



1685 West Higgins Road, Hoffman Estates, Illinois 60169  
[heparks.org](http://heparks.org) t (847) 885-7500 f (847) 885-7523



**AGENDA**  
**COMMITTEE OF THE WHOLE MEETING**  
**TUESDAY, NOVEMBER 17, 2020**  
**6:00 p.m.**  
**\*Remotely via ZOOM**

1. ROLL CALL
2. APPROVAL OF AGENDA
3. COMMENTS FROM THE AUDIENCE
4. OLD BUSINESS
5. NEW BUSINESS
  - A. Cook County Health Advisory Update
  - B. 2021 Budget / M20-126
    - Budget Overview
    - Personnel
      - Organization Charts
      - 2021 Salary Ranges
    - 2021 Goals & Objectives
    - 2021 Tax Levy Amount \$9,537,000
    - 2021 Budget
      - Fund 01 (Admin)
      - Fund 01 (Maintenance)
      - Fund 02 (Rec & Facilities)
      - Fund 07 (IMRF)
      - Fund 08 (Debt Service)
      - Fund 09 (Special Rec)
      - Fund 10 (FICA)
      - Fund 11 (Club)
      - Fund 12 (Capital)
      - Fund 14 (BPC)
  - C. 2021 Budget & Appropriation Ordinance in Tentative Form / O20-004
6. COMMITTEE MEMBER COMMENTS
7. ADJOURNMENT

*\*For access to remote meetings held via ZOOM, please email [mlogan@heparks.org](mailto:mlogan@heparks.org). You will be provided the link to join the ZOOM and you will be able to participate during the "Comments from the Audience" portion of the meeting. For ease, you may also email your <sup>1</sup> comment prior to the start of the meeting time and your comment will be read aloud on your behalf during the meeting.*

## MEMORANDUM NO. M20-126

**TO:** Committee of the Whole  
**FROM:** Craig Talsma, Executive Director  
Nicole Hopkins, Director of Finance & Administration  
Alisa Kapusinski, Director Recreation  
Dustin Hugen, Director Parks, Planning & Maintenance  
Brian Bechtold, Director of Golf & Facilities  
**SUBJECT:** 2021 Budget  
**DATE:** November 17, 2020

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### Introduction/Budget Review Process

Staff is pleased to present its recommendations for the Hoffman Estates Park District 2021 Budget and 2020 Amended Budget. The process by which the budget is being presented allows all Committee members and Board members the opportunity to review the budget in its entirety in one meeting.

As was done last year, the budget is presented and reviewed at the Class level, which is the same level of detail that the quarterly financial statements are presented. This document is presented by individual departments, showing department revenues then expenses. The summary sheets reflect the entire fund operations as a whole.

The review process aims to develop a consensus on each area presented within the budget. When an informal consensus cannot be reached on a particular item brought up for discussion, a voice vote of all Committee and Board members present will be taken to determine through consensus whether the item should be added, deleted or amended as part of the budget.

Staff will initially highlight the budget overview and the different factors upon which the budget was formulated. Additionally, the attached support documentation (organization chart), will be reviewed and discussed as required. The salary ranges for 2021 were presented and approved in October to aid in budget preparation.

The 2021 budget represents the financial means to ensure the overall achievement of the staff objectives and the District's goals. The objectives highlight specific items in areas that will be different or specialized for 2021 rather than regular ongoing operations. The goals and objectives will be presented at the time the fund is being presented.

The goal of the budget presentation is to develop consensus on each fund in order to present a preliminary budget (Budget & Appropriation Ordinance) to the Board for tentative approval.

A Special Board meeting will be held following the Committee of the Whole on November 17 to approve the tentative Budget & Appropriation Ordinance. Following

this approval, the tentative budget will be available for public review through December 18. A public meeting will be scheduled for December 15 to allow any additional input on the budget or the preliminary tax levy estimate. Since the overall projected levy has a 0% increase over last year's extended levy, it does not require a Truth in Taxation Hearing. The Board is scheduled to approve the 2021 Budget & Appropriation Ordinance and the 2020 Tax Levy (collected 2021) at the Board meeting on December 22, 2020, to allow time to file the documents with Cook County by the required deadlines.

### **2021 Budget Overview**

The proposed 2021 budget documents are presented showing the 2020 actual budget, the nine-month operating actuals for January through September of 2020, the 2020 operating projections (the amount staff believes the year-end numbers will finish at), and the proposed 2021 budget. The 2020 operating projections will also serve as the District's Amended 2020 Budget due to the impact of the COVID-19 pandemic.

The 2021 budget was formulated based on a number of different factors. These influencing factors are as follows:

#### **1. Utilization of Reserves**

As further discussed below, the District has continually strived to set aside resources to fund capital projects as opposed to requesting additional tax support. The minimum reserve balance is intended to be used to allow the District to serve the public in the case of a severe economic hardship. As with the rest of the country, the District was significantly impacted by the pandemic. Despite losing over \$3,000,000 in revenue, excluding debt service and capital funds, the net projected for 2020 is a little over \$500,000 under the original budgeted amount. The budget anticipates that 2021 will still be impacted by the virus.

#### **2. Comprehensive Master Plan (CMP)**

The District's mission, values and long-range goals were formulated through the development of the Comprehensive Master Plan (CMP). Staff focused on the mission, values, long-range goals and initiatives of the CMP to serve as the foundation upon which the 2021 budget is built. The CMP utilizes a balanced scorecard approach whereby each objective has a specific measure to determine and track the degree of success in which the objective is accomplished. All expenditures and revenues should be consistent with and support the District's current CMP.

### **3. Comprehensive Asset Management Plan (CAMP) – Geographic Information System (GIS)**

The 2020-2024 CMP included a listing of capital assets that were identified as needing replaced or repaired within a five year period (through 2024). This is tracked through our GIS system. This represents an inventory and valuation of all District assets with a minimum value of \$10,000. Other items that are considered major assets even with a value of less than \$10,000 are also identified in the GIS and are identified as Operational Capital items. All physical assets of the District are now included in the GIS system.

Each identified item in the GIS was assigned an estimated replacement/repair year which was determined based on a number of different variables, including current condition, manufactured life expectancy, and staff's assessment based on environmental impacts. Within the GIS, only projects scheduled in 2021 are included in the 2021 budget for approval.

#### Financing Plan for GIS

As part of the GIS process, it has been recognized that we have numerous capital items to be funded in future years. The long range financial plan for the GIS is reliant upon three different sources of revenue. First, bond proceeds of over \$1 million annually from the District's long-range debt service plan; the second source is the repayment of the bonds issued for the original infrastructure costs from our three largest revenue centers (The Club construction, Rec-Ice renovation, and BPC renovation).

Transfers of \$100,000 from Bridges along with \$750,000 from the Recreation fund were returned to Debt Service from the Capital fund for the 2021 budget. The transfer from The Club to Debt Service was eliminated this year to offset the continuing impact of COVID-19.

The third component is operational funds that are specifically earmarked to fund operational capital projects. All capital items with the exception of Birch Park and technology related items are being funded from the capital project fund for 2021.

### **4. Objectives**

To fulfill the mission, values and goals, staff annually prepares objectives which are tied directly to each of the District's long range goals. The budget as presented is consistent with the objectives and provides the financial means to support these objectives.

Staff objectives are presented by each of the divisions. Objectives represent larger projects or operational plans and larger scope work. The day-to-day normal operational functions unless they will be significantly changed, are not

included as objectives. Objectives represent major projects and changes to operations that are planned for the upcoming year. The budget supports these objectives and all of the day-to-day operations that our District plans to accomplish in 2021.

Business Plans are incorporated into the objectives through a column representing Performance Measures/Action Plans. These are the specific manners to achieve the goal.

## **5. Accounting Basis**

The District uses accrual-based accounting. Accrual accounting, which is a legal requirement as mandated by the Governing Auditing Standards Board (GASB 34), is the best way of matching expenses to related revenues. GASB 34 requires the use of depreciation. Depreciation expense, a non-cash item, is accounted for during the annual audit and is not presented as a budgeted item.

## **6. Zero Based Budget**

In formulating the 2021 budget, no 2020 budget amount was assumed to be the same or even necessary, and was therefore not automatically included in the 2021 budget. Each 2021 budget line item was carefully reviewed and includes staff's best attempt to project the actual expenses and revenues required to achieve the District's 2021 goals and objectives. All revenues and expenditures in the 2021 budget have been reviewed by all appropriate levels of staff.

## **7. Charge Backs**

The 2020 budget eliminated the District's inter-fund charge back system for maintenance, administration and communication and marketing expenses. Health Insurance and directly attributable expenses were recorded in the funds directly. This year all maintenance related expenses under direct control of the Park Services department were moved to the General Fund.

There are chargeback items for allocations of IMRF expenses and FICA expenses. The amount of money for these expenses is charged directly to the operations where the personnel are located. This process better measures an operation's actual costs. The monies to pay for these charges, however, are collected through the tax levy in their respective funds, IMRF (Fund 09) and Social Security and Medicare (Fund 10). Inter-fund allocations are utilized to re-apportion these dollars.

As mentioned before, there are additional inter-funds between Recreation and BPC with Debt Service in the budget to allocate portions of the respective debt service payments to those specific operations and to allow for the long term capital and debt service structure of the District to be maintained.

## **8. Personnel**

The 2021 proposed budget includes a total of 66 full-time employees, which compares to 75 employees originally budgeted in 2020. A revised organizational structure that reflects these changes is attached for approval as part of the 2021 budget. Included in the budget is a 2% merit increase pool for hourly employees earning less than \$45,000 annually.

The impact of the increase to the minimum wage to the District was analyzed at the time it was passed and the employees impacted was determined. The budget includes any adjustment necessary to the small number of employees that are hired close to the minimum wage.

## **9. Tax Levy**

Attached is a levy worksheet that illustrates last year's tax levy and next year's anticipated levy of \$9,537,000. The levy will be prepared in final form with no increase, foregoing the 2.3% increase allowed by current law.

The District's levy is comprised into the major funds and collects taxes for General, Recreation, IMRF and FICA in our capped funds. We also collect the legal maximum for Debt Service and Special Recreation for purposes of the tax extension law.

As opposed to previous levies, the District will limit our levy in total to the amount extended in the prior year. The budgeted amount of property taxes reflects those amounts we believe we will collect after being adjusted for TIF payments, refunds and any limiting factors.

## **10. Budget Variances**

Due to the uncertainty regarding the future impact of the COVID-19 pandemic, all line items have variances from projected. In some cases, revenue is lower than projected if an area had significant revenue in January and February of 2020. Although we hope our residents will be resuming a more normal life by fall, there is anticipated to be a longer lasting impact due to changes to work schedules as well as continued anxiety.

Taxes: The allocation of tax dollars are reviewed annually taking into consideration current operational needs as well as existing fund reserves. Amounts will vary greatly from year-to-year.

Employee Benefits: In order to be competitive with our peers, staff proposed and the Board approved in October a change to the employee contributions towards health insurance costs. This change results in the District paying a larger portion of the premium costs. The changes between projected and proposed is reflective of this change along with a 3% increase to total premiums.

Custodial Supplies: The purchase of custodial supplies was moved to the Park Services department. By centralizing the purchasing, the District will be able to achieve greater cost savings through bulk purchases as well as maintain a consistency level across all facilities.

Maintenance & Repairs: Facility and equipment maintenance is primarily coordinated by the Park Services department. With the exception of specialized maintenance for facility equipment, expenses were moved to the Park Services department for better budgetary control.

Utilities: With a few exceptions, utilities are budgeted to have significant variances from projections. As many operations were suspended for several months and one sheet of ice was under construction, the utilities are based on several years' history. The savings from the new electricity contract has been applied.

The Club Project: In order to maintain a positive fund balance at the Club due to the five months of no membership billings (approximately \$500K in fees) the renovation project which is a Capital infrastructure item has been transferred to the Capital Fund. The Capital Fund has sufficient funds to cover this \$450K expenditure, whereas the Club would not. Since this project was originally budgeted in the Club Fund staff is adding this change to be approved as part of the budget process.

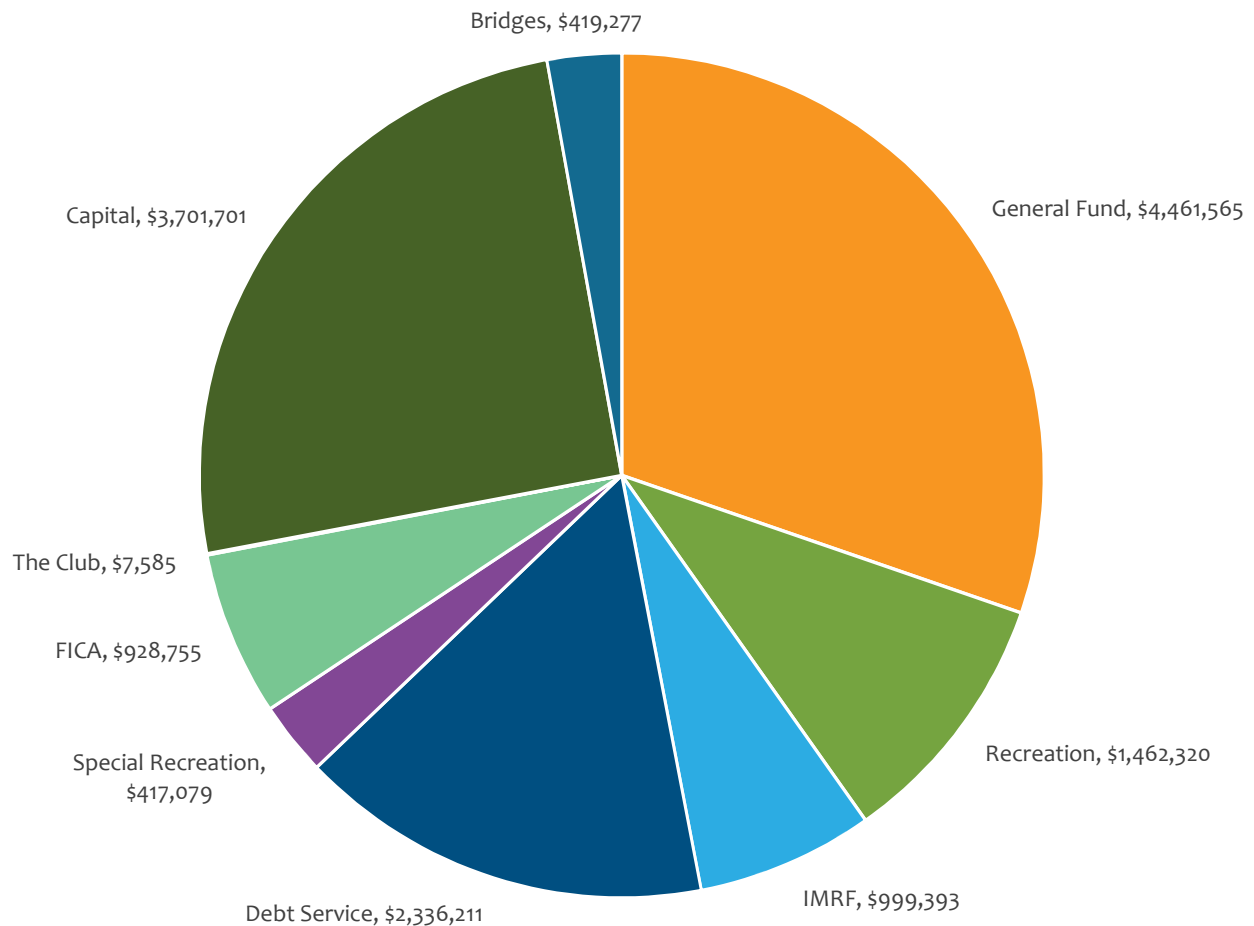
### **Overview of District Fund Balances and Operations**

Attached are graphs that illustrate the projected operations and beginning and ending fund balances for 2020 and 2021 based on the 2021 budget as presented.

## 2021 Proposed Budget 2020 Fund Balance Summary

Fund	January 01, 2020 Fund Balance	Projected 2020 Net Income (Loss) Excluding Capital and D/S	Projected 2020 Capital and D/S Expenditures	Projected 2020 Net Income (Loss)	Projected December 31, 2020 Fund Balance
General Fund	5,283,565	698,497	1,520,497	(822,000)	4,461,565
Recreation	1,597,320	626,730	761,730	(135,000)	1,462,320
IMRF	865,393	134,000	-	134,000	999,393
Debt Service	9,871,211	27,195,551	34,730,551	(7,535,000)	2,336,211
Special Recreation	551,079	219,421	353,421	(134,000)	417,079
FICA	691,755	237,000	-	237,000	928,755
The Club	71,585	(64,000)	-	(64,000)	7,585
Capital	3,285,885	2,752,788	2,336,972	415,816	3,701,701
Bridges	329,277	253,346	163,346	90,000	419,277
<b>Total</b>	<b>22,547,069</b>	<b>32,053,333</b>	<b>39,866,517</b>	<b>(7,813,184)</b>	<b>14,733,885</b>

Projected December 31, 2020 Fund Balance



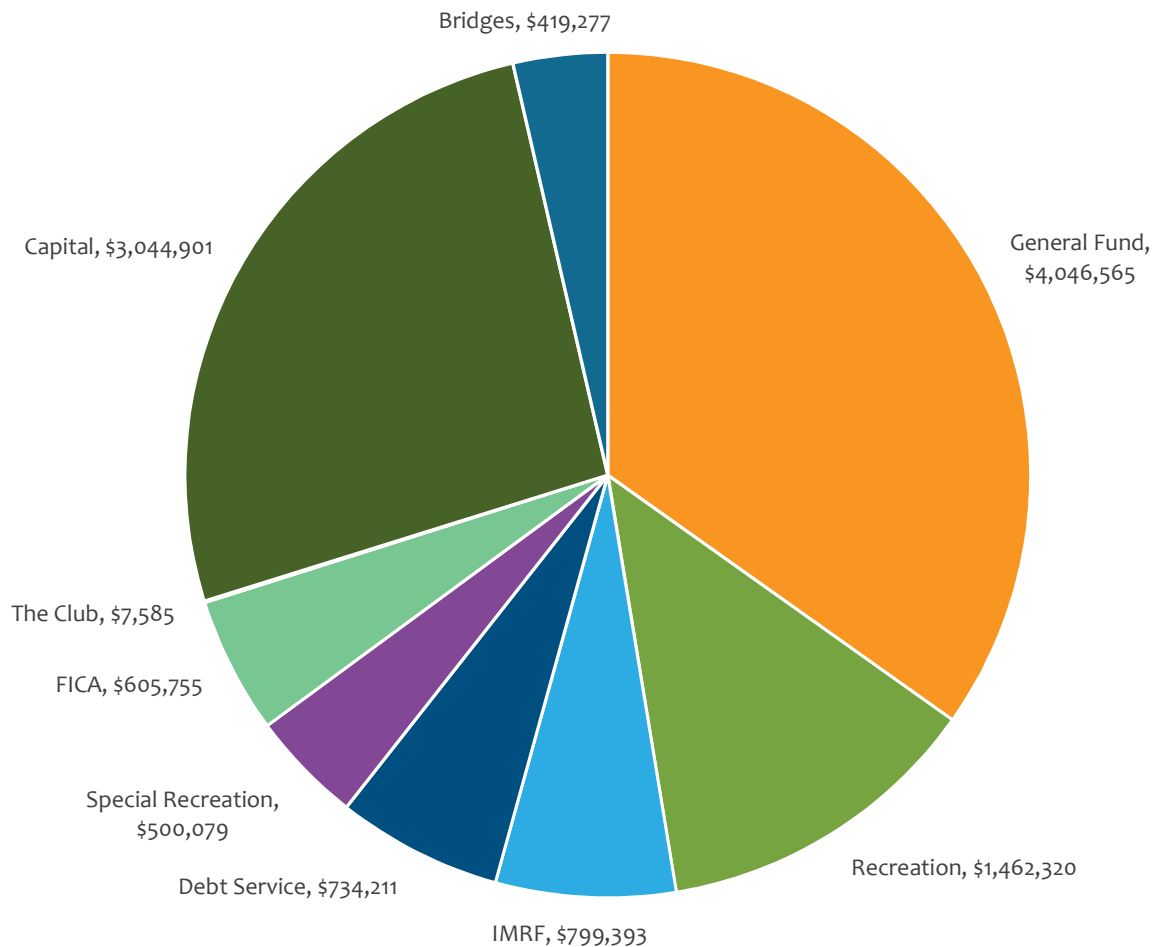




## 2021 Proposed Budget 2021 Fund Balance Summary

Fund	Projected January 01, 2021 Fund Balance	Budgeted 2021 Net Income (Loss) Excluding Capital and D/S	Budgeted 2021 Capital and D/S Expenditures	Budgeted 2021 Net Income (Loss)	Budgeted December 31, 2021 Fund Balance
General Fund	4,461,565	-	415,000	(415,000)	4,046,565
Recreation	1,462,320	750,000	750,000	-	1,462,320
IMRF	999,393	(200,000)	-	(200,000)	799,393
Debt Service	2,336,211	6,238,894	7,840,894	(1,602,000)	734,211
Special Recreation	417,079	233,000	150,000	83,000	500,079
FICA	928,755	(323,000)	-	(323,000)	605,755
The Club	7,585	-	-	-	7,585
Capital	3,701,701	1,050,550	1,707,350	(656,800)	3,044,901
Bridges	419,277	248,106	248,106	-	419,277
<b>Total</b>	<b>14,733,885</b>	<b>7,997,550</b>	<b>11,111,350</b>	<b>(3,113,800)</b>	<b>11,620,085</b>

Budgeted December 31, 2021 Fund Balance



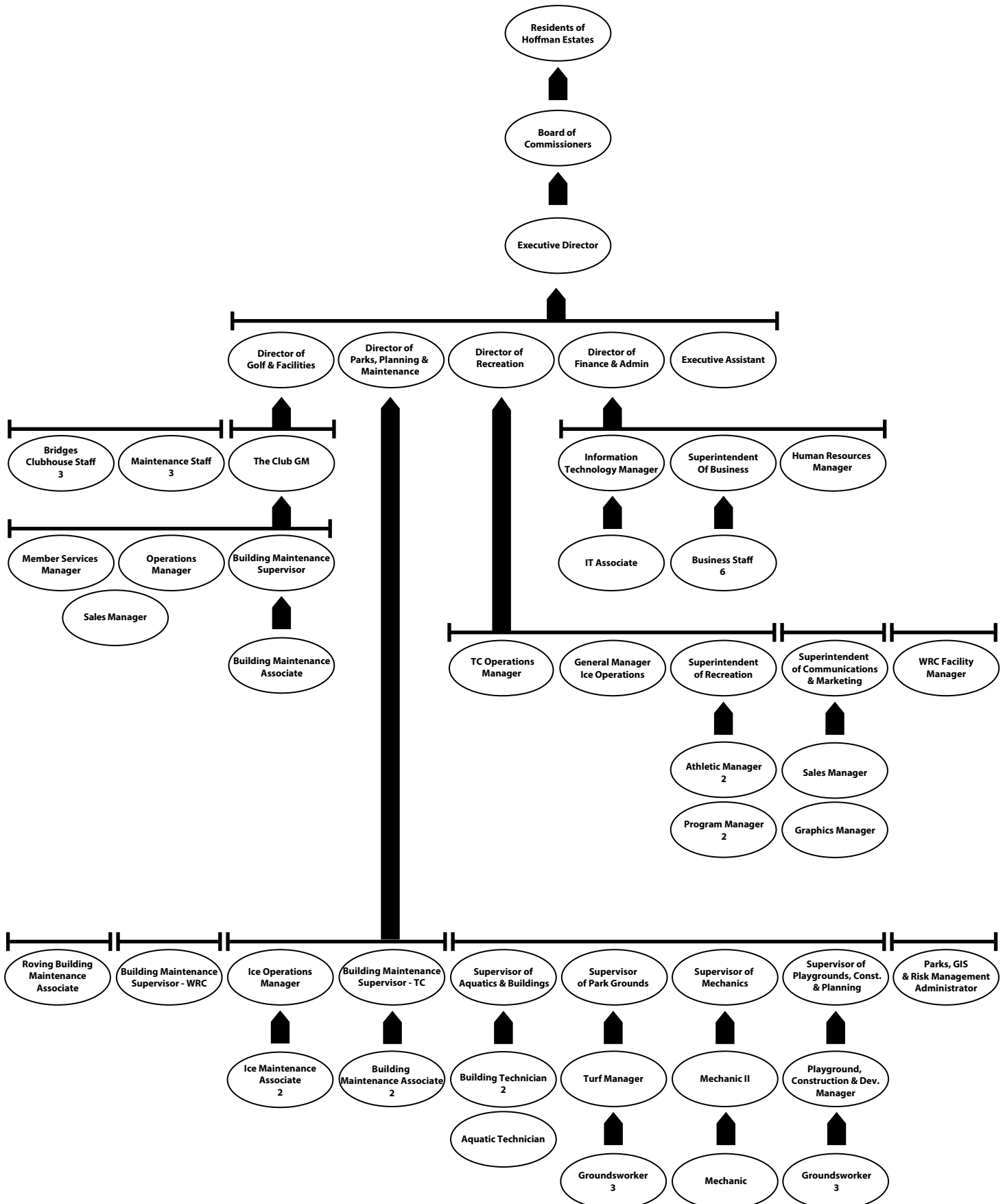


## 2021 Proposed Budget 2021 Profit and Loss Summary

Fund	Budgeted 2021 Revenues	Budgeted 2021 Expenditures	Budgeted 2021 Surplus (Deficit)
General Fund	4,829,814	5,244,814	(415,000)
Recreation	4,784,202	4,784,202	-
IMRF	146,565	346,565	(200,000)
Debt Service	6,238,894	7,840,894	(1,602,000)
Special Recreation	630,500	547,500	83,000
FICA	152,120	475,120	(323,000)
The Club	1,557,328	1,557,328	-
Capital	1,067,550	1,724,350	(656,800)
Bridges	1,974,633	1,974,633	-
<b>Total</b>	<b>21,381,606</b>	<b>24,495,406</b>	<b>(3,113,800)</b>



## Table of Organization - Full Time Employees



**HOFFMAN ESTATES PARK DISTRICT  
2021 BUDGET GOALS & OBJECTIVES  
ADMINISTRATION AND FINANCE DIVISION**

Key: C = Complete / SC = Substantially Complete / IP = In Progress / NB= Not Begun / NA = Not Accomplished

**DISTRICT GOAL 2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Utilize bilingual staff for “Hoffman University” presentations.	Conduct open enrollment meetings in both English and Spanish.	

**DISTRICT GOAL 3: FINANCIAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Determine how to better align GIS capabilities to link to financial software.	Create a cross reference between GIS and the fixed asset system.	
Develop procedure for vendor review to ensure the District is receiving competitive pricing.	Formalize and implement procedure developed in 2020.	
Evaluate network connectivity options for price and service.	Review contract and service levels with Comcast and implement applicable upgrades.	
Determine better tracking mechanisms to provide data for decision making.	<ul style="list-style-type: none"> <li>Utilize user fields in District applications to enable customized reporting.</li> <li>Provide analysis using census data on household income and demographics of participants</li> </ul>	
Obtain PDRMA Accreditation	Achieve Level A – 95 to 100% Loss Control Review (LCR) Score. Complete by Q4	
Establish Debt Issuance Policies	Establish Debt Issuance Policies using best practices recommendations from the Government Finance Officers Association.	

**DISTRICT GOAL 4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Utilize analytics to study trends in membership over the past few years to determine areas of low memberships.	<ul style="list-style-type: none"> <li>Utilize analytics to study trends in membership over the past few years to determine areas of low memberships.</li> <li>Provide analysis using census data on household income and demographics of members as well as underserved areas.</li> </ul>	

## **DISTRICT GOAL 6: CUSTOMER SERVICE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Evaluate roles and responsibilities for the Business Department.	Re-align responsibilities from staffing reduction.	
Develop tools for monitoring new programs to aide in determining the success rate.	Add codes to enable special reporting of new programs to analyze success rate.	
Review fee structures and restrictions to make processes simpler and open more access to customer self-service.	Utilize software capabilities to allow online processing for programs typically requiring in person registration.	
Determine how to best allow staff to complete customer requests while balancing internal controls.	Utilize software capabilities to grant greater processing access and determine what reporting options are available to maintain internal controls.	
Improve technology in all program areas.	<ul style="list-style-type: none"><li>• Implement new time and attendance software with leave tracking and employee self service capabilities.</li><li>• Maximize features of BS&amp;A to streamline processes, reduce manual paperwork and increase access to materials.</li><li>• Upgrade Maintrac to the latest version and utilize communication between RecTrac to aide in scheduling.</li><li>• Purchase and install necessary equipment for the District's eSports facility.</li><li>• Upgrade phone system to latest software and expand capabilities.</li><li>• Upgrade and migrate Exchange mailboxes to version 2016/2019 from version 2013.</li></ul>	

**HOFFMAN ESTATES PARK DISTRICT  
2021 BUDGET GOALS & OBJECTIVES  
PARKS, PLANNING & MAINTENANCE DIVISION**

Key: C = Complete / SC = Substantially Complete / IP = In Progress  
NB= Not Begun / NA = Not Accomplished

**DISTRICT GOAL 1: HEALTHY & ENJOYABLE EXPERIENCES**  
**(Provide beneficial & rewarding experiences)**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Use our drone technology to promote our trails and path systems.	Put drone footage of each trail on our website and send footage to C&M for social media post. Website complete by 8/1/2021 and info sent to C&M quarterly.	
Hold three events consisting of bird house building projects, nature walks, school horticulture field trips, etc. with local groups.	Work with local boy scouts/girl scouts/local schools to hold three events per year completed by Q3.	
Investigate and develop plans for a cross country skiing course within one of our park systems.	Have plans that include location and cost for 2022 implementation.	
Purchase a unit to allow HEParks staff to properly plow the paths at South Ridge, Fabbrini, Black Bear and sidewalks that lead to school property.	Purchase in January 2021.	

**DISTRICT GOAL 2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Ensure Birch park is ADA compliant.	Gain approval through NWSRA by Q2	
Utilize GIS system to help determine underserved areas and membership trends within Hoffman Estates Park District.	Provide data reports for Recreation Department on underserved areas after each Spring/Summer/Fall/Winter sessions.	

**DISTRICT GOAL 3: FINANCIAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Combine purchasing of building and custodial supplies across entire district.	Quarterly purchase of facility supplies.	
Better align GIS capabilities to link to our current financial software.	Have a completed report with cost and structure by Q3.	
Develop a project ready plan and budget for a district bike park.	Using possible grants and or capital funds provide a budget proposal by Q3.	
Obtain PDRMA Accreditation	Achieve Level A – 95 to 100% Loss Control Review (LCR) Score. Complete by Q4	

#### **DISTRICT GOAL 4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
All recreation Court Sealant	Bids opened in Q1. Complete in 2021 based on program schedules.	
RTU #1 at The Club new coils	Complete during Q2	
New Ballfield Groomer	Purchase by Q2	
Utilize drone technology for parkland/program showcase.	Complete quarterly drone footage to use on social media and the district website. Park updates will also be completed using drone footage.	
Provide new surface at Pine inline hockey rink.	Complete by Q4	
Update Pine Park playground structures	Complete by Q3	
Victoria and Evergreen Tennis Court Re-Color	Complete by Q3	
TC parking lot patch and seal coat	Will be completed based on TC schedule by Q4	
Ford Expedition Replacement	Complete by Q3	
Pool boilers 1 & 2	Complete by Q3	
TC North Water Tank	Will be completed based on TC schedule by Q3	
Single Occupancy Lift at Vogelei Barn	Complete based on program schedule	
Replacement for 1993 Chevy Extended Cab	Purchase by Q2	
Otis Elevator Modernization at WRC	Complete by Q3	
Replacement for Toro 580D 4x4 Mower	Complete by Q2	
Present a district wide roof replacement plan.	Complete by Q3	
Design and develop a budget for a splash pad at Seascapes in the sand volleyball area to be completed in 2022.	Present plan by Q3	
Provide plan and budget for updated irrigation system at Cannon, Victoria, Eisenhower and Canterbury fields.	Plan to be completed by Q3	
Birch Park OSLAD Grant Project. Planning took place in 2020. Project will be completed in two phases: foundations and installs. Earth work, utilities, paths, parking lots, concrete, and drainage in phase one. Phase two is the install of playground, shelter and sport court.	Phase one to start as early as weather will allow in 2021, with project completion by Q3.	

#### **DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Provide habitat for butterflies at Birch, South Ridge and Black Bear Parks.	Complete by Q3	
Implement rain water cisterns at parks and bridges maintenance buildings for washing equipment.	Complete by Q4	

Conduct a tree seedling planting event that will also showcase proper tree maintenance from planting to caring for fully-grown trees.	Complete during Q2	
Hold a volunteer park clean up in April, where residence have the opportunity to help beautify their neighborhood parks through weed removal, garbage pick-up, edging landscape beds, cleaning park structures and painting.	Working with the Recreation Department hold the event in conjunction with Earth Day on Thursday, April 22, 2021.	
A volunteer invasive plant removal. Will be scheduled for July based on the quantity of invasive plants and locations.	Location will be selected during Q2 for C&M Department to advertise the event.	
Combine our Seed Collection at Charlemagne Park with a Parks Department run educational event of shoreline management and why HEParks maintains the shorelines with native buffer zones.	Reach out to community groups to partner with for this event. Hold event by Q3.	

### **DISTRICT GOAL 6: CUSTOMER SERVICE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Respond to resident inquiries within 48 business hours.	Maintain in 2021	
Educate community on Natural Area Management Plan.	Provide Natural Area Management Plan via Parks update page and social media by Q2.	



**HOFFMAN ESTATES PARK DISTRICT**  
**2021 GOALS & OBJECTIVES**  
**RECREATION DIVISION**

Key: C = Complete / SC = Substantially Complete / IP = In Progress  
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**DISTRICT GOAL 1: HEALTHY & ENJOYABLE EXPERIENCES**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Offer quality recreation programs that are innovative, diverse and meet the needs of community.	Add a minimum of one new athletic event / program each seasonal brochure.	
Offer quality recreation programs that are innovative, diverse and meet the needs of community.	Add a minimum of one new ice event / program each seasonal brochure.	
Offer quality recreation programs that are innovative, diverse and meet the needs of community.	Add a minimum of one new special event / general program each seasonal brochure.	
Offer quality recreation programs that are innovative, diverse and meet the needs of community.	Add a minimum of one new senior & adult event / program each seasonal brochure.	
Offer quality recreation programs that are innovative, diverse and meet the needs of community.	Add a minimum of one new early childhood event / program each seasonal brochure.	
Develop fitness marketing campaign.	Revamp the TC and WRC marketing initiatives to drive enrollment.	
Develop visual arts and expanded performing arts campaign.	Offer youth and adult visual arts classes. Expand performing arts classes for youth.	
Evaluate cricket participation and address field needs	Promote cricket by reaching the community users who are interested in cricket.	
Promote trails and paths	Update website with interactive trail and path feature. Research promotion of trails and paths on external websites.	
Provide community and family-oriented events	Create a minimum of two new special events.	
Expand hockey program with adult leagues	Establish an adult hockey league.	
Develop esports center	Purchase computers, consoles, TVs and provide all necessary wiring to launch esports center for gaming and tournaments at Vogelei Barn Teen Center.	

**DISTRICT GOAL 2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Increase hockey participation and exposure in the community with regional marketing	Utilize partnership with Chicago Wolves to increase exposure with hockey program.	

Expand promotional efforts and giveaways for all the community to enjoy	Purchase HEParks giveaways to distribute at all community events.	
Implement community awareness campaign of all programs, services and facilities	Participate in community-wide fairs, expos and events to promote HEParks.	
Implement community awareness campaign of all programs, services and facilities	Create a “did you know” document/promo to educate the community on programs, services & facilities.	
Create “no additional cost” free usage access for programs to underserved demographics	Develop “Programs for All” program with cooperation from school district(s).	
Develop programs to meet adult population	Offer one new program / event per brochure.	
Expand use of technology and social media to engage younger more technology savvy consumer	Increase social media followers. Expand social media promotions to expand the reach of 18-35 year olds.	
Expand senior programming	Offer a minimum of two programs or events per season in the evening.	
Reformat senior center membership	Eliminate the senior center membership fee structure to provide free drop-in events, small fee drop-in activities and fee-based programs.	
Provide community free opportunities to participate in ice programs.	Offer a minimum of two free figure skating or two free hockey programs this year.	
Offer esports opportunities to all in community	Provide free usage afternoons (twice per month) for residents only	
Increase female participation in youth athletics	Promote programs and support co-ed/female play.	
Expand facility space usage	Research opportunities to expand NWSRA program space at Vogeley House	

### **DISTRICT GOAL 3: FINANCIAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Evaluate existing contractual agreements	Create a tracking tool to organize all contracts.	
Obtain PDRMA Accreditation	Achieve Level A – 95 to 100% Loss Control Review (LCR) Score. Complete by Q4	
Evaluate financial performance of all programs.	Maintain break-even operations of recreation programs.	
Secure external management operations of Seascape.	Obtain and secure annual contract for Jeff Ellis Management (JEM) to operate lifeguard operations at Seascape.	

#### **DISTRICT GOAL 4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Develop Senior Volunteer program	Recruit senior volunteers to work on site to enhance the senior programs and community-feel.	
Rebrand Senior Center and programs	Create new logo and brand for the revamped senior center. Promote free and paid drop-in activities.	
Seek Excelerate Accreditation within preschool program	Finalize TC and begin WRC	
Expand dance instructor training	Implement in-service instructor training workshop	
Rebrand Early Learning & Care	Create new marketing efforts to increase enrollment.	
Upgrade check-in/out procedures with STAR	Using epact's new features, provide parents an easier method for check-in/out.	

#### **DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Integrate environmental practices into programming	Offer environmental education in programs such as GO Hoffman and Kids to Parks Day	
Develop programs at South Ridge	Implement new programs on site.	
Expand partnership with Cook County Forest Preserve	Continue to provide cooperative programming	

#### **DISTRICT GOAL 6: CUSTOMER SERVICE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	
Enhance communication to community	Expand means of communication – digital and print.	
Enhance communication to community	Staff presence at village-wide events.	
Enhance communication to community	Create a district podcast.	
Enhance communication to community	Explore translation service options for website, registration software (WebTrac) and program forms.	
Revamp HE Parks website	Develop a new website to include cleaner pages, translation function, ADA accessibility, park map function, and calendar.	
Create district-wide Code of Conduct	Develop a Code of Conduct to be implemented for participants, parents and visitors.	
Expand Seascape party rentals	Provide party host for each rental to enhance the customer service experience.	
Expand volunteer appreciation efforts	Develop coach appreciation for each season. Create district-wide thank you recognition.	
Provide virtual resource library	Increase videos and social outreach via website/social media.	

**HOFFMAN ESTATES PARK DISTRICT  
GOALS & OBJECTIVES  
GOLF**

Key: C = Complete / SC = Substantially Complete / IP = In Progress / NB= Not Begun / NA = Not Accomplished

**DISTRICT GOAL 1: HEALTHY AND ENJOYABLE EXPERIENCES**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Simplify the green fee revenue budget GLs to provide a true green fee revenue class level amount.	Combine Resident, Non-Resident, and Pass Holder green fee GLs to one GL class level. Resident and Pass Holder rounds will still be recorded through RecTrac.	
Offer a variety of different tee times and fees to meet total green fee revenue for the 2021 season.	Continue to monitor daily play and provide weekly marking email blasts based on weather and bookings. Create an early booking discount rate for prepaid times.	
Provide 22 Preferred Tee Times Groups (23 Groups in 2020).	Secure 2020 Groups with an early rewards renewal plan. Market to new groups about securing a weekly prime time and capitalize on the difficulty of getting early weekend tee times during this popular time.	
Offer four Special Golf Course Events.	Adjust all events to follow COVID-19 guidelines and promote golf events via email blast, social media and also signage in golf shop. Each event will be key POS add on two weeks prior to event.	
Offer Jr. Program classes in Spring, Summer and Fall.	Develop new Jr Program structure that follow COVID-19 guidelines. Focus advertising on social distance and outside classes. Limit group sizes to emphasis social distancing.	
Host multiple wedding functions	Host events following current COVID-19 guidelines and regulations.	
Offer Winter Fest and Breakfast with Santa	Staff will contact all past participants one month out reminding them of special event. Start email campaign minimum one month prior to events.	

**DISTRICT GOAL 2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Provide golf activities to the special needs community	Partner with Freedom Golf Association (FGA), NWSRA or a similar organization to provide golf activities.	

### **DISTRICT GOAL 3: FINANCIAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Provide Discount & Annual Golf Passes program to help increase rounds and loyal customers.	Direct email blast to current pass holders offering them early bird sign-up in January. Along with poster size sign in Proshop. Will be feature add on item in March and April for all golfers when they check in for their rounds.	
Review and adjust rate structure for Green Fees to maintain or increase \$ per round revenue.	Evaluate and adjust rate structure based on daily usage and prime times for both weekday and weekend rounds.	
Work with Parks Department to get preferred pricing on joint maintenance purchases for the facility.	Collaborate with Parks Department on purchasing chemical program items to get bulk discounts district wide.	
Renovate the Learning Center to offer 10 stations of covered stalls and top tracer technology. Along with providing an outside sitting area to promote a fun and innovating atmosphere at the range.	Complete by end of Q2.	
Finalize lease agreements for Top Tracer and Lighted Target Greens for the Learning Center.	Complete by end of Q2.	
Purchase range ball dispenser, ball washer equipment and enhance the range building.	Work with Parks Department in updating building and installing new equipment by end of Q2.	
Purchase new batteries for golf cart fleet.	Complete by Q1.	
Obtain PDRMA Accreditation	Achieve Level A – 95 to 100% Loss Control Review (LCR) Score. Complete by Q4	

### **DISTRICT GOAL 4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Have key staff attend HEParks AED & CPR training.	Have staff attend district certification classes during the course of the year.	

### **DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Integrate environmental practices	Complete burns, mowing, and alternate chemical applications on native areas.	

### **DISTRICT GOAL 6: CUSTOMER SERVICE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Receive 10 Five Star Reviews on the Knot and Wedding Wire for Weddings. Goal is 10 Reviews receiving five Stars	Provide detailed training to staff and hold weekly event meetings to ensure all details are outlined to event staff. Follow up Bride & Grooms after the wedding with Thank You and promotion to complete reviews.	
Enhance communication to community about golf rates, events, and programs.	Send monthly email blasts throughout the 2021 season to encourage patronage	
Enhance communication to community through social media.	Increase social media posts about special events and develop campaign outline in Q1. Implement campaign in March. Post at least once daily on social media platforms throughout year. Increase followers throughout calendar year. Develop Golf & Wedding Paid Social Campaigns	

**HOFFMAN ESTATES PARK DISTRICT**  
**GOALS & OBJECTIVES**  
**The Club at Prairie Stone**

Key: C = Complete / SC = Substantially Complete / IP = In Progress / NB= Not Begun / NA = Not Accomplished

**DISTRICT GOAL 1: HEALTHY AND ENJOYABLE EXPERIENCES**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Enroll 1,000 new members in 2021.	With the implementation of a marketing plan, we will reach out to potential new members with the emphasis on enhanced fitness space and programs.	
Offer group fitness schedules for complimentary classes and HIIT classes based on usage and COVID-19 guidelines.	Offer a variety of daily complimentary classes to members in both studios, gymnasium and HIIT Studio with a focus on holding the majority of classes in prime time hours. Adjust classes based on attendance on a weekly basis.	
Develop specialty / small group sport specific training classes in new functional fitness zone.	Offer different small group training format with focus on classes in sports specific or targeted training.	
Highlight the health and wellness achievements of The Club members and participants with the community.	Individual stories and achievements will be highlighted through the monthly member newsletter, social media and bulletin board in the facility.	
Offer new educational programs based on trends in health and wellness	Develop and offer at least four new educational programs with a focus on health and wellness (i.e. nutrition, fitness myths, etc.) at The Club that are innovative and fit with industry trends.	

**DISTRICT GOAL 2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Provide introductory sport specific athletic trainings for our community.	Offer a complimentary sport or athletic youth classes per quarter for underprivileged youth in Hoffman Estates community	

**DISTRICT GOAL 3: FINANCIAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Obtain PDRMA Accreditation	Achieve Level A – 95 to 100% Loss Control Review (LCR) Score. Complete by Q4	

**DISTRICT GOAL 4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
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Finalize contract with Ellis Management company to plan, coordinate and instruct our indoor swim lesson programs.	Partner with Ellis to create a new lesson program to offer to our community. Ellis will be providing all instruction and life guards for these classes. Introduce new program by Q1.	
Continue to promote operational safety excellence utilizing procedures and best practices to maintain PDRMA accreditation	Provide Medic AED, CPR, First Aid Course educational training opportunities to all HEParks staff. Ensure all staff attend training within first 90 days of employment.	
Evaluate how space is utilized at The Club and explore options to create new or modified programs that will draw in new members, rentals and programs.	Create programming or usage plan for all areas for COVID-19 guidelines and social distancing.	
Increase participation in membership and facility use at The Club from area corporations.	Member Services team will foster local corporate relationships by scheduling on or off site visits to area corporations. Complete by Q4	
Offer online membership sales on Club Website	Simplify the membership sales process and highlight online memberships on The Club website.	

#### **DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Minimize paper files – continue migrating to electronic storage and fully utilize all software.	Give directive to staff to organize files electronically by using scanning system and file organization methods. Reduce facility paper use by 10%.	

#### **DISTRICT GOAL 6: CUSTOMER SERVICE**

<b>Objective/Goal</b>	<b>Performance Measures/Action Plan</b>	<b>Status</b>
Ensure website is current and relevant at all times	Use the marketing plan and regular meetings with C&M to update the website every month to reflect most current information, monthly promos and facility announcements.	
Improve technology in all program areas	Expand usage on MyZone system with the opening of the functional training area.	



**HOFFMAN ESTATES PARK DISTRICT LEVY**  
2019 Levy (collected 2020)                      2020 TAX LEVY (collected 2021)

FUND	Max Rate	Levy	Extended Levy	Actual Rate	Levy	Estimated Rate	Percent	Extended Levy	Estimated Rate	Limited Levy	Limited Rate	Budget	TIF
01 General	0.350	\$ 3,500,000	\$ 3,463,206	0.213	\$ 3,806,000	0.2110	37.03%	\$ 3,920,180	0.2295	\$ 3,891,270	0.2346	\$ 3,806,000	39.91% \$240,000.00
02 Recreation	0.370	\$ 1,100,000	\$ 1,088,946	0.067	\$ 1,607,000	0.0664	11.64%	\$ 1,655,210	0.0969	\$ 1,643,003	0.0991	\$ 1,607,000	16.85% \$100,000.00
07 IMRF		\$ 400,000	\$ 395,980	0.024	\$ 100,000	0.0242	4.23%	\$ 103,000	0.0061	\$ 102,240	0.0062	\$ 100,000	1.05% \$ 10,000.00
08 Bond & Interest		\$ 3,271,433	\$ 3,433,338	0.212	\$ 3,344,000	0.1972	34.61%	\$ 3,511,200	0.2016	\$ 3,511,200	0.2117	\$ 3,344,000	35.06% \$210,000.00
09 Special Recreation	0.040	\$ 580,000	\$ 562,291	0.035	\$ 580,000	0.0350	6.14%	\$ 580,000	0.0350	\$ 580,000	0.0350	\$ 580,000	6.08% \$ 40,000.00
10 FICA Rounding		\$ 600,000	\$ 593,970	0.037	\$ 100,000	0.0362	6.35%	\$ 103,000	0.0061	\$ 102,240	0.0062	\$ 100,000	1.05% \$ 10,000.00
TOTAL		\$ 9,451,433	\$ 9,537,731	0.588	\$ 9,537,000	0.582	100%	\$ 9,872,590	0.5749	\$ 9,829,954	0.5926	\$ 9,537,000	\$ 600,000
Less Non Cap Funds Cook County Rounding		\$ (3,851,433)	\$ (3,995,629)	(0.246)	\$ (3,924,000)	(0.237)		\$ (4,091,200)	(0.237)	\$ (4,091,200)	(0.247)	\$ (3,924,000)	
Total Cap Funds Levy		\$5,600,000	\$5,542,102	0.342	\$ 5,613,000	0.345		\$5,781,390	0.3485	\$ 5,738,754	0.3460	\$ 5,613,000	

2019 EAV    \$1,622,870,712                      Proj 2020 EAV                      \$1,659,000,000

\*

**NOTES**

<b><u>Tax Cap</u></b>			<b><u>Truth in Taxation</u></b>
2019 Extended Capped Funds Tax Levy.....	\$5,542,102		\$9,537,731
x CPI                      2.30%	<b>\$5,669,570 (a)</b>		x 105%
			<u>\$10,014,618</u>
Divided by			
Projected 2020 EAV (w/o new growth).....	\$1,639,000,000 (b)		\$9,537,000
2020 Limiting Rate.....	a/(b/100)	0.3459	<b>-0.008%</b>
times			
Estimated 2020 New Growth.....	\$20,000,000		
Projected 2020 EAV (with new growth).....	<u>\$1,659,000,000</u>		
2020 Limited Levy (Cap Funds).....	<b>\$5,738,754</b>		
Proj 2020 Extended Levy (Cap Funds).....	<b>\$5,781,390</b>		
Proj 2020 Levy Increase.....	<b>\$42,636</b>		
		<b>Projected Reduction</b>	
		<b>All Capped Funds by their pro-rated percentage</b>	

**Amount to be Raised by Taxation****I. Corporate Fund**

## 1. General Purpose

Property & Liability Insurance	\$150,000
Employment Insurance	\$150,000
Unemployment Insurance	\$60,000
Loss Prevention	\$5,000
Audit	\$15,000
Payroll	\$1,080,000
Employee Benefits	\$180,000
Contracted Services	\$40,000
Service & Rental Agreements	\$70,000
Supplies	\$15,000
Utilities	\$10,000
Technology Equipment & Service	<u>\$20,000</u>

Total General Purpose \$1,795,000

## 2. Maintenance

Payroll	\$1,500,000
Employee Benefits	\$160,000
Contracted Services	\$10,000
Supplies	\$15,000
Utilities	\$100,000
Equipment Maintenance & Repair	\$70,000
Facility Maintenance & Repair	\$11,000
Property & Field Maintenance	\$80,000
Fuel & Lubricants	\$65,000

Total Maintenance \$2,011,000

Total Corporate Fund **\$3,806,000**

**Said amount is hereby levied as the Corporate Fund Tax.**

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**II. Recreation Fund**

Payroll	\$690,000
Contracted Services	\$20,000
Service & Rental Agreements	\$20,000
Utilities	\$500,000
Communications & Marketing Wages	\$200,000
Postage	\$10,000
Printing & Publication	\$10,000
Maintenance Wages	\$67,000
Program Expenses	<u>\$90,000</u>

Total Recreation Fund **\$1,607,000**

**Said amount is hereby levied as the Recreation Fund Tax.**

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**Amount to be Raised by Taxation****III. Insurance Fund**

Total Insurance Fund	\$0
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**No amount is hereby levied as the Insurance Fund Tax.**

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**IV. Audit Fund**

Total Audit Fund	\$0
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**No amount is hereby levied as the Audit Fund Tax.**

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**V. I.M.R.F. Fund**

I.M.R.F. Contribution Interfund Transfers	<u>\$100,000</u>
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Total Retirement Fund	<b>\$100,000</b>
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**Said amount is hereby levied as the Retirement Fund Tax.**

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**VI. Debt Service**

Bond & Interest Payments	<u>\$3,344,000</u>
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Total Debt Service Fund	<b>\$3,344,000</b>
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**Said amount is hereby levied as the Debt Service Fund Tax.**

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**VII. Special Recreation**

NWSRA Special Assessment	\$305,000
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ADA Improvements/Purchases	\$190,000
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Special Recreation Rental Usage	<u>\$85,000</u>
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Total Special Recreation Fund	<b>\$580,000</b>
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**Said amount is hereby levied as the Special Recreation Fund Tax.**

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**VIII. Social Security Fund**

FICA Tax Interfund Transfers	\$100,000
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Total Social Security Fund	<b>\$100,000</b>
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**Said amount is hereby levied as the Social Security Fund Tax.**

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**Amount to be Raised by Taxation****Recapitulation**

I.	Corporate Fund	\$3,806,000
II.	Recreation Fund	\$1,607,000
III.	Insurance Fund	\$0
IV.	Audit Fund	\$0
V.	I.M.R.F. Fund	\$100,000
VI.	Debt Service	\$3,344,000
VII.	Special Recreation	\$580,000
VIII.	Social Security	\$100,000
Total taxes to be levied:		\$9,537,000

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
01	GENERAL							
	10	Administration						
		Revenue						
			10-3400	INTERFUND CHARGES	233,946	320,785	370,616	355,730
			10-3500	TAXES	2,714,015	3,750,300	3,668,000	4,091,000
			10-3600	INVESTMENT INCOME	298,854	114,200	242,000	114,285
			10-3700	DONATIONS	0	5,870	0	0
			10-3900	GRANT REIMBURSEMENT	0	237,500	437,500	187,500
			10-4000	RENTALS	50,520	69,457	68,155	70,299
			10-9000	MISCELLANEOUS	39,046	25,045	10,000	11,000
		Revenue Total			3,336,381	4,523,157	4,796,271	4,829,814
		Expense						
			10-6000	PROPERTY & LIABILITY INSURANCE	(77,159)	(123,120)	(152,450)	(151,004)
			10-6100	EMPLOYMENT INSURANCE	(83,026)	(140,799)	(154,883)	(151,382)
			10-6200	UNEMPLOYMENT INSURANCE	(41,670)	(33,778)	(75,000)	(60,000)
			10-6300	LOSS PREVENTION	(5,691)	(4,707)	(8,300)	(8,040)
			10-6500	AUDIT SERVICE	(16,900)	(17,300)	(17,300)	(17,700)
			10-7000	PAYROLL	(937,145)	(1,056,375)	(1,249,612)	(1,086,859)
			10-7100	EMPLOYEE BENEFITS	(469,482)	(126,300)	(128,650)	(183,373)
			10-7200	EDUCATION/TRAINING	(4,382)	(5,000)	(9,250)	(8,675)
			10-7300	CONTRACTED SERVICES	(25,100)	(30,750)	(42,500)	(42,750)
			10-7400	SERVICE/RENTAL AGREEMENTS	(67,753)	(78,707)	(83,081)	(78,107)
			10-7500	SUPPLIES	(13,592)	(14,000)	(18,693)	(17,000)
			10-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(19,069)	(15,555)	(20,940)	(20,820)
			10-7800	ADMINISTRATIVE	(15,979)	(14,382)	(36,325)	(28,440)
			10-8000	UTILITIES	(8,860)	(11,775)	(14,220)	(14,772)
			10-8100	EQUIPMENT	0	(350)	(4,600)	(2,000)
			10-8900	TECHNOLOGY	(23,282)	(25,000)	(40,200)	(22,000)
			10-9000	MISCELLANEOUS	(2,464)	(29,800)	(3,250)	0
		Expense Total			(1,811,555)	(1,727,698)	(2,059,254)	(1,892,922)
		Administration Total			1,524,825	2,795,459	2,737,017	2,936,892
	20	Maintenance						
		Expense						
			20-7000	PAYROLL	(1,212,203)	(1,498,450)	(1,791,687)	(1,779,677)
			20-7100	EMPLOYEE BENEFITS	(6,053)	(221,828)	(216,700)	(265,302)
			20-7200	EDUCATION/TRAINING	(8,484)	(7,100)	(10,700)	(7,500)
			20-7300	CONTRACTED SERVICES	(7,806)	(19,815)	(19,810)	(19,422)
			20-7500	SUPPLIES	(10,327)	(12,898)	(16,500)	(98,636)
			20-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(2,153)	(2,475)	(2,475)	(2,475)
			20-7800	ADMINISTRATIVE	(1,069)	(1,560)	(1,360)	(1,560)
			20-8000	UTILITIES	(112,639)	(119,430)	(162,200)	(142,260)
			20-8100	EQUIPMENT	(7,555)	(8,500)	(8,500)	(12,500)
			20-8200	EQUIPMENT MAINTENANCE/REPAIR	(67,400)	(82,000)	(91,860)	(140,145)
			20-8300	FACILITY MAINTENANCE/REPAIR	(9,873)	(20,000)	(24,025)	(258,665)
			20-8400	PROPERTY MAINTENANCE	(90,758)	(57,906)	(85,700)	(140,750)
			20-8500	FUEL/LUBRICANTS	(55,046)	(45,000)	(75,000)	(68,000)
		Expense Total			(1,591,366)	(2,096,962)	(2,506,517)	(2,936,892)
		Maintenance Total			(1,591,366)	(2,096,962)	(2,506,517)	(2,936,892)
	90	Capital Projects						
		Expense						
			90-1020	PICKLEBALL COURTS	0	(35,000)	(35,000)	0
			90-1030	BIRCH PARK OSLAD	0	(35,000)	(75,000)	(415,000)
			90-1040	SERVER STORAGE UPGRADE	0	(10,865)	(12,500)	0
			90-1070	ALARM SYSTEM UPGRADE	0	(21,429)	(25,000)	0
		Expense Total			0	(102,294)	(147,500)	(415,000)
		Capital Projects Total			0	(102,294)	(147,500)	(415,000)
	99	Capital Projects						
		Expense						
			99-0140	SO RIDGE PARK/SPLASHPAD	(107,036)	(1,355,203)	(1,105,000)	0
			99-0160	LIGHTING UPGRADES	(7,582)	(63,000)	(75,000)	0
		Expense Total			(114,618)	(1,418,203)	(1,180,000)	0
		Capital Projects Total			(114,618)	(1,418,203)	(1,180,000)	0
		GENERAL Total			(181,159)	(822,000)	(1,097,000)	(415,000)
01	Total				(181,159)	(822,000)	(1,097,000)	(415,000)

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
02	RECREATION							
	10	Administration						
		Revenue						
			10-3400	INTERFUND CHARGES	228,915	235,840	362,016	269,760
			10-3500	TAXES	1,712,891	1,159,783	1,170,000	1,677,000
			10-3600	INVESTMENT INCOME	0	44,375	13,615	44,903
			10-3900	GRANT REIMBURSEMENT	1,000	1,000	0	0
			10-4000	RENTALS	99,956	65,285	105,000	77,000
			10-4500	MERCHANDISE RESALE	483	135	1,000	1,000
			10-9000	MISCELLANEOUS	559	0	0	0
		Revenue Total			2,043,804	1,506,418	1,651,631	2,069,663
		Expense						
			10-3400	INTERFUND CHARGES	0	(750,000)	(750,000)	(750,000)
			10-4000	RENTALS	0	(25,000)	(44,850)	0
			10-7000	PAYROLL	(535,276)	(652,330)	(967,081)	(692,148)
			10-7100	EMPLOYEE BENEFITS	(2,446)	(93,601)	(150,310)	(101,495)
			10-7200	EDUCATION/TRAINING	(9,996)	(5,172)	(15,260)	(8,460)
			10-7300	CONTRACTED SERVICES	(19,243)	(21,167)	(23,895)	(21,698)
			10-7400	SERVICE/RENTAL AGREEMENTS	(14,780)	(31,400)	(16,000)	(25,740)
			10-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(3,005)	(2,196)	(3,883)	(2,753)
			10-8000	UTILITIES	(345,006)	(460,800)	(525,000)	(501,176)
			10-8100	EQUIPMENT	(7,509)	(9,500)	(11,687)	(5,615)
			10-8300	FACILITY MAINTENANCE/REPAIR	(44,582)	(71,085)	(75,255)	0
			10-9000	MISCELLANEOUS	(59,664)	(41,760)	(80,000)	(50,000)
		Expense Total			(1,041,508)	(2,164,011)	(2,663,221)	(2,159,085)
		Administration Total			1,002,297	(657,593)	(1,011,590)	(89,422)
	15	Communication & Marketing						
		Revenue						
			15-3800	CORPORATE RELATIONS	0	158,720	185,000	160,000
		Revenue Total			0	158,720	185,000	160,000
		Expense						
			15-3800	CORPORATE RELATIONS	0	(2,610)	(9,500)	(10,500)
			15-7000	PAYROLL	(113,183)	(220,819)	(304,879)	(216,573)
			15-7200	EDUCATION/TRAINING	(1,484)	(2,432)	(5,065)	(4,276)
			15-7300	CONTRACTED SERVICES	(4,419)	(12,478)	(7,320)	(16,466)
			15-7500	SUPPLIES	(1,322)	(3,103)	(3,000)	(3,080)
			15-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(9,543)	(8,104)	(8,773)	(8,004)
			15-7700	POSTAGE	(47,991)	(16,903)	(51,000)	(16,820)
			15-7800	PRINTING/PUBLICATION	(37,697)	(15,005)	(58,050)	(20,050)
			15-7900	ADVERTISING/PROMOTIONAL	(9,470)	(18,921)	(85,000)	(40,000)
		Expense Total			(225,111)	(300,375)	(532,587)	(335,769)
		Communication & Marketing Total			(225,111)	(141,655)	(347,587)	(175,769)
	20	Maintenance						
		Expense						
			20-7000	PAYROLL	(153,300)	(367,062)	(438,835)	(446,291)
			20-7100	EMPLOYEE BENEFITS	0	(38,868)	(62,200)	(52,620)
			20-7500	SUPPLIES	(11,975)	(18,045)	(16,000)	0
		Expense Total			(165,275)	(423,975)	(517,035)	(498,911)
		Maintenance Total			(165,275)	(423,975)	(517,035)	(498,911)
	32	Triphahn Center						
		Revenue						
			32-4000	RENTALS	53,598	25,850	73,400	28,050
			32-4100	MEMBERSHIPS	158,643	112,010	207,440	111,200
			32-4200	GUEST SERVICES	4,993	3,940	6,838	5,060
			32-5300	FITNESS PROGRAMS	8,172	7,410	14,507	7,056
		Revenue Total			225,405	149,210	302,185	151,366
		Expense						
			32-4200	GUEST SERVICES	(1,671)	(1,289)	(3,969)	(1,853)
			32-5300	FITNESS PROGRAMS	(5,815)	(5,583)	(9,609)	(5,060)
			32-7000	PAYROLL	(71,252)	(47,760)	(120,831)	(64,590)
			32-7500	SUPPLIES	(8,988)	(12,200)	(11,483)	(9,000)
			32-8200	EQUIPMENT MAINTENANCE/REPAIR	(5,885)	(3,500)	(8,000)	(5,500)
		Expense Total			(93,611)	(70,332)	(153,892)	(86,003)

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
02	RECRE 32		Triphahn Center Total		131,795	78,878	148,293	65,363
	34		Willow Recreation Center					
			Revenue					
			34-3800	SPONSORSHIP/ADVERTISING	2,002	3,267	4,500	3,500
			34-4000	RENTALS	55,883	33,572	75,040	43,300
			34-4100	MEMBERSHIPS	66,268	48,295	85,881	43,500
			34-4200	GUEST SERVICES	1,961	1,919	3,230	1,805
			34-4300	COURTS	7,804	3,000	9,450	3,475
			34-4500	MERCHANDISE RESALE	34	0	170	0
			34-5100	RACQUETBALL	1,392	1,750	2,048	3,000
			34-5300	FITNESS PROGRAMS	5,926	2,158	12,228	5,241
			Revenue Total		141,268	93,961	192,547	103,821
			Expense					
			34-4000	RENTALS	(1,496)	(752)	(2,718)	(2,048)
			34-4100	MEMBERSHIPS	(2,109)	(2,800)	(3,950)	(3,950)
			34-4200	GUEST SERVICES	(576)	(662)	(1,426)	(713)
			34-5100	RACQUETBALL	(874)	(1,225)	(1,434)	(860)
			34-5200	LEAGUES/TOURNAMENTS	(320)	0	(450)	0
			34-5300	FITNESS PROGRAMS	(3,784)	(1,655)	(8,361)	(3,651)
			34-7000	PAYROLL	(57,526)	(34,909)	(89,197)	(56,012)
			34-7500	SUPPLIES	(1,714)	(1,500)	(4,620)	(3,500)
			34-8100	EQUIPMENT	(811)	(2,000)	(3,000)	(4,320)
			34-8200	EQUIPMENT MAINTENANCE/REPAIR	(3,519)	(3,000)	(9,665)	(4,665)
			34-8300	FACILITY MAINTENANCE/REPAIR	(4,591)	(18,800)	(18,800)	0
			Expense Total		(77,318)	(67,303)	(143,621)	(79,719)
			Willow Recreation Center Total		63,950	26,658	48,926	24,102
	50		General Programming					
			Revenue					
			50-5000	GENERAL PROGRAMS	26,287	13,778	31,456	19,298
			50-5300	GYMNASTICS	44,609	19,771	50,000	24,630
			50-5400	ARTS AND CRAFTS	5,134	2,487	5,536	1,161
			50-5500	MARTIAL ARTS	115,468	56,394	147,536	56,320
			50-5800	VOGELEI PRGM/EVENTS	0	0	0	6,400
			50-5900	SPECIAL EVENTS	10,670	17,069	16,775	11,750
			50-6100	DANCE	76,698	55,368	109,711	61,508
			Revenue Total		278,866	164,867	361,014	181,067
			Expense					
			50-4000	RENTALS	(1,134)	(133)	(1,311)	(100)
			50-5000	GENERAL PROGRAMS	(9,729)	(6,638)	(17,446)	(10,548)
			50-5300	GYMNASTICS	(30,540)	(13,840)	(36,000)	(18,241)
			50-5400	ARTS AND CRAFTS	(2,431)	(1,741)	(3,875)	(813)
			50-5500	MARTIAL ARTS	(73,204)	(39,475)	(106,566)	(41,744)
			50-5800	VOGELEI PRGM/EVENTS	(2,847)	(762)	(10,459)	(6,426)
			50-5900	SPECIAL EVENTS	(21,102)	(16,875)	(37,284)	(22,750)
			50-6100	DANCE	(43,721)	(42,636)	(65,523)	(31,692)
			Expense Total		(184,708)	(122,100)	(278,464)	(132,314)
			General Programming Total		94,158	42,767	82,550	48,753
	55		Senior Programming					
			Revenue					
			55-3800	SPONSORSHIP/ADVERTISING	13,800	3,400	4,000	3,000
			55-4100	MEMBERSHIPS	14,434	5,641	4,800	0
			55-5000	SENIOR PROGRAMS	30,820	9,655	52,594	14,904
			Revenue Total		59,053	18,696	61,394	17,904
			Expense					
			55-4100	MEMBERSHIPS	(3,644)	(1,381)	(6,839)	0
			55-5000	SENIOR PROGRAMS	(26,371)	(7,700)	(40,084)	(11,619)
			Expense Total		(30,015)	(9,081)	(46,923)	(11,619)
			Senior Programming Total		29,038	9,615	14,471	6,285
	60		Early Childhood Programming					
			Revenue					
			60-3900	GRANT REIMBURSEMENT	0	162,975	0	0
			60-5000	GENERAL PROGRAMS	42,667	16,327	67,425	25,646
			60-5100	DAY CAMPS	226,613	59,544	228,932	85,736

## Calculations as of 09/30/2020

fund	descrip	Function	Dept	Revenue or E	department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021				
02	RECI	60	Early C	Revenue	60-5200	PRESCHOOL	182,963	141,626	280,230	174,698				
				60-5300	PARENT/TOT	14,274	7,016	20,536	11,400					
				60-5400	STAR	673,247	363,037	965,398	359,801					
				60-5500	ELC	357,940	187,678	454,534	236,105					
				Revenue Total			1,497,704	938,203	2,017,055	893,386				
				Expense										
				60-5000	GENERAL PROGRAMS	(24,794)	(10,989)	(38,231)	(17,941)					
				60-5100	DAY CAMPS	(126,374)	(37,114)	(128,508)	(53,941)					
				60-5200	PRESCHOOL	(112,065)	(107,145)	(166,419)	(152,199)					
				60-5300	PARENT/TOT	(6,046)	(3,921)	(7,799)	(7,489)					
				60-5400	STAR	(268,035)	(245,238)	(468,320)	(254,280)					
				60-5500	ELC	(183,053)	(198,155)	(265,860)	(182,967)					
				Expense Total			(720,366)	(602,562)	(1,075,137)	(668,817)				
				Early Childhood Programming Total			777,338	335,641	941,918	224,569				
				70	Adult Athletics	Revenue								
						70-5300	BASKETBALL LEAGUES	11,952	4,910	15,750	12,000			
						70-5400	SOFTBALL LEAGUES	12,774	8,356	15,290	11,660			
						70-5500	FOOTBALL LEAGUES	960	0	4,320	3,875			
						Revenue Total		25,686	13,266	35,360	27,535			
						Expense								
						70-5300	BASKETBALL LEAGUES	(7,964)	(3,581)	(11,087)	(8,572)			
						70-5400	SOFTBALL LEAGUES	(4,478)	(4,848)	(8,138)	(7,715)			
						70-5500	FOOTBALL LEAGUES	(158)	0	(2,891)	(2,763)			
Expense Total		(12,600)	(8,429)			(22,116)	(19,050)							
Adult Athletics Total		13,087	4,837			13,244	8,485							
75	Youth Athletics	Revenue												
		75-5000	GENERAL PROGRAMS	35,085	16,596	36,000	13,148							
		75-5300	BASKETBALL	36,470	32,920	42,000	5,180							
		75-5400	BASEBALL	54,996	25,267	56,000	30,000							
		75-5600	SOCCER	46,250	21,343	60,000	26,010							
		75-5700	CRICKET	12,936	6,123	13,100	7,350							
		Revenue Total		185,738	102,249	207,100	81,688							
		Expense												
		75-5000	GENERAL PROGRAMS	(25,977)	(8,342)	(28,154)	(9,654)							
		75-5300	BASKETBALL	(24,704)	(22,288)	(26,307)	(3,544)							
		75-5400	BASEBALL	(19,040)	(15,332)	(26,646)	(15,577)							
		75-5600	SOCCER	(21,612)	(10,559)	(34,310)	(15,394)							
		75-5700	CRICKET	0	0	(5,670)	(945)							
		Expense Total		(91,332)	(56,521)	(121,087)	(45,114)							
		Youth Athletics Total		94,405	45,728	86,013	36,574							
80	Aquatics	Revenue												
		80-4000	RENTALS	18,438	0	20,000	15,000							
		80-4100	MEMBERSHIPS	73,064	0	72,000	72,000							
		80-4300	DAILY FEES	102,322	0	100,000	135,000							
		80-4500	MERCHANDISE RESALE	637	0	650	400							
		80-4600	CONCESSION SALES/RENTAL	4,467	0	4,800	4,800							
		Revenue Total		198,927	0	197,450	227,200							
		Expense												
		80-4500	MERCHANDISE RESALE	(804)	0	(300)	(150)							
		80-7000	PAYROLL	(62,171)	(17,578)	(41,287)	(9,689)							
		80-7200	EDUCATION/TRAINING	(11,432)	(2,795)	(12,885)	0							
		80-7300	CONTRACTED SERVICES	(3,070)	(1,539)	(3,640)	(325,611)							
		80-7500	SUPPLIES	(24,792)	(1,323)	(25,310)	(26,175)							
		80-8000	UTILITIES	(84,279)	(16,557)	(79,236)	(78,220)							
		80-8100	EQUIPMENT	(302)	0	(6,600)	(13,175)							
		80-8200	EQUIPMENT MAINTENANCE/REPAIR	(6,935)	(415)	(7,000)	0							
		80-8300	FACILITY MAINTENANCE/REPAIR	(9,768)	(12,000)	(22,500)	0							
		Expense Total		(203,555)	(52,207)	(198,758)	(453,020)							
		Aquatics Total		(4,628)	(52,207)	(1,308)	(225,820)							



**BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT**

Calculations as of 09/30/2020

<b>fund</b>	<b>descrip Function</b>	<b>Dept</b>	<b>Revenue or E department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>02</b>	<b>RECRE 80</b>							
	85	<b>Ice Arena</b>						
		Revenue						
			<b>85-4000</b>	RENTALS	352,581	430,107	423,000	392,650
			<b>85-4300</b>	DAILY FEES	20,346	17,347	27,000	17,200
			<b>85-4500</b>	MERCHANDISE RESALE	323	0	1,192	500
			<b>85-4600</b>	CONCESSION SALES/RENTAL	6,019	7,975	11,400	8,700
			<b>85-5000</b>	LESSONS	233,367	305,601	275,000	337,310
			<b>85-5300</b>	ADULT LEAGUES	0	8,470	0	12,600
			<b>85-5500</b>	YOUTH LEAGUES	213,501	73,543	300,000	100,612
			<b>85-5900</b>	SPECIAL EVENTS	0	753	0	1,000
		Revenue Total			826,138	843,796	1,037,592	870,572
		Expense						
			<b>85-4300</b>	DAILY FEES	(1,732)	(1,876)	(4,478)	(2,691)
			<b>85-4500</b>	MERCHANDISE RESALE	(244)	0	(500)	(200)
			<b>85-5000</b>	LESSONS	(82,972)	(143,353)	(116,284)	(202,019)
			<b>85-5100</b>	CAMPS	(12,212)	0	(12,586)	0
			<b>85-5300</b>	ADULT LEAGUES	0	(4,979)	0	(8,535)
			<b>85-5500</b>	YOUTH LEAGUES	(137,185)	(58,672)	(182,407)	(73,740)
			<b>85-5900</b>	SPECIAL EVENTS	(510)	(2,175)	(3,671)	(3,096)
			<b>85-7000</b>	PAYROLL	(272,170)	0	0	0
			<b>85-8000</b>	UTILITIES	(2,713)	(3,000)	(4,800)	0
			<b>85-8100</b>	EQUIPMENT	(2,453)	(1,800)	(4,500)	(4,500)
			<b>85-8200</b>	EQUIPMENT MAINTENANCE/REPAIR	(3,042)	(6,305)	(6,500)	0
			<b>85-8300</b>	FACILITY MAINTENANCE/REPAIR	(5,847)	(13,600)	(18,820)	0
		Expense Total			(521,079)	(235,760)	(354,546)	(294,781)
		<b>Ice Arena Total</b>			<b>305,058</b>	<b>608,036</b>	<b>683,046</b>	<b>575,791</b>
	90	<b>Capital Projects</b>						
		Expense						
			<b>90-2030</b>	SOCCER GOALS	0	(11,730)	(17,500)	0
		Expense Total			0	(11,730)	(17,500)	0
		<b>Capital Projects Total</b>			<b>0</b>	<b>(11,730)</b>	<b>(17,500)</b>	<b>0</b>
	<b>RECREATION Total</b>				<b>2,116,111</b>	<b>(135,000)</b>	<b>123,441</b>	<b>0</b>
<b>02 Total</b>					<b>2,116,111</b>	<b>(135,000)</b>	<b>123,441</b>	<b>0</b>

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	description	Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
07	IMRF								
		10							
					Administration				
					Revenue				
				10-3500	TAXES	262,193	425,980	430,000	130,000
				10-3600	INVESTMENT INCOME	0	16,900	3,943	16,565
					Revenue Total	262,193	442,880	433,943	146,565
					Expense				
				10-3400	INTERFUND CHARGES	(193,572)	(308,880)	(368,943)	(346,565)
					Expense Total	(193,572)	(308,880)	(368,943)	(346,565)
					Administration Total	68,621	134,000	65,000	(200,000)
					IMRF Total	68,621	134,000	65,000	(200,000)
07	Total					68,621	134,000	65,000	(200,000)

**BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT**

Calculations as of 09/30/2020

<b>fund</b>	<b>descrip Function</b>	<b>Dept</b>	<b>Revenue or E department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>08</b>	<b>DEBT SERVICE</b>							
	08		<b>Bond Proceeds</b>					
			Revenue					
			08-0101	BAB REBATE	76,538	155,146	152,000	0
			08-0190	ANNUAL LTD BOND ISSUE	0	1,484,600	1,585,715	1,769,086
			08-0200	SERIES 2020A BOND ISSUE	0	21,845,396	0	0
			Revenue Total		76,538	23,485,142	1,737,715	1,769,086
			<b>Bond Proceeds Total</b>		<b>76,538</b>	<b>23,485,142</b>	<b>1,737,715</b>	<b>1,769,086</b>
	09		<b>Bond Payments</b>					
			Expense					
			09-0101	2010A ALT BOND ISSUE	(233,134)	(7,266,268)	(466,268)	(466,268)
			09-0102	2010C ALT BOND ISSUE	(519,440)	(21,538,880)	(1,038,880)	(1,673,880)
			09-0103	2010B BOND ISSUE	(24,197)	(743,110)	(263,110)	(261,410)
			09-0131	2013 ALT BOND ISSUE	(404,869)	(809,738)	(809,738)	(809,738)
			09-0141	2014 ALT BOND ISSUE	(305,531)	(708,062)	(708,062)	(605,062)
			09-0170	2017-A LTD BOND ISSUE	(71,608)	(560,750)	(560,750)	(652,250)
			09-0190	ANNUAL LTD BOND	0	(2,709,096)	(2,710,594)	(2,124,900)
			09-0191	2019B LTD BOND	0	(250,702)	0	(251,400)
			09-0200	2020A ALT BOND	0	0	0	(935,986)
			Expense Total		(1,558,779)	(34,586,606)	(6,557,402)	(7,780,894)
			<b>Bond Payments Total</b>		<b>(1,558,779)</b>	<b>(34,586,606)</b>	<b>(6,557,402)</b>	<b>(7,780,894)</b>
	10		<b>Administration</b>					
			Revenue					
			10-3400	INTERFUND CHARGES	0	0	0	850,000
			10-3500	TAXES	3,245,470	3,643,338	3,481,433	3,554,000
			10-3600	INVESTMENT INCOME	0	67,071	15,567	65,808
			Revenue Total		3,245,470	3,710,409	3,497,000	4,469,808
			Expense					
			10-0190	BOND ISSUANCE COSTS	0	(143,945)	(145,313)	(60,000)
			Expense Total		0	(143,945)	(145,313)	(60,000)
			<b>Administration Total</b>		<b>3,245,470</b>	<b>3,566,464</b>	<b>3,351,687</b>	<b>4,409,808</b>
	<b>DEBT SERVICE Total</b>				<b>1,763,229</b>	<b>(7,535,000)</b>	<b>(1,468,000)</b>	<b>(1,602,000)</b>
<b>08 Total</b>					<b>1,763,229</b>	<b>(7,535,000)</b>	<b>(1,468,000)</b>	<b>(1,602,000)</b>

**BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT**

**Calculations as of 09/30/2020**

<b>fund</b>	<b>descrip Function</b>	<b>Dept</b>	<b>Revenue or E department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>09</b>	<b>SPECIAL RECREATION</b>							
	<b>10</b>	<b>Administration</b>						
		Revenue						
			<b>10-3500</b>	TAXES	536,935	602,291	620,000	620,000
			<b>10-3600</b>	INVESTMENT INCOME	0	10,500	4,000	10,500
		Revenue Total			536,935	612,791	624,000	630,500
		Expense						
			<b>10-6400</b>	SPECIAL ASSESSMENT	(306,659)	(307,510)	(307,468)	(311,640)
			<b>10-6450</b>	SPECIAL REC RENTAL ALLOCATION	(64,395)	(85,860)	(85,860)	(85,860)
		Expense Total			(371,054)	(393,370)	(393,328)	(397,500)
		<b>Administration Total</b>			<b>165,881</b>	<b>219,421</b>	<b>230,672</b>	<b>233,000</b>
	<b>90</b>	<b>Capital Projects</b>						
		Expense						
			<b>90-0130</b>	PRINCETON PLAY/SPLASHPAD	0	(35,311)	(40,000)	0
		Expense Total			0	(35,311)	(40,000)	0
		<b>Capital Projects Total</b>			<b>0</b>	<b>(35,311)</b>	<b>(40,000)</b>	<b>0</b>
	<b>91</b>	<b>Capital Projects</b>						
		Expense						
			<b>91-0030</b>	BPC DRIVING RANGE ENCLOSURE	0	0	0	(25,000)
			<b>91-0100</b>	BEACON POINT PLAY	0	0	0	(25,000)
			<b>91-0220</b>	BIRCH PARK	0	0	0	(100,000)
		Expense Total			0	0	0	(150,000)
		<b>Capital Projects Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(150,000)</b>
	<b>98</b>	<b>Capital Projects</b>						
		Expense						
			<b>98-0150</b>	SHOE FACTORY BIKE TRAIL	0	(25,672)	(25,672)	0
		Expense Total			0	(25,672)	(25,672)	0
		<b>Capital Projects Total</b>			<b>0</b>	<b>(25,672)</b>	<b>(25,672)</b>	<b>0</b>
	<b>99</b>	<b>Capital Projects</b>						
		Expense						
			<b>99-0140</b>	SO RIDGE PARK/SPLASHPAD	(14,240)	(292,438)	(195,000)	0
		Expense Total			(14,240)	(292,438)	(195,000)	0
		<b>Capital Projects Total</b>			<b>(14,240)</b>	<b>(292,438)</b>	<b>(195,000)</b>	<b>0</b>
	<b>SPECIAL RECREATION Total</b>				<b>151,641</b>	<b>(134,000)</b>	<b>(30,000)</b>	<b>83,000</b>
<b>09 Total</b>					<b>151,641</b>	<b>(134,000)</b>	<b>(30,000)</b>	<b>83,000</b>

## Calculations as of 09/30/2020

<b>fund</b>	<b>descriç Function</b>	<b>Dept</b>	<b>Revenue or E department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
10	FICA							
	10	<b>Administration</b>						
		Revenue						
			<b>10-3500</b>	TAXES	547,761	633,970	640,000	140,000
			<b>10-3600</b>	INVESTMENT INCOME	o	12,545	656	12,120
		Revenue Total			547,761	646,515	640,656	152,120
		Expense						
			<b>10-3400</b>	INTERFUND CHARGES	(425,475)	(409,515)	(590,656)	(475,120)
		Expense Total			(425,475)	(409,515)	(590,656)	(475,120)
		<b>Administration Total</b>			<b>122,286</b>	<b>237,000</b>	<b>50,000</b>	<b>(323,000)</b>
	<b>FICA Total</b>				<b>122,286</b>	<b>237,000</b>	<b>50,000</b>	<b>(323,000)</b>
<b>10 Total</b>					<b>122,286</b>	<b>237,000</b>	<b>50,000</b>	<b>(323,000)</b>

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
11	THE CLUB							
	10	Administration						
		Revenue						
			10-3400	INTERFUND CHARGES	78,291	76,795	118,608	90,835
			10-3600	INVESTMENT INCOME	0	2,150	8,500	2,521
			10-4000	RENTALS	170,335	167,000	226,980	155,500
			10-4500	MERCHANDISE RESALE	2,013	1,500	2,820	1,992
			10-9000	MISCELLANEOUS	15	0	0	0
		Revenue Total			250,654	247,445	356,908	250,848
		Expense						
			10-4000	RENTALS	(8,058)	(3,181)	(12,637)	(6,805)
			10-7000	PAYROLL	(368,578)	(423,450)	(592,308)	(517,566)
			10-7100	EMPLOYEE BENEFITS	(3,007)	(55,880)	(68,965)	(70,850)
			10-7200	EDUCATION/TRAINING	(843)	(773)	(2,990)	(950)
			10-7300	CONTRACTED SERVICES	(7,789)	(9,295)	(10,307)	(9,462)
			10-7400	SERVICE/RENTAL AGREEMENTS	(157)	0	(336)	0
			10-7500	SUPPLIES	(4,261)	(3,385)	(5,598)	(5,100)
			10-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(17,751)	(25,461)	(28,242)	(26,685)
			10-7800	ADMINISTRATIVE	(222)	(68)	(360)	0
			10-8000	UTILITIES	(216,081)	(202,458)	(297,340)	(271,120)
			10-9000	MISCELLANEOUS	(31,463)	(20,000)	(45,000)	(28,000)
		Expense Total			(658,208)	(743,951)	(1,064,083)	(936,538)
		Administration Total			(407,554)	(496,506)	(707,175)	(685,690)
	15	Communication & Marketing						
		Expense						
			15-7300	CONTRACTED SERVICES	(4,664)	(9,819)	(16,074)	(4,380)
			15-7800	PRINTING/PUBLICATION	(2,377)	(3,000)	(27,780)	(21,000)
			15-7900	ADVERTISING/PROMOTIONAL	(14,140)	(46,500)	(111,527)	(66,000)
		Expense Total			(21,180)	(59,319)	(155,381)	(91,380)
		Communication & Marketing Total			(21,180)	(59,319)	(155,381)	(91,380)
	20	Maintenance						
		Expense						
			20-7000	PAYROLL	(179,605)	(154,839)	(253,383)	(184,023)
			20-7100	EMPLOYEE BENEFITS	0	(21,035)	(37,200)	(28,435)
			20-7500	SUPPLIES	(17,804)	(29,404)	(22,000)	0
			20-8100	EQUIPMENT	(2,239)	(3,700)	(4,472)	(1,500)
			20-8200	EQUIPMENT MAINTENANCE/REPAIR	(8,505)	(5,000)	(8,500)	(8,500)
			20-8300	FACILITY MAINTENANCE/REPAIR	(36,044)	(59,000)	(61,265)	0
		Expense Total			(244,197)	(272,978)	(386,820)	(222,458)
		Maintenance Total			(244,197)	(272,978)	(386,820)	(222,458)
	30	Fitness						
		Revenue						
			30-4000	RENTALS	2,354	1,055	3,252	1,500
			30-4100	MEMBERSHIPS	1,234,240	779,086	1,715,000	1,030,000
			30-4200	GUEST SERVICES	120,818	119,763	175,855	133,500
			30-4500	PRO SHOP	1,439	3,000	2,250	1,950
			30-5100	TENNIS	2,304	10,942	31,600	0
		Revenue Total			1,361,155	913,846	1,927,957	1,166,950
		Expense						
			30-4200	GUEST SERVICES	(94,119)	(70,219)	(126,903)	(90,952)
			30-4500	PRO SHOP	(3,206)	(1,750)	(1,600)	(1,600)
			30-5000	GROUP EXERCISE	(67,222)	(48,981)	(96,743)	(53,825)
			30-7000	PAYROLL	(12,445)	0	0	0
			30-7500	SUPPLIES	(32,587)	(32,353)	(54,000)	(18,000)
			30-8100	EQUIPMENT	0	(750)	(2,500)	(2,000)
			30-8200	EQUIPMENT MAINTENANCE/REPAIR	(16,370)	(18,676)	(20,076)	(20,076)
		Expense Total			(225,948)	(172,729)	(301,822)	(186,453)
		Fitness Total			1,135,206	741,117	1,626,135	980,497
	50	General Programming						
		Revenue						
			50-5000	GENERAL PROGRAMS	3,182	1,767	4,500	0
			50-5200	SPORTS PROGRAMS	34,037	40,617	45,000	40,760
			50-6000	EARLY CHILDHOOD	20,680	4,399	25,380	13,770

# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
11	THE CL 50	General	Revenue Total		57,899	46,783	74,880	54,530
			Expense					
			50-5000	GENERAL PROGRAMS	(3,493)	(1,626)	(4,306)	0
			50-5200	SPORTS PROGRAMS	(19,263)	(24,641)	(28,572)	(25,675)
			50-6000	EARLY CHILDHOOD	(12,598)	(3,560)	(18,267)	(9,824)
			Expense Total		(35,354)	(29,827)	(51,145)	(35,499)
			General Programming Total		22,545	16,956	23,735	19,031
	80	Aquatics	Revenue					
			80-4100	MEMBERSHIPS	10,408	6,000	14,740	10,000
			80-5000	LESSONS	84,761	23,743	105,500	75,000
			Revenue Total		95,169	29,743	120,240	85,000
			Expense					
			80-5000	LESSONS	(43,868)	(17,063)	(65,774)	(56,250)
			80-7300	CONTRACTED SERVICES	0	0	0	(18,250)
			80-7500	SUPPLIES	(9,858)	(5,950)	(11,600)	(10,500)
			Expense Total		(53,727)	(23,013)	(77,374)	(85,000)
			Aquatics Total		41,442	6,730	42,866	0
	90	Capital Projects	Expense					
			90-3010	CLUB TENNIS/FIT RENO	0	0	(450,000)	0
			Expense Total		0	0	(450,000)	0
			Capital Projects Total		0	0	(450,000)	0
	THE CLUB Total				526,262	(64,000)	(6,640)	0
11	Total				526,262	(64,000)	(6,640)	0

**BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT**

**Calculations as of 09/30/2020**

<b>fund</b>	<b>descrip Function</b>	<b>Dept</b>	<b>Revenue or E department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>12</b>	<b>CAPITAL</b>							
	10	<b>Administration</b>						
		Revenue						
			10-3400	INTERFUND CHARGES	0	850,000	850,000	0
			10-3600	INVESTMENT INCOME	0	77,550	9,000	77,550
			10-4100	BOND	0	1,841,218	750,000	990,000
		Revenue Total			0	2,768,768	1,609,000	1,067,550
		Expense						
			10-7300	CONTRACTED SERVICES	(7,040)	(15,980)	0	0
		Expense Total			(7,040)	(15,980)	0	0
		<b>Administration Total</b>			<b>(7,040)</b>	<b>2,752,788</b>	<b>1,609,000</b>	<b>1,067,550</b>
	90	<b>Capital Projects</b>						
		Expense						
			90-0020	TENNIS COURT RE-COLOR	0	(25,400)	(29,000)	0
			90-0050	PATH RESURFACING	0	(24,800)	(35,500)	0
			90-0060	LOT CRACK/FILL	0	(31,511)	(36,500)	0
			90-0110	PARKS BOBCAT	0	(59,969)	(60,000)	0
			90-0130	PRINCETON PLAY/SPLASHPAD	0	(177,002)	(200,000)	0
			90-0150	PARKS DODGE RAM 1500	0	(35,501)	(38,000)	0
			90-0180	UNDERFLOOR RINK 2	0	(1,473,620)	(1,500,000)	0
			90-0190	CLUB CARPETING	0	(81,458)	(100,000)	0
			90-0200	CLUB LOCKERROOM RENO	0	(375,000)	0	0
			90-0210	CLUB TENNIS/FIT RENO	0	0	0	0
			90-0300	CAPITAL CONTINGENCIES	0	(52,711)	(75,000)	0
		Expense Total			0	(2,336,972)	(2,074,000)	0
		<b>Capital Projects Total</b>			<b>0</b>	<b>(2,336,972)</b>	<b>(2,074,000)</b>	<b>0</b>
	91	<b>Capital Projects</b>						
		Expense						
			91-0010	VICTORIA/EVRGRN TENNIS RECOLOR	0	0	0	(21,000)
			91-0020	TC LOT PATCH/SEAL COAT	0	0	0	(40,850)
			91-0030	BPC DRIVING RANGE ENCLOSURE	0	0	0	(550,000)
			91-0040	REPLC FORD EXPLORER	0	0	0	(40,000)
			91-0050	SEA POOL BOILERS	0	0	0	(150,000)
			91-0060	VOG BARN LIFT RPLC	0	0	0	(20,000)
			91-0070	TORO 580D 4X4 MOWER	0	0	0	(85,000)
			91-0080	PINE PARK HOCKEY RINK	0	0	0	(30,000)
			91-0100	BEACON POINT PLAY	0	0	0	(100,000)
			91-0110	SNOWSWEEPER	0	0	0	(63,000)
			91-0120	SECURITY CAMERAS	0	0	0	(25,000)
			91-0130	CLUB RTU-01 COILS	0	0	0	(18,500)
			91-0140	COURT RESURFACING	0	0	0	(30,000)
			91-0150	TC NORTH WATER TANK	0	0	0	(70,000)
			91-0160	WRC ELEVATOR	0	0	0	(85,000)
			91-0170	PARKS TORO SANDPRO	0	0	0	(30,000)
			91-0180	PARKS FLEET TRUCK	0	0	0	(35,000)
			91-0190	CLUB WALK BEHIND SCRUBBER	0	0	0	(15,000)
			91-0200	AUTO-SMART LOCK	0	0	0	(17,000)
			91-0210	ELC FLOORING	0	0	0	(15,000)
			91-0230	TC FITNESS EQUIPMENT	0	0	0	(20,000)
			91-0240	BPC RANGE BDLG/EQUIP RENO	0	0	0	(50,000)
			91-0250	ESPORTS CENTER	0	0	0	(34,000)
			91-0260	RENTAL SKATE RPLC	0	0	0	(15,000)
			91-0270	TIME & ATTENDANCE SOFTWARE	0	0	0	(35,000)
			91-0280	SHORETEL UPGRADE	0	0	0	(10,000)
			91-0290	EXCHANGE SERVER UPGRADE	0	0	0	(20,000)
			91-0300	CAPITAL CONTINGENCIES	0	0	0	(100,000)
		Expense Total			0	0	0	(1,724,350)
		<b>Capital Projects Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,724,350)</b>
	<b>CAPITAL Total</b>				<b>(7,040)</b>	<b>415,816</b>	<b>(465,000)</b>	<b>(656,800)</b>
<b>12 Total</b>					<b>(7,040)</b>	<b>415,816</b>	<b>(465,000)</b>	<b>(656,800)</b>



# BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT

Calculations as of 09/30/2020

fund	descrip Function	Dept	Revenue or E department	description2	2019 YTD	Projected 2019	Budget 2020	Budget 2021
14	BPC							
	10	Administration						
		Revenue						
			10-3400	INTERFUND CHARGES	77,895	84,975	108,359	105,360
			10-3600	INVESTMENT INCOME	0	5,150	2,500	6,155
			10-3800	SPONSORSHIP/ADVERTISING	0	2,000	2,200	2,200
			10-4000	RENTALS	6,885	20,180	20,180	20,180
			10-9000	MISCELLANEOUS	4,683	4,500	5,500	3,500
		Revenue Total			89,463	116,805	138,739	137,395
		Expense						
			10-3400	INTERFUND CHARGES	0	(100,000)	(100,000)	(100,000)
			10-7000	PAYROLL	(143,736)	(104,919)	(147,247)	(110,664)
			10-7100	EMPLOYEE BENEFITS	(997)	(309)	(1,212)	(1,402)
			10-7200	EDUCATION/TRAINING	(3,003)	(650)	(3,840)	(2,850)
			10-7300	CONTRACTED SERVICES	(13,145)	(17,175)	(19,180)	(15,936)
			10-7400	SERVICE/RENTAL AGREEMENTS	0	0	(420)	0
			10-7500	SUPPLIES	(4,502)	(5,584)	(7,971)	(4,600)
			10-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(9,585)	(8,780)	(12,815)	(12,065)
			10-8000	UTILITIES	(82,857)	(103,699)	(122,444)	(111,750)
			10-8100	EQUIPMENT	(1,438)	(3,546)	(3,700)	0
			10-8300	FACILITY MAINTENANCE/REPAIR	(30,429)	(32,500)	(30,000)	0
			10-9000	MISCELLANEOUS	(32,868)	(37,700)	(40,000)	(37,715)
		Expense Total			(322,561)	(414,862)	(488,829)	(396,982)
		Administration Total			(233,098)	(298,057)	(350,090)	(259,587)
	20	Maintenance						
		Expense						
			20-7000	PAYROLL	(239,459)	(293,921)	(327,467)	(328,670)
			20-7100	EMPLOYEE BENEFITS	(1,156)	(33,303)	(39,805)	(44,892)
			20-7200	EDUCATION/TRAINING	(4,168)	(2,294)	(5,285)	(2,460)
			20-7300	CONTRACTED SERVICES	(1,148)	(2,301)	(3,720)	(4,386)
			20-7400	SERVICE/RENTAL AGREEMENTS	0	(700)	(1,900)	(1,300)
			20-7500	SUPPLIES	(4,576)	(4,077)	(3,781)	(4,579)
			20-7600	PROFESSIONAL DUES/SUBSCRIPTIONS	(5,576)	(5,500)	(5,651)	(5,651)
			20-8000	UTILITIES	(18,566)	(22,425)	(24,950)	(24,200)
			20-8100	EQUIPMENT	(13,880)	(17,250)	(20,335)	(13,625)
			20-8200	EQUIPMENT MAINTENANCE/REPAIR	(16,916)	(21,000)	(25,416)	(19,585)
			20-8300	FACILITY MAINTENANCE/REPAIR	(4,467)	(6,500)	(8,500)	0
			20-8400	PROPERTY MAINTENANCE	(72,325)	(79,358)	(86,698)	(93,052)
			20-8500	FUEL/LUBRICANTS	(9,210)	(8,250)	(12,661)	(11,250)
		Expense Total			(391,446)	(496,879)	(566,169)	(553,650)
		Maintenance Total			(391,446)	(496,879)	(566,169)	(553,650)
	40	Golf Operations						
		Revenue						
			40-4000	RENTALS	313,596	337,005	339,820	358,190
			40-4100	MEMBERSHIPS	2,940	1,320	7,975	3,000
			40-4200	GUEST SERVICES	15,302	11,472	15,940	13,830
			40-4300	GREENS FEES - RES	51,554	38,391	56,064	0
			40-4400	GREENS FEES - NON	335,696	642,278	376,862	656,871
			40-4500	MERCHANDISE RESALE	65,984	65,647	72,400	70,650
			40-5000	GENERAL PROGRAMS	18,233	722	24,365	20,930
			40-5100	TOURNAMENTS	129,653	57,497	144,555	85,432
			40-5200	DRIVING RANGE FEES	129,965	135,845	141,080	161,350
			40-9000	MISCELLANEOUS	1,189	300	1,500	1,500
		Revenue Total			1,064,112	1,290,477	1,180,561	1,371,753
		Expense						
			40-4000	RENTALS	(2,516)	(4,000)	(3,500)	(4,000)
			40-4200	GUEST SERVICES	(10,611)	(2,115)	(9,500)	(9,250)
			40-4300	GREENS FEES - RES	0	(290)	(4,160)	(4,320)
			40-4500	MERCHANDISE RESALE	(57,701)	(47,249)	(55,188)	(51,503)
			40-5000	GENERAL PROGRAMS	(8,163)	(575)	(13,340)	(16,795)
			40-5100	TOURNAMENTS	(8,242)	(15,000)	(22,764)	(18,000)
			40-7000	PAYROLL	(136,335)	(140,220)	(186,457)	(211,698)
			40-7100	EMPLOYEE BENEFITS	(2,923)	(8,597)	(10,200)	(10,540)
			40-7200	EDUCATION/TRAINING	(888)	0	(1,200)	(500)
			40-7300	CONTRACTED SERVICES	(830)	(1,000)	(1,500)	(1,500)
			40-7500	SUPPLIES	(459)	(1,404)	(1,350)	(3,715)
			40-7800	ADMINISTRATIVE	(1,859)	(1,851)	(2,050)	(2,800)

**BUDGET REPORT FOR HOFFMAN ESTATES PARK DISTRICT**

Calculations as of 09/30/2020

<b>fund</b>	<b>descrip</b>	<b>Function</b>	<b>Dept</b>	<b>Revenue or E</b>	<b>department</b>	<b>description2</b>	<b>2019 YTD</b>	<b>Projected 2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>14</b>	<b>BPC</b>	<b>40</b>	<b>Golf O</b>	<b>Expense</b>	<b>40-7900</b>	ADVERTISING/PROMOTIONAL	(2,112)	(1,750)	(3,530)	(5,030)
					<b>40-8100</b>	EQUIPMENT	(14,039)	(16,272)	(15,890)	(25,950)
				<b>Expense Total</b>			(246,678)	(240,323)	(330,629)	(365,601)
				<b>Golf Operations Total</b>			<b>817,434</b>	<b>1,050,154</b>	<b>849,932</b>	<b>1,006,152</b>
		<b>45</b>	<b>Food &amp; Beverage</b>	<b>Revenue</b>						
					<b>45-4000</b>	RENTALS	32,740	4,450	29,000	15,500
					<b>45-4500</b>	TOBACCO	1,485	1,350	1,548	1,485
					<b>45-4600</b>	FOOD	384,302	53,585	455,000	167,000
					<b>45-4700</b>	BEVERAGE	283,174	141,506	309,000	225,000
					<b>45-4900</b>	GRATUITIES	86,626	17,500	106,000	56,500
					<b>45-9000</b>	MISCELLANEOUS	(883)	375		0
				<b>Revenue Total</b>			787,443	218,766	900,548	465,485
				<b>Expense</b>						
					<b>45-4000</b>	RENTALS	(3,396)	(434)	(3,250)	(3,250)
					<b>45-4500</b>	TOBACCO	(1,487)	(900)	(929)	(1,040)
					<b>45-4600</b>	FOOD	(123,108)	(31,000)	(145,600)	(55,110)
					<b>45-4700</b>	BEVERAGE	(75,918)	(40,000)	(85,040)	(63,000)
					<b>45-7000</b>	PAYROLL	(258,956)	(181,200)	(369,236)	(276,237)
					<b>45-7100</b>	EMPLOYEE BENEFITS	(1,892)	(29,337)		(33,208)
					<b>45-7300</b>	CONTRACTED SERVICES	(14,265)	(14,000)		(20,249)
					<b>45-7400</b>	SERVICE/RENTAL AGREEMENTS	(23,329)	(2,500)		(20,000)
					<b>45-7500</b>	SUPPLIES	(14,585)	(7,225)		(14,000)
					<b>45-7800</b>	ADMINISTRATIVE	(38)	(101)		(1,000)
					<b>45-7900</b>	ADVERTISING/PROMOTIONAL	(8,361)	(10,000)		(14,200)
					<b>45-8100</b>	EQUIPMENT	(988)	(3,441)		(5,500)
					<b>45-8200</b>	EQUIPMENT MAINTENANCE/REPAIR	(1,817)	(500)		(3,500)
				<b>Expense Total</b>			(528,141)	(320,638)	(604,055)	(510,294)
				<b>Food &amp; Beverage Total</b>			<b>259,302</b>	<b>(101,872)</b>	<b>296,493</b>	<b>(44,809)</b>
		<b>90</b>	<b>Capital Projects</b>	<b>Expense</b>						
					<b>90-0010</b>	LEASE AGREEMENT	(28,206)	(28,206)		(71,606)
					<b>90-4010</b>	BPC TORO SAND PRO	0	(35,140)		0
				<b>Expense Total</b>			(28,206)	(63,346)		(71,606)
				<b>Capital Projects Total</b>			<b>(28,206)</b>	<b>(63,346)</b>		<b>(71,606)</b>
		<b>91</b>	<b>Capital Projects</b>	<b>Expense</b>						
					<b>91-4010</b>	BPC GOLF CART BATTERIES	0	0		(76,500)
				<b>Expense Total</b>			0	0		(76,500)
				<b>Capital Projects Total</b>			<b>0</b>	<b>0</b>		<b>(76,500)</b>
	<b>BPC Total</b>						<b>423,987</b>	<b>90,000</b>	<b>230,166</b>	<b>0</b>
<b>14 Total</b>							<b>423,987</b>	<b>90,000</b>	<b>230,166</b>	<b>0</b>
<b>Grand Total</b>							<b>4,983,938</b>	<b>(7,813,184)</b>	<b>(2,598,033)</b>	<b>(3,113,800)</b>

**ORDINANCE NO. O-20-004**  
**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, 2021 and**  
**ending on the thirty-first (31st) day**  
**of December, 2021**

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 15th day of December 2020 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), 2021 and ending on the thirty-first (31st) day of December, 2021, 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, 2021 and ending the last day of December 2021.

## I. Corporate Fund

<b>Beginning Cash</b>	4,461,565
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### Income

#### Administration

Interfund Charges	355,730
Property Taxes	4,091,000
Investment Income	114,285
Grant Reimbursement	187,500
Rental Income	70,299
Miscellaneous	11,000

<b>Total Corporate Fund Income</b>	4,829,814
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<b>Total Corporate Fund Appropriation</b>	9,291,379
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### Budgeted and Appropriated Expenditures

#### Administration

Property & Liability Insurance	151,004
Employment Insurance	151,382
Unemployment Insurance	60,000
Loss Prevention	8,040
Audit Service	17,700
Payroll	1,086,859
Employee Benefits	183,373
Education & Training	8,675
Contracted Services	42,750
Service & Rental Agreements	78,107
Supplies	17,000
Dues & Subscriptions	20,820
Administrative Expenses	28,440
Utilities	14,772
Equipment	2,000
Technology Equipment	22,000
Miscellaneous	-

#### Maintenance

Loss Prevention	-
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Payroll	1,779,677
Employee Benefits	265,302
Education & Training	7,500
Contracted Services	19,422
Supplies	98,636
Dues & Subscriptions	2,475
Administrative Expenses	1,560
Utilities	142,260
Equipment	12,500
Equipment Maintenance & Repair	140,145
Facility Maintenance & Repair	258,665
Property Maintenance	140,750
Fuel and Lubricants	68,000
Capital	
Birch Park Oslad	415,000
<b>Total Corporate Fund Expenditures</b>	<b>5,244,814</b>
<b>Estimated Ending Cash</b>	<b>4,046,565</b>
<b>II. Recreation Fund</b>	
<b>Beginning Cash</b>	<b>1,462,320</b>
<b>Income</b>	
Administration	
Interfund Charges	269,760
Property Taxes	1,677,000
Investment Income	44,903
Rentals	77,000
Merchandise Resale	1,000
Miscellaneous	-
Communications & Marketing	
Corporate Relations	160,000
Triphahn Center	
Rentals	28,050
Memberships	111,200
Guest Services	5,060
Fitness Programs	7,056
Willow Recreation Center	
Sponsorship/Advertising	3,500
Rentals	43,300
Memberships	43,500

	Guest Services	1,805
	Courts	3,475
	Fitness Programs	5,241
General Leisure Services		
	Rentals	-
	General Programs	19,298
	Day Camps	-
	Gymnastics	24,630
	Arts And Crafts	1,161
	Martial Arts	56,320
	Special Events	11,750
	Dance	61,508
	Sponsorship/Advertising	-
Senior		
	Memberships	-
	Senior Programs	14,904
	Sponsorship/Advertising	3,000
Early Childhood		
	General Programs	25,646
	Day Camps	85,736
	Preschool	174,698
	Parent/Tot	11,400
	Star	359,801
	Elc	236,105
Adult Athletics		
	General Programs	-
	Basketball Leagues	12,000
	Softball Leagues	11,660
	Football Leagues	3,875
Youth Athletics		
	General Programs	13,148
	Athletic Camps	-
	Volleyball	-
	Basketball	5,180
	Baseball	30,000
	Softball	-
	Soccer	26,010
	Cricket	7,350
Seascape		
	Grant Revenue	-
	Rentals	15,000

	Memberships	72,000
	Daily Fees	135,000
	Merchandise Resale	400
	Concession Sales/Rental	4,800
	Lessons	-
	Special Events	-
Ice		
	Rentals	392,650
	Daily Fees	17,200
	Merchandise Resale	500
	Concession Sales/Rental	8,700
	Lessons	337,310
	Camps	-
	Adult Leagues	12,600
	Youth Leagues	100,612
	Special Events	1,000
	<b>Total Recreation Fund Income</b>	<b>4,774,802</b>
	<b>Total Recreation Fund Appropriation</b>	<b>6,237,122</b>
	<b>Budgeted and Appropriated Expenditures</b>	
	Administration	
	Interfund Charges	750,000
	Rentals	-
	Payroll	692,148
	Employee Benefits	101,495
	Education & Training	8,460
	Contracted Services	21,698
	Service & Rental Agreements	25,740
	Dues & Subscriptions	2,753
	Utilities	501,176
	Equipment	5,615
	Facility Maintenance & Repair	-
	Credit Card Processing Fees	50,000
	Communications & Marketing	
	Corporate Relations	10,500
	Payroll	216,573
	Employee Benefits	-
	Education & Training	4,276
	Contracted Services	16,466
	Supplies	3,080
	Dues & Subscriptions	8,004
	Postage	16,820
	Printing & Publication	20,050

Advertising	40,000
Maintenance	
Payroll	446,291
Employee Benefits	52,620
Supplies	-
Triphahn Center	
Rental Expense	-
Guest Services	1,853
Fitness Program Expense	5,060
Payroll	64,590
Employee Benefits	-
Supplies	9,000
Promotional Expense	-
Maintenance & Repair	5,500
Willow Recreation Center	
Rental Expense	2,048
Memberships	3,950
Guest Services	713
Merchandise Resale	-
General Programs	-
Leagues/Tournaments	-
Fitness Programs	3,651
Payroll	56,012
Employee Benefits	-
Supplies	3,500
Promotional Expense	-
Equipment	4,320
Maintenance & Repair	4,665
Facility Maintenance & Repair	-
General Leisure Services	
Rental Expense	100
General Programs	10,548
Summer Camps	-
Gymnastics	18,241
Arts And Crafts	813
Martial Arts	41,744
Vogelei Program Expense	6,426



	Special Events & Trips	22,750
	Dance	31,692
	Archery	-
Senior		
	Memberships	-
	Senior Programs	11,619
	Advertising/Promotional	-
Early Childhood		
	General Programs	17,941
	Day Camps	53,941
	Preschool	152,199
	Parent/Tot	7,489
	STAR Program	254,280
	Full Day Day Care	182,967
Adult Athletics		
	General Programs	-
	Basketball Leagues	8,572
	Softball Leagues	7,715
	Football Leagues	2,763
Youth Athletics		
	General Programs	9,654
	Athletic Camps	-
	Volleyball	-
	Basketball	3,544
	Baseball	15,577
	Softball	-
	Soccer	15,394
	Cricket	945
Seascope		
	Merchandise Resale	150
	Lessons	-
	Special Events	-
	Property & Liability Insurance	-
	Payroll	9,689
	Employee Benefits	-
	Education & Training	-

	Contracted Services	325,611
	Supplies	26,175
	Promotional Expense	-
	Utilities	78,220
	Equipment	13,175
	Maintenance & Repair	-
	Facility Maintenance & Repair	-
Ice		
	Rentals	-
	Daily Fees	2,691
	Merchandise Resale	200
	Lessons	202,019
	Camps	-
	Adult Leagues	8,535
	Youth Leagues	73,740
	Special Events	3,096
	Payroll	-
	Employee Benefits	-
	Education & Training	-
	Contracted Services	-
	Supplies	-
	Dues & Subscriptions	-
	Mileage Reimbursement	-
	Promotional Expense	-
	Utilities	-
	Equipment	4,500
	Maintenance & Repair	-
	Facility Maintenance & Repair	-
Capital		
	Ice Pump Rebuilds	-
	Tc Fitness Equip	-
	Esports Center Startup Costs	-
	Preschool Flooring	-
	<b>Total Recreation Fund Expenditures</b>	<b>4,783,342</b>
	<b>Estimated Ending Cash</b>	<b>1,453,780</b>
<b>III. I.M.R.F. Fund</b>		
	<b>Beginning Cash</b>	<b>999,393</b>
<b>Income</b>		

Property Taxes	130,000
Investment Income	16,565
<b>Total I.M.R.F. Fund Income</b>	<b>146,565</b>
<b>Total I.M.R.F. Fund Appropriation</b>	<b>1,145,958</b>
<b>Budgeted and Appropriated Expenditures</b>	
IMRF Interfund Charges	346,565
<b>Total I.M.R.F. Fund Expenditures</b>	<b>346,565</b>
<b>Estimated Ending Cash</b>	<b>799,393</b>
<b>IV. Debt Service</b>	
<b>Beginning Cash</b>	<b>2,336,211</b>
<b>Income</b>	
BABs Rebates	-
Bond Proceeds	1,769,086
Interfund Transfers	850,000
Property Taxes	3,554,000
Investment Income	65,808
<b>Total Debt Service Fund Income</b>	<b>6,238,894</b>
<b>Total Debt Service Fund Appropriation</b>	<b>8,575,105</b>
<b>Budgeted and Appropriated Expenditures</b>	
Bond Issue Costs	60,000
Bond Principal & Interest Payments	7,780,894
<b>Total Debt Service Fund Expenditures</b>	<b>7,840,894</b>
<b>Estimated Ending Cash</b>	<b>734,211</b>
<b>V. Special Recreation</b>	
<b>Beginning Cash</b>	<b>417,079</b>
<b>Income</b>	

Property Taxes	620,000
Investment Income	10,500
<b>Total Special Recreation Fund Income</b>	<b>630,500</b>
<b>Total Special Recreation Fund Appropriation</b>	<b>1,047,579</b>
<b>Budgeted and Appropriated Expenditures</b>	
Special Assessment	311,640
Special Rec Rental Allocation	85,860
Pine Park Playground	-
Beacon Point Play	25,000
Bpc Driving Range Enclosure	25,000
WRC Playground/Pickle Ball Crts	-
<b>Total Special Recreation Fund Expenditures</b>	<b>447,500</b>
<b>Estimated Ending Cash</b>	<b>600,079</b>
 <b>VI. Social Security Fund</b>	
<b>Beginning Cash</b>	<b>928,755</b>
<b>Income</b>	
Property Taxes	140,000
Investment Income	12,120
<b>Total Social Security Fund Income</b>	<b>152,120</b>
<b>Total Social Security Fund Appropriation</b>	<b>1,080,875</b>
<b>Budgeted and Appropriated Expenditures</b>	
FICA Interfund Transfers	475,120
<b>Total Social Security Fund Expenditures</b>	<b>475,120</b>
<b>Estimated Ending Cash</b>	<b>605,755</b>
 <b>VII. The Club Fund</b>	
<b>Beginning Cash</b>	<b>7,585</b>
<b>Income</b>	

Administration		
Interfund Charges		90,835
Investment Income		2,521
Rentals		155,500
Merchandise Resale		1,992
Fitness		
Rentals		1,500
Memberships		1,030,000
Guest Services		133,500
Pro Shop		1,950
Tennis		-
General Programming		
General Programs		-
Sports Programs		40,760
Early Childhood		13,770
Aquatics		
Memberships		10,000
Lessons		75,000
<b>Total The Club Income</b>		<b>1,557,328</b>
<b>Total The Club Appropriation</b>		<b>1,564,913</b>

#### **Budgeted and Appropriated Expenditures**

Administration		
Interfund Charges		-
Rental Expense		6,805
Payroll		517,566
Employee Benefits		70,850
Professional Education		950
Contracted Services		9,462
Service Agreements		-
Supplies		5,100
Dues & Subscriptions		26,685
Administrative Expense		-
Utilities		271,120
Credit Card Processing Fees		28,000
Communication & Marketing		
Contracted Services		4,380
Printing & Publication		21,000
Advertising		66,000
Maintenance		
Payroll		184,023
Employee Benefits		28,435
Contracted Services		-
Supplies		-

	Equipment	1,500
	Equipment Maintenance	8,500
	Facility Maintenance	-
Fitness		
	Guest Services	90,952
	Pro Shop	1,600
	Group Exercise Wages	53,825
	Tennis Lessons	-
	Payroll	-
	Supplies	18,000
	Equipment	2,000
	Equipment Maintenance	20,076
General Programming		
	General Programs	-
	Sports Specific Programs	25,675
	Early Childhood Programs	9,824
Aquatics		
	Swim Lessons	56,250
	Supplies	10,500
	Equipment Maintenance	-
Capital		
	Club Outdoor Fitness	-
	Walk Behind Auto Scrubber	-
	<b>Total The Club Expenses</b>	<b>1,539,078</b>
<b>Estimated Ending Cash</b>		<b>25,835</b>

#### **VIII. Capital Improvement Fund**

<b>Beginning Cash</b>	3,701,701
<b>Income</b>	
General	
Interfund Charges	-
Investment Income	77,550
Grant Reimbursement	-
Bond Proceeds	990,000
<b>        Total Capital Improvement Fund Income</b>	1,067,550
<b>Total Capital Improvement Fund Appropriation</b>	4,769,251
<b>Budgeted and Appropriated Expenditures</b>	
Administration	
Interfund Charges	-

Capital	Contracted Services	-
	Beacon Point Play	100,000
	Auto-Smart Lock	17,000
	Bpc Driving Range Enclosure	550,000
	Victoria/Evrgrn Tennis Recolor	21,000
	Tc Lot Patch/Seal Coat	40,850
	Beacon Point Play	100,000
	Bpc Driving Range Enclosure	550,000
	Victoria/Evrgrn Tennis Recolor	21,000
	Tc Lot Patch/Seal Coat	40,850
	Replc Ford Explorer	40,000
	Sea Pool Boilers	150,000
	Vog Barn Lift Rplc	20,000
	Toro 580D 4X4 Mower	85,000
	Pine Park Hockey Rink	30,000
	Snowsweeper	63,000
	Security Cameras	25,000
	Club Rtu-01 Coils	18,500
	Court Resurfacing	30,000
	Tc North Water Tank	70,000
	Wrc Elevator	85,000
	Parks Toro Sandpro	30,000
	Parks Fleet Truck	35,000
	Club Walk Behind Scrubber	15,000
	Elc Flooring	15,000
	Tc Fitness Equipment	20,000
	Bpc Range Bdlg/Equip Reno	50,000
	Esports Center	34,000
	Rental Skate Rplc	15,000
	Time & Attendance Software	35,000
	Shoretel Upgrade	10,000
	Exchange Server Upgrade	20,000
	<b>Total Capital Fund Expenditures</b>	<b>2,336,200</b>
	<b>Estimated Ending Cash</b>	<b>2,433,051</b>

#### **IX. Bridges of Poplar Creek Fund**

<b>Beginning Cash</b>	419,277
<b>Income</b>	
Administration	
Interfund Charges	105,360
Investment Income	6,155
Sponsorship/Advertising	2,200
Rental Income	20,180
Miscellaneous	3,500
Golf Operations	
Rentals	358,190
Memberships	3,000
Guest Services	13,830
Green Fees - Resident	-
Green Fees - Non-Resident	656,871
Merchandise Resale	70,650
Lessons	20,930
Tournaments & Outings	85,432
Driving Range Fees	161,350
Ball Retrieval Fee	1,500
Food & Beverage	
Rentals	15,500
Merchandise Resale - Tobacco	1,485
Merchandise Resale - Food	167,000
Merchandise Resale - Beverages	225,000
Gratuities / Service Charges	56,500
Miscellaneous	-
<b>Total Golf Course Fund Income</b>	<b>1,974,633</b>
<b>Total Golf Course Fund Appropriation</b>	<b>2,393,910</b>
<b>Budgeted and Appropriated Expenditures</b>	
Administration	
Interfund Charges	100,000
Payroll	110,664
Uniforms	1,402
Education & Training	2,850
Contracted Services	15,936
Service & Rental Agreements	-



Supplies	4,600
Dues & Subscriptions	12,065
Utilities	111,750
Equipment	-
Facility Maintenance & Repair	-
Credit Card Processing Fees	37,715
Maintenance	
Payroll	328,670
Employee Benefits	44,892
Education & Training	2,460
Contracted Services	4,386
Service & Rental Agreements	1,300
Supplies	4,579
Dues & Subscriptions	5,651
Utilities	24,200
Equipment	13,625
Equipment Maintenance & Repair	19,585
Facility Maintenance & Repair	-
Course Maintenance	93,052
Fuel & Lubricants	11,250
Golf Operations	
Rentals	4,000
Lightning Pass	9,250
Greens Fees	4,320
Merchandise Resale COGS	51,503
Programs	16,795
Tournaments & Outings	18,000
Payroll	211,698
Employee Benefits	10,540
Education & Training	500
Contracted Services	1,500
Supplies	3,715
Administrative Expenses	2,800
Advertising	5,030
Equipment	25,950
Equipment Maintenance & Repair	-
Food & Beverage	
Rentals	3,250
COGS Tobacco	1,040

	COGS Food	55,110
	COGS Beverage	63,000
	Payroll	276,237
	Uniforms	33,208
	Contracted Services	20,249
	Service & Rental Agreements	20,000
	Supplies	14,000
	Administrative Expenses	1,000
	Advertising	14,200
	Equipment	5,500
	Equipment Maintenance & Repair	3,500
Capital		
	Golf Cart GPS & TopTracer	71,606
	BPC Irrigation Pump House Equipment	76,500
	<b>Total Golf Course Fund Expenditures</b>	<b>1,974,633</b>
<b>Estimated Ending Cash</b>		<b>419,277</b>
<b>Recapitulation</b>		
<b>I. Total Corporate Fund Appropriation</b>		<b>9,291,379</b>
<b>II. Total Recreation Fund Appropriation</b>		<b>6,237,122</b>
<b>III. Total IMRF Fund Appropriation</b>		<b>1,145,958</b>
<b>IV. Total Debt Service Fund Appropriation</b>		<b>8,575,105</b>
<b>V. Total Special Recreation Fund Appropriation</b>		<b>1,047,579</b>
<b>VI. Total FICA Fund Appropriation</b>		<b>1,080,875</b>
<b>VII. Total Prairie Stone Fund Appropriation</b>		<b>1,564,913</b>
<b>VIII. Total Capital Fund Appropriation</b>		<b>4,769,251</b>
<b>IX. Total Golf Course Fund Appropriation</b>		<b>2,393,910</b>
<b>TOTAL ALL FUNDS</b>		<b>36,106,091</b>
<b>IX. Total Golf Course Fund Appropriation</b>		<b>2,493,829</b>
<b>TOTAL ALL FUNDS</b>		<b>39,744,028</b>

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 \$14,733,885 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$21,381,606 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$24,495,406 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$11,620,085 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$10,212,000 .

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, 2021 and ending December 31, 2021 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2021 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 22nd day of December, 2020.

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 2021

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, 2021 and ending on December 31, 2021 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 10,212,000
Interest Earned	350,407
Debt Issuance	2,759,086
Grants, Donations, Sponsorship, Advertising	356,200
Memberships	1,269,700
Program and User Fees	2,201,761
Rentals	1,190,669
Merchandise Resale, Vending & Misc.	90,542
Interfund Charges	1,671,685
Golf Course Operations	1,270,156
TOTAL	\$ 21,372,206

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 22nd day of December, 2020.

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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, 2021 and ending December 31st, 2021, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 22nd day of December, 2020.

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Secretary  
Hoffman Estates Park District