

**ORDINANCE NO. O-18-010**  
**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, 2019 and**  
**ending on the thirty-first (31st) day**  
**of December, 2019**

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 11th day of December 2018 on said Ordinance, notice of said hearing having been given by publication in The Daily Herald, being a newspaper published within the 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), 2019 and ending on the thirty-first (31st) day of December, 2019, 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, 2019 and ending the last day of December 2019.

## I. Corporate Fund

**Beginning Cash** 4,550,795

### Income

#### Administration

Interfund Charges	1,641,586
Property Taxes	2,888,000
Investment Income	150,000
Adverting Income	190,000
Grant Reimbursement	400,000
Rental Income	66,230

**Total Corporate Fund Income** 5,335,816

**Total Corporate Fund Appropriation** 9,886,611

### Budgeted and Appropriated Expenditures

#### Administration

Interfund Charges	61,250
Advertising Expense	6,200
Property & Liability Insurance	154,350
Employment Insurance	166,070
Unemployment Insurance	75,000
Loss Prevention	8,300
Audit Service	16,900
Payroll	1,267,309
Employee Benefits	652,000
Education & Training	12,200
Contracted Services	44,500
Service & Rental Agreements	71,000
Supplies	17,000
Dues & Subscriptoins	23,000
Administrative Expenses	35,325
Utilities	13,300
Equipment	3,950
Technology Equipment	55,500
Miscellaneous	3,000

Maintenance

Loss Prevention	25,250
Payroll	1,644,652
Employee Benefits	10,000
Education & Training	8,500
Contracted Services	16,860
Supplies	17,500
Dues & Subscriptions	3,000
Administrative Expenses	1,500
Utilities	120,040
Equipment	8,000
Equipment Maintenance & Repair	92,860
Facility Maintenance & Repair	15,000
Property Maintenance	130,500
Fuel and Lubricants	75,000

Capital

Facility Lot Security Cameras	20,000
Birch Play Refurbish	10,000
Data Storage Server	-
TC Roof Engineering	30,000
Virtual Computer Server	30,000
Microsoft Office Upgrade	19,000
Color Copier	8,000
Cricket Batting Cages	12,000
So Ridge Park/Splashpad	1,245,000
Board Room Chairs	7,000

**Total Corporate Fund Expenditures** 6,235,816

**Estimated Ending Cash** 3,650,795

**II. Recreation Fund**

**Beginning Cash** 1,554,356

**Income**

Administration

Interfund Charges	401,472
Property Taxes	1,827,000
Investment Income	15,000
Rentals	112,450
Merchandise Resale	1,000
Miscellaneous	10,000

Triphahn Center	
Rentals	70,400
Memberships	219,150
Guest Services	7,764
General Programs	-
Fitness Programs	12,500
Willow Recreation Center	
Rentals	78,890
Memberships	97,100
Guest Services	4,812
Courts	8,000
Merchandise Resale	170
General Programs	1,600
Lessons	2,700
Leagues/Tournaments	4,420
Fitness Programs	12,600
General Leisure Services	
Rentals	-
General Programs	34,404
Day Camps	183,650
Gymnastics	67,500
Arts And Crafts	4,350
Martial Arts	134,800
Special Events	17,250
Dance	114,000
Archery	-
Senior	
Memberships	24,000
Senior Programs	61,000
Early Childhood	
General Programs	62,100
Day Camps	379,344
Preschool	288,587
Parent/Tot	21,400
Star	870,000
Elc	430,000
Adult Athletics	
General Programs	-
Basketball Leagues	11,400
Softball Leagues	18,830
Football Leagues	4,320

Youth Athletics	
General Programs	39,850
Athletic Camps	-
Volleyball	4,200
Basketball	52,000
Baseball	54,150
Softball	5,400
Soccer	40,500
Cricket	10,000

Seascape	
Grant Revenue	1,500
Rentals	27,000
Memberships	77,000
Daily Fees	135,000
Concession Sales/Rental	4,800
Lessons	25,000
Special Events	3,975

Ice	
Rentals	658,400
Daily Fees	31,000
Merchandise Resale	3,000
Concession Sales/Rental	12,050
Lessons	228,500
Camps	27,500
Adult Leagues	21,000
Youth Leagues	285,000
Special Events	4,100

**Total Recreation Fund Income** 7,364,888

**Total Recreation Fund Appropriation** 8,919,244

**Budgeted and Appropriated Expenditures**

Administration	
Interfund Charges	1,009,875
Payroll	772,598
Employee Benefits	7,500
Education & Training	8,200
Contracted Services	42,556
Service & Rental Agreements	19,200
Dues & Subscriptions	3,400
Utilities	541,996
Equipment	11,500
Facility Maintenance & Repair	65,000
Credit Card Processing Fees	77,400

Communications & Marketing	
Payroll	210,732
Education & Training	2,250
Contracted Services	3,320
Supplies	3,200
Dues & Subscriptions	9,948
Postage	42,000
Printing & Publication	63,550
Advertising	15,000
Maintenance	
Payroll	209,152
Supplies	17,870
Triphahn Center	
Rental Expense	-
Guest Services	2,116
Fitness Program Expense	9,473
Payroll	114,270
Employee Benefits	-
Supplies	7,500
Promotional Expense	1,400
Maintenance & Repair	7,500
Willow Recreation Center	
Rental Expense	2,365
Memberships	2,900
Guest Services	1,441
Merchandise Resale	119
General Programs	1,120
Lessons	1,890
Leagues/Tournaments	500
Fitness Programs	8,968
Payroll	79,696
Employee Benefits	-
Supplies	2,000
Promotional Expense	1,900
Equipment	2,850
Maintenance & Repair	4,000
Facility Maintenance & Repair	11,625

General Leisure Services		
Rental Expense		2,430
General Programs		14,220
Summer Camps		91,553
Gymnastics		47,250
Arts And Crafts		3,045
Martial Arts		94,360
Vogelei Program Expense		10,644
Special Events & Trips		52,313
Dance		68,593
Archery		-
Senior		
Memberships		6,983
Senior Programs		42,147
Active Adult		-
Early Childhood		
General Programs		40,521
Day Camps		175,775
Preschool		165,782
Parent/Tot		9,727
STAR Program		440,771
Full Day Day Care		221,728
Adult Athletics		
General Programs		-
Basketball Leagues		8,049
Softball Leagues		11,315
Football Leagues		2,923
Youth Athletics		
General Programs		27,600
Athletic Camps		-
Volleyball		1,519
Basketball		28,741
Baseball		20,550
Softball		1,500
Soccer		16,644
Cricket		3,500

Seascape

Lessons	17,547
Special Events	975
Payroll	205,628
Employee Benefits	3,710
Education & Training	13,245
Contracted Services	3,172
Supplies	22,550
Promotional Expense	1,500
Utilities	76,680
Equipment	6,568
Maintenance & Repair	7,700
Facility Maintenance & Repair	10,000

Ice

Rentals	1,000
Merchandise Resale	1,200
Lessons	92,266
Camps	13,306
Adult Leagues	-
Youth Leagues	128,683
Payroll	394,224
Employee Benefits	1,500
Education & Training	600
Contracted Services	11,571
Supplies	500
Dues & Subscriptions	300
Mileage Reimbursement	500
Promotional Expense	1,500
Utilities	6,400
Equipment	4,000
Maintenance & Repair	6,500
Facility Maintenance & Repair	6,500

Capital

Basketball Scoreboard Replacement	-
Ice Rebuild Pump	10,000
TC Fitness Equipment	10,000
WRC Exit Dr Wall Repair	10,000
Underfloor Rink 1	1,000,000

**Total Recreation Fund Expenditures** 7,079,888

**Estimated Ending Cash** 1,839,356



### III. I.M.R.F. Fund

<b>Beginning Cash</b>		775,412
<b>Income</b>		
	Property Taxes	280,000
	Investment Income	3,100
	<b>Total I.M.R.F. Fund Income</b>	283,100
<b>Total I.M.R.F. Fund Appropriation</b>		1,058,512
<b>Budgeted and Appropriated Expenditures</b>		
	IMRF Interfund Charges	258,100
	<b>Total I.M.R.F. Fund Expenditures</b>	258,100
<b>Estimated Ending Cash</b>		800,412

### IV. Debt Service

<b>Beginning Cash</b>		4,819,949
<b>Income</b>		
	BABs Rebates	151,000
	Bond Proceeds	1,785,000
	Interfund Transfers	-
	Property Taxes	3,740,000
	Investment Income	14,992
	<b>Total Debt Service Fund Income</b>	5,690,992
<b>Total Debt Service Fund Appropriation</b>		10,510,941
<b>Budgeted and Appropriated Expenditures</b>		
	Bond Issue Costs	25,000
	Bond Principal & Interest Payments	6,500,992
	<b>Total Debt Service Fund Expenditures</b>	6,525,992
<b>Estimated Ending Cash</b>		3,984,949

## V. Special Recreation

<b>Beginning Cash</b>		426,516
<b>Income</b>		
	Property Taxes	591,500
	Investment Income	3,520
	<b>Total Special Recreation Fund Income</b>	595,020
<b>Total Special Recreation Fund Appropriation</b>		1,021,536
<b>Budgeted and Appropriated Expenditures</b>		
	Special Assessment	306,660
	Special Rec Rental Allocation	85,860
	Shoe Factory Bike Trail	22,500
	WRC Playground/Pickle Ball Crts	35,000
	Community Pk Enhancements	35,000
	So Ridge Park/Splashpad	70,000
	<b>Total Special Recreation Fund Expenditures</b>	555,020
<b>Estimated Ending Cash</b>		466,516

## VI. Social Security Fund

<b>Beginning Cash</b>		577,619
<b>Income</b>		
	Property Taxes	580,000
	Investment Income	2,300
	<b>Total Social Security Fund Income</b>	582,300
<b>Total Social Security Fund Appropriation</b>		1,159,919
<b>Budgeted and Appropriated Expenditures</b>		
	FICA Interfund Transfers	567,300
	<b>Total Social Security Fund Expenditures</b>	567,300
<b>Estimated Ending Cash</b>		592,619

## VII. Prairie Stone Sports & Wellness Fund

**Beginning Cash** 80,860

### Income

#### Administration

Interfund Charges 104,390  
Investment Income 8,200  
Rentals 226,980  
Merchandise Resale 2,820

#### Fitness

Rentals 6,231  
Memberships 1,758,430  
Guest Services 185,950  
Pro Shop 2,000  
Tennis 221,065

#### General Programming

General Programs 7,010  
Sports Programs 13,200  
Early Childhood 25,816

#### Aquatics

Memberships 14,740  
Lessons 130,200

**Total Prairie Stone Sports & Wellness Income** 2,707,032

**Total Prairie Stone Sports & Wellness Appropriation** 2,787,892

### Budgeted and Appropriated Expenditures

#### Administration

Interfund Charges 796,113  
Rental Expense 12,208  
Payroll 519,729  
Employee Benefits 3,825  
Professional Education 3,125  
Contracted Services 8,586  
Service Agreements 336  
Supplies 4,550  
Dues & Subscriptions 25,884  
Administrative Expense 360  
Utilities 274,640  
Credit Card Processing Fees 52,950

#### Communication & Marketing

Contracted Services 6,324  
Printing & Publication 22,500  
Advertising 27,600

Maintenance		
	Payroll	231,842
	Contracted Services	-
	Supplies	18,000
	Equipment	2,000
	Equipment Maintenance	7,000
	Facility Maintenance	37,000
Fitness		
	Guest Services	139,619
	Pro Shop	1,680
	Fitness Program Wages	96,743
	Tennis Lessons	154,746
	Payroll	23,534
	Supplies	59,500
	Equipment	1,500
	Equipment Maintenance	20,076
General Programming		
	General Programs	7,015
	Sports Specific Programs	6,778
	Early Childhood Programs	15,926
Aquatics		
	Swim Lessons	62,843
	Supplies	11,000
	Equipment Maintenance	6,500
Capital		
	Gym Curtain Divider	25,000

**Total Prairie Stone Sports & Wellness Expenses** 2,687,032

**Estimated Ending Cash** 100,860

**VIII. Capital Improvement Fund**

**Beginning Cash** 3,061,919

**Income**

General		
	Interfund Charges	700,000
	Investment Income	9,000
	Grant Reimbursement	-
	Bond Proceeds	750,000

**Total Capital Improvement Fund Income** 1,459,000

**Total Capital Improvement Fund Appropriation** 4,520,919

**Budgeted and Appropriated Expenditures**

## Administration

Interfund Charges	-
Contracted Services	-

## Capital

TC North Roof Replacement	1,515,000
Sea Shell Joint Repair/Paint/Prime	27,000
Sea Body/Tube Slide Resurface	50,000
Sea Bath Hse Water Heater	25,000
Vogelei Hvac Unit 2	12,000
WRC Playground/Pickle Ball Courts	130,000
Community Pk Enhancements	130,000

**Total Capital Fund Expenditures** 1,889,000

**Estimated Ending Cash** 2,631,919

**IX. Bridges of Poplar Creek Fund**

**Beginning Cash** 257,025

**Income**

## Administration

Interfund Charges	103,852
Investment Income	2,175
Advertising	3,450
Rental Income	20,180
Miscellaneous	7,500

## Golf Operations

Rentals	394,920
Memberships	12,000
Guest Services	18,440
Green Fees - Resident	61,500
Green Fees - Non-Resident	394,551
Merchandise Resale	90,900
Lessons	26,370
Tournaments & Outings	165,075
Driving Range Fees	137,000
Ball Retrieval Fee	1,500

Food & Beverage	
Rentals	40,000
Merchandise Resale - Tobacco	2,750
Merchandise Resale - Food	424,000
Merchandise Resale - Beverages	310,000
Gratuities / Service Charges	100,000
Miscellaneous	-

<b>Total Golf Course Fund Income</b>	<b>2,316,163</b>
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<b>Total Golf Course Fund Appropriation</b>	<b>2,573,188</b>
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**Budgeted and Appropriated Expenditures**

Administration

Interfund Charges	258,662
Payroll	162,912
Uniforms	1,000
Education & Training	3,200
Contracted Services	20,400
Service & Rental Agreements	420
Supplies	8,100
Dues & Subscriptions	13,920
Utilities	121,880
Equipment	1,000
Facility Maintenance & Repair	21,500
Credit Card Processing Fees	42,200

Maintenance

Payroll	325,893
Employee Benefits	1,367
Education & Training	5,390
Contracted Services	6,920
Service & Rental Agreements	1,900
Supplies	5,124
Dues & Subscriptions	5,526
Utilities	27,950
Equipment	14,020
Equipment Maintenance & Repair	22,595
Facility Maintenance & Repair	7,300
Course Maintenance	92,048
Fuel & Lubricants	15,000

Golf Operations

Rentals	3,500
Lightning Pass	14,000
Greens Fees	5,720
Merchandise Resale COGS	70,275
Programs	14,570
Tournaments & Outings	26,584
Payroll	182,476
Employee Benefits	3,078
Education & Training	1,200
Contracted Services	1,750
Supplies	2,125
Administrative Expenses	1,500
Advertising	5,000
Equipment	14,900
Equipment Maintenance & Repair	1,000

Food & Beverage

Rentals	3,500
COGS Tobacco	1,600
COGS Food	135,680
COGS Beverage	80,600
Payroll	389,708
Uniforms	3,208
Contracted Services	18,231
Service & Rental Agreements	25,000
Supplies	17,000
Administrative Expenses	1,000
Advertising	28,000
Equipment	6,000
Equipment Maintenance & Repair	4,525

Capital

Golf Cart GPS	28,206
BPC Irrigation Pump House Equipment	40,000

**Total Golf Course Fund Expenditures** 2,316,163

**Estimated Ending Cash** 257,025

## Recapitulation

<b>I. Total Corporate Fund Appropriation</b>	9,886,611
<b>II. Total Recreation Fund Appropriation</b>	8,919,244
<b>III. Total IMRF Fund Appropriation</b>	1,058,512
<b>IV. Total Debt Service Fund Appropriation</b>	10,510,941
<b>V. Total Special Recreation Fund Appropriation</b>	1,021,536
<b>VI. Total FICA Fund Appropriation</b>	1,159,919
<b>VII. Total Prairie Stone Fund Appropriation</b>	2,787,892
<b>VIII. Total Capital Fund Appropriation</b>	4,520,919
<b>IX. Total Golf Course Fund Appropriation</b>	2,573,188
<b>TOTAL ALL FUNDS</b>	42,438,762



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 \$16,104,451 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$26,334,311 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$28,114,311 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$14,324,451 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$9,906,500 .

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, 2019 and ending December 31, 2019 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2019 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 18th day of December, 2018.

AYES:

NAYS:

ABSENT:

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President  
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

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Secretary

CERTIFICATION OF ESTIMATE OF  
REVENUE FOR FISCAL YEAR 2019

I, Keith Evans, 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 1, 2019 and ending on December 31, 2019 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 9,906,500
Interest Earned	208,287
Debt Issuance	2,686,000
Grants, Donations, Sponsorship, Advertising	594,950
Memberships	2,202,420
Program and User Fees	4,517,632
Rentals	1,718,531
Merchandise Resale, Vending & Misc.	116,890
Interfund Charges	2,951,300
Golf Course Operations	1,431,801
TOTAL	\$ 26,334,311

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 18th day of December, 2018.

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Treasurer and Chief Fiscal Officer  
Hoffman Estates Park District

STATE OF ILLINOIS                    )  
  ) SS  
COUNTY OF COOK                    )

CERTIFICATION

I, Craig Talsma, do hereby certify that I am the duly qualified and acting Secretary of the Hoffman Estates Park District in the county and state aforesaid, and as such Secretary, I am the keeper of records and files of the Board of Park Commissioners of said 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 Hoffman Estates Park District, Cook County, Illinois for the Fiscal Year beginning January 1 st, 2019 and ending December 31st, 2019, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 18th day of December, 2018.

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Secretary  
Hoffman Estates Park District