

ORDINANCE NO. O-21-005
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, 2022 and
ending on the thirty-first (31st) day
of December, 2022

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 2021 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), 2022 and ending on the thirty-first (31st) day of December, 2022, 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, 2022 and ending the last day of December 2022.

I. Corporate Fund

Beginning Cash 3,962,844

Income

Administration

Interfund Charges	325,671
Property Taxes	5,013,000
Investment Income	117,000
Grant Reimbursement	193,750
Rental Income	84,437
Miscellaneous	12,000

Total Corporate Fund Income 5,745,858

Total Corporate Fund Appropriation 9,708,702

Budgeted and Appropriated Expenditures

Administration

Property & Liability Insurance	115,206
Employment Insurance	132,092
Unemployment Insurance	48,000
Loss Prevention	8,040
Audit Service	18,100
Payroll	1,194,746
Employee Benefits	219,477
Education & Training	8,175
Contracted Services	42,500
Service & Rental Agreements	92,803
Supplies	16,500
Dues & Subscriptions	19,950
Administrative Expenses	29,235
Utilities	13,335
Equipment	2,000
Technology Equipment	19,400
Miscellaneous	7,000
Payroll	1,906,223
Employee Benefits	289,785

Education & Training	9,000
Contracted Services	23,106
Supplies	96,500
Dues & Subscriptions	2,475
Administrative Expenses	1,860
Utilities	238,125
Equipment	12,950
Maintenance & Repair	405,525
Property Maintenance	137,250
Fuel and Lubricants	77,000
Capital	
Plum Farms Annexation	25,000
Beacon Point Enhancement	270,000
Veeam Backup Server	11,000
Virtual Servers	38,500
Mechanics Tools	15,000
Total Corporate Fund Expenditures	5,545,858
Estimated Ending Cash	4,162,844
II. Recreation Fund	
Beginning Cash	2,377,038
Income	
Administration	
Interfund Charges	321,234
Property Taxes	969,000
Investment Income	15,000
Rentals	80,612
Miscellaneous	750
Communications & Marketing	
Corporate Relations	126,500
Triphahn Center	
Rentals	48,000
Memberships	129,500
Guest Services	4,300
Fitness Programs	6,000
Willow Recreation Center	
Rentals	69,160
Memberships	53,875
Guest Services	1,750

Courts	2,500
Racquetball	1,320
Leagues/Tournaments	2,450
Fitness Programs	2,000
General Leisure Services	
General Programs	35,786
Gymnastics	50,000
Martial Arts	76,250
Esports	16,000
Special Events	13,200
Dance	88,970
Senior	
Senior Programs	20,490
Sponsorship/Advertising	3,000
Early Childhood	
General Programs	48,021
Day Camps	33,680
Preschool	286,657
Parent/Tot	14,788
Full Day Day Care	519,210
Youth Programs	
Youth Camps	89,108
Youth Programs	222,540
Star	892,384
Adult Athletics	
Basketball Leagues	6,000
Softball Leagues	10,960
Youth Athletics	
General Programs	19,406
Basketball	52,400
Baseball	57,020
Soccer	100,180
Cricket	18,875
Seascope	
Grant Revenue	1,600
Rentals	20,940
Memberships	97,000
Daily Fees	160,000
Concession Sales/Rental	4,800
Lessons	20,096
Special Events	3,600

Ice		
	Rentals	482,050
	Daily Fees	16,500
	Concession Sales/Rental	5,700
	Figure Skating Lessons	200,399
	Hockey Camps	24,390
	Hockey Lessons	49,784
	Hockey Adult Leagues	37,200
	Hockey Youth Leagues	341,887
	Special Events	3,500

	Total Recreation Fund Income	5,978,322
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Total Recreation Fund Appropriation		8,355,360
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Budgeted and Appropriated Expenditures

Administration		
	Interfund Charges	750,000
	Payroll	1,136,579
	Employee Benefits	214,688
	Education & Training	14,610
	Contracted Services	22,300
	Service & Rental Agreements	29,982
	Dues & Subscriptions	2,984
	Utilities	526,376
	Equipment	5,295
	Credit Card Processing Fees	69,350
Communications & Marketing		
	Corporate Relations	9,000
	Payroll	42,663
	Education & Training	3,075
	Contracted Services	8,764
	Supplies	3,080
	Dues & Subscriptions	9,394
	Printing & Publication	8,200
	Advertising	40,000
Maintenance		
	Payroll	454,591
	Employee Benefits	69,101
Triphahn Center		
	Guest Services	2,153
	Fitness Program Expense	3,687
	Payroll	110,349
	Supplies	4,840
	Maintenance & Repairs	5,500

Willow Recreation Center	
Memberships	3,200
Guest Services	646
Racquetball	924
Leagues/Tournaments	480
Fitness Programs	1,068
Payroll	76,010
Supplies	5,000
Maintenance & Repairs	4,665
General Leisure Services	
General Programs	16,462
Gymnastics	35,000
Martial Arts	49,982
Vogelei Program Expense	13,308
Special Events & Trips	28,350
Dance	58,156
Senior	
Memberships	5,490
Senior Programs	18,756
Early Childhood	
General Programs	30,849
Day Camps	14,374
Preschool	168,983
Parent/Tot	10,384
Full Day Day Care	183,026
Youth Programs	
Youth Camps	63,229
Youth Programs	106,264
Star	506,330
Adult Athletics	
Basketball Leagues	4,351
Softball Leagues	6,691
Youth Athletics	
General Programs	13,183
Basketball	36,994
Baseball	23,462
Soccer	62,987

	Cricket	2,713
Seascape		
	Lessons	16,488
	Special Events	900
	Payroll	251,260
	Employee Benefits	5,617
	Education/Training	12,085
	Contracted Services	3,714
	Supplies	41,000
	Utilities	104,000
	Equipment	8,450
Ice		
	Daily Fees	4,037
	Figure Skating Lessons	79,474
	Hockey Camps	11,092
	Hockey Lessons	19,060
	Hockey Adult Leagues	22,790
	Hockey Youth Leagues	176,768
	Special Events	2,709
Capital		
	Wrc Renovation	100,000
	C&M Back-Up	10,000
	Tc Copier	11,000
	Total Recreation Fund Expenditures	5,978,322
	Estimated Ending Cash	2,377,038
III. I.M.R.F. Fund		
	Beginning Cash	734,513
Income		
	Property Taxes	25,000
	Investment Income	7,416

Total I.M.R.F. Fund Income	32,416
Total I.M.R.F. Fund Appropriation	766,929
Budgeted and Appropriated Expenditures	
IMRF Interfund Charges	262,416
Total I.M.R.F. Fund Expenditures	262,416
Estimated Ending Cash	504,513
IV. Debt Service	
Beginning Cash	1,887,552
Income	
BABs Rebates	-
Bond Proceeds	1,954,322
Interfund Transfers	1,275,000
Property Taxes	3,344,000
Investment Income	40,000
Total Debt Service Fund Income	6,613,322
Total Debt Service Fund Appropriation	8,500,874
Budgeted and Appropriated Expenditures	
Bond Issue Costs	60,000
Bond Principal & Interest Payments	6,553,322
Total Debt Service Fund Expenditures	6,613,322
Estimated Ending Cash	1,887,552
V. Special Recreation	
Beginning Cash	570,400
Income	
Property Taxes	606,000
Investment Income	1,265

Total Special Recreation Fund Income	607,265
Total Special Recreation Fund Appropriation	1,177,665
Budgeted and Appropriated Expenditures	
Special Assessment	311,405
Special Rec Rental Allocation	85,860
Beacon Point Enhancement	90,000
Hoffman Play Rplc	25,000
Huntington Play Rplc	30,000
Vogelei Barn Lift	40,000
Total Special Recreation Fund Expenditures	582,265
Estimated Ending Cash	595,400
VI. Social Security Fund	
Beginning Cash	545,553
Income	
Property Taxes	275,000
Investment Income	8,478
Total Social Security Fund Income	283,478
Total Social Security Fund Appropriation	829,031
Budgeted and Appropriated Expenditures	
FICA Interfund Transfers	588,478
Total Social Security Fund Expenditures	588,478
Estimated Ending Cash	240,553
VII. The Club Fund	
Beginning Cash	233,808
Income	
Administration	

	Interfund Charges	91,062
	Investment Income	2,500
	Rentals	163,980
	Merchandise Resale	2,100
Fitness		
	Rentals	1,920
	Memberships	1,309,684
	Guest Services	168,500
	Pro Shop	1,750
General Programming		
	General Programs	4,000
	Sports Programs	55,360
	Early Childhood	10,850
Aquatics		
	Memberships	4,500
	Lessons	92,500
	Total The Club Income	1,908,706
Total The Club Appropriation		2,142,514
Budgeted and Appropriated Expenditures		
Administration		
	Interfund Charges	300,000
	Rental Expense	6,268
	Payroll	654,482
	Employee Benefits	57,746
	Professional Education	1,150
	Contracted Services	9,426
	Supplies	5,800
	Dues & Subscriptions	26,925
	Utilities	295,320
	Credit Card Processing Fees	35,000
Communication & Marketing		
	Contracted Services	2,844
	Printing & Publication	25,500
	Advertising	43,000
Maintenance		
	Payroll	100,909
	Employee Benefits	29,665
Fitness		
	Guest Services	83,528
	Pro Shop	368
	Group Exercise Wages	54,249
	Supplies	12,000

Equipment	2,000
Maintenance & Repairs	20,680
General Programming	
General Programs	3,679
Sports Specific Programs	37,807
Early Childhood Programs	7,507
Aquatics	
Swim Lessons	57,353
Supplies	8,000
Capital	
Club Gym Curtain Rplc	27,500
Total The Club Expenses	1,908,706
Estimated Ending Cash	233,808

VIII. Capital Improvement Fund

Beginning Cash	2,720,725
Income	
General	
Investment Income	9,000
Bond Proceeds	500,000
Total Capital Improvement Fund Income	509,000

Total Capital Improvement Fund Appropriation 3,229,725

Budgeted and Appropriated Expenditures

Capital	
Lot Crackfill Wrc/Sea/Club/Victoria	49,500
Capital Contingencies	110,000
Hoffman Play Rplc	82,500
Huntington Play Rplc	99,000
Outdoor Court Crackfill/Recolor	71,500
District Website Upgrade	44,000
Parks-Dodge 1 Ton Pickup	66,000
Parks-Dodge Ram 2500	38,500
Parks-Toro 5800 Sprayer	105,000
Sea-Improvements	275,000
Security Cameras	22,000
Tc - Hvac Upgrade	33,000
Wireless P2P Sea/Bpc Maint/Rnge	11,000
Bpc-Toptracer Bathrooms	275,000

Total Capital Fund Expenditures	1,282,000
Estimated Ending Cash	1,947,725
IX. Bridges of Poplar Creek Fund	
Beginning Cash	842,526
Income	
Administration	
Interfund Charges	112,928
Investment Income	2,175
Sponsorship/Advertising	2,200
Rental Income	20,180
Miscellaneous	3,500
Golf Operations	
Rentals	433,560
Memberships	7,305
Guest Services	13,500
Green Fees	714,286
Merchandise Resale	84,400
Lessons	20,950
Tournaments & Outings	131,140
Driving Range Fees	179,025
Top Tracer	99,260
Ball Retrieval Fee	1,500
Food & Beverage	
Rentals	16,000
Merchandise Resale - Tobacco	1,485
Merchandise Resale - Food	310,000
Merchandise Resale - Beverages	290,000
Gratuities / Service Charges	70,500
Total Golf Course Fund Income	2,513,894
Total Golf Course Fund Appropriation	3,356,420
Budgeted and Appropriated Expenditures	
Administration	
Interfund Charges	225,000
Payroll	450,529
Uniforms	76,438
Education & Training	5,310
Contracted Services	19,152
Supplies	4,053

	Dues & Subscriptions	14,065
	Utilities	120,020
	Credit Card Processing Fees	55,000
Maintenance		
	Payroll	345,160
	Employee Benefits	47,123
	Supplies	7,500
	Utilities	29,400
	Equipment	16,250
	Maintenance & Repairs	30,271
	Course Maintenance	101,681
	Fuel & Lubricants	11,250
Golf Operations		
	Rentals	6,500
	Lightning Pass	7,500
	Greens Fees	4,320
	Merchandise Resale COGS	69,190
	Programs	13,845
	Tournaments & Outings	15,120
	Top Tracer	33,500
	Payroll	140,679
	Employee Benefits	2,505
	Supplies	6,000
	Administrative Expenses	3,100
	Advertising	7,030
	Equipment	27,400
Food & Beverage		
	Rentals	2,000
	COGS Tobacco	1,040
	COGS Food	102,300
	COGS Beverage	81,200
	Payroll	212,978
	Uniforms	3,636
	Contracted Services	18,349
	Service & Rental Agreements	15,000
	Supplies	17,500
	Advertising	18,700
	Equipment	7,000
	Maintenance & Repairs	3,500
Capital		
	Golf Cart GPS & TopTracer	69,800

Bpc Hvac Upgrade	66,000
Total Golf Course Fund Expenditures	2,513,894
Estimated Ending Cash	842,526
Recapitulation	
I. Total Corporate Fund Appropriation	9,708,702
II. Total Recreation Fund Appropriation	8,355,360
III. Total IMRF Fund Appropriation	766,929
IV. Total Debt Service Fund Appropriation	8,500,874
V. Total Special Recreation Fund Appropriation	1,177,665
VI. Total FICA Fund Appropriation	829,031
VII. Total Prairie Stone Fund Appropriation	2,142,514
VIII. Total Capital Fund Appropriation	3,229,725
IX. Total Golf Course Fund Appropriation	3,356,420
TOTAL ALL FUNDS	38,067,220

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 \$13,874,959 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$24,192,261 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$25,275,261 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$12,791,959 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$10,232,000 .

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2022 and ending December 31, 2022 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2022 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, 2021.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2022

I, Rajkumari Chhatwani , 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, 2022 and ending on December 31, 2022 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 10,232,000
Interest Earned	202,834
Debt Issuance	2,454,322
Grants, Donations, Sponsorship, Advertising	327,050
Memberships	1,601,864
Program and User Fees	4,046,401
Rentals	1,431,339
Merchandise Resale, Vending & Misc.	104,250
Interfund Charges	2,125,895
Golf Course Operations	1,666,306
TOTAL	\$ 24,192,261

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, 2021.

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, 2022 and ending December 31st, 2022, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 21st day of December, 2021.

Secretary
Hoffman Estates Park District