

**AGENDA
COMMITTEE OF THE WHOLE MEETING
TUESDAY, DECEMBER 13, 2022
6:00 p.m.
Triphahn Center – Board Room**

1. ROLL CALL
2. APPROVAL OF AGENDA
3. COMMENTS FROM THE AUDIENCE
4. OLD BUSINESS
5. NEW BUSINESS
 - A. 2023 Budget
 - Budget Overview
 - 2023 Budget / M22-113
 - Organization Chart
 - 2023 Salary Ranges
 - Five-Year Capital Spending Plan 2023-2027 (Approved Sept 2022)
 - Tax Levy Worksheet
 - Fund Balances and Charts
 - 2023 Goals & Objectives
 - Administrative Services
 - Finance and IT
 - Parks, Planning and Maintenance
 - Recreation Division
 - The Club at Prairie Stone
 - Bridges of Poplar Creek
 - 2023 Operating Budget
 - B. 2022 Tax Levy in the Amount of \$11,285,150 for Fiscal Year 2023 in Tentative Form / O22-003
 - C. 2023 Budget & Appropriation Ordinance in Tentative Form / O22-006
6. COMMITTEE MEMBER COMMENTS
7. ADJOURNMENT

MEMORANDUM NO. M22-113

TO: Committee of the Whole
FROM: Craig Talsma, Executive Director
Nicole Hopkins, Director of Finance & IT
Brian Bechtold, Director of Golf and Facilities
Dustin Hugen, Director Parks, Planning and Maintenance
Alisa Kapusinski, Director Recreation
Peter Cahill, Director of Administrative Services
SUBJECT: 2023 Budget
DATE: December 13, 2022

Introduction/Budget Review Process

Staff is pleased to present its recommendations for the Hoffman Estates Park District 2023 Budget. The process by which the budget is presented allows all committee members and board members 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 and 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 factors upon which the budget was formulated. The attached support documentation (organization chart) will also be reviewed and discussed as required. The salary ranges for 2023 were adjusted for inflation.

The 2023 budget represents the financial means to ensure the overall achievement of the staff objectives and the District's goals. Objectives tie back to the District's Comprehensive Master Plan for the period 2020-2024. Objectives are specific means to obtain the Board approved agency goals. The objectives highlight specific items in areas that will be different or specialized for 2023 rather than regular ongoing operations.

The goal of the budget presentation is to develop consensus on each fund 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 December 13 to approve the tentative Budget & Appropriation Ordinance. Following this approval, the tentative budget will be available for public review through January 24. A December 20th public meeting will be scheduled to allow any additional input on the preliminary tax levy estimate from our residents.

Since the overall projected levy has a 6.1% increase over last year's extended levy, a Truth in Taxation Hearing is required and was held on November 22. Even though this is a preliminary rate it will not be the final increase in our levy which is capped at 5% due to the increase in CPI of 7.0%. The board is scheduled to approve the 2023 Budget & Appropriation Ordinance on January 24, 2023 and the 2022 Tax Levy (collected 2023) at the board meeting on December 20, 2022, to allow time to file the documents with Cook County by the required deadlines.

2023 Budget Overview

The proposed 2023 budget documents are presented showing the ten-month operating actuals for January through October of 2022, the 2022 operating projections (the amount staff believes the year-end numbers will finish at), and the proposed 2023 budget.

The 2023 budget was formulated based on several different factors. These influencing factors are as follows:

1. *Utilization of Reserves*

As further discussed, the District has continually strived to set aside resources to fund capital projects instead of requesting additional tax support. The minimum reserve balance is intended to allow the District to serve the public in the case of severe economic hardship. The IMRF fund is budgeted to use reserves. This fund has adequate reserves, and the reallocated resources will better align with future District funding needs. The Capital fund is also budgeted to utilize reserves as is planned due to our timing of our annual bond issue, and the use of additional bond proceeds to reduce bond debt in the Debt Service fund.

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 CMP's mission, values, long-range goals, and initiatives to serve as the foundation upon which the 2023 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. The 2023 budget is consistent with and supports 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 identified as needing to be replaced or repaired within five years (thru 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 considered major assets, even with a value of less than \$10,000, are also identified in the GIS and are recognized 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 several different variables, including current condition, manufactured life expectancy, and staff's assessment based on environmental impacts. Within the GIS, only projects scheduled in 2023 are included in the 2023 budget for approval.

The five year capital plan was previously approved in September 2022, and is included in this packet as well.

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 relies upon three different revenue sources. First, bond proceeds from the District's long-range debt service plan; the second source is the repayment of the original infrastructure costs from our three largest revenue centers financed that utilized bond issues (The Club construction, Rec-Ice renovation, and BPC renovation).

Transfers of \$250,000 from Bridges, \$300,000 from the Club, and \$750,000 from the Recreation fund to the Debt Service Fund are included in the 2023 budget to contribute to the bond payments.

The third component is operational funds, specifically earmarked to fund operational capital projects. The 2023 budget includes \$1,132,501 of capital items funded through operations and \$1,263,000 of capital items in the Capital Fund budget.

4. Objectives

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

Each of the divisions presents staff objectives. Objectives represent larger projects or operational plans and more significant scope work. Unless significantly changed, the day-to-day normal operational functions are not included as objectives. Objectives represent significant projects and changes to operations that are planned for the upcoming year. The budget supports these objectives and the day-to-day operations our District intends to accomplish in 2023.

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, a legal requirement 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 2023 budget, no 2022 budget amount was assumed to be the same or even necessary and was therefore not automatically included in the 2023 budget. Each 2023 budget line item was carefully reviewed and included the staff's best attempt to project the expenses and revenues required to achieve the District's 2023 goals and objectives. All appropriate levels of staff have reviewed all revenues and expenditures in the 2023 budget.

7. Charge Backs

The 2020 budget eliminated the District's inter-fund chargeback system for maintenance, administration and communication and marketing expenses. Health Insurance and directly attributable expenses were recorded in the funds directly. In 2022, all maintenance-related costs under the 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 is located. This process better measures an operation's actual costs. However, the funds to pay for these charges 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, the Club, 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 2023 proposed budget includes 77 full-time employees, compared to the 75 employees budgeted in 2022. A revised organizational structure that reflects these changes is attached for approval as part of the 2023 budget. A proposed 4% salary pool for merit based increase is calculated in the budget. Salary ranges by pay grade are outlined in Exhibit A.

Many workers have permanently left the workforce, and the national quit rate has declined from a high of 3% to 2.6%. Attracting and retaining employees remains challenging.

Two new positions have been created: the Communications & Marketing Manager for Bridges and The Club will report to Brian Bechtold, Director of Golf & Facilities; and the Superintendent of Recreation Facilities will report to the Director of Recreation, Alisa Kapusinski.

The Parks, Planning and Maintenance Department has been restructured with the retirement of Bill Falsetti (former Supervisor of Playgrounds, Construction and Planning). Matt Schiller has been promoted to Superintendent of Parks, and Mitch Haizel has been promoted to Superintendent of Aquatics and Buildings. Along with the GIS Administrator, these positions will report directly to Dustin Hugen, Director of Parks, Planning and Maintenance. All other staff will be structured under the Superintendents. Other promotions/title changes include Adam Mogilinski moving from a manager position to Supervisor of Playgrounds, Construction & Planning and Nick Schuld moving from Grounds Crew to Playground Manager.

Finally, the Executive Assistant has been promoted to Superintendent of Accreditation/Executive Assistant, still reporting directly to the Executive Director.

9. Tax Levy

Attached is a levy worksheet that illustrates last year's tax levy and next year's anticipated levy of \$11,285,150. The levy will be prepared in final form with a 5% (\$355,540) impact to existing taxpayers. An additional \$254,632 is included for new growth to capture the property from the Higgins/Barrington Road TIF. The county will automatically reduce the levy for any new growth that does not materialize.

The District's levy comprises 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. The budgeted property taxes do not match the levy amount as the budget reflects the amounts we believe we will collect after being adjusted for TIF payments, refunds, and any limiting factors.

Budget Variances

The following items have significant dollar changes that might raise questions due to a change from the projected numbers. These references are in addition to financial discussions reported for 2022 operations.

District Wide

Advertising: The addition of a Communication and Marketing Manager dedicated to The Club and Bridges will increase projects specific to these facilities.

Employee Benefits: An estimate for Employee + Spouse health insurance coverage is included for the two newly created positions.

Several employees changed insurance elections, increasing costs. Employees expecting changes to their family situation early in the year were also included in the budget. Numerous vacancies occurred in 2022, with gaps in replacements contributing to a reduced cost.

Professional Services: Routine landscaping is budgeted to be outsourced.

Direct Expenses: Direct expenses are costs directly related to providing services, excluding wages. In addition to inflationary impacts, revenue increases will result in increased credit card fees.

Grants & Donations: The District is expecting a cash donation in place of land from a developer.

Programs & Instruction: All fees were reviewed and updated where necessary to cover increasing costs.

Salaries & Wages: Along with the proposed merit and discretionary increase, two new positions are included in the budget, and a full year of all positions.

Overview of District Fund Balances and Operations

Attached are graphs illustrating the projected operations and beginning and ending fund balances for 2022 and 2023 based on the 2023 proposed budget.

Table of Organization - Full Time Employees

Number in parentheses reflects pay grade. Pay grades are outlined in Exhibit A.

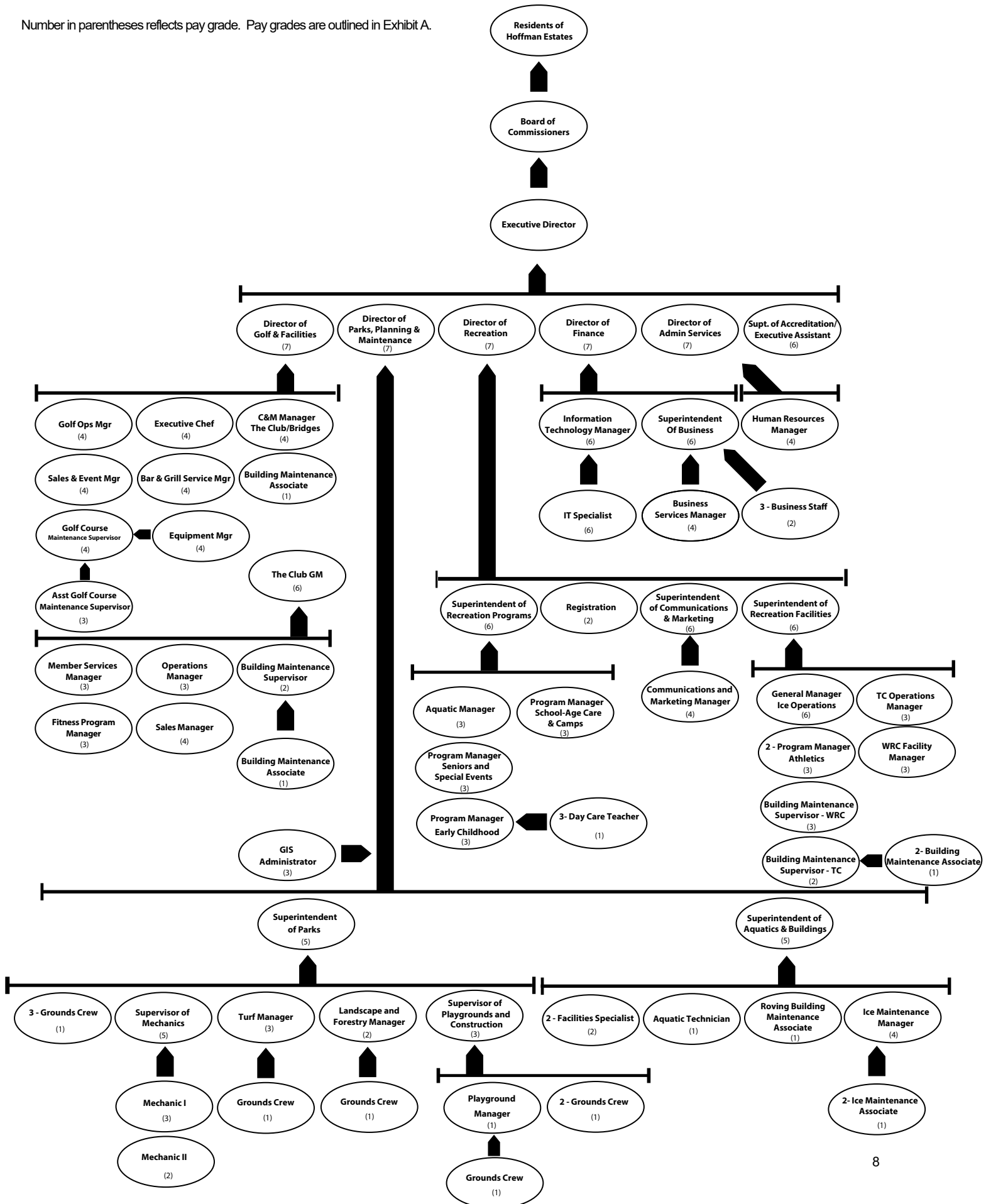


Exhibit A

HEParks 2023 Full-time Salary Ranges

		Minimum		Mid-Point		Maximum
FT Grade 1	\$	40,000	\$	48,750	\$	57,250
FT Grade 2	\$	43,000	\$	53,500	\$	64,000
FT Grade 3	\$	45,750	\$	57,750	\$	69,750
FT Grade 4	\$	54,000	\$	66,250	\$	78,250
FT Grade 5	\$	65,000	\$	80,000	\$	95,000
FT Grade 6	\$	75,750	\$	94,750	\$	113,500
FT Grade 7	\$	104,000	\$	129,750	\$	155,250

2023 Predicted Capital Spending (over \$10,000)									
Layer	Location	Notes	Installed Date	Life Cycle	Budget Factor	Replacement Year	Estimated Total Cost	Condition	Operational Value
Tennis Court Repair	DIST	Crack/Seal Courts : WRC, FAB, OLM	2021	2	0	2023	\$54,000	Fair	High
Basketball Court Repair	DIST	Baskball Repair : WRC, FAB, OLM, BLKBR, EVER, PRINCE, FAIR, VALL, COMM	2020	3	0	2023	\$45,000	Poor	High
Raquet Ball Conversion	WRC	Convert One Raquetball Court to Free Weights Room					\$100,000		
Exterior Walls Repairs	WRC	Willow Interior/Exterior Renovation	1981	30	12	2023	\$415,000	Poor	High
Fence	FAB	Fabbrini Pickleball Fence Replacement	2008	15	0	2023	\$80,000	Poor	High
HVAC Equipment (Point)	CLUB	RTU-3	2000	20	3	2023	\$45,000	Poor	Crit
Parking Lots	DIST	Crackfill & Seal : BPC, VOG, PARKS, CAN, SRIDGES, OLM, CANTF, COTT	2020	3	0	2023	\$100,000	Fair	Crit
Playgrounds	TC	Triphahn Center Playground	2004	20	-1	2023	\$200,000	Fair	High
Playgrounds	FAB	Fabrinni Oakdale Tot + Fitness Removal	2000	20	3	2023	\$40,000	Poor	Medium
Playgrounds	PINE	Pine Playground (go for OSLAD)	1999	20	4	2023	\$325,000	Fair	High
Vehicles	PARKS	Ford F150 4X4	2015	10	-2	2023	\$60,000	Fair	High
Vehicles	PARKS	Chevy Van (S18)	2001	20	2	2023	\$50,000	Poor	High
Playgrounds	BEAC	Beacon Point Park Enhancement				2023	\$180,000		Crit
		Vog Barn Lift				2023	\$45,000	Fair	High
Roof	ALL	Capital Contingency				2023	\$75,000		High

\$1,714,000.00

2024 Predicted Capital Spending (over \$10,000)									
Layer	Location	Notes	Installed Date	Life Cycle	Budget Factor	Replacement Year	Estimated Total Cost	Condition	Operational Value
Tennis Court Repairs	DIST	Crack/Seal : CAN, VICT, EVER, SRIDGE	2021	2	0	2024	\$56,000	Fair	Crit
Exterior Walls Repair	TC	Re-seal/Replace Windows in older North Side/ELC Rooms	2003	20	1	2024	\$30,000	Fair	High
Floors	DIST	Sand & Seal : Interior Wood Floors	2021	3	0	2024	\$125,000	Fair	High
Parking Lots	DIST	Crackfill & Seal : TC, FAB, SRIDGEN, VICT, CANTP,FREE, CHARL	2021	3	0	2024	\$80,000	Fair	Crit
Maintenance Equipment	BPC	Toro Greensmaster 3150 #19 (0729)	2003	15	6	2024	\$34,000	Fair	High
Maintenance Equipment	BPC	Toro Greensmaster 3150 #18 (0734)	2003	15	6	2024	\$34,000	Fair	High
Playgrounds	TALL	Tall Oaks Playground Refurbish	2004	20	0	2024	\$35,000	Fair	High
Playgrounds	VOGEL	Vogelei Playground / Splash Pad (go for Oslad)	2004	20	0	2024	\$400,000	Fair	High
Playgrounds	CIPRI	Cipri Playground Replacement	2003	20	1	2024	\$135,000	Fair	High
Playgrounds	HRIDGE	Hunters Ridge Playground Replacement	2003	20	1	2024	\$135,000	Fair	High
Roofs	PARKS	Consultant for PSSWC Roof Project				2024	\$50,000	Fair	Crit
Maintenance Equipment	PARKS	Toro 325-D Broom Mower	1998	25	1	2024	\$30,385	Fair	High
Maintenance Equipment	BPC	Golf Cart Batteries	2021	3	0	2024	\$60,000	Fair	Crit
Maintenance Equipment	PARKS	Toro 325 Mower	1998	20	6	2024	\$30,385	Fair	High
Vehicles	PARKS	Freightline Bus	2002	20	1	2024	\$150,000	Fair	High
Vehicles	PARKS	Dodge 1 Ton Pickup (524)	2002	20	1	2024	\$65,000	Poor	High
Vehicles	PARKS	Dodge Ram 2500 (519)	2001	20	2	2024	\$52,000	Poor	Crit
Roof	ALL	Capital Contingency				2024	\$75,000	Fair	High

\$1,576,770.00

2025 Predicted Capital Spending (over \$10,000)									
Layer	Location	Notes	Installed Date	Life Cycle	Budget Factor	Replacement Year	Estimated Total Cost	Condition	Operational Value
Communication Equipment	TC	SHOERDIR (ShoreTel)	2015	10	0	2025	\$100,000	Fair	High
Tennis Court Repair	DIST	Crack/Seal : WRC, FAB, OLM	2023	2	0	2025	\$57,240	Fair	Crit
Basketball Court Repair	DIST	Baskball Repair : ARM, CAN, VICT, HUNT, CHARLM, POPL	2022	3	0	2025	\$35,000	Fair	High
Parking Lots	DIST	Parking Lot Crackfill: SEA, CLUB, HUNT, WRC	2022	3	0	2025	\$48,000	Fair	Crit
Maintenance Equipment	BPC	John Deere 1070 (2326)	1990	25	10	2025	\$25,000	Fair	High
Maintenance Equipment	BPC	Toro Groundsmaster 7200 Zero Turn (0206)/ (Replace with Snow unit)	2007	10	8	2025	\$30,000	Fair	High
Maintenance Equipment	PARKS	Parks Toro SandPro	1995	25	5	2025	\$25,000	Poor	High
Maintenance Equipment	TC	Zamboni Ice Resurfacer (Lucky Monk)	2010	10	5	2025	\$100,000	Fair	High
Mechanical Equipment	TC	TC Handicap Lift	2000	25	0	2025	\$70,000	Fair	High
Floors	BPC	Interior Clubhouse Main Floor Carpet	2010	15	0	2025	\$100,000	Fair	Medium
Playgrounds	VALL	Valley Playground	2003	20	2	2025	\$120,000	Fair	High
Vehicles	PARKS	Chevy 2500 Crew Cab (523)	2003	20	2	2025	\$35,000	Fair	High
Vehicles	PARKS	GMC 2500 4X4 (512)	2002	20	3	2025	\$36,000	Fair	Med
Vehicles	PARKS	Chevy Crew Cab (528)	2003	20	2	2025	\$35,000	Fair	High
Vehicles	PARKS	Dodge Dakota (515)	1999	20	6	2025	\$35,000	Fair	High
Exterior Walls Repair	TC	Triphahn Exterior Precast Wall Repairs	2003	18	4	2025	\$64,620	Fair	High
Windows	TC	Administration Window Replacement	2004	20	6	2025	\$135,000	Poor	High
	ALL	Capital Contingency				2025	\$75,000	Fair	High

\$1,125,860.00

2026 Predicted Capital Spending (over \$10,000)									
Layer	Location	Notes	Installed/Purchase		Budget Factor	Replacement Year	Estimated Total		Operational Value
			e Date	Life Cycle (Years)			Cost	Condition	
AthleticEquipmentPolygon	WRC	Basketball Hoops, large gym	1996	30	0	2026	\$40,000	Fair	Crit
Courts and Rinks Repair	DIST	Baskball Repair : WRC, FAB, OLM, BLKBR, EVER, PRINCE, FAIR, VALL, COMM	2023	3	0	2026	\$48,000	Fair	High
Tennis Court Repair	DIST	Crack/Seal : CAN, VICT, EVER, SRIDGE	2024	2	0	2026	\$60,000	Fair	High
Floors	TC	North Side Track	1997	25	4	2026	\$125,000	Fair	Crit
HVACEquipmentPoint	BPC	Clubhouse AC #2	2001	25	0	2026	\$25,000	Fair	Crit
HVACEquipmentPoint	BPC	Clubhouse RTU-7	2001	25	0	2026	\$25,000	Fair	Crit
HVACEquipmentPoint	CLUB	PSSWC RTU-1, New heat exchangers 2014	2000	25	1	2026	\$27,500	Fair	Crit
Parking Lot	DIST	Crackfill & Seal : BPC, VOG, PARKS, CAN, SRIDGES, OLM, CANTF, COTT	2023	3	0	2026	\$106,000	Fair	Crit
Maintenance Equipment	PARKS	Ford 345D Tractor (470)	1994	30	2	2026	\$49,050	Fair	High
Maintenance Equipment	BPC	Toro Groundsmaster 4000D (0126)	2009	10	7	2026	\$60,000	Fair	Medium
MaintenanceEquipment	PARKS	Ford 250C 4x4 Tractor (587)	1193	10	23	1226	\$60,000	Poor	High
MaintenanceEquipment	PARKS	Toro 4100 Mower (575)	2014	10	2	2026	\$60,000	Fair	High
MaintenanceEquipment	TC	Zamboni (Garbaldi's)	2010	10	6	2026	\$100,000	Fair	High
Roofs	CLUB	CLUB Roof A Replacement	2000	25	1	2026	\$4,290	Fair	High
Roofs	CLUB	CLUB Roof B Replacement	2000	25	1	2026	\$11,616	Fair	High
Roofs	CLUB	CLUB Roof C Replacement	2000	25	1	2026	\$120,978	Fair	High
Roofs	CLUB	CLUB Roof D Replacement	2000	25	1	2026	\$225,951	Fair	High
Roofs	CLUB	CLUB Roof E Replacement	2000	25	1	2026	\$301,785	Fair	High
Roofs	CLUB	CLUB Roof F Replacement	2000	25	1	2026	\$597,135	Fair	High
Roofs	CLUB	CLUB Roof G Replacement	2000	25	1	2026	\$743,754	Fair	High
Roofs	CLUB	CLUB Roof H Replacement	2000	25	1	2026	\$964,500	Fair	High
WaterPlayFeatures	CLUB	PSSWC Aquatic Feature	2000	25	1	2026	\$28,000	Fair	High
	ALL	Capital Contingency				2026	\$75,000		High

Total Capital 2026 :	\$788,550.00
Total For Roofing 2026 :	\$2,970,009.00
Total Overall 2026 :	\$3,758,559.00

2027 Predicted Capital Spending (over \$10,000)									
Layer	Location	Notes	Installed/Purchase		Budget Factor	Replacement	Estimated Total		Operational
			e Date	Life Cycle (Years)		Year	Cost	Condition	
Splash Pad	TROPP	Tropicana Splash Pad	2007	20	0	2027	\$50,000.00	Fair	High
Maintenance Equipment	BPC	Golf Carts	2017	10	0	2027	\$463,000.00	Fair	Crit
HVAC Equipment (Point)	TC	ICE Dehumidification Unit	2012	10	5	2027	\$120,000.00	Fair	High
HVAC Equipment (Point)	TC	ICE Dehumidification Unit	2012	10	5	2027	\$120,000.00	Fair	High
Roofs	WRC	WRC Roof A Replacement	2003	25	-1	2027	\$294,393.00	Fair	Crit
Roofs	WRC	WRC Roof B Replacement	2003	25	-1	2027	\$281,721.00	Fair	Crit
Roofs	WRC	WRC Roof C Replacement	2003	25	-1	2027	\$104,346.00	Fair	Crit
Roofs	WRC	WRC Roof D Replacement	2003	25	-1	2027	\$59,940.00	Fair	Crit
Roofs	WRC	WRC Roof E Replacement	2003	25	-1	2027	\$75,000.00	Fair	Crit
Maintenance Equipment	PARKS	Ford 250C Tractor W/ Bucket	1990	30	7	2027	\$47,150.00	Fair	High
Maintenance Equipment	BPC	John Deere 1070 (2326)	1990	25	12	2027	\$25,000.00	Fair	High
Court/Rink Repair	DIST	Crack/Seal : WRC, FAB, OLM	2025	2	0	2027	\$25,000.00	Fair	Crit
Vehicles	PARKS	Dodge 2500 4x4 (511)	2001	20	6	2027	\$35,000	Fair	High
Vehicles	PARKS	Dodge Dakota (520)	2005	20	2	2027	\$25,000	Fair	High
Vehicles	PARKS	Ford Explorer (495)	2005	20	2	2027	\$35,000	Fair	High
Impervious Surface Repair	DIST	Crackfill & Seal : TC, WRC, FAB, SRIDGEN, VICT, CANTP, FREE, CHARL	2024	3	0	2027	\$55,000.00	Fair	Crit
	ALL	Capital Contingency				2027	\$75,000.00		High

Total Capital 2027 :	\$1,075,150.00
Total For Roofing 2027 :	\$815,400.00
Total Overall 2027 :	\$1,890,550.00

HOFFMAN ESTATES PARK DISTRICT LEVY

2021 Levy (collected 2022)

2022 TAX LEVY (collected 2023)

FUND	Max Rate	Levy	Extended Levy	Actual Rate	Levy	Estimated Rate	Percent	Extended Levy	Estimated Rate	Limited Levy	Limited Rate	Budget
01 General	0.350	\$ 5,247,000	\$ 5,137,004	0.307	\$ 5,278,270	0.3028	49.22%	\$ 5,436,618	0.3046	\$ 5,315,589	0.3068	\$ 5,278,270
02 Recreation	0.370	\$ 969,000	\$ 997,760	0.060	\$ 944,000	0.0560	9.09%	\$ 972,320	0.0545	\$ 950,674	0.0549	\$ 944,000
07 IMRF		\$ 25,000	\$ 25,069	0.002	\$ 28,000	0.0015	0.23%	\$ 28,840	0.0017	\$ 28,198	0.0017	\$ 28,000
08 Bond & Interest		\$ 3,394,457	\$ 3,564,180	0.213	\$ 3,564,180	0.1959	31.84%	\$ 3,742,389	0.2057	\$ 3,742,389	0.2160	\$ 3,564,180
09 Special Recreation	0.040	\$ 750,000	\$ 668,516	0.040	\$ 825,000	0.0433	7.04%	\$ 825,000	0.0477	\$ 825,000	0.0477	\$ 825,000
10 FICA Rounding		\$ 275,000	\$ 282,448	0.017	\$ 645,700	0.0159	2.58%	\$ 665,071	0.0373	\$ 650,265	0.0376	\$ 645,700
TOTAL		\$ 10,660,457	\$ 10,674,978	0.639	\$ 11,285,150	0.638	100%	\$ 11,670,238	0.6512	\$ 11,512,115	0.6643	\$ 11,285,150
Less Non Cap Funds Cook County Rounding		\$ (4,144,457)	\$ (4,232,696)	(0.253)	\$ (4,389,180)	(0.248)		\$ (4,567,389)	(0.253)	\$ (4,567,389)	(0.264)	\$ (4,389,180)
Total Cap Funds Levy		\$6,516,000	\$ 6,442,282	0.386	\$ 6,895,970	0.390		\$7,102,849	0.4099	\$ 6,944,726	0.4008	\$ 6,895,970

2021 EAV \$1,671,290,462

Proj 2022 EAV

\$1,733,000,000

*

NOTES

Tax Cap

Truth in Taxation

2021 Extended Capped Funds Tax Levy.....	\$6,442,282
x CPI 5.00%	\$6,764,396 (a)
Divided by	
Projected 2022 EAV (w/o new growth).....	\$1,688,000,000 (b)
2022 Limiting Rate..... a/(b/100)	0.4007
times	
Estimated 2022 New Growth.....	\$45,000,000
Projected 2022 EAV (with new growth).....	<u>\$1,733,000,000</u>
2022 Limited Levy (Cap Funds).....	\$6,944,726
Proj 2022 Extended Levy (Cap Funds).....	\$7,102,849
Proj 2022 Levy Increase.....	\$158,123

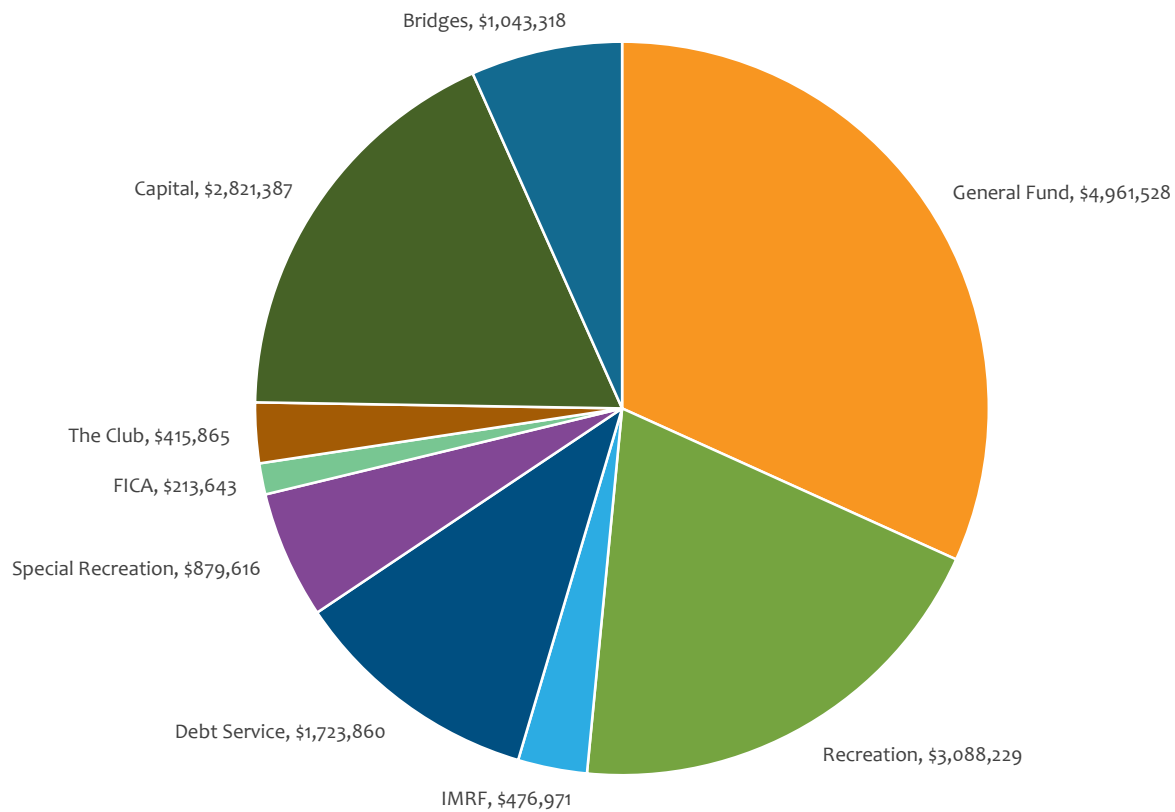
2022 Levy is subject to Truth in Taxation Hearing

**Projected Reduction
General Fund 100%**

2023 Proposed Budget 2022 Fund Balance Summary

Fund	January 01, 2022 Fund Balance	Projected 2022 Net Income (Loss) Excluding Capital and D/S	Projected 2022 Capital and D/S Expenditures	Projected 2022 Net Income (Loss)	Budgeted 2022 Net Income (Loss)	Projected December 31, 2022 Fund Balance
General Fund	3,932,438	1,131,759	102,669	1,029,090	200,000	4,961,528
Recreation	2,297,152	1,579,562	788,485	791,077	-	3,088,229
IMRF	706,971	(230,000)	-	(230,000)	(230,000)	476,971
Debt Service	1,723,860	34,730,551	34,730,551	-	-	1,723,860
Special Recreation	565,931	334,664	20,979	313,685	25,000	879,616
FICA	515,473	(301,830)	-	(301,830)	(305,000)	213,643
The Club	256,464	184,509	25,108	159,401	-	415,865
Capital	2,710,503	2,447,856	2,336,972	110,884	(773,000)	2,821,387
Bridges	860,495	389,122	206,299	182,823	-	1,043,318
Total	13,569,287	40,266,193	38,211,063	2,055,130	(1,083,000)	15,624,417

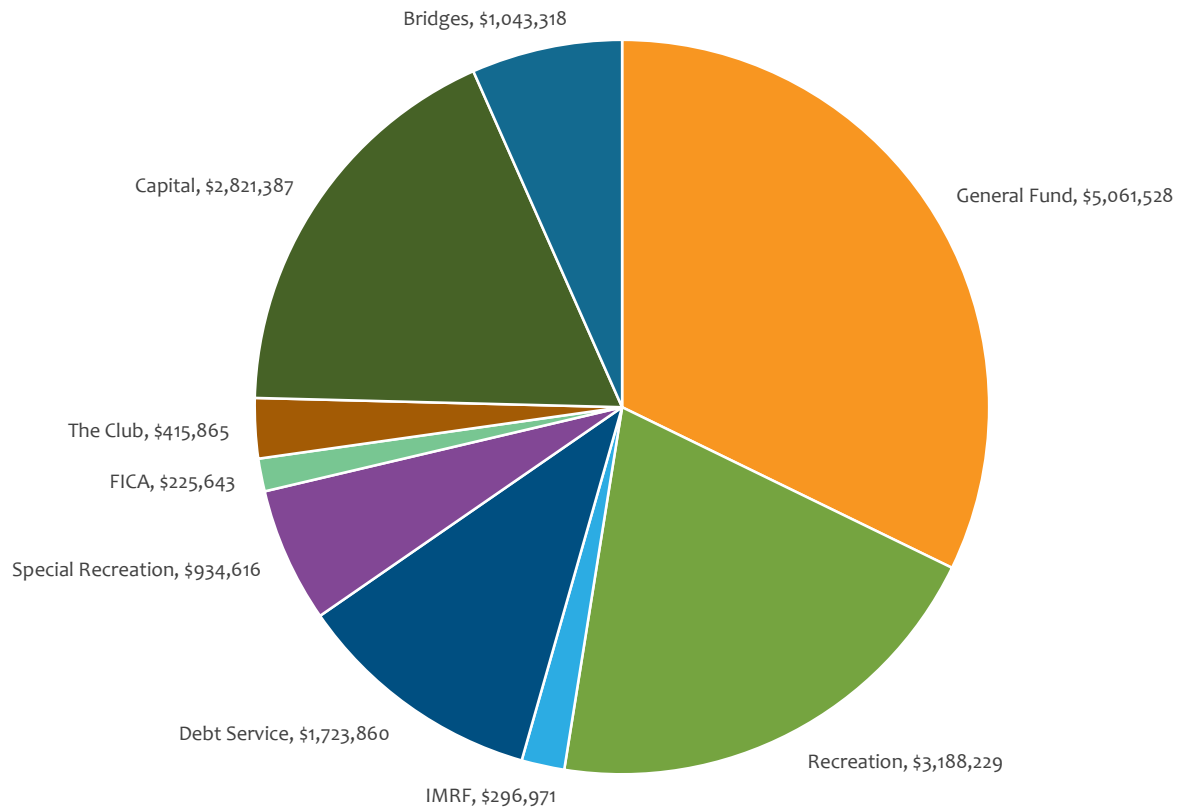
Projected December 31, 2022 Fund Balance



2023 Proposed Budget 2023 Fund Balance Summary

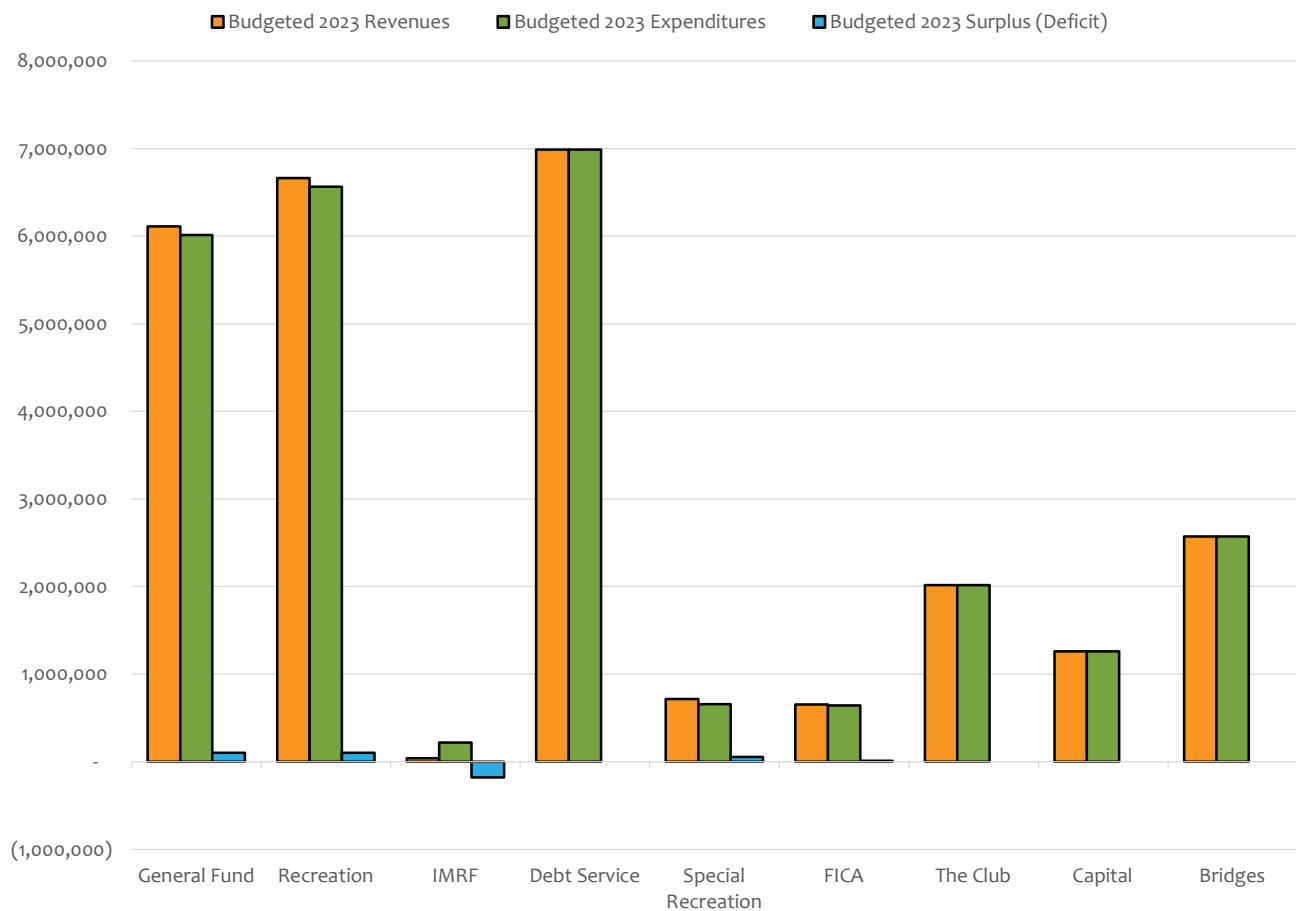
Fund	Projected January 01, 2023 Fund Balance	Budgeted 2023 Net Income (Loss) Excluding Capital and D/S	Budgeted 2023 Capital and D/S Expenditures	Budgeted 2023 Net Income (Loss)	Budgeted December 31, 2023 Fund Balance
General Fund	4,961,528	721,175	621,175	100,000	5,061,528
Recreation	3,088,229	1,008,250	908,250	100,000	3,188,229
IMRF	476,971	(180,000)	-	(180,000)	296,971
Debt Service	1,723,860	7,840,894	7,840,894	-	1,723,860
Special Recreation	879,616	318,000	263,000	55,000	934,616
FICA	213,643	12,000	-	12,000	225,643
The Club	415,865	63,000	63,000	-	415,865
Capital	2,821,387	1,707,350	1,707,350	-	2,821,387
Bridges	1,043,318	177,076	177,076	-	1,043,318
Total	15,624,417	11,667,745	11,580,745	87,000	15,711,417

Budgeted December 31, 2023 Fund Balance



2023 Proposed Budget 2023 Profit and Loss Summary

Fund	Budgeted 2023 Revenues	Budgeted 2023 Expenditures	Budgeted 2023 Surplus (Deficit)
General Fund	6,111,748	6,011,748	100,000
Recreation	6,664,316	6,564,316	100,000
IMRF	40,022	220,022	(180,000)
Debt Service	6,985,723	6,985,723	-
Special Recreation	714,733	659,733	55,000
FICA	654,376	642,376	12,000
The Club	2,017,415	2,017,415	-
Capital	1,263,000	1,263,000	-
Bridges	2,573,235	2,573,235	-
Total	27,024,568	26,937,568	87,000



**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
ADMINISTRATIVE SERVICES FINANCE DIVISION**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

DISTRICT GOAL 1: HEALTHY AND ENJOYABLE EXPERIENCES

Objective/Goal	Performance Measures/Action Plan
Update Armed Intruder Procedures and Mitigations	<ul style="list-style-type: none"> • Conduct Police walkthroughs. • Attend training/research best practices. • Rewrite our procedures with up-to-date strategies. • Conduct drills. • Implement cost-effective mitigations such as window covers, door numbers, and door jams.
Collaborate with PDRMA on their Risk Management Review Process	<ul style="list-style-type: none"> • Identify needs during the annual kickoff process. • Conduct PDRMA onsite visits, training, and review • Complete member self-directed follow-up review of the 2020 Slip, Trip and Fall Form. • Create SMART goals based on areas of improvement.

DISTRICT GOAL 2: SOCIAL EQUITY

Objective/Goal	Performance Measures/Action Plan
Improve Employee Communication and Outreach	<ul style="list-style-type: none"> • Create an employee web portal to better communicate with employees without emails. • Web portal will be a repository for updated employee news, information, and documents such as the personnel policy manual. • Include items in Spanish and English • Increase department visibility by continuing with office hours and site visits.
Increase Spanish Communications	<ul style="list-style-type: none"> • Develop Spanish language onboarding materials including training and presentations. • Include Spanish materials on employee web portal. • Request improved Spanish materials from PDMRA. • Continue to conduct open enrollment meetings in both English and Spanish.

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Develop an Employee Recognition Program	<ul style="list-style-type: none">• Create a longevity recognition program for PT employees.• Collect and analyze employee input on potential recognition programs.• Set-up up programs with each department based on their employees' input.• Assist in the implementation of programs.
Refocusing our Employee Wellness Program utilizing the PATH program	<ul style="list-style-type: none">• Maximize use of existing PATH Program.• Create a wellness committee that creates challenges, and events and champions the PATH program within their department.• The Committee can also develop teambuilding wellness activities such as a walking club, Top Tracer league team, or morning basketball.
Update Summer New Hire Paperwork process	<ul style="list-style-type: none">• Use PandaDoc, Breezy, or other software to capture preliminary I9 information to begin the process earlier.• Create a procedure to review I9 document hard copies on the employee's first day.• Review all I9 Documents on Training Day for Lifeguards and Camp.• Continue to monitor DHS regulations for allowing full remote review of I9 Documents.
Standardize PT Employee Onboarding	<ul style="list-style-type: none">• Create an interactive checklist for onboarding PT employees using PandaDoc.• Include all necessary information, Presentations, and required trainings.• Include required sign-offs or certificates.• Host group trainings for summer/seasonal hires.
Standardize Volunteer Onboarding	<ul style="list-style-type: none">• Create an interactive checklist for Volunteer onboarding• Include all necessary information, Presentations, and required training such as concussion training and safety training.• Include sign-offs for volunteer and volunteer supervisors.

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Streamline and Modernize the Employee Application Process	<ul style="list-style-type: none">• Integrate BreezyHR into our New website.• Create a shorter, quicker application process using BreezyHR.• Applications that can be completed on mobile or desktop.• Connect to PandaDoc for onboarding and paperwork Using Zapier.
Maintain high-quality job applicants through an outreach strategy.	<ul style="list-style-type: none">• Provide multiple job fairs and opportunities to solicit applicants.• Continue to work with the school district, the Village, or other community groups to reach out to potential applicants.• Attend or provide job information to all major district events.• Simplify the application process to encourage more applicants.

**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
FINANCE and IT DIVISION**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

DISTRICT GOAL 3: FINANCIAL STEWARDSHIP

Objective/Goal	Performance Measures/Action Plan
Determine how to better align GIS capabilities to link to financial software	Work with new GIS Administrator to align assets in GIS with assets recorded in the financial software.
Utilize our resources effectively and efficiently	<ul style="list-style-type: none"> • Develop tutorials and training documents on District applications • Determine and, where practical, develop automation tools to eliminate duplicate data entry.
Perform internal control audits	<ul style="list-style-type: none"> • Cash • Program • Procedure Compliance
Determine better tracking mechanisms to provide data for decision making	Continue to work with Communications & Marketing to identify target areas of underserved populations.

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Enhance communication to community	Prepare a popular annual financial report and submit to GFOA for evaluation.
Review RecTrac features to ensure optimal usage	<ul style="list-style-type: none"> • Convert all food & beverage items at Bridges of Poplar Creek to location-based revenue allocation to simplify the setup process and have a single facility inventory. • Transition RecTrac GL codes from the original codes limited to six digits to ten-digit codes to provide a better correlation between RecTrac and BS&A. • Restructure activity program coding to allow automation and bulk updates for more frequent program releases. • Restructure Supergrid for ease of functionality.

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Build organization based on I-2CARE Values	Utilize information portals in Microsoft 365 to reinforce and keep District values forefront for employees.
Improve technology in all program areas	<ul style="list-style-type: none">• Utilize Microsoft Automate routine functions in the District• Use tools in Microsoft 365 to develop a comprehensive, tailored District work request system.• Use tools in Microsoft 365 to develop internal and external forms for feedback.
Maintain operating systems & software incorporating the latest versions	<ul style="list-style-type: none">• Implement Microsoft 365 District-wide.
Increase internal communication	<ul style="list-style-type: none">• Change communication with Desk Staff to a Sharepoint portal.• Use Sharepoint portals to communicate news, links to training, and commonly used/referenced District files.
Explore all mobile technology options to utilize current District software	<ul style="list-style-type: none">• In areas of technology improvements, implement mobile accessibility where possible.
Explore features of registration software to meet the expectations of specialized areas of the District	<ul style="list-style-type: none">• Keep up to date on all new feature additions and determine where this might be able to simplify or enhance system usage.
Compare the District's processes with available technology to enhance customer experience and streamline workflow	Redesign WebTrac interface to match new website.

**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
PARKS, PLANNING & MAINTENANCE DIVISION**

Key: C = Complete / O = On Track / D = Deferred / N = Not Complete

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

Objective/Goal	Performance Measures/Action Plan
Hold 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 events.
Using seeds collected from our seed collection events, park district staff will plant those seeds on district shorelines.	Planting will take place in the spring of 2023.

DISTRICT GOAL 2: SOCIAL EQUITY

Objective/Goal	Performance Measures/Action Plan
Ensure all district communication and trainings can be provided in Spanish.	Provide translation when needed.

DISTRICT GOAL 3: FINANCIAL STEWARDSHIP

Objective/Goal	Performance Measures/Action Plan
Increase efficiency for maintenance staff.	Cross training among departments within the Parks Department and additional administrative assistant position (part time).
Hire out contractual mowing for our level two and three parks. This will free up staff to more efficiently maintain park land, while saving on fuel and equipment repairs.	Go out to bid for a two year service agreement and execute the contract.

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Structural Repairs at Willow Recreation Center	Hire contractor for work to be performed.
Upgrades to Huntington Park	Install new playground equipment at Huntington Park
Purchase Ford F150 Vehicle	Purchase from purchasing Coop or through bid process.
Purchase Dodge Ram Parks Building Tech Van	Purchase from purchasing Coop or through bid process.
Crack fill / Seal Tennis Courts – Multiple Sites	Complete bids and hire outside contractor to complete work.
Basketball Court Repairs – Multiple Sites	Complete bids and hire outside contractor to complete work.

Asphalt Maintenance (crack fill & sealcoat) parking lots and paths.	Complete bids and hire outside contractor to complete work.
Triphahn Center Playground	Complete bids and hire outside contractor to complete work.
Fabbrini Pickle Ball Fence Replacement	Complete bids and hire outside contractor to complete work.
Elevator piston sleeve replacement at Bridges on the main elevator.	Complete bids and hire outside contractor to complete work.
Asphalt parking lot and path crack fill at WRC, The Club, Seascape and various paths (based on inspections)	Complete bids and hire outside contractor to complete work.
Fabbrini Oakdale Tot Playground	Purchase playground and install using in house labor.
Beacon Pointe Park Development	Secure all permits for the Beacon Pointe OSLAD and go to bid for the construction. After permits and bids, complete install of the project.
Triphahn Center Fitness Renovation	Work with recreation department on new design layout.
Pine Park OSLAD	If OLSAD is received, begin the permitting process and construction bidding process. If no OSLAD is received look at the project for what will be completed.
Update elevator at Vogeiei Barn	Upgrade Vogeiei Barn elevator and ensure that it meets all ADA compliance.
Replace RTU #3	Complete bids and hire outside contractor to complete work.
Research park development for new Higgins housing developments.	With the new housing developments this park would allow for the 10-minute walk from new developments.

DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS

Objective/Goal	Performance Measures/Action Plan
Provide Earth Day events for the community.	Hold a volunteer park clean up in April, where residents have the opportunity to help beautify their neighborhood parks through weed removal, garbage pick-up, edging landscape beds, cleaning park structures and painting.
Offer a volunteer invasive plant removal.	Will be scheduled based on the quantity of invasive plants and locations.
Educate the community on our shoreline management while holding community events for seed collection.	Combine our Seed Collection at Charlemagne Park with a Parks Department run educational event of shoreline management, and why HE Parks maintains the shorelines with native buffer zones.
Get sites certified as Bird & Butterfly Sanctuaries through Illinois Audubon Society	Complete applications and install signage at select sites.

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Utilize new Park Administrator to create resident response and call log procedure.	Respond to resident inquiries within timely manner.
Provide park updates via district webpage.	Post all park projects under park updates.

**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
RECREATION DIVISION**

DISTRICT GOAL 1: HEALTHY & ENJOYABLE EXPERIENCES

Objective/Goal	Performance Measures/Action Plan
Offer quality recreation programs that are innovative, diverse and meet the needs of the community	Expand Stars Dance Company with the addition of a Junior level
Offer quality recreation programs that are innovative, diverse and meet the needs of the community	Offer two special events at Seascapes
Offer quality recreation programs that are innovative, diverse and meet the needs of the community	Expand outdoor recreation specialty programs (i.e., fly fishing lessons)
Offer new programs based on trends	Offer a Family Dance program for all children and parents
Offer new programs based on trends	Expand Wear your Color Run event in partnership with Ascension
Offer new programs based on trends	Create “off season” specialty camps trainings for soccer, baseball and basketball
Offer new programs based on trends	Expand Pickleball with tournaments
Offer new programs based on trends	Expand Disc Golf with tournaments
Offer new programs based on trends	Expand Willow preschool through afternoon extension program providing a longer day of school
Offer new programs based on trends	Increase E-Sports focusing on tournaments and events
Create adult programs	Expand adult tournaments to include wiffle ball tournament and bags tournament.
Expand birthday party options	Implement sports-themed birthday party
Promote trails and paths	Create “Tour de Hoffman” – a summer bike and park visit program
Provide community and family-oriented events	Expand Unplug Day’s summer special event
Provide community and family-oriented events	Develop all-star games for each athletic league: baseball, basketball and soccer
Expand fitness center amenities	Update/redesign the fitness centers with modern equipment
Provide high-quality swim instruction	Restructure swim lesson curriculum
Hold physical challenge event at South Ridge Ninja Warrior course	Complete challenge by end of summer 2023
Implement new figure skating show	Create and present figure skating talent show

DISTRICT GOAL 2: SOCIAL EQUITY

Objective/Goal	Performance Measures/Action Plan
Work closely with Friends of HEParks to maximize scholarships	Revamp scholarship application and approval process

Create free usage access program to reach underserved demographics	Expand Programs for All by reaching more schools
Implement community awareness campaign	Create a summer challenge to visit events, parks and attend programs
Launch website that is accessible	Ensure ADA compliance for website
Evaluate translation feature on website	Launch translation option for website
Support Diversity, Equity and Inclusion initiatives	Create DEI committee
Expand free programming within community	Add at least one more neighborhood to the MORE program
Expand senior programs and events	Offer at least one program per season at Willow
Expand senior programs and events	Provide at least three new senior trip locations and one overnight trip
Promote free health & wellness	Offer four Community Fitness Days at the TC & WRC fitness centers
Promote free health & wellness	Offer at least four free community fitness events throughout the summer

DISTRICT GOAL 3: FINANCIAL STEWARDSHIP

Objective/Goal	Performance Measures/Action Plan
Increase facility and field rentals	Increase facility and field tournaments
Create a referral discount program	Provide a referral discount programs for E-Sports birthday parties
Evaluate usage of paid coaches for hockey program	Determine if paid coaches result in increased enrollment in the Wolfpack program
Explore potential for an additional hockey tournament	Add one additional large format hockey tournament

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Partner with local organizations to provide programs	Create a Book Club with the Palatine Library
Streamline NWSRA inclusion requests	Assign one NWSRA representative to work with NWSRA for inclusion requests and staffing needs
Expand relationships with Village commissions	Staff involvement in Senior, Youth, Cultural Arts and Art Commissions
Promote park amenities and programs	Social media posts at least twice per week and two emails per week
Create user-friendly online forms	Develop web-based forms for Refund Request, Preschool Inquiry and Room Rentals.
Improve recruitment for seasonal positions	Offer hiring incentive for summer and child care staff
Improve health and wellness with employees	Create a Wellness Committee that promotes PATH challenges and creates in-district PATH challenges to encourage at least 60% participation

Promote all district facilities	Cross promote Club and Bridges social media into park district channels
Ensure positive feedback	Review and update all google and yelp profile pages
Purchase lounge chairs for Seascape	Purchase lounge chairs for delivery prior to Seascape opening
Promote family connections	Create family nights within Little Stars Child Care
Develop a new position titled Superintendent of Facilities to streamline supervisory responsibilities within the Recreation Division.	Hire the individual
Increase adult hockey participation	Add one additional team to adult hockey league
Implement measurable program evaluations for all major program areas.	Conduct online surveys with measurable questions
Email marketing campaign between program seasons/sessions for all major program types based on previous enrollment	As developmental program sessions end, send emails to participants encouraging registration for next session (i.e. Swim Level 1 to Swim Level 2)

DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS

Objective/Goal	Performance Measures/Action Plan
Expand GO Hoffman movement campaign	Promote community trails/paths and environmental awareness through GO Hoffman movement.

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Enhance behavior management training	Create a behavior management training for STAR, preschool and camp staff.
Enhance special needs training	Expand training on working with the children with special needs for STAR, preschool and camp staff.
Enhance safety training	Create emergency preparedness training for STAR, preschool and camp staff.
Promote CPRP certification	Two managers achieve CPRP certification
Expand volunteer onboarding and trainings	Create volunteer training program for volunteer coaches
Expand aquatic customer service	Revamp the party host position for party tent rentals at Seascape
Expand front desk service	Provide rental coordinator

**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
The Club at Prairie Stone**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

DISTRICT GOAL 1: HEALTHY AND ENJOYABLE EXPERIENCES

Objective/Goal	Performance Measures/Action Plan
Enroll 1275 new members in 2023	With the addition of a new marketing position, create a diverse a robust marketing plan for The Club that will maximize the marketing budget dollars with a focus of driving new members into the facility.
Highlight the health and wellness achievements of The Club members.	Individual stories and achievements will be highlighted through the monthly member newsletter, social media and bulletin board in the facility. Eight members will be highlighted throughout the year.
Additional Youth Programming	Add 4 new classes/sports of youth programming.
Introduce new formats of group fitness classes that are in line with industry trends and member requests	Monitor class participation on a monthly basis and add /change format to the group fitness to the schedule, and offer 4 specialty classes to the group fitness schedule in 2023.
Additional Special Events	Add 2 new special events at The Club in 2023. (i.e. movie night, indoor camping)
Offer specialty fitness programs and specialty training	Develop and implement specialty fitness training/programs like running training and sport/athlete specific training. Develop 2 new programs in 2023.

DISTRICT GOAL 2: SOCIAL EQUITY

Objective/Goal	Performance Measures/Action Plan
Provide complimentary use of the facility to the community throughout the year.	Offer community fitness days throughout the year where the community can come to use the fitness center complimentary. Offer a minimum of 1 free day, per quarter.
Provide introductory fitness and wellness trainings and clinics and opportunities for the community.	Offer complimentary sport or athletic youth classes or trainings per quarter for underprivileged youth in Hoffman Estates community.

DISTRICT GOAL 3: FINANCIAL STEWARDSHIP

Objective/Goal	Performance Measures/Action Plan
Hire a Full Time Marketing Manager for Bridges and Club.	Promote and hire a Full Time Marketing Manager for Bridges and Club.
Enhance Personal Training Marketing	Use internal (visual) marketing, social media and website to create layers and repetition in marketing the personal training programs and trainers
Enhance Member Referral Program	Create an annual member referral program for the year, use satisfied members as a marketing tool.
Constantly monitor staffing plan and pay rates for all staff members.	Maintain a competitive pay rate and benefits for all staff based on the current job market place. This is an area that is constantly

	evolving and will need to be monitored throughout the year to maintain our valuable employees.
Enhance overall facility marketing plan.	Staff will work with the new FT Marketing Manager to update and refresh all marketing materials and develop and marketing matrix for Bridges to increase overall revenue for the facility.

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Enhance overall facility marketing plan.	Staff will work with the new FT Marketing Manager to update and refresh all marketing materials and develop and marketing matrix for Club to increase memberships and membership engagement
Evaluate space usage at The Club	Create a plan for the auxiliary fitness area and Athletico space (after exit). Decide on a new permanent home for the spin bikes/spin classes.
Have staff attend HEParks AED & CPR, Code Drills and Safety training.	Have staff attend district certification classes during the course of the year and perform 4 code drills in 2023.
Implement measurable program evaluations for all major program areas.	Conduct online surveys with measurable questions

DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS

Objective/Goal	Performance Measures/Action Plan
Reduce paper use and demand in facility	Transfer documents and contracts onto Panda Doc, utilize QR codes on flyers, promotions and instructions

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Purchase new fitness equipment	Purchase 7-10 new cardio pieces for facility, as final budget amount allows.
Create formal on-boarding training process for all PT staff at The Club	Incorporate all HR, business department and facility specific training into one uniform training for all PT staff onboarding at The Club.
Update informational takeaways and new member packets	Work with Marketing Manager to create professional promotional cards for ancillary services and new member takeaway packets on brand with The Club's marketing plan.
Provide consistent communication to members with upcoming and important information pertaining to The Club	Work with the Marketing Manager to create and send member email communication that includes any important or timely updates about The Club.

**HOFFMAN ESTATES PARK DISTRICT
2023 BUDGET GOALS & OBJECTIVES
GOLF**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete
GOLF = GREEN; F&B = BLUE; Facility = Black

DISTRICT GOAL 1: HEALTHY AND ENJOYABLE EXPERIENCES

Objective/Goal	Performance Measures/Action Plan
Offer a variety of different tee times and fees to meet total green fee budget revenue for the 2023 season.	Continue to monitor daily play and provide marketing email blasts based on weather and bookings. Monitor and adjust daily down times in tee sheet to offer online specials to increase overall number of rounds.
Expand TopTracer total usage hours for 2023. Total 2022 usage hours thru October 3,437.	Increase strategic marketing email blasts with special promos and combo offerings to include F&B. Include 50% discount pass to all Preferred Tee Time Players. Offer a Senior & Junior days throughout the season.
Offer seven Special Golf Course Events.	Promote March Madness, Par 3 Challenge, Pro Am Scramble, (3) Senior Scramble and Turkey Shoot 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 two Special TopTracer Tournament Events.	Promote one spring and 1 fall event via email blast, social media and also signage in golf shop. Each event will be key POS add-on two weeks prior to event.
Increase total participation from 2022 for Spring and Fall TopTracer Leagues. 96 participants in 2022.	Promote Spring and Fall leagues for Monday's, Weds, and Thursday evenings. Increase total participation from 2022.
Offer two community events with Breakfast with Bunny & Breakfast with Santa.	Staff will create email & social media campaigns, marquee signs and facility signage minimum one month prior to events.
Offer four community special events in Beer Garden	Create and promote monthly events in Beer Garden from May to September.
Offer seven Friday Night Fish Fry's during lent in the Tap Inn Bar & Grill	Market to local community and email database and host 7 Friday Night Fish Fry's.

DISTRICT GOAL 2: SOCIAL EQUITY

Objective/Goal	Performance Measures/Action Plan
Provide golf activities to the special needs community.	Partner with NWSRA or a similar organization to provide golf activities.

DISTRICT GOAL 3: FINANCIAL STEWARDSHIP

Objective/Goal	Performance Measures/Action Plan
Review and Update all Food & Beverage menus with a cost analysis.	Create updating COG for all menu items in current market and adjust pricing as needed. Add new menus to create additional variety across all menus.

Constantly monitor staffing plan and pay rates for all staff members.	Maintain a competitive pay rate and benefits for all staff based on the current job market place. This is an area that is constantly evolving and will need to be monitored throughout the year to maintain our valuable employees.
Enhance overall facility marketing plan.	Staff will work with the new FT Marketing Manager to update and refresh all marketing materials and develop and marketing matrix for Bridges to increase overall revenue for the facility.

DISTRICT GOAL 4: OPERATIONAL EXCELLENCE

Objective/Goal	Performance Measures/Action Plan
Create and update all food and beverage event contracts to eSign documents.	Take all current food & beverage event contracts and transfer and update them into the PandaDoc eSign documents in 2023.
Hire a Full Time Marketing Manager for Bridges and Club.	Promote and hire a Full Time Marketing Manager for Bridges and Club.
Have key staff attend HEParks AED & CPR training.	Have staff attend district certification classes during the course of the year.
Develop a full chemical program for the golf course to ensure high quality playing conditions all season long.	Develop an application schedule on all products for the entire season and keep accurate logs on applications to ensure plan is fully executed in 2023 season.
Implement measurable program evaluations for all major program areas.	Conduct online surveys with measurable questions
Email marketing campaign between program seasons/sessions	As developmental program sessions end, send emails to participants encouraging registration for next session (i.e. Golf Learning Sessions – leveling up)

DISTRICT GOAL 5: ENVIRONMENTAL AWARENESS

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

DISTRICT GOAL 6: CUSTOMER SERVICE

Objective/Goal	Performance Measures/Action Plan
Receive 8 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.
Create special event calendar for the 2023 season and market.	Finalize special event dates and calendar and post by end of 1 st qtr. Once finalized work with new Marketing Manager to promote via all platforms.
Install new bar countertop and foot rail to bar in Tap Inn.	Work with Parks Department to replace and build bar top and foot rail in Tap Inn prior to end of February.

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 01 GENERAL					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	325,671	298,529	325,671	316,865
	Totals for dept 10-3500 - TAXES	5,013,000	3,146,889	5,366,059	5,382,700
	Totals for dept 10-3600 - INVESTMENT INCOME	117,000	157,645	107,300	185,584
	Totals for dept 10-3900 - GRANT REIMBURSEMENT	193,750	5,409	117,909	135,000
	Totals for dept 10-4000 - RENTALS	84,437	67,372	73,892	76,599
	Totals for dept 10-9000 - MISCELLANEOUS	12,000	43,224	44,123	15,000
	TOTAL ESTIMATED REVENUES	5,745,858	3,719,068	6,034,954	6,111,748
APPROPRIATIONS					
	Totals for dept 10-6000 - PROPERTY & LIABILITY	115,206	55,816	111,633	123,021
	Totals for dept 10-6100 - EMPLOYMENT INSURANCE	132,092	60,162	120,327	155,243
	Totals for dept 10-6200 - UNEMPLOYMENT INSURANC	48,000	24,964	34,973	35,100
	Totals for dept 10-6300 - LOSS PREVENTION	8,040	7,474	7,500	7,499
	Totals for dept 10-6500 - AUDIT SERVICE	18,100	18,100	18,100	17,700
	Totals for dept 10-7000 - PAYROLL	1,194,746	1,082,204	1,183,581	1,239,059
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	219,477	157,396	185,939	179,848
	Totals for dept 10-7200 - EDUCATION/TRAINING	8,175	8,995	10,395	14,685
	Totals for dept 10-7300 - CONTRACTED SERVICES	42,500	28,682	42,125	50,630
	Totals for dept 10-7400 - SERVICE/RENTAL AGREEM	92,803	87,992	94,025	93,750
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	16,500	18,853	19,281	20,500
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	19,950	19,523	19,523	20,000
	Totals for dept 10-7800 - ADMINISTRATIVE	29,235	20,775	23,894	45,380
	Totals for dept 10-8000 - UTILITIES	13,335	10,958	12,044	13,164
	Totals for dept 10-8100 - EQUIPMENT	2,000			2,000
	Totals for dept 10-8900 - TECHNOLOGY	19,400	14,369	17,000	17,600
	Totals for dept 10-9000 - MISCELLANEOUS	7,000	7,487	8,675	9,000
	TOTAL APPROPRIATIONS	1,986,559	1,623,750	1,909,015	2,044,179
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	3,759,299	2,095,318	4,125,939	4,067,569
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	1,906,223	1,682,485	1,750,130	1,891,258
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	289,785	193,887	244,799	278,100
	Totals for dept 20-7200 - EDUCATION/TRAINING	9,000	9,054	9,054	10,000
	Totals for dept 20-7300 - CONTRACTED SERVICES	23,106	19,856	21,373	166,606
	Totals for dept 20-7500 - SUPPLIES & EQUIPMENT	96,500	91,125	98,000	102,150
	Totals for dept 20-7600 - PROFESSIONAL DUES/SUE	2,475	2,384	2,384	2,475
	Totals for dept 20-7800 - ADMINISTRATIVE	1,860	3,322	2,956	2,600
	Totals for dept 20-8000 - UTILITIES	238,125	192,110	204,291	208,100
	Totals for dept 20-8100 - EQUIPMENT	12,950	11,746	12,950	15,000
	Totals for dept 20-8200 - MAINTENANCE & REPAIRS	405,525	376,000	408,483	437,355
	Totals for dept 20-8400 - PROPERTY MAINTENANCE	137,250	113,787	134,760	132,750
	Totals for dept 20-8500 - FUEL/LUBRICANTS	77,000	96,265	105,000	100,000
	TOTAL APPROPRIATIONS	3,199,799	2,792,021	2,994,180	3,346,394
	NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	(3,199,799)	(2,792,021)	(2,994,180)	(3,346,394)
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 92-1010 - PLUM FARMS ANNEXATION	25,000		25,000	
	Totals for dept 92-1020 - BEACON POINT ENHANCEM	270,000	4,393	25,000	253,250
	Totals for dept 92-1030 - VEEAM BACKUP SERVER	11,000		9,621	9,300
	Totals for dept 92-1040 - VIRTUAL SERVERS	38,500		28,048	5,425
	Totals for dept 92-1050 - MECHANICS TOOLS	15,000	15,000	15,000	
	Totals for dept 93-1020 - PINE PLAYGROUND				325,000
	Totals for dept 93-1030 - SOFTWARE LICENSING				28,200
	TOTAL APPROPRIATIONS	359,500	19,393	102,669	621,175
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(359,500)	(19,393)	(102,669)	(621,175)
	NET OF REVENUES/APPROPRIATIONS - FUND 01	200,000	(716,096)	1,029,090	100,000
	BEGINNING FUND BALANCE	3,932,438	3,932,438	3,932,438	4,961,528
	ENDING FUND BALANCE	4,132,438	3,216,342	4,961,528	5,061,528

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	321,234	294,459	321,234	339,540
	Totals for dept 10-3500 - TAXES	969,000	538,478	997,760	944,000
	Totals for dept 10-3600 - INVESTMENT INCOME	15,000		15,000	11,253
	Totals for dept 10-3900 - GRANT REIMBURSEMENT		3,000	3,000	
	Totals for dept 10-4000 - RENTALS	80,612	56,425	62,000	67,000
	Totals for dept 10-4600 - CONCESSIONS		7,204	7,204	14,400
	Totals for dept 10-9000 - MISCELLANEOUS	750	(100)	(95)	
	TOTAL ESTIMATED REVENUES	1,386,596	899,466	1,406,103	1,376,193
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	750,000	687,500	750,000	750,000
	Totals for dept 10-7000 - PAYROLL	1,136,579	992,940	1,093,650	1,551,907
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	214,688	127,111	156,094	242,500
	Totals for dept 10-7200 - EDUCATION/TRAINING	14,610	14,109	14,939	22,331
	Totals for dept 10-7300 - CONTRACTED SERVICES	22,300	20,849	22,300	23,242
	Totals for dept 10-7400 - SERVICE/RENTAL AGREEM	29,982	21,648	19,500	23,000
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	2,984	2,270	2,464	3,384
	Totals for dept 10-7800 - ADMINISTRATIVE		319	500	1,000
	Totals for dept 10-8000 - UTILITIES	526,376	416,587	486,550	505,500
	Totals for dept 10-8100 - EQUIPMENT	5,295	5,012	4,638	4,603
	Totals for dept 10-9000 - MISCELLANEOUS	69,350	82,108	99,092	109,520
	TOTAL APPROPRIATIONS	2,772,164	2,370,453	2,649,727	3,236,987
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(1,385,568)	(1,470,987)	(1,243,624)	(1,860,794)
Function: COMMUNICATION & MARKETING					
ESTIMATED REVENUES					
	Totals for dept 15-3800 - CORPORATE RELATIONS	126,500	113,632	116,000	126,900
	TOTAL ESTIMATED REVENUES	126,500	113,632	116,000	126,900
APPROPRIATIONS					
	Totals for dept 15-3800 - CORPORATE RELATIONS	9,000	1,339	3,000	3,000
	Totals for dept 15-7000 - PAYROLL	42,663	40,127	40,430	73,417
	Totals for dept 15-7200 - EDUCATION/TRAINING	3,075			
	Totals for dept 15-7300 - CONTRACTED SERVICES	8,764	750	750	24,230
	Totals for dept 15-7500 - SUPPLIES	3,080	3,669	3,669	4,318
	Totals for dept 15-7600 - PROFESSIONAL DUES/SUE	9,394	7,533	8,166	10,471
	Totals for dept 15-7800 - PRINTING/PUBLICATION	8,200	5,941	6,564	
	Totals for dept 15-7900 - ADVERTISING/PROMOTION	40,000	25,375	30,000	40,000
	TOTAL APPROPRIATIONS	124,176	84,734	92,579	155,436
	NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & M.	2,324	28,898	23,421	(28,536)
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	454,591	367,881	400,580	233,748
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	69,101	54,885	65,769	40,000
	TOTAL APPROPRIATIONS	523,692	422,766	466,349	273,748
	NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	(523,692)	(422,766)	(466,349)	(273,748)
Function: TRIPHAHN CENTER					
ESTIMATED REVENUES					
	Totals for dept 32-4000 - RENTALS	48,000	60,141	63,775	64,500
	Totals for dept 32-4100 - MEMBERSHIPS	129,500	101,542	111,758	121,000
	Totals for dept 32-4200 - GUEST SERVICES	4,300	3,695	4,000	4,500
	Totals for dept 32-5300 - FITNESS PROGRAMS	6,000	6,517	7,717	10,000
	TOTAL ESTIMATED REVENUES	187,800	171,895	187,250	200,000
APPROPRIATIONS					
	Totals for dept 32-4000 - RENTALS		570		
	Totals for dept 32-4200 - GUEST SERVICES	2,153	2,084	1,953	2,267
	Totals for dept 32-5300 - FITNESS PROGRAMS	3,687	4,772	5,042	5,667
	Totals for dept 32-7000 - PAYROLL	110,349	106,197	110,342	139,945
	Totals for dept 32-7500 - SUPPLIES & EQUIPMENT	4,840	3,694	3,800	4,960
	Totals for dept 32-8200 - MAINTENANCE & REPAIRS	5,500	3,927	5,050	5,500
	TOTAL APPROPRIATIONS	126,529	121,244	126,187	158,339
	NET OF REVENUES/APPROPRIATIONS - TRIPHAHN CENTER	61,271	50,651	61,063	41,661

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: WILLOW REC CENTER					
ESTIMATED REVENUES					
	Totals for dept 34-3800 - SPONSORSHIP/ADVERTISI		4,081	4,900	4,900
	Totals for dept 34-4000 - RENTALS	69,160	66,998	73,538	92,000
	Totals for dept 34-4100 - MEMBERSHIPS	53,875	52,413	57,187	58,945
	Totals for dept 34-4200 - GUEST SERVICES	1,750	1,980	2,110	2,005
	Totals for dept 34-4300 - COURTS	2,500	4,129	4,500	5,000
	Totals for dept 34-5100 - RACQUETBALL	1,320	1,996	2,000	2,500
	Totals for dept 34-5200 - LEAGUES/TOURNAMENTS	2,450	10,244	13,161	4,550
	Totals for dept 34-5300 - FITNESS PROGRAMS	2,000	1,741	1,830	2,720
	TOTAL ESTIMATED REVENUES	133,055	143,582	159,226	172,620
APPROPRIATIONS					
	Totals for dept 34-4000 - RENTALS		1,372	1,372	1,867
	Totals for dept 34-4100 - MEMBERSHIPS	3,200	636	3,200	3,800
	Totals for dept 34-4200 - GUEST SERVICES	646	707	679	700
	Totals for dept 34-5100 - RACQUETBALL	924	923	1,058	1,176
	Totals for dept 34-5200 - LEAGUES/TOURNAMENTS	480	2,330	2,178	1,449
	Totals for dept 34-5300 - FITNESS PROGRAMS	1,068	1,057	1,236	1,486
	Totals for dept 34-7000 - PAYROLL	76,010	72,039	75,698	80,399
	Totals for dept 34-7500 - SUPPLIES & EQUIPMENT	5,000	1,071	4,900	10,045
	Totals for dept 34-8200 - MAINTENANCE & REPAIRS	4,665	1,141	1,540	4,000
	TOTAL APPROPRIATIONS	91,993	81,276	91,861	104,922
	NET OF REVENUES/APPROPRIATIONS - WILLOW REC CENTER	41,062	62,306	67,365	67,698
Function: GENERAL PROGRAMMING					
ESTIMATED REVENUES					
	Totals for dept 50-5000 - GENERAL PROGRAMS	35,786	30,464	35,417	38,645
	Totals for dept 50-5300 - GYMNASTICS	50,000	66,047	83,453	85,218
	Totals for dept 50-5500 - MARTIAL ARTS	76,250	86,035	102,446	107,616
	Totals for dept 50-5800 - VOGELI PRGM/EVENTS	16,000	5,319	7,600	12,000
	Totals for dept 50-5900 - SPECIAL EVENTS	13,200	11,087	12,000	18,250
	Totals for dept 50-6100 - DANCE	88,970	104,003	135,000	145,000
	TOTAL ESTIMATED REVENUES	280,206	302,955	375,916	406,729
APPROPRIATIONS					
	Totals for dept 50-5000 - GENERAL PROGRAMS	16,462	11,056	12,352	13,483
	Totals for dept 50-5300 - GYMNASTICS	35,000	47,089	58,417	59,653
	Totals for dept 50-5500 - MARTIAL ARTS	49,982	48,322	72,930	79,370
	Totals for dept 50-5800 - VOGELI PRGM/EVENTS	13,308	10,447	11,135	7,753
	Totals for dept 50-5900 - SPECIAL EVENTS	28,350	30,450	33,275	43,977
	Totals for dept 50-6100 - DANCE	58,156	67,603	71,411	89,596
	TOTAL APPROPRIATIONS	201,258	214,967	259,520	293,832
	NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMI	78,948	87,988	116,396	112,897
Function: SENIOR					
ESTIMATED REVENUES					
	Totals for dept 55-3800 - SPONSORSHIP/ADVERTISI	3,000	3,000	3,000	3,000
	Totals for dept 55-5000 - SENIOR PROGRAMS	20,490	16,218	20,092	23,220
	TOTAL ESTIMATED REVENUES	23,490	19,218	23,092	26,220
APPROPRIATIONS					
	Totals for dept 55-4100 - MEMBERSHIPS	5,490	5,792	6,355	5,958
	Totals for dept 55-5000 - SENIOR PROGRAMS	18,756	19,797	19,489	20,117
	TOTAL APPROPRIATIONS	24,246	25,589	25,844	26,075
	NET OF REVENUES/APPROPRIATIONS - SENIOR	(756)	(6,371)	(2,752)	145
Function: EARLY CHILDHOOD					
ESTIMATED REVENUES					
	Totals for dept 60-3900 - GRANT REIMBURSEMENT		143,742	143,742	
	Totals for dept 60-5000 - GENERAL PROGRAMS	48,021	34,562	41,180	40,708
	Totals for dept 60-5100 - DAY CAMPS	33,680	28,348	28,348	32,840
	Totals for dept 60-5200 - PRESCHOOL	286,657	167,566	228,617	267,000
	Totals for dept 60-5300 - PARENT/TOT	14,788	10,421	12,135	22,394
	Totals for dept 60-5500 - LSC	519,210	415,382	462,823	477,752
	TOTAL ESTIMATED REVENUES	902,356	800,021	916,845	840,694
APPROPRIATIONS					

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: EARLY CHILDHOOD					
APPROPRIATIONS					
	Totals for dept 60-5000 - GENERAL PROGRAMS	30,849	23,133	22,966	24,203
	Totals for dept 60-5100 - DAY CAMPS	14,374	16,473	15,352	18,126
	Totals for dept 60-5200 - PRESCHOOL	168,983	139,241	153,077	162,115
	Totals for dept 60-5300 - PARENT/TOT	10,384	7,290	7,381	9,638
	Totals for dept 60-5500 - LSC	183,026	169,610	185,541	193,099
	TOTAL APPROPRIATIONS	407,616	355,747	384,317	407,181
NET OF REVENUES/APPROPRIATIONS - EARLY CHILDHOOD		494,740	444,274	532,528	433,513
Function: YOUTH PROGRAMS					
ESTIMATED REVENUES					
	Totals for dept 65-5100 - YOUTH CAMPS	89,108	88,329	90,472	102,148
	Totals for dept 65-5200 - YOUTH PROGRAMS	222,540	361,207	361,207	389,000
	Totals for dept 65-5400 - STAR	892,384	679,784	910,456	967,729
	TOTAL ESTIMATED REVENUES	1,204,032	1,129,320	1,362,135	1,458,877
APPROPRIATIONS					
	Totals for dept 65-5100 - YOUTH CAMPS	63,229	56,103	56,485	74,287
	Totals for dept 65-5200 - YOUTH PROGRAMS	106,264	223,781	217,187	245,627
	Totals for dept 65-5400 - STAR	506,330	433,111	500,164	510,102
	TOTAL APPROPRIATIONS	675,823	712,995	773,836	830,016
NET OF REVENUES/APPROPRIATIONS - YOUTH PROGRAMS		528,209	416,325	588,299	628,861
Function: ADULT ATHLETICS					
ESTIMATED REVENUES					
	Totals for dept 70-5300 - BASKETBALL LEAGUES	6,000			
	Totals for dept 70-5400 - SOFTBALL LEAGUES	10,960	8,400	9,100	10,740
	Totals for dept 70-5600 - PICKLEBALL LEAGUE				10,184
	TOTAL ESTIMATED REVENUES	16,960	8,400	9,100	20,924
APPROPRIATIONS					
	Totals for dept 70-5300 - BASKETBALL LEAGUES	4,351		59	
	Totals for dept 70-5400 - SOFTBALL LEAGUES	6,691	5,303	5,500	6,263
	Totals for dept 70-5600 - PICKLEBALL LEAGUE				3,220
	TOTAL APPROPRIATIONS	11,042	5,303	5,559	9,483
NET OF REVENUES/APPROPRIATIONS - ADULT ATHLETICS		5,918	3,097	3,541	11,441
Function: YOUTH ATHLETICS					
ESTIMATED REVENUES					
	Totals for dept 75-5000 - GENERAL PROGRAMS	19,406	13,917	13,917	9,800
	Totals for dept 75-5300 - BASKETBALL	52,400	45,870	55,600	65,500
	Totals for dept 75-5400 - BASEBALL	57,020	61,192	61,192	67,035
	Totals for dept 75-5600 - SOCCER	100,180	96,746	104,858	107,918
	Totals for dept 75-5700 - CRICKET	18,875	18,215	18,215	23,100
	TOTAL ESTIMATED REVENUES	247,881	235,940	253,782	273,353
APPROPRIATIONS					
	Totals for dept 75-5000 - GENERAL PROGRAMS	13,183	4,080	4,457	6,800
	Totals for dept 75-5300 - BASKETBALL	36,994	23,096	29,913	37,323
	Totals for dept 75-5400 - BASEBALL	23,462	21,100	28,750	41,482
	Totals for dept 75-5600 - SOCCER	62,987	61,461	64,693	73,648
	Totals for dept 75-5700 - CRICKET	2,713	652	652	2,520
	TOTAL APPROPRIATIONS	139,339	110,389	128,465	161,773
NET OF REVENUES/APPROPRIATIONS - YOUTH ATHLETICS		108,542	125,551	125,317	111,580
Function: AQUATICS					
ESTIMATED REVENUES					
	Totals for dept 80-3900 - GRANT REVENUE	1,600	1,800	1,800	1,800
	Totals for dept 80-4000 - RENTALS	20,940	25,922	25,922	26,350
	Totals for dept 80-4100 - MEMBERSHIPS	97,000	104,247	104,247	105,000
	Totals for dept 80-4300 - DAILY FEES	160,000	182,241	182,242	169,880
	Totals for dept 80-4600 - CONCESSION SALES/RENT	4,800			
	Totals for dept 80-5000 - LESSONS	20,096	38,220	38,220	41,820
	Totals for dept 80-5900 - SPECIAL EVENTS	3,600			4,800
	TOTAL ESTIMATED REVENUES	308,036	352,430	352,431	349,650

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: AQUATICS					
APPROPRIATIONS					
	Totals for dept 80-5000 - LESSONS	16,488	15,130	15,222	17,207
	Totals for dept 80-5900 - SPECIAL EVENTS	900			1,300
	Totals for dept 80-7000 - PAYROLL	251,260	237,810	238,782	255,520
	Totals for dept 80-7100 - EMPLOYEE BENEFITS	5,617	5,166	5,166	6,997
	Totals for dept 80-7200 - EDUCATION/TRAINING	12,085	7,874	7,874	8,260
	Totals for dept 80-7300 - CONTRACTED SERVICES	3,714	4,340	4,340	4,469
	Totals for dept 80-7500 - SUPPLIES & EQUIPMENT	41,000	33,773	35,201	37,988
	Totals for dept 80-8000 - UTILITIES	104,000	49,731	51,725	57,500
	Totals for dept 80-8100 - EQUIPMENT	8,450			
	TOTAL APPROPRIATIONS	443,514	353,824	358,310	389,241
NET OF REVENUES/APPROPRIATIONS - AQUATICS		(135,478)	(1,394)	(5,879)	(39,591)
Function: ICE					
ESTIMATED REVENUES					
	Totals for dept 85-4000 - RENTALS	482,050	413,025	545,427	559,700
	Totals for dept 85-4300 - DAILY FEES	16,500	21,616	23,048	24,500
	Totals for dept 85-4600 - CONCESSION SALES/RENT	5,700	5,741	5,900	3,500
	Totals for dept 85-5000 - FIGURE SKATING LESSON	200,399	281,928	330,039	335,952
	Totals for dept 85-5100 - HOCKEY CAMPS	24,390	31,194	31,194	32,460
	Totals for dept 85-5200 - HOCKEY LESSONS	49,784	61,350	71,407	36,844
	Totals for dept 85-5300 - HOCKEY ADULT LEAGUES	37,200	20,297	27,500	31,200
	Totals for dept 85-5500 - HOCKEY YOUTH LEAGUES	341,887	290,592	386,618	388,000
	Totals for dept 85-5900 - SPECIAL EVENTS	3,500	3,473	3,473	
	TOTAL ESTIMATED REVENUES	1,161,410	1,129,216	1,424,606	1,412,156
APPROPRIATIONS					
	Totals for dept 85-4300 - DAILY FEES	4,037	4,412	4,787	9,419
	Totals for dept 85-5000 - FIGURE SKATING LESSON	79,474	80,415	84,683	103,068
	Totals for dept 85-5100 - HOCKEY CAMPS	11,092	14,469	14,310	14,385
	Totals for dept 85-5200 - HOCKEY LESSONS	19,060	31,240	30,170	19,085
	Totals for dept 85-5300 - HOCKEY ADULT LEAGUES	22,790	10,301	13,606	9,226
	Totals for dept 85-5500 - HOCKEY YOUTH LEAGUES	176,768	233,975	245,809	203,850
	Totals for dept 85-5900 - SPECIAL EVENTS	2,709	929	1,005	
	TOTAL APPROPRIATIONS	315,930	375,741	394,370	359,033
NET OF REVENUES/APPROPRIATIONS - ICE		845,480	753,475	1,030,236	1,053,123
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 92-2010 - WRC RENOVATION	100,000		30,000	
	Totals for dept 92-2020 - C&M BACK-UP	10,000			
	Totals for dept 92-2030 - TC COPIER	11,000	8,485	8,485	
	Totals for dept 93-2010 - LOUNGE CHAIRS				8,250
	Totals for dept 93-2020 - TC FITNESS REMODEL				150,000
	TOTAL APPROPRIATIONS	121,000	8,485	38,485	158,250
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS		(121,000)	(8,485)	(38,485)	(158,250)
NET OF REVENUES/APPROPRIATIONS - FUND 02			62,562	791,077	100,000
	BEGINNING FUND BALANCE	2,297,152	2,297,152	2,297,152	3,088,229
	ENDING FUND BALANCE	2,297,152	2,359,714	3,088,229	3,188,229

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 07 IMRF					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	25,000	13,893	25,069	28,000
	Totals for dept 10-3600 - INVESTMENT INCOME	7,416		7,347	12,022
	TOTAL ESTIMATED REVENUES	32,416	13,893	32,416	40,022
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	262,416	240,548	262,416	220,022
	TOTAL APPROPRIATIONS	262,416	240,548	262,416	220,022
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(230,000)	(226,655)	(230,000)	(180,000)
	NET OF REVENUES/APPROPRIATIONS - FUND 07	(230,000)	(226,655)	(230,000)	(180,000)
	BEGINNING FUND BALANCE	706,971	706,971	706,971	476,971
	ENDING FUND BALANCE	476,971	480,316	476,971	296,971

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 08 DEBT SERVICE					
Function: BOND PAYMENTS					
APPROPRIATIONS					
	Totals for dept 09-0131 - 2013 ALT BOND ISSUE	809,738	809,738	809,738	809,738
	Totals for dept 09-0141 - 2014 ALT BOND ISSUE	605,062	605,062	605,062	605,062
	Totals for dept 09-0170 - 2017-A LTD BOND ISSUE	186,750	186,750	186,750	265,350
	Totals for dept 09-0190 - ANNUAL LTD BOND	3,219,872	3,207,707	3,206,986	3,297,923
	Totals for dept 09-0191 - 2019B LTD BOND	251,400	251,400	496,400	496,400
	Totals for dept 09-0200 - 2020A ALT BOND	1,480,500	1,489,210	1,497,920	1,481,250
	TOTAL APPROPRIATIONS	6,553,322	6,549,867	6,802,856	6,955,723
NET OF REVENUES/APPROPRIATIONS - BOND PAYMENTS		(6,553,322)	(6,549,867)	(6,802,856)	(6,955,723)
Function: BOND PROCEEDS					
ESTIMATED REVENUES					
	Totals for dept 08-0190 - ANNUAL LTD BOND ISSUE	1,954,322	1,837,509	1,837,509	2,077,450
	TOTAL ESTIMATED REVENUES	1,954,322	1,837,509	1,837,509	2,077,450
NET OF REVENUES/APPROPRIATIONS - BOND PROCEEDS		1,954,322	1,837,509	1,837,509	2,077,450
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	1,275,000	687,500	1,275,000	1,300,000
	Totals for dept 10-3500 - TAXES	3,344,000	1,858,277	3,701,947	3,563,273
	Totals for dept 10-3600 - INVESTMENT INCOME	40,000		18,400	45,000
	TOTAL ESTIMATED REVENUES	4,659,000	2,545,777	4,995,347	4,908,273
APPROPRIATIONS					
	Totals for dept 10-0190 - BOND ISSUANCE COSTS	60,000		30,000	30,000
	TOTAL APPROPRIATIONS	60,000		30,000	30,000
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION		4,599,000	2,545,777	4,965,347	4,878,273
NET OF REVENUES/APPROPRIATIONS - FUND 08			(2,166,581)		
	BEGINNING FUND BALANCE	1,723,860	1,723,860	1,723,860	1,723,860
	ENDING FUND BALANCE	1,723,860	(442,721)	1,723,860	1,723,860

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 09 SPECIAL RECREATION					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	606,000	416,779	668,516	701,950
	Totals for dept 10-3600 - INVESTMENT INCOME	1,265		8,700	12,783
	TOTAL ESTIMATED REVENUES	607,265	416,779	677,216	714,733
APPROPRIATIONS					
	Totals for dept 10-6400 - SPECIAL ASSESSMENT	311,405	256,692	256,692	310,873
	Totals for dept 10-6450 - SPECIAL REC RENTAL AI	85,860	78,705	85,860	85,860
	TOTAL APPROPRIATIONS	397,265	335,397	342,552	396,733
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	210,000	81,382	334,664	318,000
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 92-0080 - HOFFMAN PLAY RPLC	25,000	20,979	20,979	
	Totals for dept 92-0090 - HUNTINGTON PLAY RPLC	30,000			
	Totals for dept 92-0230 - VOGELI BARN LIFT	40,000			
	Totals for dept 92-1020 - BEACON POINT ENHANCEM	90,000			
	Totals for dept 93-0010 - BEACON POINTE				90,000
	Totals for dept 93-0030 - FABBRINI OAKDALE				8,000
	Totals for dept 93-0050 - TRIPHAHN PLAYGROUND				75,000
	Totals for dept 93-0120 - VOGELI BARN LIFT				60,000
	Totals for dept 93-0130 - HUNTINGTON PARK				30,000
	TOTAL APPROPRIATIONS	185,000	20,979	20,979	263,000
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(185,000)	(20,979)	(20,979)	(263,000)
	NET OF REVENUES/APPROPRIATIONS - FUND 09	25,000	60,403	313,685	55,000
	BEGINNING FUND BALANCE	565,931	565,931	565,931	879,616
	ENDING FUND BALANCE	590,931	626,334	879,616	934,616

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 10 FICA					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	275,000	152,819	282,448	645,700
	Totals for dept 10-3600 - INVESTMENT INCOME	8,478		4,200	8,676
	TOTAL ESTIMATED REVENUES	283,478	152,819	286,648	654,376
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	588,478	539,440	588,478	642,376
	TOTAL APPROPRIATIONS	588,478	539,440	588,478	642,376
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(305,000)	(386,621)	(301,830)	12,000
	NET OF REVENUES/APPROPRIATIONS - FUND 10	(305,000)	(386,621)	(301,830)	12,000
	BEGINNING FUND BALANCE	515,473	515,473	515,473	213,643
	ENDING FUND BALANCE	210,473	128,852	213,643	225,643

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 11 THE CLUB					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	91,062	83,479	91,062	90,810
	Totals for dept 10-3600 - INVESTMENT INCOME	2,500		8,200	4,500
	Totals for dept 10-4000 - RENTALS	163,980	164,174	187,000	193,500
	Totals for dept 10-4500 - MERCHANDISE RESALE	2,100	1,495	1,750	1,800
	Totals for dept 10-9000 - MISCELLANEOUS		(110)		
	TOTAL ESTIMATED REVENUES	259,642	249,038	288,012	290,610
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	300,000		300,000	300,000
	Totals for dept 10-4000 - RENTALS	6,268	6,440	7,218	9,766
	Totals for dept 10-7000 - PAYROLL	654,482	632,882	676,937	770,095
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	57,746	72,825	77,788	101,250
	Totals for dept 10-7200 - EDUCATION/TRAINING	1,150	1,721	1,721	1,900
	Totals for dept 10-7300 - CONTRACTED SERVICES	9,426	8,115	9,255	9,432
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	5,800	3,878	4,000	5,000
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	26,925	25,624	26,153	26,909
	Totals for dept 10-8000 - UTILITIES	295,320	213,867	257,171	274,250
	Totals for dept 10-9000 - MISCELLANEOUS	35,000	31,986	37,415	38,500
	TOTAL APPROPRIATIONS	1,392,117	997,338	1,397,658	1,537,102
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(1,132,475)	(748,300)	(1,109,646)	(1,246,492)
Function: COMMUNICATION & MARKETING					
APPROPRIATIONS					
	Totals for dept 15-7300 - CONTRACTED SERVICES	2,844	2,370	2,607	1,200
	Totals for dept 15-7800 - PRINTING/PUBLICATION	25,500	(317)		
	Totals for dept 15-7900 - ADVERTISING/PROMOTION	43,000	22,361	26,000	42,500
	TOTAL APPROPRIATIONS	71,344	24,414	28,607	43,700
	NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & M.	(71,344)	(24,414)	(28,607)	(43,700)
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	100,909	79,270	98,909	92,749
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	29,665			
	TOTAL APPROPRIATIONS	130,574	79,270	98,909	92,749
	NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	(130,574)	(79,270)	(98,909)	(92,749)
Function: FITNESS					
ESTIMATED REVENUES					
	Totals for dept 30-4000 - RENTALS	1,920	2,460	2,720	2,800
	Totals for dept 30-4100 - MEMBERSHIPS	1,309,684	1,230,162	1,347,431	1,372,115
	Totals for dept 30-4200 - GUEST SERVICES	168,500	169,201	189,000	195,850
	Totals for dept 30-4500 - PRO SHOP	1,750	1,859	1,750	1,750
	TOTAL ESTIMATED REVENUES	1,481,854	1,403,682	1,540,901	1,572,515
APPROPRIATIONS					
	Totals for dept 30-4200 - GUEST SERVICES	83,528	92,615	95,208	98,487
	Totals for dept 30-4500 - PRO SHOP	368	732	875	875
	Totals for dept 30-5000 - GROUP EXERCISE	54,249	46,129	48,855	53,825
	Totals for dept 30-7500 - SUPPLIES & EQUIPMENT	12,000	9,717	10,750	12,000
	Totals for dept 30-8100 - EQUIPMENT	2,000	1,445	1,445	
	Totals for dept 30-8200 - MAINTENANCE & REPAIRS	20,680	19,064	20,000	22,000
	TOTAL APPROPRIATIONS	172,825	169,702	177,133	187,187
	NET OF REVENUES/APPROPRIATIONS - FITNESS	1,309,029	1,233,980	1,363,768	1,385,328
Function: GENERAL PROGRAMMING					
ESTIMATED REVENUES					
	Totals for dept 50-5000 - GENERAL PROGRAMS	4,000	4,691	4,500	5,460
	Totals for dept 50-5200 - SPORTS PROGRAMS	55,360	30,207	31,000	31,240
	Totals for dept 50-6000 - EARLY CHILDHOOD	10,850	4,709	5,750	6,340
	TOTAL ESTIMATED REVENUES	70,210	39,607	41,250	43,040
APPROPRIATIONS					
	Totals for dept 50-5000 - GENERAL PROGRAMS	3,679	5,614	4,929	5,146
	Totals for dept 50-5200 - SPORTS PROGRAMS	37,807	19,436	20,979	21,914
	Totals for dept 50-6000 - EARLY CHILDHOOD	7,507	5,658	5,713	44 6,336

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 11 THE CLUB					
Function: GENERAL PROGRAMMING					
APPROPRIATIONS					
TOTAL APPROPRIATIONS		48,993	30,708	31,621	33,396
NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMING		21,217	8,899	9,629	9,644
Function: AQUATICS					
ESTIMATED REVENUES					
Totals for dept 80-4100 - MEMBERSHIPS		4,500	8,499	8,750	8,750
Totals for dept 80-5000 - LESSONS		92,500	90,036	97,000	102,500
TOTAL ESTIMATED REVENUES		97,000	98,535	105,750	111,250
APPROPRIATIONS					
Totals for dept 80-5000 - LESSONS		57,353	44,143	45,976	48,281
Totals for dept 80-7500 - SUPPLIES & EQUIPMENT		8,000	8,196	11,500	12,000
TOTAL APPROPRIATIONS		65,353	52,339	57,476	60,281
NET OF REVENUES/APPROPRIATIONS - AQUATICS		31,647	46,196	48,274	50,969
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
Totals for dept 92-3010 - CLUB GYM CURTAIN REPLC		27,500	15,708	25,108	28,000
Totals for dept 93-3020 - FITNESS EQUIPMENT					35,000
TOTAL APPROPRIATIONS		27,500	15,708	25,108	63,000
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS		(27,500)	(15,708)	(25,108)	(63,000)
NET OF REVENUES/APPROPRIATIONS - FUND 11			421,383	159,401	
BEGINNING FUND BALANCE		256,464	256,464	256,464	415,865
ENDING FUND BALANCE		256,464	677,847	415,865	415,865

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 12 CAPITAL					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3600 - INVESTMENT INCOME	9,000		9,000	1,000
	Totals for dept 10-3700 - DONATIONS				512,000
	Totals for dept 10-4100 - BOND	500,000	1,002,491	1,002,491	750,000
	TOTAL ESTIMATED REVENUES	509,000	1,002,491	1,011,491	1,263,000
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION					
		509,000	1,002,491	1,011,491	1,263,000
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 92-0060 - OUTDOOR COURT CRACKFI	71,500	73,950	73,950	
	Totals for dept 92-0070 - DISTRICT WEBSITE UPGF	44,000	22,387	31,982	
	Totals for dept 92-0080 - HOFFMAN PLAY RPLC	82,500	77,350	89,453	
	Totals for dept 92-0090 - HUNTINGTON PLAY RPLC	99,000			
	Totals for dept 92-0100 - LOT CRACKFILL WRC/SEA	49,500	42,077	42,077	
	Totals for dept 92-0110 - PARKS-DODGE 1 TON PIC	66,000			
	Totals for dept 92-0120 - PARKS-DODGE RAM 2500	38,500			
	Totals for dept 92-0130 - PARKS-TORO 5800 SPRAY	105,000	96,288	96,288	
	Totals for dept 92-0150 - SEA-IMPROVEMENTS	275,000	271,135	271,135	
	Totals for dept 92-0160 - BPC-TOPTRACER BATHROC	275,000	211,844	213,041	
	Totals for dept 92-0170 - SECURITY CAMERAS	22,000	4,586	10,000	
	Totals for dept 92-0180 - TC - HVAC UPGRADE	33,000	27,381	27,381	
	Totals for dept 92-0210 - WIRELESS P2P SEA/BPC	11,000			
	Totals for dept 92-0220 - POPLAR PARK	450,000			
	Totals for dept 92-0300 - CAPITAL CONTINGENCIES	110,000	35,300	45,300	
	Totals for dept 93-0020 - FABBRINI PICKLEBALL F				80,000
	Totals for dept 93-0030 - FABBRINI OAKDALE				40,000
	Totals for dept 93-0050 - TRIPHAHN PLAYGROUND				125,000
	Totals for dept 93-0060 - COURT REPAIR/CRACK/SE				99,000
	Totals for dept 93-0070 - PARKS-VAN				50,000
	Totals for dept 93-0080 - PARKS-TRUCK				60,000
	Totals for dept 93-0090 - HVAC RTU-3				45,000
	Totals for dept 93-0100 - LOT REPAIR/CRACK/FILI				100,000
	Totals for dept 93-0110 - WILLOW REC RENOVATION				440,000
	Totals for dept 93-0130 - HUNTINGTON PARK				99,000
	Totals for dept 93-0300 - CAPITAL CONTINGENCY				125,000
	TOTAL APPROPRIATIONS	1,732,000	862,298	900,607	1,263,000
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS					
		(1,732,000)	(862,298)	(900,607)	(1,263,000)
NET OF REVENUES/APPROPRIATIONS - FUND 12					
		(1,223,000)	140,193	110,884	
	BEGINNING FUND BALANCE	2,710,503	2,710,503	2,710,503	2,821,387
	ENDING FUND BALANCE	1,487,503	2,850,696	2,821,387	2,821,387

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 14 BPC					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	112,928	103,521	112,928	115,183
	Totals for dept 10-3600 - INVESTMENT INCOME	2,175		2,175	4,500
	Totals for dept 10-3800 - SPONSORSHIP/ADVERTISING	2,200	3,108	3,108	3,000
	Totals for dept 10-4000 - RENTALS	20,180	19,415	20,180	20,180
	Totals for dept 10-9000 - MISCELLANEOUS	3,500	3,743	3,743	3,500
	TOTAL ESTIMATED REVENUES	140,983	129,787	142,134	146,363
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	225,000		225,000	250,000
	Totals for dept 10-7000 - PAYROLL	450,529	375,638	419,347	494,623
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	76,438	29,707	38,926	89,000
	Totals for dept 10-7200 - EDUCATION/TRAINING	5,310	3,922	4,222	5,000
	Totals for dept 10-7300 - CONTRACTED SERVICES	19,152	16,003	20,111	20,750
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	4,053	2,684	3,000	8,500
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUBSCRIPTIONS	14,065	10,874	11,500	13,175
	Totals for dept 10-8000 - UTILITIES	120,020	67,471	78,950	84,130
	Totals for dept 10-9000 - MISCELLANEOUS	55,000	51,448	52,042	55,000
	TOTAL APPROPRIATIONS	969,567	557,747	853,098	1,020,178
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(828,584)	(427,960)	(710,964)	(873,815)
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	345,160	325,271	344,031	369,837
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	47,123	29,926	39,027	42,500
	Totals for dept 20-7300 - CONTRACTED SERVICES		2,182	2,304	2,304
	Totals for dept 20-7500 - SUPPLIES & EQUIPMENT	7,500	5,823	7,523	7,000
	Totals for dept 20-8000 - UTILITIES	29,400	18,774	22,010	25,800
	Totals for dept 20-8100 - EQUIPMENT	16,250	616	1,500	7,500
	Totals for dept 20-8200 - MAINTENANCE & REPAIRS	30,271	22,072	32,500	27,500
	Totals for dept 20-8400 - PROPERTY MAINTENANCE	101,681	79,566	79,841	96,000
	Totals for dept 20-8500 - FUEL/LUBRICANTS	11,250	24,037	22,272	25,000
	TOTAL APPROPRIATIONS	588,635	508,267	551,008	603,441
	NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	(588,635)	(508,267)	(551,008)	(603,441)
Function: GOLF OPERATIONS					
ESTIMATED REVENUES					
	Totals for dept 40-4000 - RENTALS	433,560	436,807	431,619	433,855
	Totals for dept 40-4100 - MEMBERSHIPS	7,305	7,791	7,171	7,220
	Totals for dept 40-4200 - GUEST SERVICES	13,500	11,274	11,274	13,480
	Totals for dept 40-4300 - GREENS FEES - RES	714,286	678,201	677,302	677,782
	Totals for dept 40-4500 - MERCHANDISE RESALE	84,400	116,651	116,650	87,400
	Totals for dept 40-5000 - GENERAL PROGRAMS	20,950	14,844	14,844	17,500
	Totals for dept 40-5100 - TOURNAMENTS	131,140	157,477	157,477	155,600
	Totals for dept 40-5200 - DRIVING RANGE FEES	179,025	162,733	162,582	178,975
	Totals for dept 40-5300 - TOP TRACER	99,260	86,457	106,260	122,560
	Totals for dept 40-9000 - MISCELLANEOUS	1,500	(21)	375	1,250
	TOTAL ESTIMATED REVENUES	1,684,926	1,672,214	1,685,554	1,695,622
APPROPRIATIONS					
	Totals for dept 40-4000 - RENTALS	6,500	6,558	6,558	7,500
	Totals for dept 40-4200 - GUEST SERVICES	7,500	7,202	7,157	6,500
	Totals for dept 40-4300 - GREENS FEES - RES	4,320	3,392	3,392	4,500
	Totals for dept 40-4500 - MERCHANDISE RESALE	69,190	92,116	101,512	67,590
	Totals for dept 40-5000 - GENERAL PROGRAMS	13,845	3,654	4,669	6,768
	Totals for dept 40-5100 - TOURNAMENTS	15,120	21,736	21,736	17,480
	Totals for dept 40-5300 - TOP TRACER	33,500	49,226	52,083	60,733
	Totals for dept 40-7000 - PAYROLL	140,679	134,080	137,271	147,911
	Totals for dept 40-7100 - EMPLOYEE BENEFITS	2,505	1,082	2,300	2,750
	Totals for dept 40-7500 - SUPPLIES & EQUIPMENT	6,000	2,496	2,900	3,500
	Totals for dept 40-7800 - ADMINISTRATIVE	3,100	1,453	2,500	3,500
	Totals for dept 40-7900 - ADVERTISING/PROMOTION	7,030	2,605	2,605	7,000
	Totals for dept 40-8100 - EQUIPMENT	27,400	26,559	26,559	30,500
	TOTAL APPROPRIATIONS	336,689	352,159	371,242	366,232
	NET OF REVENUES/APPROPRIATIONS - GOLF OPERATIONS	1,348,237	1,320,055	1,314,312	1,329,390
Function: FOOD & BEVERAGE					

Calculations as of 11/30/2022

DEPARTMENT	DESCRIPTION	2022 AMENDED BUDGET	2022 ACTIVITY THRU 11/30/22	2022 PROJECTED ACTIVITY	2023 PROPOSED BUDGET
Fund: 14 BPC					
Function: FOOD & BEVERAGE					
ESTIMATED REVENUES					
	Totals for dept 45-4000 - RENTALS	16,000	15,721	16,150	20,000
	Totals for dept 45-4500 - TOBACCO	1,485	2,679	2,679	2,750
	Totals for dept 45-4600 - FOOD	310,000	314,402	314,032	326,000
	Totals for dept 45-4700 - BEVERAGE	290,000	297,052	298,538	304,500
	Totals for dept 45-4900 - GRATUITIES	70,500	78,311	78,695	78,000
	Totals for dept 45-9000 - MISCELLANEOUS		387	387	
	TOTAL ESTIMATED REVENUES	687,985	708,552	710,481	731,250
APPROPRIATIONS					
	Totals for dept 45-4000 - RENTALS	2,000	1,929	1,929	3,500
	Totals for dept 45-4500 - TOBACCO	1,040	2,118	2,118	2,200
	Totals for dept 45-4600 - FOOD	102,300	108,850	108,850	104,320
	Totals for dept 45-4700 - BEVERAGE	81,200	98,232	96,699	91,350
	Totals for dept 45-7000 - PAYROLL	212,978	207,096	203,697	223,270
	Totals for dept 45-7100 - EMPLOYEE BENEFITS	3,636	1,964	1,964	3,000
	Totals for dept 45-7300 - CONTRACTED SERVICES	18,349	11,004	12,500	19,168
	Totals for dept 45-7400 - SERVICE/RENTAL AGREEM	15,000	14,142	14,142	15,000
	Totals for dept 45-7500 - SUPPLIES & EQUIPMENT	17,500	12,979	13,800	19,000
	Totals for dept 45-7900 - ADVERTISING/PROMOTION	18,700	10,113	11,000	15,000
	Totals for dept 45-8100 - EQUIPMENT	7,000	4,925	7,000	7,500
	Totals for dept 45-8200 - MAINTENANCE & REPAIRS	3,500			3,000
	TOTAL APPROPRIATIONS	483,203	473,352	473,699	506,308
	NET OF REVENUES/APPROPRIATIONS - FOOD & BEVERAGE	204,782	235,200	236,782	224,942
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 90-0010 - LEASE AGREEMENT	69,800	59,285	61,174	58,576
	Totals for dept 92-4010 - BPC HVAC UPGRADE	66,000	33,278	36,975	
	Totals for dept 92-4030 - BPC WALK-IN COOLER		8,150	8,150	
	Totals for dept 93-4010 - BPC TAP INN BAR TOP				7,500
	Totals for dept 93-4020 - WIRELESS P2P SEA/BPC				11,000
	TOTAL APPROPRIATIONS	135,800	100,713	106,299	77,076
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(135,800)	(100,713)	(106,299)	(77,076)
NET OF REVENUES/APPROPRIATIONS - FUND 14					
	BEGINNING FUND BALANCE	860,495	860,495	860,495	1,043,318
	ENDING FUND BALANCE	860,495	1,378,810	1,043,318	1,043,318
ESTIMATED REVENUES - ALL FUNDS					
	24,192,261	19,295,826	25,976,149	27,024,568	
APPROPRIATIONS - ALL FUNDS					
	25,725,261	21,588,923	23,921,019	26,937,568	
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS					
	(1,533,000)	(2,293,097)	2,055,130	87,000	
BEGINNING FUND BALANCE - ALL FUNDS					
	13,569,287	13,569,287	13,569,287	15,624,417	
ENDING FUND BALANCE - ALL FUNDS					
	12,036,287	11,276,190	15,624,417	15,711,417	

ORDINANCE NO. O-22-003
ANNUAL LEVY ORDINANCE FOR THE YEAR 2022

AN ORDINANCE levying and assessing
the taxes for the Hoffman Estates
Park District, Cook County, Illinois
for the fiscal year beginning January 1, 2023
and ending December 31, 2023

WHEREAS, on the 13th day of December 2022, the Board of Commissioners tentatively approved the annual Budget and Appropriation Ordinance, and passed a Motion to keep said Ordinance on file in the Park District Office for at least thirty (30) days prior to final action thereon; and

WHEREAS, on the 20th day of December 2022, the Board of Commissioners of the Hoffman Estates Park District passed the annual Budget and Appropriation Ordinance of said District for the fiscal year beginning January 1, 2023 and ending December 31, 2023, and upon said date the said Ordinance was duly signed and approved by the President of the Board of Commissioners of said District and signed by the Secretary of said Board:

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE HOFFMAN ESTATES PARK DISTRICT AS FOLLOWS:

Pursuant of authority invested in them by the Park District Code, Article Five, the Commissioners of the Park Board in meeting assembled, do hereby find and declare that there will be required to be raised by general taxation the amounts hereinafter set down, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by people in accordance with law, and the amounts so required are itemized and needed for uses and purposes as follow, to-wit:

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

1. General Purpose

Property & Liability Insurance	\$100,000
Employment Insurance	\$130,000
Unemployment Insurance	\$35,000
Payroll	\$1,200,000
Employee Benefits	\$200,000
Service & Rental Agreements	\$90,000
Technology Equipment & Service	<u>\$17,000</u>

Total General Purpose \$1,772,000

2. Maintenance

Payroll	\$1,870,000
Employee Benefits	\$275,000
Supplies	\$99,270
Utilities	\$200,000
Maintenance & Repairs	\$430,000
Property & Field Maintenance	\$132,000

Total Maintenance \$3,006,270

3. Capital

Reserve for Roof Replacement	\$500,000
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Total Corporate Fund **\$5,278,270**

Said amount is hereby levied as the Corporate Fund Tax.

II. Recreation Fund

Payroll	\$524,000
Contracted Services	\$21,000
Service & Rental Agreements	\$29,000
Utilities	\$176,000
Advertising/Promotional	\$40,000
Maintenance Wages	<u>\$154,000</u>

Total Recreation Fund **\$944,000**

Said amount is hereby levied as the Recreation Fund Tax.

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

Total Insurance Fund **\$0**

No amount is hereby levied as the Insurance Fund Tax.

IV. Audit Fund

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

V. I.M.R.F. Fund

I.M.R.F. Contribution Interfund Transfers	<u>\$28,000</u>
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Total Retirement Fund	\$28,000
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Said amount is hereby levied as the Retirement Fund Tax.

VI. Debt Service

Bond & Interest Payments	<u>\$3,564,180</u>
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Total Debt Service Fund	\$3,564,180
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Said amount is hereby levied as the Debt Service Fund Tax.

VII. Special Recreation

NWSRA Special Assessment	\$311,000
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ADA Improvements/Purchases	\$429,000
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Special Recreation Rental Usage	<u>\$85,000</u>
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Total Special Recreation Fund	\$825,000
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Said amount is hereby levied as the Special Recreation Fund Tax.

VIII. Social Security Fund

FICA Tax Interfund Transfers	\$645,700
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Total Social Security Fund	\$645,700
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Said amount is hereby levied as the Social Security Fund Tax.

Hoffman Estates Park District

2022 Tax Levy

Collected Fiscal Year 2023

Amount to be Raised by Taxation

Recapitulation

I.	Corporate Fund	\$5,278,270
II.	Recreation Fund	\$944,000
III.	Insurance Fund	\$0
IV.	Audit Fund	\$0
V.	I.M.R.F. Fund	\$28,000
VI.	Debt Service	\$3,564,180
VII.	Special Recreation	\$825,000
VIII.	Social Security	\$645,700
Total taxes to be levied:		\$11,285,150

Making the aggregate sum of Eleven Million Two Hundred Eighty Five Thousand One Hundred Fifty Dollars and No Cents dollars (\$11,285,150.00) to be raised by taxation and levy on all the taxable property in said Hoffman Estates Park District, for the year 2022, in order to meet and defray all the necessary expenses and liabilities of the Hoffman Estates Park District as required by statute or voted by the people in accordance with the law.

That the secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of Cook County, within the time specified.

This Ordinance shall be in full force and effect from and after its passage, and approval is required by law.

AYES:

NAYS:

ABSENT:

Passed and Approved this 20th day of December 2022.

President
Board of Park Commissioners
Hoffman Estates Park District

ATTEST:

Secretary
Hoffman Estates Park District

State of Illinois)
) S.S.
County of Cook)

CERTIFICATE

I, Craig Talsma, DO HEREBY CERTIFY THAT I am the Secretary in and for the Hoffman Estates Park District; that the foregoing is a true and correct copy of an Ordinance duly passed by the President and Board of Park Commissioners being entitled: Annual Levy Ordinance for the Year 2022 at a regular meeting on the 20th day of December 2022, the Ordinance being a part of the official records of said Hoffman Estates Park District.

DATED: This 20th day of December 2022

This Ordinance shall be in full force and effect from and after its passage, and approval is required by law.

Secretary
Board of Park Commissioners
Hoffman Estates Park District

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Patrick Kinnane, hereby certify that I am the presiding officer of the Hoffman Estates Park District, and as such presiding officer I certify that the Levy Ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with, the provisions of Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-8(2002).

This certificate applies to the 2022 levy.

DATED: This 20th day of December 2022

Signature of Presiding Officer
Board of Park Commissioners
Hoffman Estates Park District

ORDINANCE NO. 022-006
BUDGET AND APPROPRIATION ORDINANCE
An Ordinance adopting the combined
Annual Budget and Appropriation of Funds for the
Hoffman Estates Park District,
Cook, (County), Illinois,
for the Fiscal Year beginning on
the first (1st) day of January, 2023 and
ending on the thirty-first (31st) day
of December, 2023

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 14th day of December 2022 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), 2023 and ending on the thirty-first (31st) day of December, 2023, 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, 2023 and ending the last day of December 2023.

I. Corporate Fund

Beginning Cash	4,961,528
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Income

Administration

Interfund Charges	316,865
Property Taxes	5,382,700
Investment Income	185,584
Grant Reimbursement	135,000
Rental Income	76,599
Miscellaneous	15,000

Total Corporate Fund Income	6,111,748
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Total Corporate Fund Appropriation	11,073,276
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Budgeted and Appropriated Expenditures

Administration

Property & Liability Insurance	123,021
Employment Insurance	155,243
Unemployment Insurance	35,100
Loss Prevention	7,499
Audit Service	17,700
Payroll	1,239,059
Employee Benefits	179,848
Education & Training	14,685
Contracted Services	50,630
Service & Rental Agreements	93,750
Supplies & Equipment	20,500
Dues & Subscriptions	20,000
Administrative Expenses	45,380
Utilities	13,164
Equipment	2,000
Technology Equipment	17,600
Miscellaneous	9,000
Payroll	1,891,258
Employee Benefits	278,100

	Education & Training	10,000
	Contracted Services	166,606
	Supplies & Equipment	102,150
	Dues & Subscriptions	2,475
	Administrative Expenses	2,600
	Utilities	208,100
	Equipment	15,000
	Maintenance & Repair	437,355
	Property Maintenance	132,750
	Fuel and Lubricants	100,000
Capital		
	Plum Farms Annexation	-
	Beacon Point Enhancement	253,250
	Veeam Backup Server	9,300
	Virtual Servers	5,425
	Pine Playground	325,000
	Software Licensing	28,200
	Total Corporate Fund Expenditures	6,011,748
Estimated Ending Cash		5,061,528
II. Recreation Fund		
Beginning Cash		3,088,229
Income		
Administration		
	Interfund Charges	339,540
	Property Taxes	944,000
	Investment Income	11,253
	Rentals	67,000
	Concessions	14,400
	Miscellaneous	-
Communications & Marketing		
	Corporate Relations	126,900
Triphahn Center		
	Rentals	64,500
	Memberships	121,000
	Guest Services	4,500
	Fitness Programs	10,000
Willow Recreation Center		
	Sponsorship/Advertising	4,900

	Rentals	92,000
	Memberships	58,945
	Guest Services	2,005
	Courts	5,000
	Racquetball	2,500
	Leagues/Tournaments	4,550
	Fitness Programs	2,720
General Leisure Services		
	General Programs	38,645
	Gymnastics	85,218
	Martial Arts	107,616
	Esports	12,000
	Special Events	18,250
	Dance	145,000
Senior		
	Senior Programs	23,220
	Sponsorship/Advertising	3,000
Early Childhood		
	General Programs	40,708
	Day Camps	32,840
	Preschool	267,000
	Parent/Tot	22,394
	Full Day Day Care	477,752
Youth Programs		
	Youth Camps	102,148
	Youth Programs	389,000
	Star	967,729
Adult Athletics		
	Basketball Leagues	-
	Softball Leagues	10,740
	Pickleball League	10,184
Youth Athletics		
	General Programs	9,800
	Basketball	65,500
	Baseball	67,035
	Soccer	107,918
	Cricket	23,100
Seascape		
	Grant Revenue	1,800
	Rentals	26,350
	Memberships	105,000

	Daily Fees	169,880
	Concession Sales/Rental	-
	Lessons	41,820
	Special Events	4,800
Ice		
	Rentals	559,700
	Daily Fees	24,500
	Concession Sales/Rental	3,500
	Figure Skating Lessons	335,952
	Hockey Camps	32,460
	Hockey Lessons	36,844
	Hockey Adult Leagues	31,200
	Hockey Youth Leagues	388,000
	Special Events	-
	Total Recreation Fund Income	6,664,316
Total Recreation Fund Appropriation		9,752,545
Budgeted and Appropriated Expenditures		
Administration		
	Interfund Charges	750,000
	Payroll	1,551,907
	Employee Benefits	242,500
	Education & Training	22,331
	Contracted Services	23,242
	Service & Rental Agreements	23,000
	Dues & Subscriptions	3,384
	Administrative	1,000
	Utilities	505,500
	Equipment	4,603
	Credit Card Processing Fees	109,520
Communications & Marketing		
	Corporate Relations	3,000
	Payroll	73,417
	Education & Training	-
	Contracted Services	24,230
	Supplies	4,318
	Dues & Subscriptions	10,471
	Printing & Publication	-
	Advertising	40,000
Maintenance		
	Payroll	233,748
	Employee Benefits	40,000
Triphahn Center		

Guest Services	2,267
Fitness Program Expense	5,667
Payroll	139,945
Supplies & Equipment	4,960
Maintenance & Repairs	5,500
Willow Recreation Center	
Rentals	1,867
Memberships	3,800
Guest Services	700
Racquetball	1,176
Leagues/Tournaments	1,449
Fitness Programs	1,486
Payroll	80,399
Supplies & Equipment	10,045
Maintenance & Repairs	4,000
General Leisure Services	
General Programs	13,483
Gymnastics	59,653
Martial Arts	79,370
Vogelei Program Expense	7,753
Special Events & Trips	43,977
Dance	89,596
Senior	
Memberships	5,958
Senior Programs	20,117
Early Childhood	
General Programs	24,203
Day Camps	18,126
Preschool	162,115
Parent/Tot	9,638
Full Day Day Care	193,099
Youth Programs	
Youth Camps	74,287
Youth Programs	245,627
Star	510,102
Adult Athletics	
Basketball Leagues	-

	Softball Leagues	6,263
	Pickleball League	3,220
Youth Athletics		
	General Programs	6,800
	Basketball	37,323
	Baseball	41,482
	Soccer	73,648
	Cricket	2,520
Seascape		
	Lessons	17,207
	Special Events	1,300
	Payroll	255,520
	Employee Benefits	6,997
	Education/Training	8,260
	Contracted Services	4,469
	Supplies & Equipment	37,988
	Utilities	57,500
	Equipment	-
Ice		
	Daily Fees	9,419
	Figure Skating Lessons	103,068
	Hockey Camps	14,385
	Hockey Lessons	19,085
	Hockey Adult Leagues	9,226
	Hockey Youth Leagues	203,850
	Special Events	-
Capital		
	Lounge Chairs	8,250
	Tc Fitness Remodel	150,000
	Total Recreation Fund Expenditures	6,564,316
Estimated Ending Cash		3,188,229

III. I.M.R.F. Fund

Beginning Cash	476,971
Income	
Property Taxes	28,000
Investment Income	12,022
 Total I.M.R.F. Fund Income	40,022
Total I.M.R.F. Fund Appropriation	516,993
Budgeted and Appropriated Expenditures	
IMRF Interfund Charges	220,022
 Total I.M.R.F. Fund Expenditures	220,022
Estimated Ending Cash	296,971

IV. Debt Service

Beginning Cash	1,723,860
Income	
BABs Rebates	-
Bond Proceeds	2,077,450
Interfund Transfers	1,300,000
Property Taxes	3,563,273
Investment Income	45,000
 Total Debt Service Fund Income	6,985,723
Total Debt Service Fund Appropriation	8,709,583
Budgeted and Appropriated Expenditures	
Bond Issue Costs	30,000
Bond Principal & Interest Payments	6,955,723
 Total Debt Service Fund Expenditures	6,985,723
Estimated Ending Cash	1,723,860

V. Special Recreation

Beginning Cash	879,616
Income	
Property Taxes	701,950
Investment Income	12,783
Total Special Recreation Fund Income	714,733
Total Special Recreation Fund Appropriation	1,594,349
Budgeted and Appropriated Expenditures	
Special Assessment	310,873
Special Rec Rental Allocation	85,860
Beacon Pointe	90,000
Fabbrini Oakdale	8,000
Triphahn Playground	75,000
Vogelei Barn Lift	60,000
Huntington Park	30,000
Total Special Recreation Fund Expenditures	659,733
Estimated Ending Cash	934,616

VI. Social Security Fund

Beginning Cash	213,643
Income	
Property Taxes	645,700
Investment Income	8,676
Total Social Security Fund Income	654,376
Total Social Security Fund Appropriation	868,019
Budgeted and Appropriated Expenditures	
FICA Interfund Transfers	642,376
Total Social Security Fund Expenditures	642,376
Estimated Ending Cash	225,643

VII. The Club Fund

Beginning Cash	415,865
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Income

Administration

Interfund Charges	90,810
Investment Income	4,500
Rentals	193,500
Merchandise Resale	1,800

Fitness

Rentals	2,800
Memberships	1,372,115
Guest Services	195,850
Pro Shop	1,750

General Programming

General Programs	5,460
Sports Programs	31,240
Early Childhood	6,340

Aquatics

Memberships	8,750
Lessons	102,500

Total The Club Income	2,017,415
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Total The Club Appropriation	2,433,280
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Budgeted and Appropriated Expenditures

Administration

Interfund Charges	300,000
Rental Expense	9,766
Payroll	770,095
Employee Benefits	101,250
Professional Education	1,900
Contracted Services	9,432
Supplies & Equipment	5,000
Dues & Subscriptions	26,909
Utilities	274,250
Credit Card Processing Fees	38,500

Communication & Marketing

Contracted Services	1,200
Printing & Publication	-
Advertising	42,500

Maintenance

	Payroll	92,749
	Employee Benefits	-
Fitness		
	Guest Services	98,487
	Pro Shop	875
	Group Exercise Wages	53,825
	Supplies & Equipment	12,000
	Equipment	-
	Maintenance & Repairs	22,000
General Programming		
	General Programs	5,146
	Sports Specific Programs	21,914
	Early Childhood Programs	6,336
Aquatics		
	Swim Lessons	48,281
	Supplies & Equipment	12,000
Capital		
	Club Gym Curtain Rplc	28,000
	Fitness Equipment	35,000
	Total The Club Expenses	2,017,415

Estimated Ending Cash	415,865
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VIII. Capital Improvement Fund

Beginning Cash	2,821,387
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Income

General		
	Investment Income	1,000
	Donations	512,000
	Bond Proceeds	750,000

Total Capital Improvement Fund Income	1,263,000
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Total Capital Improvement Fund Appropriation	4,084,387
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Budgeted and Appropriated Expenditures

Capital		
	Lot Repair/Crack/Fill	100,000
	Capital Contingency	125,000
	Fabbrini Oakdale	40,000
	Triphahn Playground	125,000
	Fabbrini Pickleball Fence	80,000

Court Repair/Crack/Seal	99,000
Parks-Van	50,000
Parks-Truck	60,000
Hvac Rtu-3	45,000
Willow Recreation Center Renovation	440,000
Huntington Park	99,000

Total Capital Fund Expenditures	1,263,000
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Estimated Ending Cash	2,821,387
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IX. Bridges of Poplar Creek Fund

Beginning Cash	1,043,318
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Income

Administration

Interfund Charges	115,183
Investment Income	4,500
Sponsorship/Advertising	3,000
Rental Income	20,180
Miscellaneous	3,500

Golf Operations

Rentals	433,855
Memberships	7,220
Guest Services	13,480
Green Fees	677,782
Merchandise Resale	87,400
Lessons	17,500
Tournaments & Outings	155,600
Driving Range Fees	178,975
Top Tracer	122,560
Ball Retrieval Fee	1,250

Food & Beverage

Rentals	20,000
Merchandise Resale - Tobacco	2,750
Merchandise Resale - Food	326,000
Merchandise Resale - Beverages	304,500
Gratuities / Service Charges	78,000

Total Golf Course Fund Income	2,573,235
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Total Golf Course Fund Appropriation	3,616,553
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Budgeted and Appropriated Expenditures

Administration

Interfund Charges	250,000
Payroll	494,623
Uniforms	89,000
Education & Training	5,000
Contracted Services	20,750
Supplies & Equipment	8,500
Dues & Subscriptions	13,175
Utilities	84,130
Credit Card Processing Fees	55,000
Maintenance	
Payroll	369,837
Employee Benefits	42,500
Contracted Services	2,304
Supplies & Equipment	7,000
Utilities	25,800
Equipment	7,500
Maintenance & Repairs	27,500
Course Maintenance	96,000
Fuel & Lubricants	25,000
Golf Operations	
Rentals	7,500
Lightning Pass	6,500
Greens Fees	4,500
Merchandise Resale COGS	67,590
Programs	6,768
Tournaments & Outings	17,480
Top Tracer	60,733
Payroll	147,911
Employee Benefits	2,750
Supplies & Equipment	3,500
Administrative Expenses	3,500
Advertising	7,000
Equipment	30,500
Food & Beverage	
Rentals	3,500
COGS Tobacco	2,200
COGS Food	104,320
COGS Beverage	91,350
Payroll	223,270
Uniforms	3,000
Contracted Services	19,168

	Service & Rental Agreements	15,000
	Supplies & Equipment	19,000
	Advertising	15,000
	Equipment	7,500
	Maintenance & Repairs	3,000
Capital		
	Golf Cart GPS & TopTracer	58,576
	Tap Inn Bar Top Replacement	7,500
	Wireless P2P Sea/Bpc Maint/Rnge	11,000
	Total Golf Course Fund Expenditures	2,573,235
	Estimated Ending Cash	1,043,318
Recapitulation		
I. Total Corporate Fund Appropriation		11,073,276
II. Total Recreation Fund Appropriation		9,752,545
III. Total IMRF Fund Appropriation		516,993
IV. Total Debt Service Fund Appropriation		8,709,583
V. Total Special Recreation Fund Appropriation		1,594,349
VI. Total FICA Fund Appropriation		868,019
VII. Total Prairie Stone Fund Appropriation		2,433,280
VIII. Total Capital Fund Appropriation		4,084,387
IX. Total Golf Course Fund Appropriation		3,616,553
	TOTAL ALL FUNDS	42,648,985

SECTION III. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$15,624,417 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$27,024,568 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$26,937,568 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$15,711,417 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$11,265,623 .

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, 2023 and ending December 31, 2023 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2023 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 21st day of December, 2022.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2023

I, Linda Dressler, 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, 2023 and ending on December 31, 2023 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 11,265,623
Interest Earned	285,318
Debt Issuance	2,827,450
Grants, Donations, Sponsorship, Advertising	786,600
Memberships	1,665,810
Program and User Fees	4,458,818
Rentals	1,145,429
Merchandise Resale, Vending & Misc.	731,500
Interfund Charges	2,162,398
Golf Course Operations	1,695,622
TOTAL	\$ 27,024,568

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 21st day of December, 2022.

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, 2023 and ending December 31st, 2023, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 21st day of December, 2022.

Secretary
Hoffman Estates Park District