

ARLINGTON HEIGHTS PARK DISTRICT

ANNUAL BUDGET 2023-2024



Arlington Heights
Park District
Arlington Heights, Illinois | 60004



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Annual Operating Budget

For Fiscal Year Ending April 30, 2024

The Arlington Heights Park District

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

We do this by:

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

April 25, 2023

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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.

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 90 authorized full-time staff in fiscal year 2022/23. The District also employs over 900 part-time, seasonal, and temporary workers, and volunteers.

Real Estate

The equalized assessed value of real estate for 2021 is \$3,003,056,986 (most recent available).

Tax Rate

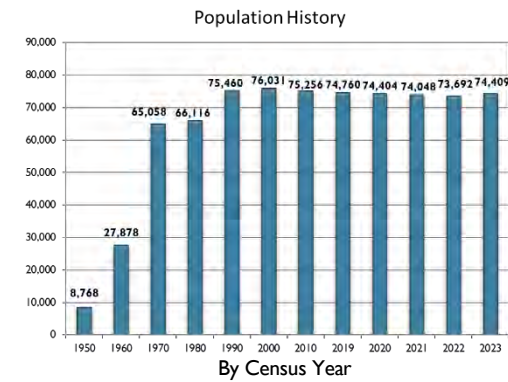
The tax rate for 2021 is .521 per \$100 of assessed value (most recent available).

Fiscal Year Budget

The proposed operating budget for 2023/24 is \$26,982,640 prior to \$1,400,000 of interfund transfers with an additional \$5,675,560 in capital/provision expenditures. The fiscal year begins May 1 and concludes on April 30.

Population

The Park District's population is approximately 74,409. It's the third largest suburb in Cook County, the eighth largest suburb in the Chicago Metropolitan area and the twelfth largest community in the State of Illinois.



Profile



Ethnic Breakdown

The median household income is \$100,221 with an average household size of 2.4 and median age of 43. The population in the village is 80.6% white, 10.3% are Asian, 8.2% are Hispanic, and 2.4% 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 16.3 miles of walking paths, 43 ball diamonds (39 Park District, four School District), three football fields, seven dedicated soccer fields (five Park District, two School District), 44 playgrounds, 43 outdoor tennis courts, 16 dedicated pickleball courts, nine 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 17, 2023

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, 2024 is presented for your review. This budget document reflects the Park District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the coming fiscal year. It is a working document subject to deliberation and modification prior to final adoption in April 2023.

The past year has proven to be extremely successful as the agency has returned to participation that is at pre-pandemic levels. 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 \$4,952,660 largely due to lower capital spending, staffing shortages, and increased interest income.

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 2023/24 budget also projects approximately \$21.7 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 2022/23 budget year, the Park District began preparing the next Comprehensive Plan. The current 2014-2023 Comprehensive Plan, established a broad vision for the Park District moving forward. The resulting plan identifies six key goals areas: Financial Resources & Assets, Recreational Opportunities & Facilities, Leadership, Teamwork, Customer-Focused Service, and Stewardship. Specific goals and strategies were developed for each of these areas. The Comprehensive Plan becomes the basis for developing the annual budget and capital improvement plan. A status update with the action items follow this budget message.

The budget is constructed within a framework that balances internal needs with community expectations and economic conditions. The continuation of sound financial and operational philosophies has guided the development of the budget for the upcoming year. Continued emphasis is placed on efficiencies, partnerships, and strong financial policies.

2023/24 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 2023/24 is \$26,982,640, net of interfund transfers, a 5.5% increase from the 2022/23 budget primarily due increases to supplies, services, and anticipating being fully staffed, with an additional \$5,675,560 (\$1.3 million in projects carried over from 2022/23) in capital spending and contingencies and \$1.4 million in interfund transfers. The major components are shown next:

Budget Message



2023/24 Proposed Annual Operating Budget

General Fund	\$ 7,123,000
Recreation Fund	10,315,230
Debt Service Funds	2,415,640
All Other Funds	7,128,770
Total	<u>\$ 26,982,640</u>

Revenue sources for the Annual Operating Budget Funds of \$32,744,300, net of interfund transfers of \$1,400,000 and a debt issuance of \$1,459,000, reflects an increase of 5.4% from projected year end due interest income, tax proceeds, and additional program fees. Real estate taxes of \$16,734,170 (47.0%), and fees and charges of \$13,296,490 (37.3%) 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 2022 was 5.0% and 2023 is 6.5% (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 2022/23 and 2023/24
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	2022/23	2023/24
Window Replacement - Administration	\$ 622,700	\$ 361,700
Bridge Replacement - ALGC	110,000	-
Pond Shoreline Restoration - ALGC*	88,000	247,240
Parking Lot Replacement - Dryden	94,600	-
Tennis Court Refinishing - Forest View	88,000	-
Roof Coating - Frontier	77,700	77,700
Basketball Court Replacement Prairie Park	112,840	-
Roof Coating - Heritage	78,750	78,750
Playground Replacement - Sunset Ridge	175,000	175,000
Vehicle & Equipment Replacements	156,100	-
Park Improvements under \$75,000	558,230	-
Nickol Knoll Path	538,110	-
Dectron Replacement - ARC	425,450	35,000
Remaining Projects From Prior Year	447,500	350,480
Elevator Upgrade - Administration	-	154,000
Roof Replacement - Davis	-	145,000
Basketball Court Replacement - Evergreen*	-	167,500
Elevator Upgrade - Forest View*	-	187,000
Playground Replacement - Happiness	-	165,000
Tennis Court Replacement - Heritage*	-	360,000
Path Replacement - Pioneer	-	425,000
OSLAD Grant - Recreation	-	400,000
Basektball Court Replacement - Virginia Terrace	-	117,500
Boom Truck Replacement	-	165,000
Potential Land Acquisition	-	400,000
Demolition of Rental Property	-	155,000
Projects Under \$100,000 or Funded Through Insurance Proceeds	-	1,171,710
Total	<u>\$ 3,572,980</u>	<u>\$ 5,338,580</u>

* Capital Project is Funded Through Recreation Fund

Budget Message



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

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

Hardscapes – This budget reflects a commitment to improving the infrastructure of the District by budgeting \$1,275,560 among five hardscape projects that include tennis courts, walking paths, and outdoor basketball courts. Additionally, \$157,850 is budgeted for sealcoating and color coating of surfaces.

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 \$368,350 projects (ADA) for 2022/23 and \$433,350 for 2023/24.

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 2023/24 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. This budget reflects the potential purchase of one parcel of land that meet this criteria.

Long-Range Financial Plan – The Park District is in the middle of updating 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

2014-2023 Extended Comprehensive Plan



The 2014-23 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 seven 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 seven years and outlines specific action strategies that will help accomplish these goals. Specifically identified are action plan items and work needed for the Park District to respond effectively to external conditions, such as demographic and economic changes.

The Plan plays an integral role in shaping the budget. Each area of the budget identifies strategies and action plan items linked to six goals.

Goals are areas of Park District focus over the five-year planning period. The Plan's goals are complementary and support the overall vision, mission, and values.

Strategies are specific topics within each goal that the Park District will focus on to achieve that particular goal.

Action Plan Items are the specific steps the Park District will take to accomplish the goals and strategies. Action plan items will be SMART (specific, measurable, action-orientated, realistic, and time-stamped) and provide clear direction on what needs to be accomplished within the five-year planning period.

Together, the goals, strategies, and action plan items comprise a picture of what the Park District wants to accomplish with its Comprehensive Plan, along with other development tools and ordinances. They provide direction and serve as a guide for evaluating specific projects and alternatives.

The Park District continues to work toward organizational alignment from strategic goals to individual performance standards. The goals and objectives included in the department information are the intermediate step and should tie directly to the strategies and action items identified on the following page. Goals beyond 2023/24 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.



2014-2023 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 2023. 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 21, 2023. 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.

2022/23

November	BS&A training, budget instructions distributed, and input begins
December 19	Budget entry completed
January 3 – 6, 2023	Departmental Budget review meetings
January 6	Budget entry completed and submit department goals & objectives
January 10	Initial Capital Projects discussion with Board of Commissioners along with memberships, tennis, and CAP fees
January 11 – 13	Senior leadership Budget review meetings
January 24	Program and facilities budget meeting with Board of Commissioners
February 17	Distribution of the Proposed Capital Improvement Plan to the Board of Commissioners
February 21	Presentation of Proposed Capital Improvement Plan to the Board of Commissioners
March 17	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 31
March 21	Presentation of Annual Operating Budget to Board of Commissioners
April 13	Publish Public Hearing Notice
April 25	Public Hearing [separate meeting] held to obtain taxpayer comments regarding the Tentative Budget and Appropriation Ordinance.
April 25	Adoption of the 2023/24 Budget and Appropriation Ordinance during the regular Board meeting. This must be legally enacted prior to August 1.
April 26 – May 19	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 a balanced budget, operating expenditures not exceeding operating revenues. This year's budget meets this goal. 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

Financial Policies



Accounting, Auditing and Financial Reporting Policies (continued)

basis of “generally accepted accounting principles” (GAAP). This is consistent with the way the Park District prepares its budget.

- 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:

- 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.

Financial Policies



Debt Policy (continued)

- 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.

Fund Balance 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.

- Fund balance classifications are classified in accordance to GASB issued Statement No. 54, which classifies net position into five different components:
 - Non-spendable – Resources that are not in spendable form or required to be maintained.
 - Restricted – Resources that are subject to externally enforceable legal restrictions; these restrictions are either externally imposed by creditors, grantors, contributors, or constitutional provisions or enabling legislation.
 - Committed – Resources that are constrained to specific purposes by a formal action of the Board, such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the

Board. Board actions to commit net position must occur within the fiscal reporting period while the amount committed may be determined subsequently.

- Assigned – Amounts that are constrained by the District’s intent to be used for specific purposes but are neither restricted nor committed.
- Unassigned – Any residual positive net resources in excess of those portions of net position classified in one of the other four categories of net position.
- 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%

Fund Structure

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

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

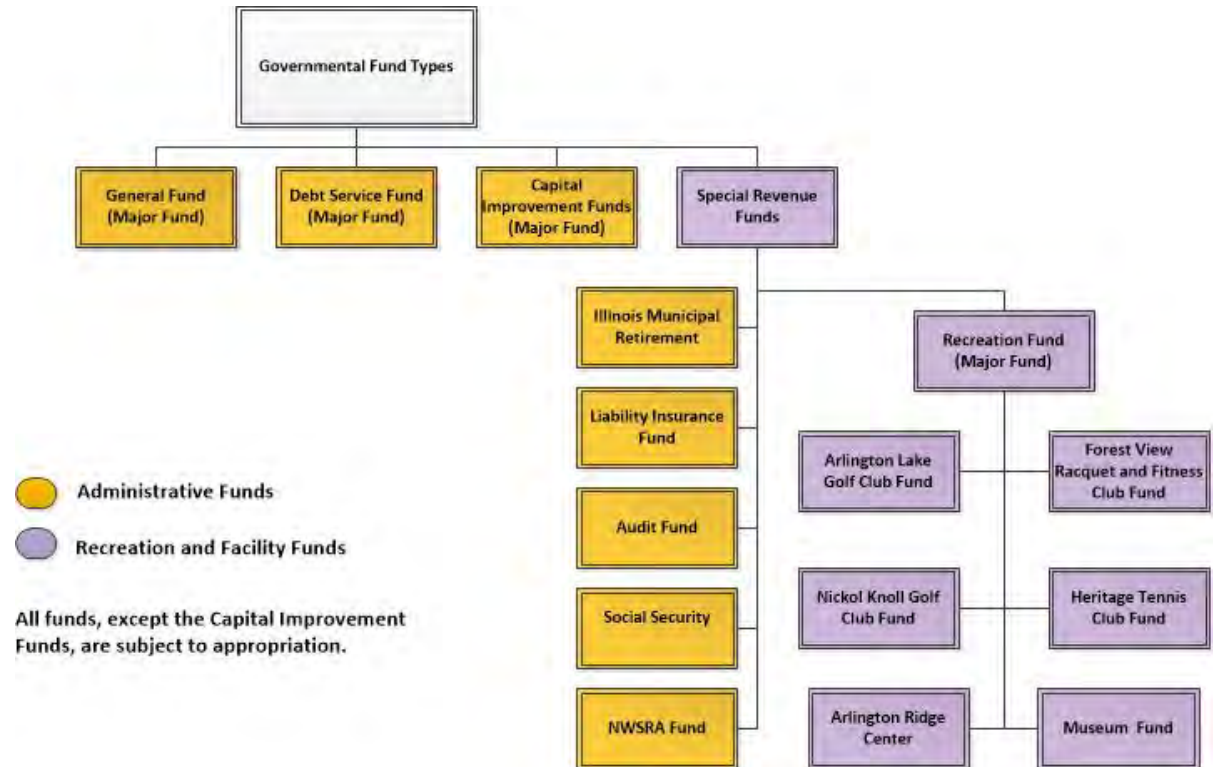
The following is a brief description of each fund type.

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

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

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

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



Fund Structure



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

ADMINISTRATIVE FUNDS (FOLLOWING SEVEN FUNDS):

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

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

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

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

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

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

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

RECREATION AND FACILITY FUNDS (FOLLOWING SEVEN FUNDS):

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

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

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

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

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

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

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

Principal Officers



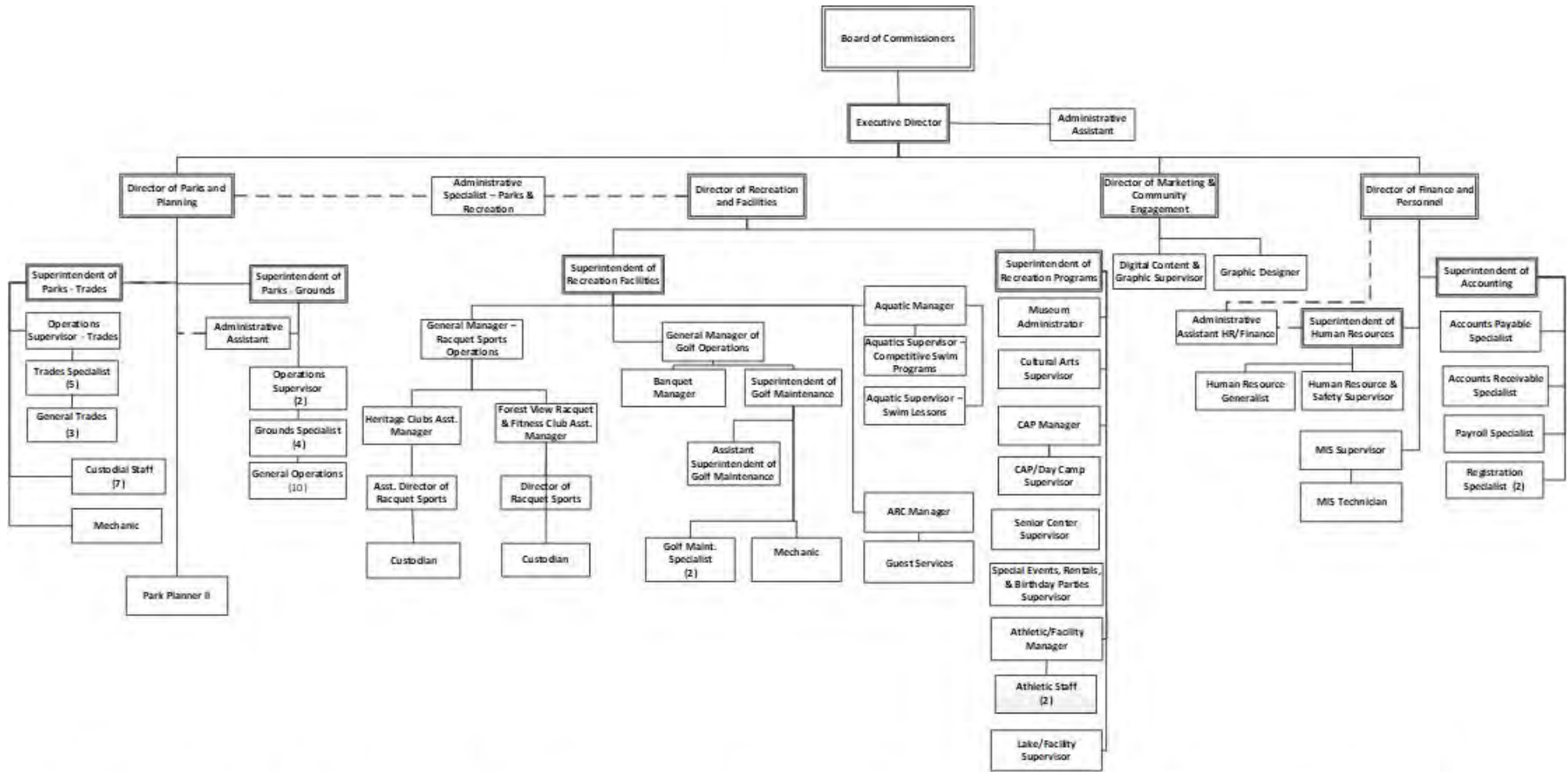
Board of Commissioners

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

Administrative Staff

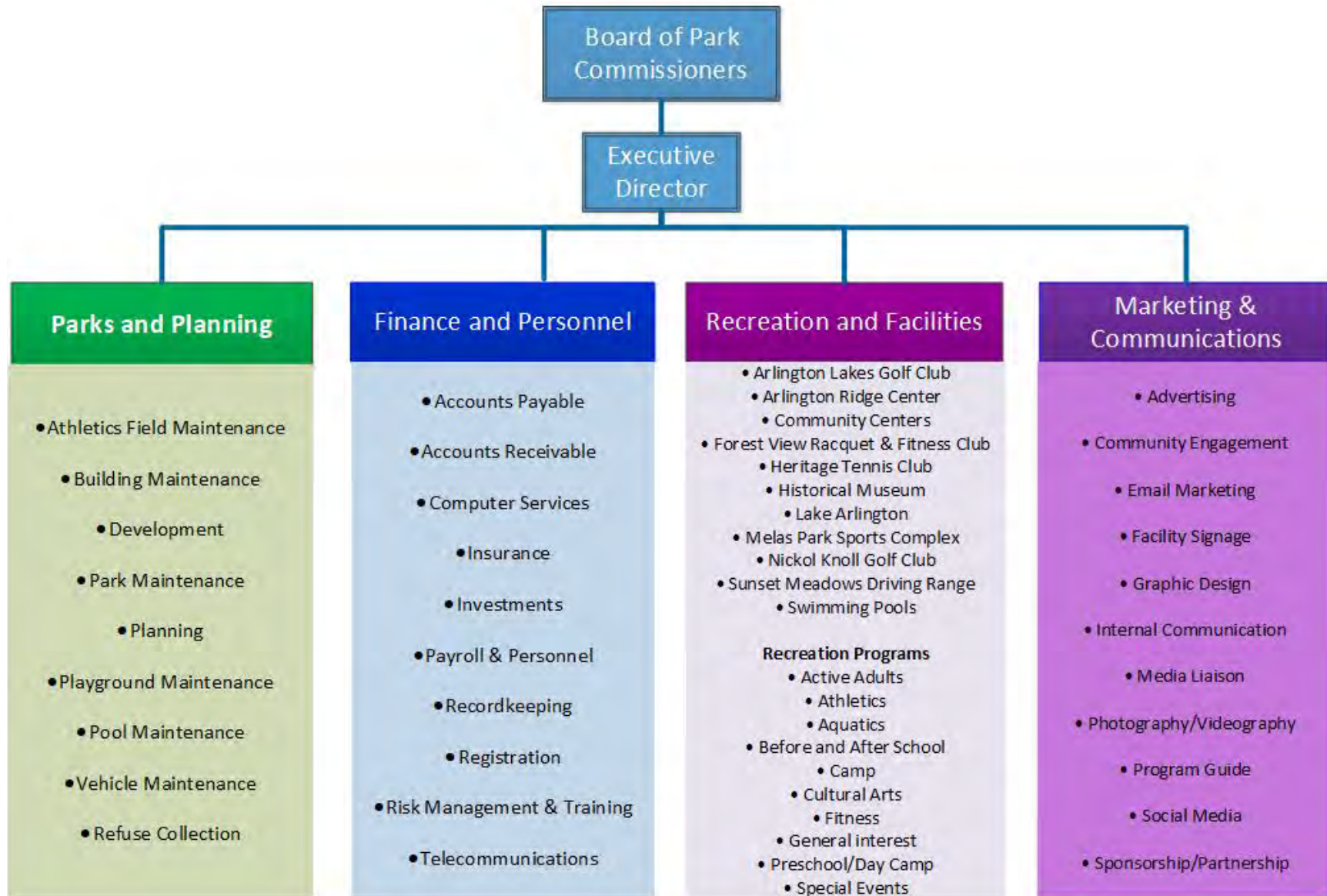
Carrie A. Fullerton	Executive Director
Jason S. Myers	Director of Finance & Personnel
Benjamin M. Rea	Director of Parks & Planning
Brian E. Meyer	Director of Recreation & Facilities
Amy Seklecki	Director of Marketing & Community Engagement

Organizational Chart



There are a total of 87 filled positions as of March 7, 2023 of the 90 approved positions. This organizational chart reflects 89 positions and one vacant position from the Recreation Department. Staff is recommending the addition of one position to be determined during the fiscal year. This would then bring the total positions to 91 full-time employees.

Organizational Chart by Function

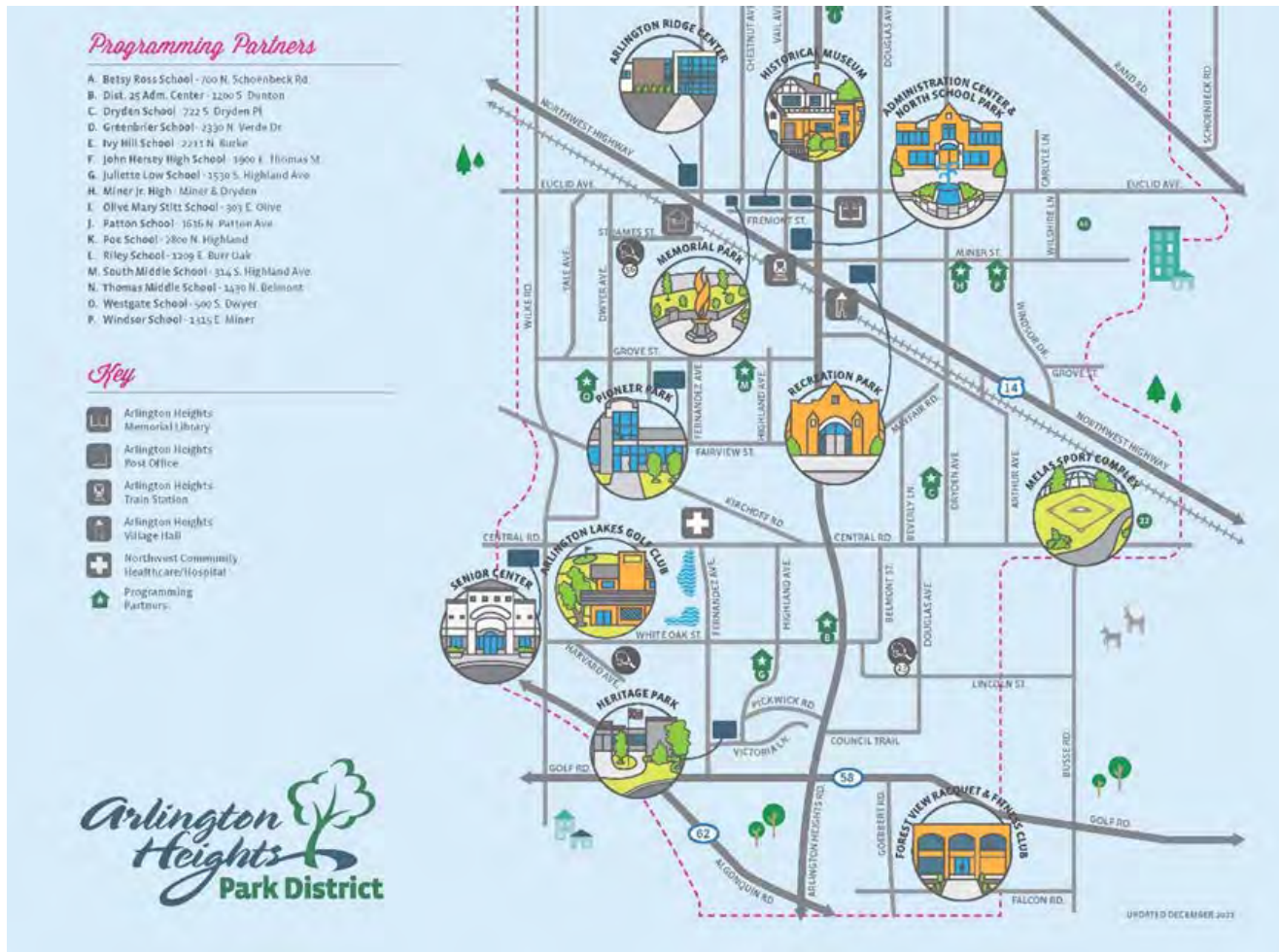


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Map of Parks & Facilities



Map of Parks & Facilities



Facilities and Features

Arlington Heights Park District		Matrix Key														NOTES						
PARK NAME	LOCATION	ACRES	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕	⊕		⊕	⊕	⊕	⊕	⊕	
			Washrooms	Registration Pool	Gymnasium	Playground	Ball Diamond	Volley Field	Football Field	Pickleball	Outdoor Tennis	Indoor Tennis	Racquetball	Parade	Volleyball	Shower/Luxy Pk	Shelter	Garden Plots	Sled Hill	Special Use		
1	Administration Center	410 N. Arlington Heights Rd.	1.10	⊕																	Business Office, Dance Studio	
2	Arlington Lakes Golf Club	1211 S. New Wilke Rd.	90.50	⊕	+																18 Hole Course, Banquet Hall	
3	Arlington Ridge Center	660 N Ridge Ave.	15.00	⊕	+	⊕	+	⊕		6		+									Indoor Walking Track, Fitness, Indoor Pool, Indoor Pickleball	
4	Camelot Park	1005 E. Suffield Dr.	15.00	⊕	+	⊕	+	⊕	1	+					3L		1	+	1	+	Indoor Walking Track, Outdoor Pool	
5	Forest View Racquet & Fitness Club	800 E. Falcon Dr.	5.80	⊕	+										6.5L	6				1	Racquetball, Fitness, Community Garden Plots	
6	Frontier Park	1093 N. Kennicott Dr.	29.40	⊕	+	⊕	+	⊕	2	+					2L		2L	+	⊕	1	Outdoor Pool, Maintenance Service Center, Community Garden Plots	
7	Hasbrook Park	333 W. Maude Ave.	14.00					⊕	2						2L	1/2L					Art Room, Dance Studio	
8	Heritage Park	506 W. Victoria Ln.	21.00	⊕	+	⊕		⊕	3	+					3L		2L		1	0.8	Outdoor Pool	
9	Heritage Tennis Club	7 W. College Dr.	2.90	⊕	+																	
10	Historical Museum	110 W. Fremont St.		⊕	+																	
11	Lake Arlington	2201 N. Windsor Dr.	92.00	⊕				⊕													Lake, Boating, Fishing, Concessions	
12	Melas Sports Complex	1500 W. Central Rd.	35.00	⊕				⊕	4L								2	2.5	1		Dog Park, Concessions	
13	Memorial Park	305 W. Fremont St.	0.50																		Military Memorials/Flame Sculpture	
14	Nickol Knoll Golf Club & Nickol Knoll Park	3800 N. Kennicott Ave.	56.00	⊕					1												9 Hole Course, Walter Peyton Hill, Baseball, Sled Hill	
15	North School Park	307 N Evergreen Ave.	1.65	⊕				⊕													Fountain, Amphitheater, Brick Memorials	
16	Pioneer Park	500 S. Fernandez Ave.	13.30	⊕	+	⊕	+	⊕	4	+	+				4L		1	+		0.8	Outdoor Pool, Indoor Pickleball	
17	Recreation Park	500 E. Miner St.	21.10	+	+	⊕	+	⊕	1L						3L		1	+	+		Outdoor Pool	
18	Senior Center	1801 W. Central Rd.		⊕	+																	
19	Banta Park	211 N. Phelps Ave.	1.50					⊕													1/2	+
20	Berbecker Park	207 N. Wilshire Ln.	2.00					⊕	1												1/2	
21	Camelot Connector Pky	904 Brookwood Dr.	5.40																			⊕
22	Canine Commons Dog Park	1500 W. Central Rd., Mt. Prospect	2.17	⊕																		At Melas Sports Complex, Brick Memorials
23	Carefree Park	508 E. Lincoln St.	10.60					⊕	1	+					2	2						Inline Hockey
24	Carousel Park	1925 E. Suffield Dr.	5.80					⊕	+												1/2	⊕
25	Carriage Walk	425 E. Frederick St.	3.30					⊕														+
26	Centennial Park	1301 E. Burr Oak Dr.	21.40					⊕	3	+					4		1				⊕	+
26	Creekside Park	1928 N. Schaefer Rd.	22.40					⊕							2		1/2				1	+
27	Cronin Park	309 S. Highland Ave.	2.00					⊕														+
28	Davis I, II & III	1436, 1440 & 1444 E. Davis St.	4.90																			+
29	Dryden Park	811 E. Rockwell St.	3.36					⊕	1	+					6	2						+
30	Evergreen Park	336 S. Forrest Ave.	3.50					⊕	1													+
31	Falcon Park	1408 S. Goebbert Rd.	1.10					⊕														3/2
32	Festival Park	309 W. Hawthorne St.	0.33					⊕														+
33	Flentie Park	2040 E. Mulberry Ln.	4.50					⊕	1													+
34	Green Slopes Park	1337 N. Belmont Ave.	5.00											4	2							+
35	Greenbrier Park	1410 W. Roanoke Dr.	9.90					⊕	2						1	1					⊕	
36	Greens Park	595 E. Olive St.	4.20					⊕														+
37	Happiness Park	2208 N. Verde Dr.	3.60					⊕														+
38	Hickory Meadows Park	1324 N. Hickory Ave.	5.00																			+
39	Kingsbridge Arboretum	903 W. Victoria Ln.	5.50																			+
40	Kiehm Park	1615 E. Hawthorne St.	2.00					⊕														+

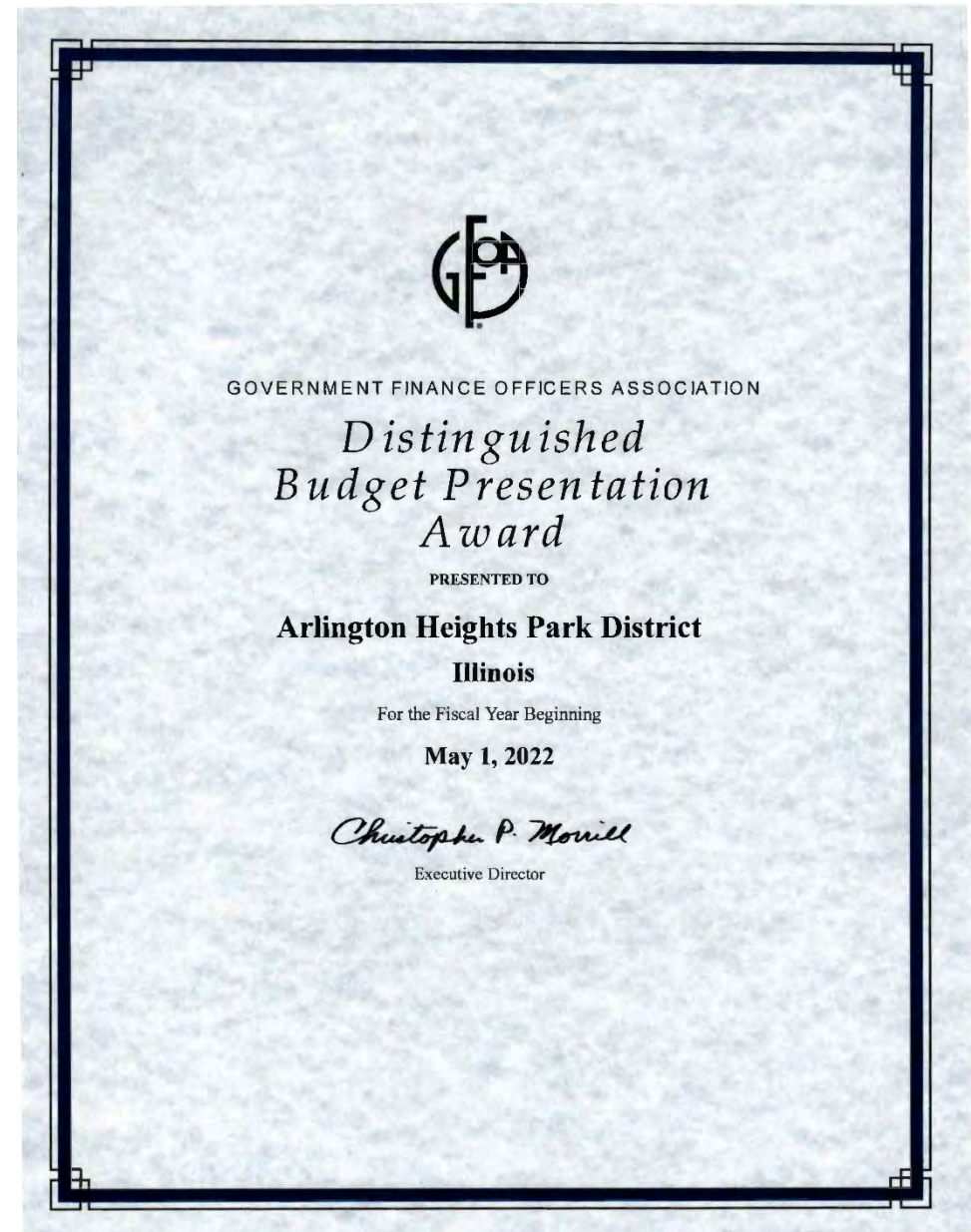
GFOA Distinguished Budget Award



Arlington Heights Park District's 2023/24 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, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

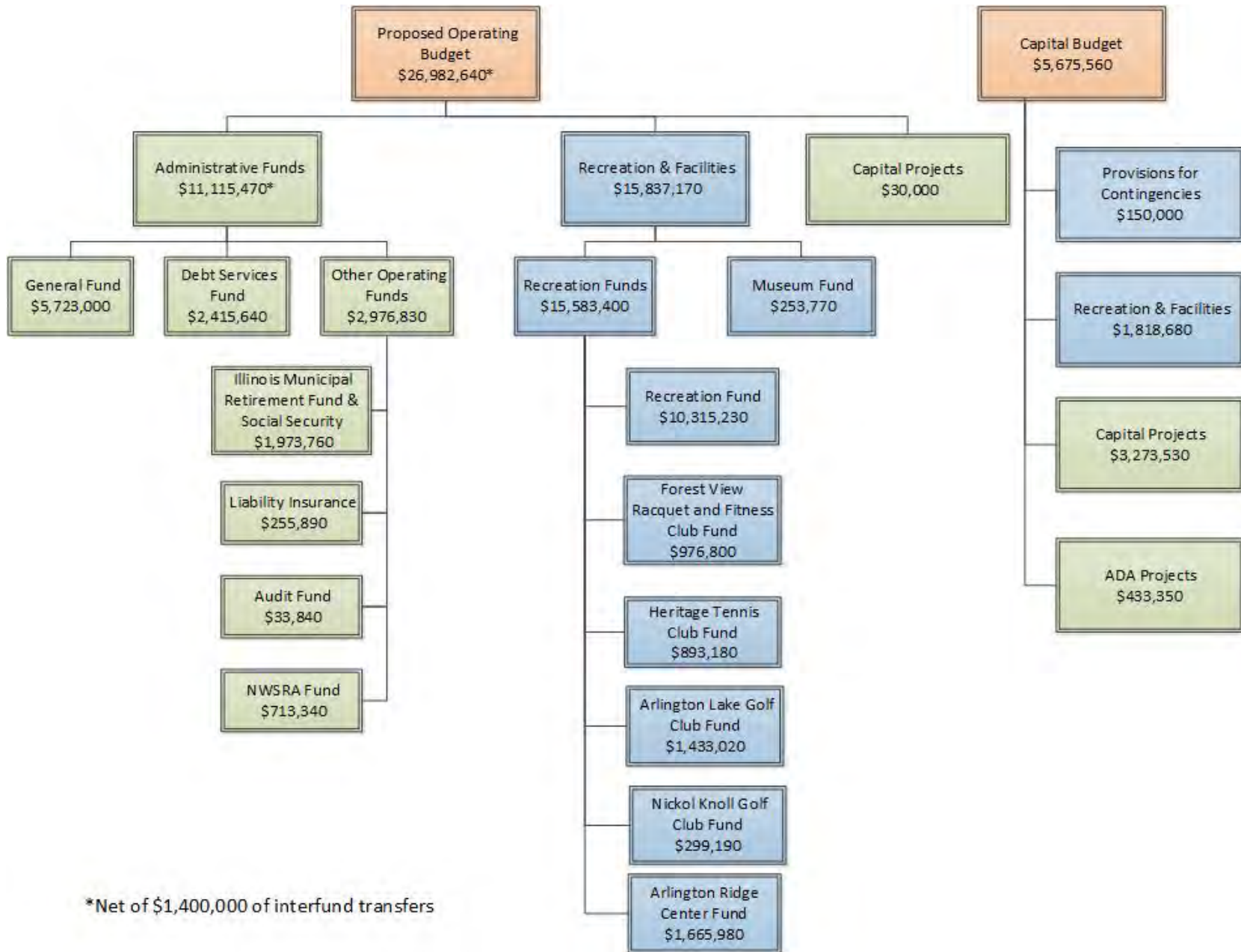
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



FINANCIAL SUMMARIES



Financial Summary



Financial Summary



Economic Condition and Outlook

In response to the current economy, the District's budget for fiscal year 2023/24 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 2.7%.

The community is primarily considered a residential community, yet there is a significant commercial base and a large retail sector. The equalized assessed value of the property in the Park District is split 70.9% residential, 22.8% commercial, 6.2% industrial, and 0.1% farm/railroad. The 2021 assessed value of taxable property decreased 8.2% to \$3,003,056,986.

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 began 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 2023/243 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 2022/23, five part-time employees qualified as full-time equivalents and elected medical insurance under ACA which increased our health insurance expenses by \$43,217. In the 2023/24 fiscal year, three employees continue to be qualified and elected health insurance, increasing our health insurance expenses by \$44,657.

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 2023-24, staff remained conservative but are presenting a budget based on pre-pandemic participation levels.

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 overall increase in fund balances of \$1,489,720 in all funds. This is largely due to an ongoing commitment to improve the District’s infrastructure and planning on \$5,730,940 in capital improvements. A recommended increase in fund balance is planned in order to safe 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 but are part of the Recreation Fund, which in total has 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 92.4% and 73.3% respectively of their annual operating expenses accumulated in available fund balance greater than the fiscal sustainability percentages required per policy. Strong fund balances are being planned in order to meet future capital needs and excess money is being assigned for this purpose.

Fund Balance Policy Designations	General	Recreation	2023/24	% Change By			
			Proposed Budget	2022/23 Budget	Projected 2022/23	Current Budget	Projected Year End
Non-spendable	\$ 37,375	157,500	194,875	194,875	194,875	0.0	0.0
Restricted	-	4,541,541	4,541,541	1,975,915	4,275,231	129.8	6.2
Committed	2,289,200.00	4,593,599	6,882,799	6,345,654	5,930,461	8.5	16.1
Assigned	5,237,284.00	8,345,036	13,582,320	12,345,328	13,529,330	10.0	0.4
Unassigned	15,746.65	(1,518,103)	(1,502,356)	(1,638,532)	(1,282,418)	-8.3	17.2
Est. Fund Balance - End of Year	\$ 7,579,606	16,119,574	23,699,179	19,223,239	22,647,479	23.3	4.6

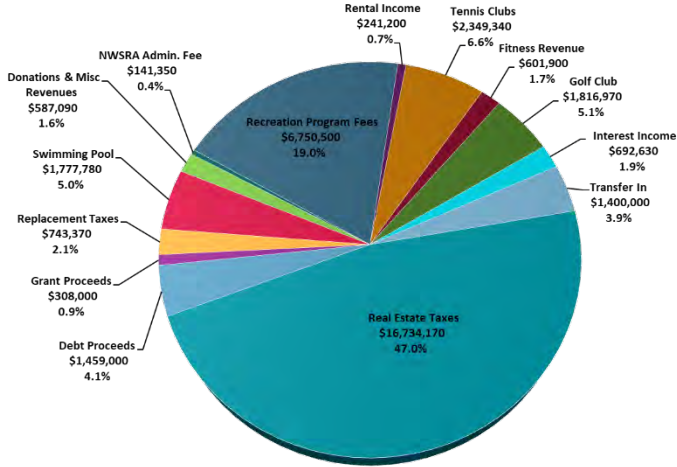
Financial Summary



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 2023/24	Percent of Total	Projected 2022/23	Increase (Decrease) from 2022/23	Percent of Increase (Decrease)
Real Estate Taxes	\$16,734,170	47.0 %	\$16,126,410	\$ 607,760	3.8 %
Debt Proceeds	1,459,000	4.1	0	1,459,000	NA
Grant Proceeds	308,000	0.9	500,000	(192,000)	-38.4
Replacement Taxes	743,370	2.1	684,050	59,320	8.7
Rental Income	241,200	0.7	234,430	6,770	2.9
Interest Income	692,630	2.0	518,190	174,440	33.7
NWSRA Administration Fee	141,350	0.4	141,350	-	0.0
Donations & Misc Revenues	587,090	1.7	318,180	268,910	84.5
Recreation Program Fees	6,750,500	19.0	6,170,420	580,080	9.4
Swimming Pool Revenues	1,777,780	5.0	1,758,830	18,950	1.1
Fitness Revenue	601,900	1.7	593,180	8,720	1.5
Tennis Club Revenues	2,349,340	6.6	2,374,790	(25,450)	-1.1
Golf Club Revenues	1,816,970	5.1	1,634,580	182,390	11.2
Transfer In	1,400,000	3.9	1,905,000	(505,000)	-26.5
Total Revenues	\$35,603,300	100.0 %	\$32,959,410	\$ 2,643,890	8.0 %

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Real Estate Taxes	\$ 14,465,927	15,456,156	15,973,590	16,126,410	16,734,170
Debt Proceeds	-	774,000	-	-	1,459,000
Grant Proceeds	1,606	-	533,000	500,000	308,000
Replacement Taxes	262,370	609,897	362,550	684,050	743,370
Rental Income	226,699	235,189	240,880	234,430	241,200
Interest Income	153,082	74,297	75,970	518,190	692,630
NWSRA Administration Fee	138,168	141,350	141,350	141,350	141,350
Donations & Misc Revenues	317,805	367,859	320,530	318,180	587,090
Recreation Program Fees	1,847,272	5,181,667	5,962,170	6,170,420	6,750,500
Swimming Pool Revenues	293,278	1,320,820	1,394,030	1,758,830	1,777,780
Fitness Revenue	323,174	539,586	589,960	593,180	601,900
Tennis Club Revenues	1,512,230	2,317,664	2,148,380	2,374,790	2,349,340
Golf Club Revenues	1,823,920	1,768,564	1,922,330	1,634,580	1,816,970
Transfer In	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000
Total	\$ 22,467,412	29,987,049	31,569,740	32,959,410	35,603,300

Financial Summary



Real Estate Tax Revenues

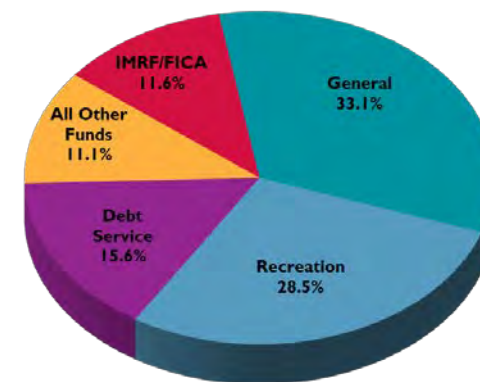
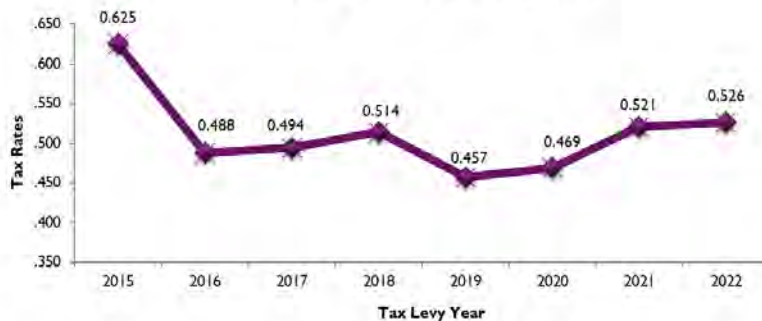
Real estate tax provides 47.0% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners, and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of 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 3.8% from the 2022/23 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 2025 Tax Levy. The tax cap for levy 2021 is 5% and 2023 is 6.5% (capped at 5%). 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 2021 was 52.1¢ per \$100 of equalized assessed valuation. It is expected that the 2022 tax rate will be slightly higher at 52.6¢.

- 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.

Tax Rates Per Levy Year



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	\$158	\$395	\$474	\$790	\$1,185	\$1,343
Monthly Amount	\$13	\$33	\$39	\$66	\$99	\$112
Daily Amount	\$0.43	\$1.08	\$1.30	\$2.16	\$3.25	\$3.68

	2022	2021
	Levy	Levy
Estimated Market Value	\$300,000	\$300,000
Assessment Level	10%	10%
Proposed Assessed Valuation	\$30,000	\$30,000
State Equalizer	3.0027	3.0027
Equalized Assessed Valuation	\$90,081	\$90,081
Park District Tax Rate	0.526%	0.521%
Approximate Park District Taxes	\$474	\$469

Formula used to calculate taxes:

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$743,370 in replacement tax revenue; this is a 8.7% 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 2022/23, the Park District was able to take advantage of increasing interest rates. Current interest rates are averaging around 4.29% and investments are staggered with maturities up to two years into the future. Interest rates have increased by 3.78% and resulted in nearly \$520,000 of interest income. These rates are anticipated to hold steady or slightly decrease in 2023/24 as older investments are reinvested at current 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

Summer 2022 experienced the return of the summer pool pass. Additionally, patrons could use their ARC Splash, PlusPass, or pay the daily fee. Over the summer months 96,459 patrons visited an outdoor pool and 16,640 visited the ARC.

Rec Pool remained open until September 21. Full time staff monitored the weekday lap swim, while part time staff for the most part, worked the weekend open swim. In total, 3,630 swimmers used Rec Pool in September compared to 1,783 the September prior.

The 2023/24 aquatic budget assumes that weather will be seasonable. Revenues are based on being 100% back to normal operations for both pass sales and programming.

Financial Summary



Recreation Programs

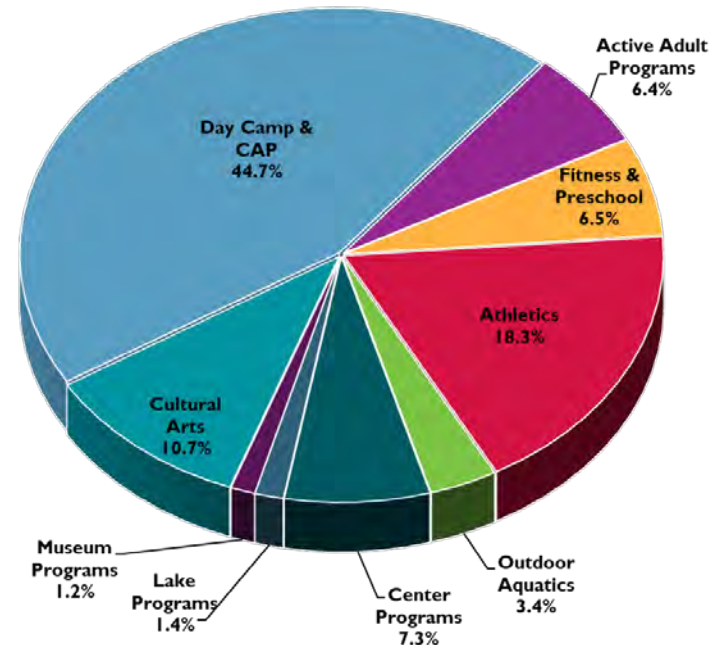
The Recreation Department provides the community with comprehensive recreational activities, as well as managing five community centers, six swimming pools, a cultural arts center, fitness center, Lake Arlington, Melas Park Sports Complex, and the Senior Center. Every attempt is made to keep the cost 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 2023/24 Proposed Operating Budget are 25.6%, net of interfund transfers, of the Park District's revenue (\$6,830,500); a 9.9% increase over the 2022/23 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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Cultural Arts	\$ 363,980	\$ 732,121	\$ 721,110	\$ 827,380	\$ 728,290
Day Camp & CAP	432,004	2,119,609	2,653,440	2,697,130	3,050,110
Active Adult Programs	46,456	213,419	337,820	270,350	438,730
Fitness & Preschool	194,567	390,931	393,970	391,070	441,700
Athletics	593,345	1,078,854	1,230,550	1,228,290	1,252,170
Outdoor Aquatics	40,508	131,125	146,990	142,570	234,300
Center Programs	135,820	414,240	424,170	508,140	501,430
Lake Programs	32,193	74,458	81,420	94,650	99,020
Total - Recreation Programs	\$ 1,838,874	\$ 5,154,758	\$ 5,989,470	\$ 6,159,580	\$ 6,745,750
Museum Programs	21,356	43,109	64,700	56,840	84,750
Total - All Programs	\$ 1,860,230	\$ 5,197,866	\$ 6,054,170	\$ 6,216,420	\$ 6,830,500

Recreation Program Revenues by Source

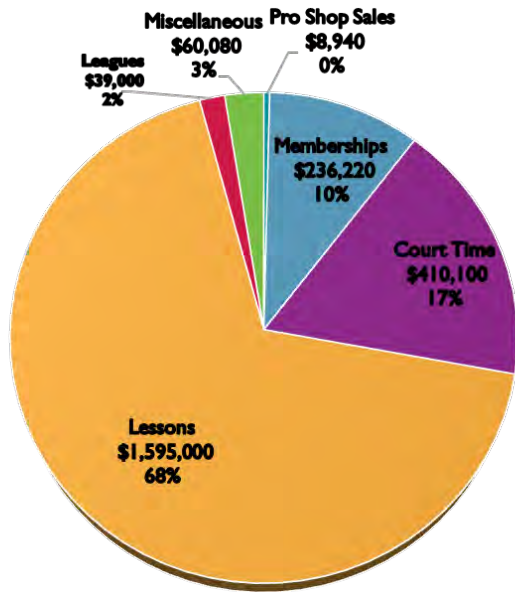


Financial Summary

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 2023/24 Proposed Operating Budget are 6.9%, net of interfund transfers, of the Park District’s revenue (\$2,349,340); a decrease of 1.1% over the 2022/23 projected actual.

Tennis Club Revenues by Source



Tennis Club Operating Revenue Comparison

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Pro Shop Sales	\$ 1,806	4,691	11,250	8,560	8,940
Memberships	102,312	257,715	213,290	236,870	236,220
Court Time	324,237	444,556	424,120	403,540	410,100
Lessons	992,981	1,504,063	1,376,800	1,632,810	1,595,000
Leagues	36,050	50,917	61,500	37,000	39,000
Miscellaneous	54,845	55,722	61,420	56,010	60,080
Total	\$ 1,512,230	2,317,664	2,148,380	2,374,790	2,349,340

Memberships

Memberships are proposed to decrease 0.3% from the 2022/23 projected actual. Staff is being conservative as memberships trend towards pre-Covid levels from the elevated levels experienced during the pandemic.

Court Time

Court time revenues are anticipated to increase 1.6% from 2022/23 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 12.7% over the 2022/23 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



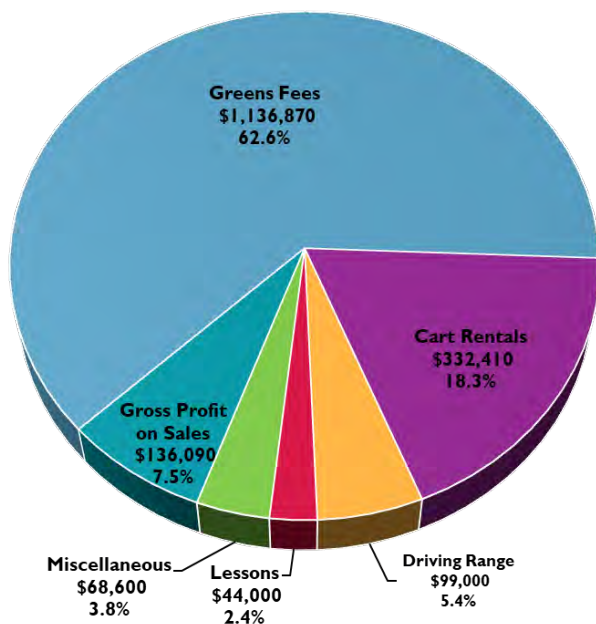
Golf Club Revenues

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 2023/24 Proposed Operating Budget are 5.3%, net of interfund transfers of the Park District’s revenue (\$1,816,970); a 1.1% decrease from 2021/22 projected actual.

Golf Club Revenues by Source



Golf Club Operating Revenue Comparison

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Gross Profit on Sales	\$ 111,857	97,923	154,630	126,510	136,090
Greens Fees	1,246,170	1,130,558	1,194,500	1,006,660	1,136,870
Cart Rentals	316,377	321,220	358,000	315,970	332,410
Driving Range	93,588	94,601	90,000	87,000	99,000
Lessons	26,831	52,309	50,000	37,500	44,000
Miscellaneous	29,097	71,954	75,200	60,940	68,600
Total	\$ 1,823,920	\$ 1,768,564	\$ 1,922,330	\$ 1,634,580	\$ 1,816,970

Financial Summary

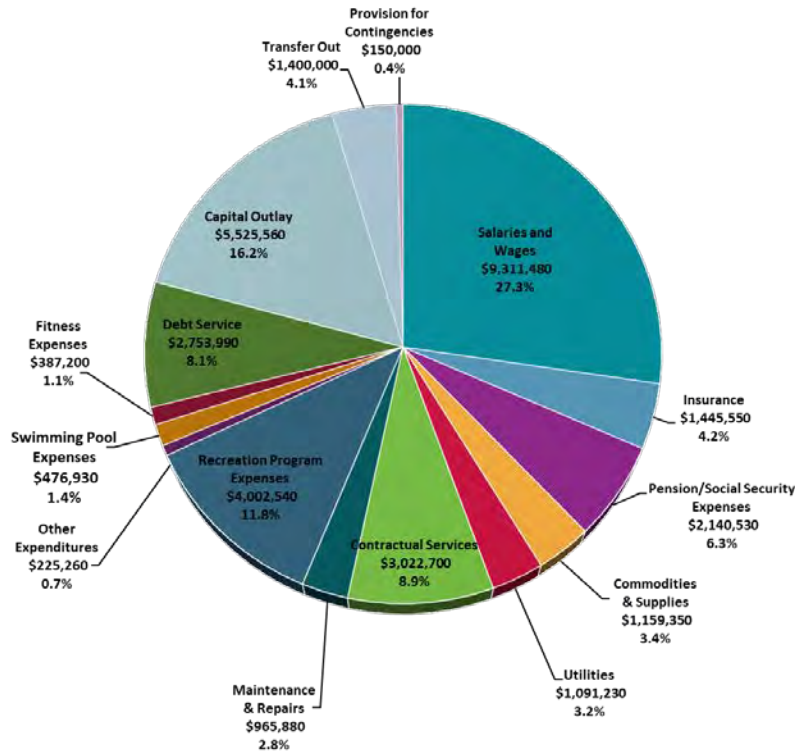


Expenditures

Expenditures for the 2023/24 Proposed Operating Budget is a 12.1% increase from the 2022/23 projected actual and the entire budget is 21.6% more than projected actual. This is due to the capital projects that are being carried over, being understaffed throughout 2022/23, and new capital spending.

Expenditures by Function

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



	Amount 2023/24	Percent of Total	Projected 2022/23	Increase (Decrease) from 2022/23	Percent of Increase (Decrease)
Salaries and Wages	\$ 9,311,480	27.3 %	\$ 7,931,450	\$ 1,380,030	17.4 %
Insurance	1,445,550	4.2	1,280,270	165,280	12.9
Pension/Social Security Expense	2,140,530	6.3	1,623,780	516,750	31.8
Commodities & Supplies	1,159,350	3.4	982,160	177,190	18.0
Utilities	1,091,230	3.2	1,052,740	38,490	3.7
Contractual Services	3,022,700	8.9	2,459,570	563,130	22.9
Maintenance & Repairs	965,880	2.8	732,720	233,160	31.8
Swimming Pool Expenses	476,930	1.4	477,290	(360)	-0.1
Fitness Expenses	387,200	1.1	355,470	31,730	8.9
Recreation Program Expense	4,002,540	11.8	3,708,350	294,190	7.9
Other Expenditures	225,260	0.7	110,160	115,100	104.5
Debt Service	2,753,990	8.1	2,694,450	59,540	2.2
Transfers Out	1,400,000	4.1	1,905,000	(505,000)	-26.5
Capital Outlay	5,525,560	16.2	2,543,340	2,982,220	117.3
Provision for Contingencies	150,000	0.4	150,000	-	0.0
Total Expenses	\$ 34,058,200	100.0 %	\$ 28,006,750	\$ 6,051,450	21.6 %

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 6,781,517	7,127,972	8,549,070	7,931,450	9,311,480
Insurance	1,464,285	1,281,834	1,664,940	1,280,270	1,445,550
Pension/Social Security Expense	1,779,930	2,016,208	2,307,130	1,623,780	2,140,530
Commodities & Supplies	506,003	683,868	1,152,630	982,160	1,159,350
Utilities	775,857	952,865	966,380	1,052,740	1,091,230
Contractual Services	1,954,653	1,934,465	2,675,340	2,459,570	3,022,700
Maintenance & Repairs	363,248	505,316	757,850	732,720	965,880
Recreation Program Expense	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930
Fitness Expenses	168,655	283,837	390,420	355,470	387,200
Other Expenditures	24,879	71,410	315,990	110,160	225,260
Debt Service	3,605,305	3,657,847	2,642,770	2,694,450	2,753,990
Capital Outlay	1,510,821	1,775,996	3,794,980	2,543,340	5,525,560
Transfers Out	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000
Provision for Contingencies	37,962	-	150,000	150,000	150,000
Total Expenses	\$ 21,427,028	24,617,980	31,424,910	28,006,750	34,058,200

Financial Summary



In preparing this budget document, staff was instructed to keep control expenditure while being cognitive of current market conditions. 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 17.4% from the 2022/23 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 91. This category represents 27.3% of the 2023/24 operational budget. Full-time salaries are budgeted at the current (or expected April 30, 2023) 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 4.0% increase for full-time salaries with an additional 1.0% executive director pool. Employee headcounts by type are shown below:

	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Budget 22/23	Projected 22/23	Proposed 23/24
Full-Time	104	103	103	102	99	74	79	90	90	91
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	3	3	3	5	5
Part-Time IMRF	79	81	81	59	59	37	28	38	37	49
Part-Time Regular and Short-Term (Non-IMRF)	1,037	1,049	1,042	1,132	1,188	702	797	1,052	856	1,052.0
Total	1,220	1,233	1,226	1,293	1,346	816	907	1,183	988	1,197.0

* Staff offered an early separation 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 12.9% increase from 2022/23 projected actual due to changes to health care selections by employees, some full-time positions being filled that were open, and a new position. This category represents 4.4% of the 2022/23 operations budget net interfund transfers.

- The Park District approved remaining with Blue Cross/Blue Shield for calendar year 2023 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 decrease of 26.6%. Property insurance decreased by 19.5% and is paid for by the General Fund.
- Unemployment is budgeted with a 29.8% increase due to the unknown potential future unemployment expenses.

Financial Summary



Commodities & Supplies

This category represents 3.5% of the 2023/24 operations budget, net interfund transfers; commodities increased \$177,190 from projected actual.

Utilities

This category is budgeted at 3.7%, \$38,490 more than the 2022/23 projected actual. This is 0.6% more than the 2022/23 budget. The utility budget has been prepared based on 2022/23 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 6.5% of the 2023/24 operation budget, net interfund transfers. This year’s proposed budget is 31.8% (\$516,750) more than last year due to limited staffing levels during the year and budgeting 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 2023 calendar year is 9.36% of participating members’ salaries. This is a 32.4% decrease from last year and the lowest rate since 2003.

Contractual Services

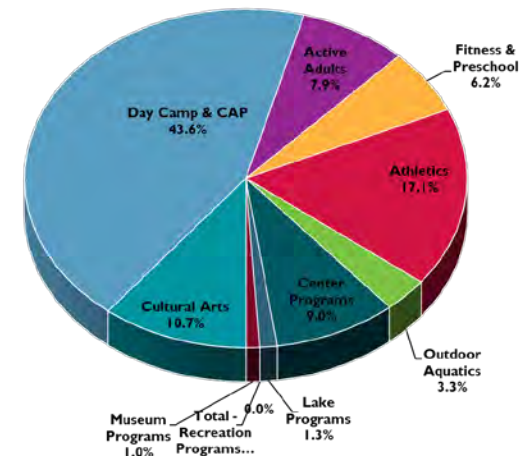
This category represents 9.2% of the 2023/24 operation budget, net interfund transfers. The proposed budget increased by \$563,130 (22.9%) more than the 2022/23 projected actual. The increase is primarily due to limiting contractual work during 2022/23 and an anticipated 5% increase for services rendered. In addition, money has been budgeted for developing park site plans, preparing grant applications, monthly fees for human resource software, and upgrading district wide software to be compliant with multi-factor authentication.

Program Expenses

Program Expenses are up 7.9% 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 section of this document.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Cultural Arts	\$ 209,253	397,298	408,970	461,210	427,040
Day Camp & CAP	332,437	934,118	1,552,250	1,634,200	1,743,670
Active Adults	41,573	175,733	276,470	241,690	316,560
Fitness & Preschool	148,898	220,835	227,090	261,980	248,000
Athletics	281,540	584,094	703,500	627,100	685,970
Outdoor Aquatics	10,941	61,368	79,110	78,590	131,260
Center Programs	79,980	279,674	303,180	332,340	359,590
Lake Programs	16,162	34,052	39,750	42,530	50,700
Total - Recreation Programs	\$ 1,120,784	\$ 2,687,171	\$ 3,590,320	\$ 3,679,640	\$ 3,962,790
Museum Programs	9,820	12,323	29,630	28,710	39,750
Total - All Programs	\$ 1,130,604	\$ 2,699,494	\$ 3,619,950	\$ 3,708,350	\$ 4,002,540

Recreation Program Expenses by Category



Financial Summary



Maintenance & Repairs

Maintenance & Repairs are up 31.8% (\$233,260) over last year's projected because maintaining an aging infrastructure and returning to full operations.

Debt Administration

This category represents 8.4% of the 2022/23 operation budget, net interfund transfers. The proposed budget increased by 2.2% from the 2022/23 budget primarily due to the retirement of the 2018 debt certificates. The District does plan on issuing about \$1.5 million in debt during 2023/24.

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 16.4% of the entire budget. The proposed capital budget increased by 119.4%, \$3,037,6000, from the 2022/23 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, approximately \$1.1 million in capital projects carried over from 2022/23, the potential purchase of open space, and beginning the planning phase for the OSLAD Grant that was received (\$600,000 grant).

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 2023/24:

Projects	2022/23	2023/24
Window Replacement - Administration	\$ 622,700	\$ 361,700
Bridge Replacement - ALGC	110,000	-
Pond Shoreline Restoration - ALGC*	88,000	247,240
Parking Lot Replacement - Dryden	94,600	-
Tennis Court Refinishing - Forest View	88,000	-
Roof Coating - Frontier	77,700	77,700
Basketball Court Replacement Prairie Park	112,840	-
Roof Coating - Heritage	78,750	78,750
Playground Replacement - Sunset Ridge	175,000	175,000
Vehicle & Equipment Replacements	156,100	-
Park Improvements under \$75,000	558,230	-
Nickol Knoll Path	538,110	-
Decatron Replacement - ARC	425,450	35,000
Remaining Projects From Prior Year	447,500	350,480
Elevator Upgrade - Administration	-	154,000
Roof Replacement - Davis	-	145,000
Basketball Court Replacement - Evergreen*	-	167,500
Elevator Upgrade - Forest View*	-	187,000
Playground Replacement - Happiness	-	165,000
Tennis Court Replacement - Heritage*	-	360,000
Path Replacement - Pioneer	-	425,000
OSLAD Grant - Recreation	-	400,000
Basektball Court Replacement - Virginia Terrace	-	117,500
Boom Truck Replacement	-	165,000
Potential Land Acquisition	-	400,000
Demolition of Rental Property	-	155,000
Projects Under \$100,000 or Funded	-	-
Through Insurance Proceeds	-	1,171,710
Total	\$ 3,572,980	\$ 5,338,580

* Capital Project is Funded Through Recreation Fund

Operating Budget Comparisons – All Funds Combined



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By		Projected 2024/25	Projected 2025/26
						Projected Year End	Current Budget		
Real Estate Taxes	14,465,927	15,456,156	15,973,590	16,126,410	16,734,170	3.8	4.8	17,403,537	17,751,608
Debt Proceeds	-	774,000	-	-	1,459,000	NA	NA	-	3,650,790
Grant Proceeds	1,606	-	533,000	500,000	308,000	-38.4	-42.2	300,000	-
Replacement Taxes	262,370	609,897	362,550	684,050	743,370	8.7	105.0	750,804	758,312
Rental Income	226,699	235,189	240,880	234,430	241,200	2.9	0.1	243,612	246,048
Interest Income	153,082	74,297	75,970	518,190	692,630	33.7	811.7	761,893	799,988
NWSRA Administration Fee	138,168	141,350	141,350	141,350	141,350	0.0	0.0	142,764	144,191
Donations & Misc Revenues	317,805	367,859	320,530	318,180	587,090	84.5	83.2	492,961	497,891
Recreation Program Fees	1,860,230	5,197,646	6,054,170	6,216,420	6,830,500	9.9	12.8	6,967,110	7,106,452
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)	73.9	-13.0	(88,000)	(88,880)
Swimming Pool Revenues	293,278	1,320,820	1,394,030	1,758,830	1,777,780	1.1	27.5	1,795,558	1,813,513
Fitness Revenue	323,174	539,586	589,960	593,180	601,900	1.5	2.0	752,375	759,899
Tennis Club Revenues	1,512,230	2,317,664	2,148,380	2,374,790	2,349,340	-1.1	9.4	2,372,833	2,396,562
Golf Club Revenues	1,823,920	1,768,564	1,922,330	1,634,580	1,816,970	11.2	-5.5	1,835,140	1,853,491
Transfer In	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5	-	-
Total Revenue	22,467,412	29,986,829	31,569,740	32,959,410	35,603,300	8.0	12.8	33,730,586	37,689,864
Salaries and Wages	6,781,517	7,127,972	8,549,070	7,931,450	9,311,480	17.4	8.9	9,815,497	10,060,884
Insurance	1,464,285	1,281,834	1,664,940	1,280,270	1,445,550	12.9	-13.2	1,517,828	1,593,719
Pension/Social Security Expenses	1,779,930	2,016,208	2,307,130	1,623,780	2,140,530	31.8	-7.2	2,194,043	2,248,894
Commodities & Supplies	506,003	683,868	1,152,630	982,160	1,159,350	18.0	0.6	1,188,334	1,218,042
Utilities	775,857	952,865	966,380	1,052,740	1,091,230	3.7	12.9	1,118,511	1,146,474
Contractual Services	1,954,653	1,934,465	2,675,340	2,459,570	3,022,700	22.9	13.0	3,098,268	3,175,724
Maintenance & Repairs	363,248	505,316	757,850	732,720	965,880	31.8	27.5	990,027	1,014,778
Recreation Program Expenses	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540	7.9	10.6	4,352,604	4,961,419
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930	-0.1	-10.4	488,853	501,075
Fitness Expenses	168,655	283,837	390,420	355,470	387,200	8.9	-0.8	396,880	406,802
Other Expenditures	24,879	71,410	315,990	110,160	225,260	104.5	-28.7	230,892	236,664
Debt Service	3,605,305	3,657,847	2,642,770	2,694,450	2,753,990	2.2	4.2	2,822,840	2,893,411
Transfers Out	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5	-	-
Total Operating Expenses	19,878,244	22,841,985	27,479,930	25,313,410	28,382,640	12.1	3.3	28,214,574	29,457,884
Total Operational Surplus/(Deficit)	2,589,167	7,144,844	4,089,810	7,646,000	7,220,660	-5.6	76.6	5,516,011	8,231,979
Capital Outlay	1,510,821	1,775,996	3,794,980	2,543,340	5,525,560	117.3	45.6	8,000,000	10,500,000
Provision for Contingencies	37,962	-	150,000	150,000	150,000	0.0	0.0	150,000	150,000
Total Expenses	21,427,028	24,617,980	31,424,910	28,006,750	34,058,200	21.6	8.4	36,364,574	40,107,884
Net Surplus/(Deficit)	1,040,384	5,368,848	144,830	4,952,660	1,545,100	-68.8	966.8	(2,633,989)	(2,418,021)
Est. Fund Balance - Beg. of Year	17,064,451	18,104,835	23,473,683	23,473,683	28,426,343	21.1	21.1	29,971,443	27,337,455
Est. Fund Balance - End of Year	18,104,835	23,473,683	23,618,513	28,426,343	29,971,443	5.4	26.9	27,337,455	24,919,434
Fund Balance Policy Designations									
Non-spendable	236,810	274,980	194,875	194,875	194,875	0.0	0.0	194,875	194,875
Restricted	5,666,486	2,932,608	3,113,336	6,241,074	8,204,652	31.5	163.5	8,005,627	8,165,739
Committed	5,493,326	6,199,047	7,718,046	6,946,405	8,175,039	17.7	5.9	6,347,934	6,641,118
Assigned	8,030,053	16,217,558	14,230,776	16,326,395	14,875,441	-8.9	4.5	1,379,003	2,057,995
Unassigned	(1,321,842)	(2,150,510)	(1,638,520)	(1,282,406)	(1,502,344)	17.2	-8.3	12,789,019	9,917,701
Est. Fund Balance - End of Year	18,104,835	23,473,683	23,618,513	28,426,343	29,971,443	5.4	26.9	27,337,455	24,919,434

Operating Budget by Category – All Funds Combined

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By		Projected 2024/25	Projected 2025/26
						Projected Year End	Current Budget		
Real Estate Taxes	14,465,927	15,456,156	15,973,590	16,126,410	16,734,170	3.8	4.8	17,403,537	17,751,608
Debt Proceeds	-	774,000	-	-	1,459,000	NA	NA	-	3,650,790
Grant Proceeds	1,606	-	533,000	500,000	308,000	-38.4	-42.2	300,000	-
Replacement Taxes	262,370	609,897	362,550	684,050	743,370	8.7	105.0	750,804	758,312
Rental Income	226,699	235,189	240,880	234,430	241,200	2.9	0.1	243,612	246,048
Interest Income	153,082	74,297	75,970	518,190	692,630	33.7	811.7	761,893	799,988
NWSRA Administration Fee	138,168	141,350	141,350	141,350	141,350	0.0	0.0	142,764	144,191
Donations & Misc Revenues	317,805	367,859	320,530	318,180	587,090	84.5	83.2	492,961	497,891
Recreation Program Fees	1,860,230	5,197,646	6,054,170	6,216,420	6,830,500	9.9	12.8	6,967,110	7,106,452
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)	73.9	-13.0	(88,000)	(88,880)
Swimming Pool Revenues	293,278	1,320,820	1,394,030	1,758,830	1,777,780	1.1	27.5	1,795,558	1,813,513
Fitness Revenue	323,174	539,586	589,960	593,180	601,900	1.5	2.0	752,375	759,899
Tennis Club Revenues	1,512,230	2,317,664	2,148,380	2,374,790	2,349,340	-1.1	9.4	2,372,833	2,396,562
Golf Club Revenues	1,823,920	1,768,564	1,922,330	1,634,580	1,816,970	11.2	-5.5	1,835,140	1,853,491
Transfer In	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5	-	-
Total Revenue	22,467,412	29,986,829	31,569,740	32,959,410	35,603,300	8.0	12.8	33,730,586	37,689,864
Salaries and Wages	6,781,517	7,127,972	8,549,070	7,931,450	9,311,480	17.4	8.9	9,815,497	10,060,884
Insurance	1,464,285	1,281,834	1,664,940	1,280,270	1,445,550	12.9	-13.2	1,517,828	1,593,719
Pension/Social Security Expenses	1,779,930	2,016,208	2,307,130	1,623,780	2,140,530	31.8	-7.2	2,194,043	2,248,894
Commodities & Supplies	506,003	683,868	1,152,630	982,160	1,159,350	18.0	0.6	1,188,334	1,218,042
Utilities	775,857	952,865	966,380	1,052,740	1,091,230	3.7	12.9	1,118,511	1,146,474
Contractual Services	1,954,653	1,934,465	2,675,340	2,459,570	3,022,700	22.9	13.0	3,098,268	3,175,724
Maintenance & Repairs	363,248	505,316	757,850	732,720	965,880	31.8	27.5	990,027	1,014,778
Recreation Program Expenses	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540	7.9	10.6	4,352,604	4,961,419
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930	-0.1	-10.4	488,853	501,075
Fitness Expenses	168,655	283,837	390,420	355,470	387,200	8.9	-0.8	396,880	406,802
Other Expenditures	24,879	71,410	315,990	110,160	225,260	104.5	-28.7	230,892	236,664
Debt Service	3,605,305	3,657,847	2,642,770	2,694,450	2,753,990	2.2	4.2	2,822,840	2,893,411
Transfers Out	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5	-	-
Total Operating Expenses	19,878,244	22,841,985	27,479,930	25,313,410	28,382,640	12.1	3.3	28,214,574	29,457,884
Total Operational Surplus/(Deficit)	2,589,167	7,144,844	4,089,810	7,646,000	7,220,660	-5.6	76.6	5,516,011	8,231,979
Capital Outlay	1,510,821	1,775,996	3,794,980	2,543,340	5,525,560	117.3	45.6	8,000,000	10,500,000
Provision for Contingencies	37,962	-	150,000	150,000	150,000	0.0	0.0	150,000	150,000
Total Expenses	21,427,028	24,617,980	31,424,910	28,006,750	34,058,200	21.6	8.4	36,364,574	40,107,884
Net Surplus/(Deficit)	1,040,384	5,368,848	144,830	4,952,660	1,545,100	-68.8	966.8	(2,633,989)	(2,418,021)
Est. Fund Balance - Beg. of Year	17,064,451	18,104,835	23,473,683	23,473,683	28,426,343	21.1	21.1	29,971,443	27,337,455
Est. Fund Balance - End of Year	18,104,835	23,473,683	23,618,513	28,426,343	29,971,443	5.4	26.9	27,337,455	24,919,434
Fund Balance Policy Designations									
Non-spendable	236,810	274,980	194,875	194,875	194,875	0.0	0.0	194,875	194,875
Restricted	5,666,486	2,932,608	3,113,336	6,241,074	8,204,652	31.5	163.5	8,005,627	8,165,739
Committed	5,493,326	6,199,047	7,718,046	6,946,405	8,175,039	17.7	5.9	6,347,934	6,641,118
Assigned	8,030,053	16,217,558	14,230,776	16,326,395	14,875,441	-8.9	4.5	1,379,003	2,057,995
Unassigned	(1,321,842)	(2,150,510)	(1,638,520)	(1,282,406)	(1,502,344)	17.2	-8.3	12,789,019	9,917,701
Est. Fund Balance - End of Year	18,104,835	23,473,683	23,618,513	28,426,343	29,971,443	5.4	26.9	27,337,455	24,919,434

Operating Budget Comparisons – Administrative Funds



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	10,731,665	11,297,800	11,679,550	11,178,700	11,621,660	4.0	-0.5
Transfer In	-	200,000	405,000	405,000	-	-100.0	-100.0
Replacement Taxes	262,370	609,897	362,550	684,050	743,370	8.7	105.0
Rental Income	62,568	58,808	72,600	66,120	66,120	0.0	-8.9
Interest Earned	110,808	60,859	66,270	236,900	306,140	29.2	362.0
Donations & Misc. Revenues	179,371	94,248	32,860	50,100	138,600	176.6	321.8
Total Revenue	11,346,782	12,321,613	12,618,830	12,620,870	12,875,890	2.0	2.0
Salaries and Wages	2,297,805	2,220,523	2,643,670	2,390,210	2,816,060	17.8	6.5
Insurance	843,557	761,856	983,370	775,680	803,060	3.5	-18.3
Pension/FICA Fund Expenses	1,572,551	1,815,745	2,085,040	1,431,700	1,973,760	37.9	-5.3
Commodities & Supplies	147,505	166,534	282,260	279,590	336,500	20.4	19.2
Utilities	116,535	123,824	129,520	147,500	152,260	3.2	17.6
Contractual Services	1,530,535	1,288,354	1,814,970	1,561,080	1,995,090	27.8	9.9
Maintenance & Repairs	297,068	355,053	512,890	432,330	493,290	14.1	-3.8
Other Expenditures	5,397	39,451	199,340	65,670	131,460	100.2	-34.1
Debt Service	2,216,105	2,267,447	2,302,770	2,354,450	2,413,990	2.5	4.8
Capital Outlay	-	135,940	368,350	369,670	433,350	17.2	17.6
Transfers In/Out	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5
Total Expense	10,128,936	10,374,728	13,227,180	11,712,880	12,948,820	10.6	-2.1
Net Surplus/(Deficit)	1,217,846	1,946,885	(608,350)	907,990	(72,930)	-108.0	-88.0
Est. Fund Balance - Beg of Year	7,092,405	8,310,251	10,257,136	10,257,136	11,165,126	8.9	8.9
Est. Fund Balance - End of Year	8,310,251	10,257,136	9,648,786	11,165,126	11,092,196	-0.7	15.0
Fund Balance Policy Designations							
Non-spendable	76,000	37,375	37,375	37,375	37,375	0.0	0.0
Restricted	1,054,282	1,120,896	1,077,706	1,910,496	1,825,498	-4.4	69.4
Committed	2,717,882	2,531,734	3,459,764	2,832,844	3,479,932	22.8	0.6
Assigned	3,451,608	6,821,949	5,053,570	6,049,116	5,733,644	-5.2	13.5
Unassigned	1,010,478	(254,820)	20,371	335,295	15,747	-95.3	-22.7
Est. Fund Balance - End of Year	8,310,251	10,257,136	9,648,786	11,165,126	11,092,196	-0.7	15.0

Operating Budget by Category – Administrative Funds



	General	IMRF Pension	Insurance	Public Audit	FICA	Debt Service	NWSRA	2023/24 Proposed Budget	2022/23 Budget	% Change 2022/23 Budget
Real Estate Taxes	5,535,270	1,147,690	336,280	36,570	746,770	2,545,660	1,273,420	11,621,660	11,679,550	-0.5
Replacement Taxes	743,370	-	-	-	-	-	-	743,370	362,550	105.0
Rental Income	66,120	-	-	-	-	-	-	66,120	72,600	-8.9
Interest Earned	306,140	-	-	-	-	-	-	306,140	66,270	362.0
Donations & Misc. Revenues	138,600	-	-	-	-	-	-	138,600	32,860	321.8
Transfer In	-	-	-	-	-	-	-	-	405,000	-100.0
Total Revenues	6,789,500	1,147,690	336,280	36,570	746,770	2,545,660	1,273,420	12,875,890	12,618,830	2.0
Salaries & Wages	2,816,060	-	-	-	-	-	-	2,816,060	2,643,670	6.5
Insurance	547,170	-	255,890	-	-	-	-	803,060	983,370	-18.3
Pension/FICA Expense	-	1,137,200	-	-	836,560	-	-	1,973,760	2,085,040	-5.3
Commodities	336,500	-	-	-	-	-	-	336,500	282,260	19.2
Utilities	152,260	-	-	-	-	-	-	152,260	129,520	17.6
Contractual Services	1,246,260	-	-	33,840	-	1,650	713,340	1,995,090	1,814,970	9.9
Maintenance and Repairs	493,290	-	-	-	-	-	-	493,290	512,890	-3.8
Other Expenditures	131,460	-	-	-	-	-	-	131,460	199,340	-34.1
Debt Service	-	-	-	-	-	2,413,990	-	2,413,990	2,302,770	4.8
Total Operating Expenses	5,723,000	1,137,200	255,890	33,840	836,560	2,415,640	713,340	11,115,470	10,953,830	1.5
Capital Outlay	-	-	-	-	-	-	433,350	433,350	368,350	17.6
Transfers In/Out	1,400,000	-	-	-	-	-	-	1,400,000	1,905,000	-26.5
Total Expenses	7,123,000	1,137,200	255,890	33,840	836,560	2,415,640	1,146,690	12,948,820	13,227,180	-2.1
Net Surplus/(Deficit)	(333,500)	10,490	80,390	2,730	(89,790)	130,020	126,730	(72,930)	(608,350)	-88.0
Est. Fund Balance - Beg of Year	7,913,106	1,186,201	496,497	32,636	932,097	44,853	559,736	11,165,126	10,257,136	8.9
Est. Fund Balance - End of Year	7,579,606	1,196,691	576,887	35,366	842,307	174,873	686,466	11,092,196	9,648,786	15.0
Fund Balance Policy Designations										
Non-spendable	37,375	-	-	-	-	-	-	37,375	37,375	0.0
Restricted	-	741,811	-	-	507,683	174,873	401,130	1,825,498	1,077,706	69.4
Committed	2,289,200	454,880	102,356	13,536	334,624	-	285,336	3,479,932	3,459,764	0.6
Assigned	5,237,284	-	474,531	21,830	-	-	-	5,733,644	5,053,570	13.5
Unassigned	15,747	-	-	-	-	-	-	15,747	20,371	-22.7
Est. Fund Balance - End of Year	7,579,606	1,196,691	576,887	35,366	842,307	174,873	686,466	11,092,196	9,648,786	15.0

Operating Budget Comparisons – Recreation and Facility Funds



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,734,262	4,158,355	4,294,040	4,947,710	5,112,510	3.3	19.1
Interest Earned	42,261	13,437	9,700	281,290	386,490	37.4	3884.4
Grant Proceeds	1,606	-	33,000	-	8,000	NA	-75.8
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)	73.9	-13.0
Rental Income	100,154	81,306	101,950	103,140	114,330	10.8	12.1
Recreation Program Fees	1,860,230	5,197,646	6,054,170	6,216,420	6,830,500	9.9	12.8
Swimming Pool Revenues	293,278	1,320,820	1,394,030	1,758,830	1,777,780	1.1	27.5
Fitness Revenue	323,174	539,586	589,960	593,180	601,900	1.5	2.0
Gross Profit on Sales	126,353	127,823	271,900	232,820	247,810	6.4	-8.9
Memberships	102,312	257,715	213,290	236,870	236,220	-0.3	10.8
Court Time	324,237	444,556	424,120	403,540	410,100	1.6	-3.3
Lessons	1,032,527	1,579,449	1,450,300	1,684,690	1,655,000	-1.8	14.1
League Fees	36,050	50,917	61,500	37,000	39,000	5.4	-36.6
Green Fees	1,246,170	1,130,558	1,194,500	1,006,660	1,136,870	12.9	-4.8
Golf Cart Rentals	316,377	321,220	358,000	315,970	332,410	5.2	-7.1
Driving Range Revenue	93,588	94,601	90,000	87,000	99,000	13.8	10.0
NWSRA Administration Fee	138,168	141,350	141,350	141,350	141,350	0.0	0.0
Miscellaneous Income	93,007	125,283	144,770	122,900	143,390	16.7	-1.0
Total Revenue	9,850,797	15,568,424	16,734,580	18,123,370	19,192,660	5.9	14.7
Salaries and Wages	4,483,712	4,907,449	5,905,400	5,541,240	6,495,420	17.2	10.0
Insurance	620,728	519,978	681,570	504,590	642,490	27.3	-5.7
Pension/FICA	207,379	200,463	222,090	192,080	166,770	-13.2	-24.9
Commodities & Supplies	358,498	517,333	870,370	702,570	822,850	17.1	-5.5
Utilities	659,322	829,042	836,860	905,240	938,970	3.7	12.2
Contractual Services	424,118	635,611	860,370	898,490	997,610	11.0	16.0
Maintenance & Repairs	66,180	150,263	244,960	300,390	472,590	57.3	92.9
Recreation Program Expenses	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540	7.9	10.6
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930	-0.1	-10.4
Fitness Expenses	168,655	283,837	390,420	355,470	387,200	8.9	-0.8
Other Expenditures	19,482	31,959	116,650	44,490	93,800	110.8	-19.6
Debt Service	1,389,200	1,390,400	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	9,749,308	12,592,697	14,621,100	13,970,200	15,837,170	13.4	8.3
Capital Outlay	117,735	602,742	769,920	334,190	1,818,680	444.2	136.2
Provision for Contingency	37,962	-	150,000	150,000	150,000	0.0	0.0
Total Expenses	9,905,005	13,195,439	15,541,020	14,454,390	17,805,850	23.2	14.6
Net Surplus/(Deficit)	(54,208)	2,372,985	1,193,560	3,668,980	1,386,810	-62.2	16.2
Est. Fund Balance - Beg of Year	8,960,665	8,906,455	11,279,442	11,279,440	14,948,420	32.5	32.5
Est. Fund Balance - End of Year	8,906,457	11,279,440	12,473,002	14,948,420	16,335,230	9.3	31.0
Fund Balance Policy Designations							
Non-spendable	160,810	237,605	157,500	157,500	157,500	0.0	0.0
Restricted	4,612,204	1,811,711	2,035,630	4,330,578	4,583,242	5.8	125.2
Committed	2,775,444	3,667,312	4,258,282	4,113,561	4,695,107	14.1	10.3
Assigned	3,690,331	7,458,516	7,680,493	7,964,495	8,417,485	5.7	9.6
Unassigned	(2,332,332)	(1,895,703)	(1,658,903)	(1,617,713)	(1,518,103)	-6.2	-8.5
Est. Fund Balance - End of Year	8,906,457	11,279,440	12,473,002	14,948,420	16,335,230	9.3	31.0

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	2023/24 Proposed Budget	2022/23 Budget	% Change 2022/23 Budget
Revenue											
Real Estate Taxes	4,958,710	-	-	-	-	-	4,958,710	153,800	5,112,510	4,294,040	19.1
Interest Earned	386,490	-	-	-	-	-	386,490	-	386,490	9,700	3884.4
Grant Proceeds	-	-	-	-	-	-	-	8,000	8,000	-	NA
Scholarships/Discounts	(80,000)	-	-	-	-	-	(80,000)	-	(80,000)	(92,000)	-13.0
Rental Income	52,570	-	-	-	-	53,400	105,970	8,360	114,330	101,950	12.1
Recreation Program Fees	6,745,750	-	-	-	-	-	6,745,750	84,750	6,830,500	6,054,170	12.8
Swimming Pool Revenues	761,090	-	-	-	-	1,016,690	1,777,780	-	1,777,780	1,394,030	27.5
Fitness Revenue	-	-	-	-	-	601,900	601,900	-	601,900	589,960	2.0
Gross Profit on Sales	98,280	2,940	6,000	11,440	124,650	4,500	247,810	-	247,810	271,900	-8.9
Memberships	-	96,520	139,700	-	-	-	236,220	-	236,220	213,290	10.8
Court Time	-	152,800	257,300	-	-	-	410,100	-	410,100	424,120	-3.3
Lessons	-	861,700	733,300	16,000	44,000	-	1,655,000	-	1,655,000	1,450,300	14.1
League Fees	-	39,000	-	-	-	-	39,000	-	39,000	61,500	-36.6
Green Fees	-	-	-	222,340	914,530	-	1,136,870	-	1,136,870	1,194,500	-4.8
Golf Cart Rentals	-	-	-	36,250	296,160	-	332,410	-	332,410	358,000	-7.1
Driving Range Revenue	-	-	-	-	99,000	-	99,000	-	99,000	90,000	10.0
NWSRA Administration Fee	141,350	-	-	-	-	-	141,350	-	141,350	141,350	0.0
Miscellaneous Income	25,900	29,080	31,000	14,350	38,250	4,340	142,920	470	143,390	144,770	-1.0
Total Operating Revenue	13,090,140	1,182,040	1,167,300	300,380	1,516,590	1,680,830	18,937,280	255,380	19,192,660	16,701,580	14.9
Expense											
Salaries & Wages	3,673,470	686,060	588,800	163,530	862,360	356,660	6,330,880	164,540	6,495,420	5,905,400	10.0
Insurance	338,410	69,680	103,640	14,520	75,840	20,520	622,610	19,880	642,490	681,570	-5.7
Pension/FICA Expense	-	56,700	28,400	-	45,350	36,320	166,770	-	166,770	222,090	-24.9
Commodities & Supplies	476,530	28,730	25,700	34,720	210,720	38,600	815,000	7,850	822,850	870,370	-5.5
Utilities	466,240	72,570	53,520	26,970	75,830	239,590	934,720	4,250	938,970	836,860	12.2
Contractual Services	618,790	51,910	68,520	31,350	127,280	84,660	982,510	15,100	997,610	860,370	16.0
Maintenance & Repairs	365,000	10,300	18,000	27,550	28,740	23,000	472,590	-	472,590	244,960	92.9
Program Expense	3,962,790	-	-	-	-	-	3,962,790	39,750	4,002,540	3,619,950	10.6
Pool Expenditures	-	-	-	-	-	476,930	476,930	-	476,930	532,460	-10.4
Fitness Expenditures	-	-	-	-	-	387,200	387,200	-	387,200	390,420	-0.8
Other Expenditures	74,000	850	6,600	550	6,900	2,500	91,400	2,400	93,800	116,650	-19.6
Debt Service	340,000	-	-	-	-	-	340,000	-	340,000	340,000	0.0
Total Operating Expenses	10,315,230	976,800	893,180	299,190	1,433,020	1,665,980	15,583,400	253,770	15,837,170	14,621,100	8.3
Capital Outlay	1,818,680	-	-	-	-	-	1,818,680	-	1,818,680	769,920	136.2
Provision for Contingency	150,000	-	-	-	-	-	150,000	-	150,000	150,000	0.0
Total Expenses	12,283,910	976,800	893,180	299,190	1,433,020	1,665,980	17,552,080	253,770	17,805,850	15,541,020	14.6
Operating Totals											
Total Revenues	13,090,140	1,182,040	1,167,300	300,380	1,516,590	1,680,830	18,937,280	255,380	19,192,660	16,701,580	14.9
Total Expenses	10,315,230	976,800	893,180	299,190	1,433,020	1,665,980	15,583,400	253,770	15,837,170	14,621,100	8.3
Gross Surplus/(Deficit)	2,774,910	205,240	274,120	1,190	83,570	14,850	3,353,880	1,610	3,355,490	2,080,480	61.3
Totals After Capital Outlay											
Total Revenues	13,090,140	1,182,040	1,167,300	300,380	1,516,590	1,680,830	18,937,280	255,380	19,192,660	16,701,580	14.9
Total Expenses	12,283,910	976,800	893,180	299,190	1,433,020	1,665,980	17,552,080	253,770	17,805,850	15,541,020	14.6
Net Surplus/(Deficit)	806,230	205,240	274,120	1,190	83,570	14,850	1,385,200	1,610	1,386,810	1,160,560	19.5
Est. Fund Balance - Beg of Year	13,633,323	1,103,592	1,550,170	(649,984)	(816,474)	(86,254)	14,734,372	214,048	14,948,420	11,279,442	32.5
Est. Fund Balance - End of Year	14,439,553	1,308,832	1,824,290	(648,794)	(732,904)	(71,404)	16,119,572	215,658	16,335,230	12,440,002	31.3
Fund Balance Policy Designations											
Non-spendable	60,000	15,000	17,500	3,000	62,000	-	157,500	-	157,500	157,500	0.0
Restricted	4,541,541	-	-	-	-	-	4,541,541	41,701	4,583,242	2,035,630	125.2
Committed	4,126,092	244,207	223,300	-	-	-	4,593,599	101,508	4,695,107	4,258,282	10.3
Assigned	5,711,922	1,049,625	1,583,490	-	-	-	8,345,036	72,449	8,417,485	7,680,493	9.6
Unassigned	-	-	-	(651,794)	(794,904)	(71,404)	(1,518,103)	-	(1,518,103)	(1,658,903)	-8.5
Est. Fund Balance - End of Year	14,439,555	1,308,832	1,824,290	(648,794)	(732,904)	(71,404)	16,119,574	215,658	16,335,231	12,473,002	31.0

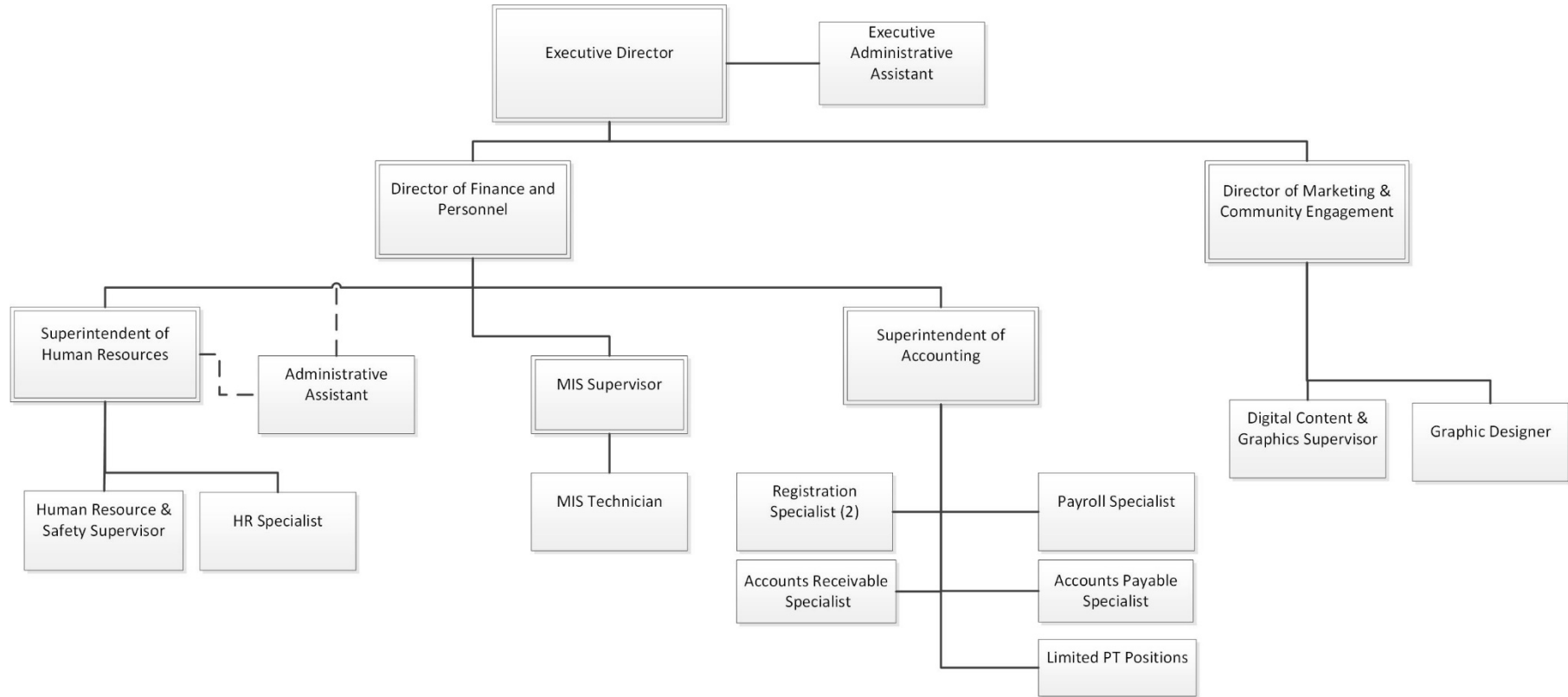
Administration and Finance Department



Description

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

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



Administration and Finance Department



Administration and Finance Department Funds

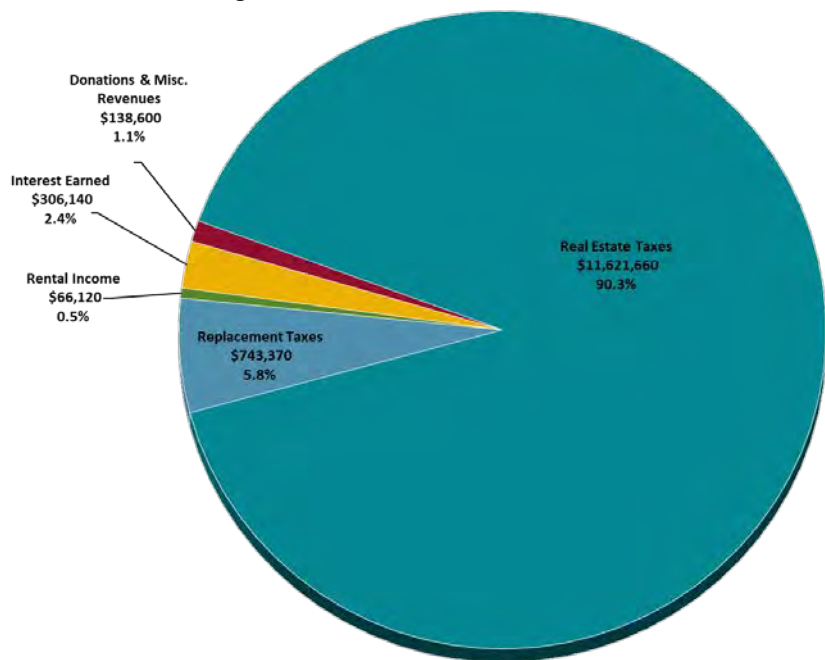
The General Fund supports infrastructure maintenance, upkeep, and upgrades of 58 park sites encompassing 713.98 acres of land, as well as administrative services.

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 \$12,875,890; a 2.1% increase from the 2022/23 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Tax Revenues

Real estate tax provides 90.3% of total revenue for the Administration and Finance Department. Real estate taxes are budgeted to increase 4.0% from the 2022/23 projected actual. The Board of Commissioners and staff complied with the tax cap limitation for the 2022 Tax Levy. The tax cap for levy 2022 is 5.0% and 2023 is 6.5% (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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Real Estate Taxes	\$ 10,731,665	11,297,800	11,679,550	11,178,700	11,621,660
Transfer In	-	200,000	405,000	405,000	-
Replacement Taxes	262,370	609,897	362,550	684,050	743,370
Rental Income	62,568	58,808	72,600	66,120	66,120
Interest Earned	110,808	60,859	66,270	236,900	306,140
Donations & Misc. Revenues	179,371	94,248	32,860	50,100	138,600
Total Revenues	\$ 11,346,782	12,321,613	12,618,830	12,620,870	12,875,890

Administration and Finance Department



Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$743,370 in replacement tax revenue; this is a 8.7% 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 and these leases are

anticipated to end in the near future as the District received an OSLAD grant to develop the conjoining property.

Interest Income

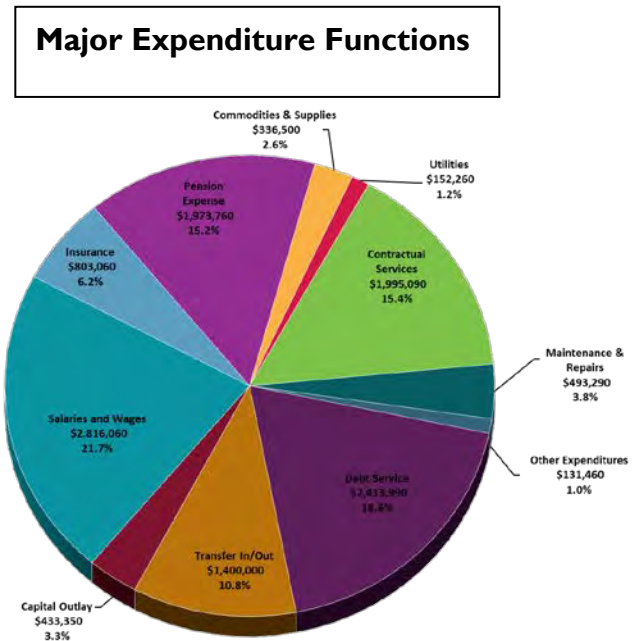
During 2022/23, the Park District was able to take advantage of increasing interest rates. Current interest rates are averaging around 4.29% and investments are staggered with maturities up to two years into the future. Interest rates have increased by 3.78%. These rates are anticipated to hold steady or slightly decrease in 2023/24 as older investments are reinvested at current rates.

Donations and Miscellaneous Revenue

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

Expenditures

Expenses are budgeted at \$12,948,820, a 10.6% increase from the 2022/23 projected actual. In preparing this budget document, staff was instructed to keep expenditures to 3% increase or less this proved difficult as supply and labor costs are increasing significantly. 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.



Administration and Finance Department



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

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 2,297,805	2,220,523	2,643,670	2,390,210	2,816,060
Insurance	843,557	761,856	983,370	775,680	803,060
Pension Expense	1,572,551	1,815,745	2,085,040	1,431,700	1,973,760
Commodities & Supplies	147,505	166,534	282,260	279,590	336,500
Utilities	116,535	123,824	129,520	147,500	152,260
Contractual Services	1,530,535	1,288,354	1,814,970	1,561,080	1,995,090
Maintenance & Repairs	297,068	355,053	512,890	432,330	493,290
Other Expenditures	5,397	39,451	199,340	65,670	131,460
Debt Service	2,216,105	2,267,447	2,302,770	2,354,450	2,413,990
Transfer In/Out	1,101,879	1,200,000	1,905,000	1,905,000	1,400,000
Capital Outlay	-	135,940	368,350	369,670	433,350
Total Expenses	\$ 10,128,936	10,374,728	13,227,180	11,712,880	12,948,820

Salaries and Wages

The proposed salaries and wages budget increased 17.8% from the 2022/23 projected actual. This category represents 21.7% of the 2023/24 budget. Full-time salaries and compensation are budgeted at the current salaries of existing personnel plus the addition of one new positions. Any vacancies are budgeted at the middle salary range for each vacant position. Merit increases are based on a 4.0% increase for full-time salaries plus a 1.0% Executive Director pool. Employee headcounts for the administrative staff by type are shown below:

	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Budget 22/23	Projected 22/23	Proposed 23/24
Full-Time	17	17	17	17	17	13	13	19	18	19
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Part-Time IMRF	4	4	4	4	4	-	1	1	1	1
Part-Time Regular and Short-Term (Non-IMRF)	7	7	7	7	7	-	-	1	1	1
Total	28	28	28	28	28	13	14	21	20	21

Administration and Finance Department



Insurance

The proposed insurance budget increased \$27,380 (3.5%) from the 2022/23 projected actual. This category represents 6.2% of the 2023/24 budget.

- The Park District switched to Blue Cross/Blue Shield for calendar year 2023 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 2023/24 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive program, which will be fully paid in fiscal year 2024/25.
- Liability, Property and Workers' Compensation - The District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA was organized by area park districts, in accordance with the terms of an intergovernmental cooperative agreement. PDRMA provides loss coverage for property damage claims on a partially self-funded basis. General liability and workers' compensation is completely self-funded. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience and was budgeted at a decrease of 19.5% and is paid by the General Fund. Liability, Workers Compensation and Unemployment Compensation are budgeted at a 2.7% decrease and accounts for any potential unknown unemployment risks.

Commodities & Supplies

This category represents 2.6% of the 2023/24 budget; commodities increased \$56,910 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 3.2%, \$4,760, more than the 2022/23 projected actual. The utility budget has been prepared based on 2022/23 estimated usage, the contract price on natural gas and electricity, and returning to more historical usage of facilities.

Pension & FICA

Pension & FICA expense is 12.2% of the 2022/23 projection. This year's proposed budget is 37.9%, \$542,060 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 2023 calendar year is 9.36% of participating members' salaries. This is a 32.4% decrease from last year and the lowest since 2003.

Contractual Services

This category represents 15.4% of the 2023/24 budget. The proposed budget increased by \$434,010 (27.8%) from the 2022/23 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 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 18.6% of the 2023/24 budget. The proposed budget increased by 2.5% from the 2022/23 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
2024	\$ 1,000,000	\$ 30,000	\$ 1,030,000	\$ 630,000	\$ 35,500	\$ 665,500	\$ -	\$ 10,050	\$ 10,050	\$ -	\$ 206,453	\$ 206,453	\$ 465,000	\$ 6,975	\$ 471,975	\$ 2,095,000	\$ 288,978	\$ 2,383,978
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	475,000	206,453	681,453	-	-	-	1,575,000	250,503	1,825,503
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 2,000,000	\$ 60,000	\$ 2,060,000	\$ 730,000	\$ 39,500	\$ 769,500	\$ 335,000	\$ 30,150	\$ 365,150	\$ 4,920,000	\$ 953,193	\$ 5,873,193	\$ 465,000	\$ 6,975	\$ 471,975	\$ 8,450,000	\$ 1,089,818	\$ 9,539,818

Capital Improvements

This category represents 3.3% of the 2023/24 budget. The proposed budget increased in 2023/24 due to projects that carried over from 2022/23, new ventures such as potential land acquisition and the development of the outdoor space at Recreation Park due to the agency receiving an OSLAD Grant and the need to address a variety of projects identified in the Capital Improvement Plan (CIP). 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 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 19,621,669	12,347,191	11,060,940	10,166,290	9,788,170	10,574,127	10,128,936	10,238,788	12,858,830	11,343,210	12,515,470
\$ Spent on Operating Expenses per Capita	\$ 261	164	146	135	130	140	134	136	174	154	168
Full-Time-IMRF	17	17	17	17	17	17	13	13	19	18	19
Part-Time-IMRF	4	4	4	4	4	4	-	1	1	1	1
Part-Time Regular/Short-Term (Non-IMRF)	6	7	7	7	7	7	-	-	1	1	1
Number of Full-Time Equivalents	27	28	28	28	28	28	13	14	21	20	21
Number of Internet Visits - www.ahpd.org	489,300	473,654	486,840	593,360	460,519	500,913	554,136	624,606	646,470	668,630	692,032
Number of Accounts Payable Vouchers	13,896	8,849	9,067	12,047	11,856	12,273	7,503	5,111	10,931	3,672	4,406
Number of AP EFTs and ACHs Vouchers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,836	N/A	4,737	5,704
Number of Accounts Payable Checks	6,264	4,964	5,345	4,965	8,076	7,234	2,609	2,734	6,144	1,951	2,341
Number of AP EFTs and ACHs Checks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	214	N/A	452	554
Number of W-2's Processed	1,229	1,274	1,284	1,236	1,178	839	841	988	1,064	1,136	1,307
Number of Payroll Checks	15,800	16,629	16,756	16,100	15,825	14,792	8,201	11,727	11,803	11,740	13,501

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.	
Develop and implement a thorough sponsorship plan.	December 2023
1.2 Administer the District finances in a sound and accountable fiscal manner.	
Research and purchase FMLA tracking software.	November 2023
Review and update purchasing card procedures.	December 2023
Update the Purchasing Policy.	December 2023
Determine the feasibility of eliminating house accounts and use purchasing cards.	February 2024
Conduct an audit of the general ledger and update the chart of accounts.	January 2024
1.3 Provide a safe environment for District visitors and personnel.	
Research and purchase window breakers for 1 st floor offices.	December 2023

Administration and Finance Department



Develop a plan to replace all AEDs throughout the District.	November 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 camera placement and needs throughout the District.	March 2024
Research and purchase FMLA tracking software.	November 2023
Research the ability to use Performance Tracker in Bamboo for full-time staff evaluations.	October 2023
Research training software that could be used for new employee training and annual trainings.	December 2023
Develop procedures for converting account reconciliations to electronic format.	September 2023
Conduct an information technology audit.	March 2024
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.	
Research and implement marketing trends within the daily operations of the District.	April 2024
Teamwork	
4.3 Adequately train, evaluate, support and provide a qualified team to operate the business of the District at a quality level.	
Develop a thorough onboarding process.	March 2024
Implement formal new employee orientation process.	March 2024
Conduct four lunch and learn opportunities for staff.	December 2023
Customer-Focused Service	
5.2 Encourage and promote a Park District with excellent inter/intra-departmental communication.	
Create a procedure Manual for Bamboo.	February 2024
Review and update the new hire process manual.	March 2024
Create and conduct quarterly BS&A trainings for staff.	December 2023
5.3 Continue quality customer-focused service.	
Conduct an audit of ActiveNet to eliminate duplicate and inactive accounts.	April 2024
Review and implement best practices within ActiveNet.	December 2024
Evaluate the implantation possibility of the ActiveNet Connect Mobile App.	April 2024
Identify and then focus on community engagement and customer care initiatives.	April 2024
Continue to prioritize and expand upon all Diversity, Equity, and Inclusion efforts that the District offers.	April 2024

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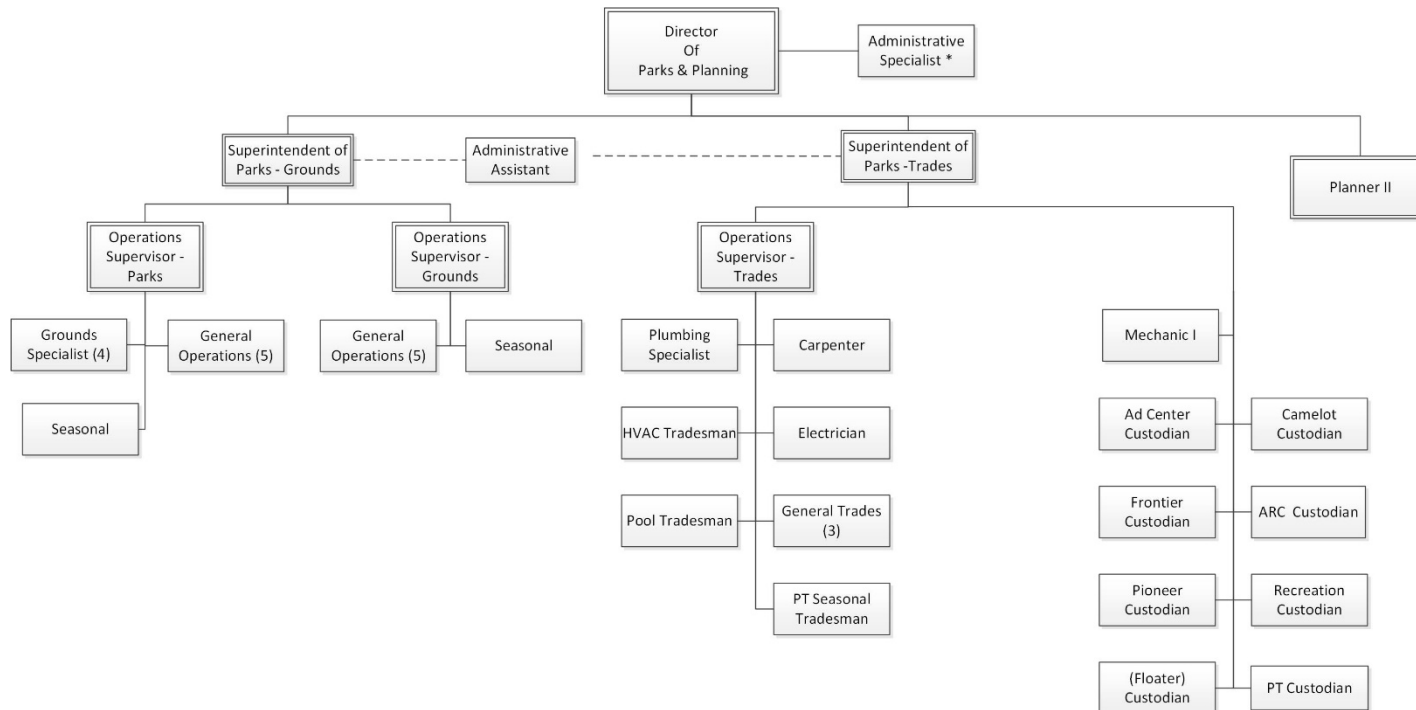
Parks & Planning Department



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 recreation center with four indoor pools, 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 25 basketball courts. A vehicle fleet consisting of over 49 licensed vehicles and over 80 major pieces of fleet equipment is also maintained.

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



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

Parks & Planning Department



The department provides a wide variety of repairs, renovation, and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are coordinated with the Recreation and Facilities and Finance and Personnel Departments to achieve a shared vision. The responsibilities of the department are addressed by a staff consisting of 37 full-time, up to 6 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 Color Coating 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



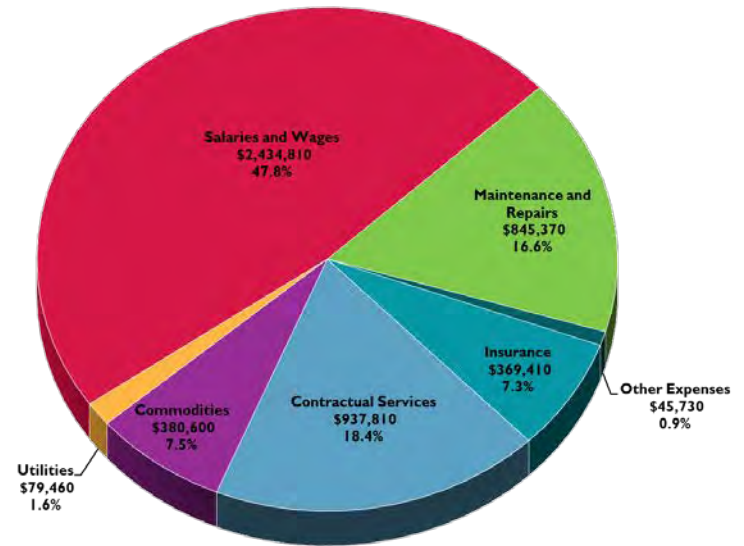
Budget

The majority of the department’s budget is found in the General Fund. The proposed 2023/24 budget for the department is \$5,093,190. This total is an overall increase of approximately 21.6% (\$904,090) from what was projected actual in 2022/23 and an overall increase of approximately 14.6% (\$648,600) from the 2022/23 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 2023/24 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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 2,133,024	2,055,761	2,383,020	2,202,790	2,434,810
Insurance	369,770	289,419	349,980	309,140	369,410
Commodities	238,150	217,361	315,050	330,330	380,600
Utilities	59,008	62,995	64,240	77,160	79,460
Contractual Services	575,923	295,428	651,130	611,470	937,810
Maintenance and Repairs	312,198	456,897	656,670	636,680	845,370
Other Expenses	4,177	16,588	24,500	21,530	45,730
Total Operating Expenses	\$ 3,692,251	3,394,448	4,444,590	4,189,100	5,093,190



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 \$2,434,810, approximately 47.8% of the department’s annual budget. Staff wages are expected to increase by 10.5% (\$232,020) compared to the year-end projections and an increase of 2.2% (\$51,790) from the 2022/23 budget. A portion of this increase is due to filling the numerous parks staff positions that were vacant for the past year and adding one new position.

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. A slight change is anticipated to the part-time IMRF staffing levels and the District hopes to be able to fill a variety of other part-time positions in 2023/24.

	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Budget 22/23	Projected 22/23	Proposed 23/24
Full-Time	46	45	45	45	46	32	34	37	38	38
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Part-Time IMRF	6	5	5	5	5	2	-	2	-	4
Part-Time Regular and Short-Term (Non-IMRF)	32	27	27	30	30	17	17	26	8	26
Total	84	77	77	80	81	51	51	65	46	68

Insurance

The Insurance category includes healthcare premiums for all benefit-eligible positions, as well as any unemployment costs for the department. This category is \$369,410 (7.3%) of the overall 2023/24 department budget and is an overall 19.5% (\$60,270) increase from the 2022/23 projected actual and 5.6% (\$19,430) increase from the 2022/23 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 7.5% (\$380,600) 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 15.2% (\$50,270) from 2022/23 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 2023/24, this category is 18.4% (\$937,810) of the overall department budget and is a 53.4% (\$326,340) increase from what was the projected actual for Contractual Services in 2022/23. This increase results from the continued need for professional services for underground storage tank removals and budgeting to develop site plans via contractual services for proposed capital projects and potential grant submittals.

Maintenance and Repairs

This category consists of expenses related to maintaining the parks and facilities throughout the District. In the proposed 2023/24 budget, this category is 16.6% (\$845,370) of the overall department budget, a 32.8% (\$208,690) increase from the 2022/23 projected actual.

The proposed budget includes funding for leasing 19 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 2023/24 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 2023/24 locations slated for maintenance.

Utilities

The Utilities budget includes expenses related to utilities paid for locations such as the Frontier and Davis Service Centers. Utilities include electric, telephone, water, and gas for these three locations. This category is 1.6% (\$79,460) of the overall proposed department budget and reflects a minor increase of 3.0% (\$2,300) from the 2022/23 projected actual. The utility budget has been prepared based on 2022/23 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 0.9% (\$45,730) of the overall department budget. The proposed 2023/24 budget has an increase of 112.4% (\$24,200) from what was projected actual in 2022/23 due to an ongoing commitment to develop existing staff.

2023/24 Pavement Maintenance	
Property	
Heritage Parking Lot Sealcoating	8,000
Frontier Parking Lot Sealcoating	24,000
Carriage Walk Path Sealcoating	1,100
Greens Park Sealcoating	3,500
Sunset Ridge Path Sealcoating	1,100
Volz Park Path Sealcoating	5,900
Berbecker Park Basketball Court Color Coating	5,900
Centennial Park Tennis Court Color Coating	50,300
Falcon Park Color Coating	4,650
Pioneer Park Basketball Court Color Coating	2,250
Greenbrier Park Tennis and Hockey Color Coating	2,700
Frontier Tennis Courts Color Coating	7,000
Camelot Basketball Court Color Coating	3,200
Camelot Tennis Court Color Coating	8,750
Carefree Tenni and Hockey Courts Color Coating	29,500
Total	157,850

Parks & Planning Department



Budget Highlights for 2023/24

<p>Staffing</p> <ul style="list-style-type: none"> It is anticipated that the department will be fully staffed 	<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 Scheduled playground replacements 	<p>Hard Surface Improvements</p> <ul style="list-style-type: none"> Color coating and sealcoating at various basketball courts, roller hockey 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 4,026,703	4,325,070	4,145,100	3,861,510	4,150,200	4,287,788	3,692,251	3,394,448	4,444,590	4,189,100	5,093,190
Total acres of park land, openspace operated and maintained	716	716	716	716	716	716	716	716	714	714	714
Cost per acre to maintain park land, openspace operated and maintained	\$ 5,624	6,041	5,393	5,797	5,796	5,989	5,157	4,741	6,225	5,867	7,134
Cost per capita to maintain park land, openspace operated and maintained	\$ 58	55	53	55	55	57	49	45	60	57	68
Full-Time-IMRF	46	43	42	45	45	45	32	34	37	38	38
Number of Full-Time Equivalents	83	84	77	77	80	80	51	51	65	46	68
Building Square Footage	399,282	399,282	401,538	401,538	401,538	401,538	453,334	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
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.	April 2024
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
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 2024
To research and assist with the development of new park site masterplans.	April 2024

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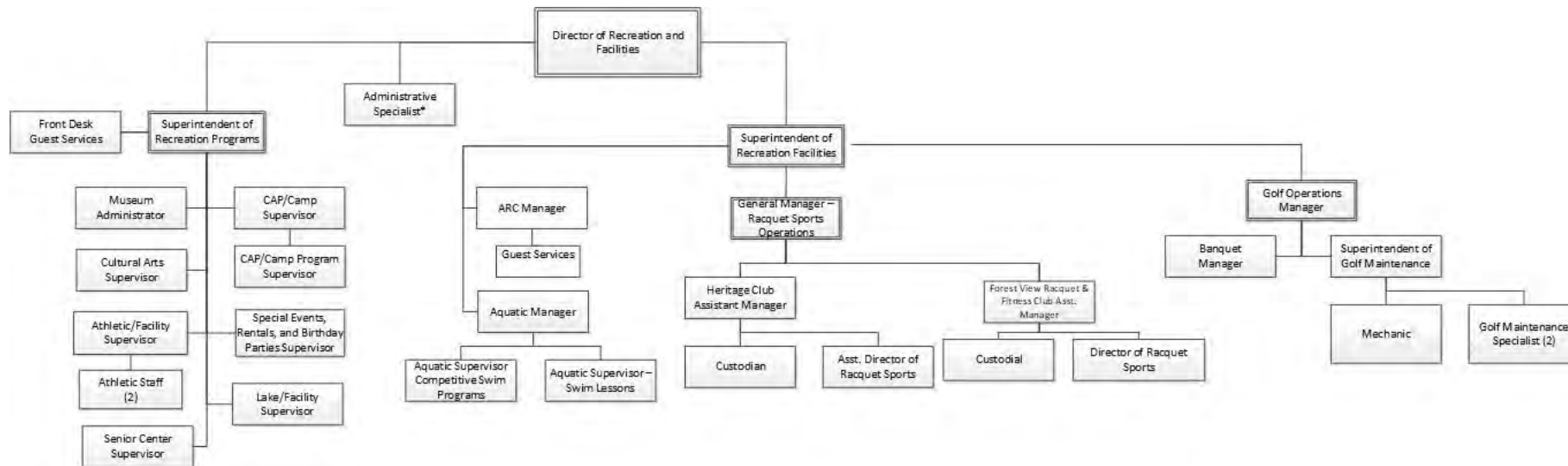
Recreation & Facilities Department



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, 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, and Salt Creek.



*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.

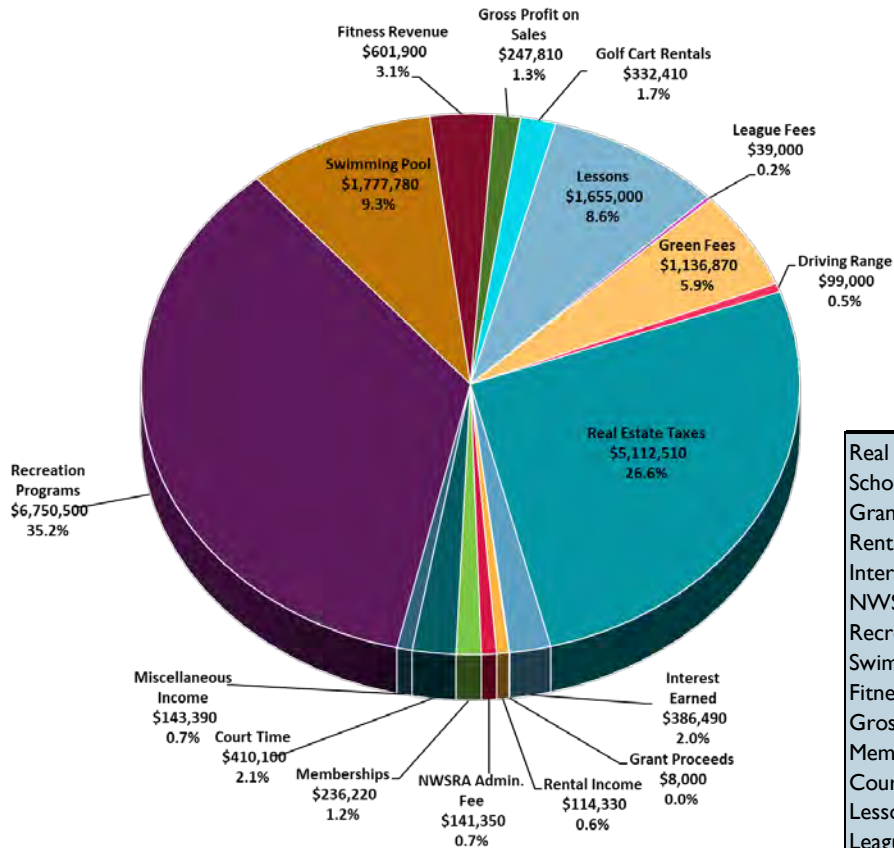
Museum Fund - The Museum Fund is a Special Revenue Fund (non-major fund) established to account for revenues derived from a specific annual property tax levy and expenses of these monies for the maintenance and operations of the Museum. The Park District's responsibility is to provide recreation programs 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 \$19,192,660, a 5.9% increase from the 2022/23 projected actual. The following chart illustrates the relationship between revenue categories.



Recreation Program Fees

Program revenues continue to increase each year. Program Revenues, net of scholarships/discounts, are budgeted at \$6,750,500 for 2023/24, an increase of 9.4% over projected actual. This increase results from programs and services being offered at full capacity. 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 26.6% of the total revenue for the Recreation and Facilities Department. There is a minimal increase in real estate tax revenues.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Real Estate Taxes	\$ 3,734,262	4,158,355	4,294,040	4,947,710	\$ 5,112,510
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)
Grant Proceeds	1,606	-	33,000	-	8,000
Rental Income	100,154	81,306	101,950	103,140	114,330
Interest Earned	42,261	13,437	9,700	281,290	386,490
NWSRA Admin. Fee	138,168	141,350	141,350	141,350	141,350
Recreation Programs	1,860,230	5,197,866	6,054,170	6,216,420	6,830,500
Swimming Pool	293,278	1,320,820	1,394,030	1,758,830	1,777,780
Fitness Revenue	323,174	539,586	589,960	593,180	601,900
Gross Profit on Sales	126,353	127,823	271,900	232,820	247,810
Memberships	102,312	257,715	213,290	236,870	236,220
Court Time	324,237	444,556	424,120	403,540	410,100
Lessons	1,032,527	1,579,449	1,450,300	1,684,690	1,655,000
League Fees	36,050	50,917	61,500	37,000	39,000
Green Fees	1,246,170	1,130,558	1,194,500	1,006,660	1,136,870
Golf Cart Rentals	316,377	321,220	358,000	315,970	332,410
Driving Range	93,588	94,601	90,000	87,000	99,000
Miscellaneous Income	93,007	125,283	144,770	122,900	143,390
Total Operating Revenue	\$ 9,850,797	15,568,644	16,734,580	18,123,370	\$ 19,192,660

Recreation & Facilities Department



Swimming Pool Revenues

The district opted for daily admission, punch cards and annual memberships for admission to the pools in Summer 2023. Recreation Park was also open until the end of September to give all the diehard lap swimmers an extended season. Over the summer months 96,459 patrons visited an outdoor pool and 16,640 visited the ARC.

The 2023/24 aquatic budget assumes that weather will be seasonable. Revenues are based on continuing to sell summer only passes and a full schedule of aquatic programming.

Golf Club Revenues

Golf club revenues represent 9.5% 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. The 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 12.2% 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 remain consistent from the 2022/23 projected revenue of \$236,000 after completing a full year of operations post pandemic.

Court Time

Court time revenues are anticipated to increase by 2% from the 2022/23 projected actual of \$403,540.

Lessons

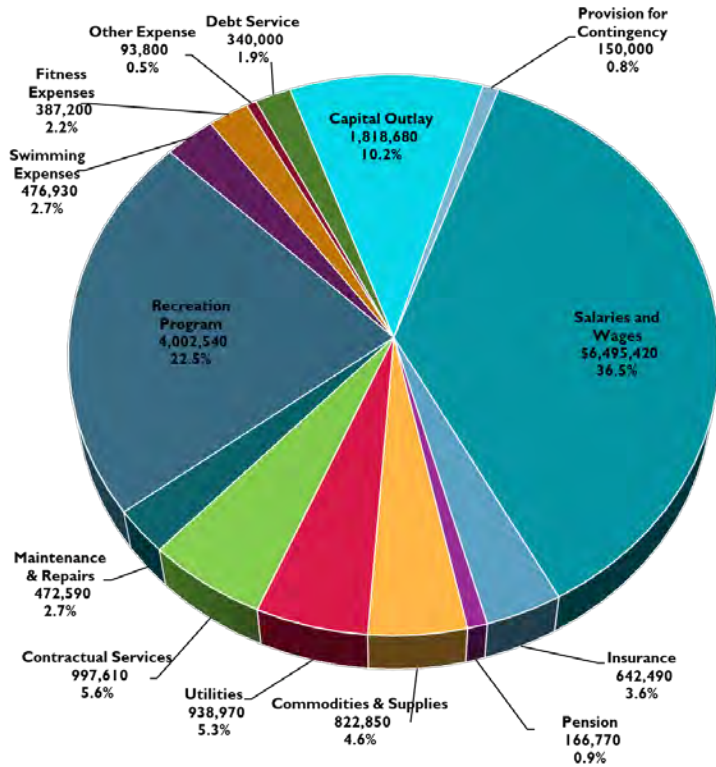
Combined lesson revenue at both clubs is budgeted to remain strong at \$1,595,000. Lesson programs continue to contribute the greatest source of revenue for the Tennis Clubs. The program includes summer outdoor tennis lessons offered in Arlington Heights, Buffalo Grove, River Trails, and Salt Creek.

Recreation & Facilities Department



Expenses

Expenses are budgeted at \$17,805,850, a 23.2% increase from the 2022/23 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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 4,483,712	4,907,449	5,905,400	5,541,240	\$ 6,495,420
Insurance	620,728	519,978	681,570	504,590	642,490
Pension Expense	207,379	200,463	222,090	192,080	166,770
Commodities & Supplies	358,498	517,333	870,370	702,570	822,850
Utilities	659,322	829,042	836,860	905,240	938,970
Contractual Services	424,118	635,611	860,370	898,490	997,610
Maintenance & Repairs	66,180	150,263	244,960	300,390	472,590
Recreation Programs	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930
Fitness Expenses	168,655	283,837	390,420	355,470	387,200
Other Expense	19,482	31,959	116,650	44,490	93,800
Debt Service	1,389,200	1,390,400	340,000	340,000	340,000
Capital Outlay	117,735	602,742	769,920	334,190	1,818,680
Provision for Contingency	37,962	-	150,000	150,000	150,000
Total Expenses	\$ 9,905,005	13,195,439	15,541,020	14,454,390	\$ 17,805,850

Recreation & Facilities Department



Salaries and Wages

The proposed salaries and wages budget increased 17.2% from the 2022/23 projected actual due to the estimated return of numerous part-time staff. This category represents 36.4% of the 2023/24 budget. Full-time salaries are budgeted at the current (or expected April 30, 2021) salaries of existing personnel. Vacancies have been budgeted at the middle salary range for each vacant position. Merit increases are based on a 4.0% increase for full-time salaries plus a 1.0% Executive Director pool. Employee headcounts by type are shown below:

	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Budget 22/23	Projected 22/23	Proposed 23/24
Full-Time	41	41	41	40	36	29	32	34	34	34
Part-Time ACA	N/A	N/A	N/A	N/A	N/A	3	3	3	5	5
Part-Time IMRF	69	72	72	50	50	35	27	35	36	44
Part-Time Regular and Short-Term (Non-IMRF)	998	1,015	1,008	1,095	1,151	685	780	1,025	847	1,025
Total	1,108	1,128	1,121	1,185	1,237	752	842	1,097	922	1,108

Insurance

This category is 3.6% of the Recreation and Facilities Department Budget and is budgeted 27.3% more than the 2022/23 projected actual due to the department not being fully staffed during the year. The Park District approved Blue Cross/Blue Shield 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 2023/24 fiscal year and a 10% increase for the remaining four months.

Pension & FICA

Pension & FICA expense is 0.9% of the 2023/24 budget. This year's proposed budget is 13.2% less than last year. This decrease results from the IMRF actuarial rate for the 2023 calendar year of 9.36% of participating members' salaries. This is a 32.4% 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 17.1% (\$120,280) more than the 2022/23 projected actual. This is mainly due returning to historical levels as the facilities re-open after the pandemic.

Utilities

This category is budgeted at 3.7% (\$33,730) more than the 2022/23 projected actual. The utility budget has been prepared based on 2023/24 estimated usage and the contract price on natural gas and electricity and reopening of facilities.

Contractual Services

This category is budgeted at 11.0% (\$99,120) more than the 2022/23 projected actual. This is due to increased services offered in 2023/24.

Program Expenses

Program Expenses are 7.9% more than last year's projection due to running programs at higher levels than 2022/23.

Recreation & Facilities Department



Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 11,964,235	12,713,050	12,658,100	12,658,100	12,370,560	13,707,901	9,787,270	12,592,697	14,771,100	14,120,200	15,987,170
\$ Spent on Operating Expenses per Capita	\$ 159	169	168	199	164	182	130	167	200	192	215
Full-Time-IMRF	33	41	41	41	40	36	29	32	34	34	34
Part-Time-IMRF	60	69	72	72	50	50	35	27	35	36	44
Part-Time Regular/Short-Term (Non-IMRF)	985	998	1,015	1,015	1,095	1,151	685	780	1,025	847	1,025
Total Number of Employees	1,078	1,108	1,128	1,128	1,185	1,237	752	842	1,097	922	1,108
Programs offered	4,109	3,573	3,538	3,651	3,820	3,689	3,250	3,080	3,234	4,224	4,351
Program enrollment (less cancelled)	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	32,911	39,423	41,394
Forest View Tennis/Racquetball Memberships	843	773	820	742	760	647	634	654	650	659	640
Heritage Tennis Club Memberships	485	539	451	542	451	531	534	621	550	630	650
Golf Rounds, Arlington Lakes Golf Club	40,291	5,604	39,495	41,853	41,500	46,258	44,414	44,338	45,890	41,000	40,000
Golf Rounds, Nickol Knoll Golf Club	15,421	16,771	17,000	15,170	14,300	13,987	20,121	18,385	19,737	16,000	16,500
Public Swim Attendance	162,469	154,964	193,855	169,946	121,650	172,698	85,124	169,295	170,298	190,219	192,410

*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 application for entry way of the Gallery.	May 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 2024.	September 2023
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 2024
Upgrade to updated GolfNow software.	March 2023
Upgrade Golf Website and Social Media to combine all facilities into a Golf Arlington platform.	May 2023
Research emergency contact platforms besides ePact during 22-23 school year.	April 2024
Evaluate if we can move facility rentals to on-line with a goal to increase room rentals by 10%.	April 2024
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 2023
Maintain a combined 60,000 rounds between ALGC and NK.	April 2024
Complete review and approval of the Historical Museum Strategic Plan.	April 2024
Host one performance seasonally at a larger theatre venue.	April 2024
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 2024
Host at least three special events in calendar year 2022 with at least 25 people registered in each at HTC.	December 2023
Offer one new senior program each season beginning with Fall 2023.	April 2024
Increase net revenue for Arlington Classic Tours by 2%.	April 2024
Increase enrollment for fall 2022 dance by 2%.	December 2023
Offer at least two art classes during fall and winter season on Saturdays.	February 2024
Increase Kal Camp enrollment by two campers at each site.	August 2023
Offer more varied camp activities throughout all seven weeks of summer camp.	August 2023
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 2024
Develop and implement a pickle ball league between ARC and Pioneer.	January 2024
Evaluate our current offerings of swim lesson and compare to other Districts and other national offerings.	December 2023
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 2024
Work with our marketing director on creating a CAP fillable registration form to be used during 24-25 CAP registration.	February 2024
Develop a business plan for each area of responsibility. Each supervisor would develop their own modeled on ARC's plan.	April 2024
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 2023
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.	August 2023
Train and prepare current staff who will be potential assistants or site directors for CAP.	August 2023
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 2023
5.3 Continue quality customer-focused service.	
Increase visibility of Pro Staff at Forest View.	October 2023

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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.

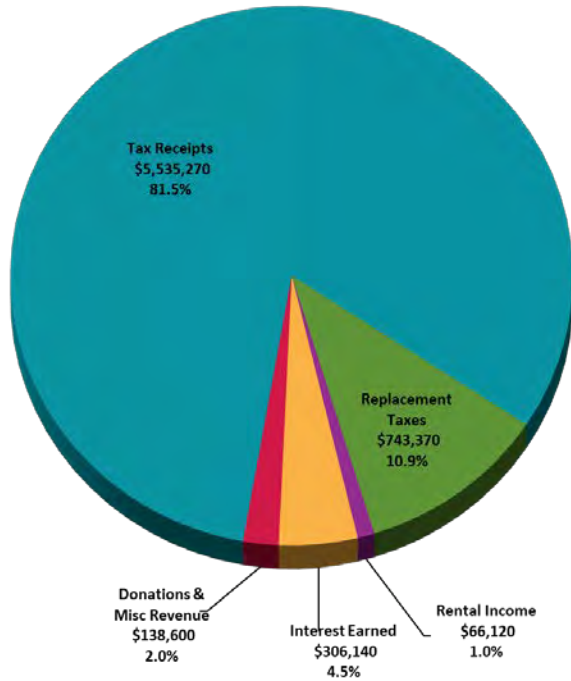
Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	5,025,740	5,405,433	5,538,630	5,256,090	5,535,270	5.3	-0.1
Replacement Tax Receipts	262,370	609,897	362,550	684,050	743,370	8.7	105.0
Rental Income	62,568	58,808	72,600	66,120	66,120	0.0	-8.9
Interest Earned	110,808	60,859	66,270	236,900	306,140	29.2	362.0
Donations & Misc Revenue	179,371	94,248	32,860	50,100	138,600	176.6	321.8
Total Revenue	5,640,858	6,229,245	6,072,910	6,293,260	6,789,500	7.9	11.8
Salaries and Wages	2,297,805	2,220,523	2,643,670	2,390,210	2,816,060	17.8	6.5
Property Insurance	150,368	141,067	161,080	146,670	118,090	-19.5	-26.7
Health Insurance	438,514	352,598	471,820	366,120	429,080	17.2	-9.1
Commodities	147,505	166,534	282,260	279,590	336,500	20.4	19.2
Utilities	116,535	123,824	129,520	147,500	152,260	3.2	17.6
Contractual Services	789,590	539,850	1,067,710	929,790	1,246,260	34.0	16.7
Maintenance and Repairs	297,068	355,053	512,890	432,330	493,290	14.1	-3.8
Other Expenses	5,397	39,451	199,340	65,670	131,460	100.2	-34.1
Total Operating Expenses	4,242,783	3,938,899	5,468,290	4,757,880	5,723,000	20.3	4.7
Capital Outlay	-	-	-	-	-	NA	NA
Transfers In/Out	1,000,000	1,200,000	1,905,000	1,905,000	1,400,000	-26.5	-26.5
Total General Fund Expenses	5,242,783	5,138,899	7,373,290	6,662,880	7,123,000	6.9	-3.4
Net Surplus/Deficit	398,075	1,090,345	(1,300,380)	(369,620)	(333,500)	-9.8	-74.4
Est. Fund Balance - Beg of Year	6,794,305	7,192,380	8,282,726	8,282,726	7,913,106	-4.5	-4.5
Est. Fund Balance - End of Year	7,192,380	8,282,726	6,982,346	7,913,106	7,579,606	-4.2	8.6
Fund Balance Policy Designations							
Non-spendable	76,000	37,375	37,375	37,375	37,375	0.0	0.0
Restricted	-	-	-	-	-	NA	NA
Committed	2,097,113	1,575,560	2,187,316	1,903,152	2,289,200	20.3	4.7
Assigned	3,137,284	6,437,664	4,737,284	5,637,284	5,237,284	-7.1	10.6
Unassigned	1,881,983	232,127	20,371	335,295	15,747	-95.3	-22.7
Est. Fund Balance - End of Year	7,192,380	8,282,726	6,982,346	7,913,106	7,579,606	-4.2	8.6

General Fund



Revenues

Revenues are budgeted at \$6,789,500, a 7.9% increase from the 2022/23 projected actual. The following chart illustrates the relationship between revenue categories.



Real Estate Taxes

The General Fund has a tax rate of 17.0¢ per \$100 of assessed valuation. The General Fund reflects a 5.3% increase in real estate taxes over the 2022/23 projections.

Replacement Tax Revenues

The State of Illinois has estimated that the District will receive \$743,370 in replacement tax revenue; this is a 8.7% 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 and these properties will be turned into open space in the upcoming years as the District recently received an OSLAD grant to begin the development Recreation Park.

Interest Income

During 2022/23, the Park District was able to take advantage of increasing interest rates. Current interest rates are averaging around 4.29% and investments are staggered with maturities up to two years into the future. Interest rates have increased by 3.78%. These rates are budgeted to hold steady or slightly decrease in 2023/24 as older investments are reinvested at current rates.

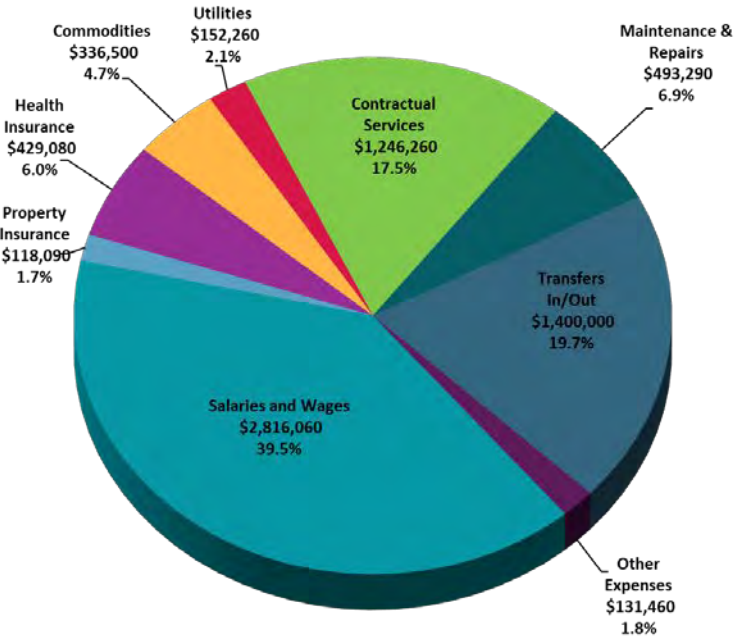
	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Revenue					
Real Estate Taxes	\$ 5,025,740	5,405,433	5,538,630	5,256,090	5,535,270
Replacement Tax Receipts	262,370	609,897	362,550	684,050	743,370
Rental Income	62,568	58,808	72,600	66,120	66,120
Interest Earned	110,808	60,859	66,270	236,900	306,140
Donations & Misc Revenue	179,371	94,248	32,860	50,100	138,600
Total	\$ 5,640,858	6,229,245	6,072,910	6,293,260	6,789,500

General Fund



Expenditures

Expenses are budgeted at \$7,123,000, a 6.9% increase from the 2022/23 projected year end. The majority of this increase relates to being fully staffed and increases to contractual services that are used to maintain an aging infrastructure. The following chart illustrates the relationship between expense categories.



Expense	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 2,297,805	2,220,523	2,643,670	2,390,210	2,816,060
Property Insurance	150,368	141,067	161,080	146,670	118,090
Health Insurance	438,514	352,598	471,820	366,120	429,080
Commodities	147,505	166,534	282,260	279,590	336,500
Utilities	116,535	123,824	129,520	147,500	152,260
Contractual Services	789,590	539,850	1,067,710	929,790	1,246,260
Maintenance and Repairs	297,068	355,053	512,890	432,330	493,290
Other Expenses	5,397	39,451	199,340	65,670	131,460
Transfers In/Out	1,000,000	1,200,000	1,905,000	1,905,000	1,400,000
Total	\$ 5,242,783	5,138,899	7,373,290	6,662,880	7,123,000

Salaries and Wages

This category is budgeted at 17.8% more than the 2022/23 projected year end due to the filling of a variety of vacant full-time and part-time positions. 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 4.0% increase for full-time salaries plus a 1.0% Executive Director pool.

Property Insurance

This category is budgeted at 19.5% decrease from the current 2022/23 projected actual. The property insurance premium is determined by a formula using total Park District operating expenses and loss experience.

General Fund



Health Insurance

This category is 6.0% of the General Fund Budget and is budgeted at 17.2% increase from the 2022/23 projected actual. The Park District approved Blue Cross/Blue Shield for calendar year 2023 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 2023/24 fiscal year and a 10% increase for the remaining four months. This account includes the RHRA expense for the early retirement incentive programjmyers, which will be paid off in fiscal year 2024/25.

Commodities

This category is budgeted at 20.4% (\$56,910) more than the 2022/23 projected actual and 19.2% (\$54,240) more than the 2022/23 budget.

Utilities

This category is budgeted at 3.2% (\$4,760) more than the 2022/23 projected actual and a 17.6% increase from the 2022/23 budget. The increase from 2022/23 budget is due to a significant increase in natural gas and electricity costs. The utility budget has been prepared based on 2022/23 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 34.0% (\$316,470) increase over 2022/23 projected actual and is 16.7% increase from the 2022/23 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 19 vehicles.

Maintenance and Repairs

This category is budgeted at a 14.1% (\$60,690) increase over 2022/23 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 1.8% of the General Fund Budget and 100.2% (\$65,790) more than the 2022/23 projected actual. The budget area has increased spending in the Professional Services line items to account for 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 Capital Projects Fund (\$1,400,000) to support the capital needs of the agency.

Pension Fund



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

The Park District contributes to the Illinois Municipal Retirement Fund (IMRF), a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois. The Park District's total payroll estimated for fiscal year ended April 30, 2024 is \$11,907,300. Of this amount, \$7,341,880 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 2023 calendar year is 9.36% of participating members' salaries. This is a 32.4% decrease from last year, the lowest rate since 2003. This also reflects a potential \$450,000 additional payment to IMRF to help reduce the unfunded liability.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,140,049	1,102,823	1,168,990	1,110,700	1,147,690	3.3	-1.8
Total Revenue	1,140,049	1,102,823	1,168,990	1,110,700	1,147,690	3.3	-1.8
IMRF Pension	1,014,493	1,161,297	1,258,130	672,700	1,137,200	69.1	-9.6
Total Expenses	1,014,493	1,161,297	1,258,130	672,700	1,137,200	69.1	-9.6
Net Surplus/Deficit	125,556	(58,473)	(89,140)	438,000	10,490	-97.6	-111.8
Est. Fund Balance - Beg of Year*	681,118	806,674	748,201	748,201	1,186,201	58.5	58.5
Est. Fund Balance - End of Year	806,674	748,201	659,061	1,186,201	1,196,691	0.9	81.6
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	400,877	283,682	155,809	917,121	741,811	-19.1	376.1
Committed	405,797	464,519	503,252	269,080	454,880	69.1	-9.6
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	806,674	748,201	659,061	1,186,201	1,196,691	0.9	81.6

Pension Fund



Impact of 2021 Investment Return on Employer Funding Status, Employer Reserves, and Future Employer Contribution Rates

The 2021 investment return for IMRF was 16.6%. This return translates into investment income of approximately \$8.5 billion, after investment and administrative expenses. Member and annuitant reserves will be credited approximately \$2.46 billion, as required by the Illinois Pension Code. Employer reserve balances will be credited with the balance, approximately \$6.03 billion. On average, employer accounts will be credited approximately 70.94% 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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	7.85%	7.69%	6.95%	6.90%	6.76%	5.60%	5.92%	5.79%	5.16%	5.13%
Funding Adjustment	5.76%	6.00%	6.54%	5.93%	9.97%	7.74%	9.64%	8.53%	7.82%	3.32%
Net Retirement Rate	13.61%	13.69%	13.49%	12.83%	16.73%	13.34%	15.56%	14.32%	12.98%	8.45%
Other Program Benefits										
Death	0.16%	0.17%	0.15%	0.15%	0.11%	0.10%	0.14%	0.20%	0.17%	0.19%
Disability	0.11%	0.11%	0.14%	0.12%	0.07%	0.08%	0.09%	0.09%	0.08%	0.10%
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	14.50%	14.59%	14.40%	13.72%	17.53%	14.14%	16.41%	15.23%	13.85%	9.36%
Percent Change	2.0%	0.6%	-1.3%	-4.7%	27.8%	-19.3%	16.1%	-7.2%	-9.1%	-32.4%

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 10.2% and this fund accounts for all payments with the exception of tennis, golf, and ARC operations.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	910,552	829,926	836,180	722,700	746,770	3.3	-10.7
Total Revenue	910,552	829,926	836,180	722,700	746,770	3.3	-10.7
FICA	558,058	654,449	826,910	759,000	836,560	10.2	1.2
Total Expenses	558,058	654,449	826,910	759,000	836,560	10.2	1.2
Net Surplus/Deficit	352,494	175,477	9,270	(36,300)	(89,790)	147.4	-1068.6
Est. Fund Balance - Beg of Year	440,426	792,920	968,397	968,397	932,097	-3.7	-3.7
Est. Fund Balance - End of Year*	792,920	968,397	977,667	932,097	842,307	-9.6	-13.8
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	653,405	804,785	646,903	628,497	507,683	-19.2	-21.5
Committed	139,515	163,612	330,764	303,600	334,624	10.2	1.2
Assigned	-	-	-	-	-	NA	NA
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	792,920	968,397	977,667	932,097	842,307	-9.6	-13.8

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 \$50,000 for potential unemployment claims in 2023/24.

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, 2021, the total net position of PDRMA was \$82,438,044. The Park District’s total contribution for 2022/23 is \$380,098 and for 2023/24 the contribution is \$323,949. This is a 14.8% decrease. Property insurance decreased by 26.6% and is paid for by the General Fund. All other lines of coverage are reflected in this fund.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	337,264	337,335	356,040	325,440	336,280	3.3	-5.5
Total Revenue	337,264	337,335	356,040	325,440	336,280	3.3	-5.5
Liability Premiums	70,528	66,859	76,380	69,470	55,670	-19.9	-27.1
Workers' Compensation	151,662	145,185	146,950	139,190	129,850	-6.7	-11.6
Unemployment Compensation	32,485	56,148	127,140	54,230	70,370	29.8	-44.7
Total Insurance	254,674	268,191	350,470	262,890	255,890	-2.7	-27.0
Total Operating Expenses	254,674	268,191	350,470	262,890	255,890	-2.7	-27.0
Fund Operating Totals							
Total Revenues	337,264	337,335	356,040	325,440	336,280	3.3	-5.5
Total Expenses	254,674	268,191	350,470	262,890	255,890	-2.7	-27.0
Net Surplus/Deficit	82,590	69,144	5,570	62,550	80,390	28.5	1343.3
Est. Fund Balance - Beg of Year	282,213	364,803	433,947	433,947	496,497	14.4	14.4
Est. Fund Balance - End of Year	364,803	433,947	439,517	496,497	576,887	16.2	31.3
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	-	-	-	-	-	NA	NA
Committed	63,669	67,048	140,188	105,156	102,356	-2.7	-27.0
Assigned	301,134	366,899	299,329	391,341	474,531	21.3	58.5
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	364,803	433,947	439,517	496,497	576,887	16.2	31.3

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, 2023, April 30, 2024, and April 30, 2025. Their fees are \$33,675, \$35,465, and \$37,475 respectively. There is additional money budgeted for professional services to assist with any additional financial reporting during the year.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	32,500	32,983	34,530	35,390	36,570	3.3	5.9
Total Revenue	32,500	32,983	34,530	35,390	36,570	3.3	5.9
Professional Services	29,472	30,356	32,270	30,360	33,840	11.5	4.9
Total Expenses	29,472	30,356	32,270	30,360	33,840	11.5	4.9
Net Surplus/Deficit	3,028	2,627	2,260	5,030	2,730	-45.7	20.8
Est. Fund Balance - Beg of Year	21,950	24,978	27,606	27,606	32,636	18.2	18.2
Est. Fund Balance - End of Year	24,978	27,606	29,866	32,636	35,366	8.4	18.4
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	NA	NA
Restricted	-	-	-	-	-	NA	NA
Committed	11,789	10,219	12,908	12,144	13,536	11.5	4.9
Assigned	13,189	17,387	16,958	20,492	21,830	6.5	28.7
Unassigned	-	-	-	-	-	NA	NA
Est. Fund Balance - End of Year	24,978	27,606	29,866	32,636	35,366	8.4	18.4

NWSRA Fund



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

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

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

The Arlington Heights Park District's contribution is based on an amount established and approved in August 2022.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	1,134,481	1,252,043	1,302,440	1,245,480	1,273,420	2.2	-2.2
Total Revenue	1,134,481	1,252,043	1,302,440	1,245,480	1,273,420	2.2	-2.2
NWSRA Contribution	568,480	571,988	571,990	457,930	571,990	24.9	0.0
Recreation Overhead Contribution	141,350	144,518	141,350	141,350	141,350	0.0	0.0
ADA Compliance Projects	-	135,940	368,350	369,670	433,350	17.2	17.6
Transfer Out	101,879	-	-	-	-		
Total Expenses	811,709	852,446	1,081,690	968,950	1,146,690	18.3	6.0
Net Surplus/Deficit	322,772	399,597	220,750	276,530	126,730	-54.2	-42.6
Est. Fund Balance - Beg of Year	(439,163)	(116,391)	283,206	283,206	559,736	-97.6	-97.6
Est. Fund Balance - End of Year	(116,391)	283,206	503,956	559,736	686,466	22.6	36.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Restricted	-	32,429	218,620	320,024	401,130	N/A	N/A
Committed	-	250,777	285,336	239,712	285,336	19.0	0.0
Assigned	-	-	-	-	-	N/A	N/A
Unassigned	(116,391)	-	-	-	-	N/A	N/A
Est. Fund Balance - End of Year	(116,391)	283,206	503,956	559,736	686,466	22.6	36.2



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 anticipates issuing about \$1,460,000 in new non-referendum bonds in fiscal year 2023/24.

Description	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	2,151,078	2,337,257	2,442,740	2,482,900	2,545,660	2.5	4.2
Bond Proceeds	-	-	-	-	-	N/A	N/A
Bond Premium	-	-	-	-	-	N/A	N/A
Transfer In	-	200,000	405,000	405,000	-	-100.0	-100.0
Total Revenue	2,151,078	2,537,257	2,847,740	2,887,900	2,545,660	-11.9	-10.6
Professional Services	-	-	-	-	-	N/A	N/A
Bank Charges	1,643	1,643	1,650	1,650	1,650	0.0	0.0
Interest	494,105	435,447	383,770	435,450	318,990	-26.7	-16.9
Principal	1,722,000	1,832,000	1,919,000	1,919,000	2,095,000	9.2	9.2
Transfer In	-	-	-	-	-	N/A	N/A
Payment to Escrow Agent	-	-	-	-	-	N/A	N/A
Total Expense	2,217,748	2,269,090	2,304,420	2,356,100	2,415,640	2.5	4.8
Net Surplus/Deficit	(66,670)	268,167	543,320	531,800	130,020	-75.6	76.1
Est. Fund Balance - Beg of Year	(688,444)	(755,114)	(486,947)	(486,947)	44,853	-109.2	-109.2
Est. Fund Balance - End of Year	(755,114)	(486,947)	56,373	44,853	174,873	289.9	210.2
Fund Balance Policy Designations							
Non-spendable	-	-	-	-	-	N/A	N/A
Restricted	-	-	56,373	44,853	174,873	289.9	210.2
Committed	-	-	-	-	-	N/A	N/A
Assigned	-	-	-	-	-	N/A	N/A
Unassigned	(755,114)	(486,947)	-	-	-	N/A	N/A
Est. Fund Balance - End of Year	(755,114)	(486,947)	56,373	44,853	174,873	289.9	210.2

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
2024	\$ 1,000,000	\$ 30,000	\$1,030,000	\$ 630,000	\$ 35,500	\$ 665,500	\$ -	\$ 10,050	\$ 10,050	\$ -	\$ 206,453	\$ 206,453	\$ 465,000	\$ 6,975	\$ 471,975	\$ 2,095,000	\$ 288,978	\$ 2,383,978
2025	1,000,000	30,000	1,030,000	100,000	4,000	104,000	-	10,050	10,050	475,000	206,453	681,453	-	-	-	1,575,000	250,503	1,825,503
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$ 2,000,000	\$ 60,000	\$2,060,000	\$ 730,000	\$ 39,500	\$ 769,500	\$ 335,000	\$ 30,150	\$ 365,150	\$ 4,920,000	\$ 953,193	\$ 5,873,193	\$ 465,000	\$ 6,975	\$ 471,975	\$ 8,450,000	\$ 1,089,818	\$ 9,539,818

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 (\$18.1 million). The Park District has the capacity to issue \$4 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,535,022 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	2023
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	3,003,056,986	3,153,209,835
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	\$ 86,337,888	\$ 90,654,783
Less Total Debt applicable to the limit	22,225,000	20,230,000	20,375,000	17,430,000	24,430,000	23,730,000	23,629,000	20,937,000	20,086,757	20,503,018
Legal Debt Margin	<u>\$ 46,238,280</u>	<u>\$ 48,946,463</u>	<u>\$ 47,155,891</u>	<u>\$ 62,500,839</u>	<u>\$ 56,849,118</u>	<u>\$ 56,773,385</u>	<u>\$ 69,129,418</u>	<u>\$ 72,489,354</u>	<u>\$ 66,251,131</u>	<u>\$ 70,151,765</u>
Total debt applicable to the limit as a % of debt limit	32.5%	29.2%	30.2%	21.8%	30.1%	29.5%	25.5%	22.4%	23.3%	22.6%
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	\$ 17,267,578	\$ 18,130,957
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	15,168,645	13,347,823	14,129,564
Legal Debt Margin	<u>\$ 1,717,656</u>	<u>\$ 635,293</u>	<u>\$ 306,178</u>	<u>\$ 3,746,168</u>	<u>\$ 5,365,824</u>	<u>\$ 1,780,677</u>	<u>\$ 5,402,684</u>	<u>\$ 3,516,626</u>	<u>\$ 3,919,755</u>	<u>\$ 4,001,393</u>
Total debt applicable to the limit as a % of debt limit	87.5%	95.4%	97.7%	76.6%	67.0%	88.9%	70.9%	81.2%	77.3%	77.9%

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 decreases and remains low per capita compared to prior years.

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	75,101	12,390,000	0.45	164.98
2017/18	75,525	11,200,000	0.40	148.30
2018/19	75,525	14,320,000	0.51	189.61
2019/20	75,525	13,149,000	0.41	174.10
2020/21	75,525	11,427,000	0.35	151.30
2021/22	75,525	11,050,889	0.37	146.32
2022/23	74,409	9,950,130	0.32	133.72

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 activity rooms.

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 offered camp programs for children preschool age through 8th grade 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



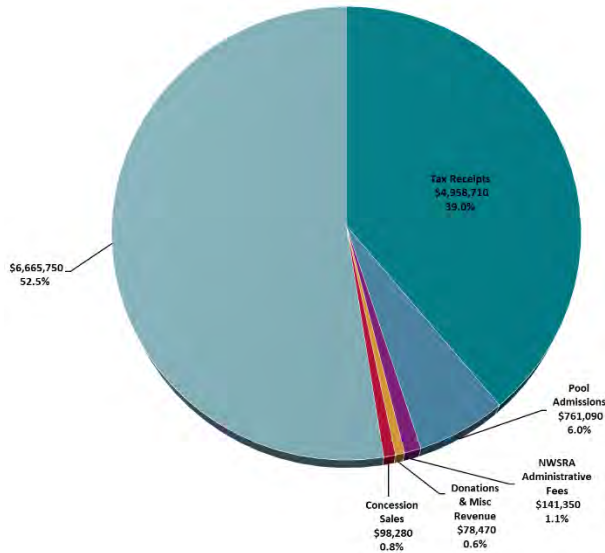
	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24	% Change By	
						Projected Year End	Current Budget
Real Estate Taxes	3,734,262	4,158,355	4,294,040	4,947,710	5,112,510	3.3	19.1
Interest Earned	42,261	13,437	9,700	281,290	386,490	37.4	3884.4
Grant Proceeds	1,606	-	33,000	-	8,000	NA	-75.8
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)	73.9	-13.0
Rental Income	100,154	81,306	101,950	103,140	114,330	10.8	12.1
Recreation Program Fees	1,860,230	5,197,646	6,054,170	6,216,420	6,830,500	9.9	12.8
Swimming Pool Revenues	293,278	1,320,820	1,394,030	1,758,830	1,777,780	1.1	27.5
Fitness Revenue	323,174	539,586	589,960	593,180	601,900	1.5	2.0
Gross Profit on Sales	126,353	127,823	271,900	232,820	247,810	6.4	-8.9
Memberships	102,312	257,715	213,290	236,870	236,220	-0.3	10.8
Court Time	324,237	444,556	424,120	403,540	410,100	1.6	-3.3
Lessons	1,032,527	1,579,449	1,450,300	1,684,690	1,655,000	-1.8	14.1
League Fees	36,050	50,917	61,500	37,000	39,000	5.4	-36.6
Green Fees	1,246,170	1,130,558	1,194,500	1,006,660	1,136,870	12.9	-4.8
Golf Cart Rentals	316,377	321,220	358,000	315,970	332,410	5.2	-7.1
Driving Range Revenue	93,588	94,601	90,000	87,000	99,000	13.8	10.0
NWSRA Administration Fee	138,168	141,350	141,350	141,350	141,350	0.0	0.0
Miscellaneous Income	93,007	125,283	144,770	122,900	143,390	16.7	-1.0
Total Revenue	9,850,797	15,568,424	16,734,580	18,123,370	19,192,660	5.9	14.7
Salaries and Wages	4,483,712	4,907,449	5,905,400	5,541,240	6,495,420	17.2	10.0
Insurance	620,728	519,978	681,570	504,590	642,490	27.3	-5.7
Pension/FICA	207,379	200,463	222,090	192,080	166,770	-13.2	-24.9
Commodities & Supplies	358,498	517,333	870,370	702,570	822,850	17.1	-5.5
Utilities	659,322	829,042	836,860	905,240	938,970	3.7	12.2
Contractual Services	424,118	635,611	860,370	898,490	997,610	11.0	16.0
Maintenance & Repairs	66,180	150,263	244,960	300,390	472,590	57.3	92.9
Recreation Program Expenses	1,130,600	2,699,494	3,619,950	3,708,350	4,002,540	7.9	10.6
Swimming Pool Expenses	221,434	426,869	532,460	477,290	476,930	-0.1	-10.4
Fitness Expenses	168,655	283,837	390,420	355,470	387,200	8.9	-0.8
Other Expenditures	19,482	31,959	116,650	44,490	93,800	110.8	-19.6
Debt Service	1,389,200	1,390,400	340,000	340,000	340,000	0.0	0.0
Total Operating Expenses	9,749,308	12,592,697	14,621,100	13,970,200	15,837,170	13.4	8.3
Capital Outlay	117,735	602,742	769,920	334,190	1,818,680	444.2	136.2
Provision for Contingency	37,962	-	150,000	150,000	150,000	0.0	0.0
Total Expenses	9,905,005	13,195,439	15,541,020	14,454,390	17,805,850	23.2	14.6
Net Surplus/(Deficit)	(54,208)	2,372,985	1,193,560	3,668,980	1,386,810	-62.2	16.2
Est. Fund Balance - Beg of Year	8,960,665	8,906,455	11,279,442	11,279,440	14,948,420	32.5	32.5
Est. Fund Balance - End of Year	8,906,457	11,279,440	12,473,002	14,948,420	16,335,230	9.3	31.0

Recreation Fund



Proposed Budget Highlights

Revenues are budgeted at \$13,090,140, an increase of 7.0% over the 2022/23 projected actual due to increased participation, reallocation of tax dollars, and increased interest income. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Tax Receipts	\$ 3,585,124	4,009,481	4,135,040	4,798,870	\$ 4,958,710
Interest Income	42,261	13,437	9,700	281,290	386,490
Donations & Misc Revenue	19,592	15,943	19,250	14,620	13,900
Program Guide Advertising	650	4,100	12,000	900	12,000
Scholarships/Discounts	(12,958)	(16,199)	(92,000)	(46,000)	(80,000)
Room Rental	98,288	52,559	54,700	44,150	52,570
Concession Sales	12,579	24,623	105,270	93,550	98,280
NWSRA Administrative Fees	138,168	141,350	141,350	141,350	141,350
Pool Admissions	570	385,793	394,340	744,500	761,090
Program Revenue	1,838,874	5,154,758	5,989,470	6,159,580	6,745,750
Total	\$ 5,723,147	9,785,844	10,769,120	12,232,810	13,090,140

Real Estate Taxes

The Recreation Fund has a tax rate of 15.0¢ per \$100 of assessed valuation. Tax proceeds for the Recreation Fund reflects a 3.3% increase over the 2022/23 projections.

Pool Admissions

Summer 2022 experienced the return of the summer pool pass. Additionally, patrons could use their ARC Splash or PlusPass, or pay the daily fee. Over the summer months 96,459 patrons visited an outdoor pool and 16,640 visited the ARC.

Rec Pool remained open until September 21. Full time staff monitored the weekday lap swim, while part time staff for the most part, worked the weekend open swim. In total, 3,630 swimmers used Rec Pool in September compared to 1,783 the September prior.

The 2023/24 aquatic budget assumes that weather will be seasonable. Revenues are based on being 100% back to normal operations for both pass sales and programming.

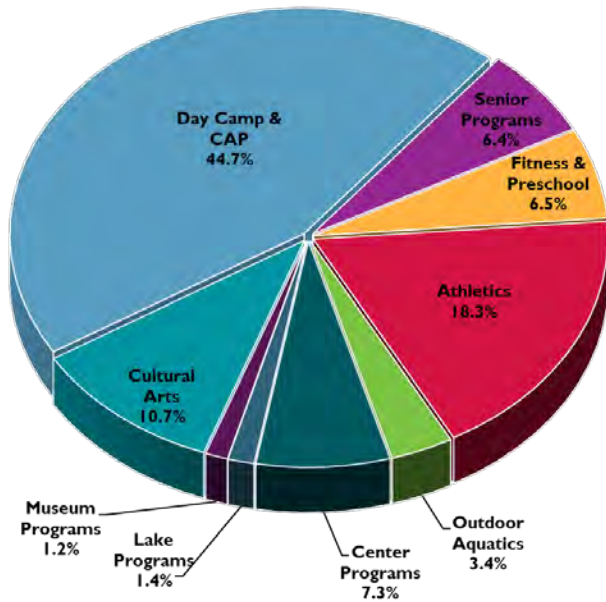
Recreation Fund



Program Revenues

Program revenues were severely impacted by COVID-19 in 2020/21 and are projected in 2022/23 to be 9.9% higher than 2022/23 actuals. The proposed 2023/24 program revenues are budgeted at \$6,830,500. Staff is preparing to build upon a full year of programs and special events, that were offered in 2022/2023. 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.

Recreation Program Revenues by Source



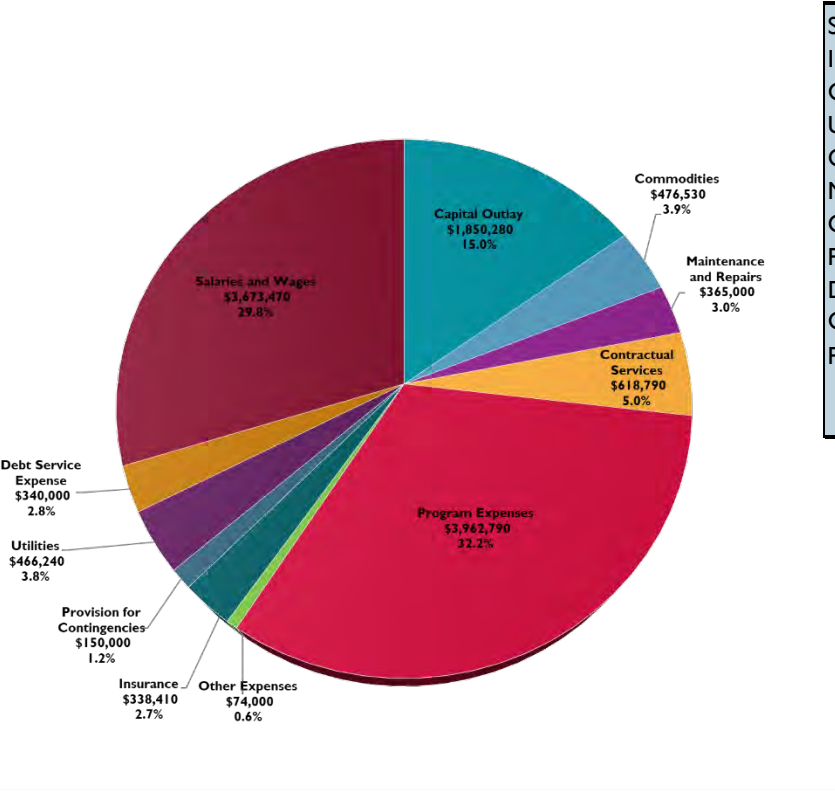
	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Cultural Arts	\$ 363,980	\$ 732,121	\$ 721,110	\$ 827,380	\$ 728,290
Day Camp & CAP	432,004	2,119,609	2,653,440	2,697,130	3,050,110
Senior Programs	46,456	213,419	337,820	270,350	438,730
Fitness & Preschool	194,567	390,931	393,970	391,070	441,700
Athletics	593,345	1,078,854	1,230,550	1,228,290	1,252,170
Outdoor Aquatics	40,508	131,125	146,990	142,570	234,300
Center Programs	135,820	414,240	424,170	508,140	501,430
Lake Programs	32,193	74,458	81,420	94,650	99,020
Total - Recreation Programs	\$ 1,838,874	\$ 5,154,758	\$ 5,989,470	\$ 6,159,580	\$ 6,745,750
Museum Programs	21,356	43,109	64,700	56,840	84,750
Total - All Programs	\$ 1,860,230	\$ 5,197,866	\$ 6,054,170	\$ 6,216,420	\$ 6,830,500

Recreation Fund



Expenses

Expenses are budgeted at \$12,315,510, an increase of 31.1% from the 2022/23 projected actual and relates to reduced operational expenses in 2022/23. The following chart illustrates the relationship between expense categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 2,353,026	2,529,352	3,255,910	3,042,800	\$ 3,673,470
Insurance	388,160	290,958	402,310	271,700	338,410
Commodities	140,516	227,589	506,530	379,890	476,530
Utilities	313,531	404,545	423,220	450,010	466,240
Contractual Services	220,100	377,486	561,130	556,650	618,790
Maintenance and Repairs	19,295	90,587	157,200	211,100	365,000
Other Expenses	6,789	22,820	58,200	33,640	74,000
Program Expenses	1,120,784	2,687,171	3,590,320	3,679,640	3,962,790
Debt Service Expense	1,389,200	1,390,400	340,000	340,000	340,000
Capital Outlay	117,735	602,742	651,670	277,190	1,850,280
Provision for Contingencies	37,962	-	150,000	150,000	150,000
Total	\$ 6,107,099	8,623,650	10,096,490	9,392,620	12,315,510

Salaries and Wages

This category is budgeted at 20.7% more than the 2022/23 projected actual. Full-time salaries are budgeted at the current (or expected April 30, 2023) 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 4.0% increase for full-time salaries and an Executive Director pool of 1.0%.

Insurance

This category is 2.7% of the Recreation Fund Budget and is budgeted at 24.6% increase from the 2022/23 projected actual due to returning to historical staffing levels. The Park District approved Blue Cross Blue Shield in calendar year 2023 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 2023/24 fiscal year and a 10% increase for the remaining four months.

Recreation Fund



Commodities

Commodities are 25.4% (\$96,640) more than the 2022/23 projected actual. This is mainly due to returning to more historical levels after the COVID-19 shut-down. Non-capital assets include replacement of watercraft at Lake Arlington, fitness equipment, IT equipment, and lane lines. Additional information can be found in the Capital Projects section.

Utilities

This category is budgeted at 3.6% (\$16,230) more than the 2022/23 projected actual. The utility budget has been prepared based on 2023/24 estimated usage, the contract price on natural gas and electricity, and historical facility use.

Program Expenses

Program Expenses are 7.7% more than last year's projected, primarily due returning to historical program and staffing levels. This returns program expenses to approximately full operations.

Contractual Services

This category is budgeted at 11.2% (\$62,140) more than the 2022/23 projected actual due to returning to more historical use of facilities.

Maintenance & Repairs

Maintenance & Repair – This category is budgeted at 72.9% more than 2022/23 projected actual. Once again, primarily due running facilities at full operational levels.

Capital Outlay

The Recreation Fund is funding approximately \$1.85 million worth of capital projects for 2023/24. 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.

Description

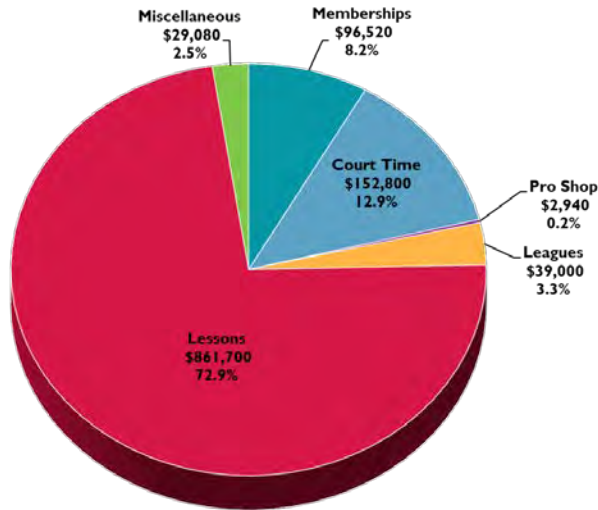
Forest View Racquet and Fitness Club features six indoor tennis courts, six racquetball courts, a complete fitness facility, fitness studio, and six outdoor tennis courts, five of which are lighted. Professional instructors hold classes for individuals and groups of all ages. Private club amenities include 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 \$1,182,040, a decrease of 1.4% from the 2022/23 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Gross Profit Pro Shop Sales	\$ 1,381	1,198	4,400	3,270	2,940
Memberships	50,373	123,125	86,840	99,970	96,520
Court Time	126,376	158,266	148,350	150,700	152,800
Lessons	583,675	849,542	734,700	882,700	861,700
Leagues	22,721	39,931	39,000	37,000	39,000
Miscellaneous	25,625	23,527	24,720	25,560	29,080
Total Operating Revenues	\$ 810,149	1,195,588	1,038,010	1,199,200	1,182,040

Forest View Racquet & Fitness Club



Lessons

Projection of total lesson revenue from all activities for 2022/23 show an increase of 3.9% from the prior year actual. The proposed 2023/24 budget reflects a decrease of 2.4%. Staff is projecting a decrease because lesson revenue hit a high point during the pandemic and as the club continues to return to normal the result will be a decrease in tennis as other activities are more readily available.

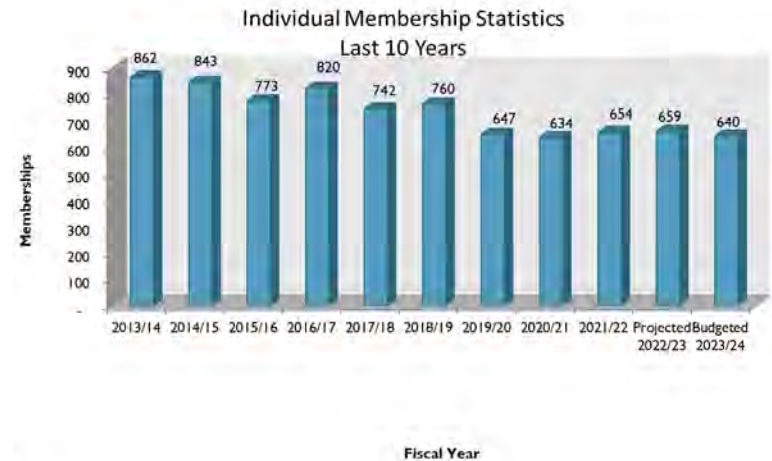
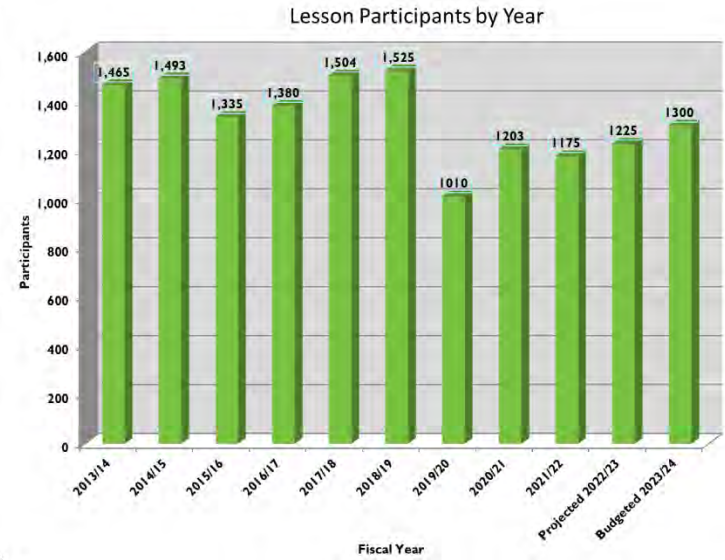
Tennis – During 2022/23, the club experienced changes of both full-time supervisory level staff and tennis teaching professionals. As the District work through combining two clubs into one operation, staff have been challenged to maintain the same levels as 2021/22. The club continues to hire additional quality professional staff that will allow an increase to lesson capacity. Group lesson revenue is being conservatively budgeted due to the significant increase over the past four years, which reflects a 4.7% decrease

Membership

Membership revenue in 2023/2024 is projected to decrease 3.5% from 2022/23. The anticipated decrease is due to the removal of the weight plate fitness equipment. Purchased in 1991, it has reached its useful life. Cardio and some stretching equipment will remain in place. Fitness members who prefer strength equipment will be offered a month complimentary membership at ARC.

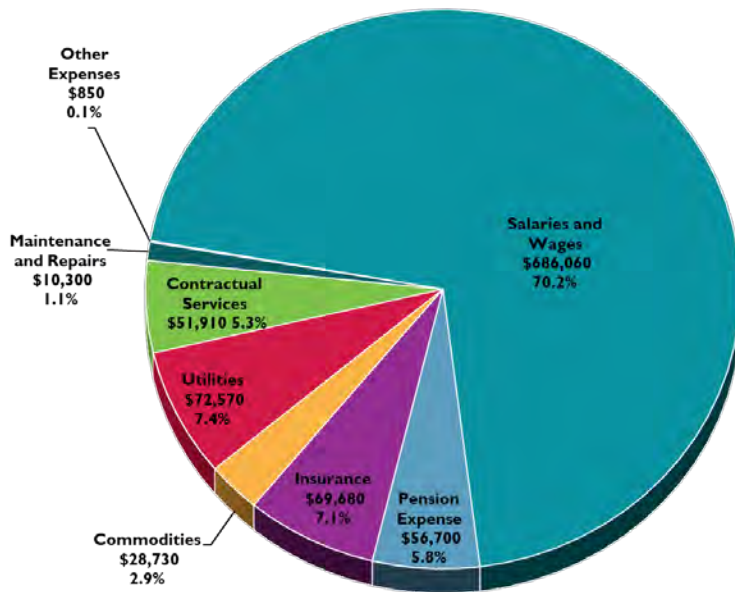
Court Time/ Leagues

Total proposed 2023/24 court time and league revenues show an average increase of 1.4% compared to 2022/23 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.



Forest View Racquet & Fitness Club

Expenses are budgeted at \$976,800, a 2.8% decrease from 2022/23. This is due to significant decreases in pension costs, lower commodities expenses, and reduced capital projects funded through this fund. The following chart illustrates the relationship between expense categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 530,853	636,346	632,020	680,160	686,060
Insurance	58,333	53,272	60,120	50,650	69,680
Pension Expense	61,428	55,922	59,650	65,790	56,700
Commodities	14,491	17,040	44,330	34,870	28,730
Utilities	46,909	67,201	65,340	69,140	72,570
Contractual Services	41,828	48,783	49,420	50,470	51,910
Maintenance and Repairs	6,167	12,762	6,800	8,700	10,300
Other Expenses	126	386	850	700	850
Total Operating Expenses	\$ 760,134	891,713	918,530	960,480	976,800
Capital Outlay	-	-	88,000	44,000	-
Total Expenses	\$ 760,134	891,713	1,006,530	1,004,480	976,800

Salaries, employee benefits, utilities, and contractual services continue to represent the major portion of the expense side of the budget. Overall operating expenses are increasing 0.9% over the 2022/23 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 701,521	671,520	680,040	720,960	758,250	756,880	760,134	891,713	918,530	960,480	976,800
Memberships	843	773	820	742	760	647	634	654	650	659	640
Cost Per Member	\$ 832	869	879	1,022	998	1,170	1,199	1,363	1,413	1,457	1,526
Average Percent Tennis Court Usage	76%	71%	70%	63%	70%	70%	71%	72%	72%	72%	72%
Lesson Participants	1,493	1,335	1,380	1,504	1,380	1,010	1,203	1,175	1,300	1,225	1,300
League Participants	213	203	200	197	200	160	182	175	200	185	200

Heritage Tennis Club

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

Description

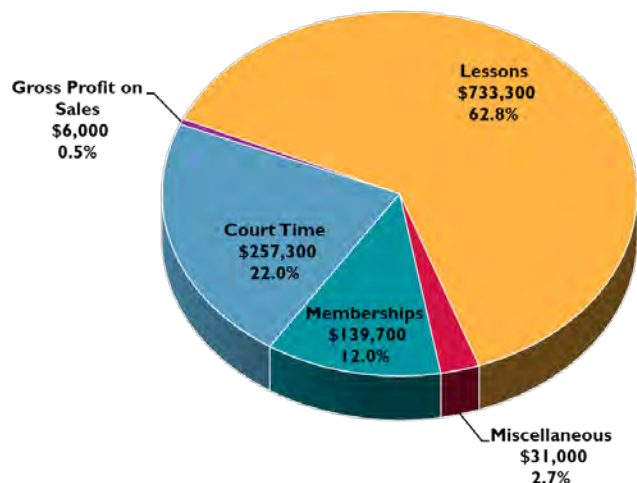
The Heritage Tennis Club features eight indoor tennis courts, lounge, multi-purpose room, sauna and locker rooms. Lessons and leagues are offered year-round, along with permanent court time, tournaments, and special events.

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 \$1,167,300, a decrease of 0.7% from the 2022/23 projected year-end. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Gross Profit on Sales - Snack Bar	660	1,103	4,800	3,300	3,800
Gross Profit Pro Shop Sales	(234)	2,390	2,050	1,990	2,200
Memberships	51,940	134,590	126,450	136,900	139,700
Court Time	197,861	286,290	275,770	252,840	257,300
Lessons	409,306	654,521	642,100	750,110	733,300
Leagues	13,329	10,986	22,500	-	-
Miscellaneous	29,220	32,195	36,700	30,450	31,000
Total Operating Revenues	702,081	1,122,076	1,110,370	1,175,590	1,167,300

Lessons and Court Time

Lesson and court time remain a primary source of revenue for the club and account for 84.9% of total revenues. Lesson revenue in 2022/23 is projected to decrease 1.2% from the previous year.

Heritage Tennis Club



Court Time

Court time revenues are projected to increase 1.8% in 2023/24 over the 2022/23 projected actual due to a slight fee increase. The 2022/23 proposed court time budget is 22.0% of the club's revenues.

Memberships

2022/23 projected memberships sold are 630 (850 members).

The following has contributed to an increase in membership sales:

- A monthly payment option is offered for 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.

Individual Membership Statistics Last 10 Years



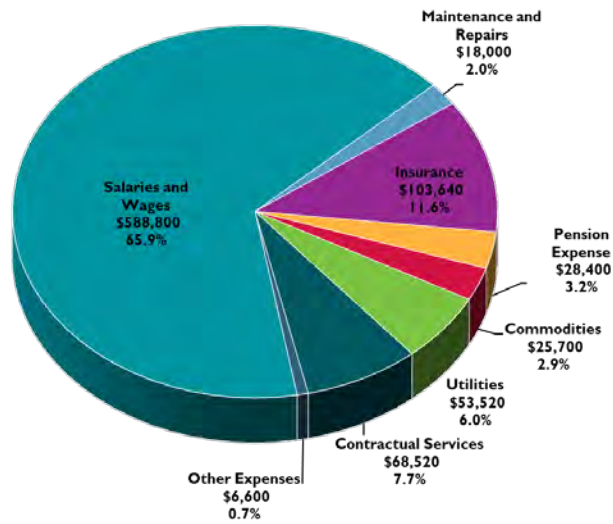
Club Highlights

- Summer 2022 Combo Camps had 593 participants, compared to 434 in 2021.
- Residents reserved 131 weekly court hours at seven different court sites over the summer months. Up 7 hours from 2021.
- Private Lesson revenue is projected to generate \$100,000, \$16,855 less than the previous year. COVID-19 restrictions really increased the popularity of individual lessons over group lessons.
- HTC no longer has leagues. Most league members didn't want to continue with travel leagues at HTC and moved to permanent court time. Staff tried to rekindle club interest with no success. Overall, club revenue continues to be strong due to the efforts staff have been putting into the lessons programs, and court reservations.

Heritage Tennis Club



Expenses budgeted before capital outlay is \$893,180, an increase of 9.3% from the 2022/23 projected actual. The increase results from needing to increase part time wages to attract and maintain tennis pros. The following chart illustrates the relationship between expense categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	426,842	457,737	540,180	530,140	588,800
Insurance	67,676	70,622	104,730	86,130	103,640
Pension Expense	44,266	43,866	50,130	34,760	28,400
Commodities	9,194	16,529	31,970	22,900	25,700
Utilities	37,592	43,365	42,370	50,610	53,520
Contractual Services	40,936	44,883	46,930	64,250	68,520
Maintenance and Repairs	1,340	5,486	18,000	10,000	18,000
Other Expenses	1,187	1,176	8,750	5,250	6,600
Total Operating Expenses	629,032	683,665	843,060	804,040	893,180
Capital Outlay	-	-	30,250	13,000	-
Total Expenses	629,032	683,665	873,310	817,040	893,180

Salaries represent 65.9% of the Club's operating expenses. An increase from the 2022/23 projected actual of 11.1%, partially due to the vacancy of a full-time position after the retirement of the facility manager. Insurance increased 20.3% primarily due to this same retirement (position being open) and the addition of tennis pros. Maintenance and Repairs is being proposed with an increase of \$8,000 from the 2022/23 projected actual.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 780,816	787,070	719,160	735,480	737,830	677,273	629,032	683,665	843,060	804,040	893,180
Memberships	485	539	451	542	451	531	534	621	550	630	650
Cost Per Member	\$ 1,668	1,460	1,595	1,288	1,595	1,276	1,178	1,101	1,533	1,276	1,374
Average Percent Court Usage	55%	56%	54%	51%	54%	61%	51%	58%	61%	70%	75%
Lesson Participants (Indoor & summer outdoor lessons)	3,231	3,153	2,391	2,175	2,391	2,014	1,371	2,036	2,700	2,576	2,700
League Participants (Fall and Spring)	200	168	160	160	160	160	86	41	144	0	0

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.

Description

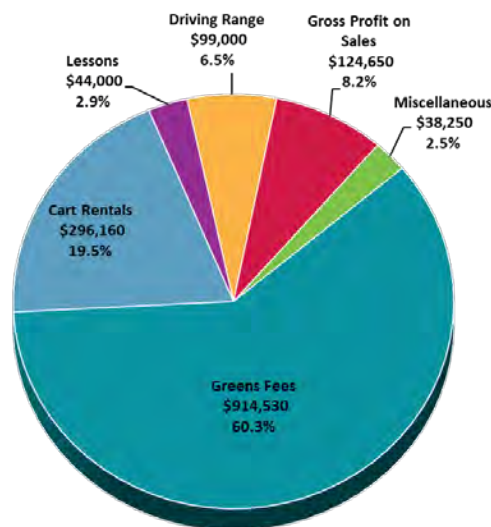
At Arlington Lakes Golf Club, we continue to promote fun golf at fantastic rates. The course is located on eighty-nine acres, and is an 18-hole, par 68 layout that has 38 sand bunkers and 14 lakes, making accuracy a priority over distance. The club accommodates golfers of all skill levels and is very 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. The 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 \$1,516,590, a 12.7% increase from the 2022/23 projected. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Restaurant & Snack Bar Sales	\$ 148,412	188,410	220,900	178,310	190,350
Cost of Goods Sold	(66,346)	(91,519)	(93,500)	(72,180)	(75,250)
Gross Profit	82,065	96,891	127,400	106,130	115,100
Pro Shop Sales	76,801	66,037	74,000	70,410	81,500
Cost of Goods Sold	(58,954)	(77,050)	(57,700)	(62,950)	(71,950)
Gross Profit	17,847	11,013	16,300	7,460	9,550
Gross Profit on Sales	99,912	85,878	143,700	113,590	124,650
Greens Fees	960,689	927,439	970,700	794,480	914,530
Cart Rentals	288,163	287,319	320,000	280,500	296,160
Driving Range Revenue	93,588	94,601	90,000	87,000	99,000
Lessons	26,831	52,309	50,000	37,500	44,000
Miscellaneous	16,620	48,893	51,100	32,330	38,250
Total Operating Revenues	\$ 1,485,804	1,496,439	1,625,500	1,345,400	1,516,590

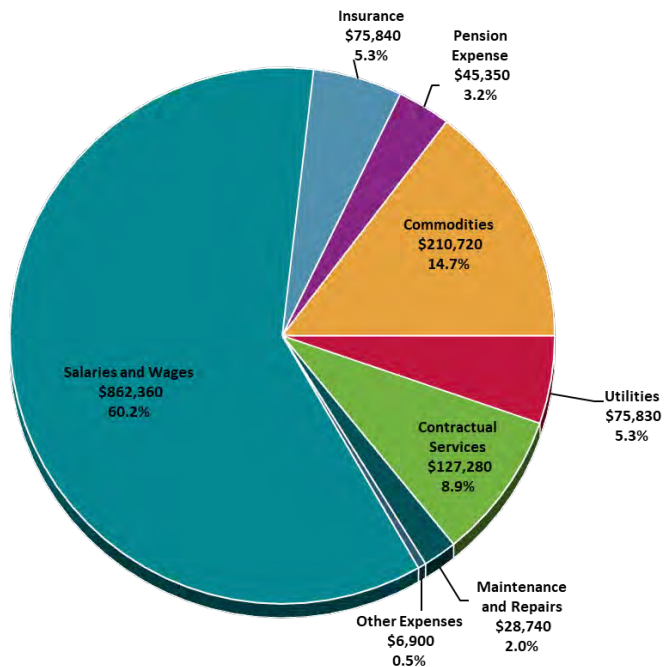
Arlington Lakes Golf Club

Green Fees

Green fees represent 60.3% of the golf club’s revenues and are budgeted to be \$914,530 in 2023/24. Permanent tee times will continue to be offered when the course opens for the 2023 season and they will be available Saturdays and Sundays from 6:00 a.m. to 9:00 am. The course has 30-foursomes that regularly register for the permanent tee times on Saturdays and Sundays. New this year, is our Tournament Schedule. Arlington Lakes will be hosting monthly unique tournaments for golfers to come out and enjoy the golf course. This includes: Luck O Irish 3 Club Scramble, Patriots Cup, Triad Tournament, and Toys for Tots Turkey Shootout. 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. Hosting Callaway Fitting Events throughout the season is something new and exciting. Our goal is for golfers to think of Arlington Lakes Golf Club first for all their golfing needs. This continues with great customer service, great amenities, and a great conditioned golf course. The number of leagues that committed to returning to Arlington Lakes is 27 for the 2023 season, accounting for almost a quarter of the projected 40,000 rounds.

Expenses

Expenses are budgeted at \$1,433,020, a 15.4% increase from the 2022/23 projected. The following chart illustrates the relationship between expense categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 659,050	733,354	855,100	729,570	862,360
Insurance	57,307	49,970	60,660	53,900	75,840
Pension Expense	72,979	69,772	75,990	57,890	45,350
Commodities	153,607	188,326	201,190	188,130	210,720
Utilities	56,959	71,760	79,070	73,160	75,830
Contractual Services	80,147	94,086	116,060	112,730	127,280
Maintenance and Repairs	12,870	12,667	25,890	24,550	28,740
Other Expenses	10,671	7,031	13,550	2,390	6,900
Total Operating Expenses	\$ 1,103,590	1,226,964	1,427,510	1,242,320	1,433,020

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 has been working with GolfNow to upgrade to the new version G1. This new cloud based software will feature many new options. Staff will be able to text message and email golfers for daily updates on the course. The software will also allow staff to use iPads for live updates on the tee sheet.

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

Staff will work to rebuild the banquet portion of the operations after the pandemic and the repair of the elevator. New hours for rentals and rates will allow more flexibility for potential renters, and allow staff to book more than one event daily. Adding flowers and some new bushes around the patio makes it a perfect place to relax after a round of golf. Staff is going to offer some healthier food options this year as well; including fresh salads and deli sandwiches.

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 2023. 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 1,371,150	878,610	1,133,200	1,205,400	1,233,440	1,162,283	1,103,590	1,226,964	1,427,510	1,242,320	1,433,020
Number of Rounds	40,291	5,604	39,495	41,853	41,500	46,258	44,414	44,338	45,890	41,000	40,000
Cost Per Round	\$ 34	157	29	29	30	25	25	28	31	30	36

Nickol Knoll Golf Club



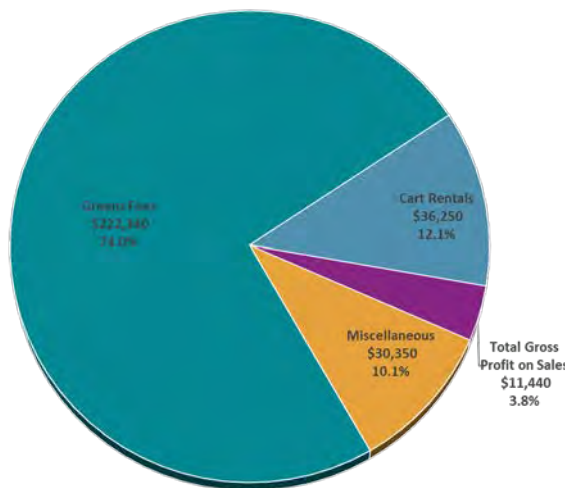
The **Nickol Knoll Golf Club** Fund is a subsidiary fund of the Recreation Fund, established to account for the operations and maintenance of a 9-hole golf course. Operations include: golf activities, food sales, and sale of related services and merchandise. Financing is provided by the proceeds from 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 \$300,380, which is a 1.2% increase from the 2022/23 projection and a 10.4% increase from actual 2021/22. This increase is based on a conservative estimate of rounds increasing over the past year. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Gross Profit on Snack Bar	\$ 10,877	8,838	9,880	8,140	8,000
Gross Profit Pro Shop Sales	1,068	3,207	1,050	4,780	3,440
Greens Fees	285,482	203,119	223,800	212,180	222,340
Cart Rentals	28,214	33,901	38,000	35,470	36,250
Miscellaneous	12,477	23,061	24,100	28,610	30,350
Total Revenue	\$ 338,117	272,126	296,830	289,180	300,380

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. Introducing Senior and Junior rates on the weekend for the first time allows golfers of all ages to enjoy playing Nickol Knoll on the weekends and promoting a family atmosphere with these new rates.

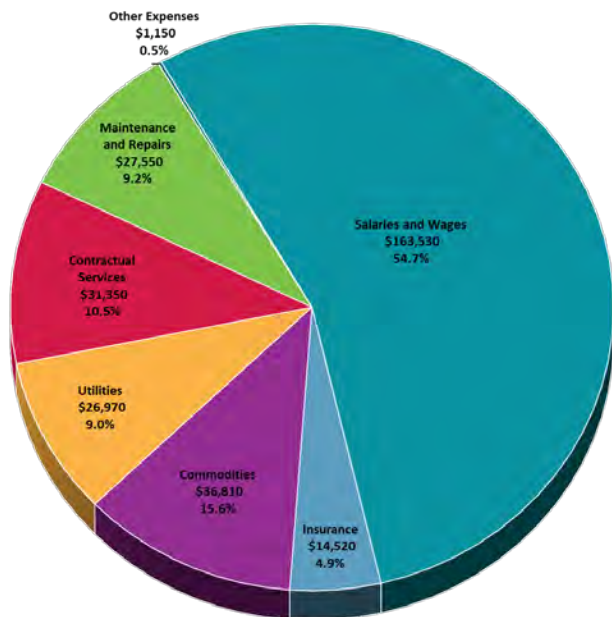
New programs and incentives will continue to be offered to generate revenue at Nickol Knoll. The programs will include Little Stars Clinics, Summer Junior Golf League, and Play with the Pro Clinics for junior golfers. The Junior Golf League at Nickol Knoll sees about 150 junior golfers every

summer. The new 5% rewards program will be introduced at Nickol Knoll this season. Customers will receive 5% back in reward points that can be accumulated and then redeemed towards green fees or cart fees. Architect Mike Benkusky was consulted to produce a master plan for the future to investigate potential bunker, drainage, and green complex improvements. The golf shop will be stocked with golf balls, golf hats, golf gloves, and new dri-fit AHPD Golf T Shirts.

Nickol Knoll Golf Club



Expenses are budgeted at \$299,190, a 10.0% increase over the 2022/23 projected actual. The following chart illustrates the relationship between expense categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 127,000	139,130	150,200	89,800	163,530
Insurance	13,787	12,858	14,520	4,910	14,520
Commodities	31,022	34,171	38,220	34,070	34,720
Utilities	20,091	24,769	25,470	25,470	26,970
Contractual Services	21,186	17,124	27,820	27,750	31,350
Maintenance and Repairs	11,183	10,896	14,570	27,170	27,550
Other Expenses	778	95	1,250	1,000	550
Total Expenses	\$ 225,046	239,043	272,050	210,170	299,190

Salaries represent 82.1% of the budget and increased 8.9% (\$13,330) from budget 2022/23 as the course continues to return to historical levels of service and addressing minimum wage increases. An Assistant Superintendent of Golf Operations is also being hired to fill an open position that will be stationed out of Nickol Knoll. Contractual services increased 12.7% (\$3,600) due to architectural 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 249,805	249,670	241,010	215,690	237,430	220,184	225,046	239,043	272,050	210,170	299,190
Golf Rounds	15,421	16,771	17,000	15,170	15,170	14,300	20,121	18,385	18,937	16,000	16,500
Cost Per Round	\$ 16	15	14	14	16	15	11	13	14	13	18

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.

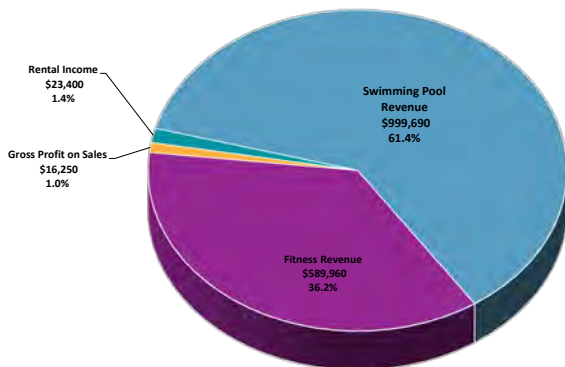
Description

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 Arlington Ridge Center (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 \$1,680,830. The three focuses of revenue are memberships, aquatics, and fitness. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Rental Income	\$ -	23,140	38,900	51,980	53,400
Swimming Pool Revenue	292,708	935,027	999,690	1,014,330	1,016,690
Fitness Revenue	323,174	539,586	589,960	593,180	601,900
Gross Profit on Sales	112	587	750	4,200	4,500
Donations & Miscellaneous Ir	1,199	70	-	4,340	4,340
Total Operating Revenue	\$ 617,193	1,498,409	1,629,300	1,668,030	1,680,830

Arlington Ridge Center Fund



Memberships

Membership sales 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 2022/23 year end projections reflect 4,600 memberships, which represent 11,228 individual members. Splash memberships continue to be the most popular option as they do include all the outdoor pools in the summer.

	Actual 2019/20	Actual 2020/21	Actual 2021/22	Projected 2022/23	Proposed 2023/24
Total operating budget (less capital	\$ 353,020	\$ 961,137	\$ 1,367,647	\$ 1,572,130	\$ 1,665,980
Fit Memberships	799	505	701	725	765
Splash Memberships	1,565	1,206	1,866	2,000	2,120
Plus Memberships	1,684	890	903	925	980
Basic Memberships	167	451	860	925	980
ARC 30-Day	-	1	21	25	30
Paid Daily Admissions	3,109	517	9,080	15,500	1,600
Fitness Center Visits	8,101	12,974	35,671	42,960	45,500
Splash Check-Ins	12,576	14,032	52,004	61,890	65,600
Plus Check-Ins	25,054	24,292	55,567	63,740	67,500
Basic Check-Ins	3,425	4,369	14,768	24,030	25,400
ARC 30-Day Check-Ins	-	15	696	1,680	1,750
Caregiver Check-Ins	40	139	230	185	200
Birthday Parties	61	8	12	32	40

Aquatics

Within the ARC budget Aquatics accounts for \$1,016,690 in revenue and \$503,730 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 \$265,300. Indoor open swim continues to be operated with a deck attendant during the school year from opening until 4 pm Monday through Friday.

Fitness

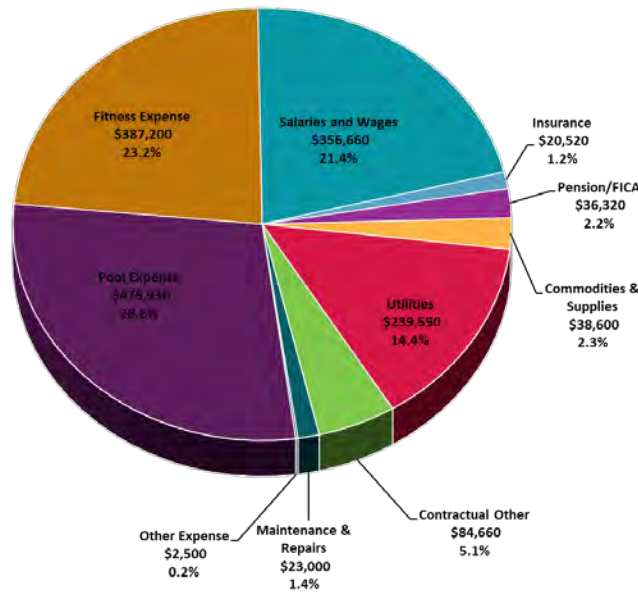
Within the ARC budget Fitness accounts for \$601,900 in revenue and \$347,990 in expense. This includes memberships, personal training, and classes. The most significant expense is staff for the desk and fitness classes at \$129,500.

Arlington Ridge Center Fund



Expenses

Expenses are budgeted at \$1,665,980. The following chart illustrates the relationship between expense categories for 2023/24.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 294,647	291,529	318,400	315,380	356,660
Insurance	28,317	24,758	21,220	19,240	20,520
Pension/FICA	28,706	30,902	36,320	33,640	36,320
Commodities & Supplies	8,218	29,018	42,600	37,160	38,600
Utilities	180,679	212,828	197,140	232,600	239,590
Contractual Other	15,154	50,041	51,710	82,120	84,660
Maintenance & Repairs	15,326	17,864	22,500	18,870	23,000
Other Expense	-	-	2,500	360	2,500
Pool Expense	-	426,869	532,460	477,290	476,930
Fitness Expense	221,434	283,837	390,420	355,470	387,200
Capital	168,655	-	-	-	-
Total Expenditures	\$ 961,137	1,367,647	1,615,270	1,572,130	1,665,980

Administrative Expense

There are administrative expenses to the facility that are not specifically assigned to aquatics and fitness and total \$586,300. Salaries and wages include: front desk staff, custodians, and the facility supervisor, \$227,950. Utilities account for \$239,590 and there are additional expenses for wearing apparel, supplies, and concessions that total \$118,760.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$	N/A	N/A	N/A	N/A	362,090	961,137	1,367,647	1,615,270	1,572,130	1,665,980
Number of Memberships		N/A	N/A	N/A	N/A	4,215	3,053	4,351	3,674	4,600	4,875
Number of Members		N/A	N/A	N/A	N/A	10,967	9,684	11,279	10,259	11,288	11,965

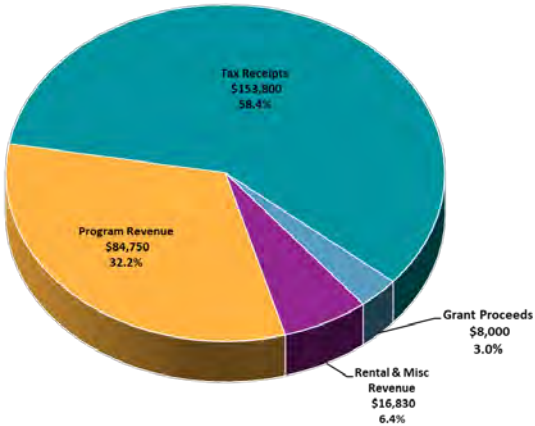
Museum Fund



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 \$255,380 for 2023/24, an increase of \$42,220 from the 2022/23 projected, primarily from grant revenues. The following chart illustrates the relationship between revenue categories.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Tax Receipts, Current	\$ 149,138	148,874	159,000	148,840	153,800
Grant Revenue	1,606	-	33,000	-	8,000
Rental & Misc Revenue	2,206	6,180	8,750	7,480	8,830
Program Revenue	21,356	43,109	64,700	56,840	84,750
Total Operating Revenue	\$ 174,306	198,163	265,450	213,160	255,380

Real Estate Taxes

The Museum Fund has a tax rate of 0.5¢ per \$100 of assessed valuation. Tax Revenues remain the largest source of revenue providing 60.2% of total revenue.

Program Highlights

The Museum offers a variety of programs for all ages, school & scout programs, special events, teas, and summer camps. Summer Camps, which is part of youth programming, continues to be the most popular program at the Museum. In the summer of 2022, there were 387 registrations for camps.

	Budgeted 22/23			Projected 22/23			Proposed 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
General Programming	\$ 1,120	850	270	-	-	-	4,030	3,060	970
Adult Programs	9,090	3,290	5,800	1,370	1,010	360	3,270	2,590	680
Soda Factory	4,500	2,850	1,650	6,700	2,900	3,800	6,700	3,800	2,900
Youth Programs	32,710	14,100	18,610	34,910	14,460	20,450	43,610	16,490	27,120
Scout Programs	3,070	2,420	650	1,500	2,000	- 500	3,740	3,070	670
Family Programs	1,050	300	750	1,600	300	1,300	1,080	530	550
Special Events	10,030	4,840	5,190	5,500	4,860	640	12,120	6,470	5,650
School Programs	3,130	980	2,150	5,100	3,180	1,920	10,040	3,740	6,300
Total Museum Programs	\$ 64,700	29,630	35,070	56,840	28,710	28,130	84,750	39,750	45,000

Museum Fund



The AH Historical Society continues to oversee the Farmers Market operations and runs the Community Egg Hunt in the spring. In 2022, the Farmer’s Market attendance totaled over 50,000 visitors.

Program participation at the Museum totaled almost 2,000 registrations. Total Museum visitation including all programs, general visitation, community events, special events, Farmer’s Market, etc. was approximately 52,000.

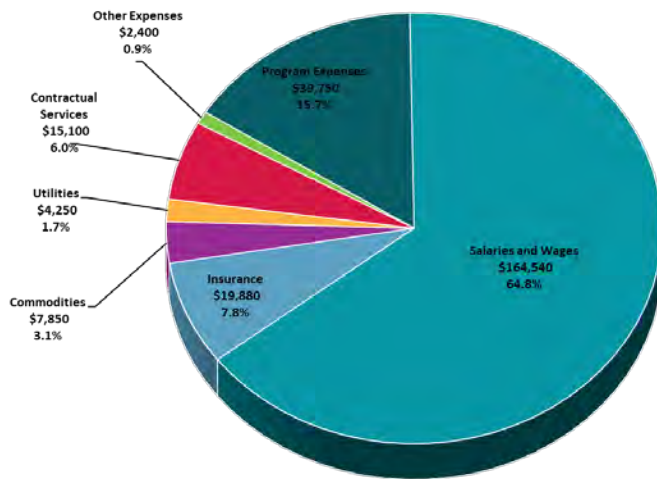
The Heritage Gallery main exhibit “A Pop of Local Flavor: The Sweet Story of Arlington Club” which opened on February 1, 2017 has been removed and is being replaced by “Arlington Heights Through the Alphabet”. This new exhibit highlights interesting pieces of history tied to the Arlington Heights community. In the summer of 2022, an exhibit highlighting the Historical Society’s 65th Anniversary was also on display.

Special events in 2022 included: Irish Fest, All Hallows Eve, and a new event Oktoberfest.

Arlington Club Soda continues to be sold from the Heritage Gallery as well as at the Farmer’s Market.

Expenses

Expenses are budgeted at \$253,770, an increase of 17.7% from the 2022/23 projected year-end primarily due to resuming a normal schedule of programs & events. The following chart illustrates the relationship between expense categories for 2023/24.



	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Salaries and Wages	\$ 92,294	120,002	153,590	153,390	164,540
Insurance	7,148	17,539	18,010	18,060	19,880
Commodities	1,450	4,660	5,530	5,550	7,850
Utilities	3,561	4,574	4,250	4,250	4,250
Contractual Services	4,767	3,208	7,300	4,520	15,100
Other Expenses	(68)	450	31,550	1,150	2,400
Program Expenses	9,816	12,323	29,630	28,710	39,750
Total Expenditures	\$ 118,968	162,757	249,860	215,630	253,770

Salaries and Wages

Full-time wages consist of the Museum Administrator. Recreation support staff includes the following: part-time staff program coordinator, part-time curator, 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 HVAC work on the Soda Pop building, repairing roof leaks to the Arlington Room, stucco repairs to the exterior of the Banta house, and rebuilding of the Banta front stairs.

Staff have applied for an IL Tourism Grant, which if received, will increase programming on Saturday mornings during the Farmer's Market. Staff will also be applying for the IDNR Museum Capital Grant which opens in April to update the entrance to the Soda Pop building.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget (less capital)	\$ 184,395	172,540	222,720	207,080	223,340	201,100	118,968	162,757	249,860	215,630	253,770
Room Rentals	78	104	105	60	53	109	0	14	65	36	50
Heritage Gallery Visits	1,538	941	1,350	1,806	1,977	937	976	2,000	2,000	2,500	2,700

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PROGRAM SUMMARIES



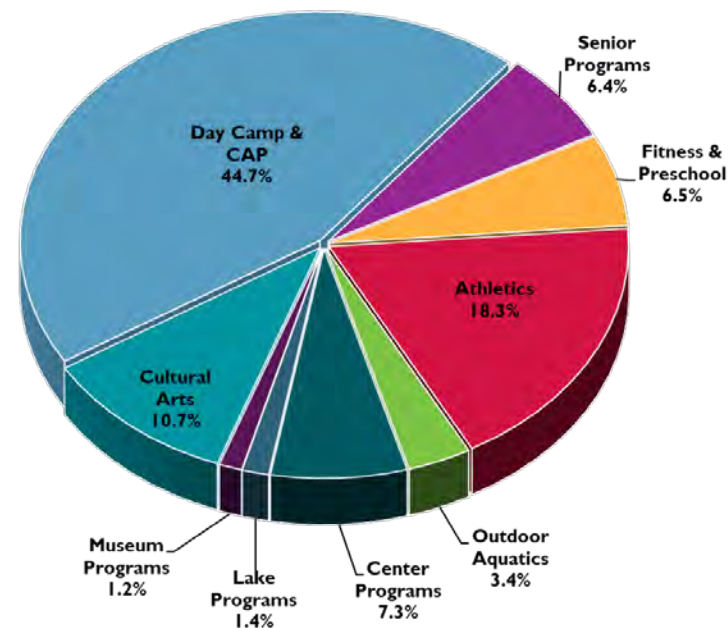
Program Revenue Summary



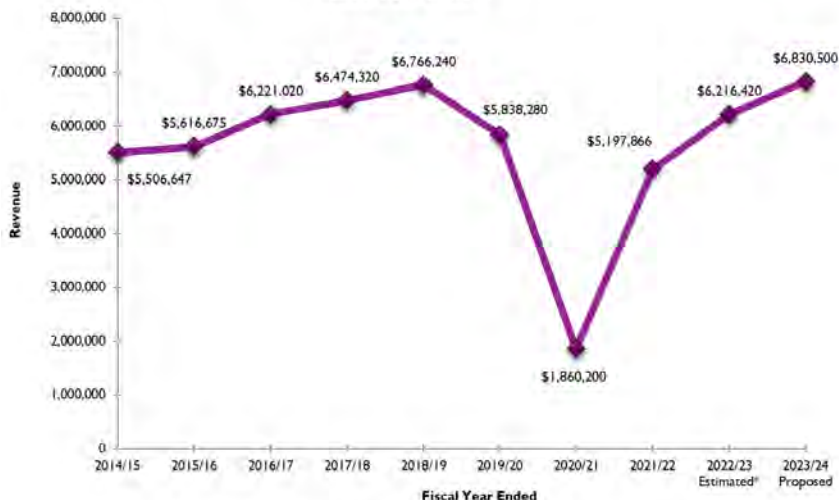
Program revenues have returned to pre-pandemic levels and programs are anticipated to continue to run at 100% for the new fiscal year. Program Revenues are budgeted at \$6,830,500 for 2023/24, an increase of 9.9% from projected year-end. The largest percent of revenue comes from Day Camp & CAP, Athletics, 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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Cultural Arts	\$ 363,980	\$ 732,121	\$ 721,110	\$ 827,380	\$ 728,290
Day Camp & CAP	432,004	2,119,609	2,653,440	2,697,130	3,050,110
Active Adult Programs	46,456	213,419	337,820	270,350	438,730
Fitness & Preschool	194,567	390,931	393,970	391,070	441,700
Athletics	593,345	1,078,854	1,230,550	1,228,290	1,252,170
Outdoor Aquatics	40,508	131,125	146,990	142,570	234,300
Center Programs	135,820	414,240	424,170	508,140	501,430
Lake Programs	32,193	74,458	81,420	94,650	99,020
Total - Recreation Programs	\$ 1,838,874	\$ 5,154,758	\$ 5,989,470	\$ 6,159,580	\$ 6,745,750
Museum Programs	21,356	43,109	64,700	56,840	84,750
Total - All Programs	\$ 1,860,230	\$ 5,197,866	\$ 6,054,170	\$ 6,216,420	\$ 6,830,500

Recreation Program Revenues by Source



Recreation Program Revenue Last Ten Years



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

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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 when scheduling allows. Cultural arts programming includes dance, drama, art, and music offerings for various age groups.

Program Budget

The 2022/23 program net revenue for the Cultural Arts is projected to be \$366,170 combining Dance, Vibe, Drama, and Art classes. The Proposed combined net revenue for 2023/24 is \$301,250. This current fiscal year, our projected net exceeded budget. With a new Supervisor in place going into fiscal year 2023/24, staff is being slightly conservative with enrollment to ensure the current pattern of enrollment remains consistent.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Arts & Crafts	\$ 69,223	\$ 32,582	\$ 36,640	\$ 54,480	\$ 35,380	\$ 19,100	\$ 71,100	\$ 32,000	\$ 39,100	\$ 56,300	\$ 36,800	\$ 19,500
Dance	309,812	164,979	144,833	318,520	173,620	144,900	383,500	175,460	208,040	325,000	180,800	144,200
Vibe Dance Company	239,274	151,241	88,033	247,290	146,320	100,970	264,000	205,500	58,500	240,900	152,100	88,800
Community Band	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
Drama/Theatre	71,419	28,639	42,780	55,520	33,190	22,330	64,700	28,500	36,200	60,000	36,180	23,820
Contractual Dance	216	189	27	1,090	750	340	80	-	80	500	580	(80)
Arts Camp	42,177	13,667	28,510	44,210	13,710	30,500	44,000	13,750	30,250	45,590	14,580	31,010
Total	\$ 732,121	\$ 397,298	\$ 334,824	\$ 721,110	\$ 408,970	\$ 312,140	\$ 827,380	\$ 461,210	\$ 366,170	\$ 728,290	\$ 427,040	\$ 301,250

Program highlights

After having success running our dance season for the 33-week school year, the District kept the same format for the current fiscal year. Dance highlights include having the annual May recital with 717 dancers. This spring, the annual recitals are scheduled to be held May 4 and May 6 at St. Viator High School. There are 820 dancers participating in the current session

The Vibe Dance Company has 71 dancers this year (69 in 2021/22) and 10 new “Vibe Minis” and “Vibe Bros” offering dancers ages 5-6 to have an opportunity to compete as well.

In the summer of 2021, summer art camp program returned to full capacity with 336 students. This past summer, in 2022, this area had an increase in participation with 421 students enrolled. This includes Arts Alive as well as the growing Art & Tennis Camp program.

Cultural Arts



Drama and Theatre programs continue to grow. The stage in the lower level of the Administration Center is still being used for classes and rehearsals. We are continuing to hold our productions in the auditorium at Forest View Educational Center to accommodate the growing cast and audience sizes. In 2022, productions included: James & the Giant Peach, Shrek Jr., and Rudolph Jr.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 257,477	267,610	269,250	330,910	356,790	339,304	209,253	397,298	408,970	461,210	427,040
Visual Arts Participants	951	751	778	972	875	703	469	822	850	864	720
Arts Alive Camp	333	368	315	286	328	317	79	336	370	421	380
Performing Arts Participants	N/A	N/A	203	419	493	312	222	623	625	778	600

Day Camp & Children at Play (CAP)

Program Budget

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Day Camp	\$ 220,318	\$ 134,644	\$ 85,674	\$ 313,470	\$ 185,410	\$ 128,060	\$ 389,450	\$ 203,930	\$ 185,520	\$ 450,000	\$ 235,300	\$ 214,700
SD #25 Camps	17,687	10,684	7,003	13,830	8,250	5,580	18,240	8,660	9,580	15,080	8,250	6,830
Children At Play	1,881,604	788,789	1,092,815	2,326,140	1,358,590	967,550	2,289,440	1,421,610	867,830	2,585,030	1,500,120	1,084,910
Total	\$ 2,119,609	\$ 934,118	\$ 1,185,492	\$ 2,653,440	\$ 1,552,250	\$ 1,101,190	\$ 2,697,130	\$ 1,634,200	\$ 1,062,930	\$ 3,050,110	\$ 1,743,670	\$ 1,306,440

Park District day camp is for children entering 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 both day camp and Camp Arlington. Camps are also offered, with extended care, over winter and spring break.

Day Camp

Day Camp enrollment continued to have steady growth since the pandemic. In the summer of 2020, there were 760 campers enrolled. In 2021, camp had 1,259 campers enrolled. In 2022, last summer, participation went up to 1,979 day campers with 3,197 camp enrollments for both day camp and the extended before/after care add-on. Day camp continues to be an essential program for the working parent.



Day Camp & Children at Play (CAP)

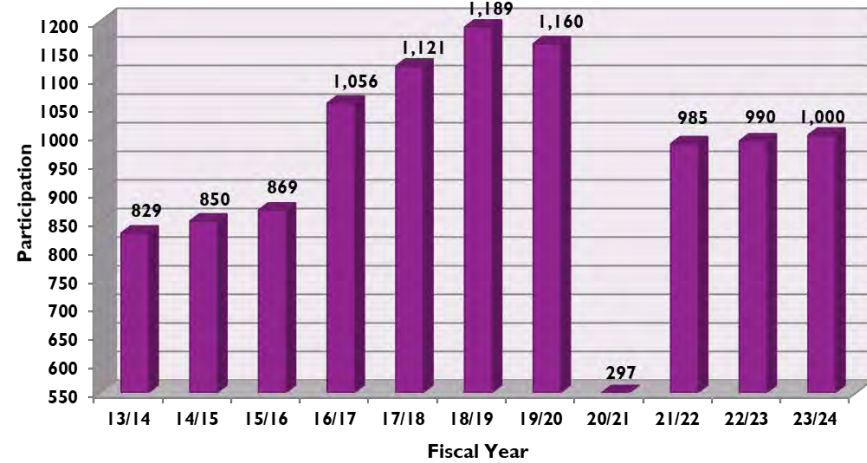


Children at Play

The CAP program is a before and after school recreation program for 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 and Olive School CAP waitlist families. In cooperation with District 25, two shared bus routes transport 100+ children each day. In the 2021-2022 school year CAP had 985 children enrolled. In the current 2022-2023 school year, CAP has 990 students enrolled.

CAP is budgeted to meet all direct and indirect costs including the cost of two full-time recreation supervisors. 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. During the current 2022/23 school year, an AM wage premium was offered to attract more staff to work the 2-hour AM shift.

CAP Enrollment Last 10 Years



Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 941,464	1,123,250	1,263,850	1,234,600	1,330,190	1,156,310	332,437	934,118	1,552,250	1,634,200	1,743,670
Day Camp Participants	1,588	1,488	1,488	1,646	1,189	1,997	760	1,318	1,316	1,979	2,120
Number of CAP Participants	850	869	86	1,056	1,056	1,160	297	986	1,000	990	1,000

Active Adult 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 seven other agencies that provide service to older adult citizens of the community.

Active Adult Programs

Active Adult programs are proposed to net \$122,170 in 2023/24; the projected net for 2022/23 is \$28,660. Our net increase takes into account increased enrollment in center programming including performing arts/dance classes & a renewed interest in Bridge classes as well as returning to a full tour schedule in our Arlington Classic Tour Club. Returning to a full schedule with increased enrollment, we feel will generate over \$60,000 in net revenue. Program fees and charges pay for direct program costs, plus a specified percentage per Park District policy.

The Park District offers a variety of daily programs, trips, and special events Monday through Friday, in addition to evening and weekend programming. Evening and weekend participation has increased due to the younger senior who may still work during the day, although the hours of 8:30am-noon Monday-Friday are still the most popular times for classes. 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 50-90+. 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 60 day trips during the year and two extended travel trips.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Senior Fitness & Athletics	\$ 35,498	\$ 17,460	\$ 18,038	\$ 33,000	\$ 15,700	\$ 17,300	\$ 34,000	\$ 22,250	\$ 11,750	\$ 29,490	\$ 22,100	\$ 7,390
Health Center Membership	23,449	7,163	16,286	15,500	9,000	6,500	19,000	7,900	11,100	19,000	9,000	10,000
Bridge	9,029	9,119	(90)	15,000	6,700	8,300	16,000	15,400	600	18,000	10,580	7,420
Performing Arts	22,275	19,685	2,590	23,760	5,110	18,650	21,500	13,550	7,950	29,040	16,250	12,790
Oil Painting	15,235	12,764	2,471	24,400	17,680	6,720	25,000	19,000	6,000	22,310	20,000	2,310
Crafts	8,114	5,056	3,059	9,360	6,620	2,740	6,500	4,100	2,400	7,980	6,640	1,340
Woodcarving	245	-	245	-	1,440	(1,440)	480	100	380	1,530	500	1,030
Woodshop	4,797	8,591	(3,794)	4,540	9,920	(5,380)	4,000	10,030	(6,030)	4,000	10,700	(6,700)
No Fee Programs	-	20	(20)	-	870	(870)	-	-	-	-	560	(560)
Overnight Trips	-	-	-	18,900	16,510	2,390	4,870	6,630	(1,760)	25,500	21,130	4,370
Trips	79,308	88,340	(9,032)	175,700	172,800	2,900	120,000	132,850	(12,850)	248,500	181,850	66,650
Tour Memberships	7,245	-	7,245	6,160	-	6,160	7,000	-	7,000	7,500	-	7,500
Other Senior Programs	8,226	7,536	689	11,500	14,120	(2,620)	12,000	9,880	2,120	25,880	17,250	8,630
Total	\$ 213,419	\$ 175,733	\$ 37,686	\$ 337,820	\$ 276,470	\$ 61,350	\$ 270,350	\$ 241,690	\$ 28,660	\$ 438,730	\$ 316,560	\$ 122,170

Active Adult 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. Recently added are original pieces made in the wood shop by patrons and staff.

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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Revenue					
Gift Shop Revenues	\$ 537	2,000	6,100	2,520	5,100
Senior Programs	46,456	213,419	337,820	270,350	438,730
Total Operating Revenue	46,993	215,419	343,920	272,870	443,830
Expense					
Salaries and Wages	46,814	62,202	66,500	68,000	88,000
Commodities	542	3,144	2,500	2,300	3,150
Utilities	2,925	3,493	3,000	4,950	5,200
Contractual Services	501	1,809	2,000	2,000	2,000
Maintenance and Repairs	-	-	200	-	200
Senior Programs	41,573	175,733	276,470	241,690	316,560
Total Operating Expenses	92,355	246,382	350,670	318,940	415,110
Operating Totals					
Total Revenues	46,993	215,419	343,920	272,870	443,830
Total Expenses	92,355	246,382	350,670	318,940	415,110
Gross Surplus/Deficit	\$ (45,362)	(30,963)	(6,750)	(46,070)	28,720

Senior Center Operations

COVID-19 continued to have some effect on enrollment at the Senior Center for the 2022/23 fiscal year compared to other program areas of the Park District. The Athletic Club maintained good attendance as hours of operation were extended. The Arlington Classic Tour Club was able to schedule 49 tours, an increase of 13 tours from 2021/22. In the proposed 2023/24 budget, Senior Program revenues continue to cover the majority of costs associated with the Senior Center with a projected positive net.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 469,485	425,240	455,860	403,100	322,150	313,314	41,573	175,733	276,470	241,690	316,560
Tours Offered	51	48	49	45	49	60	11	46	46	49	60
Arlington Athletic Club Members	198	231	209	189	209	191	59	82	90	100	120

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 Pioneer, Heritage, Camelot and Recreation 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 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Preschool	\$ 265,518	\$ 152,139	\$ 113,379	\$ 281,340	\$ 166,450	\$ 114,890	\$ 256,000	\$ 184,200	\$ 71,800	\$ 293,700	\$ 173,200	\$ 120,500
Safety Town	20,057	6,176	13,881	13,230	6,640	6,590	23,800	7,050	16,750	23,760	7,980	15,780
Kaleidoscope Camp	29,474	18,713	10,761	30,000	20,000	10,000	31,450	26,150	5,300	45,760	25,460	20,300
Early Childhood Programs	74,592	42,294	32,298	66,000	30,650	35,350	76,200	41,930	34,270	70,000	36,650	33,350
Concerts	-	1,513	(1,513)	-	2,900	(2,900)	-	2,650	(2,650)	-	3,320	(3,320)
NSP Events	1,290	-	1,290	1,000	450	550	1,420	-	1,420	6,080	1,390	4,690
Total	\$ 390,931	\$ 220,835	\$ 170,096	\$ 393,970	\$ 227,090	\$ 166,880	\$ 391,070	\$ 261,980	\$ 129,090	\$ 441,700	\$ 248,000	\$ 193,700

Preschool

Preschool year-end projected program net for 2022/23 is \$71,800. For the second year in a row, Preschool struggled with staffing. Staff expenses were higher than anticipated due to offering qualified candidates a higher wage to fill the positions. Last year, preschool was able to remain under budget for supplies by finding creative ways to use existing supplies. Now that inventory has been used, staff had to purchase monthly supplies, which have experienced in increase in costs. There are 113 students registered for the 2023/24 school year, which is a positive sign. Staff expect additional students to enroll throughout the spring and summer.

Kaleidoscope Camp ran at Heritage, Camelot and Recreation. The program format was adjusted in order to be more flexible with family's busy summer schedules. The feedback was positive, with 411 camp registrations. This is an increase from 226 in 2021, but isn't quite comparable due to the format changing. 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 which were held in June and July. Staff scheduled our local groups, The Arlingtons and The Community Band, to play evening concerts in North School Park in July and August.

Safety Town

In 2022, Safety Town took place at the ARC with updated buildings on the course. 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 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 352,390	339,000	373,650	374,110	360,870	341,294	148,898	220,835	227,090	261,980	248,000
Preschool Participants	128	147	171	237	158	140	144	131	145	144	140
Number of Safety Town Participants	235	267	263	227	67	69	48	120	140	136	150
Number of Fitness Participants*	1,644	139	185	245	-	-	-	-	-	-	-
Early Childhood Program Participants	977	1,047	1,141	1,124	1,141	527	190	527	550	588	600

* 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 1,290 kindergarteners through sixth graders in four divisions playing two seasons per year and travel team soccer, and summer t-ball and Rookie Ball classes which run at Melas Park. In all, there were 348 participants in the summer t-ball program. There are numerous softball; co-ed adult volleyball; and men's and youth basketball leagues offered as well. In total adult leagues had 280 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 2023/24 is estimated to decrease 5.8% (\$34,990) from 2021/22 projected actuals while still generating over \$566,000 in net profit. Staff believe this decrease is due to youth participating in higher level sports at an earlier age.

Athletic Field Rentals continue to be a strong source of revenue with budgeted revenue for 2023/24 anticipated to surpass \$200,000 once again.

Travel Soccer began their season in the fall with just over 150 registered, which is comparable to the 154 players in 2021.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Pre-K Soccer	\$ 144,772	\$ 100,594	\$ 44,178	\$ 155,400	\$ 103,340	\$ 52,060	\$ 122,300	\$ 79,750	\$ 42,550	\$ 142,030	\$ 94,450	\$ 47,580
Youth Soccer	71,318	50,536	20,782	91,500	47,000	44,500	65,000	18,970	46,030	73,760	34,800	38,960
Traveling Soccer	246,734	209,033	37,701	262,300	218,860	43,440	257,500	214,480	43,020	261,050	218,760	42,290
Soccer Camps	-	-	-	-	-	-	-	-	-	-	-	-
Co-Rec Volleyball	27,865	16,928	10,937	38,000	24,000	14,000	32,550	18,590	13,960	33,800	21,580	12,220
Youth Volleyball	44,324	29,326	14,999	94,970	66,950	28,020	58,000	40,850	17,150	61,100	43,270	17,830
Gymnasium Drop-In	2,745	-	2,745	3,000	-	3,000	2,150	-	2,150	2,500	-	2,500
Ice Hockey	-	3,260	(3,260)	-	-	-	-	8,000	(8,000)	-	8,000	(8,000)
Hoops & Headers	-	-	-	-	-	-	-	-	-	-	-	-
Tee Ball	32,307	18,284	14,024	35,900	26,700	9,200	30,930	21,240	9,690	33,830	22,780	11,050
Athletic Field Rentals	178,527	2,297	176,230	169,430	4,000	165,430	232,470	2,400	230,070	205,970	4,000	201,970
Youth Basketball	82,927	36,482	46,445	119,400	59,890	59,510	139,900	66,360	73,540	142,200	68,030	74,170
Men's Basketball	42,643	32,822	9,821	57,350	48,200	9,150	73,460	58,320	15,140	72,640	58,200	14,440
Softball	187,961	83,573	104,388	187,800	98,060	89,740	197,280	93,440	103,840	206,040	104,400	101,640
Dog Park	16,731	960	15,771	15,500	6,500	9,000	16,750	4,700	12,050	17,250	7,700	9,550
	<u>\$ 1,078,854</u>	<u>584,094</u>	<u>494,761</u>	<u>1,230,550</u>	<u>703,500</u>	<u>527,050</u>	<u>1,228,290</u>	<u>627,100</u>	<u>601,190</u>	<u>\$ 1,252,170</u>	<u>685,970</u>	<u>566,200</u>

Athletics



Melas Park

Activities at Melas Park are estimated to generate \$331,260 in revenue and project a net profit of \$124,170 for 2023/24. Melas was able to accommodate 275 softball teams over three different seasons compared to 222 teams in 2021. Senior Softball had 285 participants. Weekend field rentals continue to be in high demand. Canine Commons is included in the Melas budget and for 2023/24.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Revenue					
Softball	\$ 91,190	\$ 187,961	\$ 187,800	\$ 197,280	\$ 206,040
Gross Profit - Snack Bar	12,642	11,982	12,000	11,980	12,000
Field Rental Fees	65,696	74,443	91,500	95,870	95,970
Dog Park	9,022	16,731	15,500	16,750	17,250
Total Revenues	\$ 178,550	\$ 291,117	\$ 306,800	\$ 321,880	\$ 331,260
Expense					
Salaries and Wages	24,425	22,841	47,720	27,350	30,630
Commodities	7,810	1,174	35,220	3,620	4,220
Utilities	48,910	56,393	59,300	55,570	57,240
Contractual Services	2,536	3,874	2,900	2,900	2,900
Maintenance & Repair	-	-	-	-	-
Program Expenses	35,629	84,533	104,560	98,140	112,100
Total Operating Expenses	\$ 119,311	\$ 168,814	\$ 249,700	\$ 187,580	\$ 207,090
Gross Surplus/Deficit	\$ 59,239	\$ 122,302	\$ 57,100	\$ 134,300	\$ 124,170

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 926,342	817,560	765,070	812,520	691,900	612,546	281,540	584,094	703,500	627,100	685,970
Youth Sports Participation	7,270	7,574	7,716	5,494	5,500	3,896	4,200	4,707	5,005	4,754	5,000
Adult Sports Participation	5,388	4,484	5,380	5,712	5,900	3,055	1,272	2,750	2,936	2,956	3,000
Total Participation	12,658	12,058	13,096	11,206	11,400	6,951	5,472	7,457	7,941	7,710	8,000

Aquatics



Description

The Park District features five outdoor pool complexes at Camelot, Frontier, Heritage, Pioneer, and Recreation Park and an indoor facility, at the 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 2022 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 the indoor pools at ARC. Swim lesson enrollment was 2,274. Interpark swim team returned with 487 enrolled. Muskies competed both in summer and the school year with a total enrollment of 246. Other competitive swim programs included Otters Swim Team and pre-season clinics. Those programs had an enrollment of 212.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Swimming Lessons	\$ 244,659	\$ 108,895	\$ 135,764	\$ 286,800	\$ 163,400	\$ 123,400	\$ 330,170	\$ 148,810	\$ 181,360	\$ 352,650	\$ 142,680	\$ 209,970
Alligator Swim Team	4,355	-	4,355	4,350	-	4,350	5,570	-	5,570	5,500	-	5,500
Aqua Fitness	6	28,002	(27,996)	-	32,000	(32,000)	-	29,510	(29,510)	-	33,400	(33,400)
Muskie Swim Team	87,753	38,479	49,273	102,540	50,050	52,490	93,830	39,450	54,380	99,420	46,230	53,190
Otter Swim Team	13,499	3,276	10,223	14,620	5,600	9,020	15,300	4,800	10,500	31,800	15,650	16,150
Inter Park Swim	93,236	52,587	40,649	102,390	53,110	49,280	93,360	56,770	36,590	103,800	51,800	52,000
Water Polo	7,071	2,315	4,756	7,200	3,500	3,700	4,750	1,830	2,920	7,270	3,300	3,970
Other Swim Programs	8,018	-	8,018	10,000	3,700	6,300	7,530	2,500	5,030	15,820	6,950	8,870
Total	\$ 458,596	\$ 233,554	\$ 225,042	\$ 527,900	\$ 311,360	\$ 216,540	\$ 550,510	\$ 283,670	\$ 266,840	\$ 616,260	\$ 300,010	\$ 316,250

Aquatics

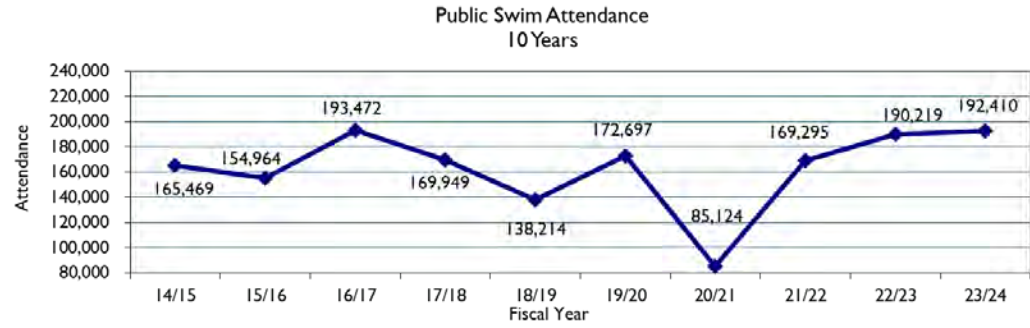


Swimming Pool Operations

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 96,459 patrons visited an outdoor pool and 16,640 visited the ARC. The 2023/24 aquatic budget assumes that weather will be seasonable. The 2023/24 aquatic budget assumes that weather will be seasonable. Revenues are based on being 100% back to normal operations for both pass sales and programming.

Pool Pass and Admissions

Pool admissions experienced a closer return to normal. All five outdoor pools were open, with very little limitations to the schedules. Summer only pool passes were sold. Recreation Park was open until the end of September, which was very popular with lap swimmers. Over the summer months 96,459 patrons visited an outdoor pool and 16,640 visited ARC.



Pool Lifeguards

Outdoor lifeguarding expenses (\$389,620) for 2023/24. 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 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Daily Admissions	\$ 158	156,191	155,510	200,320	209,330
Annual Swim Pass-Family	174,559	808,569	828,860	1,113,500	1,129,200
Total Pool Admissions	<u>\$ 174,717</u>	<u>964,760</u>	<u>984,370</u>	<u>1,313,820</u>	<u>1,338,530</u>

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 338,178	333,600	362,650	356,160	306,640	210,487	71,411	233,554	311,360	283,670	300,010
Number of Pools	6	6	6	6	6	6	6	6	6	6	6
Pool Passes Sold	2,665	2,641	2,641	2,772	2,257	2,862	2,900	2,831	2,724	6,576	6,620
Public Swim Attendance	162,469	154,964	193,472	169,949	138,214	172,698	85,124	169,295	175,210	190,219	192,410
Number of Classes Offered	619	659	659	686	330	344	971	445	516	1,532	1,600
Program Registrations	6,322	6,890	6,890	6,306	2,613	2,773	2,488	3,942	4,980	5,473	5,800

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

**Staff introduced individual private lessons on a pop up basis and resulted in a significant increase in total number of classes offered in 2022/23.

Center Programs



Description

The Park District operates five community centers at Camelot, Frontier, Heritage, Pioneer, and Recreation Park. Large District-wide programs, that fall under Center Programs include: gymnastics, karate, and contractual youth sports. This program area also includes general programs, special events, and one-day workshops. One-day workshops include seasonal activities, crafts, and sport programs. Contractual programs in this category include All Star Sports, Jelly Bean Sports, and Shotokan 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 2023/24 budget is \$141,840. Most of this revenue is derived from Gymnastics, Karate, and Contractual Youth Sports.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Center Programs	\$ 24,787	\$ 11,910	\$ 12,877	\$ 11,050	\$ 4,490	\$ 6,560	\$ 39,200	\$ 25,720	\$ 13,480	\$ 45,000	\$ 29,910	\$ 15,090
Contractual Youth Sports	180,805	130,563	50,242	172,500	120,750	51,750	197,000	133,000	64,000	192,000	133,000	59,000
Sports	1,655	1,155	500	6,480	5,410	1,070	13,800	9,330	4,470	13,900	9,480	4,420
Pickleball	125	-	125	2,000	-	2,000	500	-	500	2,000	-	2,000
Gymnastics	116,788	80,135	36,653	114,520	80,170	34,350	135,000	77,060	57,940	125,000	80,170	44,830
Karate	75,909	50,893	25,016	85,000	59,500	25,500	99,000	57,350	41,650	88,000	59,500	28,500
Track Daily Admissions	190	-	190	-	-	-	110	-	110	-	-	-
Garden Plots	4,716	-	4,716	4,940	810	4,130	4,720	-	4,720	4,940	810	4,130
Special Events	8,705	3,668	5,037	9,000	19,800	(10,800)	7,370	13,380	(6,010)	7,750	23,610	(15,860)
Center Special Events	560	1,351	(791)	18,680	12,250	6,430	11,440	16,500	(5,060)	22,840	23,110	(270)
Total	\$ 414,240	\$ 279,674	\$ 134,566	\$ 424,170	\$ 303,180	\$ 120,990	\$ 508,140	\$ 332,340	\$ 175,800	\$ 501,430	\$ 359,590	\$ 141,840

Center program total enrollment was 8,898, which was up 5,918 from last year. The District also resumed offering our traditional large free one-day events: National Night Out, Picnic in the Park, and Movies in the Park. Along with these free events, we also planned special events with a registration fee like Trunk or Treat and Family Swim nights.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 416,366	403,940	439,110	337,360	358,230	329,154	79,980	279,674	303,180	332,340	359,590
Rental attendance	6,712	14,289	16,134	16,623	17,500	16,682	5,000	29,736	30,628	19,327	20,000
Number of activities offered	-	-	2,604	2,456	2,219	940	1,395	960	979	985	990
Activity enrollment	-	-	20,423	18,688	16,697	6,695	3,300	6,050	6,096	8,898	9,000
Number of rentals	-	-	516	588	625	536	200	515	1,038	548	550

Lake Arlington



Description

During the summer of 2022, Lake Arlington continued to be a popular spot for residents looking to get outside and play, fish, sail, walk, & bike. Concessions and boat rentals returned to their normal schedule. Staff also offered a full summer of sailing lessons and camps.

	Actual 21/22			Proposed 22/23			Projected 22/23			Budgeted 23/24		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Adult Sailing	\$ 1,798	\$ 809	\$ 990	\$ 2,580	\$ 1,100	\$ 1,480	\$ 4,200	\$ 1,200	\$ 3,000	\$ 2,580	\$ 1,290	\$ 1,290
Boat Rentals	12,200	-	12,200	20,000	-	20,000	22,430	-	22,430	23,000	-	23,000
Boat Storage	3,855	-	3,855	4,000	-	4,000	4,620	-	4,620	4,500	-	4,500
Boat Stickers	820	-	820	700	-	700	610	-	610	600	-	600
Launching Fees	420	-	420	500	-	500	560	-	560	500	-	500
Youth Sailing	47,302	30,673	16,629	44,220	32,630	11,590	47,150	33,780	13,370	48,060	35,820	12,240
Other Lake Programs	8,064	2,570	5,493	9,420	6,020	3,400	15,080	7,550	7,530	19,780	13,590	6,190
Total	\$ 74,458	\$ 34,052	\$ 40,406	\$ 81,420	\$ 39,750	\$ 41,670	\$ 94,650	\$ 42,530	\$ 52,120	\$ 99,020	\$ 50,700	\$ 48,320

Program Budget

Net program revenue for the proposed 2023/24 budget is \$48,320.

Sailing Camp provides sailors with five hours of sailing, including free sail time to practice their skills. When on land, the sailors have at least two hours of land instruction, including sailing terminology, and safety.

Other activities include games, movies, and crafts.

	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Revenue					
Program Revenues	\$ 32,193	\$ 74,814	\$ 81,920	\$ 94,650	\$ 99,020
Snack Bar Gross Profit	-	4,315	8,000	8,260	8,000
Total Revenues	32,193	79,129	89,920	102,910	107,020
Expense					
Salaries and Wages	3,867	24,747	36,190	38,970	39,400
Commodities	2,080	5,621	6,100	10,180	16,400
Utilities	9,012	11,074	11,300	11,810	12,220
Contractual Services	5,107	1,654	5,230	5,230	5,230
Maintenance & Repairs	-	-	-	-	-
Program Expenses	16,162	34,052	39,750	42,530	50,700
Total Expense	36,229	77,147	98,570	108,720	123,950
Gross Surplus/Deficit	\$ (4,035)	1,982	(8,650)	(5,810)	(16,930)

Lake Arlington Operating Budget

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

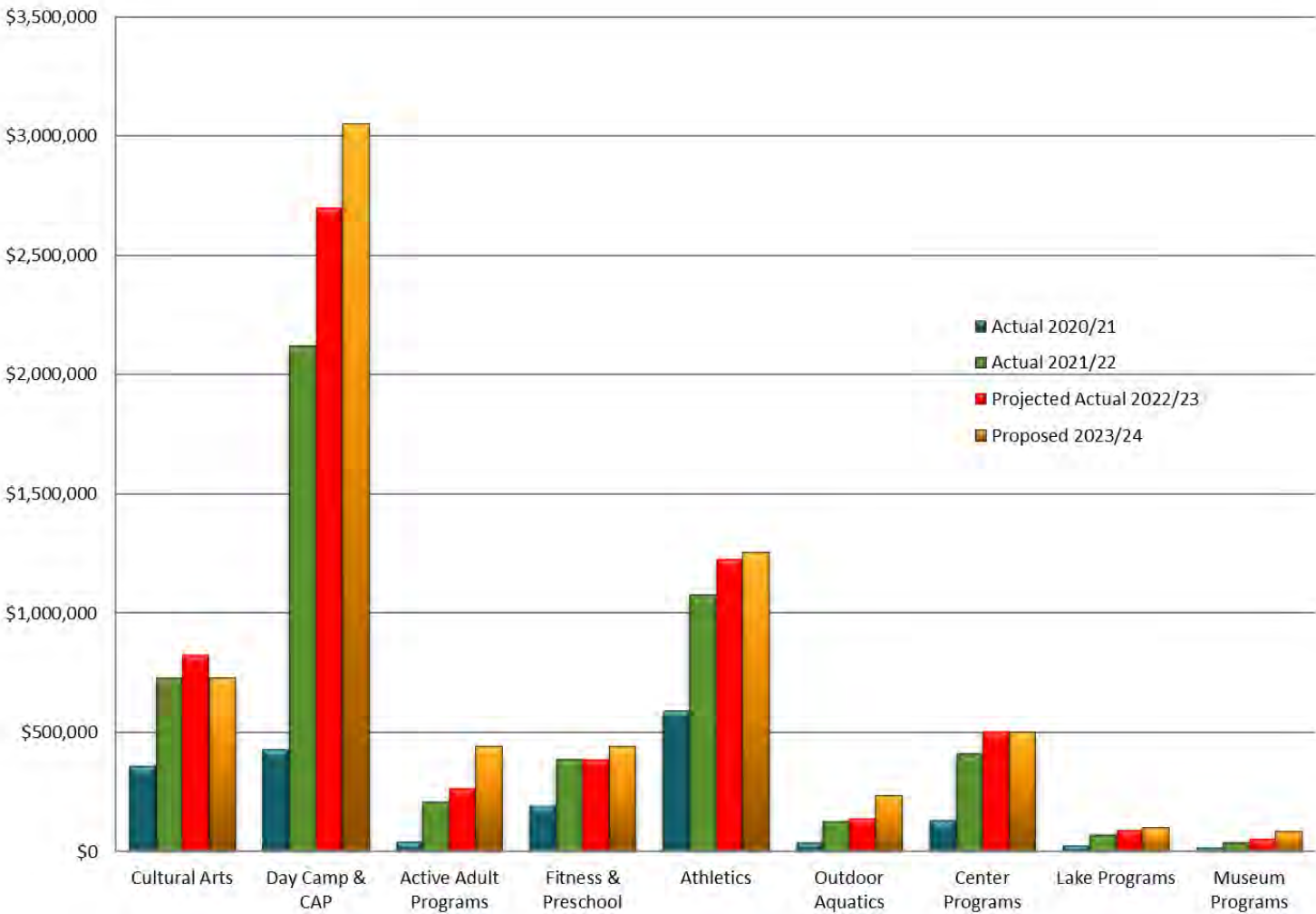
Total participation in Lake programs was 339.

Performance Measures

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

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Budget 2022/23	Projected 2022/23	Proposed 2023/24
Total Operating Budget	\$ 94,768	34,940	31,970	30,260	31,610	25,865	16,162	40,406	39,750	42,530	50,700
Number of Programs	37	47	42	37	33	37	35	39	42	41	44
Number of Participants	404	254	207	220	268	242	250	319	338	339	360

Program Revenue Comparison by Category



Program Analysis



Programs	Budgeted 23/24			Projected 22/23			Proposed 22/23			Actual 21/22			
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	
300 Arts & Crafts	KD	56,300	36,800	19,500	71,100	32,000	39,100	54,480	35,380	19,100	69,223	32,582	36,640
325 Arts & Crafts		-	-	-	-	-	-	-	-	-	-	-	-
350 Adult Arts & Crafts	KD	-	-	-	-	-	-	-	-	-	-	-	-
700 Dance	KD	325,000	180,800	144,200	383,500	175,460	208,040	318,520	173,620	144,900	309,812	164,979	144,833
725 Youth Dance	KD	-	-	-	-	-	-	-	-	-	-	-	-
750 Adult Dance	KD	-	-	-	-	-	-	-	-	-	-	-	-
765 Vibe Dance Company	KD	240,900	152,100	88,800	264,000	205,500	58,500	247,290	146,320	100,970	239,274	151,241	88,033
775 Community Band	KD	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)	-	6,000	(6,000)
776 Drama/Theatre	KD	60,000	36,180	23,820	64,700	28,500	36,200	55,520	33,190	22,330	71,419	28,639	42,780
780 Metropolis Performing Arts	KD	-	-	-	-	-	-	-	-	-	-	-	-
799 Contractual Dance	KD	500	580	(80)	80	-	80	1,090	750	340	216	189	27
920 Arts Camp	KD	45,590	14,580	31,010	44,000	13,750	30,250	44,210	13,710	30,500	42,177	13,667	28,510
Total Cultural Arts		728,290	427,040	301,250	827,380	461,210	366,170	721,110	408,970	312,140	732,121	397,298	334,824
485 Fitness	SV	-	-	-	-	-	-	-	-	-	-	-	-
925 Day Camp	KW	450,000	235,300	214,700	389,450	203,930	185,520	313,470	185,410	128,060	220,318	134,644	85,674
928 SD #25 Camps	KW	15,080	8,250	6,830	18,240	8,660	9,580	13,830	8,250	5,580	17,687	10,684	7,003
980 Outreach	KW	-	-	-	-	-	-	-	-	-	-	-	-
997 Children At Play	KW	2,585,030	1,500,120	1,084,910	2,289,440	1,421,610	867,830	2,326,140	1,358,590	967,550	1,881,604	788,789	1,092,815
Total Day Camp & CAP		3,050,110	1,743,670	1,306,440	2,697,130	1,634,200	1,062,930	2,653,440	1,552,250	1,101,190	2,119,609	934,118	1,185,492
800 Senior Fitness & Athletics	KH	29,490	22,100	7,390	34,000	22,250	11,750	33,000	15,700	17,300	35,498	17,460	18,038
803 Health Center Membership	KH	19,000	9,000	10,000	19,000	7,900	11,100	15,500	9,000	6,500	23,449	7,163	16,286
804 Bridge	KH	18,000	10,580	7,420	16,000	15,400	600	15,000	6,700	8,300	9,029	9,119	(90)
805 Performing Arts	KH	29,040	16,250	12,790	21,500	13,550	7,950	23,760	5,110	18,650	22,275	19,685	2,590
807 Line Dance	KH	-	-	-	-	-	-	-	-	-	-	-	-
820 Oil Painting	KH	22,310	20,000	2,310	25,000	19,000	6,000	24,400	17,680	6,720	15,235	12,764	2,471
830 Water Colors	KH	-	-	-	-	-	-	-	-	-	-	-	-
835 Crafts	KH	7,980	6,640	1,340	6,500	4,100	2,400	9,360	6,620	2,740	8,114	5,056	3,059
840 Woodcarving	KH	1,530	500	1,030	480	100	380	-	1,440	(1,440)	245	-	245
843 Woodshop	KH	4,000	10,700	(6,700)	4,000	10,030	(6,030)	4,540	9,920	(5,380)	4,797	8,591	(3,794)
845 No Fee Programs	KH	-	560	(560)	-	-	-	-	870	(870)	-	20	(20)
859 Overnight Trips	KH	25,500	21,130	4,370	4,870	6,630	(1,760)	18,900	16,510	2,390	-	-	-
860 Trips	KH	248,500	181,850	66,650	120,000	132,850	(12,850)	175,700	172,800	2,900	79,308	88,340	(9,032)
861 Tour Memberships	KH	7,500	-	7,500	7,000	-	7,000	6,160	-	6,160	7,245	-	7,245
899 Senior Luncheons	KH	25,880	17,250	8,630	12,000	9,880	2,120	11,500	14,120	(2,620)	8,226	7,536	689
Total Active Adult Programs		438,730	316,560	122,170	270,350	241,690	28,660	337,820	276,470	61,350	213,419	175,733	37,686
560 General Fitness	MH	2,400	-	2,400	2,200	-	2,200	2,400	-	2,400	-	-	-
561 Fitness Drop-In		-	-	-	-	-	-	-	-	-	220	-	220
570 Fitness Memberships		-	-	-	-	-	-	-	-	-	103	-	103
600 Mini Gym	LM	-	-	-	-	-	-	-	-	-	-	-	-
620 Preschool	EE	293,700	173,200	120,500	256,000	184,200	71,800	281,340	166,450	114,890	265,195	152,139	113,056
630 Safety Town	EE	23,760	7,980	15,780	23,800	7,050	16,750	13,230	6,640	6,590	20,057	6,176	13,881
640 Kaleidoscope Camp	EE	45,760	25,460	20,300	31,450	26,150	5,300	30,000	20,000	10,000	29,474	18,713	10,761
650 Early Childhood Programs	EE	70,000	36,650	33,350	76,200	41,930	34,270	66,000	30,650	35,350	74,592	42,294	32,298
785 Concerts	KD	-	3,320	(3,320)	-	2,650	(2,650)	-	2,900	(2,900)	-	1,513	(1,513)
786 NSP Events	KD	6,080	1,390	4,690	1,420	-	1,420	1,000	450	550	1,290	-	1,290
Total Fitness & Preschool		441,700	248,000	193,700	391,070	261,980	129,090	393,970	227,090	166,880	390,931	220,835	170,096
Total Recreation Programs		4,658,830	2,735,270	1,923,560	4,185,930	2,599,080	1,586,850	4,106,340	2,464,780	1,641,560	3,456,081	1,727,984	1,728,097

Program Analysis



Programs		Budgeted 23/24			Projected 22/23			Proposed 22/23			Actual 21/22			
		Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	
420	Lacrosse	NW	-	-	-	-	-	-	-	-	-	-	-	
439	Pre-K Soccer	KW	142,030	94,450	47,580	122,300	79,750	42,550	155,400	103,340	52,060	144,772	100,594	44,178
440	Youth Soccer	KW	73,760	34,800	38,960	65,000	18,970	46,030	91,500	47,000	44,500	71,318	50,536	20,782
445	Traveling Soccer	KW	261,050	218,760	42,290	257,500	214,480	43,020	262,300	218,860	43,440	246,734	209,033	37,701
450	Soccer Camps	SD	-	-	-	-	-	-	-	-	-	-	-	-
480	Co-Rec Volleyball	CB	33,800	21,580	12,220	32,550	18,590	13,960	38,000	24,000	14,000	27,865	16,928	10,937
483	Youth Volleyball	CB	61,100	43,270	17,830	58,000	40,850	17,150	94,970	66,950	28,020	44,324	29,326	14,999
484	Gymnasium Drop-In	KW	2,500	-	2,500	2,150	-	2,150	3,000	-	3,000	2,745	-	2,745
525	Ice Hockey	BM	-	8,000	(8,000)	-	8,000	(8,000)	-	-	-	-	3,260	(3,260)
540	Hoops & Headers	CB	-	-	-	-	-	-	-	-	-	-	-	-
455	Tee Ball	CB	33,830	22,780	11,050	30,930	21,240	9,690	35,900	26,700	9,200	32,307	18,284	14,024
410	High School Baseball	NW	-	-	-	-	-	-	-	-	-	-	-	-
598	Athletic Field Rentals	NW	205,970	4,000	201,970	232,470	2,400	230,070	169,430	4,000	165,430	178,527	2,297	176,230
400	Youth Basketball	KW	142,200	68,030	74,170	139,900	66,360	73,540	119,400	59,890	59,510	82,927	36,482	46,445
401	Girl's Basketball	NW	-	-	-	-	-	-	-	-	-	-	-	-
404	Men's Basketball	NW	72,640	58,200	14,440	73,460	58,320	15,140	57,350	48,200	9,150	42,643	32,822	9,821
415	Mens Football	NW	-	-	-	-	-	-	-	-	-	-	-	-
425	Women's Softball	NW	-	-	-	-	-	-	-	-	-	-	-	-
430	Softball	NW	206,040	104,400	101,640	197,280	93,440	103,840	187,800	98,060	89,740	187,961	83,573	104,388
435	Men's 16" Softball	NW	-	-	-	-	-	-	-	-	-	-	-	-
437	Tournament Fees	NW	-	-	-	-	-	-	-	-	-	-	-	-
596	Banner Advertising	NW	-	-	-	-	-	-	-	-	-	-	-	-
965	Dog Park	CB	17,250	7,700	9,550	16,750	4,700	12,050	15,500	6,500	9,000	16,731	960	15,771
Total Athletics			1,252,170	685,970	566,200	1,228,290	627,100	601,190	1,230,550	703,500	527,050	1,078,854	584,094	494,761
100	Swimming Lessons	AN	87,350	53,180	34,170	40,210	22,750	17,460	44,600	26,300	18,300	29,094	8,753	20,341
150	Alligator Swim Team	AS	-	-	-	-	-	-	-	-	-	-	-	-
190	Swim Tennis Camp	AB	-	-	-	-	-	-	-	-	-	-	-	-
155	Aqua Fitness	SN	-	-	-	-	-	-	-	-	-	-	-	-
175	Muskie Swim Team	ES	-	-	-	-	-	-	-	-	-	-	-	-
176	Otter Swim Team	ES	-	-	-	-	-	-	-	-	-	-	-	-
180	Inter Park Swim	ES	103,800	51,500	52,300	93,360	53,730	39,630	102,390	52,810	49,580	93,236	52,111	41,124
185	Water Polo	SN	-	-	-	-	-	-	-	-	-	-	-	-
199	Other Swim Programs	SN	-	-	-	-	-	-	-	-	-	-	-	-
900	Birthday Parties	ES	43,150	26,580	16,570	9,000	2,110	6,890	-	-	-	8,795	504	8,291
Total Aquatics			234,300	131,260	103,040	142,570	78,590	63,980	146,990	79,110	67,880	131,125	61,368	69,756
200	Center Programs	KK	45,000	29,910	15,090	39,200	25,720	13,480	11,050	4,490	6,560	24,787	11,910	12,877
201	Great America Tickets/Ent Books	CD	-	-	-	-	-	-	-	-	-	-	-	-
205	Outdoor Ice	CD	-	-	-	-	-	-	-	-	-	-	-	-
451	Contractual Youth Sports	KK	192,000	133,000	59,000	197,000	133,000	64,000	172,500	120,750	51,750	180,805	130,563	50,242
680	Sports	KK	13,900	9,480	4,420	13,800	9,330	4,470	6,480	5,410	1,070	1,655	1,155	500
490	Pickleball	KK	2,000	-	2,000	500	-	500	2,000	-	2,000	125	-	125
510	Gymnastics	KK	125,000	80,170	44,830	135,000	77,060	57,940	114,520	80,170	34,350	116,788	80,135	36,653
520	Karate	KK	88,000	59,500	28,500	99,000	57,350	41,650	85,000	59,500	25,500	75,909	50,893	25,016
563	Track Daily Admissions	KK	-	-	-	110	-	110	-	-	-	190	-	190
955	Garden Plots	KK	4,940	810	4,130	4,720	-	4,720	4,940	810	4,130	4,716	-	4,716
930	Dog Obedience	CD	-	-	-	-	-	-	-	-	-	-	-	-
940	Special Events	KK	7,750	23,610	(15,860)	7,370	13,380	(6,010)	9,000	19,800	(10,800)	8,705	3,668	5,037
941	Center Special Events	KK	22,840	23,110	(270)	11,440	16,500	(5,060)	18,680	12,250	6,430	560	1,351	(791)
945	Teen Programs	CD	-	-	-	-	-	-	-	-	-	-	-	-
Total Center Programs			501,430	359,590	141,840	508,140	332,340	175,800	424,170	303,180	120,990	414,240	279,674	134,566

Program Analysis



Programs	Budgeted 23/24			Projected 22/23			Proposed 22/23			Actual 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
090 Adult Sailing KK	2,580	1,290	1,290	4,200	1,200	3,000	2,580	1,100	1,480	1,798	809	990
091 Boat Rentals KK	23,000	-	23,000	22,430	-	22,430	20,000	-	20,000	12,200	-	12,200
092 Boat Storage KK	4,500	-	4,500	4,620	-	4,620	4,000	-	4,000	3,855	-	3,855
093 Boat Stickers KK	600	-	600	610	-	610	700	-	700	820	-	820
094 Launching Fees KK	500	-	500	560	-	560	500	-	500	420	-	420
095 Youth Sailing KK	48,060	35,820	12,240	47,150	33,780	13,370	44,220	32,630	11,590	47,302	30,673	16,629
097 Other Lake Programs KK	19,780	13,590	6,190	15,080	7,550	7,530	9,420	6,020	3,400	8,064	2,570	5,493
Total Lake Programs	99,020	50,700	48,320	94,650	42,530	52,120	81,420	39,750	41,670	74,458	34,052	40,406
Total Recreation Facilities	2,086,920	1,227,520	859,400	1,973,650	1,080,560	893,090	1,883,130	1,125,540	757,590	1,698,677	959,188	739,489
Total - All Programs	6,745,750	3,962,790	2,782,960	6,159,580	3,679,640	2,479,940	5,989,470	3,590,320	2,399,150	5,154,758	2,687,171	2,467,587

Summary by Program Category	Budgeted 23/24			Projected 22/23			Proposed 22/23			Actual 21/22		
	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Cultural Arts	728,290	427,040	301,250	827,380	461,210	366,170	721,110	408,970	312,140	732,121	397,298	334,824
Day Camp & CAP	3,050,110	1,743,670	1,306,440	2,697,130	1,634,200	1,062,930	2,653,440	1,552,250	1,101,190	2,119,609	934,118	1,185,492
Active Adult Programs	438,730	316,560	122,170	270,350	241,690	28,660	337,820	276,470	61,350	213,419	175,733	37,686
Fitness & Preschool	441,700	248,000	193,700	391,070	261,980	129,090	393,970	227,090	166,880	390,931	220,835	170,096
Athletics	1,252,170	685,970	566,200	1,228,290	627,100	601,190	1,230,550	703,500	527,050	1,078,854	584,094	494,761
Outdoor Aquatics	234,300	131,260	103,040	142,570	78,590	63,980	146,990	79,110	67,880	131,125	61,368	69,756
Center Programs	501,430	359,590	141,840	508,140	332,340	175,800	424,170	303,180	120,990	414,240	279,674	134,566
Lake Programs	99,020	50,700	48,320	94,650	42,530	52,120	81,420	39,750	41,670	74,458	34,052	40,406
Total - All Programs	6,745,750	3,962,790	2,782,960	6,159,580	3,679,640	2,479,940	5,989,470	3,590,320	2,399,150	5,154,758	2,687,171	2,467,587

Summary by Division Manager	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net	Revenue	Expense	Net
Recreation Programs*	4,658,830	2,735,270	1,923,560	4,185,930	2,599,080	1,586,850	4,106,340	2,464,780	1,641,560	3,456,081	1,727,984	1,728,097
Recreation Facilities	2,086,920	1,227,520	859,400	1,973,650	1,080,560	893,090	1,883,130	1,125,540	757,590	1,698,677	959,188	739,489
	6,745,750	3,962,790	2,782,960	6,159,580	3,679,640	2,479,940	5,989,470	3,590,320	2,399,150	5,154,758	2,687,171	2,467,587

*There is an additional \$84,750 of Museum Program revenues and an additional \$482,400 in Aquatic and Fitness revenue in Fund 10.

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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 2014-2023 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 over the next 10 years (excluding major renovations) is \$3.1 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 \$1,400,000 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 (\$18.1 million). The Park District has the capacity to issue \$4.0 million in bonds; however, the debt service extension base (DSEB) on these bonds limits maturities to \$2,535,022 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 2022/23 and 2023/24

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	2022/23	2023/24
Window Replacement - Administration	\$ 622,700	\$ 361,700
Bridge Replacement - ALGC	110,000	-
Pond Shoreline Restoration - ALGC*	88,000	247,240
Parking Lot Replacement - Dryden	94,600	-
Tennis Court Refinishing - Forest View	88,000	-
Roof Coating - Frontier	77,700	77,700
Basketball Court Replacement Prairie Park	112,840	-
Roof Coating - Heritage	78,750	78,750
Playground Replacement - Sunset Ridge	175,000	175,000
Vehicle & Equipment Replacements	156,100	-
Park Improvements under \$75,000	558,230	-
Nickol Knoll Path	538,110	-
Dectron Replacement - ARC	425,450	35,000
Remaining Projects From Prior Year	447,500	350,480
Elevator Upgrade - Administration	-	154,000
Roof Replacement - Davis	-	145,000
Basketball Court Replacement - Evergreen*	-	167,500
Elevator Upgrade - Forest View*	-	187,000
Playground Replacement - Happiness	-	165,000
Tennis Court Replacement - Heritage*	-	360,000
Path Replacement - Pioneer	-	425,000
OSLAD Grant - Recreation	-	400,000
Baskektball Court Replacement - Virginia Terrace	-	117,500
Boom Truck Replacement	-	165,000
Potential Land Acquisition	-	400,000
Demolition of Rental Property	-	155,000
Projects Under \$100,000 or Funded Through Insurance Proceeds	-	1,171,710
Total	\$ 3,572,980	\$ 5,338,580

* 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 \$21,000 that has been included in the budget and total \$429,750.

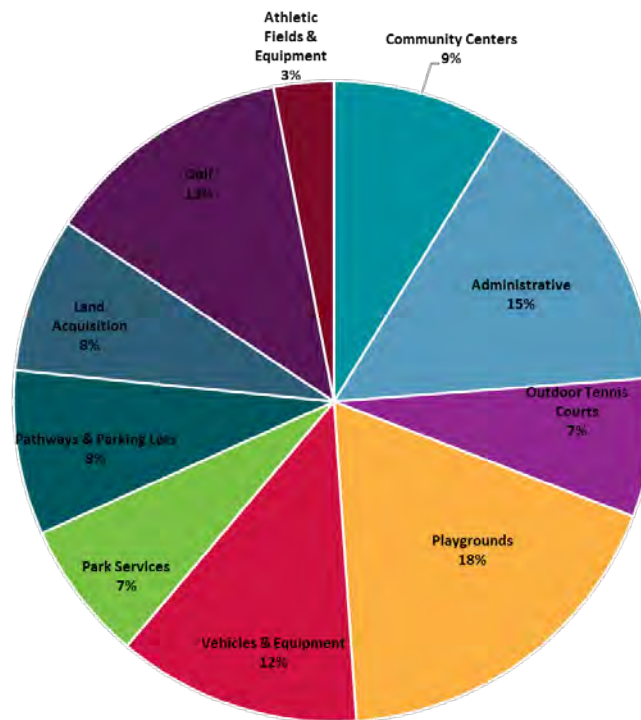
Projects	2023/24	2023/24
	Capital Fund	Recreation Funds
Computer Equipment/Replacement	\$ 20,000	\$ -
Security Cameras	20,000	-
Credit Card Reader Replacement (Carried Over)	20,000	-
Painting at Admin Office	21,000	-
Door Refinishing - Admin Office	21,000	-
Gutter Replacement - Davis II	13,750	-
RTU Replacement - Frontier Service (Carried Over)	12,000	-
Watercraft Replacement	-	10,000
Fitness Equipment - ARC	-	25,000
Park Signage	10,000	-
Park Furniture Replacement	15,000	-
Tree Replacement	10,000	-
Safe Replacement	18,000	-
Lane Line Replacement	-	10,000
Traveling Program Van	19,000	-
Time Clock Replacement	5,000	-
Athletic Furniture Replacement	10,000	-
Irrigation Upgrades	10,000	-
Computer Upgrades at Centers	-	5,000
Holiday Displays	-	5,000
Contingency	-	150,000
Total	\$ 224,750	\$ 205,000

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 \$433,350 for 2023/24 as the final as funding of ADA work related to the construction of ARC is re-paid.

Nearly \$5.4 million has been identified in the Capital Improvement Plan, of which \$1,281,630 is carried over from the previous fiscal year and an additional \$430,000 of non-capital improvements. This spending is 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	2023/24	2024/25	2025/26	2026/27	2027/28
Administrative	108,000	110,160	112,914	116,301	120,953
Athletic Fields & Equipment	18,600	78,907	80,880	83,306	86,638
Community Centers	45,100	46,002	47,152	48,567	50,509
Golf	87,300	89,046	91,272	94,010	97,771
Indoor Tennis	26,400	26,928	27,601	28,429	29,566
Playgrounds	135,300	138,006	141,456	145,700	151,528
Park Services	40,900	41,718	42,761	44,044	45,806
Outdoor Tennis Courts	49,500	50,490	51,752	53,305	55,437
Pathways & Parking Lots	49,600	50,592	51,857	53,413	55,549
	560,700	631,849	647,645	667,075	693,758

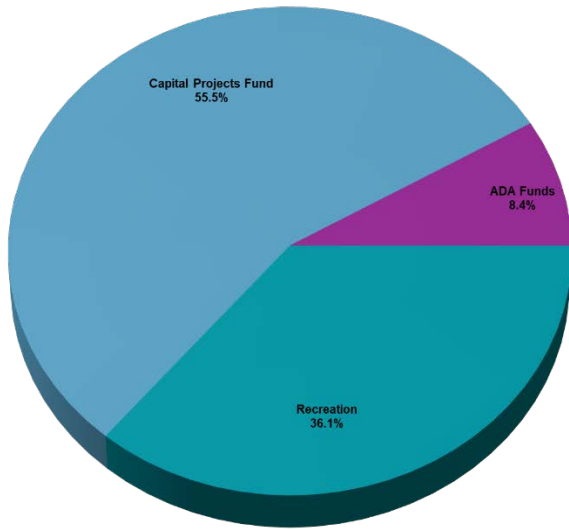
The following legend is provided to explain items included in the Capital Projects – Multiple Year Overview:

- | | | |
|--|---------------------------------------|----------------------------------|
| Reff# 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 Initiative | 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

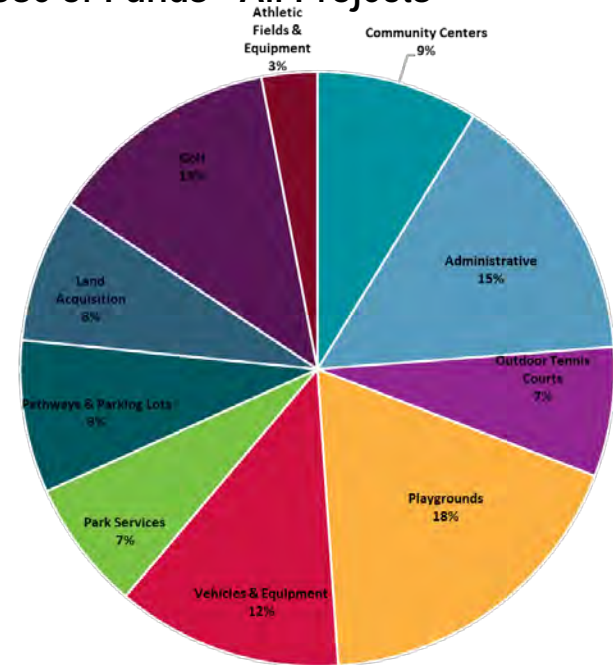


Funding Sources - Percent of Total

	Total Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Recreation	\$ 3,643,150	1,927,230	1,541,290	66,150	-	-	108,480
Heritage Tennis Club	121,930	-	70,880	-	-	-	51,050
Forest View Racquet & Fitne	904,260	-	427,530	239,240	-	127,390	110,100
Capital Projects Fund	20,223,912	2,960,312	7,782,620	2,958,360	2,230,320	1,124,850	3,167,450
ADA Funds	2,201,038	451,038	350,000	350,000	350,000	350,000	350,000
Total Funding Sources	\$ 27,094,290	5,338,580	10,172,320	3,613,750	2,580,320	1,602,240	3,787,080

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	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Community Centers	\$ 2,749,230	376,060	1,681,770	29,770	263,940	72,240	325,450
Administrative	2,499,970	947,000	876,950	78,150	130,250	200,170	267,450
Outdoor Tennis Courts	2,881,540	396,000	1,228,480	441,000	688,430	-	127,630
Playgrounds	5,779,520	1,015,000	3,608,500	286,660	312,560	199,440	357,360
Vehicles & Equipment	1,379,590	509,300	157,500	165,380	173,640	182,330	191,440
Park Services	1,623,900	341,400	365,400	192,650	-	60,780	663,670
Pathways & Parking Lots	2,407,470	342,980	187,750	1,451,340	332,630	67,770	25,000
Land Acquisition	875,000	375,000	100,000	100,000	100,000	100,000	100,000
Golf	2,207,740	678,140	558,210	185,220	219,960	279,570	286,640
Swimming Pools	344,200	-	214,200	-	49,050	55,220	25,730
Athletic Fields & Equipment	2,981,610	155,000	794,380	444,340	75,000	257,330	1,255,560
Indoor Tennis	1,146,960	220,000	399,180	239,240	-	127,390	161,150
Total Funding Uses	\$ 26,876,730	5,355,880	10,172,320	3,613,750	2,345,460	1,602,240	3,787,080

Capital Improvement Plan

Location: Administration Center

Project Description: Window Replacements

Cost: \$3 Carried Over from the \$622,700 budgeted in 2022/23

Funding Source: Capital Projects Fund

Area: Administrative



Project Description:

The project includes 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: Administration Center

Project Description: Elevator Upgrades

Cost: \$154,000

Funding Source: Capital Projects and ADA Funds

Area: Administration

Project Description:

The elevator was installed as part of the facility renovation in 1988. Last year the power unit failed and was replaced. The remaining electrical/mechanical components of the elevator are obsolete and in need of replacement before they fail. Staff is in the early stages of the planning process and anticipates a spring 2023 bid and a fall 2023/winter 2024 installation timeline.



Impact on Operation Budget:

Proactive replacement of the obsolete elevator electrical/mechanical components will prevent costly partial repairs and lengthy shutdowns.

Capital Improvement Plan

Location: Arlington Ridge Center

Project Description: Dectron Replacement

Cost: \$35,000 Carried over from the \$425,455 budgeted in 2022/23

Funding Source: Capital Projects Fund

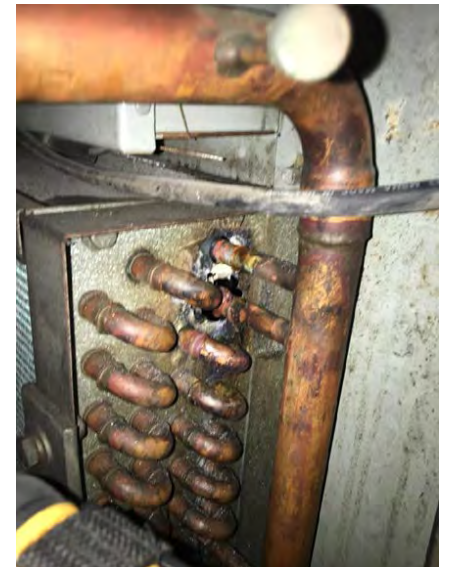
Area: Community Center

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: Boiler Replacements (3)

Cost: \$104,610

Funding Source: Capital Projects Fund

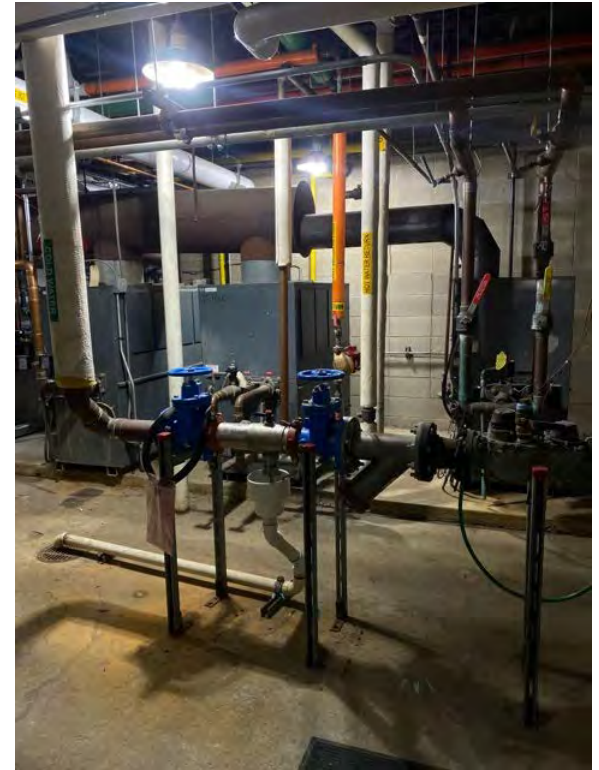
Area: Community Centers

Project Description:

The project includes replacement of three boilers, one for the activity pool, lap/dive pool, and domestic water supply. All three boilers were installed in 2004 and have reached their useful life. Staff has started planning for the project and anticipates a winter 2023 bid and completing the installations during shutdown in August 2023.

Impact on Operation Budget:

The boiler replacements will reduce operational funding needed to repair the boilers, as well as reduce energy costs by installing newer more efficient models.



Capital Improvement Plan

Location: Arlington Lakes Golf Club

Project Description: Entry Walk Replacement

Cost: \$36,300

Funding Source: Recreation and ADA Funds

Area: Pathways and Parking Lots

Project Description:

The project includes replacement of all brick pavers leading up to the main entrance of the golf club (does not include the patio space). The bricks will be replaced with concrete to better facilitate ADA access. New planting beds will be created in place of the existing trees. Project planning is underway with an anticipated bid date of June 2023 and a construction date of November 2023.

Impact on Operation Budget:

The new entry walk will improve access for golfers and patrons who have rented the banquet. The new planting beds will be designed with landscaping that is more appropriate for close proximity to a building, reducing tree maintenance expenses.



Location: Arlington Lakes Golf Club

Project Description: Roof Top Unit Replacement

Cost: \$33,000

Funding Source: Recreation Fund

Area: Golf

Project Description:

The roof top unit is being recommended for replacement because of frequent repairs. This would be the third roof top unit that has been replaced in the last five years. Staff is in the early stages of the planning process and anticipates a winter 2023 bid and a summer/fall 2023 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Capital Improvement Plan

Location: Arlington Lakes Golf Club

Project Description: Pond Bank Stabilization/Restoration

Cost: \$247,240 of which \$81,925 is carried over from 2023/24

Funding Source: Recreation Fund and American Rescue Plan Act

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. A portion of this project is being funded through money received from the Village of Arlington Heights and the American Rescue Plan Act.



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 Lakes Service Center

Project Description: Greens Mower Replacement

Cost: \$72,600

Funding Source: Recreation Fund

Area: Golf

Project Description:

The greens mower is heavily used to keep the greens mowed to the proper playing height. The mower has reached its useful life and is in need of replacement.

Impact on Operation Budget:

Properly mowed spaces at the golf course directly impacts the golfer's experience which has a positive impact on the number of rounds played and the revenue that the course generates. In addition, replacing an older piece of equipment will reduce yearly maintenance costs.



Location: Arlington Lakes Service Center

Project Description: Fairway Mower Replacement

Cost: \$60,500

Funding Source: Recreation Fund

Area: Golf

Project Description:

The fairway mower is heavily used to keep the fairways mowed to the proper playing height. The mower has reached its useful life and is in need of replacement.

Impact on Operation Budget:

Properly mowed spaces at the golf course directly impacts the golfer's experience which has a positive impact on the number of rounds played and the revenue that the course generates. In addition, replacing an older piece of equipment will reduce yearly maintenance costs.



Capital Improvement Plan

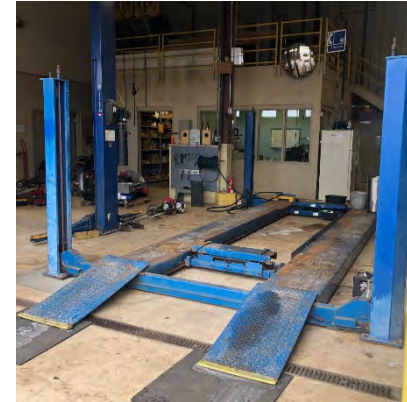
Location: Davis I Service Center

Project Description: Vehicle Lift Replacement

Cost: \$33,000

Funding Source: Capital Projects Fund

Area: Park Services



Project Description:

The vehicle/equipment lift was purchased in 1994 and failed its safety certification inspection last fall and has been taken out of service. In the meantime, staff is working from the floor to try and service the wide area mowers and other larger equipment.

Impact on Operation Budget:

A replacement vehicle/equipment lift will provide a safe means to service larger equipment and will speed up the service time, cutting down on operational expenses and the need to outsource such work.

Capital Improvement Plan



Location: Davis II Service Center

Project Description: Roof Replacement

Cost: \$60,000 (Carried Over from 2022/23)

Funding Source: Capital Projects Fund

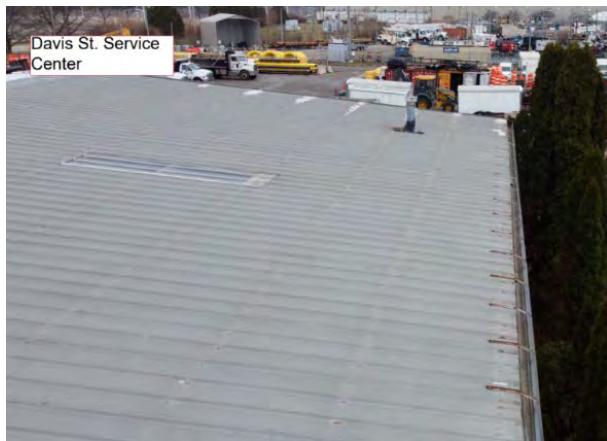
Area: Park Services

Project Description:

The service center roof was budgeted to receive a roof coating last fiscal year and the project is carrying over into next fiscal year.

Impact on Operation Budget:

The roof coating is phase II of a two-step roof repair to prevent water leaking into the service center. The roof has had panels replaced to prevent water from leaking onto one of the building's electrical panels and the coating will further protect the facility infrastructure.



Location: Davis III Service Center

Project Description: Roof Replacement

Cost: \$145,000

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The roof at the service center has reached its useful life and is in need of replacement. The roof was damaged in a 2016 windstorm and temporarily repaired. The building houses all of the holiday displays and custodial supplies for the park district.

Impact on Operation Budget:

Replacement of the roof will free up the park district's carpenter from having to locate areas of water penetration on the roof and protect the supplies, equipment, and displays being stored in the service center from costly water damage.



Capital Improvement Plan

Location: Evergreen Park

Project Description: Basketball Court Replacement

Cost: \$167,500

Funding Source: Recreation and ADA Funds

Area: Sport Courts

Project Description:

The basketball court has severe cracking and is creating a safety hazard. The project will include complete removal/replacement of the asphalt, shifting the court to the north, color coating, and new lights. Staff is in the early stages of the planning process for the project and anticipates a late summer or early fall construction in 2023.

Impact on Operation Budget:

The new court will improve playability for residents while reducing color coating expenses and provide energy efficiency savings from new LED lighting.



Capital Improvement Plan

Location: Evergreen Park

Project Description: SofTile Replacement

Cost: \$33,000

Funding Source: Recreation and ADA Funds

Area: Playgrounds

Project Description:

The SofTiles installed for accessibility are curling and creating a tripping hazard. Staff intends to have the tiles removed and synthetic turf installed in its place. Project planning is underway and the project is out to bid with an anticipated construction date of May/June 2023.



Impact on Operation Budget:

Replacement of the tiles will improve accessibility for all playground users and will eliminate the need for parks staff to replace individual tiles.

Capital Improvement Plan

Location: Forest View Racquet and Fitness Club

Project Description: Roof Top Unit Replacement

Cost: \$33,000

Funding Source: Recreation Fund

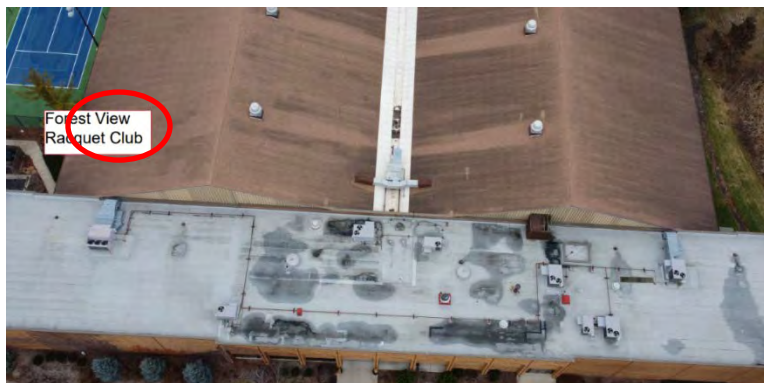
Area: Indoor Tennis

Project Description:

The roof top unit was installed in 2009 and is being recommended for replacement because of frequent repairs. Staff is in the early stages of the planning process and anticipates a winter 2023 bid and a summer/fall 2023 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Location: Forest View Racquet and Fitness Club

Project Description: Elevator Upgrades

Cost: \$187,000

Funding Source: Recreation and ADA Funds

Area: Indoor Tennis

Project Description:

The elevator was originally installed in 1990. The electrical/mechanical components of the elevator are obsolete and in need of replacement before they fail. Staff is in the early stages of the planning process and anticipates a spring 2023 bid and a fall 2023/winter 2024 installation timeline.

Impact on Operation Budget:

Proactive replacement of the obsolete elevator electrical/mechanical components will prevent costly partial repairs and lengthy shutdowns.



Capital Improvement Plan

Location: Frontier Community Center

Project Description: Roof Coating

Cost: \$77,700 (Carried Over from 2022/23)

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: Roof Top Unit Replacement

Cost: \$22,000

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The roof top unit was installed in 1998 and is being recommended for replacement because the unit has reached its useful life. Staff is in the early stages of the planning process and anticipates a winter 2023 bid and a summer/fall 2023 installation timeline.

Impact on Operation Budget:

The roof top unit replacement will reduce operational funding needed to repair the unit, as well as reduce energy costs by installing a newer more energy efficient model.



Location: Frontier Service Center

Project Description: Roof Coating

Cost: \$35,200

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The roof was identified for replacement in 2023 – 2024 in the roof improvement schedule. Staff anticipates bidding the project in winter 2023 and having the coating completed during the Summer of 2023.

Impact on Operation Budget:

The roof coating will free up the park district’s carpenter from having to locate areas of water penetration on the roof and protect the equipment/living spaces of the maintenance facility from water damage.



Capital Improvement Plan

Location: Happiness Park

Project Description: Playground Replacement

Cost: \$165,000

Funding Source: Capital Projects and ADA Funds

Area: Playgrounds



Project Description:

The playground was installed in 2003 and is recommended for replacement. Staff is in the early stages of the planning process for the project and anticipates completing the project during the Fall of 2023.

Impact on Operation Budget:

The playground replacement will reduce the chance of needing to complete a \$1,000 - \$2,000 repair or component replacement out of operational accounts.

Capital Improvement Plan

Location: Heritage Park

Project Description: Tennis Court Replacements

Cost: \$360,000

Funding Source: Recreation and ADA Funds

Area: Outdoor Tennis Courts

Project Description:

The three tennis courts have severe cracking and are in need of replacement. The project will include complete removal/replacement of the asphalt, color coating, reuse of the existing chain link fence, and new lights. Staff is in the early stages of the planning process for the project and anticipates a late summer or early fall construction in 2023.

Impact on Operation Budget:

The new courts will improve playability for residents while reducing color coating expenses and provide energy efficiency savings from new LED lighting.



Capital Improvement Plan

Location: Heritage Community Center

Project Description: Roof Coating

Cost: \$78,750 (Carried Over from 2022/23)

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: Melas Park

Project Description: SofTile Replacement

Cost: \$33,000

Funding Source: Recreation and ADA Funds

Area: Playgrounds



Project Description:

The SofTiles installed for accessibility are curling and creating a tripping hazard. Staff intends to have the tiles removed and synthetic turf installed in its place. . Project planning is underway and the project is out to bid with an anticipated construction date of May/June 2023.

Impact on Operation Budget:

Replacement of the tiles will improve accessibility for all playground users and will eliminate the need for parks staff to replace individual tiles.

Capital Improvement Plan



Location: Nickol Knoll Golf Course

Project Description: Brick Paver Replacement

Cost: \$41,580 (Carried Over From 2022/23)

Funding Source: Recreation and ADA Funds

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.



Location: North School Park

Project Description: Bench Pads/Garbage Cans

Cost: \$46,200

Funding Source: Capital Projects and ADA Funds

Area: Park Services

Project Description:

Replacement benches for North School Park were budgeted for and purchased in 2022. To improve accessibility, staff is requesting funds to pour new concrete pads for the replacement benches. Staff is also looking to purchase replacement garbage cans for the park site.

Impact on Operation Budget:

Installation of new bench pads will improve access for people of all abilities and the garbage cans are starting to fall apart and warrant replacement.



Capital Improvement Plan



Location: Pioneer Park

Project Description: Path Replacement

Cost: \$425,000

Funding Source: Capital Projects and ADA Funds

Area: Pathways and Parking Lots

Project Description:

The path on the West side of the park is failing. Staff plans to replace the path being used as a sidewalk on Kennicott Ave. in concrete and the remaining path in asphalt. Staff is in the early stages of the planning process for the project and anticipates completing the project during the Fall of 2023.

Impact on Operation Budget:

The path replacement will provide a better user experience and reduce funds needed for asphalt patching.



Capital Improvement Plan



Location: Recreation Park

Project Description: Architect/Engineering Expenses

Cost: \$400,000 (\$3.2 million total project cost)

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

Staff is recommending allocation of funds to begin final design work for the Phase I improvements that were submitted as part of the OSLAD grant application last year.

Impact on Operation Budget:

Recreation Park is the second oldest park in our park system. Any improvements to the site should have an overall reduction in existing operational expenses.



Concept Plan
Recreation Park
Arlington Heights, Illinois



Capital Improvement Plan

Location: Sunset Meadows

Project Description: Practice Turf Replacement

Cost: \$55,000 (Carried Over from 2022/23)

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 (Carried Over from 2022/23)

Funding Source: Recreation 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: Virginia Terrace Park

Project Description: Basketball Court Replacement

Cost: \$117,500

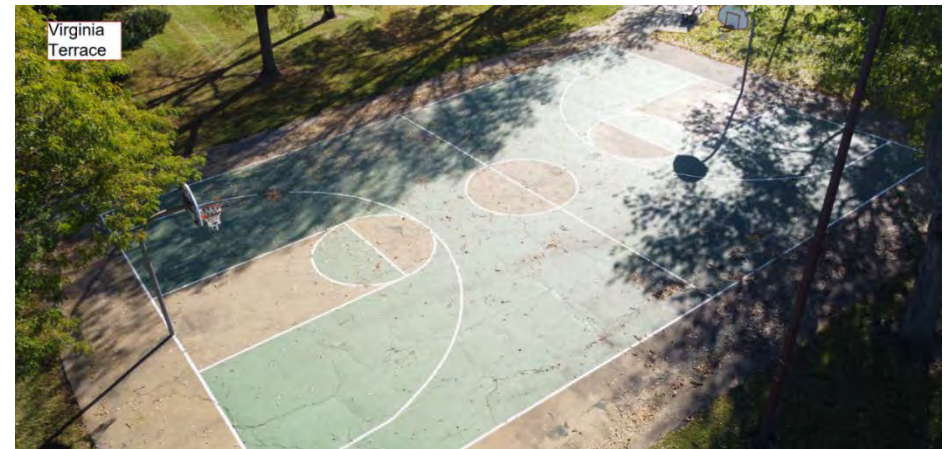
Funding Source: Capital Projects and ADA Funds

Area: Sport Courts



Project Description:

The basketball court has severe cracking and is creating a safety hazard. The project will include complete removal/replacement of the asphalt, color coating, and new lights. Staff is in the early stages of the planning process for the project and anticipates a late summer or early fall construction in 2023.



Impact on Operation Budget:

The new court will improve playability for residents while reducing color coating expenses and provide energy efficiency savings from new LED lighting.

Capital Improvement Plan

Location: Davis II Service Center

Project Description: Arbor Boom Truck Replacement

Cost: \$165,000

Funding Source: Capital Projects Fund

Area: Park Services

Project Description:

The arbor care boom truck has reached its useful life and is in need of replacement. The truck is a 1996 model and was originally purchased used from the Village of Arlington Heights in 2003. The vehicle is on the agency's fleet/equipment schedule and was originally recommended for replacement in 2016. Staff intends to present the Board with the boom truck replacement in March/April 2023 for consideration.

Impact on Operation Budget:

Staff seeks to replace the CDL truck with an arbor boom lift that can be trailered from site to site and used by any trained employee. The lift also has the ability of being utilized indoors to replace lights. Operational savings will be experienced by not having to send new CDL drivers to a specialized school to obtain their license and by reducing potential lift rentals for interior work.



Capital Improvement Plan



Location: Davis I Service Center

Project Description: Electrical Boom Truck Replacement

Cost: \$165,000

Funding Source: Capital Projects Fund/PDRMA Insurance Claim

Area: Park Services

Project Description:

The 2001 electrical boom truck was damaged beyond repair in an August 2022 thunderstorm. PDRMA has agreed to replace the truck and the boom with new equipment. Staff is working to find a comparable replacement and anticipates presenting the information to the Board in winter 2023 for consideration.

Impact on Operation Budget:

The new boom truck will cut down on the number of repair expenses that were experienced on annual basis during the required boom safety inspections.



Location: Davis II Service Center

Project Description: Turf Tractor Replacement

Cost: \$70,400

Funding Source: Capital Projects Fund

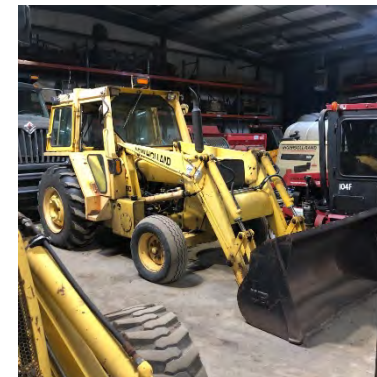
Area: Park Services

Project Description:

The New Holland Turf Tractor is a 2001-year model and has reached its useful life and is in need of replacement. The vehicle is on the agency's fleet/equipment schedule and was originally recommended for replacement in 2015.

Impact on Operation Budget:

The tractor has had a number of repeat repairs. A new tractor will cut down on these operational expenses.



Capital Improvement Plan



Location: Davis II Service Center

Project Description: Snow Removal Equipment Replacement

Cost: \$92,400

Funding Source: Capital Projects Fund

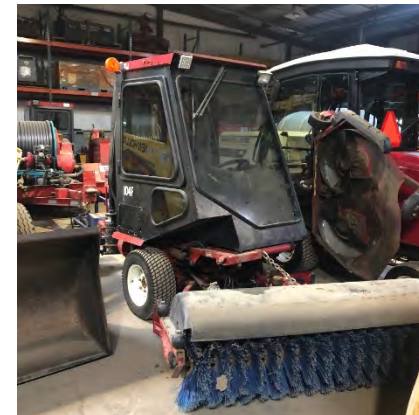
Area: Park Services

Project Description:

The equipment used to clear paths/walks of snow is aging and failing. Some of the units still in operation are from 1990. The snow removal equipment is on the agency's fleet/equipment schedule with replacement recommendation dates of 2005 and 2013.

Impact on Operation Budget:

The replacement of the aging snow removal equipment will improve the efficiency of the parks team and substantially reduce costly repairs and down time. The equipment has become so old that replacement parts are becoming difficult to obtain.



Capital Improvement Plan



Location: Davis I Service Center

Project Description: Tilt-Bed Trailer Replacement

Cost: \$16,500

Funding Source: Capital Projects Fund

Area: Park Services



Project Description:

The parks department utilizes several tilt-bed trailers during daily operations. Some of the trailers were originally purchased in 1998 and are beginning to seize up. The tilt-bed trailer is on the agency's fleet/equipment schedule and was originally recommended for replacement in 2008.

Impact on Operation Budget:

A replacement tilt-bed trailer will improve staff efficiencies and safety, as well as reduce the amount of time the mechanic needs to spend trying to repair the trailer's tilt mechanism.

Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated								
										Project Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29		
12-Administration Center																		
	12	ARC	Administration Center			21	A	I	29	Telephone System	466,990	-	-	-	-	-	172,300	
22000	12	ARC	Administration Center			21	A	I	24	Window Replacements (Carry Over from 2022/23)	361,700	361,700	-	-	-	-	-	
	12	ARC	Administration Center	ADA	15%	21	A	I	26	Brick Paver Sidewalk Replacement	23,150	-	-	23,150	-	-	-	
	12	ARC	Administration Center			21	A	I	29	Child's Play Equipment Replacement	65,150	-	-	-	-	-	65,150	
	12	ARC	Administration Center			21	A	I	25	Stair (North End) Reconstruction	52,500	-	52,500	-	-	-	-	
	12	ARC	Administration Center			21	A	I	25	Roofing - Modified Bitumen with Granular Surface (Original Bldg.)	44,710	-	44,710	-	-	-	-	
	12	ARC	Administration Center			21	A	I	25	Roofing - APP Modified Bitumen with Granular Surface (Annex)	26,020	-	26,020	-	-	-	-	
	12	ARC	Administration Center	ADA	15%	21	A	I	25	Common Floor Carpet Replacement	37,640	-	37,640	-	-	-	-	
	12	ARC	Administration Center	ADA	15%	21	A	I	25	Common Floors - Resilient Tile (Basement)	42,000	-	42,000	-	-	-	-	
23001	12	ARC	Administration Center	ADA	20%	21	A	I	24	Elevator Upgrade	154,000	154,000	-	-	-	-	-	
	12	ARC	Administration Center			21	A	I	25	Emergency Generator Replacement	84,000	-	84,000	-	-	-	-	
Total											1,815,860	515,700	286,870	23,150	-	-	237,450	
64-Arlington Lakes Golf Club																		
	64	H	Arlington Lakes Golf Club			21	g	I	25	Sealcoating Paths	86,630	-	86,630	-	-	-	-	
23002	64	H	Arlington Lakes Golf Club	ADA	20%	02	g	I	24	Entry Walk Replacement	36,300	36,300	-	-	-	-	-	
23003	64	H	Arlington Lakes Golf Club			02	g	I	24	Roof Top Unit (RTU)	33,000	33,000	-	-	-	-	-	
22002	64	H	Arlington Lakes Golf Club			02	g	I	24	Sidewinder Bank Mower (Carry Over from 2022/23)	105,830	48,400	-	-	-	-	57,430	
	64	H	Arlington Lakes Golf Club			21	g	I	28	Tee Mower	54,700	-	-	-	-	54,700	-	
	64	H	Arlington Lakes Golf Club			21	g	I	27	Rough Mower	46,310	-	-	-	46,310	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	25	Heavy Duty Utility Vehicles	45,310	-	21,000	-	-	24,310	-	
22003	64	H	Arlington Lakes Golf Club			02	g	I	24	Pond Shoreline Restoration	352,240	247,240	105,000	-	-	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	25	Pump Station Improvements	26,250	-	26,250	-	-	-	-	
23004	64	H	Arlington Lakes Golf Club			02	g	I	26	Greens Mower	258,750	72,600	-	66,150	-	-	-	
23005	64	H	Arlington Lakes Golf Club			02	g	I	24	Fairway Mower	178,250	60,500	57,750	-	-	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	27	Grounds Master	72,020	-	31,500	-	40,520	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	26	Workman Cart	60,870	-	-	30,870	-	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	27	Bunker Rake Machine	28,940	-	-	-	28,940	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	28	Dump Truck with Plow	72,930	-	-	-	-	72,930	-	
	64	H	Arlington Lakes Golf Club			21	g	I	25	Pick-up with Plow	87,750	-	57,750	-	-	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	29	Foley Bedknife Grinder	63,810	-	-	-	-	-	63,810	
	64	H	Arlington Lakes Golf Club			21	g	I	27	Foley Reel Grinder	69,460	-	-	-	69,460	-	-	
	64	H	Arlington Lakes Golf Club			21	g	I	29	Bobcat	63,810	-	-	-	-	-	63,810	
	64	H	Arlington Lakes Golf Club			21	g	I	25	Greens Roller	18,900	-	18,900	-	-	-	-	
Total											1,937,060	498,040	404,780	97,020	185,230	151,940	185,050	
15-Camelot																		
	15	C	Camelot			21	p	I	27	Playground	150,490	-	-	-	150,490	-	-	
	15	C	Camelot			21	t	I	25	Tennis Courts	341,250	-	341,250	-	-	-	-	
	15	C	Camelot			21	z	I	27	Paths	181,990	-	31,500	-	150,490	-	-	
Total											673,730	-	372,750	-	300,980	-	-	

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
										Project Amount							
32-Carefree																	
	32	H	Carefree	ADA	15%	21	t	I	27	Tennis Courts Overlay	688,430	-	-	-	688,430	-	
	32	H	Carefree			21	AF	I	26	Inline Hockey Rink Overlay - Fence & Dasher Boards	209,480	-	-	209,480	-	-	
	32	H	Carefree	ADA	15%	21	p	I	26	Playground Renovation (including furniture)	143,330	-	-	143,330	-	-	
Total											1,241,240	-	-	352,810	688,430	-	-
71-Carriage Walk																	
	71	R	Carriage Walk	ADA	15%	21	p	I	28	Playground Renovation (including furniture)	170,170	-	-	-	-	170,170	-
Total											170,170	-	-	-	-	170,170	-
33-Centennial																	
	33	C	Centennial	ADA	15%	21	t	I	26	Tennis Courts	441,000	-	-	441,000	-	-	
	33	C	Centennial	ADA	15%	21	p	I	25	Playground Renovation (including furniture)	131,250	-	131,250	-	-	-	
Total											572,250	-	131,250	441,000	-	-	-
74-Creekside																	
	74	C	Creekside	ADA	15%	21	t	I	25	Tennis Court & Basketball Half Court Replacement	305,310	-	305,310	-	-	-	
	74	C	Creekside	ADA	15%	21	p	I	27	Playground Renovation (including furniture)	162,070	-	-	-	162,070	-	
Total											467,380	-	305,310	-	162,070	-	-
35-Cronin																	
	35	P	Cronin	ADA	15%	21	A	I	28	Playground Renovation (including furniture)	170,170	-	-	-	-	170,170	-
Total											170,170	-	-	-	-	170,170	-
54-Cypress Gardens																	
	54	H	Cypress Gardens			21	af	I	25	Backstop Concrete	26,250	-	26,250	-	-	-	
	54	H	Cypress Gardens			21	af	I	25	Backstop	26,250	-	26,250	-	-	-	
Total											52,500	-	52,500	-	-	-	
14-Davis Street Service Center																	
	14	R	Davis Street Service Center			21	ps	I	26	Roof Replacement	192,650	-	-	192,650	-	-	
	14	R	Davis Street Service Center			21	ps	I	25	Asphalt Lot and Yard	73,500	-	73,500	-	-	-	
23006	14	R	Davis Street Service Center			21	ps	I	24	Vehicle Lift	33,000	33,000	-	-	-	-	
Total											299,150	33,000	73,500	192,650	-	-	
84-Davis Street II																	
22005	84	R	Davis Street II			21	ps	I	24	Roof Repair/Replacement (Carry Over from 2022/23)	60,000	60,000	-	-	-	-	
22006	84	R	Davis Street II			21	ps	I	24	Bulk Material Storage (Carry Over from 2022/23)	81,780	21,000	-	-	-	60,780	
Total											141,780	81,000	-	-	-	60,780	
83-Davis Street III																	
23007	83	R	Davis Street III			21	ps	I	24	Roof Replacement	145,000	145,000	-	-	-	-	
	83	R	Davis Street III			21	ps	I	29	Building Improvements	638,140	-	-	-	-	638,140	
Total											783,140	145,000	-	-	-	638,140	
36-Dryden																	
	36	R	Dryden	ADA	15%	21	p	I	29	Playground Renovation - School Playground	178,680	-	-	-	-	-	
	36	R	Dryden	ADA	15%	21	p	I	29	Playground Renovation - Park Playground	178,680	-	-	-	-	178,680	
Total											357,360	-	-	-	-	178,680	
37- Evergreen																	
23008	37	R	Evergreen	ADA	15%	02	A	I	24	Basketball Court	167,500	167,500	-	-	-	-	
23009	37	R	Evergreen	ADA	15%	02	p	I	24	Perfect Turf for Playground	33,000	33,000	-	-	-	-	
Total											200,500	200,500	-	-	-	-	

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
										Project Amount							
38-Flentie Park																	
	38	C	Flentie Park	ADA	15%	21	p	l	26	Playground Renovation (including furniture)	143,330	-	-	143,330	-	-	-
	38	C	Flentie Park	ADA	15%	21	af	l	26	Basketball Court Improvements	44,100	-	-	44,100	-	-	-
	38	C	Flentie Park	ADA	25%	21	z	l	26	Asphalt Pathway Improvements	66,150	-	-	66,150	-	-	-
Total											253,580	-	-	253,580	-	-	-
63-Forest View Racquet & Fitness Club																	
	63	H	Forest View Racquet & Fitness Club			13	it	l	25	Color Coat indoor courts	148,440	-	36,540	-	-	42,300	-
	63	H	Forest View Racquet & Fitness Club			13	it	l	25	Sauna Replacements	64,650	-	34,650	-	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	l	26	Roof Replacement of Valley	269,240	-	-	239,240	-	-	-
	63	H	Forest View Racquet & Fitness Club	ADA	15%	13	it	l	25	Locker Room Improvements	197,650	-	-	97,650	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	l	25	Light Fixture Replacements	205,000	-	105,000	-	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	l	29	Fencing at Tennis Courts Replacement	71,980	-	-	-	-	-	71,980
	63	H	Forest View Racquet & Fitness Club			13	it	l	25	Tennis Court Clean & Resurface (Indoor)	159,075	-	-	31,360	-	-	38,120
23010	63	H	Forest View Racquet & Fitness Club	ADA	20%	02	it	l	24	Elevator Upgrade	187,000	187,000	-	-	-	-	-
23011	63	H	Forest View Racquet & Fitness Club			02	it	l	24	Rooftop Unit Replacement (B)	141,000	33,000	-	-	-	-	-
	63	H	Forest View Racquet & Fitness Club			13	it	l	25	Ventilation System Replacement	23,100	-	23,100	-	-	-	-
	12	H	Forest View Racquet & Fitness Club			13	A	l	25	Exterior Wall Tuck-pointing	99,230	-	-	99,230	-	-	-
	63	H	Forest View Racquet & Fitness Club	ADA	25%	13	it	l	28	Outdoor Courts	295,090	-	-	-	-	-	85,090
Total											2,186,455	220,000	427,530	239,240	-	127,390	110,100
17-Frontier																	
	17	F	Frontier	ADA	15%	21	z	l	26	Parking Lot Repairs	944,290	-	-	944,290	-	-	-
	17	F	Frontier	ADA	15%	21	t	l	25	Tennis Court and Basketball	26,250	-	26,250	-	-	-	-
22009	17	F	Frontier			21	cc	l	24	Roof Replacement (Carry Over from 2022/23)	77,700	77,700	-	-	-	-	-
	17	F	Frontier	ADA	15%	21	z	l	27	Concrete Pathway - Sectional Replacement	55,540	-	-	-	29,800	-	-
	17	F	Frontier			21	cc	l	25	Site Lighting Replacement	26,460	-	26,460	-	-	-	-
	17	F	Frontier			21	cc	l	28	Fencing Replacement (Pool Perimeter)	31,400	-	-	-	-	31,400	-
	17	F	Frontier			21	cc	l	25	Fencing Replacement (Tennis Courts)	24,180	-	24,180	-	-	-	-
	17	F	Frontier			21	sw	l	25	Swimming Pool Equipment Repair/Replacement	51,250	-	26,250	-	-	-	-
	17	F	Frontier	ADA	15%	21	sw	l	28	Swimming Pool Deck - Sectional Replacement	66,400	-	-	-	-	25,100	-
	17	F	Frontier			21	cc	l	25	Structural Support & Window Lintel Repairs	42,000	-	42,000	-	-	-	-
	17	F	Frontier			21	cc	l	29	Aluminum Framed Window Replacement	172,300	-	-	-	-	-	172,300
	12	F	Frontier			21	A	l	25	Annunciation Panel, Emergency Light Replacement	85,050	-	80,850	-	-	-	-
	17	F	Frontier			21	cc	l	26	Rooftop Package Unit (Community Center) Replacement (B)	29,770	-	-	29,770	-	-	-
Total											1,702,990	77,700	225,990	974,060	29,800	56,500	172,300
17-Frontier Service Center																	
23012	17	F	Frontier Service Center			21	ps	2	24	Roof Top Unit (RTU)	22,000	22,000	-	-	-	-	-
23013	17	F	Frontier Service Center			21	ps	l	24	Roof Coating	35,200	35,200	-	-	-	-	-
Total											57,200	57,200	-	-	-	-	-
39-Greenbrier																	
	39	F	Greenbrier	ADA	15%	21	t	l	25	Tennis Courts Repaving	97,130	-	97,130	-	-	-	-
	39	F	Greenbrier			21	af	l	25	Outdoor Inline Rink Repaving	97,130	-	97,130	-	-	-	-
	39	F	Greenbrier	ADA	15%	21	p	l	25	Playground Renovation	136,500	-	136,500	-	-	-	-
	39	F	Greenbrier			21	ps	l	25	Park Lighting Replacements	52,500	-	52,500	-	-	-	-
Total											383,260	-	383,260	-	-	-	-

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
40-Greens																	
	40	ARC	Greens	ADA	15%	21	p	I	25	Playground Renovation	131,250	-	131,250	-	-	-	
Total											131,250	-	131,250	-	-	-	
56-Happiness																	
	23014	56	F	Happiness	ADA	15%	21	p	I	24	Playground Renovation	165,000	165,000	-	-	-	
Total											165,000	165,000	-	-	-	-	
28-Hasbrook																	
	28	F	Hasbrook			21	cc	I	25	Roof Improvements	28,250	-	28,250	-	-	-	
	28	F	Hasbrook	ADA	15%	21	p	I	25	Playground Renovation	136,500	-	136,500	-	-	-	
	28	F	Hasbrook	ADA	15%	21	t	I	29	Tennis Court Overlay - Sport Court Titan Trax	127,630	-	-	-	-	127,630	
	28	F	Hasbrook			21	cc	I	25	Replace Water line to Building	85,680	-	85,680	-	-	-	
	28	F	Hasbrook	ADA	15%	21	z	I	26	Parking Lot Repairs	105,840	-	-	105,840	-	-	
	28	F	Hasbrook	ADA	15%	21	af	I	26	Basketball Court Overlay	44,100	-	-	44,100	-	-	
Total											528,000	-	250,430	149,940	-	-	127,630
19-Heritage																	
	19	H	Heritage	ADA	15%	21	z	I	26	Parking Lot Repairs	88,200	-	-	88,200	-	-	
	23015	H	Heritage	ADA	20%	02	t	I	24	Tennis Courts	360,000	360,000	-	-	-	-	
	22011	19	H	Heritage			21	cc	I	24	Roofing (Lower & Upper) Repairs (Carry Over from 2022/23)	78,750	78,750	-	-	-	
	19	H	Heritage			21	cc	I	25	Site Lighting Replacement	94,710	-	48,510	-	-	-	
	19	H	Heritage			21	sw	I	28	Fencing (Pool) Replacement	30,120	-	-	-	-	30,120	
	19	H	Heritage	ADA	15%	21	sw	I	27	Swimming Pool Deck - Sectional Replacement	47,380	-	-	-	25,420	-	
	19	H	Heritage			21	cc	I	29	Aluminum Framed Window Replacement	153,150	-	-	-	-	153,150	
	19	H	Heritage			21	cc	I	25	Sled Hill Improvements	78,750	-	78,750	-	-	-	
Total											1,196,165	438,750	127,260	88,200	25,420	30,120	153,150
89-Heritage Tennis Club																	
	89	C	Heritage Tennis Club	ADA	15%	17	it	I	25	Court - Tennis Court Resurface	133,050	-	42,000	-	-	51,050	
	89	C	Heritage Tennis Club			17	it	I	25	Court - Install New Backdrops	53,880	-	28,880	-	-	-	
Total											261,930	-	70,880	-	-	-	51,050
65-Kingsbridge Arboretum																	
	65	H	Kingsbridge Arboretum			21	af	I	28	9 Hole Disc Golf Course	182,330	-	-	-	-	182,330	
Total											182,330	-	-	-	-	-	182,330
77-Lake Arlington																	
	77	C	Lake Arlington			21	ps	I	25	Replace Sewer Pump	144,900	-	144,900	-	-	-	
	77	C	Lake Arlington	ADA	15%	21	ps	I	25	Replace Deck Around Building	94,500	-	94,500	-	-	-	
Total											1,139,400	-	239,400	-	-	-	
70-Lake Terramere																	
	70	C	Lake Terramere	ADA	15%	21	p	I	25	Playground Renovation	136,500	-	136,500	-	-	-	
	70	C	Lake Terramere			21	ps	I	29	Lake Aerator (Solar)	25,530	-	-	-	-	25,530	
Total											162,030	-	136,500	-	-	-	25,530
91-Melas Park																	
	23016	91	R	Melas Park	ADA	20%	02	p	I	24	Perfect Turf for Playground	33,000	33,000	-	-	-	
	91	R	Melas Park	ADA	15%	21	af	I	25	Pathway/Bleacher Pad Improvements	173,250	-	173,250	-	-	-	
	91	R	Melas Park			21	af	I	25	Dugouts/Shade Shelters/Canopies	210,000	-	210,000	-	-	-	
Total											456,250	33,000	383,250	-	-	-	

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Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
43-Methodist																	
	43	R	Methodist	ADA	100%	21	z	l	27	ADA Sidewalk Improvements	127,340	-	-	-	127,340	-	
Total											127,340	-	-	-	127,340	-	
75-Nickol Knoll																	
	75	C	Nickol Knoll			02	g	l	29	Fairway Mower	51,050	-	-	-	-	51,050	
	75	C	Nickol Knoll			21	g	l	26	Service Center Roof Replacement	88,200	-	-	88,200	-	-	
	75	C	Nickol Knoll			21	g	l	25	Pond Dredging	105,000	-	105,000	-	-	-	
	75	C	Nickol Knoll			21	g	l	25	Well Improvements	26,250	-	26,250	-	-	-	
	75	C	Nickol Knoll	ADA	20%	21	z	l	28	Asphalt Pavement Repairs (Funded Through YAH Grant)	183,530	-	-	-	-	42,770	
	75	C	Nickol Knoll	ADA	15%	21	g	l	29	Sonne Patio Replacement	50,540	-	-	-	-	50,540	
22012	75	C	Nickol Knoll	ADA	20%	02	g	l	24	Sidewalk Brick Paver Replacement (Carry Over from 2022/23)	79,380	41,580	-	-	-	-	
20020	75	C	Nickol Knoll			21	g	l	24	Sprit Rail Fence Replacement (Carry Over from 2022/23)	87,800	50,000	-	-	-	-	
	75	C	Nickol Knoll			21	g	l	25	Roofing (Club House) Asphalt Shingle Replacement	22,180	-	22,180	-	-	-	
	75	C	Nickol Knoll			21	z	l	26	Parking Lot Lighting Replacements	71,660	-	-	71,660	-	-	
Total											959,643	91,580	153,430	159,860	-	42,770	101,590
13-North School Park																	
	23017	13	R	North School Park	ADA	25%	21	FS	l	24	Park Bench Pads/Garbage Cans	46,200	46,200	-	-	-	-
Total											96,200	46,200	-	-	-	-	
25-ARC																	
	22014	25	ARC	ARC			21	cc	l	24	Ductron Replacement (Carry Over from 2022/23)	35,000	35,000	-	-	-	-
	22013		CC	ARC			02	cc	l	22	RTU Units (Carry Over from 2022/23)	74,500	74,500	-	-	-	-
	23018	25	ARC	ARC	ADA	15%	02	cc	l	24	Family Changing Rooms	650,000	65,000	585,000	-	-	-
	23019	25	ARC	ARC	ADA	15%	02	cc	l	24	Basement Remodelling	150,000	15,000	135,000	-	-	-
	25	ARC	ARC	ADA	15%	02	cc	l	25	Marketing Innizaves	100,000	-	100,000	-	-	-	
	23020	25	ARC	ARC			02	cc	l	24	Activity Pool Boiler	34,870	34,870	-	-	-	-
	23021	25	ARC	ARC			02	cc	l	24	Lap/Dive Pool Boiler	34,870	34,870	-	-	-	-
	23022	25	ARC	ARC			02	cc	l	24	Domestic Boiler	34,870	34,870	-	-	-	-
Total											1,114,110	294,110	820,000	-	-	-	
44-Patriots																	
	44	F	Patriots			21	af	l	29	Athletic Field Lighting	319,070	-	-	-	-	319,070	
	44	F	Patriots	ADA	15%	21	cc	l	25	Basketball Courts	177,450	-	177,450	-	-	-	
	44	F	Patriots			21	af	l	29	Athletic Field Irrigation System	223,350	-	-	-	-	223,350	
Total											719,870	-	177,450	-	-	-	542,420
21-Pioneer																	
	21	P	Pioneer	ADA	25%	21	p	l	28	Playground Surfacing	53,354	-	-	-	-	29,270	
	21	P	Pioneer			21	cc	l	27	Replace Roof	263,940	-	-	-	263,940	-	
	21	P	Pioneer			21	af	l	25	Backstop & Sideline Fencing Replacement (Field #2)	71,750	-	36,750	-	-	-	
	21	P	Pioneer			21	af	l	25	Backstop & Sideline Fencing Replacement (Field #3)	71,750	-	36,750	-	-	-	
	21	P	Pioneer			21	af	l	25	Backstop & Sideline Fencing Replacement (Field #4)	71,750	-	36,750	-	-	-	
	21	P	Pioneer			21	sw	l	25	Pool Bathhouse Roof Replacement	105,000	-	105,000	-	-	-	
23023	21	P	Pioneer	ADA	25%	21	z	l	24	Path Replacement	425,000	425,000	-	-	-	-	
Total											1,062,544	425,000	215,250	-	263,940	29,270	
67-Prairie																	
	67	H	Prairie	ADA	15%	21	p	l	25	Playground Renovation	136,500	-	136,500	-	-	-	
Total											136,500	-	136,500	-	-	-	

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Capital Improvement Plan

CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated							
										Project Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
23-Recreation																	
23024	23	R	Recreation	ADA	15%	21	p	l	24	OSIAD Grant	3,200,000	400,000	2,800,000	-	-	-	-
	23	R	Recreation	ADA	15%	21	z	l	25	Concrete Walk Replacements/Repairs	26,250	-	26,250	-	-	-	-
	23	R	Recreation			21	af	l	25	Backstop Concrete (American Legion Field)	26,250	-	26,250	-	-	-	-
	23	R	Recreation			21	cc	l	25	HVAC Improvements	131,250	-	131,250	-	-	-	-
	23	R	Recreation			21	cc	l	25	Hot Water Storage Tank and Heater (Bathhouse)	25,200	-	25,200	-	-	-	-
	23	R	Recreation	ADA	15%	21	z	l	26	Asphalt Pavement Overlay for Parking Lot	50,970	-	-	50,970	-	-	-
	23	R	Recreation			21	z	l	25	Concrete Stairs (Rec Building)	52,500	-	52,500	-	-	-	-
	23	R	Recreation			21	cc	l	28	Site Lighting (25' Pole Mounted) Replacement	40,840	-	-	-	-	40,840	-
	23	R	Recreation			21	sw	l	29	Fencing Replacement at Pool Perimeter	25,730	-	-	-	-	-	25,730
	23	R	Recreation			21	sw	l	25	Swimming Pool Equipment/Repairs	51,250	-	26,250	-	-	-	-
	23	R	Recreation	ADA	15%	21	sw	l	27	Swimming Pool Deck - Sectional Replacement	44,042	-	-	-	23,630	-	-
	23	R	Recreation			21	cc	l	25	Roofing (Rec) Asphalt Shingle Replacement	67,200	-	67,200	-	-	-	-
	23	R	Recreation	ADA	15%	21	cc	l	25	Common Floors (Rec) Replacement (Resilient Tile)	25,200	-	25,200	-	-	-	-
	23	R	Recreation			21	cc	l	25	DHW Piping Replacement	37,800	-	37,800	-	-	-	-
	23	R	Recreation			21	sw	l	25	Boiler Replacement - Bathhouse	56,700	-	56,700	-	-	-	-
	23	R	Recreation	ADA	15%	02	t	l	25	Tennis Courts	458,540	-	458,540	-	-	-	-
	23	R	Recreation	ADA	15%	21	cc	l	25	Bathroom Modifications (Rec)	63,840	-	63,840	-	-	-	-
	23	R	Recreation			21	af	l	26	Baseball Field - Netting/Fencing Extension	27,560	-	-	27,560	-	-	-
	23	R	Recreation			21	af	l	26	Baseball Field - Dugout Improvements/Renovations	44,100	-	-	44,100	-	-	-
	23	R	Recreation			21	a	l	27	Park Lighting Replacements	75,250	-	-	-	75,250	-	-
Total											4,718,522	400,000	3,796,980	122,630	98,880	40,840	25,730
Rental Property																	
		R	Rental Property			21	A	l	25	Rental Property	150,000	-	150,000	-	-	-	-
Total											150,000	-	150,000	-	-	-	-
61-Sunset Meadows																	
21011	61	P	Sunset Meadows			02	g	l	24	Turf Practice Green Replacement (Carry Over from 2022/23)	55,000	55,000	-	-	-	-	-
Total											85,500	55,000	-	-	34,730	127,630	638,140
78-Sunset Ridge																	
22018	78	C	Sunset Ridge	ADA	15%	02	p	l	24	Playground - Replacement (Carry Over from 2022/23)	175,000	175,000	-	-	-	-	-
	78	C	Sunset Ridge	ADA	15%	21	z	l	25	Asphalt Walks - Renovate with Concrete	52,500	-	52,500	-	-	-	-
Total											227,500	175,000	52,500	-	-	-	-
46-Victory																	
	46	H	Victory			21		l	27	Tennis/Basketball Court Replacement	234,860	-	-	-	234,860	-	-
Total											234,860	-	-	-	234,860	-	-
47-Virginia Terrace																	
23025	47	F	Virginia Terrace	ADA	15%	21	p	l	24	Basketball Courts Replacement	117,500	117,500	-	-	-	-	-
Total											117,500	117,500	-	-	-	-	-
57-Willow																	
	57	C	Willow	ADA	15%	21	z	l	26	Asphalt Walks - Replacement	99,230	-	-	99,230	-	-	-
Total											99,230	-	-	99,230	-	-	-

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

Capital Improvement Plan



CP#	Loc	PArea	Location Description	ADA	%	Fund	Area	Year	Description	Estimated								
										Project Amount	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29		
9-General Park Use																		
	9	G	General Park Use	ADA	100%	21	A	I	26	ADA Transition Plan Projects	450,000	-	30,000	30,000	30,000	30,000	30,000	
23026	9	G	General Park Use			02	A	I	24	School District IGA Improvements	185,000	85,000	100,000	-	-	-	-	
	9	G	General Park Use	ADA	15%	21	z	I	26	Path Replacement	375,000	-	25,000	25,000	25,000	25,000	25,000	
	9	G	General Park Use			21	A	I	26	Boundary & Topographic Surveys	75,000	-	25,000	25,000	25,000	-	-	
	9	G	General Park Use	ADA	15%	21	af	I	26	Athletic & Concrete Repairs & Replacements - General	1,175,000	-	125,000	75,000	75,000	75,000	75,000	
23027	9	R	General Park Use			21	af	I	24	Demolition of Property	155,000	155,000	-	-	-	-	-	
	9	G	General Park Use			21	A	I	25	Rekey All Facilities	105,000	-	105,000	-	-	-	-	
Total											2,520,000	240,000	410,000	155,000	155,000	130,000	130,000	
97-Vehicle/Equipment Replacements																		
23029	97	G	Vehicle/Equipment Replacement			21	ve	I	24	Arbor Care Boom Truck Replacement	165,000	165,000	-	-	-	-	-	
23030	97	G	Vehicle/Equipment Replacement			21	ve	I	24	Electrical Boom Truck Replacement (Reimbursed from PDRMA)	165,000	165,000	-	-	-	-	-	
22020	97	G	Vehicle/Equipment Replacement			21	ve	I	22	Garbage Truck Replacement (Carry Over from 2022/23)	120,000	120,000	-	-	-	-	-	
23031	97	G	Vehicle/Equipment Replacement			21	ve	I	24	Turf Tractor Replacement	70,400	70,400	-	-	-	-	-	
23032	97	G	Vehicle/Equipment Replacement			21	ve	I	24	Utility Vehicles for Snow Removal (2)	92,400	92,400	-	-	-	-	-	
23033	97	G	Vehicle/Equipment Replacement			21	ve	I	24	Tilt-Bed Trailer	16,500	16,500	-	-	-	-	-	
	97	G	Vehicle/Equipment Replacement			21	ve	I	26	Vehicle & Equipment Replacements (Dump Body, Lift Gate, and two Plows)	2,370,290	-	157,500	165,380	173,640	182,330	191,440	
Total											2,999,590	629,300	157,500	165,380	173,640	182,330	191,440	
Contingency & Land Acquisition																		
23028		G	Contingency & Land Acquisition			21	la	I	26	Land Acquisition (new)	1,900,000	400,000	100,000	100,000	100,000	100,000	100,000	
Total											1,900,000							
Total Projects											34,772,349	5,338,580	10,172,320	3,613,750	2,580,320	1,602,240	3,787,080	

*Projects identified through the 2014-2022 Comprehensive Plan & 2017 Survey of Residents

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

LEGAL DOCUMENTS



**ORDINANCE NO. 727
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, 2023
AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL, 2024**

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 25th day of April, 2023 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, 2023 and ending April 30, 2024 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, 2023 and ending on the thirtieth (30th) day of April, 2024:

	Budget	Appropriation
I. CORPORATE FUND		
Salaries & Wages	\$ 2,816,060	\$ 3,097,666
Insurance	547,170	601,887
Commodities	336,500	370,150
Utilities	152,260	167,486
Contractual Services	1,246,260	1,370,886
Maintenance and Repairs	493,290	542,619
Marketing & Community Relations	131,460	144,606
Transfers In/Out	1,400,000	1,540,000
I. CORPORATE FUND TOTAL		\$ 7,835,300

	Budget	Appropriation
II. RECREATION FUND		
Salaries & Wages	\$ 3,673,470	\$ 4,040,817
Insurance	338,410	372,251
Commodities & Supplies	476,530	524,183
Utilities	466,240	512,864
Contractual Services	618,790	680,669
Maintenance & Repairs	365,000	401,500
Program Expense	3,962,790	4,359,069
Marketing & Community Relations	74,000	81,400
Debt Service	340,000	374,000
Capital Outlay	1,818,680	2,000,548
Provision for Contingency	150,000	165,000
II. RECREATION FUND TOTAL		\$ 13,512,301
	Budget	Appropriation
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND		
Salaries & Wages	\$ 163,530	\$ 179,883
Insurance	14,520	15,972
Commodities & Supplies	34,720	38,192
Utilities	26,970	29,667
Contractual Services	31,350	34,485
Maintenance & Repairs	27,550	30,305
Marketing & Community Relations	550	605
IIA. RECREATION - NICKOL KNOLL GOLF CLUB FUND TOTAL		\$ 329,109
	Budget	Appropriation
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB		
Salaries & Wages	\$ 862,360	\$ 948,596
Insurance	75,840	83,424
Pension/FICA Expense	45,350	49,885
Commodities & Supplies	210,720	231,792
Utilities	75,830	83,413
Contractual Services	127,280	140,008
Maintenance & Repairs	28,740	31,614
Marketing & Community Relations	6,900	7,590
IIB. RECREATION - ARLINGTON LAKES GOLF CLUB FUND TOTAL		\$ 1,576,322

	Budget	Appropriation
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND		
Salaries & Wages	\$ 686,060	\$ 754,666
Insurance	69,680	76,648
Pension/FICA Expense	56,700	62,370
Commodities & Supplies	28,730	31,603
Utilities	72,570	79,827
Contractual Services	51,910	57,101
Maintenance & Repairs	10,300	11,330
Marketing & Community Relations	850	935
Capital Outlay	-	-
IIC. RECREATION - FOREST VIEW RACQUET & FITNESS CLUB FUND TOTAL		\$ 1,074,480
	Budget	Appropriation
IID. RECREATION - HERITAGE TENNIS CLUB FUND		
Salaries & Wages	\$ 588,800	\$ 647,680
Insurance	103,640	114,004
Pension/FICA Expense	28,400	31,240
Commodities & Supplies	25,700	28,270
Utilities	53,520	58,872
Contractual Services	68,520	75,372
Maintenance & Repairs	18,000	19,800
Marketing & Community Relations	6,600	7,260
Capital Outlay	-	-
IID. RECREATION - HERITAGE TENNIS CLUB FUND TOTAL		\$ 982,498
	Budget	Appropriation
IIE. RECREATION - ARLINGTON RIDGE CENTER FUND		
Salaries & Wages	\$ 356,660	\$ 392,326
Insurance	20,520	22,572
Pension/FICA Expense	36,320	39,952
Commodities & Supplies	38,600	42,460
Utilities	239,590	263,549
Contractual Services	84,660	93,126
Maintenance & Repairs	23,000	25,300
Pool Expenditures	476,930	524,623
Fitness Expenditures	387,200	425,920
Marketing & Community Relations	2,500	2,750
IIDE. RECREATION - ARLINGTON RIDGE CENTER FUND TOTAL		\$ 1,832,578

	Budget	Appropriation
III. PENSION & SOCIAL SECURITY FUND		
IMRF Pension	\$ 1,137,200	\$ 1,250,920
FICA	836,560	920,216
III. PENSION FUND & SOCIAL SECURITY TOTAL		\$ 2,171,136
	Budget	Appropriation
IV. INSURANCE FUND		
Liability Premiums	\$ 55,670	\$ 61,237
Workers' Compensation	129,850	519,400
Unemployment Compensation	70,370	281,480
IV. INSURANCE FUND TOTAL		\$ 862,117
	Budget	Appropriation
V. PUBLIC AUDIT FUND		
Audit Services	\$ 33,840	\$ 37,224
V. PUBLIC AUDIT FUND TOTAL		\$ 37,224
	Budget	Appropriation
VI. MUSEUM FUND		
Salaries & Wages	\$ 164,540	\$ 180,994
Insurance	19,880	21,868
Commodities & Supplies	7,850	8,635
Utilities	4,250	4,675
Contractual Services	15,100	16,610
Program Expense	39,750	43,725
Marketing & Community Relations	2,400	2,640
VI. MUSEUM FUND TOTAL		\$ 279,147
	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	433,350	476,685
VII. ADA FUND TOTAL		\$ 1,261,359
	Budget	Appropriation
VIII. DEBT SERVICE FUND		
Bank Charges	\$ 1,650	\$ 1,815
Interest	318,990	350,889
Principal	2,095,000	2,304,500
VIII. DEBT SERVICE FUND TOTAL		\$ 2,657,204

	Budget	Appropriation
VIV. CAPITAL PROJECTS FUND		
Capital Projects	\$ 3,273,530	\$ 3,600,883
Professional Services	30,000	33,000
VIII. DEBT SERVICE FUND TOTAL		\$ 3,600,883
SUMMARY OF FUNDS		
I. CORPORATE FUND		\$ 7,835,300
II. RECREATION FUND		13,512,301
IIA. NICKOL KNOLL GOLF CLUB FUND		329,109
IIB. ARLINGTON LAKES GOLF CLUB FUND		1,576,322
IIC. FOREST VIEW RACQUET & FITNESS CLUB FUND		1,074,480
IID. HERITAGE TENNIS CLUB FUND		982,498
IIE. ARLINGTON RIDGE CENTER FUND		1,832,578
III. PENSION & SOCIAL SECURITY FUND		2,171,136
IV. INSURANCE FUND		862,117
V. AUDIT FUND		37,224
VI. MUSEUM FUND		279,147
VII. NWSRA FUND		1,261,359
VIII. DEBT SERVICE FUND		2,657,204
VIV. CAPITAL PROJECTS FUND		3,600,883
TOTAL SUMMARY OF ALL FUNDS		\$ 38,011,658

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2024 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$28,426,563.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$35,603,300.
- c. An estimate of the expenditures contemplated for the fiscal year is \$34,058,200.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$29,971,663.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$16,734,170.

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 25th day of April, 2023:

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, 2023
AND ENDING April 30, 2024**

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, 2023 and ending April 30, 2024, are estimated as follows:

ESTIMATE OF REVENUE

<u>Source</u>	<u>Amount</u>
Real Estate Taxes	\$ 16,734,170
Grant Proceeds	308,000
Replacement Taxes	743,370
Rental Income	241,200
Interest Income	692,630
NWSRA Administration Fee	141,350
Donations & Misc Revenues	587,090
Recreation Program Fees	6,830,500
Scholarships/Discounts	(80,000)
Swimming Pool Revenues	1,777,780
Fitness Revenue	601,900
Tennis Club Revenues	2,349,340
Golf Club Revenues	1,816,970
Transfer In	<u>1,400,000</u>
Total Revenue	\$ 35,603,300

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Arlington Heights Park District this 25th day of April, 2023.

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, 2023 and ending April 30, 2024," as adopted by the Board of Commissioners at its properly convened meeting held on the 25th day of April, 2023, 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



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 of the statistical information experienced a decline in 2019/20 and 2020/21. The District began to rebound in most of the following statistics in 2021/22 and returned to pre-pandemic operations in 2022/23.

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 2023/24 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	2021/22	Projected 2022/23	Proposed 2023/24
Population	75,101	75,101	75,101	75,101	75,525	75,525	75,525	75,525	74,409	74,409	74,409
Parks											
Number	58	58	58	58	58	58	58	58	58	58	58
Owned Acres	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.42	457.50
Leased Acres	258.56	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	715.98	713.98	713.98
Facilities											
Playgrounds	44	44	44	44	44	44	44	44	44	44	44
Swimming Pools	6	6	6	6	6	6	6	6	6	6	6
Recreation Centers	5	5	5	5	5	5	5	5	5	5	5
Outdoor Skating Rinks	9	9	9	9	9	9	9	9	9	9	9
Indoor Racquet Clubs	2	2	2	2	2	2	2	2	2	2	2
Tennis Courts	14	14	14	14	14	14	14	14	14	14	14
Racquetball Courts	6	6	6	6	6	6	6	6	6	6	6
Pickleball	0	0	0	0	0	0	0	0	16	16	16
18 Hole Golf Course	1	1	1	1	1	1	1	1	1	1	1
9 Hole Golf Course	1	1	1	1	1	1	1	1	1	1	1
Driving Range	1	1	1	1	1	1	1	1	1	1	1
Football Fields	3	3	3	3	3	3	3	3	3	3	3
Ball Diamonds	43	43	43	43	43	43	43	43	43	43	43
Basketball Courts	31	31	31	31	31	31	31	31	31	31	31
Outdoor Tennis Courts	50	50	50	50	50	50	50	48	43	43	43
Picnic Areas	17	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	16.3 miles
Public Swim											
Attendance	166,528	162,469	154,964	193,472	169,949	138,214	172,698	85,124	169,295	190,219	192,410
Recreation Programs											
Registrants	44,850	45,088	46,935	46,800	43,200	43,955	40,195	14,927	31,952	39,423	41,394
Classes Offered (less cancelled)	3,859	4,109	3,573	3,538	3,567	3,820	3,689	3,250	3,234	4,224	4,351
Golf Club Rounds											
Arlington Lakes	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	44,338	41,000	40,000
Nickol Knoll	13,872	15,421	16,771	14,300	15,170	16,000	15,170	20,121	18,385	16,000	16,500
Racquet Club Memberships											
Forest View Tennis/Racquetball	862	843	773	820	742	760	647	634	654	659	640
Heritage Tennis Club	468	485	539	451	542	451	531	534	631	630	650
Racquet Club Court Use %											
Forest View Tennis	76%	77%	71%	70%	63%	70%	70%	71%	72%	72%	72%
Heritage Tennis Club	55%	56%	56%	54%	51%	54%	61%	51%	58%	70%	75%
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	3,003,056,986	3,153,209,835	3,247,806,130
Tax Rate (per \$100 assessed value)	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.526	0.542

General Information Statistics Per Capita



	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Projected 2022/23	Proposed 2023/24
Population	75,101	75,101	75,101	75,101	75,525	75,525	75,525	75,525	74,409	74,409	74,409
Number People per Household	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
Market Value of Home	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Acres	715.98	715.98	715.98	715.98	715.98	715.98	715.98	715.98	713.98	713.98	713.98
Parks	58	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	22,841,985	25,313,410	28,382,640
Cost per Capita	333	426	331	318	396	319	321	263	307	340	381
Cost per Acre	34,961	44,695	34,758	33,378	41,817	33,628	33,821	27,764	31,992	35,454	39,753
Cost per Household	803	1,027	799	767	955	768	773	632	737	820	919
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	15,456,156	16,126,410	16,734,170
Cost per Capita	197	197	203	189	182	183	185	192	208	217	225
Cost per Acre	20,668	20,710	21,273	19,798	19,149	19,343	19,565	20,204	21,648	22,587	23,438
Cost per Household	475	476	489	455	437	442	447	460	499	522	542
Cost per Taxpayer	627	630	619	483	489	508	452	464	516	521	536
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	5,197,866	6,216,420	6,830,500
Program Enrollment	44,850	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	39,423	41,394
Average Revenue per Registrant	123	125	125	132	154	154	145	125	163	158	165
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	2,699,494	3,708,350	4,002,540
Classes Offered (less cancelled)	3,859	4,109	3,573	3,538	3,651	3,820	3,689	3,250	3,080	4,224	4,351
Average Expense per Class	954	860	1,039	1,111	1,039	993	900	348	876	878	920
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	1,226,964	1,242,320	1,433,020
Arlington Lakes Golf Club Rounds	43,141	40,291	5,604	39,495	41,853	41,500	46,258	44,414	44,338	41,000	40,000
Cost per Round	27	34	157	29	30	30	25	25	28	30	36
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	1,575,378	1,764,520	1,869,980
Racquet Club Memberships	1,330	1,328	1,312	1,271	1,284	1,284	1,211	1,168	1,275	1,289	1,290
Cost per Member	1,113	1,103	1,391	1,101	1,134	1,134	1,184	1,189	1,236	1,369	1,450
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	3,003,056,986	3,153,209,835	3,247,806,130
Tax Rate (per \$100 assessed value)	0.633	0.636	0.625	0.488	0.494	0.513	0.457	0.469	0.521	0.526	0.542

Public Swimming Pool Attendance



Pool	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Camelot	15,871	15,588	20,386	16,337	18,119	19,493	10,144	9,958	13,922
Frontier	24,347	24,001	30,654	25,625	27,000	25,779	-	19,431	19,915
Heritage	19,831	18,883	28,345	24,291	22,049	22,097	-	11,009	16,816
Pioneer	27,614	27,272	31,530	25,584	29,239	31,153	9,903	26,228	23,579
Recreation	17,995	12,575	18,114	15,702	1,621	16,766	18,842	22,882	22,227
Olympic / ARC	56,811	56,645	64,443	62,410	25,586	57,410	46,235	79,787	98,951
All Pools	162,469	154,964	193,472	169,949	123,614	172,698	85,124	169,295	195,410

*Olympic renamed to Arlington Ridge Center in 2020

** 2022-23 pool attendance includes projection for March-Apr '23 at ARC

Recreation Program Statistics

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Summer											
Programs Offered	1,263	1,245	1,223	999	1,243	1,285	1,242	1,415	1,776	1,204	1,714
Programs Closed	219	230	234	160	198	204	149	273	248	1,027	1,592
Programs Cancelled	350	311	213	269	265	279	272	190	477	156	110
Residents Enrolled	9,703	8,113	8,002	7,808	7,987	7,974	6,471	14,379	4,840	9,965	13,752
Non-Residents Enrolled	1,422	715	1,086	1,217	1,103	1,006	1,380	1,777	673	1,122	2,259
Total Enrolled	11,125	8,828	9,088	9,025	9,090	8,980	7,851	16,156	5,513	11,087	16,011
Fall											
Programs Offered	1,635	1,615	1,535	1,253	1,216	1,362	1,376	1,168	1,463	1,108	1,477
Programs Closed	379	407	348	374	298	308	419	260	219	741	1,140
Programs Cancelled	374	330	266	286	308	310	230	199	496	181	158
Residents Enrolled	15,396	14,213	12,466	11,470	12,716	11,717	12,486	10,684	3,496	10,001	12,253
Non-Residents Enrolled	3,499	1,642	2,379	2,471	2,164	1,338	2,803	2,473	801	1,860	1,435
Total Enrolled	18,895	15,855	14,845	13,941	14,880	13,055	15,289	13,157	4,297	11,861	13,688
Winter											
Programs Offered	890	867	902	984	925	910	898	959	702	592	1,376
Programs Closed	258	249	222	236	227	244	239	294	233	237	571
Programs Cancelled	244	212	147	160	172	187	149	133	260	91	75
Residents Enrolled	6,182	5,738	6,635	8,217	7,663	7,255	6,488	6,425	2,163	4,317	8,312
Non-Residents Enrolled	1,205	1,067	1,181	1,735	1,328	1,415	1,190	1,019	387	764	1,412
Total Enrolled	7,387	6,805	7,816	9,952	8,991	8,670	7,678	7,444	2,550	5,081	9,724
Spring											
Programs Offered	939	1,253	1,236	1,203	1,066	1,040	1,164	766	734	625	-
Programs Closed	225	237	187	208	179	191	205	214	89	13	-
Programs Cancelled	226	268	161	151	167	170	209	97	192	21	-
Residents Enrolled	12,018	11,697	11,885	11,960	12,047	11,714	11,144	2,944	2,008	3,503	-
Non-Residents Enrolled	1,903	1,665	1,454	2,057	1,725	1,321	1,993	494	559	420	-
Total Enrolled	13,921	13,362	13,339	14,017	13,773	13,036	13,137	3,438	2,567	3,923	-
All Seasons											
Programs Offered	4,727	3,859	4,109	3,573	4,450	4,597	4,680	4,308	4,675	3,529	4,567
Programs Closed	1,081	1,123	991	978	902	947	1,012	1,041	789	2,018	3,303
Programs Cancelled	1,194	1,121	787	866	912	946	860	619	1,425	449	343
Program Cancellation Rate	25.3%	29.0%	19.2%	24.2%	20.5%	20.6%	18.4%	14.4%	30.5%	12.7%	7.5%
Residents Enrolled	43,299	39,761	38,988	39,455	40,414	38,673	36,589	34,432	12,507	27,786	34,317
Non-Residents Enrolled	8,029	5,089	6,100	7,480	8,708	8,325	8,325	8,010	2,420	4,166	5,106
Total Enrolled	51,328	44,850	45,088	46,935	46,734	43,850	43,955	40,195	14,927	31,952	39,423
Percent Change											
Programs	29.7%	-18.4%	6.5%	-13.0%	24.5%	-8.0%	1.8%	-7.9%	8.5%	-18.1%	-2.3%
Participants	-1.7%	-12.6%	0.5%	4.1%	-0.4%	-6.7%	0.2%	-8.6%	-62.9%	-20.5%	164.1%

Winter and Spring programming were combined in Spring of 2023 and reported within the Winter statistics.

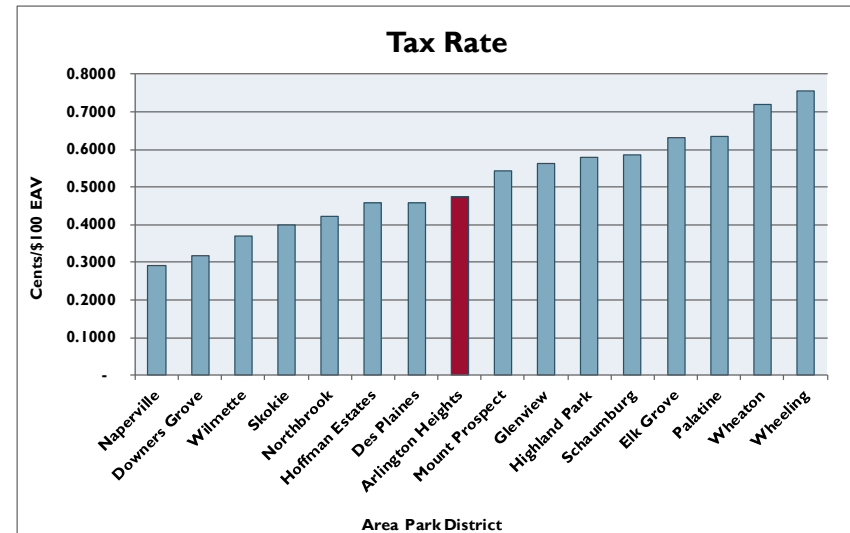
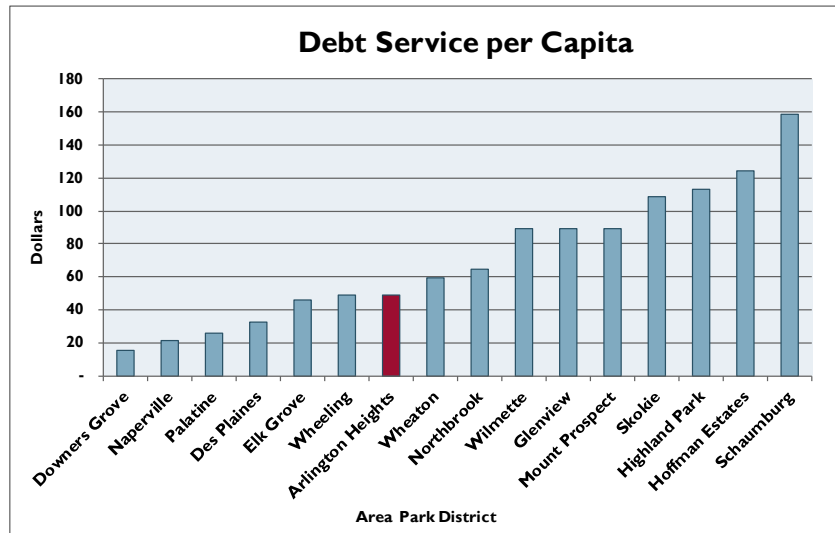
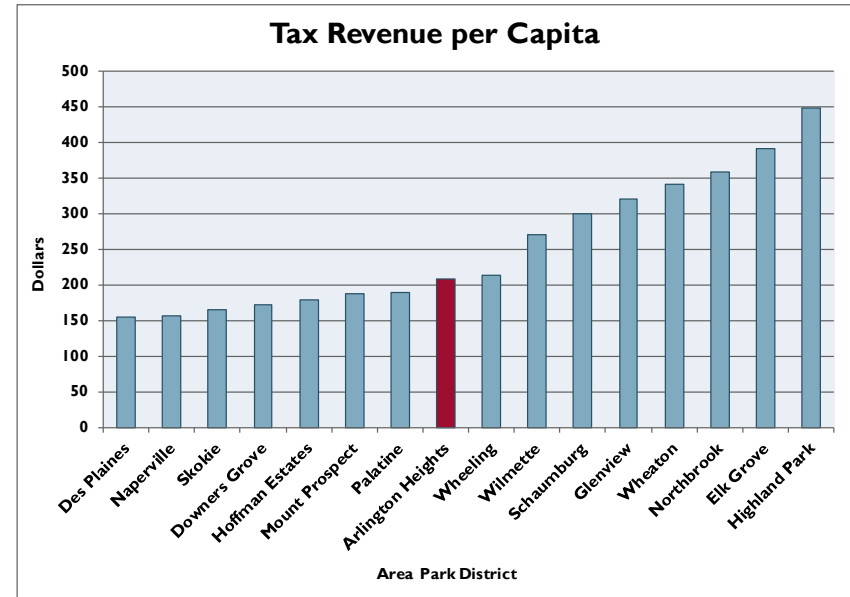
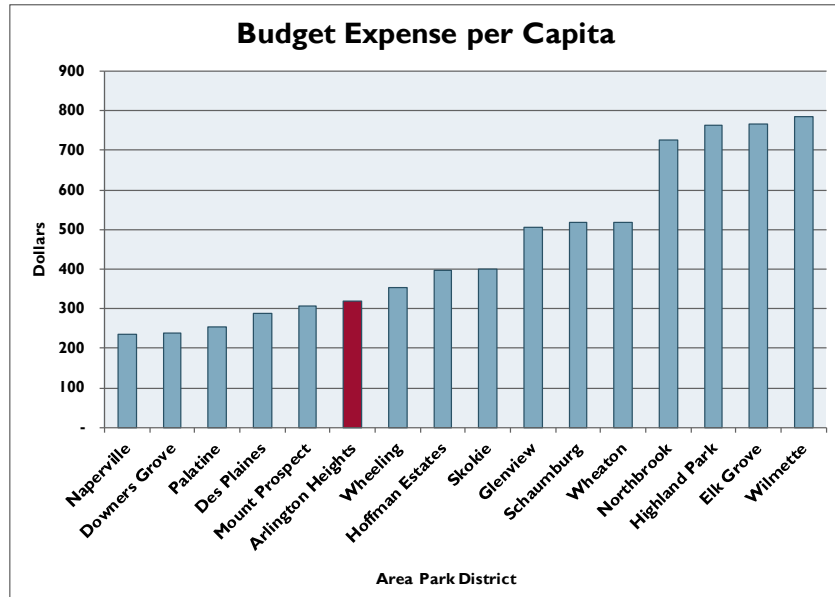
Golf Rounds – Arlington Lakes

Month	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	5 Year Average
May	6,487	5,600	4,593	*Closed	5,772	5,985	5,437	3,267	7,085	5,982	5,551
June	6,906	6,737	1,011	*Closed	7,430	6,596	6,793	7,263	7,204	7,150	7,001
July	7,370	7,542	*Closed	6,347	7,501	7,656	7,455	8,410	8,074	7,382	7,795
August	8,154	6,907	*Closed	6,135	8,001	7,428	7,368	8,183	7,877	7,406	7,652
September	4,821	4,577	*Closed	3,946	5,130	4,679	5,209	5,853	5,751	4,719	5,242
October	3,759	3,534	*Closed	3,103	2,725	2,270	2,612	4,065	3,681	3,751	3,276
November	1,549	850	*Closed	1,510	1,620	648	683	2,893	1,362	1,555	1,428
December	620	901	*Closed	55	-	1,199	1,159	271	-	133	552
January	40	94	*Closed	-	-	-	75	333	-	5	83
February	11	-	*Closed	-	-	-	497	-	183	35	143
March**	273	722	*Closed	840	783	465	501	800	770	100	527
April**	3,151	2,827	*Closed	3,018	2,449	2,569	-	3,000	2,360	2,200	2,026
Total	43,141	40,291	5,604	24,954	41,411	39,495	37,789	44,338	44,347	40,418	41,277

* Course closed for renovation

**March and April 2022 are estimated rounds

Area Park District Comparisons – Most Recent Budgets



Source: Most recent local government comprehensive annual financial reports

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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
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

Grant History



Park/Location	Project	Grant/Donation Source	Year	Amount
Frontier	Pool Renovation	OSLAD	2002	400,000
Prairie	Ballfield Renovation	Legislative	2002	20,000
Museum	Irish Fest	Illinois Arts Council	2002	1,000
Museum	Website development - Kids Connect	IDNR	2002	10,000
Museum	Historic Trading Card Series	IDNR - Museum Operating Grant	2002	7,602
Carefree Park	Playground Renovation	Legislative	2002	50,000
Museum	Irish Fest	Illinois Arts Council	2003	500
Forest View	Lighting Improvements	Illinois Clean Energy Grant	2005	36,720
Sunset Meadows	Pathway and Recreation Amenities	OSLAD	2007	400,000
Administration Center	Replace Magnetic Ballasts	Illinois Clean Energy Grant	2007	6,192
Recreation Programs	Responsible Sports & Community Grant	Liberty Mutual	2008	2,500
Memorial Park	Park Improvements	Legislative	2008	25,000
Patriots	Playground Renovation	Legislative	2008	50,000
Camelot Park	Pedestrian Bridge Replacement	Legislative	2009	55,000
Lake Arlington	Playground Renovation	Legislative	2009	90,000
Recreation Programs	Family Reading Program / Literacy	Target	2009	1,500
Recreation Programs	Enrichment for Preschoolers	Target	2011	2,000
Forest View	Tennis Court Improvements	USTA	2012	14,000
Frontier Park	Outdoor Recreation Amenities	OSLAD	2012	400,000
Museum	Museum Campus Signs	IDNR	2014	43,800
Camelot Park	Community Center Renovation	PARC	2014	2,500,000
Lake Arlington	Park Improvements	OSLAD	2016	400,000
Museum	Pop Shop Play Area	Rotary Grant/Frontier Days	2017	2,900
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2018	34,250
Lake Arlington	Park Improvements	ComEd/Green Regions	2018	20,000
Museum	Cleaning of Artifacts	Rotary Grant	2018	2,259
Museum	Carpeting and Preservation of Items	Illinois Main Street Organization of Realtors	2018	5,600
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2019	38,113
Recreation Park	Park Improvements (\$400,000)	OSLAD - returned due to Covid-19	2020	-
Museum	Digital Technology	Rotary Grant	2020	1,511
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2021	9,100
Nickol Knoll/ALGC	Path Improvements/Pond Shoreline Stabilization	Village of Arlington Heights American Rescue Plan Act (ARPA)	2022	500,000
CAP	Before and After School Programming	CDBG and Village of Arlington Heights	2022	39,000
Total all grants received				<u>\$ 8,965,097</u>

Economic Characteristics of the District



Employer	2022 Number of Employees	Percentage of Total District
Northwest Community Hospital	3,600	4.8%
School District #214	1,700	2.3%
HSBC Finance Corp.	1,500	2.0%
Lutheran Home	800	1.1%
Robert Bosch Tool Corporation	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
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
2021	2,128,509,582	684,432,131	1,574,501	188,507,829	3,003,056,986	0.521	9,009,170,958

Tax Payer Name	2020 Equalized Assessed Value	Percentage of District's Total EAV
Robert F. Rohrman	\$58,244,415	1.79%
Lutheran Village	43,894,779	1.35%
E. Property Tax Ridge Plaza	36,726,225	1.13%
JRK Property Holdings	20,916,630	0.64%
Town & Country Chicago	20,700,000	0.64%
200 Arlingotn Place	19,200,000	0.59%
Amcap Northpoint LLC	18,953,979	0.58%
Stonebridge Real Estate	18,882,993	0.58%
RMR Group Five Star Senior Living	17,982,558	0.55%
Wilke Road 3850 LLC	12,880,077	0.40%
	\$268,381,656	8.26%

Taxing Body	Outstanding Debt	Percent	Amount
Cook County	\$2,642,000,000	1.874%	\$49,511,080
Cook County Forest Preserve District	130,570,000	1.874%	2,446,882
Metropolitan Water Reclamation District	2,694,934,000	1.910%	51,473,239
The Village of Arlington Heights	61,499,590	93.083%	57,245,663
Village of Mount Prospect	166,911,008	2.720%	4,539,980
Village of Palatine	40,680,000	0.099%	40,274
City of Prospects Heights	8,995,000	7.920%	712,404
City of Rolling Meadows	14,537,218	0.647%	94,056
Community Consolidated School District Number 15	43,375,000	0.823%	356,976
Community Consolidated School District Number 21	88,265,000	20.727%	18,294,687
School District Number 23	10,500,000	36.907%	3,875,235
School District Number 25	40,250,000	96.141%	38,696,753
School District Number 57	5,970,000	3.712%	221,606
School District Number 59	28,830,000	14.383%	4,146,619
High School District Number 214	27,650,000	32.684%	9,037,126
William Rainey Harper College Number 512	254,770,000	15.973%	40,694,412
Total Overlapping Bonded Debt			\$281,386,991

Recreation Program & Club Fees



Recreation Programs							Athletics						
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change	Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Aquatics							Athletics						
Summer Youth Water Polo	\$ 138.00	\$ 142.00	\$ 146.00	\$ 1,800.00	\$ 185.00	-90%	House Soccer	\$ 75.00	\$ 77.00	\$ 81.00	\$ 84.00	\$ 84.00	0%
One On One Coaching	\$ 25.00	\$ 30.00	\$ 31.00	\$ 32.00	N/A	N/A	Girls Lacrosse Beginner	\$ 200.00	\$ 200.00	N/A	N/A	N/A	N/A
Competitive stroke clinic	\$ 9.00	\$ 9.25	\$ 10.00	\$ 10.50	N/A	N/A	Girls Lacrosse Advanced	\$ 300.00	\$ 300.00	N/A	N/A	N/A	N/A
Preseason swim workouts	\$ 9.00	\$ 9.25	\$ 10.00	\$ 10.50	\$ 80.00	662%	Youth Volleyball	\$ 89.00	\$ 89.00	\$ 95.00	\$ 99.00	\$ 99.00	0%
Certified scuba diver course	\$ 300.00	\$ 310.00	N/A	N/A	N/A	N/A	Aces U7-U9	\$ 1,250.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0%
Try Scuba	\$ 125.00	\$ 130.00	N/A	N/A	N/A	N/A	Aces U10	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	N/A	N/A
Snorkeling	\$ 50.00	\$ 52.00	N/A	N/A	N/A	N/A	Aces U11-U15	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	0%
Kickoff to Interpark	\$ 8.00	\$ 8.25	\$ 9.00	\$ 9.25	N/A	N/A	Aces High School GIRLS	\$ 1,550.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	0%
School Year Youth Water Polo	\$ 8.25	\$ 8.50	\$ 8.75	\$ 80.00	\$ 82.40	3%	Aces High School BOYS	N/A	N/A	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	0%
Splashball	\$ 6.00	\$ 6.25	\$ 6.50	\$ 6.75	N/A	N/A	Aces Futsal (per class fee)	N/A	N/A	\$ 14.28	\$ 15.71	\$ 17.14	9%
Swim School (per class fee)	\$ 9.25	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.50	5%	Adult Volleyball	\$ 375.00	\$ 385.00	\$ 525.00	\$ 575.00	\$ 585.00	2%
Junior Swim School (per class fee)	\$ 9.25	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.50	5%	Aces 1hr Soccer Camp	\$ 16.00	\$ 19.00	\$ 19.00	\$ 23.00	\$ 25.00	9%
Water Babies/Toddlers (per class fee)	\$ 7.37	\$ 7.60	\$ 7.80	\$ 8.25	\$ 8.50	3%	Aces 3hr Soccer Camp (per class fee)	\$ 32.00	\$ 35.00	\$ 35.00	\$ 39.00	\$ 41.00	5%
Semi-Private Lessons (per class fee)	\$ 16.50	\$ 20.00	\$ 20.00	\$ 21.00	\$ 22.00	5%	Aces 1.5hr Adv Camps (per class fee)	\$ 32.00	\$ 37.00	\$ 37.00	\$ 41.00	\$ 43.00	5%
Junior Lifeguarding	\$ 8.25	\$ 8.50	N/A	N/A	N/A	N/A	Evening Camp 1 day a week (per class fee)	\$ 26.66	\$ 29.16	\$ 29.16	N/A	N/A	N/A
Community Lifeguarding	\$ 150.00	\$ 155.00	N/A	N/A	N/A	N/A	Evening Camp 2 days a week (per class fee)	\$ 25.00	\$ 24.58	\$ 24.58	N/A	N/A	N/A
Windy City Diving (per class fee)	\$ 12.86	\$ 13.25	\$ 15.00	\$ 15.50	\$ 16.00	3%	Aces Pre K 3-yr Old (per class fee)	\$ 12.14	\$ 12.85	\$ 12.85	\$ 12.50	\$ 13.75	10%
Aquatics-Birthday Parties							Aces Pre K 4-5yr Old (per class fee)						
Center - Old Fashion, Princess, Sports, Cooking	\$ 275.00	\$ 290.00	\$ 290.00	\$ 300.00	\$ 350.00	17%	Aces Junior Aces (per class fee)	\$ 12.31	\$ 12.50	\$ 12.50	\$ 12.31	\$ 13.08	6%
Center - Magic, Art	\$ 295.00	\$ 310.00	\$ 310.00	\$ 320.00	\$ 350.00	9%	Aces House Indoor (per class fee)	\$ 12.14	\$ 12.71	\$ 14.17	\$ 15.00	\$ 17.14	14%
Gold Pool Party	\$ 405.00	\$ 420.00	\$ 420.00	\$ 435.00	N/A	N/A	Hoops n Headers - 6hr	\$ 39.80	\$ 39.80	\$ 39.80	N/A	N/A	N/A
Silver Pool Party	\$ 360.00	\$ 375.00	\$ 375.00	\$ 390.00	N/A	N/A	Hoops n Headers 1.25hr post camp	\$ 11.00	\$ 11.00	\$ 11.00	N/A	N/A	N/A
Bronze Pool Party	\$ 330.00	\$ 345.00	\$ 345.00	\$ 360.00	N/A	N/A	Youth V-Ball Clinics (per class fee)	\$ 17.50	\$ 20.00	\$ 21.00	\$ 24.75	\$ 24.75	0%
Aquatics-Daily Admissions							Lacrosse Girls Clinics						
Daily Admission - Res.	\$ 6.00	\$ 7.00	\$ 7.00	\$ 8.00	\$ 9.00	13%	High Five Sports Camps	\$ 19.29	\$ 20.00	N/A	N/A	N/A	N/A
Daily Admission - NR	\$ 8.00	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	8%	Youth Basketball	\$ 14.16	\$ 15.00	\$ 16.00	N/A	N/A	N/A
AM Wading Pool - Res.	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%	Men's Basketball	\$ 88.00	\$ 91.00	\$ 94.00	\$ 97.00	\$ 100.00	3%
AM Wading Pool - Non-Res.	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	0%	Men's Basketball - spring & summer	\$ 570.00	\$ 595.00	\$ 600.00	\$ 620.00	\$ 640.00	3%
Daily Admission - Evenings - Res.	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 7.00	40%	Men's Basketball - fall & winter	\$ 800.00	\$ 825.00	\$ 825.00	\$ 850.00	\$ 880.00	4%
Daily Admission - Evenings - NR	\$ 6.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 10.00	43%	Softball - men's 12" summer	\$ 800.00	\$ 825.00	\$ 750.00	\$ 775.00	\$ 800.00	3%
Olympic: Lap/Senior Swim - Res	\$ 4.00	\$ 7.00	\$ 7.00	\$ 8.00	\$ 9.00	13%	Softball - co-ed 14" summer	\$ 800.00	\$ 800.00	\$ 750.00	\$ 775.00	\$ 800.00	3%
Olympic: Lap/Senior Swim - NR	\$ 6.00	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	8%	Softball - men's 16" summer	\$ 650.00	\$ 700.00	\$ 750.00	\$ 775.00	\$ 800.00	3%
Aquatics-Special Events							Softball - women's 12" summer						
Pool Egg Hunt	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	0%	Softball - women's 16" summer	\$ 650.00	\$ 700.00	\$ 750.00	\$ 775.00	\$ 800.00	3%
Teen Night	\$ 10.00	\$ 10.00	\$ 15.00	\$ 15.00	\$ 15.00	0%	Softball - men's 12" spring	\$ 400.00	\$ 425.00	\$ 450.00	\$ 440.00	\$ 450.00	2%
Youth Triathlon	\$ 35.00	\$ 40.00	\$ 45.00	\$ 40.00	\$ 45.00	13%	Softball - men's 12" fall	\$ 725.00	\$ 750.00	\$ 750.00	\$ 775.00	\$ 800.00	3%
Aquatics-Swim Teams							Pre T-Ball						
Muskies Winter 8 & Under	\$ 320.00	\$ 330.00	\$ 340.00	\$ 412.00	\$ 424.00	3%	T-Ball	\$ 6.15	\$ 6.66	\$ 6.92	\$ 7.10	\$ 7.39	4%
Muskies Winter 9 & 10 yr olds	\$ 340.00	\$ 350.00	\$ 360.00	\$ 412.00	\$ 424.00	3%	Rookie Ball	\$ 6.15	\$ 6.66	\$ 6.92	\$ 7.10	\$ 7.39	4%
Muskies Winter 11 & 12 yr olds	\$ 395.00	\$ 405.00	\$ 416.00	\$ 194.00	\$ 509.00	162%	Saturday Morning T-ball program	\$ 10.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.50	4%
Muskies Winter 13 & up	\$ 550.00	\$ 565.00	\$ 580.00	\$ 567.00	\$ 584.00	3%	Indoor Youth Sports Classes (tball, basketball)	N/A	\$ 8.16	\$ 8.50	N/A	N/A	N/A
Muskies Summer 8 & Under	\$ 245.00	\$ 252.00	\$ 260.00	\$ 224.00	\$ 231.00	3%	Canine Commons						
Muskies Summer 9 & 10 yr olds	\$ 245.00	\$ 252.00	\$ 260.00	\$ 224.00	\$ 231.00	3%	Canine Commons - 1 dog	\$ 55.00	\$ 55.00	\$ 55.00	\$ 60.00	\$ 60.00	0%
Muskies Summer 11 & 12 yr olds	\$ 250.00	\$ 258.00	\$ 265.00	\$ 247.00	\$ 254.00	3%	Canine Commons - additional dog	\$ 30.00	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	0%
Muskies Summer 13 & up	\$ 314.00	\$ 322.00	\$ 332.00	\$ 247.00	\$ 254.00	3%	Canine Commons - key fob replacement	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	60%
Muskies 15-18 Boys	N/A	N/A	N/A	\$ 258.00	\$ 266.00	3%							
Muskies 15-18 Girls	N/A	N/A	N/A	\$ 464.00	\$ 478.00	3%							
Interpark Swim Team	\$ 180.00	\$ 185.00	\$ 190.00	\$ 195.00	\$ 200.00	3%							
Aquatics-Water Exercise													
Water Exercise Daily fee	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%							

Recreation Program & Club Fees



Recreation Programs													
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change	Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
CAP - Children at Play							Centers						
Before - 5 days D21	\$ 1,131.00	\$ 1,174.50	\$ 1,244.10	\$ 1,367.64	\$ 1,477.26	8%	Mad Science System Classes	\$ 18.38	\$ 19.00	\$ 18.00	\$ 18.00	N/A	N/A
After - 5 days D21	\$ 1,392.00	\$ 1,557.30	\$ 1,651.26	\$ 1,816.56	\$ 1,960.98	8%	Mad Science Camps	\$ 55.00	\$ 57.00	\$ 57.00	\$ 57.00	N/A	N/A
Before - 3 days D21	\$ 729.75	\$ 777.60	\$ 824.04	\$ 906.12	\$ 978.48	8%	Technology Classes	\$ 56.00	\$ 58.00	\$ 58.00	\$ 58.00	N/A	N/A
After - 3 days D21	\$ 903.00	\$ 1,031.40	\$ 1,092.96	\$ 1,200.96	\$ 1,297.08	8%	Frontier Gardens	\$ 45.00	\$ 46.35	\$ 48.00	\$ 50.00	\$ 50.00	0%
							Forest View Gardens	N/A	N/A	\$ 30.00	\$ 30.00	\$ 30.00	0%
Before - 5 days D25	\$ 1,167.75	\$ 1,219.65	\$ 1,292.31	\$ 1,420.33	\$ 1,534.51	8%	Preschool Gymnastics (per class fee)	\$ 12.13	\$ 12.49	\$ 13.00	\$ 13.00	\$ 14.00	8%
After - 5 days D25	\$ 1,427.25	\$ 1,591.60	\$ 1,686.75	\$ 1,854.56	\$ 2,003.34	8%	Youth Gymnastics (per class fee)	\$ 13.13	\$ 13.52	\$ 14.00	\$ 14.00	\$ 16.00	14%
Before - 3 days D25	\$ 756.00	\$ 810.00	\$ 858.60	\$ 943.92	\$ 1,019.52	8%	Kid's Karate Club (per class fee)	\$ 7.25	\$ 7.47	\$ 5.20	\$ 5.20	\$ 8.00	54%
After - 3 days D25	\$ 929.25	\$ 1,058.40	\$ 1,122.12	\$ 1,234.44	\$ 1,332.72	8%	Shotokan Parent / Child Karate (per class fee)	\$ 11.00	\$ 11.33	\$ 11.75	\$ 11.75	\$ 13.50	15%
Before - 5 days D59	\$ 1,189.50	\$ 1,235.25	\$ 1,308.45	\$ 1,438.38	\$ 1,553.67	8%	Shotokan Youth / Adult Karate (per class fee)	\$ 11.00	\$ 11.33	\$ 13.85	\$ 13.85	\$ 14.00	1%
After - 5 days D59	\$ 1,464.00	\$ 1,637.85	\$ 1,736.67	\$ 1,910.52	\$ 2,062.41	8%	RMHS Cheer Clinic	\$ 35.00	\$ 36.05	N/A	N/A	N/A	N/A
Before - 3 days D59	\$ 764.50	\$ 799.20	\$ 846.93	\$ 931.29	\$ 1,005.66	8%	Traditional Japanese Weaponry	\$ 12.50	\$ 12.88	N/A	N/A	N/A	N/A
After - 3 days D59	\$ 946.00	\$ 1,060.05	\$ 1,123.32	\$ 1,234.32	\$ 1,333.11	8%	Tuscan Market & Wine Shop	\$ 35.00	\$ 36.05	N/A	N/A	N/A	N/A
							Vintages Wine Shop Classes	\$ 30.00	\$ 30.90	N/A	N/A	N/A	N/A
Cultural Arts							Centers-Special Events						
Dance - 30 minute class	\$ 14.28	\$ 14.30	\$ 15.45	\$ 16.22	\$ 17.03	5%	Daddy Daughter Ball	\$ 45.00	\$ 46.00	\$ 46.00	\$ 46.00	\$ 50.00	9%
Dance - 45 minute class	\$ 10.36	\$ 10.40	\$ 11.21	\$ 11.77	\$ 12.36	5%	Bunny Basket Delivery	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	N/A	N/A
Dance - 60 minute class	\$ 8.80	\$ 8.84	\$ 9.52	\$ 9.99	\$ 10.49	5%	Winter Story Time Express	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
Dance - 75 minute class	\$ 8.00	\$ 8.01	\$ 8.65	\$ 9.09	\$ 9.54	5%	Mother Son event	\$ 39.00	\$ 46.00	\$ 46.00	\$ 46.00	N/A	N/A
Dance - camp (per hour fee)	\$ 7.78	\$ 7.74	\$ 8.41	\$ 8.84	\$ 9.28	5%	Trunk or Treat - early registration	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 10.00	11%
Vibe Dance (per hour fee)	\$ 7.71	\$ 7.71	\$ 8.17	\$ 8.51	\$ 8.94	5%	Trunk or Treat - day of registration	\$ 10.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%
Art - 45 minute class	\$ 10.54	\$ 10.46	\$ 11.18	\$ 11.63	\$ 12.10	4%							
Art - 60 minute class	\$ 9.06	\$ 9.01	\$ 9.61	\$ 10.00	\$ 10.40	4%	Day Camp						
Art - 75 minute class	\$ 9.47	\$ 9.37	\$ 10.05	\$ 10.45	\$ 10.87	4%	Day Camp (per hour fee)	\$ 5.36	\$ 5.52	\$ 5.52	\$ 5.50	\$ 5.67	3%
Art - 90 minute class	\$ 9.47	\$ 9.37	\$ 10.05	\$ 10.45	\$ 10.87	4%	AM Extended Camp (per hour fee)	\$ 5.40	\$ 5.52	\$ 5.52	\$ 5.70	\$ 6.00	5%
Art - 120 minute class	\$ 9.24	\$ 8.49	\$ 9.80	\$ 10.19	\$ 10.60	4%	PM Extended Camp (per hour fee)	\$ 5.33	\$ 5.52	\$ 5.52	\$ 5.67	\$ 5.87	4%
Drama - 45 minute class	\$ 10.42	\$ 10.46	\$ 11.05	\$ 11.39	\$ 11.73	3%	Winter & Spring Break Camp (per hour fee)	\$ 4.18	\$ 4.36	\$ 4.36	\$ 5.50	\$ 6.00	9%
Drama - 60 minute class	\$ 9.00	\$ 9.01	\$ 9.55	\$ 9.83	\$ 10.12	3%							
Drama - Plays (per hour fee)	\$ 5.61	\$ 5.67	\$ 5.95	\$ 6.13	\$ 6.31	3%	Fitness						
Drama - Camp (per hour fee)	\$ 8.67	\$ 8.76	\$ 9.20	\$ 9.47	\$ 9.75	3%	Indoor Cycling	\$ 9.00	Fitpass	Fitpass	Fitpass		N/A
Show Choir	\$ 8.80	Price with Drama	N/A	N/A	N/A	N/A	Barre Classes	\$ 12.00	Fitpass	Fitpass	Fitpass		N/A
Arts Alive Camp (per hour fee)	\$ 7.68	\$ 7.77	\$ 8.47	\$ 8.89	\$ 9.33	5%	Yoga	\$ 9.00	Fitpass	Fitpass	Fitpass		N/A
Private Music Lessons	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%	Kids Yoga	\$ 7.50	\$ 7.75	\$ -	\$ -		N/A
							Meditation	\$ 12.50	\$ 13.00	\$ 13.00	\$ 13.00		-100%
Centers							Peace Yoga - contractual	\$ 9.00	\$ 9.25	\$ 10.00	\$ 10.00		-100%
Fall Festival Days	\$ 40.00	\$ 45.00	\$ 47.00	\$ 47.00	N/A	N/A	Pilates	\$ 9.00	Fitpass	Fitpass	Fitpass		N/A
Babysitting (per day fee)	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.57	5%	Stroller Strides - contractual	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00		-100%
Home Alone (per day fee)	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	\$ 15.00	25%	Small Group Personal Training - pr hr	\$ 9.00	Varies	\$ 20.00	\$ 20.00		-100%
Glitzzy Girlz (per day fee)	\$ 29.00	\$ 30.00	\$ 31.00	\$ 31.00	\$ 32.00	3%	Personal Training - pr hr	\$ 9.00	Varies	\$ 50.00	\$ 50.00		-100%
Parent's Night Out (per day fee)	\$ 15.00	\$ 20.00	\$ 30.00	\$ 30.00	\$ 40.00	33%	Boot Camp	\$ 9.00	Fitpass	Fitpass	Fitpass		N/A
Summer Safey Crash Course	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	N/A	N/A							
Bowling (per day fee)	\$ 10.83	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.67	6%	Fitness - Memberships						
Magic (per class fee)	\$ 25.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 26.00	0%	Annual PlusPass - Res Family	N/A	\$ 852.00	\$ 937.00	\$ 937.00	\$ 937.00	0%
All Star Sports (per day fee)	\$ 12.00	\$ 12.50	\$ 12.50	\$ 12.50	\$ 13.00	4%	Annual PlusPass - NR Family	N/A	\$ 1,110.00	\$ 1,221.00	\$ 1,221.00	\$ 1,221.00	0%
Jelly Bean Sports (per day fee)	\$ 16.25	\$ 16.75	\$ 16.75	\$ 16.75	\$ 28.00	67%	Annual PlusPass - Reciprocal Family	N/A	\$ 975.00	\$ 1,073.00	\$ 1,073.00	\$ 1,073.00	0%
Skyhawks (per day fee)	\$ 26.00	\$ 27.00	\$ 27.00	\$ 31.00	\$ 32.00	3%	Monthly PlusPass - Res Family	N/A	\$ 73.00	\$ 80.00	\$ 80.00	\$ 80.00	0%
Chicago White Sox Camp (per day fee)	\$ 45.00	\$ 47.00	\$ 47.00	\$ 47.00	\$ 40.00	-15%	Monthly PlusPass - NR Family	N/A	\$ 95.00	\$ 105.00	\$ 105.00	\$ 105.00	0%
Bulls Sox Half Camp	\$ 45.00	\$ 47.00	\$ 47.00	\$ 47.00	N/A	N/A	Monthly PlusPass - Reciprocal Family	N/A	\$ 83.00	\$ 91.00	\$ 91.00	\$ 91.00	0%
Bulls Sox Full Camp	\$ 77.00	\$ 79.00	\$ 79.00	\$ 79.00	N/A	N/A	Annual PlusPass - Res Ind.	N/A	\$ 468.00	\$ 515.00	\$ 515.00	\$ 515.00	0%
Dog Obedience	\$ 10.00	\$ 10.30	\$ 11.00	\$ 11.00	N/A	N/A	Annual PlusPass - NR Ind.	N/A	\$ 702.00	\$ 772.00	\$ 772.00	\$ 772.00	0%
Irish Step - preschool	\$ 9.63	\$ 10.00	\$ 11.00	\$ 11.00	N/A	N/A	Annual PlusPass - Res Senior Ind.	N/A	\$ 420.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
Irish Step - Soft Shoe Beginner	\$ 13.63	\$ 14.00	\$ 15.00	\$ 15.00	N/A	N/A	Annual PlusPass - NR Senior Ind.	N/A	\$ 631.00	\$ 694.00	\$ 694.00	\$ 694.00	0%
Chess (per day fee)	\$ 18.33	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00	0%	Annual PlusPass - Reciprocal Ind.	N/A	\$ 616.00	\$ 678.00	\$ 678.00	\$ 678.00	0%
Mad Science	\$ 17.50	\$ 18.00	\$ 18.00	\$ 18.00	N/A	N/A	Annual PlusPass - Reciprocal Senior Ind.	N/A	\$ 560.00	\$ 616.00	\$ 616.00	\$ 616.00	0%
							Annual PlusPass - Corporate Ind.	N/A	\$ 585.00	\$ 644.00	\$ 644.00	\$ 644.00	0%

Recreation Program & Club Fees



Recreation Programs													
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change	Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Fitness - Memberships							Fitness - Memberships						
Monthly PlusPass - Res Ind.	N/A	\$ 41.00	\$ 45.00	\$ 45.00	\$ 45.00	0%	Monthly SplashPass - Reciprocal Family	N/A	\$ 27.00	\$ 30.00	\$ 30.00	\$ 30.00	0%
Monthly PlusPass - NR Ind.	N/A	\$ 61.00	\$ 67.00	\$ 67.00	\$ 67.00	0%	Annual SplashPass - Res Ind.	\$ 150.00	\$ 180.00	\$ 198.00	\$ 198.00	\$ 198.00	0%
Monthly PlusPass - Res Senior Ind.	N/A	\$ 37.00	\$ 41.00	\$ 41.00	\$ 41.00	0%	Annual SplashPass - NR Ind.	\$ 230.00	\$ 270.00	\$ 297.00	\$ 297.00	\$ 297.00	0%
Monthly PlusPass - NR Senior Ind.	N/A	\$ 55.00	\$ 61.00	\$ 61.00	\$ 61.00	0%	Annual SplashPass - Res Senior Ind.	N/A	\$ 168.00	\$ 185.00	\$ 185.00	\$ 185.00	0%
Monthly PlusPass - Reciprocal Ind.	N/A	\$ 54.00	\$ 59.00	\$ 59.00	\$ 59.00	0%	Annual SplashPass - NR Senior Ind.	N/A	\$ 243.00	\$ 267.00	\$ 267.00	\$ 267.00	0%
Monthly PlusPass - Reciprocal Senior Ind.	N/A	\$ 49.00	\$ 54.00	\$ 54.00	\$ 54.00	0%	Annual SplashPass - Reciprocal Ind.	N/A	\$ 180.00	\$ 198.00	\$ 198.00	\$ 198.00	0%
Monthly PlusPass - Corporate Ind.	N/A	\$ 51.00	\$ 56.00	\$ 56.00	\$ 56.00	0%	Annual SplashPass - Reciprocal Senior Ind.	N/A	\$ 168.00	\$ 185.00	\$ 185.00	\$ 185.00	0%
Annual PlusPass - Res Couple	N/A	\$ 732.00	\$ 805.00	\$ 805.00	\$ 805.00	0%	Annual SplashPass - Corporate Ind.	N/A	\$ 225.00	\$ 248.00	\$ 248.00	\$ 248.00	0%
Annual PlusPass - NR Couple	N/A	\$ 950.00	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00	0%	Monthly SplashPass - Res Ind.	N/A	\$ 17.00	\$ 19.00	\$ 19.00	\$ 19.00	0%
Annual PlusPass - Res Senior Couple	N/A	\$ 660.00	\$ 726.00	\$ 726.00	\$ 726.00	0%	Monthly SplashPass - NR Ind.	N/A	\$ 25.00	\$ 28.00	\$ 28.00	\$ 28.00	0%
Annual PlusPass - NR Senior Couple	N/A	\$ 855.00	\$ 941.00	\$ 941.00	\$ 941.00	0%	Monthly SplashPass - Res Senior Ind.	N/A	\$ 16.00	\$ 18.00	\$ 18.00	\$ 18.00	0%
Annual PlusPass - Reciprocal Couple	N/A	\$ 931.00	\$ 1,024.00	\$ 1,024.00	\$ 1,024.00	0%	Monthly SplashPass - NR Senior Ind.	N/A	\$ 22.00	\$ 24.00	\$ 24.00	\$ 24.00	0%
Annual PlusPass - Reciprocal Senior Couple	N/A	\$ 835.00	\$ 919.00	\$ 919.00	\$ 919.00	0%	Monthly SplashPass - Reciprocal Ind.	N/A	\$ 17.00	\$ 19.00	\$ 19.00	\$ 19.00	0%
Monthly PlusPass - Res Couple	N/A	\$ 63.00	\$ 69.00	\$ 69.00	\$ 69.00	0%	Monthly SplashPass - Reciprocal Senior Ind.	N/A	\$ 16.00	\$ 18.00	\$ 18.00	\$ 18.00	0%
Monthly PlusPass - NR Couple	N/A	\$ 81.00	\$ 89.00	\$ 89.00	\$ 89.00	0%	Monthly SplashPass - Corporate Ind.	N/A	\$ 21.00	\$ 23.00	\$ 23.00	\$ 23.00	0%
Monthly PlusPass - Res Senior Couple	N/A	\$ 57.00	\$ 63.00	\$ 63.00	\$ 63.00	0%	Annual SplashPass - Res Couple	\$ 186.00	\$ 216.00	\$ 238.00	\$ 238.00	\$ 238.00	0%
Monthly PlusPass - NR Senior Couple	N/A	\$ 73.00	\$ 80.00	\$ 80.00	\$ 80.00	0%	Annual SplashPass - NR Couple	\$ 282.00	\$ 324.00	\$ 356.00	\$ 356.00	\$ 356.00	0%
Monthly PlusPass - Reciprocal Couple	N/A	\$ 78.00	\$ 86.00	\$ 86.00	\$ 86.00	0%	Annual SplashPass - Res Senior Couple	N/A	\$ 192.00	\$ 211.00	\$ 211.00	\$ 211.00	0%
Monthly PlusPass - Reciprocal Senior Couple	N/A	\$ 72.00	\$ 79.00	\$ 79.00	\$ 79.00	0%	Annual SplashPass - NR Senior Couple	N/A	\$ 291.00	\$ 320.00	\$ 320.00	\$ 320.00	0%
Annual FitPass - Res Family	N/A	\$ 684.00	\$ 752.00	\$ 752.00	\$ 752.00	0%	Annual SplashPass - Reciprocal Couple	N/A	\$ 216.00	\$ 238.00	\$ 238.00	\$ 238.00	0%
Annual FitPass - NR Family	N/A	\$ 889.00	\$ 978.00	\$ 978.00	\$ 978.00	0%	Annual SplashPass - Reciprocal Senior Couple	N/A	\$ 192.00	\$ 211.00	\$ 211.00	\$ 211.00	0%
Monthly FitPass - Res Family	N/A	\$ 59.00	\$ 65.00	\$ 65.00	\$ 65.00	0%	Monthly SplashPass - Res Couple	N/A	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	0%
Monthly FitPass - NR Family	N/A	\$ 76.00	\$ 84.00	\$ 84.00	\$ 84.00	0%	Monthly SplashPass - NR Couple	N/A	\$ 29.00	\$ 32.00	\$ 32.00	\$ 32.00	0%
Annual FitPass - Res Ind.	N/A	\$ 312.00	\$ 343.00	\$ 343.00	\$ 343.00	0%	Monthly SplashPass - Res Senior Couple	N/A	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	0%
Annual FitPass - NR Ind.	N/A	\$ 468.00	\$ 515.00	\$ 515.00	\$ 515.00	0%	Monthly SplashPass - NR Senior Couple	N/A	\$ 26.00	\$ 29.00	\$ 29.00	\$ 29.00	0%
Annual FitPass - Res Senior Ind.	N/A	\$ 276.00	\$ 304.00	\$ 304.00	\$ 304.00	0%	Monthly SplashPass - Reciprocal Couple	N/A	\$ 20.00	\$ 22.00	\$ 22.00	\$ 22.00	0%
Annual FitPass - NR Senior Ind.	N/A	\$ 421.00	\$ 463.00	\$ 463.00	\$ 463.00	0%	Monthly SplashPass - Reciprocal Senior Couple	N/A	\$ 18.00	\$ 20.00	\$ 20.00	\$ 20.00	0%
Annual FitPass - Corporate Ind.	N/A	\$ 390.00	\$ 429.00	\$ 429.00	\$ 429.00	0%	Annual BasicPass - Res Family	N/A	\$ 48.00	\$ 53.00	\$ 53.00	\$ 106.00	100%
Monthly FitPass - Res Ind.	N/A	\$ 28.00	\$ 31.00	\$ 31.00	\$ 31.00	0%	Annual BasicPass - NR Family	N/A	\$ 144.00	\$ 158.00	\$ 158.00	\$ 205.00	30%
Monthly FitPass - NR Ind.	N/A	\$ 41.00	\$ 45.00	\$ 45.00	\$ 45.00	0%	Annual BasicPass - Res Couple	N/A	\$ 36.00	\$ 40.00	\$ 40.00	\$ 80.00	100%
Monthly FitPass - Res Senior Ind.	N/A	\$ 25.00	\$ 28.00	\$ 28.00	\$ 28.00	0%	Annual BasicPass - NR Couple	N/A	\$ 108.00	\$ 119.00	\$ 119.00	\$ 155.00	30%
Monthly FitPass - NR Senior Ind.	N/A	\$ 37.00	\$ 41.00	\$ 41.00	\$ 41.00	0%	Annual BasicPass - Res Ind.	N/A	\$ 24.00	\$ 26.00	\$ 26.00	\$ 52.00	100%
Monthly FitPass - Corporate Ind.	N/A	\$ 35.00	\$ 39.00	\$ 39.00	\$ 39.00	0%	Annual BasicPass - NR Ind.	N/A	\$ 72.00	\$ 79.00	\$ 79.00	\$ 103.00	30%
Annual FitPass - Res Couple	N/A	\$ 588.00	\$ 647.00	\$ 647.00	\$ 647.00	0%	ARC 30 day pass - Res Ind.	N/A	\$ 45.00	\$ 50.00	\$ 50.00	\$ 55.00	10%
Annual FitPass - NR Couple	N/A	\$ 764.00	\$ 840.00	\$ 840.00	\$ 840.00	0%	ARC 30 day pass - NR Ind.	N/A	\$ 65.00	\$ 72.00	\$ 72.00	\$ 77.00	7%
Annual FitPass - Res Senior Couple	N/A	\$ 528.00	\$ 581.00	\$ 581.00	\$ 581.00	0%	ARC 10 guest pass sheet - Res	N/A	\$ 80.00	\$ 88.00	\$ 88.00	\$ 99.00	13%
Annual FitPass - NR Senior Couple	N/A	\$ 687.00	\$ 756.00	\$ 756.00	\$ 756.00	0%	Summer Only SplashPass - Res Family	\$ 213.00	\$ 220.00	\$ 50.00	\$ 205.00	\$ 229.00	12%
Monthly FitPass - Res Couple	N/A	\$ 50.00	\$ 55.00	\$ 55.00	\$ 55.00	0%	Summer Only SplashPass - NR Family	\$ 320.00	\$ 330.00	\$ 75.00	\$ 307.00	\$ 331.00	8%
Monthly FitPass - NR Couple	N/A	\$ 66.00	\$ 73.00	\$ 73.00	\$ 73.00	0%	Summer Only SplashPass - Res Ind.	\$ 117.00	\$ 128.00	\$ 25.00	\$ 119.00	\$ 131.00	10%
Monthly FitPass - Res Senior Couple	N/A	\$ 46.00	\$ 51.00	\$ 51.00	\$ 51.00	0%	Summer Only SplashPass - NR Ind.	\$ 181.00	\$ 198.00	\$ 38.00	\$ 178.00	\$ 190.00	7%
Monthly FitPass - NR Senior Couple	N/A	\$ 59.00	\$ 65.00	\$ 65.00	\$ 65.00	0%	Summer Only SplashPass - Res Couple	\$ 164.00	\$ 160.00	\$ 40.00	\$ 149.00	\$ 167.00	12%
Annual SplashPass - Res Family	\$ 246.00	\$ 300.00	\$ 330.00	\$ 330.00	\$ 330.00	0%	Summer Only SplashPass - NR Couple	\$ 244.00	\$ 240.00	\$ 60.00	\$ 223.00	\$ 241.00	8%
Annual SplashPass - NR Family	\$ 376.00	\$ 450.00	\$ 495.00	\$ 495.00	\$ 495.00	0%	Summer Only ARC add-on SplashPass - Res Family	N/A	\$ 40.00	\$ 40.00	N/A	N/A	N/A
Annual SplashPass - Reciprocal Family	N/A	\$ 300.00	\$ 330.00	\$ 330.00	\$ 330.00	0%	Summer Only ARC add-on SplashPass - NR Family	N/A	\$ 60.00	\$ 60.00	N/A	N/A	N/A
Monthly SplashPass - Res Family	N/A	\$ 27.00	\$ 30.00	\$ 30.00	\$ 30.00	0%	Summer Only ARC add-on SplashPass - Res Ind.	N/A	\$ 16.00	\$ 16.00	N/A	N/A	N/A
Monthly SplashPass - NR Family	N/A	\$ 40.00	\$ 44.00	\$ 44.00	\$ 44.00	0%	Summer Only ARC add-on SplashPass - NR Ind.	N/A	\$ 24.00	\$ 24.00	N/A	N/A	N/A

Recreation Program & Club Fees



Recreation Programs						
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Fitness - Memberships						
Summer Only ARC add-on SplashPass - Res Couple	N/A	\$ 26.00	\$ 26.00	N/A	N/A	N/A
Summer Only ARC add-on SplashPass - NR Couple	N/A	\$ 39.00	\$ 39.00	N/A	N/A	N/A
Annual Caregiver Pass - Res	\$ 55.00	\$ 60.00	\$ 70.00	\$ 80.00	\$ 80.00	0%
Annual Caregiver Pass - NR	\$ 75.00	\$ 85.00	\$ 95.00	\$ 105.00	\$ 105.00	0%
Summer Only Caregiver Pass - Res	N/A	\$ 30.00	\$ 30.00	\$ 35.00	\$ 41.00	17%
Summer Only Caregiver Pass - NR	N/A	\$ 45.00	\$ 45.00	\$ 50.00	\$ 56.00	12%
ARC-Daily Admissions						
Fitness Center Daily Admission - Res	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00	\$ 13.00	8%
Fitness Center Daily Admission - NR	\$ 15.00	\$ 15.00	\$ 15.00	\$ 18.00	\$ 18.00	0%
Open Gym - Res	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	\$ 7.00	40%
Open Gym - NR	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	\$ 10.00	25%
Track - Res	\$ 3.00	\$ 3.00	\$ 3.00	\$ 5.00	\$ 7.00	40%
Track - NR	\$ 5.00	\$ 5.00	\$ 5.00	\$ 8.00	\$ 10.00	25%
Lake						
Sail Camp - all day	\$ 32.00	\$ 32.00	\$ 33.00	\$ 34.00	\$ 34.50	1%
Sail Camp - half day	\$ 21.00	\$ 21.00	\$ 21.50	\$ 22.00	\$ 22.50	2%
Adventure Camp	\$ 56.00	\$ 57.00	\$ 57.00	\$ 59.00	\$ 59.50	1%
Zombie Camp	\$ -	\$ 25.40	\$ 33.00	\$ 26.00	\$ 28.00	8%
Museum						
Adult Classes	\$ 15.00	\$ 15.45	\$ 15.45	\$ 15.90	\$ 16.00	1%
Youth Classes	\$ 15.00	\$ 15.45	\$ 15.45	\$ 15.90	\$ 16.00	1%
Family programs	\$ 30.00	\$ 30.90	\$ 33.00	\$ 35.00	\$ 36.00	3%
Camps - Full day	\$ 175.00	\$ 180.00	\$ 190.00	\$ 198.00	\$ 250.00	26%
Camps - Half Day	\$ 90.00	\$ 92.70	\$ 95.00	\$ 99.00	\$ 120.00	21%
School visit	\$ 6.00	\$ 6.00	\$ 6.00	\$ 7.00	\$ 8.00	14%
Scout visit	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.00	\$ 10.00	25%
Teas Programs	\$ 25.00	\$ 45.00	\$ 45.00	\$ 50.00	\$ 52.00	4%
Preschool						
Kal Camp (per hour fee)	\$ 5.38	\$ 5.54	\$ 5.65	\$ 6.00	\$ 6.67	11%
Adult Tot Time out (per hour fee)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	0%
Lunch Bunch (per day fee)	\$ 7.97	\$ 7.97	\$ 8.20	\$ 8.50	\$ 8.75	3%
Cooking and Crafty Creations	\$ 8.50	\$ 8.62	\$ 9.00	\$ 9.00	N/A	N/A
What's Cooking	\$ 8.50	\$ 8.62	\$ 8.75	\$ 8.75	N/A	N/A

Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Preschool						
Time Together (per class fee)	\$ 13.33	\$ 13.33	\$ 13.33	\$ 13.78	\$ 13.78	0%
On My Way (per class fee)	\$ 15.37	\$ 15.67	\$ 15.67	\$ 16.07	\$ 16.07	0%
All On My Own (per class fee)	\$ 12.22	\$ 12.22	\$ 12.22	\$ 12.55	\$ 12.55	0%
Preschool 2 days a week, 3-4 year olds	\$ 1,184.00	\$ 1,208.00	\$ 1,256.00	\$ 1,295.00	\$ 1,360.00	5%
Preschool 3 days a week, 4-5 year olds	\$ 1,808.00	\$ 1,844.00	\$ 1,917.00	\$ 1,977.00	\$ 2,079.00	5%
Safety Town (per class fee)	\$ 15.20	\$ 15.20	\$ 15.20	\$ 15.64	\$ 15.95	2%
Kid Rock (per class fee)	\$ 10.50	\$ 10.50	\$ 10.50	\$ 11.15	\$ 11.50	3%
Kindermusik (per class fee)	\$ 10.00	\$ 10.50	\$ 10.50	\$ 17.50	\$ 18.00	3%
Seniors						
Fitness - 60 minute	\$ 8.20	\$ 8.20	\$ 8.20	\$ 8.20	\$ 10.00	22%
Fitness - 90 minute	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	\$ 10.50	0%
Bridge (per hour fee)	\$ 9.25	\$ 9.25	\$ 10.00	\$ 10.00	\$ 13.00	30%
Mah Jongh	\$ 8.25	\$ 8.50	\$ 8.50	N/A	N/A	N/A
Senior Dance (per hour fee)	\$ 8.00	\$ 8.25	\$ 8.50	\$ 8.75	\$ 10.00	14%
Line Dance	\$ 8.00	\$ 8.00	\$ 8.00	N/A	N/A	N/A
Art (per hour fee)	\$ 13.00	\$ 13.00	\$ 13.25	\$ 13.50	\$15-\$20	N/A
Crochet/Knitting (per hour fee)	\$ 9.00	\$ 9.00	\$ 9.50	\$ 9.75	\$ 9.60	-2%
Quilting (per hour fee)	\$ 6.00	\$ 6.50	\$ 8.00	\$ 8.25	\$ 8.00	-3%
Woodcarving	\$ 5.00	\$ 5.00	\$ 5.00	N/A	N/A	N/A
Luncheons	\$ 32.00	\$ 33.00	\$ 44.00	\$ 45.00	\$ 45.00	0%
Seniors-Memberships						
Silver Fitness Pass - 6mos	\$ 146.00	\$ 146.00	\$ 146.00	\$ 146.00	\$ 144.00	-1%
Silver Fitness Pass - 1 year	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	\$ 215.00	0%
Fun & Fit Punch Pass-14 visits	N/A	N/A	N/A	N/A	\$ 75.00	New
Athletic Club - 6 mos	\$ 119.00	\$ 118.00	\$ 118.00	\$ 118.00	\$ 118.00	0%
Athletic Club - 1 year	\$ 179.00	\$ 178.00	\$ 178.00	\$ 178.00	\$ 178.00	0%
AAC Punch Pass-14 visits	N/A	N/A	N/A	N/A	\$ 75.00	New
Combo Pass - 6 mos	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	\$ 187.00	0%
Combo Pass - 1 year	\$ 336.00	\$ 335.00	\$ 335.00	\$ 335.00	\$ 335.00	0%
Tour Club - individual	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Tour Club - 2 people	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	0%
Wood Shop - 1 day	\$ 12.00	\$ 12.00	\$ 14.00	\$ 14.00	\$ 14.00	0%
Wood Shop - 6 visit	\$ 48.00	\$ 48.00	\$ 54.00	\$ 48.00	\$ 48.00	0%
Wood Shop - 10 visit	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	0%
Woodshop Annual Pass					\$ 115.00	New

Recreation Program & Club Fees



Tennis - Forest View Racquet & Fitness Club and Heritage Tennis Club						
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Tennis Memberships						
Student	N/A	\$ 90.00	\$ 100.00	\$ 100.00	\$ 100.00	0%
Adult	N/A	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	0%
Family	N/A	\$ 462.00	\$ 462.00	\$ 462.00	\$ 462.00	0%
Racquetball Memberships						
Unlimited Racquetball	N/A	\$ 420.00	\$ 420.00	\$ 420.00	\$ 432.00	3%
Unlimited Plus One (Same Household)	N/A	\$ 516.00	\$ 516.00	\$ 516.00	\$ 540.00	5%
Indoor Lessons Group & Private 10 weeks, 1 hr per week						
10 & Under Member/Non-Member	N/A	\$ 21.22	\$ 21.86	\$ 22.52	\$ 23.00	2%
Student	N/A	\$ 21.22	\$ 21.86	\$ 22.52	\$ 24.00	7%
Adult Beginner Member/Non-Member	N/A	\$ 23.48	\$ 24.18	\$ 24.91	\$ 25.00	0%
Adult Member	N/A	\$ 23.48	\$ 24.18	\$ 24.91	\$ 25.00	0%
Private Group Lesson Fee, Hourly Rate						
1 Hour - Member	N/A	\$ 24.41	\$ 25.14	\$ 25.89	\$ 27.00	4%
1 Hour - Non-Member	N/A	\$ 29.46	\$ 30.34	\$ 31.25	\$ 33.00	6%
Adult 1.5 Hour - Member	N/A	\$ 22.33	\$ 23.00	\$ 23.69	\$ 24.40	3%
Adult 1.5 Hour - Non-Member	N/A	\$ 25.67	\$ 26.44	\$ 27.23	\$ 28.05	3%
Outdoor Tennis Court Permit Fees (13 week session), hourly rate						
Class "A" Courts may be lighted; Rec Centers, Centennial	N/A	\$ 60.00	\$ 75.00	\$ 100.00	\$ 120.00	20%
Class "B" Courts	N/A	\$ 40.00	\$ 50.00	\$ 75.00	\$ 80.00	7%
Commercial Court Reservations seasonal only/per hour	N/A	\$ 10.00	\$ 10.00	\$ 10.00	\$ 30.00	200%
Pickleball Courts	N/A	N/A	N/A	\$ 75.00	\$ 80.00	7%
Other Fees						
Early Cancellation (Less than One Year)	N/A	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Reenrollment Fee (Less than One Year)	N/A	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	0%
Locker Room Fee per use	N/A	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Guest Fee Non-Member Student	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	20%
Fitness Studio Rental Hourly	N/A	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%
Permanent Court Time Deposit	N/A	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0%

Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Permanent Court Time Prime and Non-Prime per hour						
Prime Time Tennis	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 31.00	3%
Non-Prime Time Tennis	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	9%
2 Hour Monday-Thursday 7-9 pm or After May 5 9-11 am	N/A	\$ 32.00	\$ 32.00	\$ 32.00	\$ 32.00	0%
Tennis Student Standby per Hour	N/A	\$ 18.00	\$ 20.00	\$ 20.00	\$ 22.00	10%
Early Bird Court Rate	N/A	\$ 18.00	\$ 20.00	\$ 20.00	\$ 24.00	20%
Racquetball Prime	N/A	\$ 12.00	\$ 12.00	\$ 12.00	\$ 15.00	25%
Racquetball Non-Prime	N/A	\$ 6.00	\$ 8.00	\$ 8.00	\$ 10.00	25%
Racquetball Summer Prime & Non-Prime	N/A	\$ 6.00	\$ 8.00	\$ 8.00	\$ 10.00	25%
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	\$ 4.00	\$ 6.00	50%
Staffing Cost per hour	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	0%
Private Group Lesson Fee						
Member	N/A	\$ 129.00	\$ 129.00	\$ 132.00	\$ 120.00	-9%
Non Member	N/A	\$ 88.00	\$ 90.00	\$ 90.00	\$ 92.00	2%
3 Persons	N/A	\$ 126.00	\$ 129.00	\$ 129.00	\$ 132.00	2%
4 Persons	N/A	\$ 156.00	\$ 160.00	\$ 160.00	\$ 164.00	2%
Adult Drill Hourly Rate						
Academy	N/A	\$ 23.50	\$ 24.50	\$ 25.00	\$ 26.00	4%
High Performance	N/A	N/A	N/A	\$ 28.00	\$ 30.00	7%
Nonmember - Add \$50 to session fee	N/A	N/A	N/A	N/A	N/A	N/A
Outdoor Recreation Program Lesson, Hourly Rate						
Junior Lessons - 1 hour	N/A	\$ 10.93	\$ 11.80	\$ 12.15	\$ 13.15	8%
Private Lesson Fees per hour						
Member - Max 2 persons	N/A	\$ 80.00	\$ 80.00	\$ 82.00	\$ 84.00	2%
Non Member Max 2 Persons	N/A	\$ 82.00	\$ 82.00	\$ 86.00	\$ 90.00	5%
Senior Staff Member	N/A	\$ 85.00	\$ 90.00	\$ 95.00	\$ 100.00	5%
Senior Staff Non Member	N/A	\$ 92.00	\$ 95.00	\$ 100.00	\$ 110.00	10%
Private Racquetball Lessons						
Hourly Rate 1 Hour Member	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 50.00	11%

Recreation Program & Club Fees



Arlington Lakes Golf Club							
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change	
Greens Fees							
Regular Rate Weekdays - 9 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 24.00	\$ 25.00	4%	
Regular Rate Weekdays - 18 Holes	\$ 35.00	\$ 36.00	\$ 37.00	\$ 38.00	\$ 40.00	5%	
Regular Rate Holiday/Weekend Rate - 18 Holes	\$ 39.00	\$ 39.00	\$ 41.00	\$ 43.00	\$ 45.00	5%	
Regular Rate Holiday/Weekend Rate - 18 Holes 12pm-Twilight	\$ 30.00	\$ 32.00	\$ 34.00	\$ 36.00	N/A	N/A	
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 2pm	\$ 26.00	\$ 26.00	\$ 27.00	\$ 28.00	\$ 30.00	7%	
Regular Rate Holiday/Weekend Rate - 18 Holes - Twilight 2pm	N/A	N/A	N/A	\$ 25.00	\$ 27.00	8%	
Resident Rate Weekdays - 9 Holes	\$ 20.00	\$ 20.00	\$ 21.00	\$ 22.00	N/A	N/A	
Resident Rate Weekdays - 18 Holes	\$ 30.00	\$ 30.00	\$ 30.00	\$ 32.00	\$ 33.00	3%	
Resident Rate Holiday/Weekend Rate - 18 Holes	\$ 34.00	\$ 35.00	\$ 36.00	\$ 38.00	\$ 40.00	5%	
Resident Rate 18 Holes 11am-Twilight	\$ 26.00	\$ 26.00	\$ 26.00	\$ 29.00	N/A	N/A	
Resident Rate Twilight	\$ 22.00	\$ 22.00	N/A	N/A	N/A	N/A	
Resident Seniors - 9 Holes (until 3pm)	\$ 15.00	\$ 15.00	\$ 16.00	\$ 17.00	\$ 19.00	12%	
Resident Seniors - 18 Holes	\$ 24.00	\$ 24.50	\$ 24.50	\$ 26.00	\$ 27.00	4%	
Resident Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00	0%	
Resident Juniors - 18 Holes	\$ 22.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	0%	
Regular Seniors - 9 Holes (until 3pm)	\$ 18.00	\$ 19.00	\$ 19.00	\$ 20.00	\$ 21.00	5%	
Regular Seniors - 18 Holes	\$ 28.00	\$ 29.00	\$ 29.00	\$ 31.00	\$ 32.00	3%	
Regular Juniors - 9 Holes (until 3pm, after 2pm weekends)	\$ 12.00	\$ 12.00	\$ 13.00	\$ 13.00	N/A	N/A	
Regular Juniors - 18 Holes	\$ 22.00	\$ 23.00	\$ 23.00	\$ 23.00	N/A	N/A	
Res FT College Student-Weekday 9 Holes	\$ 12.00	\$ 12.00	\$ 13.00	\$ 13.00	\$ 14.00	8%	
Res FT College Student-Weekday/Weekend/Holidays 18 Holes	\$ 22.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 24.00	4%	
Non-Resident Adult - 9 Holes (after 3pm)	\$ 22.00	\$ 22.00	\$ 23.00	\$ 25.00	\$ 25.00	0%	
Early Bird Weekend - Back 9 Holes Regular Rate	\$ 26.00	\$ 26.00	\$ 27.00	\$ 28.00	\$ 28.00	0%	
Early Bird Weekend - Back 9 Holes Resident Rate	\$ 20.00	\$ 20.00	\$ 23.00	\$ 25.00	N/A	N/A	
Twilight Regular Rate - 9 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 25.00	N/A	N/A	
Adult - 3 Hole Rate	\$ 9.00	\$ 9.00	\$ 10.00	\$ 11.00	\$ 11.00	0%	
Junior/Senior - 3 Hole Rate	\$ 6.00	\$ 6.00	\$ 7.00	\$ 8.00	\$ 8.00	0%	
Adult - 6 Hole Rate	\$ 14.00	\$ 14.00	\$ 15.00	\$ 16.00	\$ 16.00	0%	
Junior/Senior - 3 Hole Rate	\$ 9.00	\$ 9.00	\$ 10.00	\$ 10.00	\$ 10.00	0%	
Season Pass - All Residents Only							
Residents - Individual Unlimited	\$ 1,100.00	\$ 1,100.00	\$ 1,175.00	\$ 1,295.00	\$ 1,400.00	8%	
Residents - Individual Limited	\$ 795.00	\$ 845.00	\$ 895.00	\$ 985.00	N/A	N/A	
Residents - Couples Pass Unlimited	\$ 1,975.00	\$ 1,975.00	\$ 2,100.00	\$ 2,300.00	\$ 2,500.00	9%	
Resident Senior Plus Anytime weekdays/weekends after 12 noon	N/A	N/A	\$ 875.00	\$ 970.00	\$ 1,100.00	13%	
Resident - Senior (Weekday Only)	\$ 695.00	\$ 735.00	\$ 775.00	\$ 850.00	N/A	N/A	
Resident - Senior Couple	N/A	N/A	N/A	N/A	\$ 1,900.00	N/A	
Resident - Junior Limited (12-17 yrs)	\$ 350.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	0%	
League Fees							
Resident 9 Holes	\$ 20.00	\$ 20.00	\$ 21.00	\$ 22.00	\$ 18.00	-18%	
Non-resident 9 Holes	\$ 22.00	\$ 22.00	\$ 23.00	\$ 24.00	\$ 22.00	-8%	
Monday Junior League	\$ 8.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	0%	
Pro Shop Services							
Handicap Service Fee	\$ 30.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 40.00	14%	

Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Golf Car Rental Fees						
Golf Car Weekdays 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 26.00	8%
Golf Car Holiday/Weekend 9 Holes	\$ 22.00	\$ 22.00	\$ 22.00	\$ 24.00	\$ 26.00	8%
Golf Car Weekdays 189 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 38.00	\$ 40.00	5%
Golf Car Holiday/Weekend 18 Holes	\$ 36.00	\$ 36.00	\$ 36.00	\$ 38.00	\$ 40.00	5%
Golf Car Senior 9 Holes	\$ 18.00	\$ 18.00	\$ 18.00	\$ 20.00	\$ 22.00	10%
Golf Car Senior 18 Holes	\$ 28.00	\$ 30.00	\$ 30.00	\$ 32.00	\$ 34.00	6%
Golf Car League 9 Holes	N/A	N/A	N/A	N/A	\$ 20.00	N/A
Golf Car League 18 Holes	N/A	N/A	N/A	N/A	\$ 32.00	N/A
Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 4.00	\$ 5.00	\$ 5.00	0%
Pull Car Holiday/Weekend 9 Holes	\$ 3.00	\$ 3.00	\$ 4.00	\$ 5.00	\$ 5.00	0%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 6.00	\$ 7.00	\$ 7.00	0%
Pull Car Holiday/Weekend 18 Holes	\$ 4.00	\$ 4.00	\$ 6.00	\$ 7.00	\$ 7.00	0%
Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 8.00	\$ 10.00	\$ 15.00	\$ 10.00	-33%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 15.00	\$ 16.00	\$ 22.00	\$ 15.00	-32%
Lesson Fees						
Resident Group Adult	\$ 70.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 95.00	0%
Non-Resident Group Adult	\$ 75.00	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	5%
Resident Youth (8-17 yrs)	\$ 70.00	\$ 80.00	\$ 80.00	\$ 85.00	\$ 85.00	0%
Non-Resident Youth (8-17 yrs)	\$ 75.00	\$ 85.00	\$ 85.00	\$ 90.00	\$ 95.00	6%
Private Lessons (w/golf pro per half hour)	\$ 45.00	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	0%
Golf Association Fee	\$ 7.00	\$ 8.00	\$ 8.00	N/A	N/A	N/A
Permanent Tee Time Fee	\$ 140.00	\$ 140.00	\$ 160.00	\$ 180.00	\$ 200.00	11%
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	0%
Hearth Banquet Room Rental Rates Per Hour						
M-F 8am-4pm	\$ 70.00	\$ 140.00	\$ 150.00	\$ 150.00	\$ 100.00	-29%
M-Th 4pm-10pm	\$ 65.00	\$ 97.50	\$ 97.50	\$ 97.50	\$ 143.75	47%
Friday 6pm-Midnight	\$ 80.00	\$ 131.25	\$ 143.75	\$ 143.75	\$ -	-100%
S-S 11am-6pm	\$ 90.00	\$ 125.00	\$ 137.50	\$ 137.50	\$ 137.50	10%
Saturday 6pm-Midnight	\$ 99.00	\$ 162.50	\$ 173.75	\$ 173.75	\$ 175.00	8%
Sunday 6pm-11pm	\$ 80.00	\$ 90.00	\$ 112.50	\$ 137.50	\$ 175.00	94%
Festival Room Rates Per Hour						
M-F 8am-4pm	N/A	\$ 133.33	\$ 133.33	\$ 133.33	\$ 150.00	13%
M-Th 4pm-10pm	N/A	\$ 110.00	\$ 110.00	\$ 110.00	\$ 150.00	36%
Friday 6pm-Midnight	N/A	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	-100%
S-S 11am-4pm	N/A	\$ 116.67	\$ 133.33	\$ 133.33	\$ 200.00	71%
Saturday 6pm-10pm	N/A	\$ 150.00	\$ 183.33	\$ 183.33	\$ 200.00	33%
Sunday 6pm-10pm	N/A	\$ 86.67	\$ 120.00	\$ 120.00	\$ 200.00	131%
Driving Range Fees						
Training Bucket of Balls	\$ 4.50	\$ 4.50	\$ 4.50	\$ 5.00	\$ 6.00	20%
Small Pail Bucket of Balls	\$ 7.00	\$ 7.50	\$ 8.00	\$ 8.00	\$ 9.00	13%
Large Pail Bucket of Balls	\$ 9.50	\$ 9.50	\$ 9.50	\$ 10.00	\$ 11.00	10%
Xlarge Pail Bucket of Balls	\$ 17.00	\$ 17.00	\$ 17.00	\$ 18.00	\$ 19.00	6%
10 Large Pail Bucket of Balls	\$ 75.00	\$ 80.00	\$ 80.00	\$ 85.00	\$ 90.00	6%
Group Rate Golf Balls (20 or more)	N/A	N/A	N/A	N/A	N/A	N/A
Golf Club Rentals per Club	\$ 1.00	\$ 1.00	\$ 1.00	\$ 2.00	N/A	N/A

Recreation Program & Club Fees



Nickol Knoll Golf Club						
Description	2019/20	2020/21	2021/22	2022/23	2023/24	% Change
Greens Fees						
Golf Rate Weekdays 9 Holes	\$ 14.00	\$ 14.00	\$ 15.00	\$ 15.00	\$ 15.00	0%
Golf Rate WeekEnds 9 Holes	\$ 16.00	\$ 16.00	\$ 17.00	\$ 18.00	\$ 18.00	0%
Golf Rate WeekEnds 9 Holes Replay	\$ 10.00	\$ 11.00	\$ 12.00	\$ 12.00	\$ 12.00	0%
Senior Rate Weekdays 9 Holes	N/A	N/A	\$ 12.00	\$ 12.00	\$ 12.00	0%
Senior Rate WeekEnds 9 Holes	N/A	N/A	N/A	N/A	\$ 15.00	N/A
Senior Rate 9 Holes Replay	\$ 10.00	\$ 11.00	N/A	N/A	\$ 9.00	N/A
Junior Rate Weekdays 9 Holes	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0%
Junior Rate Weekend 9 Holes	N/A	N/A	N/A	N/A	\$ 12.00	N/A
Resident Punch Card - 10 Punches	\$ 120.00	\$ 125.00	\$ 135.00	\$ 140.00	\$ 140.00	0%
Junior/Senior Punch Card	\$ 90.00	\$ 95.00	\$ 100.00	\$ 100.00	\$ 100.00	0%
Monday Junior League	\$ 7.00	\$ 8.00	\$ 8.00	\$ 9.00	\$ 9.00	0%
Golf Car Rental Fees						
Golf Car Rental 9 Holes per person	\$ 8.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	0%
Pull Car Weekdays 9 Holes	\$ 3.00	\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	33%
Pull Car Weekdays 18 Holes	\$ 4.00	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	25%
Golf and Bag Rental 9 Holes (\$10 deposit)	\$ 6.00	\$ 6.00	\$ 8.00	\$ 10.00	\$ 5.00	-17%
Golf and Bag Rental 18 Holes (\$10 deposit)	\$ 12.00	\$ 12.00	\$ 14.00	\$ 16.00	\$ 10.00	-17%
Lesson Fees						
Resident Group Adult	\$ 75.00	\$ 85.00	\$ 90.00	\$ 95.00	\$ 95.00	12%
Non-Resident Group Adult	\$ 80.00	\$ 90.00	\$ 95.00	\$ 100.00	\$ 105.00	17%
Resident Youth (8-17 yrs)	\$ 65.00	\$ 75.00	\$ 80.00	\$ 85.00	\$ 85.00	13%
Non-Resident Youth (8-17 yrs)	\$ 70.00	\$ 80.00	\$ 85.00	\$ 90.00	\$ 95.00	19%
Private Lessons with Golf Pro (Per half hour)	\$ 45.00	\$ 45.00	\$ 45.00	\$ 50.00	\$ 50.00	11%
Resident Association Fees - Junior Golf	\$ 65.00	\$ 70.00	\$ 75.00	\$ 75.00	\$ 75.00	7%
Non-Resident Association Fees - Junior Golf	\$ 7.00	\$ 8.00	\$ 10.00	N/A	N/A	N/A
Golf Team Use - St Viator and RMHS per 9 Hole Round	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	25%

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APPENDIX



Employee Headcount by Type



The Arlington Heights Park District has four employee classifications. The first classification is Full-Time Employees, which are 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
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
Year-End Estimate (at 4/30/23)				
Full-Time IMRF	18.0	38.0	34.0	90.0
Part-Time ACA/IMRF	-	-	5.0	5.0
Part-Time IMRF	1.0	-	36.0	37.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	10.0	847.0	858.0
Total	20.0	48.0	922.0	990.0
2023/24 Budget				
Full-Time IMRF	19.0	38.0	34.0	91.0
Part-Time ACA/IMRF	-	-	5.0	5.0
Part-Time IMRF	1.0	4.0	44.0	49.0
Part-Time Regular and Short-Term (Non-IMRF)	1.0	26.0	1,025.0	1,052.0
Total	21.0	68.0	1,108.0	1,197.0

The Arlington Heights Park District issued 950 W-2's to employees who worked for the Park District in 2022.

Total hours worked by all staff during 2021/22 was 389,583, or the equivalent 181 full-time employees. This is 1,085 more hours and 1 more FTE's than 2020/21, due to having returned to full operations yet still lower than anticipated due to staff shortages.

Position Status Report



	Proposed									
	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
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	1	1	1	1	1	1	1	1
Maintenance Supervisor II	2	2	2	3	3	3	3	3	3	3
Maintenance Supervisor I	1	1	1	0	0	0	0	0	0	0
Trades Staff	10	10	8	8	9	9	9	9	9	9
Grounds Staff	20	20	10	11	13	13	14	14	15	15
Clerical	1	1	1	1	1	1	1	1	1	1
Custodians	8	8	7	7	7	7	7	7	7	7
Total Parks and Planning Department	47	46	33	34	37	37	38	38	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	5	5	6	6	6	6
HR Support Staff	0	0	0	1	2	2	2	2	2	2
Clerical	1	1	1	0	0	1	1	1	1	1
Courier	1	1	0	0	0	0	0	0	0	0
Total Finance and Personnel Department	12	12	11	11	13	14	15	15	15	15
Executive Director's Office										
Executive Director	1	1	1	1	1	1	1	1	1	1
Director of Marketing & Community Engagement	1	1	0	0	1	1	1	1	1	1
Graphic Designer	1	1	0	0	1	1	1	1	1	1
Digital Content & Graphic Supervisor	1	1	0	0	1	1	1	1	1	1
Clerical	1	1	1	1	1	1	1	1	1	1
Open Position	0	0	0	0	1	1	1	1	1	1
Total Executive Director's Office	5	5	2	2	6	6	6	6	6	6
Recreation and Facilities Department										
Director of Recreation and Facilities	1	1	1	1	1	1	1	1	1	1
Superintendent of Recreation	3	3	2	2	2	2	2	2	2	2
Recreation Manager	0	0	2	2	2	2	2	2	2	2
Recreation Supervisor II	9	9	5	5	5	5	5	5	5	5
Recreation Supervisor I	6	6	4	6	7	7	7	7	7	7
Golf Operations Supervisor	2	2	1	1	1	1	1	1	1	1
Asst. Golf Operations Supervisor	1	1	0	1	1	1	1	1	1	1
Golf Club Maintenance Supervisor	2	2	1	2	2	2	2	2	2	2
Golf Maintenance Labor	2	2	2	1	3	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	3	3	2	2	2	2	2	2
Custodians	3	3	2	2	2	2	3	3	3	3
Total Recreation and Facilities Department	40	40	29	32	34	34	35	35	35	35
Total Park District	104	103	75	79	90	91	94	94	95	95

Part-time Employee Salary Ranges 2023/24



Categories	Pay Grades	Range	
		Min	Max
Operations Staff I	5-16	13.00	16.00
Operations Staff II	12-32	13.00	18.00
Aquatics I	5-16	13.00	16.00
Aquatics II	12-32	13.00	18.00
Clerical I	5-16	13.00	16.00
Clerical II	12-32	13.00	18.00
Clerical Specialist	28-52	15.00	21.00
Groundsman I	5-16	13.00	16.00
Groundsman II	12-32	13.00	18.00
Groundsman III/Specialist	28-52	15.00	21.00
General Program Instructor	12-72	13.00	28.00
Coodinator	28-172	15.00	51.00
Teaching Pro/Cert. Instructor	32-172	16.00	51.00

Minimum wage was raised to \$13 an hour effective January 1, 2023. This will increase to \$14 an hour on January 1, 2024 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 \$10.50 per hour for less than 650 hours worked in a calendar year. This increases to \$12 an hour on January 1, 2024 and \$13 an hour on January 1, 2025.

Full-time Employee Salary Ranges 2023/24



Position	Exempt? (Yes/No)	Min	Max	Position	Exempt? (Yes/No)	Min	Max
Guest Services Representative-ARC	No	35,381	49,140	Mechanic Golf Operations	No	59,126	82,119
General Golf Maintenance	No	38,572	53,572	MIS Technician	No	59,126	82,119
Custodian	No	42,039	58,387	Pool Specialist	No	59,126	82,119
General Park Operations	No	42,039	58,387	Recreation Facility Supervisor	Yes	59,126	82,119
Golf Maintenance Specialist	No	42,039	58,387	Executive Assistant to the Executive Director	No	64,333	89,352
Accounts Payable Specialist	No	49,889	69,290	Recreation Program Manager	Yes	64,333	89,352
Accounts Receivable Specialist	No	49,889	69,290	Aquatic Manager	Yes	70,660	98,139
Assistant Golf Club/Banquet Manager	No	49,889	69,290	ARC Manager	Yes	70,660	98,139
Athletic Field Specialist	No	49,889	69,290	Electrician	No	70,660	98,139
General Trades	No	49,889	69,290	Golf Course Superintendent	No	70,660	98,139
Golf Maintenance Supervisor	No	49,889	69,290	HR & Safety Supervisor	Yes	70,660	98,139
Registration Specialist	No	49,889	69,290	MIS Supervisor	Yes	70,660	98,139
Tree Care Specialist	No	49,889	69,290	Park Operations Supervisor	No	70,660	98,139
Administrative Specialist-Parks & Recreation	No	54,321	75,445	Park Planner	Yes	70,660	98,139
General Trades-Mechanic	No	54,321	75,445	Racquet Sports Director	Yes	70,660	98,139
General Trades Specialist-Grounds	No	54,321	75,445	General Manager of Golf Operations	Yes	78,362	108,836
Graphic Designer	No	54,321	75,445	General Manager of Racquet Sports Operations	Yes	78,362	108,836
Human Resource Generalist	No	54,321	75,445	Superintendent of Accounting	Yes	86,903	120,699
Irrigation Technician	No	54,321	75,445	Superintendent of Parks-Buildings-Trades	Yes	86,903	120,699
Recreation Program Supervisor	Yes	54,321	75,445	Superintendent of Parks-Grounds	Yes	86,903	120,699
Recreation Supervisor-Aquatic Swim Lessons	Yes	54,321	75,445	Director of Marketing & Community Engagement	Yes	96,375	133,855
Payroll Specialist	No	54,321	75,445	Superintendent of Human Resources	Yes	96,375	133,855
Trades Specialist-Carpentry	No	54,321	75,445	Superintendent of Recreation Facilities	Yes	96,375	133,855
Trades Specialist-Plumbing	No	54,321	75,445	Superintendent of Recreation Programs	Yes	96,375	133,855
Assistant Golf Course Superintendent	No	59,126	82,119	Director of Parks & Planning	Yes	113,893	158,185
Assistant Tennis Club Manager	No	59,126	82,119	Director of Recreation and Facilities	Yes	113,893	158,185
HVAC Specialist	No	59,126	82,119	Director of Finance & Personnel	Yes	123,216	171,134
Marketing Supervisor	Yes	59,126	82,119				

Staff entered into an agreement with Management Associates to perform a thorough pay band analysis and the updated pay bands were approved on April 25, 2023.

Non-exempt 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
2020/21 Actual										
Full-Time	\$ 2,238,164	2,055,032	70,643	-	353,136	50,112	297,872	296,737	183,768	5,545,464
Part-Time	59,641	954,716	28,023	-	305,914	76,888	232,980	130,105	384,577	2,172,844
Total Wages	\$ 2,297,805	3,009,748	98,665	-	659,050	127,000	530,853	426,842	568,345	7,718,308
Revenue	\$ 5,978,122	5,723,147	174,306	6,638,493	1,485,804	338,117	810,149	702,081	617,193	22,467,412
% of Revenue	38.44%	52.59%	56.60%	0.00%	44.36%	37.56%	65.53%	60.80%	92.09%	34.35%
2021/22 Actual										
Full-Time	\$ 2,181,279	1,885,933	71,903	-	379,866	47,918	296,217	263,153	187,077	5,313,346
Part-Time	39,244	1,935,615	54,903	-	353,488	91,212	340,129	194,584	649,126	3,658,301
Total Wages	\$ 2,220,523	3,821,549	126,806	-	733,354	139,130	636,346	457,737	836,203	8,971,647
Revenue	\$ 6,566,580	9,785,844	198,163	7,851,824	1,496,439	272,126	1,195,588	1,122,076	1,498,409	29,987,049
% of Revenue	33.82%	39.05%	63.99%	0.00%	49.01%	51.13%	53.22%	40.79%	55.81%	29.92%
2022/23 Projected										
Full-Time	\$ 2,331,290	2,227,330	74,230	-	333,770	25,000	276,660	267,210	178,610	5,714,100
Part-Time	58,920	2,683,020	98,860	-	395,800	64,800	403,500	262,930	730,970	4,698,800
Total Wages	\$ 2,390,210	4,910,350	173,090	-	729,570	89,800	680,160	530,140	909,580	10,412,900
Revenue	\$ 6,618,700	12,232,810	213,160	8,217,340	1,345,400	289,180	1,199,200	1,175,590	1,668,030	32,959,410
% of Revenue	36.11%	40.14%	81.20%	0.00%	54.23%	31.05%	56.72%	45.10%	54.53%	31.59%
2023/24 Proposed										
Full-Time	\$ 2,685,970	2,588,630	77,950	-	472,800	68,250	258,060	312,420	190,660	6,654,740
Part-Time	130,090	3,052,910	191,580	-	389,560	95,280	428,000	276,380	766,910	5,330,710
Total Wages	\$ 2,816,060	5,641,540	191,580	-	862,360	163,530	686,060	588,800	957,570	11,907,500
Revenue	\$ 7,125,780	13,090,140	255,380	9,284,860	1,516,590	300,380	1,182,040	1,167,300	1,680,830	35,603,300
% of Revenue	39.52%	43.10%	75.02%	0.00%	56.86%	54.44%	58.04%	50.44%	56.97%	33.44%

Fund Balance Comparisons – All Non-Capital 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, 04/30/21	7,192,380	9,631,161	604,996	753,209	(1,189,028)	(762,077)	(312,917)	9,915,824	181,112	1,599,594	364,803	24,978	(755,114)	(116,391)	17,216,708
Revenues	6,229,245	9,785,624	1,195,588	1,122,076	1,496,439	272,126	1,498,409	15,370,261	198,163	1,932,749	337,335	32,983	2,537,257	-	26,637,994
Expenses	3,938,899	8,623,650	891,713	683,665	1,226,964	239,043	1,367,647	13,032,682	162,757	1,815,745	268,191	30,356	2,269,090	716,506	22,234,227
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	135,940	135,940
Net Surplus/(Deficit)	2,290,345	1,161,973	303,875	438,411	269,474	33,083	130,762	2,337,579	35,406	117,004	69,144	2,627	268,167	(852,446)	4,267,827
Non-spendable	37,375	138,150	15,000	17,500	62,000	3,000	-	235,650	1,955	-	-	-	-	-	274,980
Restricted	-	1,734,700	-	-	-	-	-	1,734,700	77,012	1,088,467	-	-	-	32,429	2,932,608
Committed	1,575,560	3,208,363	222,930	170,916	-	-	-	3,602,210	65,103	628,131	67,048	10,219	-	250,777	6,199,047
Assigned	6,437,664	5,711,922	670,942	1,003,203	-	1	-	7,386,068	72,449	-	366,899	17,387	-	-	14,280,466
Unassigned	232,127	-	-	-	(981,554)	(731,994)	(182,154)	(1,895,703)	-	-	-	-	(486,947)	-	(2,150,522)
Fund Balance, 04/30/22	8,282,726	10,793,107	908,872	1,191,620	(919,554)	(728,993)	(182,154)	11,062,925	216,518	1,716,598	433,947	27,606	(486,947)	283,206	21,536,551
Revenues	6,293,260	12,232,810	1,199,200	1,175,590	1,345,400	289,180	1,668,030	17,910,210	213,160	1,833,400	325,440	35,390	2,887,900	1,245,480	30,744,240
Expenses	4,757,880	9,392,620	960,480	804,040	1,242,320	210,170	1,572,130	14,181,760	215,630	1,431,700	262,890	30,360	2,356,100	599,280	23,835,600
Capital Outlay/Transfers	1,905,000	150,000	-	13,000	-	-	-	163,000	-	-	-	-	-	369,670	2,437,670
Net Surplus/(Deficit)	(369,620)	2,690,190	238,720	358,550	103,080	79,010	95,900	3,565,450	(2,470)	401,700	62,550	5,030	531,800	276,530	4,470,970
Non-spendable	37,375	60,000	15,000	17,500	62,000	3,000	-	157,500	-	-	-	-	-	-	194,875
Restricted	-	4,275,231	-	-	-	-	-	4,275,231	55,347	1,545,618	-	-	44,853	320,024	6,241,074
Committed	1,903,152	3,586,172	240,127	201,010	-	-	-	4,027,309	86,252	572,680	105,156	12,144	-	239,712	6,946,405
Assigned	5,637,284	5,711,922	848,465	1,331,660	-	-	-	7,892,046	72,449	-	391,341	20,492	-	-	14,013,612
Unassigned	335,295	-	-	-	(878,474)	(652,984)	(86,254)	(1,617,713)	-	-	-	-	-	-	(1,282,418)
Fund Balance, 04/30/23	7,913,106	13,633,325	1,103,592	1,550,170	(816,474)	(649,984)	(86,254)	14,734,374	214,048	2,118,298	496,497	32,636	44,853	559,736	26,113,548
Revenues	6,789,500	13,090,140	1,182,040	1,167,300	1,516,590	300,380	1,680,830	18,937,280	255,380	1,894,460	336,280	36,570	2,545,660	1,273,420	32,068,550
Expenses	5,723,000	10,465,230	976,800	893,180	1,433,020	299,190	1,665,980	15,733,400	253,770	1,973,760	255,890	33,840	2,415,640	713,340	27,102,640
Capital Outlay/Transfers	1,400,000	150,000	-	-	-	-	-	150,000	-	-	-	-	-	433,350	1,983,350
Net Surplus/(Deficit)	(333,500)	2,474,910	205,240	274,120	83,570	1,190	14,850	3,053,880	1,610	(79,300)	80,390	2,730	130,020	126,730	2,982,560
Non-spendable	37,375	60,000	15,000	17,500	62,000	3,000	-	157,500	-	-	-	-	-	-	194,875
Restricted	-	4,541,541	-	-	-	-	-	4,541,541	41,701	1,249,494	-	-	174,873	401,130	6,408,740
Committed	2,289,200	4,126,092	244,207	223,300	-	-	-	4,593,599	101,508	789,504	102,356	13,536	-	285,336	8,175,039
Assigned	5,237,284	5,711,922	1,049,625	1,583,490	-	-	-	8,345,036	72,449	-	474,531	21,830	-	-	14,151,130
Unassigned	15,747	-	-	-	(794,904)	(651,794)	(71,404)	(1,518,103)	-	-	-	-	-	-	(1,502,356)
Fund Balance, 04/30/24	7,579,606	14,439,555	1,308,832	1,824,290	(732,904)	(648,794)	(71,404)	16,119,574	215,658	2,038,998	576,887	35,366	174,873	686,466	27,427,428
% Fund Balance Retainage															
Committed	40%	39%	25%	25%	0%	0%	0%	29%	40%	40%	40%	40%	0%	40%	30%
Unassigned	0%	0%	0%	0%	-55%	-218%	-4%	-10%	0%	0%	0%	0%	0%	0%	-6%
Total	40%	39%	25%	25%	-55%	-218%	-4%	20%	40%	40%	40%	40%	0%	40%	25%

Five -Year Financial Forecast



	Estimated		Projected					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue								
Corporate	\$ 5,405,433	5,256,090	5,535,270	5,756,681	5,871,814	5,954,020	6,037,376	6,121,899
Recreation	4,009,481	4,798,870	4,958,710	5,157,058	5,260,200	5,333,842	5,408,516	5,484,235
Pension & Social Security	1,932,749	1,833,400	1,147,690	1,193,598	1,217,470	1,234,514	1,251,797	1,269,322
Insurance	337,335	325,440	1,083,050	1,126,372	1,148,899	1,164,984	1,181,294	1,197,832
Audit	32,983	35,390	36,570	38,033	38,793	39,337	39,887	40,446
Museum	148,874	148,840	153,800	159,952	163,151	165,435	167,751	170,100
Nwsra	1,252,043	1,245,480	1,273,420	1,324,357	1,350,844	1,369,756	1,388,932	1,408,377
Debt Service	2,337,257	2,482,900	2,545,660	2,647,486	2,700,436	2,703,137	2,705,840	2,708,546
Property Taxes	\$ 15,456,156	16,126,410	16,734,170	17,403,537	17,751,608	17,965,024	18,181,394	18,400,758
Fees, Charges, & Other Revenue:								
Debt Proceeds	774,000.0	-	1,459,000.0	-	3,650,790	-	3,868,318	-
Grant Proceeds	-	500,000.0	308,000.0	300,000	-	-	-	-
Replacemet Taxes	609,897	684,050	743,370	750,804	758,312	781,061	804,493	828,628
Rental Income	235,189	234,430	241,200	243,612	246,048	253,430	261,032	268,863
Interest Income	74,297	518,190	692,630	761,893	799,988	639,990	511,992	409,594
NWSRA Administration Fees	141,350	141,350	141,350	142,764	144,191	148,517	152,972	157,562
Donations & Misc. Revenue	367,859	318,180	587,090	492,961	497,891	512,827	528,212	544,058
Recreation Program Fees Net Scholarships	5,181,447	6,170,420	6,750,500	6,879,110	7,017,572	7,228,099	7,444,942	7,668,291
Swimming Pool Revenues	1,320,820	1,758,830	1,777,780	1,795,558	1,813,513	1,867,919	1,923,956	1,981,675
Fitness Revenue	539,585.6	593,180	601,900	752,375	759,899	782,696	806,177	830,362
Tennis Club Revenues	2,317,664	2,374,790	2,349,340	2,372,833	2,396,562	2,468,459	2,542,512	2,618,788
Golf Club Revenues	1,768,564	1,634,580	1,816,970	1,835,140	1,853,491	1,909,096	1,966,369	2,025,360
Transfer In	1,200,000	1,905,000	1,400,000	-	-	-	-	-
Fees, Charges, & Other Revenue	14,530,673	16,833,000	18,869,130	16,327,049	19,938,256	16,592,093	20,810,976	17,333,180
Total Revenue	\$ 29,986,829	32,959,410	35,603,300	33,730,586	37,689,864	34,557,118	38,992,370	35,733,937
Expense								
Corporate	3,938,899	4,757,880	5,723,000	6,106,993	6,514,166	6,677,020	6,843,945	7,015,044
Recreation	8,020,909	8,965,430	10,315,230	10,573,111	11,072,439	11,349,249	11,632,981	11,923,805
Pension/FICA	1,815,745	1,431,700	1,973,760	2,023,104	2,073,682	2,125,524	2,178,662	2,233,128
Insurance	268,191	262,890	255,890	262,287	262,943	263,600	264,259	264,920
Audit	30,356	30,360	33,840	34,686	34,773	34,860	34,947	35,034
Museum	162,757	215,630	253,770	260,114	260,765	261,416	262,070	262,725
NWSRA	716,506	599,280	713,340	731,174	733,001	734,834	736,671	738,513
Debt Service	2,269,090	2,356,100	2,415,640	2,822,840	2,893,411	4,296,812	4,361,264	4,426,683
Arlington Lakes Golf Club	1,226,964	1,242,320	1,433,020	1,468,846	1,505,567	1,543,206	1,581,786	1,621,331
Nickol Knoll Golf Club	239,043	210,170	299,190	306,670	314,336	322,195	330,250	338,506
Forest View Racquet & Fitness Club	891,713	960,480	976,800	1,001,220	1,003,723	1,006,232	1,008,748	1,011,270
Heritage Tennis Club	683,665	804,040	893,180	915,510	938,397	961,857	985,904	1,010,551
Swimming Expenses	426,869	477,290	476,930	488,853	501,075	513,601	526,441	539,603
ARC & Fitness Expenses	940,778	1,094,840	1,189,050	1,218,776	1,349,246	1,382,977	1,417,551	1,452,990
Transfer Out	1,200,000	1,905,000	1,400,000	-	-	-	-	-
Capital Outlay	1,786,496	2,693,340	5,705,560	8,150,000	10,650,000	6,000,000	7,000,000	7,500,000
Total Expense	24,617,980	28,006,750	34,058,200	36,364,183	40,107,522	37,473,384	39,165,479	40,374,103
Total Revenue	\$ 29,986,829	32,959,410	35,603,300	33,730,586	37,689,864	34,557,118	38,992,370	35,733,937
Total Expense	24,617,980	28,006,750	34,058,200	36,364,183	40,107,522	37,473,384	39,165,479	40,374,103
Net Surplus (Deficit)	\$ 5,368,848	4,952,660	1,545,100	(2,633,597)	(2,417,658)	(2,916,266)	(173,109)	(4,640,165)
Est. Fund Balance - Beg. of Year	\$ 18,104,835	23,473,683	28,426,343	29,947,663	27,314,066	24,896,408	21,980,141	21,807,032
Non-spendable	274,980	194,875	194,875	195,849	196,829	197,813	198,802	199,796
Restricted	2,932,608	6,241,074	8,204,652	8,245,675	8,286,904	8,328,338	8,369,980	8,411,830
Committed	6,199,047	6,946,405	8,175,039	8,215,914	8,256,994	8,298,279	8,339,770	8,381,469
Assigned	16,217,558	16,326,395	14,875,441	14,949,818	15,024,567	15,099,690	15,175,188	15,251,064
Unassigned	(2,150,510)	(1,282,406)	(1,502,344)	(1,509,856)	(1,517,405)	(1,524,992)	(1,532,617)	(1,540,280)
Est. Fund Balance - End of Year	\$ 23,473,683	28,426,343	29,947,663	27,314,066	24,896,408	21,980,141	21,807,032	17,166,867

Five -Year Financial Forecast



Revenue Assumptions

Revenue forecasts are based on historical data, trends, and expected future events. The following narratives help to explain the assumptions used to forecast future revenues.

Property Taxes are conservatively calculated based on a 10-year average of CPI and a 99.9% collection rate, which is typically the amount of taxes the district collects on an annual basis and an annual increase of 1.4%.

The District bi-annually issues debt to fund capital spending. The amount issued is based on current calculations for what will be available to be issued in a specific fiscal year through non-referendum bonds.

Interest Income is based on estimated future interest rates and available fund balance to be invested. Staff has begun to invest in two-year CDs in order to stabilize future interest income and to take advantage of strong interest rates.

All program, swimming pool, fitness, tennis, and golf revenues are based on historical participation levels. In addition, modest increases in participation and fees are factored into these revenue assumptions. In addition, staff looks at future plans for expansion of facilities and the impact this growth will have on future services rendered. This expansion may include closing of facilities for construction and then the addition of new features which will be programmed accordingly.

Expense Assumptions

As with the revenue assumptions, expense assumptions are primarily based on historical data, trends, and future events.

Salaries and Wages typically for about 31% of the operational expenses. Therefore, minimum wage increases, shortages in staff, and increases in services are thoroughly analyzed in order to assist with forecasting future salaries and wages.

Insurance, Pension, and Social Security historically will account for approximately 15% of operational expenses. Insurance rates have traditionally increased about 5% annually and pension costs have been decreasing as the District has taken steps to reduce its unfunded liability. This has resulted in a lower annual pension expense.

Future debt issuances are estimated in order to forecast future debt service payments. However, debt payments will normally go up by CPI unless the District looks to issue debt other than non-referendum bonds. At this time, there are no such plans.

Future growth and capital needs are regularly reviewed in order to provide the most accurate forecasting as possible and are detailed in the capital plan. This five-year plan takes into consideration an OSLAD grant that was received in March 2023 for a project that could be constructed between 2023 and 2025. Also, there is an ongoing commitment to improve the District's infrastructure. These factors contribute to an average of \$7.9 million being spent annually over the next five years in capital projects.

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	453,334

Roof Improvement Schedule



Property	Square Feet	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
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	-	-	-	-	-	-	-	-
Camelot Park Shelter	-	-	-	-	-	-	-	-	-
Davis Street Service Center	23,300	-	-	192,650	-	-	-	-	-
Davis Street II Service Center	23,631	60,000	-	-	-	-	-	-	-
Davis Street III Service Center	5,900	145,000	-	-	-	-	-	-	-
Forest View Racquet & Fitness Club	65,100	-	-	-	-	-	-	-	-
Frontier Park Community Center	12,783	77,700	-	-	-	-	-	-	-
Frontier Service Center	5,200	35,200	-	-	-	-	-	-	-
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	-	-	88,200	-	-	-	-	-
Patriots Park Shelter Building	-	-	-	-	-	-	-	-	-
Pioneer Park Community Center	22,800	-	-	-	228,000	-	-	-	-
Pioneer Park Bathhouse	5,200	-	105,000	-	-	-	-	-	-
Pioneer Park Mechanical Building	1,728	-	-	10,000	-	-	-	-	-
Prairie Park Shelter	-	-	-	-	-	-	-	-	-
Recreation Park Bathhouse	8,400	-	-	-	-	-	-	-	-
Recreation Park Community Center	21,357	-	67,200	-	-	-	-	-	-
Recreation Park Festival Building	800	-	6,300	-	-	-	-	-	-
Sunset Meadows Shelter	3,200	-	-	-	-	-	-	-	-
Belmont Apartments (21 S.)	3,000	-	-	-	-	-	-	-	-
Total	453,334	\$ 396,650	\$ 348,621	\$ 290,850	\$ 228,000	\$ -	\$ -	\$ -	\$ -

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

Based on estimates prepared by Architectural Consulting Group 2007.

Tennis/Basketball/Pickleball Court Renovation Schedule



Location	# of Courts	Court Condition	2023/24	2024/25	2025/26	2026/27	2027/28
Primary Locations - A							
FVTC-Outdoors (Tennis)	6	Good	\$ -	\$ -	\$ -	\$ -	\$ -
FVTC-Indoors (Tennis)		Good	-	31,360	-	-	-
Dryden Park (Tennis)	2	Good	-	-	-	-	-
Dryden Park (Pickleball)	6	Good	-	-	-	-	-
Camelot Park (Tennis)	3	Poor	-	341,250	-	-	-
Camelot Park (Basketball)	1	Fair	-	-	-	-	-
Centennial Park (Tennis)	4	Fair	-	-	441,000	-	-
Frontier Park (Tennis)	2	Fair	-	26,250	-	-	-
Frontier Park (Basketball)	2	Fair	-	-	-	-	-
Greenslopes Park (Tennis)	2	Good	-	-	-	-	-
Greenslopes Park (Pickleball)	4	Good	-	-	-	-	-
Heritage Tennis Club (Indoor Tennis)		Good	-	42,000	-	-	-
Heritage Park (Tennis)	3	Poor	396,000	-	-	-	-
Heritage Park (Basketball)	2	Fair	-	-	-	-	-
Pioneer Park (Tennis)	4	Good	-	-	-	-	-
Pioneer Park (Basketball)	1	Good	-	-	-	-	-
Recreation Park (Tennis)	3	Poor	-	-	-	-	-
Total	45		\$ 396,000	\$ 440,860	\$ 441,000	\$ -	\$ -
Secondary Locations - B							
Carefree Park (Tennis)	2	Poor	\$ -	\$ -	\$ -	\$ 594,694	\$ -
Carefree Park (Basketball)	2	Fair	-	-	-	-	-
Carefree Park (Rollerhockey)	1	Poor	-	-	-	-	-
Carousel Park (Basketball)	1	Good	-	-	-	-	-
Creekside Park (Tennis)	2	Poor	-	290,774	-	-	-
Creekside Park (Basketball)	0.5	Fair	-	-	-	-	-
Evergreen Park (Basketball)	1	Poor	-	-	-	-	-
Greens Park (Basketball)	1	Good	-	-	-	-	-
Klehm Park (Basketball)	1	Good	-	-	-	-	-
Legacy Park (Basketball)	0.5	Good	-	-	-	-	-
Patriots Park (Basketball)	2	Poor	-	-	-	-	-
Prairie Park (Basketball)	1	Good	-	-	-	-	-
Raven Park (Tennis)	3	Good	-	-	-	-	-
Raven Park (Basketball)	1	Good	-	-	-	-	-
Sunset Ridge Park (Basketball)	1	Good	-	-	-	-	-
Wildwood Park (Tennis)	3	Good	-	-	-	-	-
Wildwood Park (Basketball)	1	Good	-	-	-	-	-
Virginia Terrace Park (Basketball)	1	Poor	-	-	-	-	-
Total	25		\$ -	\$ 290,774	\$ -	\$ 594,694	\$ -

Tennis/Basketball/Pickleball Court Renovation Schedule



Location	# of Courts	Court Condition	2023/24	2024/25	2025/26	2026/27	2027/28
Supplemental Locations - C							
Banta Park (Basketball)	0.5	Good	-	-	-	-	-
Berbecker Park (Basketball)	0.5	Good	-	-	-	-	-
Greenbrier Park (Tennis)	1	Poor	-	97,130	-	-	-
Greenbrier Park (Rollerhockey)	1	Poor	-	-	-	-	-
Falcon Park (Basketball)	0.5	Good	-	-	-	-	-
Flentie Park (Basketball)	0.5	Good	-	-	-	-	-
Hasbrook Park (Tennis)	2	Fair	-	-	-	-	-
Hasbrook Park (Basketball)	1	Fair	-	-	-	-	-
Schaag Park (Basketball)	0.5	Good	-	-	-	-	-
Victory Park (Tennis)	1	Fair	-	-	-	202,884	-
Victory Park (Basketball)	0.5	Fair	-	-	-	-	-
Volz Park (Pickleball)	6	Good	-	-	-	-	-
Volz Park (Basketball)	0.5	Good	-	-	-	-	-
Total	15.5		\$ -	\$ 97,130	\$ -	\$ 202,884	\$ -
Total All Courts	85.5		\$ 396,000	\$ 828,764	\$ 441,000	\$ 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
Happiness Park	2003	\$ 88,369	\$ 24,750	15%	AHPD staff	Little Tikes	2-12 yrs	2023	\$ 165,000
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
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
Willow Park	1999	46,458	11,250	15%	Reil Construction	Miracle/Little Tikes	2-12 yrs	2023	75,000
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
Banta Park	2007	135,118	40,425	30%	Green Up Landscape	Playworld	2-12 yrs	2029	150,000
Victory Park	2009	154,922	67,846	44%	Green Up Landscape	Landscape Structures	2-12 yrs	2030	175,000

Playground Renovation Schedule



Location	Built	Final Cost	ADA Portion	ADA %	Installer	Manufacturer	Age Group	Replace	Capital Plan Budget
North School Park	2008	\$ 62,219	\$ 30,837	50%	AHPD staff	Landscape Structures	2-5 yrs	2031	\$ 75,000
Patriots Park	2008	166,882	57,661	35%	Green Up Landscape	Little Tikes	2-12 yrs	2031	175,000
Berbecker Park	2008	158,298	52,957	33%	Green Up Landscape	Landscape Structures	2-12 yrs	2031	175,000
Rand-Berkley Park	2010	103,666	53,562	52%	Autumn Landscaping	Landscape Structures	2-12 yrs	2032	125,000
Wildwood Park	2010	104,172	46,154	44%	Autumn Landscaping	Little Tikes	2-12 yrs	2032	125,000
Melas Park	2011	128,080	67,483	53%	Elanar Construction	Gametime	2-12 yrs	2033	150,000
Recreation Park	2011	147,536	104,750	71%	Elanar Construction	Little Tikes	2-12 yrs	2033	175,000
Evergreen Park	2011	144,729	73,812	51%	Elanar Construction	Play and Park	2-12 yrs	2033	175,000
Virginia Terrace Park	2012	95,669	41,138	43%	Elanar Construction	Gametime	2-12 yrs	2034	125,000
Frontier Park	2013	163,780	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	\$ 1,530,726	27%					\$ 5,755,000

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	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	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
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

Sponsorships



Company/Entity	Year	Sponsored Events/Assets	Amount
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 NKGCC	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
Nakfor Orthodontics	2017-2018	Trunk or Treat	500
CD One Price Cleaners	2017-2018	Trunk or Treat	500
Life Storage	2017-2018	Banner Program	750
The Little Gym of Barrington	2017-2018	Irish Fest	750
Passanantes Home Food Services	2017-2018	Irish Fest	750
Elite Remodeling Froup	2017-2018	Irish Fest	500
Dirksen Center	2017-2018	Program Guide Ads	1,000
Loyal 2 Communities	2017-2018	Program Guide Ads	1,000
Loving Care Animal Hospital	2017-2018	Program Guide Ads	1,000
Rotary Club	2017-2018	Program Guide Ads	650
St. James School	2017-2018	Program Guide Ads	750
First Midwest Bank	2018-2019	Program Guide Full Back Cover Ad Spot	12,000
First Midwest Bank	2018-2019	Picnic in the Park Main Sponsor	1,000
First Midwest Bank	2018-2019	National Night Out Main Sponsor	500
ABC Plumbing Heating Cooling 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

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		
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		
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		
Orthodontic Experts	2022-2023	Summer Concert	150		
All About Kids Dentistry	2022-2023	Picnic in the Park	500		
Eye Level of Arlington Heights North - Priya Gopalan	2022-2023	Picnic in the Park	500		
ERG Elite Remodeling	2022-2023	Summer Kids Concert	250		
In2Great Pediatric Therapy Services	2022-2023	Trunk or Treat	500		
St James School	2022-2023	Program Guide Ad	675		
St James School	2022-2023	Tree Lighting Ceremony	750		
Rotary Club	2022-2023	ALGC Tee Signs	2,000		
Chicago Classic Coach, LLC	2022-2023	Senior Luncheon	1,500		
			<u>\$ 249,225</u>		
				<u>Contribution Summary by Year</u>	
				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
				2022-2023	6,825
				<u>\$ 249,225</u>	

The 2023/24 budget at a glance
Arlington Heights Park District's \$34,058,200 spending
proposal represents a 21.6 percent increase

Where the money goes

Expense	This year	Last year	% Change
General Corporate	\$ 6,689,650	\$ 6,662,880	0.4 %
Recreation	10,125,230	8,775,430	15.4
Pension	1,137,200	672,700	69.1
Insurance	255,890	262,890	-2.7
Public Audit	33,840	30,360	11.5
Social Security	836,560	759,000	10.2
Museum	253,770	215,630	17.7
NWSRA Special Recreation	1,146,690	968,950	18.3
Arlington Lakes Golf Club	1,433,020	1,242,320	15.4
Nickol Knoll Golf Club	299,190	210,170	42.4
Forest View Racquet and Fitness Club	976,800	1,004,480	-2.8
Heritage Tennis Club	893,180	817,040	9.3
Arlington Ridge Center	1,665,980	1,572,130	6.0
Debt Service	2,755,640	2,696,100	2.2
Capital Projects	5,555,560	2,116,670	162.5
	\$ 34,058,200	\$ 28,006,750	21.6 %

Where the money comes from

Revenues	This year	Last year	% Change
Real Estate Taxes	\$ 16,734,170	\$ 16,126,410	3.8 %
Debt Proceeds	1,459,000	-	N/A
Grant Proceeds	308,000	500,000	N/A
Replacement Taxes	743,370	684,050	8.7
Rental Income	241,200	234,430	2.9
Interest Income	692,630	518,190	33.7
NWSRA Admin. Fees	141,350	141,350	0.0
Donations & Misc Revenues	587,090	318,180	84.5
Recreation Program Fees	6,750,500	6,170,420	9.4
Swimming Pool Revenues	1,777,780	1,758,830	1.1
Fitness Revenue	601,900	593,180	1.5
Tennis Club Revenues	2,349,340	2,374,790	-1.1
Golf Club Revenues	1,816,970	1,634,580	11.2
Transfer In	1,400,000	1,905,000	-26.5
	\$ 35,603,300	\$ 32,959,410	8.0 %

Where you can give your opinions

A public hearing on the tentative operating budget is scheduled for 6:30 p.m., April 25, 2023, at the Arlington Heights Park District Administration Center, 410 N. Arlington Heights Road.

Glossary of Terms



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

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

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

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

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

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

ALGC – Arlington Lakes Golf Course

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

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

ARC – Arlington Ridge Center

ARPA – American Rescue Plan Act

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).

CDBG – Community Development Block Grant

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.

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