

MINUTES
ADMINISTRATION & FINANCE COMMITTEE
August 26, 2025

1. Roll Call:

A regular meeting of the Hoffman Estates Park District Administration and Finance Committee was held on August 26, 2025, at 7:08 p.m. at the Triphahn Center in Hoffman Estates, IL.

Present: Chairman McGinn, Commissioner Kaplan, Comm Reps Harner, Henderson, Musial (7:11 p.m.), Wilson, and Winner

Absent:

Also Present: Executive Director Talsma, Deputy Director Bechtold, Director of Finance & IT Hopkins, Director of Administrative Services Rivas, Director of Parks, Planning & Maintenance Huguenot, Executive Assistant Flynn

Audience: President Friedman, Commissioners Chhatwani, Dressler, and MacGregor; Comm Rep Dowling

2. Approval of Agenda:

Commissioner Kaplan made a motion, seconded by Comm Rep Harner to approve the agenda as amended. The motion carried by voice vote.

3. Approval of the Minutes:

Comm Rep Harner made a motion, seconded by Comm Rep Winner to approve the minutes of the July 22, 2025 meeting as amended to include the response by the auditor regarding including any material misstatements with the management letter going forward. The motion carried by voice vote.

4. Comments from the Audience:

None

5. Old Business:

None

6. New Business:

A. 2025 Virtual Park Tour (notes from same presentation on 8/19)

Director Hugen presented the 2025 Virtual Park Tour, highlighting the following information regarding recently completed park projects, or those that are currently under construction or will be completed in the coming year:

- Moon Lake Park was completed earlier this year and has been a huge success with area residents consistently visiting the park.
- Two dog parks – Bo's Run near Willow Rec Center and Freedom Run out on the west side of town. We added new dog park equipment to create an obstacle course (for small dogs) at Bo's Run. We have received good reviews. Freedom Run is almost 300 yards long. We added a couple new pieces to the small dog area, and several to the large dog area. We moved garbage cans and dog poop bag containers up to the front near the gate, which received some complaints, but it is better for staff to maintain them without having to attract the dog by moving the red cans across the park.
- Hunter's Ridge – replaced the playground this year; used to be surrounded by tall, unmaintained grass, but is now mowed grass; synthetic turf under the playground; the zip line is a hit.
- Pebble Park – next to Cipri which is currently receiving a playground replacement. At Pebble, we have a 9v9 and a 7v7 field, with micro fields within the 7v7 field. We program and rent this often.
- Cipri Park – large land designed to hold water. The village owns a large drainage area (currently a sunken pipe that they are waiting to repair until we are finished with our project). The shelter just arrived, and we hope to have the concrete pad and shelter installed in the next couple of weeks and then finish the grass around it.
- Sycamore Park – adjacent to Lincoln Prairie School (District 54). Practice football field has been regraded. Baseball/softball field is being changed to a tee ball field. New playground has a sidewalk that extends to the sidewalk along the street, as well as toward the school via a crosswalk across the parking lot. The other baseball field will be a little league field with a home run fence at 200' (4th grade and under).
- Vogeley Park – multi-golf course if fully designed but the targets will not go in until it is grassed. In-house staff have removed the earthwork and playground. The playground company started this week to stake out the new layout. We used the extra dirt over in the multi-golf area to create berms.
- Tall Oaks – the playground here is up for replacement in 2026. It is a very large property mostly dense trees. There is a sidewalk from the street to the playground (no neighborhood sidewalks here), and a mulched pathway on the southwest side of the creek. The shelter will remain; the playground equipment will be replaced with a synthetic turf fall surface.

B. Lamar Billboard Agreement / M25-076

Comm Rep Henderson made a motion, seconded by Comm Rep Harner to recommend to the full board the approval of the billboard management agreement with Lamar Advantage GP Company LLC, at a rate of \$75,000 per year, commencing on July 1, 2025 and continuing for a period of five years.

Comm Rep Henderson asked who is responsible for approving the content on the billboard. Executive Director Talsma said that Lamar controls all of the advertising, and our only specification was to avoid any “lude and obscene” messaging. The sign does not necessarily represent the park district and will not have our name on it unless there is no current advertisement, in which case we have two skins advertising Bridges and The Club.

Executive Director Talsma gave a short history of the ownership, leasing, and legal aspects of the sign, as well as the details of this updated agreement.

The motion carried by voice vote.

C. NWSRA Member Assessment 2026 / M25-083 / R25-003

Comm Rep Wilson made a motion, seconded by Comm Rep Winner to recommend to the full board the approval of the NWSRA Member District Annual Assessment Resolution No. R25-003 ratifying the assessment for calendar year 2026 in the amount of \$350,505.90 as recommended by the Board of Trustees of NWSRA.

Executive Director Talsma explained that this is our annual assessment for the special recreation services provided by NWSRA, of which we are one of 17 member districts.

Comm Rep Dowling asked if this organization receives any federal funding. Executive Director Talsma responded that no, this local organization is fully supported by its 17 regional park district members.

The motion carried by voice vote.

D. Balanced Scorecard 2Q2025 / M25-073

Comm Rep Wilson made a motion, seconded by Commissioner Kaplan to approve the Balanced Scorecard for the second quarter of 2025 as presented.

The motion carried by voice vote.

E. Administration, Finance & IT Report / M25-082

Comm Rep Harner made a motion, seconded by Comm Rep Musial to recommend to the full board to include the August Administration, Finance & IT Report in the August Executive Director’s Report.

Comm Rep Musial, regarding the question she asked via email, said what she was looking for was that any material misstatements (not all journal “miss entries”) should be included as part of the management letter.

The motion carried by voice vote.

F. Open and Paid Invoice Register: \$1,726,777.30:

Comm Rep Wilson made a motion, seconded by Comm Rep Winner to recommend the Board approve the Open and Paid Invoice Register as presented.

Comm Rep Musial asked if the outside firm does the mowing at schools. Director Huguen said they do some of the parkways and more passive areas by the schools, whereas staff takes care of the area around the playgrounds and athletic fields.

Commissioner McGinn asked about the payment for electricity at Triphahn Center, and if we have had an analysis done to see if there are any areas for savings. Executive Director Talsma said that we have implemented all of the aspects that we can to save money, short of investing in solar. He added that Director Hopkins does bid out our electricity contract.

Comm Rep Dowling asked if our contracts include a living wage. Executive Director Talsma responded that when we bid out a project/contract, it does require that the winning bid must pay the prevailing wage. This is required by the state of Illinois. The park district is not required to enforce it, but the contracted firms must do so and report it to the state.

The motion carried by voice vote.

G. District Wide Operations Statement and Revenue and Expenditure Report

Comm Rep Wilson made a motion, seconded by Commissioner Kaplan to recommend the Board approve the District Wide Operations Statement and the Revenue and Expenditure Report as presented.

Director Hopkins said she did receive an email from Cook County today. We should be receiving our agency tax reports soon, which hopefully means that our second installments will go out soon.

The motion carried by voice vote.

7. **Committee Member Comments:**

Commissioner Kaplan said it is good to see the entire committee in attendance.

Comm Rep Winner said he learned to come to the B&G meeting to view the full-length version of the Park Tour.

Comm Rep Musial apologized for being late; she participated in the Tuesday night ladies league at Bridges, and this was the last night.

Comm Rep Wilson said she has heard great feedback about the new park.

Commissioner McGinn thanked Director Huguen for the park tour video.

8. Adjournment:

Comm Rep Winner made a motion, seconded by Comm Rep Harner to adjourn the meeting at 7:36 p.m. The motion carried by voice vote.

Respectfully submitted,

Craig Talsma
Secretary

Cindy Flynn
Executive Assistant

The following questions were asked and answered via email, prior to the A&F meeting:

1. Committee Minutes of July 22 – New Business A – 2024 Audit/M25-064 – Comm Rep Musial question on material misstatements – shouldn't it include what the auditor responded?
The auditor responded that there were a couple of items, and they have been provided to the district. She also said that any material misstatements would be added to future management letters. This will be added to staff's audit notes for next year. This will be added to the minutes from July 22. Also, for your information, we have attached the list of journal entries that were adjusted.
2. M25-076 – Where is the “fourth sign” located?
All four signs are on the south side of I-90, east of Barrington Rd. The “fourth sign is the eastern most sign.
3. Invoice register -Gilio Landscape Contractors – Do they mow all our parks?
No (see attached)
4. Invoice Register – Village of Hoffman Estates – largest charge is for south Ridge Splash Pad for July - \$20k – that seems really high. Larger than Seascape. Isn't it only on certain hours and has auto shut off when no one uses?
It is only on for certain hours, but runs on an activation switch, and if that activation switch is contacted it runs through its entire cycle. July was extremely hot, and people were waiting there in the morning to turn it on.
5. M25-076 Lamar Billboard Agreement- In 2020 when Lamar took over ownership, what was the estimated value of the "4th" sign at that time? Is the \$75,000K just negotiated higher, lower, or equal to the 2020 rate?
There was no set value. Their original offer was \$52,000, and after explaining how the signs work, as we are leaseholder, we negotiated the \$75,000 per month.
6. M25-073 Balance scorecard- I like that we are trying hard to initiate new programs such as the glow pool party, volleyball, and youth volleyball. With regard to the \$320,925 first installment for cash in lieu of land for the Bellworks Townhouse project, will these funds go into the General fund or capex for future projects?
These funds will go into the Capital fund for future projects.
7. Open and Paid Invoices- Page 30/97. Amazon.com I'm curious what the \$4,249 charge is for the Leica Utility locator DD300. Can you explain what this item is/does?
The locator is to locate utilities and structures (drain lines, electrical wires, irrigation) in parks and or buildings (similar to what is done by J.U.L.I.E.).

Park	Address	Total Acreage	Mowing Acreage	1 mow per week Cost	28 Week Total
Armstrong	1320 Kingsdale	3	2.4		
Bergman	19 Ela Road	8.7	3.8		
Birch	1045 Ash Rd	6.6	5.5		
Brittany	1245 W New Britton Dr	5	4.9		
Canterbury Fields	1950 Maureen Dr	15	11.7		
Charlamagne	3799 Bordeaux Dr	20.3	2.3		
Chestnut	935 N Dovington Dr	10.3	5.6		
Cipri	4466 Harbor Cir	5.7	5.3		
Colony	5097 Kingston Dr	3.5	3.23		
Community	925 Grand Canyon Pkwy	2.3	1.9		
Douglas	3694 Whispering Trails Dr	3.1	2.9		
Evergreen	600 Washington Blvd	10	4.1		
Fairview	341 Arizona Blvd	3.5	2.4		
Field	410 Durham Ln	0.63	0.58		
Highland	1755 Highland Blvd	11	3.3		
Hunters Ridge	1305 Hunters Ridge Ct	29.4	2.8		
Hunters Ridge basin	5694 Red Oak Dr	1	0.2		
Kingston	4009 Huntington Blvd	6.9	7		
Lincoln	1993 Dogwood Dr	4.8	4.7		
Locust	345 Frederick Ln	4.6	1.5		
Lombardy	1535 Westbury Dr	1.3	1.4		
Maple	105 Illinois Blvd	1.8	1.2		
Meadow	3830 Whispering Trails Dr	7.9	3.8		
North Greenway	1075 Westbury Ln	5.5	5.5		
North Twin	950 Hassell Rd	8.3	3.7		
Olmstead	4500 Olmstead Dr	11	5.5		
Pebble	1855 Westbury Dr	3.43	3.67		
Pine	750 Charleston Ln	9	4.7		
Poplar	1901 Hassell Rd	3.77	3		
Princeton	5400 McDonough Rd	1.6	0.57		
Seminole	3914 Whispering Trails Dr	14.4	4.7		
Sloan	760 Western St	2.1	2.1		
South Twin	985 Hassell Rd	8.2	4.2		
Sundance	4485 Sundance Cir	0.91	0.84		
Thornbark	4475 Thornbark Dr	1.1	1.1		
Tropicana	680 Audubon St	0.94	0.67		
Valley	850 Park Ln	4	2.97		
Whispering	3957 Whispering Trails Dr	5.9	1.8		
Wilmington	1072 Wilmington Ln	3.8	3.9		
Winding Trails	1193 Mallard Ln	3.1	0.7		
Total Acres		253.38	132.13		

Adjusting Entries for 2024 Annual Financial Report:

There were additional questions surrounding the adjusting entries requested by the auditors. Although adjusting entries are quite common to align the timing of transactions, our District strives to minimize their necessity by incorporating any recommendations into our future closing process. Due to staff turnover, some items that were previously prepared prior to the trial balance were missed. A checklist has been created to ensure any entries we can prepare will be completed prior to the trial balance being given to the auditors.

Below is a table of all the entries that were requested by the auditors.

1	12-02-0200-2000	ACCOUNTS PAYABLE		951
	12-94-3670-5000	MARQUEES	951	

There was a small retainage for the Marquee signs left at fiscal year-end.

2	01-01-0550-1000	PROPERTY TAXES RECEIVABLE	229,848	
	01-02-0220-2010	DEFERRED PROPERTY TAXES		222,543
	01-10-3500-4000	PROPERTY TAXES		7,305
	02-01-0550-1000	PROPERTY TAXES RECEIVABLE	47,788	
	02-02-0220-2010	DEFERRED PROPERTY TAXES		29,004
	02-10-3500-4000	PROPERTY TAXES		18,784
	07-01-0550-1000	PROPERTY TAXES RECEIVABLE	153,582	
	07-02-0220-2010	DEFERRED PROPERTY TAXES		155,000
	07-10-3500-4000	PROPERTY TAXES	1,418	
	10-01-0550-1000	PROPERTY TAXES RECEIVABLE	143,897	
	10-02-0220-2010	DEFERRED PROPERTY TAXES		130,000
	10-10-3500-4000	PROPERTY TAXES		13,897
	09-01-0550-1000	PROPERTY TAXES RECEIVABLE	15,294	
	09-02-0220-2010	DEFERRED PROPERTY TAXES		6,000
	09-10-3500-4000	PROPERTY TAXES		9,294
	08-01-0550-1000	PROPERTY TAXES RECEIVABLE	195,899	
	08-02-0220-2010	DEFERED PROPERTY TAXES		128,970
	08-10-3500-4000	PROPERTY TAXES		66,929
This entry is typically prepared by the Park District. It adjusts the accrual for the tax revenue that will be received in 2025. The material impact is on the balance sheet with increases to receivables and deferred revenue. We have added this to a checklist so that it does not get missed next year.				
3	01-01-1040-1000	CELL TOWER LEASE RECV		46,346.00
	01-02-1040-2000	CELL TOWER DEF	60,492.00	
	01-10-4000-4000	CELL TOWER SITES	23,124.00	

	01-10-4000-4010	CELL TOWER - INT REV		37,270.00
	02-01-8560-1000xy24	LEASE RECV - NWSRA	211,951.00	22,493.00
	02-02-0200-2000xy24	DEF INFLOW - NWSRA	26,883.00	215,067.00
	02-32-5300-4x24	NWSRA INTEREST		7,507.00
	02-34-4000-4050	VOG HOUSE RENTAL REV	6,233.00	
This entry is to record GASB 87 adjustments. It converts certain future rental income into receivables and deferred revenue. Rental payments received for the year are converted to interest revenue and a reduction of the receivable/deferred revenue. This entry will always be prepared by the auditors.				
4	01-02-0220-201X	DEFERRED GRANT REVENUE		86,126
	01-10-3900-4000	GRANT REIMBURSEMENT	86,126	
This entry does not have a material impact on the financial statements and has not been requested by the auditors previously. The expenses for the Vogeley OSLAD project were less than the first installment received. This entry records the unspent grant proceeds as deferred revenue to be recognized in 2025.				
5	08-01-0400-1001	INTERFUND - GENERAL	173,454	
	08-10-3500-4000	PROPERTY TAXES		173,454
	09-01-0400-1001	INTERFUND - GENERAL		229,634
	09-10-3500-4000	PROPERTY TAXES	229,634	
	10-01-0400-1001	INTERFUND - GENERAL	13,855	
	10-10-3500-4000	PROPERTY TAXES		13,855
	02-01-0400-1001	INTERFUND - GENERAL	15,692	
	02-10-3500-4000	PROPERTY TAXES		15,692
	07-01-0400-1001	INTERFUND - GENERAL		1,195
	07-10-3500-4000	PROPERTY TAXES	1,195	
	01-01-0400-1002	INTERFUND - RECREATION	27,828	
	01-10-3500-4000	PROPERTY TAXES		27,828
This entry reallocates tax revenue between funds. Taxes allocation percentages are adjusted after the final levy is received from the county. This entry is typically prepared				

by the District and has been added to a year end task list so it does not get missed next year.				
6	01-01-0400-1002	INTERFUND - RECREATION		43,520
	01-01-0400-1008	INTERFUND - DEBT SERVICE		173,454
	01-01-0400-1009	INTERFUND - SPECIAL RECREATION	229,634	
	01-01-0400-1010	INTERFUND - SOCIAL SECURITY		13,855
	01-01-0400-1007	INTERFUND - RETIREMENT	1,195	

POST DRAFT ENTRY

This entry was communicated by staff to the auditors based on entry 5 not being correct.

7	01-01-0300-1100	ACCRUED INTEREST	159,740	
	01-10-3600-4000	INVESTMENT INCOME		159,740

POST DRAFT ENTRY

This entry was not previously included in the closing procedures. The entry is recording interest income that will be received in 2025. In prior years, only Morgan Stanley, which had long-term investments income was accrued. This has been added to the year end task list to ensure it is included going forward.