 22.00	\$ 22.00	0%	
Annual FitPass - NR Senior Ind.		\$ 421.00	\$ 463.00	\$ 463.00	0%		Monthly SplashPass - Reciprocal Senior Couple		\$ 18.00	\$ 20.00	\$ 20.00	0%	
Annual FitPass - Corporate Ind.		\$ 390.00	\$ 429.00	\$ 429.00	0%		Annual BasicPass - Res Family		\$ 48.00	\$ 53.00	\$ 53.00	0%	
Monthly FitPass - Res Ind.		\$ 28.00	\$ 31.00	\$ 31.00	0%		Annual BasicPass - NR Family		\$ 144.00	\$ 158.00	\$ 158.00	0%	
Monthly FitPass - NR Ind.		\$ 41.00	\$ 45.00	\$ 45.00	0%		Annual BasicPass - Res Couple		\$ 36.00	\$ 40.00	\$ 40.00	0%	
Monthly FitPass - Res Senior Ind.		\$ 25.00	\$ 28.00	\$ 28.00	0%		Annual BasicPass - NR Couple		\$ 108.00	\$ 119.00	\$ 119.00	0%	
Monthly FitPass - NR Senior Ind.		\$ 37.00	\$ 41.00	\$ 41.00	0%		Annual BasicPass - Res Ind.		\$ 24.00	\$ 26.00	\$ 26.00	0%	
Monthly FitPass - Corporate Ind.		\$ 35.00	\$ 39.00	\$ 39.00	0%		Annual BasicPass - NR Ind.		\$ 72.00	\$ 79.00	\$ 79.00	0%	
Annual FitPass - Res Couple		\$ 588.00	\$ 647.00	\$ 647.00	0%		ARC 30 day pass - Res Ind.		\$ 45.00	\$ 50.00	\$ 50.00	0%	
Annual FitPass - NR Couple		\$ 764.00	\$ 840.00	\$ 840.00	0%		ARC 30 day pass - NR Ind.		\$ 65.00	\$ 72.00	\$ 72.00	0%	
Annual FitPass - Res Senior Couple		\$ 528.00	\$ 581.00	\$ 581.00	0%		ARC 10 guest pass sheet - Res		\$ 80.00	\$ 88.00	\$ 88.00	0%	
Annual FitPass - NR Senior Couple		\$ 687.00	\$ 756.00	\$ 756.00	0%		Summer Only SplashPass - Res Family	\$ 213.00	\$ 220.00	\$ 50.00	\$ 205.00	310%	
Monthly FitPass - Res Couple		\$ 50.00	\$ 55.00	\$ 55.00	0%		Summer Only SplashPass - NR Family	\$ 320.00	\$ 330.00	\$ 75.00	\$ 307.00	309%	
Monthly FitPass - NR Couple		\$ 66.00	\$ 73.00	\$ 73.00	0%		Summer Only SplashPass - Res Ind.	\$ 117.00	\$ 128.00	\$ 25.00	\$ 119.00	376%	
Monthly FitPass - Res Senior Couple		\$ 46.00	\$ 51.00	\$ 51.00	0%		Summer Only SplashPass - NR Ind.	\$ 181.00	\$ 198.00	\$ 38.00	\$ 178.00	368%	
Monthly FitPass - NR Senior Couple		\$ 59.00	\$ 65.00	\$ 65.00	0%		Summer Only SplashPass - Res Couple	\$ 164.00	\$ 160.00	\$ 40.00	\$ 149.00	273%	
Annual SplashPass - Res Family	\$ 246.00	\$ 300.00	\$ 330.00	\$ 330.00	0%		Summer Only SplashPass - NR Couple	\$ 244.00	\$ 240.00	\$ 60.00	\$ 223.00	272%	
Annual SplashPass - NR Family	\$ 376.00	\$ 450.00	\$ 495.00	\$ 495.00	0%		Summer Only ARC add-on SplashPass - Res Family		\$ 40.00	\$ 40.00	\$ -	-100%	
Annual SplashPass - Reciprocal Family		\$ 300.00	\$ 330.00	\$ 330.00	0%		Summer Only ARC add-on SplashPass - NR Family		\$ 60.00	\$ 60.00	\$ -	-100%	
Monthly SplashPass - Res Family		\$ 27.00	\$ 30.00	\$ 30.00	0%		Summer Only ARC add-on SplashPass - Res Ind.		\$ 16.00	\$ 16.00	\$ -	-100%	
Monthly SplashPass - NR Family		\$ 40.00	\$ 44.00	\$ 44.00	0%		Summer Only ARC add-on SplashPass - NR Ind.		\$ 24.00	\$ 24.00	\$ -	-100%	

Recreation Program & Club Fees



Recreation Programs					
Description	2019/20	2020/21	2021/22	2022/23	% Change
Fitness - Memberships					
Summer Only ARC add-on SplashPass - Res Couple		\$ 26.00	\$ 26.00	\$ -	-100%
Summer Only ARC add-on SplashPass - NR Couple		\$ 39.00	\$ 39.00	\$ -	-100%
Annual Caregiver Pass - Res	\$ 55.00	\$ 60.00	\$ 70.00	\$ 80.00	14%
Annual Caregiver Pass - NR	\$ 75.00	\$ 85.00	\$ 95.00	\$ 105.00	11%
Summer Only Caregiver Pass - Res		\$ 30.00	\$ 30.00	\$ 35.00	17%
Summer Only Caregiver Pass - NR		\$ 45.00	\$ 45.00	\$ 50.00	11%
ARC-Daily Admissions					
Fitness Center Daily Admission - Res	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	20%
Fitness Center Daily Admission - NR	\$ 15.00	\$ 15.00	\$ 15.00	\$ 18.00	20%
Open Gym - Res	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	67%
Open Gym - NR	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	60%
Track - Res	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	67%
Track - NR	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	60%
Lake					
Sail Camp - all day	\$ 32.00	\$ 32.00	\$ 33.00	\$ 34.00	3%
Sail Camp - half day	\$ 21.00	\$ 21.00	\$ 21.50	\$ 22.00	2%
Adventure Camp	\$ 56.00	\$ 57.00	\$ 57.00	\$ 59.00	4%
Zombie Camp	\$ -	\$ 25.40	\$ 33.00	\$ 26.00	-21%
Museum					
Adult Classes	\$ 15.00	\$ 15.45	\$ 15.45	\$ 15.90	3%
Youth Classes	\$ 15.00	\$ 15.45	\$ 15.45	\$ 15.90	3%
Family programs	\$ 30.00	\$ 30.90	\$ 33.00	\$ 35.00	6%
Camps - Full day	\$ 175.00	\$ 180.00	\$ 190.00	\$ 198.00	4%
Camps - Half Day	\$ 90.00	\$ 92.70	\$ 95.00	\$ 99.00	4%
School visit	\$ 6.00	\$ 6.00	\$ 6.00	\$ 7.00	17%
Scout visit	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.00	14%
Teas Programs	\$ 25.00	\$ 45.00	\$ 45.00	\$ 50.00	11%
Preschool					
Kal Camp	\$ 5.38	\$ 5.54	\$ 5.65	\$ 6.00	6%
Adult Tot Time out	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Lunch Bunch	\$ 7.97	\$ 7.97	\$ 8.20	\$ 8.50	4%
Cooking and Crafty Creations	\$ 8.50	\$ 8.62	\$ 9.00	\$ 9.00	0%
What's Cooking	\$ 8.50	\$ 8.62	\$ 8.75	\$ 8.75	0%

Description	2019/20	2020/21	2021/22	2022/23	% Change
Preschool					
Time Together	\$ 13.33	\$ 13.33	\$ 13.33	\$ 13.78	3%
On My Way	\$ 15.37	\$ 15.67	\$ 15.67	\$ 16.07	3%
All On My Own	\$ 12.22	\$ 12.22	\$ 12.22	\$ 12.22	0%
Preschool 2 days a week, 3-4 year olds	\$ 1,184.00	\$ 1,208.00	\$ 1,256.00	\$ 1,295.00	3%
Preschool 3 days a week, 4-5 year olds	\$ 1,808.00	\$ 1,844.00	\$ 1,917.00	\$ 1,977.00	3%
Safety Town	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.64	3%
Kid Rock	\$ 10.50	\$ 10.50	\$ 10.50	\$ 11.15	6%
Kindermusik	\$ 10.00	\$ 10.50	\$ 10.50	\$ 17.50	67%
Seniors					
Fitness - 60 minute	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	0%
Fitness - 90 minute	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	0%
Bridge	\$ 9.25	\$ 9.25	\$ 10.00	\$ 10.00	0%
Mah Jongh	\$ 8.25	\$ 8.50	\$ 8.50	\$ -	-100%
Senior Dance	\$ 8.00	\$ 8.25	\$ 8.50	\$ 8.75	3%
Line Dance	\$ 8.00	\$ 8.00	\$ 8.00	\$ -	-100%
Art	\$ 13.00	\$ 13.00	\$ 13.25	\$ 13.50	2%
Crochet/Knitting	\$ 9.00	\$ 9.00	\$ 9.50	\$ 9.75	3%
Quilting	\$ 6.00	\$ 6.50	\$ 8.00	\$ 8.25	3%
Woodcarving	\$ 5.00	\$ 5.00	\$ 5.00	\$ -	-100%
Luncheons	\$ 32.00	\$ 33.00	\$ 44.00	\$ 45.00	2%
Seniors-Memberships					
Silver Fitness Pass - 6mos	\$ 146.00	\$ 146.00	\$ 146.00	\$ 146.00	0%
Silver Fitness Pass - 1 year	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	0%
Athletic Club - 6 mos	\$ 119.00	\$ 118.00	\$ 118.00	\$ 118.00	0%
Athletic Club - 1 year	\$ 179.00	\$ 178.00	\$ 178.00	\$ 178.00	0%
Combo Pass - 6 mos	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	0%
Combo Pass - 1 year	\$ 336.00	\$ 335.00	\$ 335.00	\$ 335.00	0%
Tour Club - individual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Tour Club - 2 people	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Wood Shop - 1 day	\$ 12.00	\$ 12.00	\$ 14.00	\$ 14.00	0%
Wood Shop - 6 visit	\$ 48.00	\$ 48.00	\$ 54.00	\$ 48.00	-11%
Wood Shop - 10 visit	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	0%

Recreation Program & Club Fees



Forest View Racquet & Fitness Club						
Description	2018/19	2019/20	2020/21	2021/22	2022/23	% Change
Memberships (Tennis/Racquet/Fitness)						
Student	\$ 80.00	\$ 90.00	\$ 90.00	\$ 100.00	\$ 100.00	0%
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	0%
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
Memberships Club (Racquet/Fitness)						
Student	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	0%
Adult	\$ 222.00	\$ 222.00	\$ 222.00	\$ 222.00	\$ 222.00	0%
Family	\$ 318.00	\$ 318.00	\$ 318.00	\$ 318.00	\$ 318.00	0%
Memberships Enrollment Fees - One Time Charge						
Individual	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	-100%
Family	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	-100%
Dual Membership (annual fee)	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	0%
Unlimited Racquetball	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	0%
Court Fees - Member (indoor September to May)						
Prime Time Tennis per hour	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	\$ 32.00	0%
Prime Time Racquetball per hour	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Prime Time Wallyball per hour	\$ 16.00	\$ 16.00	\$ 16.00	\$ -	\$ -	#DIV/0!
Permanent Court Time Indoor Season Only- per hour (Tuesdays after Labor Day to Memorial Day)	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	0%
Guest Fee - Student Rate	\$ 16.00	\$ 16.00	\$ 16.00	\$ 20.00	\$ 20.00	0%
Court Fees (June to August)						
Prime Time Tennis per hour	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	0%
Prime Time Racquetball per hour	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 8.00	33%
Prime Time Wallyball per hour	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ -	-100%
Outdoor Court Fee per hour	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	\$ 12.50	4%
Other Fees						
Locker Room Fee per year	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	0%
Guest Fee - Adult	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee - Student	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
High Performance Academy (Junior) - Hourly Rate	\$ -	\$ -	\$ -	\$ -	\$ 28.00	New

Description	2018/19	2019/20	2020/21	2021/22	2022/23	% Change
Permanent Court Time Prime and Non-Prime per hour						
Prime Time Tennis	\$ 30.00	\$ 30.00	\$30.00	\$32.00	\$ 32.00	0%
Non-Prime Time Tennis	\$ 24.00	\$ 24.00	\$25.00	\$22.00	\$ 22.00	0%
Prime Time Racquetball PCT	\$ 10.00	\$ 10.00	\$10.00	\$10.00	\$ -	-100%
Non-Prime Time Racquetball PCT	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ -	-100%
Prime Time or Non-Prime Time Wallyball	\$ 16.00	\$ 16.00	\$16.00	\$20.00	\$ -	-100%
Prime Time Tennis - Student Standby	\$ 16.00	\$ 16.00	\$16.00	\$16.00	\$ 20.00	25%
Prime Time Racquetball - Student Standby	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	20%
Prime Time Wallyball - Student Standby	\$ 10.00	\$ 10.00	\$10.00	\$ -	\$ -	#DIV/0!
Early Bird Court Rate	\$ 18.00	\$ 18.00	\$18.00	\$20.00	\$ 20.00	0%
Fitness Studio Rental	\$ 50.00	\$ 50.00	\$50.00	\$50.00	\$ 50.00	0%
Party Court Rental - Members Only						
Deposit	\$ 50.00	\$ 50.00	\$50.00	\$50.00	\$ 50.00	0%
Per Guest Fee	\$ 4.00	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	0%
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$25.00	\$25.00	\$ 25.00	0%
Group Lessons - Members (Adult/Junior/Quickstart)						
Hourly Rate - 1 hour	\$ 21.00	\$ 22.00	\$22.50	\$23.50	\$ 24.00	2%
Hourly Rate - 1.5 hours	\$ 21.00	\$ 22.00	\$22.50	\$23.50	\$ 24.00	2%
Hourly Rate - 2 hours	\$ 17.50	\$ 18.00	\$19.00	\$20.00	\$ 21.00	5%
Academy Group Lessons (Adult & Junior)						
Hourly Rate - 1 hour	\$ 22.00	\$ 23.00	\$23.50	\$24.50	\$ 25.00	2%
Racquetball Lessons						
Hourly Rate - 1.5 hours	\$ 12.00	\$ 12.00	\$12.00	\$15.00	\$ 15.00	0%
Private Tennis Lessons - Indoor & Outdoor						
Hourly Rate (Staff Trainer) 1 hour non-member	\$ 78.00	\$ 78.00	\$80.00	\$85.00	\$ 90.00	6%
Hourly Rate (Manager/Pro) 1 hour non-member	\$ 88.00	\$ 90.00	\$92.00	\$95.00	\$100.00	5%
Hourly Rate (Staff Trainer) 1 hour	\$ 72.00	\$ 72.00	\$74.00	\$80.00	\$ 85.00	6%
Hourly Rate (Manager/Pro) 1 hour	\$ 82.00	\$ 84.00	\$85.00	\$90.00	\$ 95.00	6%
Private Racquetball Lessons						
Hourly Rate 1 Hour Member	\$ 45.00	\$ 45.00	\$45.00	\$45.00	\$ 45.00	0%
Hourly Rate 1 Hour Non-member	\$ 60.00	\$ 60.00	\$60.00	\$60.00	\$ 60.00	0%

Recreation Program & Club Fees



Heritage Tennis Club						
Description	2018/19	2019/20	2020/21	2021/22	2022/23	% Change
Memberships						
Student	\$ 80.00	\$ 85.00	\$ 90.00	\$ 100.00	\$ 100.00	0%
Adult	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	0%
Family	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	\$ 480.00	0%
Indoor Court Fees per hour						
Prime Time Season (Tues after Labor Day to Memorial Day)	\$ 30.00	\$ 30.00	\$ 32.00	\$ 32.00	\$ 32.00	0%
Prime Time Summer Season	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	0%
Non-Prime Time Season	\$ 25.00	\$ 25.00	\$ 25.00	\$ 26.00	\$ 26.00	0%
Non-Prime Time Summer Season	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	0%
Permanent Court Time Prime and Non-Prime per hour						
Prime Time	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 31.00	3%
Non-Prime Time	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
2 Hour M-Th 7-9pm or 5/5 9-11am	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	0%
Student Standby per hour	\$ 18.00	\$ 18.00	\$ 20.00	\$ 22.00	\$ 22.00	0%
Early Bird Court Rate	\$ 18.00	\$ 18.00	\$ 20.00	\$ 20.00	\$ 24.00	20%
Early Bird Guest Fee (if reserved before 9am)	\$ 6.00	\$ 6.00	\$ 6.00	\$ 12.00	\$ 12.00	0%
Guest Fee per visit	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee Non-member Student	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	\$ 5.00	0%
Permanent Court Time Season Prime and Non-Prime	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Party Courts - Patron Pays Established Season Court Rates						
Deposit	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Guest Fee-Party Court	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 1.00	-75%
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Indoor Lessons Group & Private 10 weeks, 1 hr per week						
10 and other Member/Non-Member	\$ 19.50	\$ 20.60	\$ 21.22	\$ 21.86	\$ 22.52	3%
Student /Beginner/Adv. Beginner Member	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.86	\$ 22.52	3%
Student /Beginner/Adv. Beginner Non-Member	\$ 24.00	\$ 24.60	\$ 25.34	\$ 26.90	\$ 27.71	3%
Adult Beginner Member/Non-Member	\$ 21.10	\$ 22.80	\$ 23.48	\$ 24.18	\$ 24.91	3%
Adult Adv Beginner/Adv Member	\$ 21.20	\$ 22.80	\$ 23.48	\$ 24.18	\$ 24.91	3%
Adult Adv Beginner/Adv Non-Member	\$ 26.20	\$ 27.80	\$ 28.64	\$ 29.50	\$ 30.39	3%
Adult Doubles Drill Group 10 weeks, 1.5 hrs/week						
Adult Doubles Drill - Member	\$ 20.60	\$ 21.80	\$ 22.45	\$ 23.12	\$ 23.81	3%
Adult Doubles Drill - Non-Member	\$ 24.00	\$ 25.13	\$ 25.88	\$ 26.40	\$ 27.19	3%

Description	2018/19	2019/20	2020/21	2021/22	2022/23	% Change
Private Lesson Fees per hour - Non-Prime Time						
1 Person	\$ 74.00	\$ 76.00	\$ 76.00	\$ 76.00	\$ 78.00	3%
2 Persons	\$ 76.00	\$ 78.00	\$ 78.00	\$ 82.00	\$ 84.00	2%
3 Persons	\$ 108.00	\$ 111.00	\$ 111.00	\$ 114.00	\$ 117.00	3%
4 Persons	\$ 136.00	\$ 140.00	\$ 140.00	\$ 144.00	\$ 148.00	3%
Private Lesson Fees per hour - Prime Time						
1 Person	\$ 78.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 82.00	2%
2 Persons	\$ 80.00	\$ 82.00	\$ 82.00	\$ 86.00	\$ 88.00	2%
3 Persons	\$ 114.00	\$ 117.00	\$ 117.00	\$ 117.00	\$ 120.00	3%
4 Persons	\$ 140.00	\$ 144.00	\$ 144.00	\$ 148.00	\$ 152.00	3%
Private Lesson Fees per hour - Senior Staff						
1 Person	\$ 86.00	\$ 86.00	\$ 88.00	\$ 88.00	\$ 90.00	2%
2 Persons	\$ 88.00	\$ 88.00	\$ 90.00	\$ 90.00	\$ 92.00	2%
3 Persons	\$ 126.00	\$ 126.00	\$ 129.00	\$ 129.00	\$ 132.00	2%
4 Persons	\$ 156.00	\$ 156.00	\$ 160.00	\$ 160.00	\$ 164.00	2%
Private Group Lesson Fee						
Adult 1 Hour - Member	\$ 23.00	\$ 23.70	\$ 24.41	\$ 25.14	\$ 25.89	3%
Adult 1 Hour - Non-Member	\$ 28.00	\$ 28.60	\$ 29.46	\$ 30.34	\$ 31.25	3%
Adult 1.5 Hour - Member	\$ 21.67	\$ 22.33	\$ 23.00	\$ 23.69	\$ 24.40	3%
Adult 1.5 Hour - Non-Member	\$ 25.00	\$ 25.67	\$ 26.44	\$ 27.23	\$ 28.05	3%
Outdoor Lesson Fees - Summer Only						
Adult Evening Lessons 1 hour	\$ 10.80	\$ 16.00	\$ 16.48	\$ 20.55	\$ 23.22	13%
Junior Lessons - 1 hour	\$ 10.20	\$ 10.61	\$ 10.93	\$ 11.80	\$ 12.15	3%
Outdoor Tennis Court Permit Fees (13 week session), hourly rate						
Class "A" Courts may be lighted; Rec Centers, Centennial	\$ 60.00	\$ 60.00	\$ 60.00	\$ 75.00	\$ 100.00	33%
Class "B" Courts	\$ 40.00	\$ 40.00	\$ 40.00	\$ 50.00	\$ 75.00	50%
Commercial Court Reservations seasonal only/per hour	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Pickleball Courts	\$ -	\$ -	\$ -	\$ -	\$ 75.00	#DIV/0!
Other Fees						
Locker Room Fee per use	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
League Fees (court rate plus fee for administrative costs)	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%

Recreation Program & Club Fees



Arlington Lakes Golf Club											
Description	2018/19	2019/20	2020/21	2021/22	% Change	Description	2018/19	2019/20	2020/21	2021/22	% Change
Greens Fees						Golf Car Rental Fees					
Regular Rate Weekdays - 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	9%	Golf Car Weekdays 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
Regular Rate Weekdays - 18 Holes	\$ 35.00	\$ 35.00	\$ 36.00	\$ 38.00	6%	Golf Car Holiday/Weekend 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
Regular Rate Holiday/Weekend Rate - 18 Holes	\$ 38.00	\$ 39.00	\$ 39.00	\$ 43.00	10%	Golf Car Weekdays 18 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 38.00	6%
Regular Rate Holiday/Weekend Rate - 18 Holes 11am-Twilight	\$ 30.00	\$ 30.00	\$ 32.00	\$ 36.00	13%	Golf Car Holiday/Weekend 18 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 38.00	6%
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight	\$ 26.00	\$ 26.00	\$ 26.00	\$ 28.00	8%	Golf Car Senior 9 Holes	\$ 18.00	\$ 18.00	\$ 18.00	\$ 20.00	11%
Resident Rate Weekdays - 9 Holes	\$ 19.00	\$ 20.00	\$ 20.00	\$ 22.00	10%	Golf Car Senior 18 Holes	\$ 26.00	\$ 28.00	\$ 30.00	\$ 32.00	7%
Resident Rate Weekdays - 18 Holes	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	7%	Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	67%
Resident Rate Holiday/Weekend Rate - 18 Holes	\$ 34.00	\$ 34.00	\$ 35.00	\$ 38.00	9%	Pull Car Holiday/Weekend 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	67%
Resident Rate 18 Holes 11am-Twilight	\$ 25.00	\$ 26.00	\$ 26.00	\$ 29.00	12%	Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 7.00	75%
Resident Rate Twilight	\$ 22.00	\$ 22.00	\$ 22.00	\$ 25.00	14%	Pull Car Holiday/Weekend 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 7.00	75%
Resident Seniors - 9 Holes (until 3pm)	\$ 14.00	\$ 15.00	\$ 15.00	\$ 17.00	13%	Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 6.00	\$ 8.00	\$ 15.00	88%
Resident Seniors - 18 Holes	\$ 24.00	\$ 24.00	\$ 24.50	\$ 26.00	6%	Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 12.00	\$ 15.00	\$ 22.00	47%
Resident Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 12.00	\$ 13.00	\$ 13.00	0%	Lesson Fees					
Resident Juniors - 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	Resident Group Adult	\$ 70.00	\$ 70.00	\$ 85.00	\$ 95.00	12%
Regular Seniors - 9 Holes (until 3pm)	\$ 17.00	\$ 18.00	\$ 19.00	\$ 20.00	5%	Non-Resident Group Adult	\$ 75.00	\$ 75.00	\$ 90.00	\$ 100.00	11%
Regular Seniors - 18 Holes	\$ 28.00	\$ 28.00	\$ 29.00	\$ 31.00	7%	Resident Youth (8-17 yrs)	\$ 55.00	\$ 70.00	\$ 80.00	\$ 85.00	6%
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	Non-Resident Youth (8-17 yrs)	\$ 60.00	\$ 75.00	\$ 85.00	\$ 90.00	6%
Regular Juniors - 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	Private Lessons (w/golf pro per half hour)	\$ 45.00	\$ 45.00	\$ 45.00	\$ 50.00	11%
Res FT College Student-Weekday 9 Holes	\$ 12.00	\$ 12.00	\$ 12.00	\$ 13.00	8%	Golf Association Fee	\$ 7.00	\$ 7.00	\$ 8.00	\$ -	-100%
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 23.00	0%	Permanent Tee Time Fee	\$ 140.00	\$ 140.00	\$ 140.00	\$ 180.00	29%
Non-Resident Adult - 9 Holes (after 3pm)	\$ 21.00	\$ 22.00	\$ 22.00	\$ 25.00	14%	Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 7.00	\$ 8.00	\$ 8.00	\$ 10.00	25%
Early Bird Weekend - Back 9 Holes Regular Rate	\$ 26.00	\$ 26.00	\$ 26.00	\$ 28.00	8%	Hearth Banquet Room Rental Rates Per Hour					
Early Bird Weekend - Back 9 Holes Resident Rate	\$ 20.00	\$ 20.00	\$ 20.00	\$ 25.00	25%	M-F 8am-4pm	\$ 70.00	\$ 70.00	\$ 140.00	\$ 150.00	7%
Twilight Regular Rate - 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 25.00	14%	M-Th 4pm-10pm	\$ 65.00	\$ 65.00	\$ 97.50	\$ 97.50	0%
Adult - 3 Hole Rate	\$ 8.00	\$ 9.00	\$ 9.00	\$ 11.00	22%	Friday 6pm-Midnight	\$ 80.00	\$ 80.00	\$ 131.25	\$ 143.75	10%
Junior/Senior - 3 Hole Rate	\$ 5.00	\$ 6.00	\$ 6.00	\$ 8.00	33%	S-S 11am-6pm	\$ 80.00	\$ 90.00	\$ 125.00	\$ 137.50	10%
Adult - 6 Hole Rate	\$ 14.00	\$ 14.00	\$ 14.00	\$ 16.00	14%	Saturday 6pm-Midnight	\$ 95.00	\$ 99.00	\$ 162.50	\$ 173.75	7%
Junior/Senior - 3 Hole Rate	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00	11%	Sunday 6pm-11pm	\$ 80.00	\$ 80.00	\$ 90.00	\$ 112.50	25%
Season Pass - All Residents Only						Festival Room Rates Per Hour					
Residents - Individual Unlimited	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,295.00	18%	M-F 8am-4pm	\$ -	\$ -	\$ 133.33	\$ 133.33	0%
Residents - Individual Limited	\$ 795.00	\$ 795.00	\$ 845.00	\$ 985.00	17%	M-Th 4pm-10pm	\$ -	\$ -	\$ 110.00	\$ 110.00	0%
Residents - Couples Pass Unlimited	\$ 1,975.00	\$ 1,975.00	\$ 1,975.00	\$ 2,300.00	16%	Friday 6pm-Midnight	\$ -	\$ -	\$ 120.00	\$ 120.00	0%
Resident Senior Plus Anytime weekdays/weekends after 12 noon				\$ 970.00	NEW	S-S 11am-4pm	\$ -	\$ -	\$ 116.67	\$ 133.33	14%
Resident - Senior (Weekday Only)	\$ 695.00	\$ 695.00	\$ 735.00	\$ 850.00	16%	Saturday 6pm-10pm	\$ -	\$ -	\$ 150.00	\$ 183.33	22%
Resident - Junior Limited (12-17 yrs)	\$ 350.00	\$ 350.00	\$ 375.00	\$ 375.00	0%	Sunday 6pm-10pm	\$ -	\$ -	\$ 86.67	\$ 120.00	38%
League Fees						Driving Range Fees					
Resident 9 Holes	\$ 19.00	\$ 20.00	\$ 20.00	\$ 22.00	0%	Training Bucket of Balls	\$ 4.00	\$ 4.50	\$ 4.50	\$ 5.00	11%
Non-resident 9 Holes	\$ 21.00	\$ 22.00	\$ 22.00	\$ 24.00	0%	Small Pail Bucket of Balls	\$ 6.50	\$ 7.00	\$ 7.50	\$ 8.00	7%
Monday Junior League	\$ 7.00	\$ 8.00	\$ 8.00	\$ 9.00	0%	Large Pail Bucket of Balls	\$ 9.00	\$ 9.50	\$ 9.50	\$ 10.00	5%
Pro Shop Services						XLarge Pail Bucket of Balls	\$ 17.00	\$ 17.00	\$ 17.00	\$ 18.00	6%
	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	0%	10 Large Pail Bucket of Balls	\$ 70.00	\$ 75.00	\$ 80.00	\$ 85.00	6%
						Group Rate Golf Balls (20 or more)	\$ 3.00	N/A	N/A	N/A	N/A
						Golf Club Rentals per Club	\$ 1.00	\$ 1.00	\$ 1.00	\$ 2.00	100%

Recreation Program & Club Fees



Nickol Knoll Golf Club					
Description	2018/19	2019/20	2020/21	2021/22	% Change
Greens Fees					
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	\$ 18.00	13%
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	\$ 140.00	12%
Junior/Senior Punch Card	\$ 90.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Monday Junior League	\$ 7.00	\$ 7.00	\$ 8.00	\$ 9.00	13%
Golf Car Rental Fees					
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	\$ 4.00	33%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 5.00	25%
Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 6.00	\$ 6.00	\$ 10.00	67%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 12.00	\$ 12.00	\$ 16.00	33%
Lesson Fees					
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	\$ 75.00	7%
Non-Resident Association Fees - Junior Golf	\$ 7.00	\$ 7.00	\$ 8.00	\$ 10.00	25%
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 7.00	\$ 8.00	\$ 8.00	\$ 10.00	25%



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
2021/22 Budget				
Full-Time IMRF	14.0	34.0	30.0	78.0
Part-Time ACA/IMRF	-	-	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
Total	14.5	60.0	958.0	1,032.5
Year-End Estimate (at 4/30/22)				
Full-Time IMRF	13.0	34.0	32.0	79.0
Part-Time ACA/IMRF	-	-	3.0	3.0
Part-Time IMRF	1.0	-	27.0	28.0
Part-Time Regular and Short-Term (Non-IMRF)	-	17.0	780.0	797.0
Total	14.0	51.0	842.0	907.0
2022/23 Budget				
Full-Time IMRF	19.0	37.0	34.0	90.0
Part-Time ACA/IMRF	-	-	3.0	3.0
Part-Time IMRF	1.0	2.0	35.0	38.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	26.0	1,025.0	1,052.0
Total	21.0	65.0	1,097.0	1,183.0

The Arlington Heights Park District issued 84 I W-2's to employees who worked for the Park District in 2021.

Total hours worked by all staff during 2020/21 was 388,498, or the equivalent 187 full-time employees. This is 87,850 less hours and 42 less FTE's than 2019/20, due to having several unfilled full-time positions, the pandemic, and challenges with hiring part-time staff.

Position Status Report



						Projected				
	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
Parks & Planning Department										
Director of Parks and Planning	1	1	1	1	1	1	1	1	1	1
Superintendent	2	2	2	2	2	2	2	2	2	2
Park Planner	2	2	2	1	1	1	1	1	1	1
Maintenance Supervisor II	2	2	2	2	3	3	3	3	3	3
Maintenance Supervisor I	1	1	1	1	0	0	0	0	0	0
Trades Staff	10	10	10	8	8	9	9	9	9	9
Grounds Staff	20	20	20	10	11	13	13	15	15	15
Clerical	1	1	1	1	1	1	1	1	1	1
Custodians	8	8	8	7	7	7	8	7	7	7
Total Parks and Planning Department	47	47	46	33	34	37	38	39	39	39
Finance and Personnel Department										
Director of Finance and Personnel	1	1	1	1	1	1	1	1	1	1
Superintendent of Human Resources	1	1	1	1	1	1	1	1	1	1
Superintendent of Accounting	1	1	1	1	1	1	1	1	1	1
MIS Supervisor	1	1	1	1	1	1	1	1	1	1
MIS Technician	1	1	1	1	1	1	1	1	1	1
Training & Safety Supervisor	1	1	1	1	1	1	1	1	1	1
Finance Specialists	4	4	4	4	4	5	6	6	6	6
HR Support Staff	0	0	0	0	1	2	2	2	2	2
Clerical	1	1	1	1	0	1	1	1	1	1
Courier	1	1	1	0	0	0	0	0	0	0
Total Finance and Personnel Department	12	12	12	11	11	14	15	15	15	15
Executive Director's Office										
Executive Director	1	1	1	1	1	1	1	1	1	1
Director/Supt. of Marketing & Communications	1	1	1	0	0	1	1	1	1	1
Graphic Designer	1	1	1	0	0	1	1	1	1	1
Website Designer/Customer Service	1	1	1	0	0	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
Total Executive Director's Office	5	5	5	2	2	5	5	5	5	5
Recreation and Facilities Department										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	3	2	2	2	2	3	3	3
Recreation Manager	0	0	0	2	2	2	2	2	2	2
Recreation Supervisor II	9	9	9	5	5	5	5	5	5	5
Recreation Supervisor I	6	6	6	4	6	7	7	7	7	7
Golf Operations Supervisor	2	2	2	1	1	1	1	1	1	1
Asst. Golf Operations Supervisor	1	1	1	0	1	1	1	1	1	1
Golf Club Maintenance Supervisor	2	2	2	1	2	2	2	2	2	2
Golf Maintenance Labor	2	2	2	2	1	3	3	3	3	3
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	3	3	2	2	2	2	2
Custodians	3	3	3	2	2	2	2	3	3	3
Total Recreation and Facilities Department	40	40	40	29	32	34	34	36	36	36
Total Park District	104	104	103	75	79	90	92	95	95	95

Part-time Employee Salary Ranges 2022/23



Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	12.00	14.00
Operations Staff II	12-32	12.00	17.00
Aquatics I	5-16	12.00	14.00
Aquatics II	12-32	12.00	17.00
Clerical I	5-16	12.00	14.00
Clerical II	12-32	12.00	17.00
Clerical Specialist	28-52	14.00	21.00
Groundsman I	5-16	12.00	14.00
Groundsman II	12-32	12.00	17.00
Groundsman III/Specialist	28-52	14.00	21.00
General Program Instructor	12-72	12.00	25.00
Coodinator	28-172	14.00	50.00
Teaching Pro/Cert. Instructor	32-172	15.00	50.00

Minimum wage was raised to \$12 an hour effective January 1, 2022. This will increase to \$13 an hour on January 1, 2023 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 \$9.25 per hour for less than 650 hours worked in a calendar year. This increases to \$10.50 an hour on January 1, 2023.

Full-time Employee Salary Ranges 2022/23



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
General Park Operations	No	28,147	40,069	51,898
Account Specialist	No	31,402	44,703	57,900
Golf Club Maint. Grounds Worker II	No	31,402	44,703	57,900
Operations Specialist	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 Specialist	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
Recreation Supervisor I	Yes	42,746	61,157	79,216
Carpenter	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
Electrician*	No	66,550	83,187	99,824
MIS Supervisor	Yes	61,157	81,210	102,078
Manager*	Yes	72,844	91,055	109,266
Superintendent	Yes	67,220	89,419	112,195

*Recommending to update this salary range based on Management Associates benchmarking survey.

Staff is planning on entering into an agreement with Management Associates to perform a thorough pay band analysis.

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
2019/20 Actual										
Full-Time	\$ 2,504,680	1,285,020	69,170	-	371,470	49,850	299,570	324,040	94,630	4,998,430
Part-Time	162,930	2,221,320	132,160	-	327,140	72,700	239,960	131,470	142,670	3,430,350
Total Wages	\$ 2,667,610	3,506,340	201,330	-	698,610	122,550	539,530	455,510	94,630	8,286,110
Revenue	\$ 5,833,150	10,278,640	209,680	6,796,570	1,122,470	165,200	839,660	819,300	393,230	26,064,670
% of Revenue	45.73%	34.11%	96.02%	0.00%	62.24%	74.18%	64.26%	55.60%	N/A	31.79%
2020/21 Actual										
Full-Time	\$ 2,245,670	1,489,580	70,640	-	353,140	50,110	297,860	296,740	294,640	4,803,740
Part-Time	52,130	863,480	77,060	-	305,910	76,890	232,990	130,110	268,270	1,738,570
Total Wages	\$ 2,297,800	2,353,060	147,700	-	659,050	127,000	530,850	426,850	244,880	6,542,310
Revenue	\$ 5,978,120	5,723,120	174,300	7,254,380	1,485,770	338,120	810,140	702,060	617,180	22,466,010
% of Revenue	38.44%	41.11%	84.74%	0.00%	44.36%	37.56%	65.53%	60.80%	N/A	29.12%
2021/22 Projected										
Full-Time	\$ 2,195,190	941,790	71,900	-	389,390	51,970	305,600	263,650	294,870	4,219,490
Part-Time	49,000	1,600,550	123,330	-	369,350	88,500	297,340	196,300	335,830	2,724,370
Total Wages	\$ 2,244,190	2,542,340	195,230	-	758,740	140,470	602,940	459,950	244,110	6,943,860
Revenue	\$ 6,168,590	9,737,860	197,400	8,552,340	1,557,450	282,350	1,016,730	1,010,150	1,453,750	28,522,870
% of Revenue	36.38%	26.11%	98.90%	0.00%	48.72%	49.75%	59.30%	45.53%	16.79%	24.34%
2022/23 Proposed										
Full-Time	\$ 2,535,160	964,930	74,230	-	459,300	53,220	317,340	294,180	318,400	4,698,360
Part-Time	108,510	2,290,980	160,780	-	395,800	96,980	314,680	246,000	403,240	3,613,730
Total Wages	\$ 2,643,670	3,255,910	235,010	-	855,100	150,200	632,020	540,180	266,000	8,312,090
Revenue	\$ 6,428,950	10,769,060	265,450	10,035,510	1,625,500	296,830	1,038,010	1,110,370	1,629,300	31,569,680
% of Revenue	41.12%	30.23%	88.53%	0.00%	52.61%	50.60%	60.89%	48.65%	16.33%	26.33%

*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, 04/30/20	6,794,310	10,015,115	554,980	680,158	(1,571,246)	(875,145)	31,028	9,915,824	125,763	1,121,543	282,212	21,954	(688,439)	(439,159)	16,053,074
Revenues	5,640,858	5,723,147	810,149	702,081	1,485,802	338,117	617,193	9,676,489	174,303	2,050,602	337,264	32,500	2,151,078	-	20,063,093
Expenses	4,242,783	6,107,099	760,134	629,032	1,103,590	225,046	961,137	9,786,037	118,968	1,572,551	254,674	29,472	2,217,748	709,830	18,932,062
Capital Outlay	-	37,962	-	-	-	-	-	37,962	-	-	-	-	-	-	37,962
Net Surplus/(Deficit)	1,398,075	(421,914)	50,015	73,049	382,212	113,071	(343,944)	(147,510)	55,335	478,050	82,590	3,028	(66,670)	(709,830)	1,093,069
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	-	157,500	-	-	-	-	-	-	233,500
Deferred Taxes	2,462,620	1,756,712	-	-	-	-	-	1,756,712	73,079	1,009,363	165,263	14,540	-	-	5,481,576
Fiscal Sustainability	1,697,113	1,487,850	190,035	157,258	275,899	56,269	240,284	2,407,596	11,902	383,000	63,671	4,430	-	-	4,567,711
Available Balance	2,956,653	6,326,601	399,959	578,449	(1,526,934)	(821,343)	(553,200)	4,403,531	96,118	207,229	135,869	6,012	(755,109)	(116,387)	6,933,916
Fund Balance, 04/30/21	7,192,386	9,631,135	604,994	753,207	(1,189,034)	(762,075)	(312,916)	8,725,339	181,098	1,599,593	364,802	24,983	(755,109)	(116,387)	17,216,677
Revenues	5,827,140	9,737,870	1,016,740	1,010,150	1,557,450	282,350	1,453,760	15,058,320	197,400	1,946,220	341,450	33,580	2,548,230	1,274,980	27,227,320
Expenses	3,929,290	8,876,045	862,290	684,480	1,293,300	241,860	1,364,440	13,322,415	162,770	1,826,500	277,940	30,360	2,269,100	713,340	22,531,715
Capital Outlay/Transfers	1,200,000	50,000	-	13,000	-	-	-	63,000	-	-	-	-	-	146,000	1,409,000
Net Surplus/(Deficit)	697,850	811,825	154,450	312,670	264,150	40,490	89,320	1,672,905	34,630	119,720	63,510	3,220	279,130	415,640	3,286,605
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	(147,610)	9,890	-	-	-	-	-	-	85,890
Deferred Taxes	2,441,690	2,004,990	-	-	-	-	-	2,004,990	73,790	886,413	167,310	16,460	-	-	5,590,652
Fiscal Sustainability	1,571,724	2,051,058	215,580	171,120	323,330	60,470	-	2,821,558	16,280	445,010	69,490	4,560	-	71,330	4,999,952
Available Balance	3,800,821	6,376,939	528,865	877,257	(1,310,214)	(785,055)	(75,986)	5,611,806	125,658	387,890	191,512	7,182	(475,979)	227,923	9,876,813
Fund Balance, 04/30/22	7,890,235	10,492,987	759,444	1,065,877	(924,884)	(721,585)	(223,596)	10,448,243	215,728	1,719,313	428,311	28,203	(475,979)	299,253	20,553,307
Revenues	6,072,910	10,769,120	1,038,010	1,110,370	1,625,500	296,830	1,629,300	16,469,130	265,450	2,005,170	356,040	34,530	2,847,740	1,302,440	29,353,410
Expenses	5,468,290	9,444,820	918,530	843,060	1,427,510	272,050	1,615,270	14,521,240	249,860	2,085,040	350,470	32,270	2,304,420	713,340	25,724,930
Capital Outlay/Transfers	1,905,000	150,000	88,000	30,250	-	-	-	268,250	-	-	-	-	-	368,350	2,541,600
Net Surplus/(Deficit)	(1,300,380)	1,174,300	31,480	237,060	197,990	24,780	14,030	1,679,640	15,590	(79,870)	5,570	2,260	543,320	220,750	1,086,880
Non-spendable	76,000	60,000	15,000	17,500	62,000	3,000	(136,870)	20,630	-	-	-	-	-	-	96,630
Deferred Taxes	2,492,388	2,026,178	-	-	-	-	-	2,026,178	77,918	775,755	180,640	17,320	-	-	5,570,198
Fiscal Sustainability	2,187,314	2,323,695	229,640	210,770	356,883	68,013	-	3,189,000	24,991	508,690	87,620	4,850	67,341	71,330	6,141,134
Available Balance	1,834,153	6,755,746	546,285	1,074,667	(1,145,777)	(767,817)	(72,696)	6,390,407	128,409	354,997	165,622	8,292	-	448,673	9,330,554
Fund Balance, 04/30/23	6,589,855	11,165,618	790,924	1,302,937	(726,894)	(696,805)	(209,566)	11,626,214	231,318	1,639,442	433,881	30,462	67,341	520,003	21,138,516
% Fund Balance Retainage															
Fiscal Sustainability	40%	25%	25%	25%	25%	25%	0%	22%	10%	24%	25%	15%	3%	10%	24%
Available Balance	34%	72%	59%	127%	-80%	-282%	-5%	44%	51%	17%	47%	26%	0%	63%	36%
Total	74%	96%	84%	152%	-55%	-257%	-5%	66%	61%	41%	72%	41%	3%	73%	60%

Five -Year Financial Forecast



	Estimated		Projected					
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Revenue								
Property Taxes	\$ 14,465,927	15,612,810	15,973,590	16,452,798	16,781,854	16,983,437	17,187,809	17,395,010
Fees, Charges, & Other Revenue:								
Debt Proceeds	-	774,000	-	-	1,290,030	-	3,475,370	-
Grant Proceeds	1,606	-	533,000.0	400,000	-	-	-	-
Replacemet Taxes	262,370	216,550	362,550	366,176	369,837	380,932	392,360	404,131
Rental Income	226,696	215,540	225,380	227,634	229,910	236,807	243,912	251,229
Interest Income	153,082	56,850	75,970	83,567	91,924	94,681	97,522	100,448
NWSRA Administration Fees	138,168	141,350	141,350	142,764	144,191	148,517	152,972	157,562
Donations & Misc. Revenue	317,815	325,300	336,030	339,390	342,784	353,068	363,660	374,570
Recreation Program Fees Net Scholarships	1,847,272	5,075,890	5,962,170	6,074,053	6,196,546	6,382,443	6,573,916	6,771,134
Swimming Pool Revenues	293,278	1,277,330	1,394,030	1,407,970	1,422,050	1,464,712	1,508,653	1,553,912
Fitness Revenue	323,174.5	545,590	589,960	737,450	744,825	767,169	790,184	813,890
Tennis Club Revenues	1,512,230	2,026,890	2,148,380	2,169,864	2,191,562	2,257,309	2,325,029	2,394,779
Golf Club Revenues	1,823,918	1,839,800	1,922,330	1,941,553	1,960,969	2,019,798	2,080,392	2,142,804
Transfer In	1,101,879	1,200,000	1,905,000	-	-	-	-	-
Fees, Charges, & Other Revenue	8,001,490	13,695,090	15,596,150	13,890,421	14,984,629	14,105,437	18,003,970	14,964,458
Total Revenue	\$ 22,467,417	29,307,900	31,569,740	30,343,219	31,766,482	31,088,874	35,191,779	32,359,467
Expense								
Corporate	5,242,783	3,929,290	5,468,290	5,604,997	5,961,675	6,110,717	6,263,485	6,420,072
Recreation	6,107,099	8,876,045	9,294,820	9,515,106	9,987,983	10,237,683	10,493,625	10,755,965
Pension/FICA	1,014,493	1,826,500	2,085,040	2,137,166	2,190,595	2,245,360	2,301,494	2,359,031
Insurance	254,674	277,940	350,470	359,232	360,130	361,030	361,933	362,838
Audit	29,472	30,360	32,270	33,077	33,159	33,242	33,325	33,409
Museum	118,968	162,770	219,860	225,357	225,920	226,485	227,051	227,619
NWSRA	811,709	859,340	713,340	731,174	733,001	734,834	736,671	738,513
Debt Service	2,217,748	2,269,100	2,304,420	2,708,839	2,776,560	2,487,278	3,544,587	3,632,457
Arlington Lakes Golf Club	1,103,590	1,293,300	1,427,510	1,463,198	1,499,778	1,537,272	1,575,704	1,615,097
Nickol Knoll Golf Club	225,046	241,860	272,050	278,851	285,823	292,968	300,292	307,800
Forest View Racquet & Fitness Club	760,134	862,290	918,530	941,493	943,847	946,207	948,572	950,944
Heritage Tennis Club	629,032	697,480	873,310	895,143	917,521	940,459	963,971	988,070
Swimming Expenses	127,701.9	449,680	532,460	545,772	559,416	573,401	587,736	602,430
ARC & Fitness Expenses	9,085.9	272,030	1,082,810	1,109,880	1,237,627	1,268,568	1,300,282	1,332,789
Transfer Out	1,101,879	1,200,000	1,905,000	-	-	-	-	-
Capital Outlay	1,548,783	2,066,160	3,944,980	4,400,000	4,400,000	4,510,000	4,622,750	4,738,319
Total Expense	21,302,196	25,314,145	31,425,160	30,949,283	32,113,036	32,505,504	34,261,478	35,065,351
Total Revenue	\$ 22,467,417	29,307,900	31,569,740	30,343,219	31,766,482	31,088,874	35,191,779	32,359,467
Total Expense	21,302,196	25,314,145	31,425,160	30,949,283	32,113,036	32,505,504	34,261,478	35,065,351
Net Surplus (Deficit)	\$ 1,165,220	3,993,755	144,580	(606,065)	(346,554)	(1,416,630)	930,301	(2,705,883)
Est. Fund Balance - Beg. of Year	\$ 17,064,446	18,104,835	22,276,200	22,420,983	21,814,918	21,468,365	20,051,734	20,982,035
Non-spendable	289,430	141,820	152,560	153,323	154,090	154,860	155,634	156,412
Deferred Taxes	5,481,576	5,590,653	5,570,199	5,598,050	5,626,040	5,654,170	5,682,441	5,710,853
Fiscal Sustainability	4,710,078	5,124,534	6,406,806	6,438,840	6,471,034	6,503,390	6,535,907	6,568,586
Available Balance	7,623,733	11,419,125	10,291,418	9,624,705	9,217,200	7,739,314	8,608,053	5,840,299
Est. Fund Balance - End of Year	\$ 18,104,817	22,276,132	22,420,983	21,814,918	21,468,365	20,051,734	20,982,035	18,276,151

Projections are a blend of historical trends, expenditure guidelines of 3%, CPI projections and tax cap liens. The Arlington Heights Park District enriches the community by providing quality recreation, facilities and fun.

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
Camelot Park Community Center	24,976
Davis Street Service Center	23,300
Davis Street II Service Center	23,631
Davis Street III Service Center	5,900
Forest View Racquet & Fitness Club	65,100
Frontier Park Community Center	12,783
Frontier Service Center	5,200
Hasbrook	2,950
Heritage Park Community Center	6,912
Heritage Tennis Club	55,606
Lake Arlington Boathouse	3,854
Melas Sports Complex	1,494
Nickol Knoll Golf Club Service Center	3,773
Nickol Knoll Golf Club Clubhouse	4,584
Pioneer Park Community Center	22,800
Pioneer Park Bathhouse	5,200
Pioneer Park Mechanical Building	1,728
Recreation Park Community Center	21,357
Recreation Park Bathhouse	8,400
Recreation Park Festival Building	800
Sunset Meadows Driving Range and Shelter	3,200
Total	<u>453,334</u>

Roof Improvement Schedule



Property	Square Feet	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Administration Center	28,000	\$ -	\$ -	\$ -	\$ 70,730	\$ -	\$ -	\$ -	\$ -
Arlington Lakes Golf Club Clubhouse	11,800	-	-	-	-	-	-	-	-
Arlington Lakes Golf Club Service Center	7,290	-	-	-	-	-	-	-	-
Arlington Ridge Center	99,696	-	-	-	-	-	-	-	-
Camelot Park Community Center	24,976	102,000	-	-	-	-	-	-	-
Camelot Park Shelter	-	-	-	-	-	-	-	-	-
Davis Street Service Center	23,300	-	-	-	-	174,740	-	-	-
Davis Street II Service Center	23,631	-	60,000	-	-	-	-	-	-
Davis Street III Service Center	5,900	-	-	-	-	-	-	-	-
Forest View Racquet & Fitness Club	65,100	-	-	-	-	-	-	-	-
Frontier Park Community Center	12,783	-	77,700	-	-	-	-	-	-
Frontier Service Center	5,200	-	-	71,600	-	-	-	-	-
Frontier Park Shelter	-	-	-	-	-	-	-	-	-
Hasbrook	2,950	-	-	-	28,250	-	-	-	-
Heritage Park Community Center	6,912	-	78,750	-	-	-	-	-	-
Heritage Tennis Club	55,606	-	-	-	-	-	-	-	-
Hickory Meadows Shelter	-	-	-	-	14,800	-	-	-	-
Lake Arlington Boathouse	3,854	-	-	-	21,216	-	-	-	-
Melas Sports Complex	1,494	-	-	-	13,000	-	-	-	-
Melas Park Shelter	-	-	-	-	-	-	-	-	-
Nickol Knoll Golf Club Clubhouse	4,584	-	-	-	22,125	-	-	-	-
Nickol Knoll Golf Club Service Center	3,773	-	-	-	-	80,000	-	-	-
Patriots Park Shelter Building	-	-	-	-	-	-	-	-	-
Pioneer Park Community Center	22,800	-	-	-	-	-	228,000	-	-
Pioneer Park Bathhouse	5,200	-	-	100,000	-	-	-	-	-
Pioneer Park Mechanical Building	1,728	-	-	-	-	10,000	-	-	-
Prairie Park Shelter	-	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,400	-	-	-	-	-	-	-	-
Recreation Park Community Center	21,357	-	-	64,000	-	-	-	-	-
Recreation Park Festival Building	800	-	-	-	6,300	-	-	-	-
Sunset Meadows Shelter	-	-	-	-	-	-	-	-	-
Belmont Apartments (21 S.)	3,000	-	-	-	-	-	-	-	-
Total	450,134	\$ 102,000	\$ 216,450	\$ 235,600	\$ 176,421	\$ 264,740	\$ 228,000	\$ -	\$ -

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

Tennis/Basketball/Pickleball Court Renovation Schedule



Location	# of Courts	Court Condition	2022/23	2023/24	2024/25	2025/26	2026/27
Primary Locations - A							
FVTC-Outdoors (Tennis)	6	Good	\$ -	\$ -	\$ -	\$ -	\$ -
FVTC-Indoors (Tennis)		Good	-	29,865	-	-	-
Dryden Park (Tennis/Pickleball)	8	Good	-	-	-	-	-
Camelot Park (Tennis)	3	Fair	-	325,000	-	-	-
Centennial Park (Tennis)	4	Fair	-	-	-	400,000	-
Frontier Park (Tennis)	2	Fair	-	25,000	-	-	-
Greenslopes Park (Tennis/Pickleball)	6	Good	-	-	-	-	-
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	-	-	-	-	-
Total	39		\$ -	\$ 419,865	\$ 250,000	\$ 400,000	\$ -
Secondary Locations - B							
Carefree Park (Tennis/Basketball)	2	Fair	-	-	-	-	594,694
Creekside Park (Tennis)	2	Poor	-	-	290,774	-	-
Prairie Park (Basketball)	1	Poor	111,100	-	-	-	-
Raven Park (Tennis)	3	Good	-	-	-	-	-
Wildwood Park (Tennis)	3	Good	-	-	-	-	-
Total	11		\$ 111,100	\$ -	\$ 290,774	\$ -	\$ 594,694
Supplemental Locations - C							
Greenbrier Park (Tennis)	1	Fair	-	-	90,000	-	-
Hasbrook Park (Tennis)	2	Good	-	-	-	-	-
Victory Park (Tennis/Basketball)	1	Good	-	-	-	-	202,884
Volz Park (Pickleball)	6	Good	-	-	-	-	-
Total	10		\$ -	\$ -	\$ 90,000	\$ -	\$ 202,884
Total All Courts	60		\$ 111,100	\$ 419,865	\$ 630,774	\$ 400,000	\$ 797,578

This schedule represents a recommended schedule of renovation. It does not mean that each year is funded in the Capital Projects List. Staff is working with the USTA and expects a recommendation during fiscal year.

Playground Renovation Schedule



Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
Willow Park	1999	46,458	11,250	15%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2023	75,000
Sunset Ridge	2001	21,935	26,250	15%	AHPD staff	Landscape Structures	2-12 yrs	2023	175,000
Hasbrook Park	2001	88,710	19,500	15%	Reil Construction	Miracle	2-12 yrs	2024	130,000
Greens Park	2001	133,734	18,750	15%	Reil Construction	Miracle	2-12 yrs	2024	125,000
Lake Terramere	2000	110,682	19,500	15%	Burke Construction	Landscape Structures	2-12 yrs	2024	130,000
Greenbrier Park	2001	97,624	19,500	15%	Monohan's Landscape	Miracle	2-12 yrs	2024	130,000
Flentie Park	2002	94,918	12,000	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2024	80,000
Prairie Park	2002	82,602	19,500	15%	Howard White	BCI Burke	2-12 yrs	2025	130,000
Carefree Park	2003	91,592	19,500	15%	Kenneth Company	Landscape Structures	2-12 yrs	2025	130,000
Camelot Park	2005	121,427	19,500	15%	Kenneth Company	Landscape Structures	2-12 yrs	2025	130,000
Creekside Park	2003	91,577	21,000	15%	Kenneth Company	Little Tikes	2-12 yrs	2025	140,000
Happiness Park	2003	88,369	21,000	15%	AHPD staff	Little Tikes	2-12 yrs	2025	140,000
Centennial Park	2002	112,884	18,750	15%	Milo-Gem Corp.	Landscape Structures	2-12 yrs	2026	125,000
Carriage Walk Park	2005	79,595	21,000	15%	AHPD staff	Landscape Structures	2-12 yrs	2026	140,000
Cronin Park	2005	97,140	21,000	15%	Great Lakes Landscape	Gametime	2-12 yrs	2026	140,000
Westgate Park	2005	104,993	21,000	15%	Pedersen Construction	Little Tikes	2-12 yrs	2026	140,000
Dryden Park	2006	65,854	21,000	15%	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	22,500	15%	Kenneth Company	Landscape Structures	2-12 yrs	2028	150,000
Shaag/Scarsdale Park	2006	73,991	22,500	15%	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	15,000	15%	Reil Construction	Miracle	2-12 yrs	2029	100,000

Playground Renovation Schedule



Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
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
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	26,250	15%	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
Heritage Park	2016	\$ 118,928	\$ 21,000	15%	Reil Construction	Landscape Structures	2-12 yrs	2037	\$ 140,000
Festival Park	2015	75,250	30,100	40%	Kenneth Company	BCI Burke	2-12 yrs	2037	50,000
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
Totals		\$ 4,543,535	\$ 1,526,976	27%					\$ 5,730,000

2020 U.S. Census Demographics – Village of Arlington Heights



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

	<u>Number</u>	<u>Percent</u>		<u>Number</u>	<u>Percent</u>
Total Population	77,676	100.0	Race/Ethnic Origin*		
Gender			White	62,607	80.6
Male	37,906	48.8	Black or African American	1,864	2.4
Female	39,770	51.2	American Indian and Alaska Native	233	0.3
Age Composition			Asian	8,001	10.3
0 to 19 years	17,935	23.1	Hispanic or Latino	6,369	8.2
20 to 24 years	3,400	4.4	Other	3,029	3.9
25 to 34 years	8,511	11.0	Household by type ^		
35 to 49 years	16,224	20.9	Total households	30,919	100.0
50 to 64 years	16,111	20.7	Family households (families)	20,305	65.7
65+ years	15,380	19.8	With own children under 18 years	8,704	28.2
Median age (years)	44.0	-	Married couple family	17,301	56.0
18 years and over^	58,521	77.9	With own children under 18 years	7,487	24.2
Male	27,578	36.7	Female householder, no husband present	2,205	7.1
Female	30,943	41.2	With own children under 18 years	954	3.1
21 years and over^	56,645	75.4	Non-family households	10,614	34.3
62 years and over^	15,587	20.8	Householder living alone	9,313	30.1
65 years and over^	12,920	17.2	Householder 65 years and older	3,977	12.9
Male	5,214	6.9	Households with individuals under 18 years	9,054	29.3
Female	7,706	10.3	Households with individuals 65 years and over	9,124	29.5
			Average household size	2.41	-
			Average family size	3.04	-
			Housing Occupancy ^		
			Total housing units	32,795	100.0
			Occupied housing units	30,919	94.3
			Vacant housing units	1,876	5.7
			Homeowner vacancy rate (percent)	2	-
			Rental vacancy rate (percent)	10.4	-

^2010 Census Data

*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	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
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

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
First Midwest Bank	2016-2017	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2016-2017	Picnic in the park Main sponsor	1,000
First Midwest Bank	2016-2017	National Night Out main sponsor	500
Lavelle Law, LTD of Palatine	2016-2017	National Night Out main sponsor	500
Lutheran Home	2016-2017	Senior Center programs	2,000
Transitional Care of Arlington Heights	2016-2017	Senior Center programs	3,500
Transitional Care of Arlington Heights	2016-2017	ALGC Grand Opening	500
ABC Plumbing Heating Cooling & Electric	2016-2017	Movies in the Park, Trunk or Treat, Picnic in the Park	2,500
DelBoccia Marchetti	2016-2017	Movies in the Park, Creation Stations	2,000
Lincoln Mercury	2016-2017	Forest view Racquet and Fitness Club	1,000
Northwest Community Healthcare	2016-2017	Whipper Snapper; Picnic in the Park; Program Guide, National Night Out	5,100
First Midwest Bank	2017-2018	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2017-2018	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2017-2018	National Night Out Main Sponsor	500
Andigo Credit Union	2017-2018	Whipper Snapper, Picnic In The Park, National Night	2,000
Lutheran Home	2017-2018	Senior Center Programs	2,000
Transitional Care of Arlington Heights	2017-2018	Senior Center Programs	3,500
Orthodontic Experts	2017-2018	Basketball and Soccer Leagues	4,500
ABC Plumbing Heating Cooling & Electric	2017-2018	Movies in the Park, Trunk or Treat, Picnic in the Park	2,700
DelBoccia Marchetti	2017-2018	Movies in the Park, Creation Stations, Calendar	2,800
Fleishman	2017-2018	Gatorade Advertising at NKGK	3,000
Allstate AH	2017-2018	Whipper Snapper, Trunk or Treat, Program Guide	1,500
Dental Clinique	2017-2018	Movies In The Park	1,000
All About Kids Dentistry	2017-2018	Picnic In The Park	500
Deal With Diamond Group	2017-2018	Holiday Tree Lighting	500
Nakfoor Orthodontics	2017-2018	Trunk or Treat	500
CD One Price Cleaners	2017-2018	Trunk or Treat	500
Life Storage	2017-2018	Banner Program	750
The Little Gym of Barrington	2017-2018	Irish Fest	750
Passanantes Home Food Services	2017-2018	Irish Fest	750
Elite Remodeling Froup	2017-2018	Irish Fest	500
Dirksen Center	2017-2018	Program Guide Ads	1,000
Loyal 2 Communities	2017-2018	Program Guide Ads	1,000
Loving Care Animal Hospital	2017-2018	Program Guide Ads	1,000
Rotary Club	2017-2018	Program Guide Ads	650
St. James School	2017-2018	Program Guide Ads	750

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
First Midwest Bank	2018-2019	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2018-2019	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2018-2019	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling and Electric	2018-2019	Program Guide	500
ABC Plumbing Heating Cooling and Electric	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat	2,500
DelBoccio Marchetti	2018-2019	Picnic in the Park, Movies in the Park, Trunk or Treat, Envirogroup,	
		Irish Fest, Tree Lighting	13,000
Allstate	2018-2019	Whipper Snapper Youth Triathlon	400
All About Kids Dentistry	2018-2019	Picnic in the Park	500
Baird & Warner	2018-2019	Picnic in the Park	500
Drost Kivlahan McMahon & O'Connor	2018-2019	Irish Fest	1,000
Our Home Improvement	2018-2019	Movies in the Park	1,000
Sprint	2018-2019	Movies in the Park	2,000
Strings Attached	2018-2019	Program Guide	850
Holly Connors	2018-2019	Program Guide	450
Epic Urgent Care	2018-2019	Program Guide	450
St. James School	2018-2019	Program Guide	500
Kiddie Academy	2018-2019	Program Guide	2,000
First Midwest Bank	2019-2020	Program Guide Full Back Cover Ad Spot	12000
First Midwest Bank	2019-2020	Picnic in the Park Main Sponsor	1000
First Midwest Bank	2019-2020	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling & Electric	2019-2020	Picnic in the Park, Movies in the Park, Trunk or Treat	2500
All About Kids Dentistry	2019-2020	Picnic in the Park	500
Dee Taylor Designs	2019-2020	Tree Lighting Ceremony	500
Dee Taylor Designs	2019-2020	Program Guide Ad	500
Chicago Cubs	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
St. Peter School	2019-2020	Program Guide Ad	500
Ortman Group-Berkshire Hathaway Home Services Starck			
Real Estate	2020-2021	Trunk or Treat	250
Guaranteed Rate Mortgage	2020-2021	Trunk or Treat	250
Noodles & Company	2020-2021	Soccer	1,000
St. Peter School	2020-2021	Program Guide	650

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
Northwest Community Healthcare	2021-2022	Program Guide & Facility Advertising	9,000
Ortman Group-Berkshire Hathaway Home Services Starck Real Estate	2021-2022	Trunk or Treat	500
In2Great Pediatric Therapy Services	2021-2022	Trunk or Treat	500
St. James School	2021-2022	Program Guide	450
St. Peter School	2021-2022	Program Guide	650
			<u>\$ 242,400</u>

Contribution Summary by Year

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
2020-2021	2,150
2021-2022	11,100
<u>\$ 242,400</u>	

The 2022/23 budget at a glance
Arlington Heights Park District's \$31,424,910 spending
proposal represents a 25.0 percent increase

Where the money goes

Expense	This year	Last year	% Change
General Corporate	\$ 7,373,290	\$ 5,129,290	43.7 %
Recreation	9,104,820	6,825,005	33.4
Pension	1,258,130	1,162,510	8.2
Insurance	350,470	277,940	26.1
Public Audit	32,270	30,360	6.3
Social Security	826,910	663,990	24.5
Museum	249,860	162,770	53.5
NWSRA Special Recreation	1,081,690	859,340	25.9
Arlington Lakes Golf Club	1,427,510	1,293,300	10.4
Nickol Knoll Golf Club	272,050	241,860	12.5
Forest View Racquet and Fitness Club	1,006,530	862,290	16.7
Heritage Tennis Club	873,310	697,480	25.2
Arlington Ridge Center	1,615,270	1,364,440	18.4
Debt Service	2,644,420	3,698,300	-28.5
Capital Projects	3,308,380	1,867,660	77.1
	\$ 31,424,910	\$ 25,136,535	25.0 %

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$ 15,973,590	\$ 15,612,810	2.3 %
Debt Proceeds	-	774,000	N/A
Grant Proceeds	533,000	-	N/A
Replacement Taxes	362,550	216,550	67.4
Rental Income	225,380	215,540	4.6
Interest Income	75,970	56,850	33.6
NWSRA Admin. Fees	141,350	141,350	0.0
Donations & Misc Revenues	336,030	325,300	3.3
Recreation Program Fees	5,962,170	5,075,890	17.5
Swimming Pool Revenues	1,394,030	1,277,330	9.1
Fitness Revenue	589,960	545,590	8.1
Tennis Club Revenues	2,148,380	2,026,890	6.0
Golf Club Revenues	1,922,330	1,839,800	4.5
Transfer In	1,905,000	1,200,000	58.8
	\$ 31,569,740	\$ 29,307,900	7.7 %

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 7:00 p.m., May 10, 2022, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

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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 \$20,000 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 \$20,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

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.