

ORDINANCE NO. O-14-009
BUDGET AND APPROPRIATION ORDINANCE
An Ordinance adopting the combined
Annual Budget and Appropriation of Funds for the
Hoffman Estates Park District,
Cook, (County), Illinois,
for the Fiscal Year beginning on
the first (1st) day of January, 2015 and
ending on the thirty-first (31st) day
of December, 2015

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF
THE Hoffman Estates Park District, Cook County, Illinois:

SECTION I. It is hereby found and determined:

- (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;
- (b) A public hearing was held at the Triphahn Center, 1685 W. Higgins, Hoffman Estates, Illinois on the 2nd day of December 2014 on said Ordinance, notice of said hearing having been given by publication in The Daily Herald, being a newspaper published within this District, at least one week prior to such hearing; and,
- (c) That all other legal requirements for the adoption of the annual Budget and Appropriation Ordinance of this District for the fiscal year beginning January first (1st), 2015 and ending on the thirty-first (31st) day of December, 2015, have heretofore been performed.

SECTION II. 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 day of January, 2015 and ending the last day of December 2015.

SECTION III. 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 \$15,564,526.**
- (b) **An estimate of the cash expected to be received during the fiscal year from all sources is \$28,446,167.**
- (c) **An estimate of the expenditures contemplated for the fiscal year is \$28,848,473.**
- (d) **An estimate of the cash expected to be on hand at the end of the fiscal year is \$15,162,220.**
- (e) **An estimate of the amount of taxes to be received during the fiscal year is \$8,611,000.**

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 January 1, 2015 and ending December 31, 2015 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2015 and prior years are hereby specifically reappropriated 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.

SECTION V. 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.

This Ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of the Hoffman Estates Park District this 16th day of December, 2014.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

I. Corporate Fund

Beginning Cash	\$2,902,493
----------------	-------------

Income

Administration

Interfund Charges	\$2,804,193
Property Taxes	\$2,841,000
Investment Income	\$50,000
Rental Income	\$60,576
Miscellaneous	\$15,000

Maintenance

Grant Reimbursement	<u>\$14,500</u>
---------------------	-----------------

Total Corporate Fund Income	\$5,785,269
------------------------------------	--------------------

Total Corporate Fund Appropriation	\$8,687,762
---	--------------------

Budgeted and Appropriated Expenditures

Administration

Interfund Charge	\$1,141,000
Property & Liability Insurance	\$152,760
Employment Insurance	\$150,085
Unemployment Insurance	\$85,000
Loss Prevention	\$5,500
Audit Service	\$22,225
Payroll	\$1,227,894
Employee Benefits	\$547,850
Education & Training	\$14,750
Contracted Services	\$85,000
Service & Rental Agreements	\$36,285
Supplies	\$20,000
Dues & Subscriptions	\$20,985
Administrative Expenses	\$33,450
Utilities	\$7,476
Equipment	\$7,305
Maintenance & Repair	\$0
Technology Equipment	\$49,050

Maintenance

Loss Prevention	\$20,625
Payroll	\$1,503,485
Employee Benefits	\$9,400
Education & Training	\$7,500
Contracted Services	\$12,760
Service & Rental Agreements	\$0
Supplies	\$18,500
Dues & Subscriptions	\$1,450
Administrative Expenses	\$2,250
Utilities	\$100,484
Equipment	\$6,000
Equipment Maintenance & Repair	\$73,500
Facility Maintenance & Repair	\$80,000
Property & Field Maintenance	\$164,500
Fuel and Lubricants	\$101,200

Capital	
UPS Battery Array	\$11,000
Software Conversion	\$7,000
Wi Fi Solution	\$10,000
Copier Replacement	<u>\$9,000</u>
Total Corporate Fund Expenditures	\$5,745,269
Estimated Ending Cash	\$2,942,493
 II. Recreation Fund	
Beginning Cash	\$2,254,484
 Income	
Administration	
Interfund Charges	\$443,682
Property Taxes	\$1,010,000
Field Rentals	\$90,520
Merchandise Resale	\$720
Miscellaneous	\$10,000
Communications & Marketing	
Corporate Relations Revenue (Sponsorships)	\$67,000
Triphahn Center	
Rentals	\$35,645
Memberships	\$229,365
Guest Services	\$6,989
Fitness Programs	\$11,060
Willow Recreation Center	
Rentals	\$136,835
Memberships	\$98,126
Guest Services	\$3,827
Court Fees	\$10,205
Merchandise Resale	\$309
Lessons	\$2,375
Leagues	\$3,920
Fitness Programs	\$23,924
General Leisure Services	
Rentals	\$5,500
General Programs	\$15,735
Daycamps	\$112,886
Dance	\$118,063
Gymnastics	\$81,162
Arts & Crafts	\$5,040
Martial Arts	\$124,698
Special Events	\$17,000
Senior	
Senior Memberships CCIA	\$12,000
Senior Programs	\$80,603
Early Childhood	
General Programs	\$53,573
Daycamps	\$237,913
Preschool	\$242,527
Parent/Tot	\$17,873
STAR Program	\$727,760
Child Care	\$267,514

Youth Baseball & Softball	
Boys Baseball	\$51,480
Girls Softball	\$5,800
Boys Travel Baseball	\$4,320
Adult Athletics	
General Programs	\$3,440
Basketball Leagues	\$40,320
Softball Leagues	\$19,660
Football Leagues	\$18,720
Youth Athletics	
General Programs	\$14,000
Athletic Camps	\$20,960
Volleyball	\$9,720
Basketball	\$49,500
Soccer - In House Leagues	\$81,050
Soccer - Travel	\$20,625
Seascape	
Rentals	\$19,940
Memberships	\$81,950
User Fees	\$116,300
Merchandise Resale	\$180
Concession Rental	\$3,100
General Programs	\$43,345
Special Events	\$2,100
Ice	
Rentals	\$704,295
Daily Admissions	\$70,020
Concession Rental	\$9,600
Vending	\$10,715
Lessons	\$370,885
Camps	\$57,500
Adult Leagues	\$90,000
Youth Leagues	\$447,300
Special Events	\$4,700
Total Recreation Fund Income	\$6,675,874
Total Recreation Fund Appropriation	\$8,930,358
<u>Budgeted and Appropriated Expenditures</u>	
Administration	
Interfund Charges	\$912,143
Rental Expenses	\$800
Payroll	\$685,249
Employee Benefits	\$1,000
Education & Training	\$8,950
Contracted Services	\$37,346
Service & Rental Agreements	\$17,030
Supplies	\$400
Dues & Subscriptions	\$3,228
Administrative Expenses	\$5,000
Utilities	\$549,352
Equipment	\$1,500
Facility Maintenance & Repair	\$16,557
Credit Card Processing Fees	\$70,000

Communications & Marketing	
Corporate Relations Expense	\$7,050
Payroll	\$185,783
Professional Education	\$3,800
Contracted Services	\$4,120
Supplies	\$1,650
Dues & Subscriptions	\$6,282
Postage	\$40,558
Printing & Publication	\$66,500
Advertising	\$14,257
Maintenance	
Payroll	\$194,153
Contracted Services	\$0
Custodial Supplies	\$18,594
Triphahn Center	
Rentals	\$2,940
Guest Services	\$1,688
Fitness Program Expense	\$5,899
Payroll	\$111,805
Employee Benefits	\$1,695
Supplies	\$11,480
Promotional Expense	\$1,856
Maintenance & Repair	\$8,599
Willow Recreation Center	
Rental Expense	\$21,928
Memberships	\$7,360
Guest Services	\$560
Merchandise Resale	\$254
Lessons	\$1,360
Leagues & Tournaments	\$650
Fitness Wages	\$15,407
Payroll	\$92,043
Employee Benefits	\$1,380
Supplies	\$4,186
Promotional Expense	\$2,186
Equipment	\$3,350
Maintenance & Repair	\$2,920
Facility Maintenance & Repair	\$5,485
General Leisure Services	
Rentals	\$3,458
General Programs	\$5,533
Summer Camps	\$61,774
Dance	\$63,708
Gymnastics	\$61,813
Arts & Crafts	\$3,528
Martial Arts	\$88,293
Vogelei Program Expense	\$4,978
Special Events & Trips	\$44,961
Senior	
Senior Programs	\$60,509
Early Childhood	
General Programs	\$30,680
Daycamps	\$119,432
Preschool	\$148,855
Parent/Tot	\$9,495
STAR Program	\$392,176
Full Day day Care	\$154,331

Youth Baseball & Softball	
Boys Baseball	\$23,667
Girls Softball	\$948
Adult Athletics	
General Programs	\$2,214
Basketball Leagues	\$30,967
Softball Leagues	\$9,080
Football Leagues	\$12,311
Youth Athletics	
General Programs	\$9,842
Athletic Camps	\$12,488
Volleyball	\$3,973
Basketball	\$27,396
Soccer - In House Leagues	\$40,945
Soccer - Travel	\$2,260
Seascope	
General Programs	\$12,089
Special Event	\$1,040
Payroll	\$204,745
Employee Benefits	\$3,080
Education & Training	\$6,012
Contracted Services	\$4,210
Supplies	\$18,745
Dues & Subscriptions	\$375
Promotional Expense	\$2,500
Utilities	\$92,500
Equipment	\$1,865
Equipment Maintenance & Repair	\$2,481
Facility Maintenance & Repair	\$7,274
Ice	
Debt Service Expense (Debt Payment Transfer)	\$750,000
Rentals	\$4,000
Lessons	\$157,047
Camps	\$8,351
Adult Leagues	\$8,397
Youth Leagues	\$223,154
Special Events	\$3,000
Payroll	\$434,963
Uniforms	\$3,000
Profesional Education	\$1,000
Contracted Services	\$16,000
Supplies	\$1,750
Dues & Subscriptions	\$525
Mileage Reimbursement	\$600
Promotional Expense	\$3,500
Propane	\$6,240
Equipment	\$2,010
Equipment Maintenance & Repair	\$2,973
Facility Maintenance & Repair	\$3,500
Capital	
Fitness Equipment Replace	\$10,500
Ice Equip Gate/Post	\$11,000
Replace SEA Pumps 1 & 2	\$14,000
WRC Repair Entry Ceilings	\$8,000
Ice Bhrine Inhib & 240 Volt	\$9,000
Ice Compressor Rebuild	\$10,500
Total Recreation Fund Expenditures	\$6,635,874
Estimated Ending Cash	\$2,294,484

III. I.M.R.F. Fund

Beginning Cash	\$241,306
<u>Income</u>	
Interfund Charges	\$800,000
Property Taxes	\$505,000
Investment income	<u>\$1,816</u>
Total I.M.R.F. Fund Income	\$1,306,816
 Total I.M.R.F. Fund Appropriation	 \$1,548,122
 <u>Budgeted and Appropriated Expenditures</u>	
IMRF Interfund Transfers	\$451,816
IMRF Contribution UAAL	<u>\$950,000</u>
Total I.M.R.F. Fund Expenditures	\$1,401,816
 Estimated Ending Cash	 \$146,306

IV. Debt Service

Beginning Cash	\$4,252,710
<u>Income</u>	
Interfund Transfers	\$1,400,000
Property Taxes	\$3,200,000
Investment Income	\$5,000
BABs Rebates	\$151,400
Bond Proceeds	<u>\$1,665,000</u>
Total Debt Service Fund Income	\$6,421,400
 Total Debt Service Fund Appropriation	 \$10,674,110
 <u>Budgeted and Appropriated Expenditures</u>	
Bond Issue Costs	\$37,212
Bond Principal & Interest Payments	<u>\$5,424,188</u>
Total Debt Service Fund Expenditures	\$5,461,400
 Estimated Ending Cash	 \$5,212,710

V. Special Recreation

Beginning Cash	\$132,058
<u>Income</u>	
Interfund Charges	\$275,000
Property Taxes	\$505,000
Investment Income	<u>\$360</u>
Total Special Recreation Fund Income	\$780,360
 Total Special Recreation Fund Appropriation	 \$912,418

Budgeted and Appropriated Expenditures

NWSRA Special Assessment	\$315,000
ADA Priority Expenditures	\$0
Special Recreation Rental Payments	\$85,860
ADA Shoe Factory Bike Trail	\$7,500
ADA Fitness Equipment	\$3,000
ADA Patch Parking Lots	\$10,000
ADA Evergreen Playground	\$52,000
ADA Valley Playground	\$29,000
ADA Maple Playground	\$28,000
ADA Highpoint Walks/Paths	<u>\$250,000</u>

Total Special Recreation Fund Expenditures **\$780,360**

Estimated Ending Cash **\$132,058**

VI. Social Security Fund

Beginning Cash **\$192,899**

Income

Property Taxes	\$550,000
Interest Income	<u>\$4,800</u>
Total Social Security Fund Income	\$554,800

Total Social Security Fund Appropriation **\$747,699**

Budgeted and Appropriated Expenditures

FICA Interfund Transfers	\$539,800
Total Social Security Fund Expenditures	\$539,800

Estimated Ending Cash **\$207,899**

VII. Prairie Stone Sports & Wellness Fund

Beginning Cash **\$939,342**

Income**Administration**

Interfund Transfers	\$142,417
Rentals	\$207,020
Merchandise Resale	\$7,465

Fitness

Rentals	\$9,218
Membership Fees	\$1,855,000
Guest Services	\$249,532
Pro Shop Sales	\$600
Tennis Lessons	\$278,000

Recreation

Climbing Wall Programs	\$7,840
Sports Specific Programs	\$20,560
Early Childhood Programs	\$18,092

Aquatics

Membership Fees	\$17,000
Daily Fees	\$0
Swim Lessons	<u>\$185,050</u>

Total Prairie Stone Sports & Wellness Income **\$2,997,794**

Total Prairie Stone Sports & Wellness Appropriation **\$3,937,136**

Budgeted and Appropriated Expenditures**Administration**

Interfund Transfers	\$731,195
Rental Expense	\$32,184
Payroll	\$665,154
Employee Benefits	\$3,270
Professional Education	\$3,750
Contracted Services	\$8,330
Service Agreements	\$750
Supplies	\$7,158
Dues & Subscriptions	\$25,530
Administrative Expense	\$100
Utilities	\$292,944
Equipment	\$2,100
Credit Card Processing Fees	\$50,750

Communications & Marketing

Contracted Marketing	\$2,400
Printing & Publication	\$56,320
Advertising	\$8,900

Maintenance

Payroll	\$112,457
Custodial Service	\$137,707
Supplies	\$16,000
Equipment	\$2,750
Equipment Maintenance	\$5,100
Facility Maintenance	\$8,000

Fitness

Guest Services	\$205,566
Pro Shop	\$400
Fitness Program Wages	\$117,662
Tennis Lessons	\$196,350
Payroll	\$31,228
Supplies	\$67,884
Equipment Maintenance	\$22,840

Recreation

Climbing Wall Expense	\$10,146
Sports Specific Programs	\$21,536
Early Childhood Programs	\$11,609

Aquatics

Swim Lessons	\$76,798
Supplies	\$11,290
Equipment Maintenance	\$2,136

Capital

PSSWC Fitness Equipment	\$24,500
Total Prairie Stone Sports & Wellness Expenses	\$2,972,794

Estimated Ending Cash **\$964,342**

VIII. Capital Improvement Fund

Beginning Cash **\$3,400,317**

Income**General**

Interfund Transfer	\$853
Investment Income	\$0
Marquee Sign Revenue	\$90,000
Bond Proceeds	<u>\$1,110,000</u>
Total Capital Improvement Fund Income	\$1,200,853

Total Capital Improvement Fund Appropriation **\$4,601,170**

Budgeted and Appropriated Expenditures**General****Administration**

Interfund Transfers	\$123,000
Marquee Signs	\$42,800
Contracted Services	\$24,653
Marquee Signs (4)	\$12,500
Park Portal	\$6,400
BPC Hole 10 Wall/Paths	\$45,000
Virtualized Server Host	\$12,500
BPC Replace Toro Mower (2)	\$60,000
Patch Pakring Lots	\$175,000
Patch Courts	\$62,500
Replace Evergreen Playground	\$125,000
Replace Valley Playground	\$72,000
Replace Maple Playground	\$87,000
WRC-Replace Concrete Apron/Walk	\$50,000
Replace Highpoint Walks/Paths	\$160,000
TC-Replace Concrete Apron/Walk	\$55,000
Replace #454 07 Ford Explorer	\$35,000
Replace #453 07 Ford Explorer	\$35,000
Replace Toro Z Turn Mower (3)	\$44,000
Replace 89 Chevy Crew Cab	\$31,000
TC Admin-Replace Office Carpet/Reconstruct	\$40,000
TC-Replace HVAC Capital	\$60,000
Ice Refrig & Bhrine Pump	\$75,000
PSSWC Locker Rooms	\$50,000
Replace PSSWC Pool Pump Control	<u>\$17,500</u>
Total Capital Fund Expenditures	\$1,500,853

Estimated Ending Cash **\$3,100,317**

IX. Working Cash Fund

Beginning Cash **\$1,087,306**

Income

Interest Income	<u>\$2,694</u>
Total Working Cash Fund Income	\$2,694

Total Working Cash Fund Appropriation **\$1,090,000**

Budgeted and Appropriated Expenditures**Administration**

Interfund Transfer	<u>\$1,090,000</u>
Total Working Cash Fund Expenditures	\$1,090,000

Estimated Ending Cash **\$0**

X. Bridges Of Poplar Creek Fund

Beginning Cash	\$161,611
----------------	-----------

Income**Administration**

Interfund Transfer	\$111,785
Advertising	\$2,865
Rental Income	\$20,180
Vending	\$5,625
Miscellaneous	\$10,000

Food & Beverage

Rentals	\$58,750
Merchandise Resale - Tobacco	\$2,925
Merchandise Resale - Beverages	\$543,300
Merchandise Resale - Food	\$402,300
Gratuities/Service Charges	\$123,130

Golf Operations

Rentals	\$436,650
Memberships	\$1,400
Guest Services	\$9,000
Green Fees - Resident	\$68,116
Green Fees - Non-Resident	\$475,500
Merchandise Resale	\$95,475
Lessons	\$32,014
Tournaments & Outings	\$179,022
Driving Range Fees	\$141,070
Ball Retrieval Fee	<u>\$1,200</u>

Total Golf Course Fund income	\$2,720,307
-------------------------------	-------------

Total Golf Course Fund Appropriation	\$2,881,918
--------------------------------------	-------------

Budgeted and Appropriated Expenditures**Administration**

Interfund Transfers	\$238,976
Payroll	\$245,603
Uniforms	\$1,000
Education & Training	\$1,500
Contracted Services	\$18,560
Service & Rental Agreements	\$767
Supplies	\$8,995
Dues & Subscriptions	\$10,605
Utilities	\$127,184
Equipment	\$8,250
Facility Maintenance & Repair	\$12,000
Credit Card Processing Fees	\$34,000

Maintenance

Maintenance Management Services	\$434,110
Employee Benefits	\$1,000
Professional Education	\$2,750
Contracted Services	\$2,000
Service & Rental Agreements	\$1,200
Supplies	\$2,500
Dues & Subscriptions	\$1,600
Administrative Expenses	\$250
Utilities	\$38,900
Equipment Maintenance & Repair	\$20,500
Facility Maintenance & Repair	\$1,000
Course Maintenance	\$91,500
Fuel & Lubricants	\$20,000

Food & Beverage

Rentals	\$3,500
COG Tobacco	\$1,900
COG Food	\$173,856
COG Beverage	\$112,644
Payroll	\$499,695
Uniforms	\$3,750
General Services	\$14,314
Service & Rental Agreements	\$32,000
Supplies	\$25,800
Administrative Expenses	\$1,500
Advertising	\$19,200
Equipment	\$2,500
Equipment & Repair	\$5,500

Golf Operations

Rentals	\$8,000
Lightning Passes	\$6,000
Merchandise Resale COGS	\$68,376
Programs	\$11,750
Tournaments & Outings	\$14,370
Payroll	\$174,623
Employee Benefits	\$4,320
Education & Training	\$3,600
Contracted Services	\$1,500
Supplies	\$13,925
Administrative Expenses	\$2,800
Advertising	\$10,532
Equipment	\$5,550
Equipment Maintenance & Repair	\$536

Capital

Golf Cart GPS	\$53,664
Electric Golf Carts	\$77,352
BPC Copier	\$6,500
BPC Ice Machines	\$11,000
BPC Main Entry Banquet Doors	<u>\$25,000</u>
Total Golf Course Fund Expenditures	\$2,720,307

Estimated Ending Cash**\$161,611**

Recapitulation

I. Total Corporate Fund Appropriation	\$8,687,762
II. Total Recreation Fund Appropriation	\$8,930,358
III. Total IMRF Fund Appropriation	\$1,548,122
IV. Total Debt Service Fund Appropriation	\$10,674,110
V. Total Special Recreation Fund Appropriation	\$912,418
VI. Total FICA Fund Appropriation	\$747,699
VII. Total Prairie Stone Fund Appropriation	\$3,937,136
VIII. Total Capital Fund Appropriation	\$4,601,170
IX. Total Working Cash Fund Appropriation	\$1,090,000
X. Total Golf Course Fund Appropriation	\$2,881,918
 TOTAL ALL FUNDS	 \$44,010,693

**CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2015**

I, Ron Greenberg, do hereby certify that I am the duly qualified Treasurer of the Hoffman Estates Park District and the Chief Fiscal Officer of said Board of Park Commissioner; as such Officer I do further certify that the revenues, by source, anticipated to be received by said District in the fiscal year beginning January 1st 2015 and ending on December 31, 2015 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$8,611,000
Interest Earned	64,670
Debt Issuance	2,926,400
Grants, Donations, Sponsorship, Advertising	174,365
Memberships	2,294,841
Program and User Fees	4,465,466
Rentals	1,302,429
Merchandise Resale, Vending & Misc.	156,089
Interfund Charges	5,977,930
Golf Course Operations	2,472,977
 TOTAL	 \$28,466,167

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 16th day of December, 2014.

Treasurer and Chief Fiscal Officer
Hoffman Estates Park District