

ORDINANCE NO. O22-006
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 4,986,528

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

Total Corporate Fund Appropriation 11,098,276

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	25,000
	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	6,036,748
	Estimated Ending Cash	5,061,528
II. Recreation Fund		
	Beginning Cash	3,118,229
Income		
	Administration	
	Interfund Charges	338,209
	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
Seascope	
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	6,662,985
	Total Recreation Fund Appropriation	9,781,214
	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	76,227
	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	116,782
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	191,999
Youth Programs	
Youth Camps	74,287
Youth Programs	245,627
Star	507,750
Adult Athletics	
Basketball Leagues	-

	Softball Leagues	6,263
	Pickleball League	3,220
Youth Athletics		
	General Programs	6,800
	Basketball	37,706
	Baseball	41,482
	Soccer	73,648
	Cricket	2,520
Seascope		
	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
	P2P Router Bridges To Seascope	11,000
	Total Recreation Fund Expenditures	6,551,894
	Estimated Ending Cash	3,229,320

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	226,932
	Total I.M.R.F. Fund Expenditures	226,932
Estimated Ending Cash		290,061

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	638,784
	Total Social Security Fund Expenditures	638,784
Estimated Ending Cash		229,235

VII. The Club Fund

Beginning Cash 415,865

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

Total The Club Appropriation 2,433,280

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

VIII. Capital Improvement Fund

Beginning Cash 2,821,387

Income

General		
	Investment Income	9,000
	Donations	512,000
	Bond Proceeds	750,000

Total Capital Improvement Fund Income 1,271,000

Total Capital Improvement Fund Appropriation 4,092,387

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	60,000
Willow Recreation Center Renovation	440,000
Huntington Park	99,000

Total Capital Fund Expenditures 1,278,000

Estimated Ending Cash 2,814,387

IX. Bridges of Poplar Creek Fund

Beginning Cash 1,043,318

Income

Administration

Interfund Charges	119,832
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 2,577,884

Total Golf Course Fund Appropriation 3,621,202

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	374,486
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	-
	Total Golf Course Fund Expenditures	2,566,884
	Estimated Ending Cash	1,054,318
Recapitulation		
	I. Total Corporate Fund Appropriation	11,098,276
	II. Total Recreation Fund Appropriation	9,781,214
	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	4,092,387
	IX. Total Golf Course Fund Appropriation	3,621,202
	TOTAL ALL FUNDS	42,715,303

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 \$15,679,417 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$27,648,886 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$26,962,113 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$16,366,190 .
- (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, 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, 2023 and ending on December 31, 2023 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 11,265,623
Interest Earned	293,318
Debt Issuance	2,827,450
Grants, Donations, Sponsorship, Advertising	1,399,600
Memberships	1,665,810
Program and User Fees	4,458,818
Rentals	1,145,429
Merchandise Resale, Vending & Misc.	731,500
Interfund Charges	2,165,716
Golf Course Operations	1,695,622
TOTAL	\$ 27,648,886

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