

ORDINANCE NO. O-19-006
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, 2020 and
ending on the thirty-first (31st) day
of December, 2020

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 10th day of December 2019 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), 2020 and ending on the thirty-first (31st) day of December, 2020, 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, 2020 and ending the last day of December 2020.

I. Corporate Fund

Beginning Cash 4,865,239

Income

Administration

Interfund Charges	370,616
Property Taxes	3,668,000
Investment Income	242,000
Grant Reimbursement	437,500
Rental Income	68,155
Miscellaneous	10,000

Total Corporate Fund Income 4,796,271

Total Corporate Fund Appropriation 9,661,510

Budgeted and Appropriated Expenditures

Administration

Property & Liability Insurance	152,450
Employment Insurance	154,883
Unemployment Insurance	75,000
Loss Prevention	8,300
Audit Service	17,300
Payroll	1,249,612
Employee Benefits	128,650
Education & Training	9,250
Contracted Services	42,500
Service & Rental Agreements	83,081
Supplies	18,693
Dues & Subscriptions	20,940
Administrative Expenses	36,325
Utilities	14,220
Equipment	4,600
Technology Equipment	40,200
Miscellaneous	3,250

Maintenance

Loss Prevention	-
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	Payroll	1,791,687
	Employee Benefits	216,700
	Education & Training	10,700
	Contracted Services	19,810
	Supplies	16,500
	Dues & Subscriptions	2,475
	Administrative Expenses	1,360
	Utilities	162,200
	Equipment	8,500
	Equipment Maintenance & Repair	91,860
	Facility Maintenance & Repair	24,025
	Property Maintenance	85,700
	Fuel and Lubricants	75,000
Capital		
	So Ridge Park/Splashpad	1,105,000
	Lighting Upgrades	75,000
	Website Redesign	25,000
	Pickleball Courts	35,000
	Birch Park Oslad	75,000
	Server Storage Upgrade	12,500
	Security Cameras	15,000
	Exchange Server Upgrade	20,000
	Alarm System Upgrade	25,000
	Total Corporate Fund Expenditures	5,953,271
	Estimated Ending Cash	3,708,239
II. Recreation Fund		
	Beginning Cash	1,487,564
Income		
	Administration	
	Interfund Charges	362,016
	Property Taxes	1,170,000
	Investment Income	13,615
	Rentals	105,000
	Merchandise Resale	1,000
	Miscellaneous	-
	Communications & Marketing	
	Corporate Relations	185,000
	Triphahn Center	

	Rentals	73,400
	Memberships	207,440
	Guest Services	6,838
	General Programs	-
	Fitness Programs	14,507
Willow Recreation Center		
	Advertising	4,500
	Rentals	75,040
	Memberships	85,881
	Guest Services	3,230
	Courts	9,450
	Merchandise Resale	170
	General Programs	1,798
	Lessons	2,048
	Leagues/Tournaments	4,000
	Fitness Programs	12,228
General Leisure Services		
	Rentals	-
	General Programs	31,456
	Day Camps	110,284
	Gymnastics	50,000
	Arts And Crafts	5,536
	Martial Arts	147,536
	Special Events	16,775
	Dance	109,711
	Sponsorship	1,000
Senior		
	Memberships	4,800
	Senior Programs	52,594
	Sponsorship	4,000
Early Childhood		
	General Programs	67,425
	Day Camps	334,922
	Preschool	280,230
	Parent/Tot	20,536
	Star	965,398
	Elc	454,534
Adult Athletics		
	General Programs	-
	Basketball Leagues	15,750
	Softball Leagues	15,290

	Football Leagues	4,320
Youth Athletics		
	General Programs	36,000
	Athletic Camps	-
	Volleyball	4,500
	Basketball	42,000
	Baseball	56,000
	Softball	1,650
	Soccer	60,000
	Cricket	13,100
Seascope		
	Grant Revenue	1,500
	Rentals	20,000
	Memberships	72,000
	Daily Fees	135,000
	Merchandise Resale	650
	Concession Sales/Rental	4,800
	Lessons	20,000
	Special Events	3,975
Ice		
	Rentals	423,000
	Daily Fees	27,000
	Merchandise Resale	1,192
	Concession Sales/Rental	11,400
	Lessons	275,000
	Camps	31,500
	Adult Leagues	-
	Youth Leagues	300,000
	Special Events	-
	Total Recreation Fund Income	6,569,525
	Total Recreation Fund Appropriation	8,057,089
	Budgeted and Appropriated Expenditures	
	Administration	
	Interfund Charges	750,000
	Rentals	44,850
	Payroll	967,081
	Employee Benefits	150,310
	Education & Training	15,260
	Contracted Services	41,895
	Service & Rental Agreements	16,000
	Dues & Subscriptions	3,883
	Utilities	525,000

Equipment	11,687
Facility Maintenance & Repair	75,255
Credit Card Processing Fees	80,000
Communications & Marketing	
Corporate Relations	9,500
Payroll	305,529
Employee Benefits	-
Education & Training	5,065
Contracted Services	7,320
Supplies	3,000
Dues & Subscriptions	8,773
Postage	51,000
Printing & Publication	58,050
Advertising	90,000
Maintenance	
Payroll	438,835
Employee Benefits	62,200
Supplies	16,000
Triphahn Center	
Rental Expense	-
Guest Services	3,969
Fitness Program Expense	9,609
Payroll	120,831
Employee Benefits	-
Supplies	11,483
Promotional Expense	1,250
Maintenance & Repair	8,000
Willow Recreation Center	
Rental Expense	2,718
Memberships	3,950
Guest Services	1,426
Merchandise Resale	-
General Programs	1,147
Lessons	1,434
Leagues/Tournaments	450
Fitness Programs	8,361
Payroll	89,197

Employee Benefits	-
Supplies	4,620
Promotional Expense	942
Equipment	3,000
Maintenance & Repair	9,665
Facility Maintenance & Repair	18,800
General Leisure Services	-
Rental Expense	3,346
General Programs	17,566
Summer Camps	62,772
Gymnastics	36,000
Arts And Crafts	3,875
Martial Arts	106,566
Vogelei Program Expense	10,459
Special Events & Trips	52,334
Dance	65,523
Archery	-
Senior	-
Memberships	6,839
Senior Programs	40,204
Advertising/Promotional	250
Early Childhood	-
General Programs	38,336
Day Camps	152,386
Preschool	166,419
Parent/Tot	7,799
STAR Program	468,320
Full Day Day Care	265,860
Adult Athletics	-
General Programs	-
Basketball Leagues	11,087
Softball Leagues	8,138
Football Leagues	2,891
Youth Athletics	-
General Programs	28,154
Athletic Camps	-

	Volleyball	1,519
	Basketball	26,307
	Baseball	26,646
	Softball	1,068
	Soccer	34,310
	Cricket	5,670
Seascope		
	Merchandise Resale	300
	Lessons	15,598
	Special Events	975
	Payroll	205,287
	Employee Benefits	3,803
	Education & Training	12,885
	Contracted Services	3,640
	Supplies	25,310
	Promotional Expense	-
	Utilities	79,236
	Equipment	6,600
	Maintenance & Repair	7,000
	Facility Maintenance & Repair	22,500
Ice		
	Rentals	-
	Daily Fees	4,478
	Merchandise Resale	500
	Lessons	116,284
	Camps	13,942
	Adult Leagues	-
	Youth Leagues	182,407
	Special Events	3,671
	Payroll	-
	Employee Benefits	-
	Education & Training	-
	Contracted Services	-
	Supplies	-
	Dues & Subscriptions	-
	Mileage Reimbursement	-
	Promotional Expense	-
	Utilities	4,800
	Equipment	4,500
	Maintenance & Repair	6,500
	Facility Maintenance & Repair	18,820
Capital		
	Ice Pump Rebuilds	10,000

Tc Fitness Equip	30,000
Soccer Goals	17,500
Total Recreation Fund Expenditures	6,484,525
Estimated Ending Cash	1,572,564
III. I.M.R.F. Fund	
Beginning Cash	862,340
Income	
Property Taxes	430,000
Investment Income	3,943
Total I.M.R.F. Fund Income	433,943
Total I.M.R.F. Fund Appropriation	1,296,283
Budgeted and Appropriated Expenditures	
IMRF Interfund Charges	368,943
Total I.M.R.F. Fund Expenditures	368,943
Estimated Ending Cash	927,340
IV. Debt Service	
Beginning Cash	3,520,956
Income	
BABs Rebates	152,000
Bond Proceeds	1,585,715
Interfund Transfers	-
Property Taxes	3,481,433
Investment Income	15,567
Total Debt Service Fund Income	5,234,715
Total Debt Service Fund Appropriation	8,755,671
Budgeted and Appropriated Expenditures	
Bond Issue Costs	145,313

Bond Principal & Interest Payments	6,557,402
Total Debt Service Fund Expenditures	6,702,715
Estimated Ending Cash	2,052,956
V. Special Recreation	
Beginning Cash	569,714
Income	
Property Taxes	620,000
Investment Income	4,000
Total Special Recreation Fund Income	624,000
Total Special Recreation Fund Appropriation	1,193,714
Budgeted and Appropriated Expenditures	
Special Assessment	307,468
Special Rec Rental Allocation	85,860
Pine Park Playground	10,000
Princeton Play/Splashpad	40,000
Shoe Factory Bike Trail	25,672
WRC Playground/Pickle Ball Crts	-
Community Pk Enhancements	-
So Ridge Park/Splashpad	195,000
Total Special Recreation Fund Expenditures	664,000
Estimated Ending Cash	529,714
VI. Social Security Fund	
Beginning Cash	667,068
Income	
Property Taxes	640,000
Investment Income	656
Total Social Security Fund Income	640,656
Total Social Security Fund Appropriation	1,307,724

Budgeted and Appropriated Expenditures	
FICA Interfund Transfers	590,656

Total Social Security Fund Expenditures	590,656
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Estimated Ending Cash	717,068
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VII. The Club Fund

Beginning Cash	24,801
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Income

 Administration

Interfund Charges	118,608
Investment Income	8,500
Rentals	226,980
Merchandise Resale	2,820

 Fitness

Rentals	3,252
Memberships	1,715,000
Guest Services	184,254
Pro Shop	2,250
Tennis	41,600

 General Programming

General Programs	4,500
Sports Programs	45,000
Early Childhood	25,380

 Aquatics

Memberships	14,740
Lessons	105,500

Total The Club Income	2,498,384
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Total The Club Appropriation	2,523,185
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Budgeted and Appropriated Expenditures

 Administration

Interfund Charges	-
Rental Expense	12,637
Payroll	592,308
Employee Benefits	68,965
Professional Education	2,990
Contracted Services	10,307
Service Agreements	336

Supplies	5,598
Dues & Subscriptions	28,242
Administrative Expense	360
Utilities	297,340
Credit Card Processing Fees	45,000
Communication & Marketing	
Contracted Services	16,074
Printing & Publication	27,780
Advertising	111,527
Maintenance	
Payroll	253,383
Employee Benefits	37,200
Contracted Services	-
Supplies	22,000
Equipment	4,472
Equipment Maintenance	8,500
Facility Maintenance	61,265
Fitness	
Guest Services	130,262
Pro Shop	1,600
Group Exercise Wages	96,743
Tennis Lessons	7,000
Payroll	-
Supplies	54,000
Equipment	2,500
Equipment Maintenance	20,076
General Programming	
General Programs	5,706
Sports Specific Programs	28,572
Early Childhood Programs	18,267
Aquatics	
Swim Lessons	65,774
Supplies	11,600
Equipment Maintenance	-
Capital	
Renovation	450,000
Total The Club Expenses	2,498,384

Estimated Ending Cash 24,801

VIII. Capital Improvement Fund

Beginning Cash 2,846,023

Income

General		
	Interfund Charges	850,000
	Investment Income	9,000
	Grant Reimbursement	-
	Bond Proceeds	750,000
	Total Capital Improvement Fund Income	1,609,000
	Total Capital Improvement Fund Appropriation	4,455,023
	Budgeted and Appropriated Expenditures	
	Administration	
	Interfund Charges	-
	Contracted Services	-
	Capital	
	Tennis Court Re-Color	29,000
	Parks Toro Sand Pro	25,000
	Bpc Range Lighting	-
	Rtu-1 Coils	18,500
	Court Resurfacing	30,000
	Path Resurfacing	35,500
	Lot Crack/Fill	36,500
	Tc North Water Tank	50,000
	Wrc Elevator	85,000
	Wrc 1St Floor Skylight	33,000
	Parks Bobcat	60,000
	Pine Pk Play Replc	32,500
	Princeton Play/Splashpad	200,000
	Club Roof Project	25,000
	Parks Dodge Ram 1500	38,000
	Parks Fleet Truck	36,000
	Parks Fleet Truck	36,000
	Underfloor Rink 2	1,500,000
	Club Carpeting	100,000
	Capital Contingencies	75,000
	Total Capital Fund Expenditures	2,445,000
	Estimated Ending Cash	2,010,023

IX. Bridges of Poplar Creek Fund

Beginning Cash 270,731

Income

Administration

Interfund Charges 108,359
Investment Income 2,500
Advertising 2,200
Rental Income 20,180
Miscellaneous 5,500

Golf Operations

Rentals 339,820
Memberships 7,975
Guest Services 15,940
Green Fees - Resident 56,814
Green Fees - Non-Resident 376,862
Merchandise Resale 72,400
Lessons 26,865
Tournaments & Outings 144,555
Driving Range Fees 141,080
Ball Retrieval Fee 1,500

Food & Beverage

Rentals 29,000
Merchandise Resale - Tobacco 1,548
Merchandise Resale - Food 455,000
Merchandise Resale - Beverages 309,000
Gratuities / Service Charges 106,000
Miscellaneous -

Total Golf Course Fund Income 2,223,098

Total Golf Course Fund Appropriation 2,493,829

Budgeted and Appropriated Expenditures

Administration

Interfund Charges 100,000
Payroll 147,247
Uniforms 1,212
Education & Training 3,840

Contracted Services	19,180
Service & Rental Agreements	420
Supplies	7,971
Dues & Subscriptions	12,815
Utilities	122,444
Equipment	3,700
Facility Maintenance & Repair	30,000
Credit Card Processing Fees	40,000
Maintenance	
Payroll	327,467
Employee Benefits	39,805
Education & Training	5,285
Contracted Services	3,720
Service & Rental Agreements	1,900
Supplies	3,781
Dues & Subscriptions	5,651
Utilities	24,950
Equipment	20,335
Equipment Maintenance & Repair	25,416
Facility Maintenance & Repair	8,500
Course Maintenance	86,698
Fuel & Lubricants	12,661
Golf Operations	
Rentals	3,500
Lightning Pass	9,500
Greens Fees	4,160
Merchandise Resale COGS	55,188
Programs	13,340
Tournaments & Outings	22,764
Payroll	186,457
Employee Benefits	10,200
Education & Training	1,200
Contracted Services	1,500
Supplies	2,300
Administrative Expenses	2,050
Advertising	3,530
Equipment	15,890
Equipment Maintenance & Repair	-
Food & Beverage	

	Rentals	3,250
	COGS Tobacco	929
	COGS Food	145,600
	COGS Beverage	85,040
	Payroll	383,689
	Uniforms	46,808
	Contracted Services	18,599
	Service & Rental Agreements	25,000
	Supplies	16,000
	Administrative Expenses	1,000
	Advertising	22,400
	Equipment	5,000
	Equipment Maintenance & Repair	5,000
Capital	Golf Cart GPS	28,206
	BPC Irrigation Pump House Equipment	50,000
	BPC Irrigation Pump House Equipment	-
	Total Golf Course Fund Expenditures	2,223,098
	Estimated Ending Cash	270,731
Recapitulation		
	I. Total Corporate Fund Appropriation	9,661,510
	II. Total Recreation Fund Appropriation	8,057,089
	III. Total IMRF Fund Appropriation	1,296,283
	IV. Total Debt Service Fund Appropriation	8,755,671
	V. Total Special Recreation Fund Appropriation	1,193,714
	VI. Total FICA Fund Appropriation	1,307,724
	VII. Total Prairie Stone Fund Appropriation	2,523,185
	VIII. Total Capital Fund Appropriation	4,455,023
	IX. Total Golf Course Fund Appropriation	2,493,829
	TOTAL ALL FUNDS	39,744,028

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 \$15,114,436 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$24,629,592 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$27,930,592 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$11,813,436 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$10,009,433 .

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, 2020 and ending December 31, 2020 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2020 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 17th day of December, 2019.

AYES:

Chhatwani, K. Evans, R. Evans, Kilbridge

NAYS:

Kinnane, Maginn Kaplan

ABSENT:

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President

Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2020

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, 2020 and ending on December 31, 2020 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 10,009,433
Interest Earned	299,781
Debt Issuance	2,487,715
Grants, Donations, Sponsorship, Advertising	635,700
Memberships	2,107,836
Program and User Fees	4,335,715
Rentals	1,400,027
Merchandise Resale, Vending & Misc.	95,232
Interfund Charges	1,809,599
Golf Course Operations	1,448,554
TOTAL	\$ 24,629,592

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 17th day of December, 2019.



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, 2020 and ending December 31st, 2020, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 17th day of December, 2019.



Secretary
Hoffman Estates Park District