

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

Beginning Cash 4,461,565

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

Total Corporate Fund Income 4,829,814

Total Corporate Fund Appropriation 9,291,379

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

Maintenance

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
Total Corporate Fund Expenditures	5,244,814
Estimated Ending Cash	4,046,565
II. Recreation Fund	
Beginning Cash	1,462,320
Income	
Administration	
Interfund Charges	269,760
Property Taxes	1,677,000
Investment Income	44,903
Rentals	77,000
Merchandise Resale	1,000
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
Racquetball	3,000

	Fitness Programs	5,241
General Leisure Services		
	General Programs	19,298
	Gymnastics	24,630
	Arts And Crafts	1,161
	Martial Arts	56,320
	Esports	6,400
	Special Events	11,750
	Dance	61,508
Senior		
	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		
	Basketball Leagues	12,000
	Softball Leagues	11,660
	Football Leagues	3,875
Youth Athletics		
	General Programs	13,148
	Basketball	5,180
	Baseball	30,000
	Soccer	26,010
	Cricket	7,350
Seascape		
	Rentals	15,000
	Memberships	72,000
	Daily Fees	135,000
	Merchandise Resale	400
	Concession Sales/Rental	4,800
Ice		
	Rentals	392,650
	Daily Fees	17,200
	Merchandise Resale	500
	Concession Sales/Rental	8,700
	Lessons	337,310

Adult Leagues	12,600
Youth Leagues	100,612
Special Events	1,000
Total Recreation Fund Income	4,784,202
Total Recreation Fund Appropriation	6,246,522
Budgeted and Appropriated Expenditures	
Administration	
Interfund Charges	750,000
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
Credit Card Processing Fees	50,000
Communications & Marketing	
Corporate Relations	10,500
Payroll	216,573
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
Triphahn Center	
Guest Services	1,853
Fitness Program Expense	5,060
Payroll	64,590
Supplies	9,000
Maintenance & Repair	5,500
Willow Recreation Center	
Rental Expense	2,048
Memberships	3,950
Guest Services	713
Racquetball	860
Fitness Programs	3,651

	Payroll	56,012
	Supplies	3,500
	Equipment	4,320
	Maintenance & Repair	4,665
General Leisure Services		
	Rental Expense	100
	General Programs	10,548
	Gymnastics	18,241
	Arts And Crafts	813
	Martial Arts	41,744
	Vogelei Program Expense	6,426
	Special Events & Trips	22,750
	Dance	31,692
Senior		
	Senior Programs	11,619
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		
	Basketball Leagues	8,572
	Softball Leagues	7,715
	Football Leagues	2,763
Youth Athletics		
	General Programs	9,654
	Basketball	3,544
	Baseball	15,577
	Soccer	15,394
	Cricket	945
Seascape		
	Merchandise Resale	150
	Payroll	9,689
	Contracted Services	325,611
	Supplies	26,175

	Utilities	78,220
	Equipment	13,175
Ice	Daily Fees	2,691
	Merchandise Resale	200
	Lessons	202,019
	Adult Leagues	8,535
	Youth Leagues	73,740
	Special Events	3,096
	Equipment	4,500
	Total Recreation Fund Expenditures	4,784,202
	Estimated Ending Cash	1,462,320
III. I.M.R.F. Fund		
	Beginning Cash	999,393
	Income	
	Property Taxes	130,000
	Investment Income	16,565
	Total I.M.R.F. Fund Income	146,565
	Total I.M.R.F. Fund Appropriation	1,145,958
	Budgeted and Appropriated Expenditures	
	IMRF Interfund Charges	346,565
	Total I.M.R.F. Fund Expenditures	346,565
	Estimated Ending Cash	799,393
IV. Debt Service		

Beginning Cash	2,336,211
Income	
BABs Rebates	-
Bond Proceeds	1,769,086
Interfund Transfers	850,000
Property Taxes	3,554,000
Investment Income	65,808
Total Debt Service Fund Income	6,238,894
Total Debt Service Fund Appropriation	8,575,105
Budgeted and Appropriated Expenditures	
Bond Issue Costs	60,000
Bond Principal & Interest Payments	7,780,894
Total Debt Service Fund Expenditures	7,840,894
Estimated Ending Cash	734,211

V. Special Recreation

Beginning Cash	417,079
Income	
Property Taxes	620,000
Investment Income	10,500
Total Special Recreation Fund Income	630,500
Total Special Recreation Fund Appropriation	1,047,579
Budgeted and Appropriated Expenditures	
Special Assessment	311,640
Special Rec Rental Allocation	85,860
Birch Park	100,000
Beacon Point Play	25,000
Bpc Driving Range Enclosure	25,000
Total Special Recreation Fund Expenditures	547,500

Estimated Ending Cash	500,079
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VI. Social Security Fund

Beginning Cash	928,755
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Income

Property Taxes	140,000
Investment Income	12,120

Total Social Security Fund Income	152,120
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Total Social Security Fund Appropriation	1,080,875
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Budgeted and Appropriated Expenditures

FICA Interfund Transfers	475,120
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Total Social Security Fund Expenditures	475,120
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Estimated Ending Cash	605,755
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VII. The Club Fund

Beginning Cash	7,585
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Income

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

General Programming

Sports Programs	40,760
Early Childhood	13,770

Aquatics

Memberships	10,000
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Lessons	75,000
Total The Club Income	1,557,328
Total The Club Appropriation	1,564,913
Budgeted and Appropriated Expenditures	
Administration	
Rental Expense	6,805
Payroll	517,566
Employee Benefits	70,850
Professional Education	950
Contracted Services	9,462
Supplies	5,100
Dues & Subscriptions	26,685
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
Equipment	1,500
Equipment Maintenance	8,500
Fitness	
Guest Services	90,952
Pro Shop	1,600
Group Exercise Wages	53,825
Supplies	18,000
Equipment	2,000
Equipment Maintenance	20,076
General Programming	
Sports Specific Programs	25,675
Early Childhood Programs	9,824
Aquatics	
Swim Lessons	56,250
Supplies	10,500
Contracted Services	18,250
Total The Club Expenses	1,557,328
Estimated Ending Cash	7,585

VIII. Capital Improvement Fund

Beginning Cash 3,251,701

Income

General

Interfund Charges	-
Investment Income	77,550
Grant Reimbursement	-
Bond Proceeds	990,000

Total Capital Improvement Fund Income 1,067,550

Total Capital Improvement Fund Appropriation 4,319,251

Budgeted and Appropriated Expenditures

Administration

Interfund Charges	-
Contracted Services	-

Capital

Beacon Point Play	100,000
Auto-Smart Lock	17,000
Capital Contingencies	100,000
Bpc Driving Range Enclosure	600,000
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

Total Capital Fund Expenditures 1,774,350

Estimated Ending Cash 2,544,901

IX. Bridges of Poplar Creek Fund

Beginning Cash 419,277

Income

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	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

Total Golf Course Fund Income 1,974,633

Total Golf Course Fund Appropriation 2,393,910

Budgeted and Appropriated Expenditures

Administration

Interfund Charges	100,000
Payroll	110,664
Uniforms	1,402
Education & Training	2,850

Contracted Services	15,936
Supplies	4,600
Dues & Subscriptions	12,065
Utilities	111,750
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
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
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 Golf Cart Batteries	76,500
	Total Golf Course Fund Expenditures	1,974,633
	Estimated Ending Cash	419,277
Recapitulation		
	I. Total Corporate Fund Appropriation	9,291,379
	II. Total Recreation Fund Appropriation	6,246,522
	III. Total IMRF Fund Appropriation	1,145,958
	IV. Total Debt Service Fund Appropriation	8,575,105
	V. Total Special Recreation Fund Appropriation	1,047,579
	VI. Total FICA Fund Appropriation	1,080,875
	VII. Total Prairie Stone Fund Appropriation	1,564,913
	VIII. Total Capital Fund Appropriation	4,319,251
	IX. Total Golf Course Fund Appropriation	2,393,910
	TOTAL ALL FUNDS	35,665,491

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 \$14,283,885 .
- (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 \$24,545,406 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$11,120,085 .
- (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: 4 Chhatwani, K. Evans, R. Evans, Kinnane, Mc Guinn, Kaplan

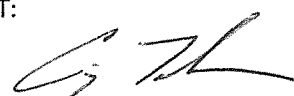
NAYS: 0

ABSENT: 0



President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:



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	2,211,161
Rentals	1,190,669
Merchandise Resale, Vending & Misc.	90,542
Interfund Charges	1,671,685
Golf Course Operations	1,270,156
TOTAL	\$ 21,381,606

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.



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.



Secretary
Hoffman Estates Park District