

ORDINANCE NO. 023-003
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, 2024 and
ending on the thirty-first (31st) day
of December, 2024

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 23rd day of January 2023 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), 2024 and ending on the thirty-first (31st) day of December, 2024, 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, 2024 and ending the last day of December 2024.

I. Corporate Fund

Beginning Cash	5,374,679
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Income

Administration

Interfund Charges	671,188
Property Taxes	5,803,691
Investment Income	220,097
Grant Reimbursement	500,000
Rentals	76,622
Miscellaneous	24,000
Corporate Relations	151,000

Total Corporate Fund Income	7,446,598
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Total Corporate Fund Appropriation	12,821,277
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Budgeted and Appropriated Expenditures

Administration

Property & Liability Insurance	156,750
Employment Insurance	131,940
Unemployment Insurance	50,000
Loss Prevention	6,000
Audit Service	17,700
Payroll	1,817,507
Employee Benefits	187,958
Education & Training	23,885
Contracted Services	100,713
Service & Rental Agreements	56,000
Supplies & Equipment	24,500
Dues & Subscriptions	21,000
Administrative Expenses	54,700
Utilities	13,545
Equipment	7,500
Technology Equipment	18,000
Miscellaneous	9,000
Corporate Relations	3,000

	Contracted Services	21,580
	Supplies	4,500
	Professional Dues/Subscriptions	2,800
	Payroll	2,066,995
	Employee Benefits	309,000
	Education & Training	15,100
	Contracted Services	166,750
	Supplies & Equipment	113,250
	Dues & Subscriptions	2,250
	Administrative Expenses	3,500
	Utilities	232,125
	Equipment	19,400
	Maintenance & Repair	477,600
	Property Maintenance	154,650
	Fuel and Lubricants	88,000
Capital		
	Plum Farms Annexation	25,000
	Pine Playground	170,000
	Software Licensing	101,400
	Parks - Vogelei Park	480,000
	Moon Lake Park	400,000
	Total Corporate Fund Expenditures	7,553,598
	Estimated Ending Cash	5,267,679
II. Recreation Fund		
	Beginning Cash	3,627,804
Income		
	Administration	
	Interfund Charges	334,833
	Property Taxes	892,000
	Investment Income	10,229
	Rentals	62,000
	Concessions	14,400
	Triphahn Center	
	Rentals	65,000
	Memberships	126,500
	Guest Services	6,250
	Fitness Programs	7,500
	Willow Recreation Center	
	Sponsorship/Advertising	4,900

	Rentals	108,000
	Memberships	60,300
	Guest Services	3,650
	Courts	5,000
	Racquetball	6,700
	Leagues/Tournaments	12,750
	Fitness Programs	1,500
General Leisure Services		
	General Programs	42,994
	Gymnastics	90,130
	Martial Arts	120,960
	Esports	5,000
	Special Events	24,802
	Dance	182,500
Senior		
	Senior Programs	33,272
	Sponsorship/Advertising	3,000
Early Childhood		
	General Programs	42,030
	Day Camps	38,789
	Preschool	299,640
	Parent/Tot	9,650
	Full Day Day Care	493,459
Youth Programs		
	Youth Camps	118,287
	Youth Programs	443,510
	Star	859,860
Adult Athletics		
	Softball Leagues	10,850
	Flag Football Leagues	13,860
	Pickleball League	7,040
Youth Athletics		
	General Programs	16,092
	Basketball	81,400
	Baseball	72,850
	Soccer	130,000
	Cricket	22,500
Seascape		
	Grant Revenue	3,000
	Rentals	26,260
	Memberships	100,000

	Daily Fees	220,000
	Merchandise Resale	200
	Lessons	28,500
	Special Events	2,000
Ice		
	Rentals	659,400
	Daily Fees	39,500
	Merchandise Resale	1,000
	Concession Sales/Rental	42,000
	Figure Skating Lessons	387,250
	Hockey Camps	31,500
	Hockey Lessons	85,000
	Hockey Youth Leagues	350,000
	Special Events	3,500
	Total Recreation Fund Income	6,863,097
Total Recreation Fund Appropriation		10,490,901
Budgeted and Appropriated Expenditures		
Administration		
	Interfund Charges	750,000
	Payroll	1,332,934
	Employee Benefits	278,500
	Education & Training	20,500
	Contracted Services	23,754
	Service & Rental Agreements	22,653
	Dues & Subscriptions	3,744
	Administrative	650
	Utilities	608,150
	Equipment	5,486
	Credit Card Processing Fees	143,967
Communications & Marketing		
	Advertising	43,000
Maintenance		
	Payroll	261,247
	Employee Benefits	44,130
Triphahn Center		
	Guest Services	2,826
	Fitness Program Expense	3,230
	Payroll	117,180
	Supplies & Equipment	4,750
	Maintenance & Repairs	5,000
Willow Recreation Center		
	Rentals	-

Memberships	3,500
Guest Services	1,077
Racquetball	4,450
Leagues/Tournaments	1,000
Fitness Programs	807
Payroll	82,437
Supplies & Equipment	5,000
Maintenance & Repairs	2,500
General Leisure Services	
General Programs	19,283
Gymnastics	63,091
Martial Arts	88,072
Vogelei Program Expense	1,734
Special Events & Trips	42,348
Dance	103,397
Senior	
Memberships	9,287
Senior Programs	27,063
Early Childhood	
General Programs	26,695
Day Camps	19,327
Preschool	181,001
Parent/Tot	8,528
Full Day Day Care	265,426
Youth Programs	
Youth Camps	70,903
Youth Programs	270,377
Star	467,118
Adult Athletics	
Softball Leagues	7,366
Flag Football Leagues	8,339
Pickleball League	3,300
Youth Athletics	
General Programs	11,355
Basketball	44,176
Baseball	33,115
Soccer	91,000

Seascape		
	Lessons	16,122
	Special Events	1,400
	Payroll	276,175
	Employee Benefits	6,575
	Education/Training	8,260
	Contracted Services	4,253
	Supplies & Equipment	34,134
	Utilities	69,986
Ice		
	Daily Fees	9,689
	Merchandise Resale	660
	Concession Sales/Rental	42,001
	Figure Skating Lessons	107,635
	Hockey Camps	14,895
	Hockey Lessons	19,948
	Hockey Youth Leagues	216,906
	Equipment	10,000
Capital		
	Seascape Play Structure	85,000
	Gymnastics Equipment	7,685
	Total Recreation Fund Expenditures	6,566,097
Estimated Ending Cash		3,924,804
III. I.M.R.F. Fund		
Beginning Cash		276,893
Income		
	Property Taxes	140,000
	Investment Income	12,986
	Total I.M.R.F. Fund Income	152,986

Total I.M.R.F. Fund Appropriation	429,879
Budgeted and Appropriated Expenditures	
IMRF Interfund Charges	292,986
Total I.M.R.F. Fund Expenditures	292,986
Estimated Ending Cash	136,893
IV. Debt Service	
Beginning Cash	2,081,652
Income	
BABs Rebates	-
Bond Proceeds	1,875,000
Interfund Transfers	1,475,000
Property Taxes	3,740,880
Investment Income	43,897
Total Debt Service Fund Income	7,134,777
Total Debt Service Fund Appropriation	9,216,429
Budgeted and Appropriated Expenditures	
Bond Issue Costs	30,000
Bond Principal & Interest Payments	6,929,777
Total Debt Service Fund Expenditures	6,959,777
Estimated Ending Cash	2,256,652
V. Special Recreation	
Beginning Cash	959,571
Income	
Property Taxes	840,000
Investment Income	11,456
Total Special Recreation Fund Income	851,456

Total Special Recreation Fund Appropriation	1,811,027
Budgeted and Appropriated Expenditures	
Special Assessment	338,596
Special Rec Rental Allocation	85,860
Parks - Pine Park Playgrnd	30,000
Parks - Vogelei Park	120,000
 Total Special Recreation Fund Expenditures	574,456
Estimated Ending Cash	1,236,571
 VI. Social Security Fund	
Beginning Cash	292,164
Income	
Property Taxes	550,000
Investment Income	9,742
 Total Social Security Fund Income	559,742
Total Social Security Fund Appropriation	851,906
Budgeted and Appropriated Expenditures	
FICA Interfund Transfers	682,742
 Total Social Security Fund Expenditures	682,742
Estimated Ending Cash	169,164
 VII. The Club Fund	
Beginning Cash	900,424
Income	
Administration	
Interfund Charges	97,387
Investment Income	4,310
Rentals	208,000
Merchandise Resale	1,800

Fitness	
Rentals	3,260
Memberships	1,784,250
Guest Services	282,000
Pro Shop	750
General Programming	
General Programs	5,000
Sports Programs	28,000
Early Childhood	2,000
Aquatics	
Memberships	10,000
Lessons	132,000

Total The Club Income	2,558,757
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Total The Club Appropriation	3,459,181
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Budgeted and Appropriated Expenditures

Administration	
Interfund Charges	600,000
Rental Expense	14,072
Payroll	705,818
Employee Benefits	128,000
Professional Education	1,700
Contracted Services	10,210
Supplies & Equipment	7,500
Dues & Subscriptions	29,289
Utilities	323,975
Credit Card Processing Fees	55,000
Communication & Marketing	
Advertising	48,500
Maintenance	
Payroll	93,720
Employee Benefits	-
Fitness	
Guest Services	117,280
Pro Shop	750
Group Exercise Wages	64,590
Supplies & Equipment	16,000
Equipment	-
Maintenance & Repairs	30,000
General Programming	
General Programs	6,459
Sports Specific Programs	18,036
Early Childhood Programs	1,577

Aquatics		
	Swim Lessons	48,281
	Supplies & Equipment	6,500
Capital		
	Club Gym Bball Mech	45,000
	Fitness Equipment	60,000
	Total The Club Expenses	2,432,257
Estimated Ending Cash		1,026,924

VIII. Capital Improvement Fund

Beginning Cash	3,660,903
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Income

General		
	Investment Income	9,340
	Grant Reimbursement	200,000
	Bond Proceeds	900,000
	Golf Cart Trade-In	165,000

Total Capital Improvement Fund Income	1,274,340
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Total Capital Improvement Fund Appropriation	4,935,243
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Budgeted and Appropriated Expenditures

Parks-Van	57,940
Willow Recreation Center Renovation	283,900
Parks - Robotic Field Marker	40,000
Parks - Autonomous Mower	75,000
Bpc - Golf Carts	788,500
Club - Rtu 3	77,000
Parks - Crew Cab	45,000
Parks - Crew Cab	65,000
Parks - Vogelei Park	133,500
Indoor Courts Sand & Seal	150,000
Parks - Repair Courts	16,500
Marquees	800,000
Parks - Sycamore Playgrnd & Fields	50,000
Capital Contingencies	100,000

Total Capital Fund Expenditures	2,682,340
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Estimated Ending Cash	2,252,903
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IX. Bridges of Poplar Creek Fund

Beginning Cash	1,240,567
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Income

Administration	
Interfund Charges	130,320
Investment Income	11,467
Sponsorship/Advertising	3,000
Rental Income	20,180
Miscellaneous	3,500

Golf Operations	
Rentals	492,000
Memberships	4,500
Guest Services	11,650
Green Fees	781,990
Merchandise Resale	112,500
Lessons	13,500
Tournaments & Outings	163,320
Driving Range Fees	208,300
Top Tracer	175,000
Ball Retrieval Fee	1,000

Food & Beverage	
Rentals	20,000
Merchandise Resale - Tobacco	5,000
Merchandise Resale - Food	429,000
Merchandise Resale - Beverages	374,000
Gratuities / Service Charges	106,000

Total Golf Course Fund Income	3,066,227
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Total Golf Course Fund Appropriation	4,306,794
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Budgeted and Appropriated Expenditures

Administration	
Interfund Charges	383,000
Payroll	418,013
Uniforms	92,535
Education & Training	5,250
Contracted Services	18,775
Supplies & Equipment	7,500
Dues & Subscriptions	14,050
Utilities	129,350
Credit Card Processing Fees	70,000

Maintenance

	Payroll	465,789
	Employee Benefits	66,250
	Contracted Services	2,500
	Supplies & Equipment	7,500
	Utilities	40,050
	Equipment	8,500
	Maintenance & Repairs	40,000
	Course Maintenance	118,550
	Fuel & Lubricants	25,000
Golf Operations		
	Rentals	5,000
	Lightning Pass	6,500
	Greens Fees	3,825
	Merchandise Resale COGS	76,084
	Programs	4,041
	Tournaments & Outings	18,528
	Top Tracer	55,440
	Payroll	186,874
	Employee Benefits	3,000
	Supplies & Equipment	4,000
	Administrative Expenses	4,000
	Advertising	8,500
	Equipment	32,500
Food & Beverage		
	Rentals	4,500
	COGS Tobacco	2,750
	COGS Food	137,280
	COGS Beverage	108,315
	Payroll	273,441
	Uniforms	3,500
	Contracted Services	17,961
	Service & Rental Agreements	17,000
	Supplies & Equipment	21,500
	Advertising	20,000
	Equipment	7,500
	Maintenance & Repairs	-
Capital		
	Golf Cart GPS & TopTracer	66,576
	Tap Inn Bar Top Replacement	20,000
	Hole Renovation	45,000
	Utility Vehicle	38,000

Two Greensmaster Mowers	170,000
Total Golf Course Fund Expenditures	3,274,227
Estimated Ending Cash	1,032,567
Recapitulation	
I. Total Corporate Fund Appropriation	12,821,277
II. Total Recreation Fund Appropriation	10,490,901
III. Total IMRF Fund Appropriation	429,879
IV. Total Debt Service Fund Appropriation	9,216,429
V. Total Special Recreation Fund Appropriation	1,811,027
VI. Total FICA Fund Appropriation	851,906
VII. Total Prairie Stone Fund Appropriation	3,459,181
VIII. Total Capital Fund Appropriation	4,935,243
IX. Total Golf Course Fund Appropriation	4,306,794
TOTAL ALL FUNDS	48,322,637

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 \$18,414,657 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$29,907,980 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$31,018,480 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$17,304,157 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$11,966,571 .

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, 2024 and ending December 31, 2024 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2024 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 23rd day of December, 2023.

AYES: Rajkumari Chhatwani, Robert Kaplan, Pat McGinn, Keith Evans, Marc A. Friedman
Chris MacGregor

NAYS:

ABSENT: Linda Dressler



President

Board of Park Commissioners Hoffman Estates Park District

ATTEST:



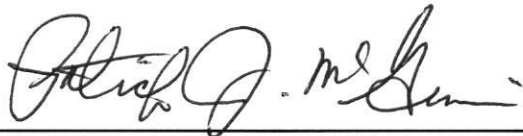
Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2024

I, Patrick McGinn, 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, 2024 and ending on December 31, 2024 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 11,966,571
Interest Earned	333,524
Debt Issuance	2,775,000
Grants, Donations, Sponsorship, Advertising	861,900
Memberships	2,081,050
Program and User Fees	4,836,075
Rentals	1,260,422
Merchandise Resale, Vending & Misc.	1,120,950
Interfund Charges	2,708,728
Golf Course Operations	1,963,760
TOTAL	\$ 29,907,980

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 23rd day of December, 2023.



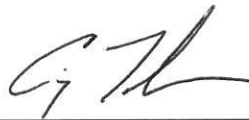
Treasurer and Chief Fiscal Officer
Hoffman Estates Park District

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, 2024 and ending December 31st, 2024, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 23rd day of December, 2023.



Secretary
Hoffman Estates Park District