

ORDINANCE NO. 025-007
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, 2026 and
ending on the thirty-first (31st) day
of December, 2026

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 27th day of January 2026 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), 2026 and ending on the thirty-first (31st) day of December, 2026, have heretofore been performed.

the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first day of January, 2026 and ending the last day of December 2026.

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Section II

I. Corporate Fund

Beginning Cash	4,859,886
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Income

Administration

Administration-Interfund Charges	615,000
Administration-Taxes	5,875,000
Administration-Investment Income	201,375
Administration-Grant Reimbursement	300,000
Administration-Rentals	82,020
Administration-Miscellaneous	47,500
C&M-Corporate Relations	143,000

Total Corporate Fund Income	7,263,895
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Total Corporate Fund Appropriation	12,123,781
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Budgeted and Appropriated Expenditures

Administration

Administration-Property & Liability Ins	227,693
Administration-Employment Ins	209,478
Administration-Unemployment Ins	100,000
Administration-Loss Prevention	5,000
Administration-Audit Service	29,550
Administration-Payroll	1,668,400
Administration-Employee Benefits	1,262,100
Education & Training	25,000
Administration-Contracted Services	115,000
Service & Rental Agreements	194,500
Administration-Supplies & Equipment	30,000
Dues & Subscriptions	22,500
Administrative Expenses	49,300
Administration-Utilities	195,300
Administration-Equipment	2,500
Technology Equipment	62,000
Administration-Miscellaneous	5,000
Maintenance-Payroll	1,965,000
Maintenance-Employee Benefits	10,500
Education & Training	6,500
Maintenance-Contracted Services	196,750

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	Maintenance-Supplies & Equipment	140,000
	Dues & Subscriptions	2,500
	Administrative Expenses	6,500
	Maintenance-Utilities	211,250
	Maintenance-Equipment	28,000
	Maintenance & Repair	511,000
	Maintenance-Property Maintenance	146,000
	Fuel and Lubricants	80,000
Capital		
	Capital Projects-Server Upgrades	10,000
	Solar Panels Tc/Wrc/Club	1,535,000
	Total Corporate Fund Expenditures	9,052,321
Estimated Ending Cash		3,071,460
II. Recreation Fund		
Beginning Cash		4,565,877
Income		
Administration		
	Administration-Taxes	1,021,000
	Administration-Investment Income	175,125
	Administration-Rentals	121,305
Recreation Facilities		
	Rec Facilities	202,800
	Rec Facilities - Memberships	265,063
	Rec Facilities - Guest Services	29,725
	Rec Facilities - Courts	16,550
	Rec Facilities - Fitness Programs	6,550
General Leisure Services		
	General Programming-General Programs	87,119
	General Programming-Gymnastics	86,100
	General Programming-Martial Arts	119,120
	General Programming-Special Events	27,000
	General Programming-Dance	325,435
Senior		
	Senior Programs	29,490
Early Childhood		
	Early Childhood-Programs	62,910
	Early Childhood-Camps	225,000
	Early Childhood-Preschool	316,600

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Youth Programs	
Youth Programs-Camps	470,000
Youth Programs-Star	988,634
Adult Athletics	
Adult Athletics-Basketball Leagues	13,170
Adult Athletics-Softball Leagues	4,800
Adult Athletics-Pickleball League	10,000
Youth Athletics	
Youth Athletics-General Programs	46,100
Youth Athletics-Volleyball	17,064
Youth Athletics-Basketball	77,375
Youth Athletics-Baseball	26,060
Youth Athletics-Soccer	84,400
Youth Athletics-Cricket	33,200
Youth Athletics-Flag Football	9,900
Seascape	
Aquatics-Rentals	20,000
Aquatics-Memberships	65,250
Aquatics-Daily Fees	213,110
Aquatics-Concession Sales/Rental	15,277
Aquatics-Lessons	22,864
Aquatics-Special Events	1,100
Ice	
Ice-Rentals	642,900
Ice-Daily Fees	54,500
Ice-Merchandise Resale	300
Ice-Concessions & Rentals	56,500
Ice-Figure Skating	369,500
Ice-Hockey Camps	35,500
Ice-Hockey Lessons	95,000
Ice-Hockey Youth Leagues	300,000
Total Recreation Fund Income	6,789,396
Total Recreation Fund Appropriation	11,355,273
Budgeted and Appropriated Expenditures	
Administration	
Administration-Interfund Charges	1,095,000
Administration-Payroll	1,524,000
Administration-Employee Benefits	5,000

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Education & Training	24,500
Administration-Contracted Services	25,750
Service & Rental Agreements	29,800
Dues & Subscriptions	4,500
Administration-Administrative	750
Administration-Utilities	619,500
Administration-Equipment	7,500
Credit Card Processing Fees	110,000
Communications & Marketing	
Advertising	35,000
Maintenance	
Maintenance-Payroll	271,950
Recreation Facilities	
Rec Facilities - Memberships	3,500
Rec Facilities - Courts	6,065
Fitness Program Expense	4,410
Rec Facilities - Payroll	225,000
Rec Facilities - Supplies & Equipment	26,000
Rec Facilities - Maintenance & Repairs	9,500
General Leisure Services	
General Programming-General Programs	50,445
General Programming-Gymnastics	60,270
General Programming-Martial Arts	83,384
Vogelei Program Expense	-
Special Events & Trips	44,500
General Programming-Dance	168,080
Senior	
Senior-Memberships	1,000
Senior Programs	12,434
Early Childhood	
Early Childhood-Programs	25,037
Early Childhood-Camps	99,000
Early Childhood-Preschool	166,790
Youth Programs	
Youth Programs-Camps	362,300
Youth Programs-Star	514,224
Adult Athletics	
Adult Athletics-Basketball Leagues	10,555
Adult Athletics-Softball Leagues	2,705
Adult Athletics-Pickleball League	4,000
Youth Athletics	

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	Youth Athletics-General Programs	32,250
	Youth Athletics-Volleyball	11,950
	Youth Athletics-Basketball	49,760
	Youth Athletics-Baseball	10,968
	Youth Athletics-Soccer	59,080
	Youth Athletics-Flag Football	6,930
Seascape		
	Aquatics-Lessons	11,856
	Aquatics-Special Events	706
	Aquatics-Payroll	238,386
	Aquatics-Employee Benefits	10,000
	Aquatics-Education/Training	9,000
	Aquatics-Contracted Services	5,200
	Aquatics-Supplies & Equipment	39,261
	Aquatics-Utilities	117,270
Ice		
	Ice-Daily Fees	8,750
	Ice-Merchandise Resale	500
	Ice-Concessions & Rentals	62,187
	Ice-Figure Skating	100,250
	Ice-Hockey Camps	15,000
	Ice-Hockey Lessons	28,000
	Ice-Hockey Youth Leagues	144,750
	Ice-Equipment	22,500
Capital		
	Capital Projects-Zamboni	-
	Capital Projects-Willow-Renovation	10,000
	Capital Projects-Tc-Repurpose Remodeling	300,000
	Disc Golf Baskets	12,600
	Basketball Hoops	65,000
	Tc Hot Water Heater	18,000
	Sea Entrance Remodel	25,000
	Lightning Detection System	30,000
	Zamboni/Rink 2	145,000
	Total Recreation Fund Expenditures	7,222,603
Estimated Ending Cash		4,132,670

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III. I.M.R.F. Fund

Beginning Cash	225,932
Income	
Property Taxes	270,000
Investment Income	7,875
 Total I.M.R.F. Fund Income	277,875
Total I.M.R.F. Fund Appropriation	503,807
Budgeted and Appropriated Expenditures	
Employer IMRF Charges	400,000
 Total I.M.R.F. Fund Expenditures	400,000
Estimated Ending Cash	103,807

IV. Debt Service

Beginning Cash	2,989,341
Income	
Annual Ltd Bond Issue	2,169,600
Administration-Interfund Charges	1,525,000
Administration-Taxes	3,350,000
Administration-Investment Income	89,250
 Total Debt Service Fund Income	7,133,850
Total Debt Service Fund Appropriation	10,123,191
Budgeted and Appropriated Expenditures	
Bond Issue Costs	40,000
Bond Principal & Interest Payments	7,524,564
 Total Debt Service Fund Expenditures	7,564,564
Estimated Ending Cash	2,558,627

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V. Special Recreation

Beginning Cash	1,294,248
Income	
Property Taxes	996,000
Investment Income	45,375
Total Special Recreation Fund Income	1,041,375
Total Special Recreation Fund Appropriation	2,335,623
Budgeted and Appropriated Expenditures	
Administration-Special Assessment	364,006
Administration-Special Rec Rental	85,860
Asphalt Repair	110,000
Tall Oaks Play Replace	100,000
Bell Works Play	100,000
Play Engineered Wood Fiber	30,000
Capital Contingencies	50,000
Total Special Recreation Fund Expenditures	839,866
Estimated Ending Cash	1,495,757

VI. Social Security Fund

Beginning Cash	150,213
Income	
Property Taxes	740,000
Investment Income	5,625
Total Social Security Fund Income	745,625
Total Social Security Fund Appropriation	895,838
Budgeted and Appropriated Expenditures	
Investment Income	750,000

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Total Social Security Fund Expenditures	750,000
Estimated Ending Cash	145,838

VII. The Club Fund

Beginning Cash	1,309,776
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Income

Administration	
Administration-Investment Income	43,125
Administration-Rentals	217,000
Administration-Merchandise Resale	3,500
Fitness	
Fitness-Rentals	3,000
Fitness-Memberships	2,432,000
Fitness-Guest Services	248,500
Fitness-Pro Shop	500
General Programming	
General Programming-General Programs	1,080
General Programming-Sports Programs	23,456
Aquatics	
Aquatics-Memberships	10,000
Aquatics-Lessons	75,500

Total The Club Income	3,057,661
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Total The Club Appropriation	4,367,437
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Budgeted and Appropriated Expenditures

Administration	
Administration-Interfund Charges	635,000
Rental Expense	-
Administration-Payroll	801,662
Administration-Employee Benefits	4,000
Professional Education	3,000
Administration-Contracted Services	10,742
Administration-Service License Agreement	-
Administration-Supplies & Equipment	9,000

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	Dues & Subscriptions	35,106
	Administration-Utilities	294,000
	Credit Card Processing Fees	58,000
Communication & Marketing		
	Advertising	50,000
Maintenance		
	Maintenance-Payroll	97,308
Fitness		
	Fitness-Guest Services	92,000
	Fitness-Pro Shop	250
	Group Exercise Wages	72,702
	Fitness-Supplies & Equipment	16,000
	Fitness-Maintenance & Repairs	29,169
General Programming		
	Sports Specific Programs	12,502
Aquatics		
	Swim Lessons	33,000
	Aquatics-Supplies & Equipment	10,000
Capital		
	Capital Projects-Fitness Equipment	60,000
	Club Roof Replace	1,004,850
	Club Community Lkr Rm Floors	20,000
	Total The Club Expenses	3,348,291
Estimated Ending Cash		1,019,146
 VIII. Capital Improvement Fund		
Beginning Cash		3,346,992
Income		
General		
	Administration-Investment Income	96,375
	Administration-Donations	429,457
	Bond Proceeds	1,140,400
	Total Capital Improvement Fund Income	1,666,232
Total Capital Improvement Fund Appropriation		5,013,224

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Budgeted and Appropriated Expenditures

Hvac Bpc Replace	75,000
Zamboni	-
Toro 4100 Mower	60,000
Capital Projects-Playground-Bell Works	250,000
Asphalt Repair	276,282
Tall Oaks Play Replace	200,000
Bell Works Play	250,000
Hvac Club Replace	114,500
Vehicle Replace	424,064
Tc Window Replace	150,000
Capital Contingencies	100,000

Total Capital Fund Expenditures	1,899,846
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Estimated Ending Cash	3,113,378
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IX. Bridges of Poplar Creek Fund

Beginning Cash	1,202,792
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Income

Administration	
Administration-Investment Income	43,500
Rental Income	20,180
Administration-Miscellaneous	4,000
Golf Operations	
Golf Operations-Rentals	511,173
Golf Operations-Memberships	5,750
Golf Operations-Guest Services	10,450
Green Fees	833,854
Golf Operations-Merchandise Resale	130,750
Lessons	75,000
Tournaments & Outings	202,500
Golf Operations-Driving Range Fees	235,000
Golf Operations-Top Tracer	180,000
Food & Beverage	
F&B-Rentals	15,500
Merchandise Resale - Tobacco	3,000

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Merchandise Resale - Food	471,000
Merchandise Resale - Beverages	431,000
Gratuities / Service Charges	65,000

Total Golf Course Fund Income	3,237,657
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Total Golf Course Fund Appropriation	4,440,449
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Budgeted and Appropriated Expenditures

Administration

Administration-Interfund Charges	410,000
Administration-Payroll	412,000
Uniforms	8,000
Education & Training	5,000
Administration-Contracted Services	20,028
Administration-Supplies & Equipment	5,000
Dues & Subscriptions	15,380
Administration-Utilities	195,750
Credit Card Processing Fees	62,000

Maintenance

Maintenance-Payroll	555,500
Maintenance-Employee Benefits	2,500
Maintenance-Contracted Services	2,500
Maintenance-Supplies & Equipment	10,000
Maintenance-Equipment	8,000
Maintenance-Maintenance & Repairs	50,000
Course Maintenance	121,500
Fuel & Lubricants	22,500

Golf Operations

Golf Operations-Rentals	5,000
Lightning Pass	8,500
Greens Fees	3,750
Merchandise Resale COGS	111,495
Programs	60,850
Tournaments & Outings	22,000
Golf Operations-Top Tracer	56,000
Golf Operations-Inside Service	205,000
Golf Operations-Supplies & Equipment	4,500
Advertising	15,000
Golf Operations-Equipment	34,000

Food & Beverage

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	F&B-Rentals	5,500
	COGS Tobacco	1,305
	COGS Food	155,550
	COGS Beverage	129,300
	F&B-Payroll	251,500
	F&B-Contracted Services	27,000
	Service & Rental Agreements	20,000
	F&B-Supplies	24,500
	Advertising	35,000
	F&B-Equipment	10,000
Capital		
	Golf Cart GPS & TopTracer	66,576
	Bpc Banquet Chairs	60,000
	Total Golf Course Fund Expenditures	3,217,984
Estimated Ending Cash		1,222,465
Recapitulation		
I. Total Corporate Fund Appropriation		12,123,781
II. Total Recreation Fund Appropriation		11,355,273
III. Total IMRF Fund Appropriation		503,807
IV. Total Debt Service Fund Appropriation		10,123,191
V. Total Special Recreation Fund Appropriation		2,335,623
VI. Total FICA Fund Appropriation		895,838
VII. Total Prairie Stone Fund Appropriation		4,367,437
VIII. Total Capital Fund Appropriation		5,013,224
IX. Total Golf Course Fund Appropriation		4,440,449
TOTAL ALL FUNDS		51,158,624

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 \$19,945,058 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$31,213,566 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$34,295,475 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$16,863,149
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$12,252,000 .

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, 2026 and ending December 31, 2026 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2026 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 16th day of December, 2025.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2026

I, Robert Kaplan, 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, 2026 and ending on December 31, 2026 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 12,252,000
Interest Earned	707,625
Debt Issuance	3,310,000
Grants, Donations, Sponsorship, Advertising	872,457
Memberships	2,772,313
Program and User Fees	4,599,112
Rentals	1,318,282
Merchandise Resale, Vending & Misc.	1,027,300
Interfund Charges	2,140,000
Golf Course Operations	2,184,477
TOTAL	\$ 31,183,566

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 16th day of December, 2025.

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, 2026 and ending December 31st, 2026, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 16th day of December, 2025.

Secretary
Hoffman Estates Park District