

MINUTES
SPECIAL BOARD MEETING
COMMITTEE OF THE WHOLE BUDGET WORKSHOP
December 9, 2025

1. Roll Call:

A special meeting of the Hoffman Estates Park District Board of Commissioners was held on December 9, 2025 at 6:01 p.m. at the Triphahn Center in Hoffman Estates, IL.

Present: Commissioners Chhatwani, Dressler, Evans, Kaplan, MacGregor and McGinn, President Friedman

Absent:

Also Present: Executive Director Talsma, Deputy Director Bechtold, Director of Parks, Planning & Maintenance Huguen, Director of Finance Vogt, Director of Administrative Services Rivas, Director of Recreation Sweeney, Executive Assistant Flynn

Audience: Community Reps Dowling, Sernett, Kratochvil, P. Henderson, L. Henderson, Musial, Wilson, and Winner

2. Pledge of Allegiance:

Everyone present stood for the Pledge of Allegiance.

3. Approval of Agenda:

Commissioner Chhatwani made a motion, seconded by Commissioner MacGregor to approve the agenda as presented.

4. Comments from the Audience:

None

5. Amendment to 2025 B&A Ordinance O24-006 / M25-115 / O24-006A

Commissioner MacGregor made a motion, seconded by Commissioner Chhatwani to approve the 2025 Budget Amendment Ordinance O24-006A.

Executive Director Talsma noted the following:

- We had a couple of items in our 2025 budget to adjust. We did have some extra funds, as there was an error in the Vogeley project listed both in Capital and in Special Recreation.
- We will use these extra funds for the down payments on the solar projects.
- We are making this a formal adjustment so we can show we have the money in the budget and don't have any issues applying for rebates.
- We will utilize money in the general fund for the solar project.
- The Club roof project will come from Fund 11 – there was more than enough excess revenue from memberships.
- The memo includes the rules for making amendments, so it is clear we are following regulations for doing so.

On a Roll Call: Carried 6-0-1

Ayes: 6 Chhatwani, Evans, Friedman, Kaplan, MacGregor, McGinn

Nays: 0

Absent: 1 Dressler

6. **2026 Budget Overview / M25-112**

Executive Director Talsma noted that we start the annual budget process new each year, and nothing is assumed from year to year. He highlighted the following:

- Our goals are mostly created from everything that is a new initiative. The budget also includes everything that is status quo but doesn't necessarily go into the goals.
- The tax levy will be approved at next week's meeting, as we needed 20 days after the announcement of the intent to levy before we can pass it (announcement was November 25).
- We are spending reserved on projects this year. We anticipate some rebates from the solar projects the following year or later depending on the specific roof/facility.
- We referred to the 5-year CDP and looked at the goals we wanted to do in the short term. This is a dynamic document as things do change, but the budget takes this into consideration.
- The five-year capital spending plan is preliminary and based on the GIS software, which keeps track of every asset in the district.
- There are some debt service charge backs. Bridges transfers \$275,000; The Club transfers \$500,000 and Recreation transfers \$750,000 back for debt service on the original bond that paid for the renovations.
- This is our preliminary budget which is out for public viewing for 30 days and is finalized in January. Budget doesn't technically need to be approved until the end of the first quarter, but we do this in January. The tax levy is always approved in December.
- Some things will need to change based on what happens by the end of the year. For example, we have a Zamboni on order that may not be delivered before the end of 2025; if this happens, we need to roll those expenses over to 2026, as we need to have it in our possession to recognize the expense. If there is a deposit on

something like this, it would be entered as a prepaid expense and carried into next year.

- IMRF and FICA charges used to be distributed through all the different accounts, and we would make an interfund payment to reimburse those amounts. Now, using Paycom, that can be confusing, so we will charge all IMRF and FICA to the general fund. All healthcare will also be charged to the general fund. We will do an offset and interfund charge to all recreation, gold club, and The Club departments on a monthly basis.
- Personnel: we have 78 full-time staff, which is one less than last year. We have already hired the Superintendent of Golf Maintenance who will begin January 5, reporting to Director Huguen. We also promoted the current Supervisor of Playgrounds to the Superintendent level.
- We eliminated the Superintendent of Business position and replaced it with an Accounting Manager role. The current Business Supervisor will be promoted into the Accounting Manager position, and we will hire someone to fill this business position once the role is defined.
- One additional salary adjustment is for the Superintendent of Recreation position, increasing her salary to align her with other Superintendents in the District.
- We have included a 4% merit increase in the salary pool.
- For the Tax Levy, we do receive 2.9% in CPI. We are levying 4.9%. We are being reassessed this year and the increase in EAV is expected to be 15-20% in new growth. Individual bills for the park district should not go up more than about 2.9%.
- Licensing software – this number is the annual costs.
- We have collapsed several accounts. For instance, previously we had five different accounts for summer camp, but they all share expenses and labor (e.g., bus driver). To make things more streamlined in Paycom, we collapsed the pay codes to keep things more streamlined.
- Recreation facilities now includes both Triphahn Center and Willow Rec Center, as we share personnel.
- The current and proposed budget and charts were discussed.
- Executive Director Talsma reminded the board that we have planned to use our reserves for the roof projects.
- Commissioner McGinn asked about the cars parked at Seascap, and where that rental income fell. Executive Director said that it is prorated by month, so the revenue is in both 2025 and 2026.
- Comm Rep L. Henderson asked if the snow hill was open. Executive Director Talsma said yes it is, and there are parking spots reserved for both the snow hill and the playground. Comm Rep Winner noted that WGN filmed a spot at the snow hill after the first snow fall.

7. 2026 Organizational Chart and Salary Ranges

Commissioner MacGregor made a motion, seconded by Commissioner Chhatwani to approve the 2026 Organizational Chart and Salary Ranges.

Executive Director Talsma presented an updated organizational chart and salary ranges. The minimum salary ranges were adjusted up by CPI, and the maximums were increased by the 4% salary pool.

The motion carried by voice vote.

8. Five-Year Capital Spending Plan 2026-2030

Commissioner Kaplan made a motion, seconded by Commissioner McGinn to approve the Predicted Capital Spending Plan, amended to include the golf cart leases in future years, the roofing structures and to remove the repeated Bell Works line item.

Executive Director Talsma noted that 2026 is current, and what we actually plan to do. The 2027-2030 lists are plans based on the GIS software. These will be more refined as we move into these years.

Commissioner McGinn asked about the Triphahn Center roofs in 2029, where we list Roofs A, B, C, D and F, but no E. Director Hugen said that the E section was completed three years ago; this is the area over the track.

Executive Director Talsma specified that we will not do Triphahn Center roof in 2027, Willow Rec Center in 2028 and the Maintenance garage in 2029. We are changing the order due to the solar project timing requirements for the rebates.

Comm Rep Musial said there is a line for the golf cart lease in 2026 but not in future years. Director Bechtold said this lease will end in 2026 and we will have to do something new in 2027. Comm Rep Musial said we should still have something there in future years as a placeholder. Executive Director Talsma said we can add the golf cart lease and Toptracer fee to the future years as well.

The motion carried by voice vote.

9. 2026 Goals

Commissioner Evans made a motion, seconded by Commission MacGregor to approve the 2026 Division Goals with review.

The following questions were discussed regarding the divisional goals:

- Commissioner Dressler asked if we still have a partnership with PDRMA. Yes, we still have our insurance and risk management through PDRMA. Our health insurance is moving to IPBC.
- Commissioner Dressler asked about the armored car service. Executive Director Talsma said we are looking into using an armored car service for our cash pickups and deposits, especially during the summer months. This is a secure method and saves staff time as well.
- Comm Rep Winner asked if the virtual host software is due to the cyber issue we had in September. Executive Director Talsma said no, this is scheduled as annual maintenance. Anything regarding the cyber threat is being run through our insurance company.

- Commissioner Dressler asked how many individuals are getting credit cards. Executive Director Talsma said the reason for this is to ensure that if a purchase is made, we know who did so, and can make credit card reconciliation easier.
- Commissioner Kaplan asked if there was a cap on the card. Executive Director Talsma said we control that internally, rather than on the card itself.
- Commissioner Dressler asked about the entrance/exit at Seascap. Executive Director Talsma said we are replacing the revolving gates at the facility.
- Commissioner Dressler asked what we would do with the old banquet chairs at Bridges. Executive Director Talsma said we would dispose of them; Commissioner Dressler asked if we could look into donating them to the Chamber.
- Commissioner Kaplan asked where the Outdoor Fitness Equipment would be installed. Director Huguen said we don't have a particular park earmarked for this, but it was listed in our CDP, so we are researching it.
- Comm Rep Musial asked if the bus is included in the Vehicles purchase total. Yes it is.
- Commissioner Dressler asked about applying for Tier 1 Arboretum Status at Vogelei. Director Huguen said once the greenhouse is complete with living plants we can qualify. Morton Arboretum and Chicago Park District are the only other organizations in the state that have a Tier 1 Arboretum.
- Commissioner Dressler asked if there is a specific park slated for an OSLAD application. Executive Director Talsma said not specifically. We will look at what is planned to be replaced and will investigate if there are other things we could do at those locations that would earn "points" in the application process.
- Commissioner Chhatwani asked if Victoria Park is included in the controlled burn again. Director Huguen said not the same area of Victoria Park. We can only do that every three years. We will do a different section at that park and then a small section at Hunters Ridge. He added that cutting the growth does well, but burning allows new growth because it rids of things that don't belong there.
- President Friedman said he is happy to see the Athletics Internship in there. He always has former players come back to help him coach.
- Comm Rep Musial asked if we could partner with the cross country group that uses our park to expand our track and field program. Executive Director Talsma said we could look into this.
- Commissioner Kaplan said the NFL combine is missing again, and that the former Athletics Manager was getting ready to do this. Director Sweeney said we did try to offer this but didn't get enough enrollment to run it; we will try it again. Commissioner Kaplan said he would like this added as a goal.
- Commissioner Chhatwani said she liked the offerings for seniors.
- Commissioner Dressler said she noticed the Swim for All and asked what is being done to promote this. Executive Director Talsma said that our new Splash Camp for younger campers included swim lessons. He added that we are going to observe the success of outdoor swim lessons this year and determine if we should keep swim lessons as an indoor offering only. We are still offering Programs for All throughout the park district. In other programs, we fill empty seats. For swim lessons, if we have enough to create a class, we will do that.
- Commissioner Dressler noted that in partnering with local libraries, there is already a free program for those that need tech help.

- Commissioner Chhatwani offered to present to seniors about avoiding scams and financial literacy.
- Commissioner Kaplan said that perhaps District 54 Foundation would be interested in partnering with us for the Programs for All.
- Comm Rep Dowling said that if we remove outdoor swim lessons, she hopes the pool will still be open for senior lap swim.
- Commissioner Dressler asked about finding sponsors for the MORE program. Director Sweeney said this would be for in-kind donations, not advertising to the residents in these locations.
- Executive Director Talsma noted that Memorial Day is earlier this year, and that Seascope would be opening after Memorial Day, on May 30.
- Commissioner Dressler said she would like to be included in exploring partnerships with the village and/or township for senior programming.
- Executive Director Talsma noted that we are looking into future uses for the ice and locker room rentals.
- Comm Rep Sernett asked if hockey was coed. Executive Director Talsma said yes, we offer learn to skate hockey classes for boys and girls, and we do have girls' hockey teams as well.
- Commissioner Kaplan asked about clothing sales at the pro shop. Executive Director Talsma said this business is more for customer service; we do make about \$20,000-\$30,000 per year. We make enough to cover our costs.
- Commissioner Dressler asked if we could use photos from a nice wedding in our advertising. Deputy Director Bechtold said we will ask the photographer and client and if they agree we may get some shots for the website, etc.
- Executive Director Talsma added that our current GM at The Club will take on additional responsibilities as the Superintendent of Facilities to learn more and gain more experience. She was integral in renovating both fitness centers and helps with facility questions from others.
- Commissioner Evans asked if we have a lot of Silver Sneakers at The Club. Deputy Director Bechtold said no, the Silver Sneakers participants are only at Triphahn Center and Willow Rec Center. Renew Active is accepted at The Club. They make up about 5% of members.

The motion carried by voice vote.

10. 2026 Working Budget

Commissioner MacGregor made a motion, seconded by Commissioner Chhatwani to approve the 2026 Working Budget with amendments.

Executive Director Talsma presented an overview of each fund.

Comm Rep Musial asked about the 10% increase from 2025 to 2026 in employee benefits. Executive Director Talsma said this is more about collapsing the GLs.

Comm Rep Musial asked if a 6% increase is adequate for the expected rate increases. Executive Director Talsma said yes, we are on a variable plan right now, although we cannot answer that for sure.

Comm Rep Musial asked about the budget decrease in payroll. Executive Director said we will review this again. He originally thought her email question was only regarding full time.

Executive Director Talsma said we will provide a recap about the changes we need and reviews we need to make.

The motion carried by voice vote.

11. 2026 Budget & Appropriation Ordinance / 025-007 (In Tentative Form)

Commissioner Chhatwani made a motion, seconded by Commissioner Dressler to approve the 2026 Budget & Appropriation Ordinance in tentative form with corrections.

Executive Director Talsma noted that this document must be on display for 30 days, and the final document will be approved at the January 2025 meeting.

On a Roll Call: Carried 7-0-0

Ayes: 7 Chhatwani, Dressler, Evans, Friedman, Kaplan, MacGregor, McGinn

Nays: 0

Absent: 0

12. Commissioner Comments:

Commissioner Dressler had fun at Winter Fest. The décor was over the top. She wondered if attendance was lower.

Commissioner McGinn thanked staff for all of their hard work.

Commissioner Kaplan said thank you for making this so easy.

Commissioner MacGregor said we've had a great year, and he is looking forward to 2026.

Commissioner Chhatwani thanked Executive Director Talsma, Directors Bechtold, Huguen, Rivas, Sweeney and Vogt, and Executive Assistant Flynn.

Commissioner Evans said it is great to see this process go through. It went very well.

Comm Rep Musial said it was much easier to read than previous years.

President Friedman applauded staff for coming up with the solar project and putting this together quickly.

13. Adjournment:

Commissioner MacGregor made a motion, seconded by Commissioner McGinn, to adjourn the meeting at 7:23 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 meeting:

1. Capital projects 2026 budget has Bell Works Play for \$100,000 and again under different g/l code for \$250,000 and also Playground - Bell Works for another \$250,000 under a third g/l code. Why is the Bell Works playground appear three times? **The \$250,000 amount should have appeared only once, but it was inadvertently listed under two separate G/L codes when the project was shifted entirely into the 2026 budget after not starting in 2025. We will correct this duplication and include the proper single \$250,000 entry in the January final budget revision for approval. The \$100,000 is the ADA portion of the park project.**
2. Are the Golf cart GPS lease and Toptracer lease in capital projects 2026 budget due to GASB 96? **GPS and Toptracer lease are for equipment and the software that comes with the equipment. Why aren't they in the capital budgets presented for 2027-2030? They are annual ones that have been previously approved. Therefore, not a part of the capital purchase plan for 2026 to 2030 plan. Are they the only leases the district has that fall under GASB 96? What about software leases? All other software subscriptions are accounted for in the Information service agreement GL in 14-10-7400-5050 and not capital items, as they represent annual maintenance costs and not purchase, except for the new parks software, but that is less than \$10,000 so not recorded as capital.**
3. What is the \$300,000 grant reimbursement budgeted in General Fund revenues and the \$429,457 donations budgeted in the Capital Fund revenue? **The \$300,000 is the OSLAD for Vogelei and the \$429,457 are from Bell Works and Kensington Fields cash in lieu of land developer donations.**
4. In Administration appropriations why did both service license agreement and utilities increase significantly over 2025 budget and projected actual?
Service License Agreements: We consolidated all service agreements into a single G/L account for 2026. Several of these agreements had previously been classified as capital expenses, so the shift into the operating budget makes the total appear significantly higher compared to the 2025 budget and projected actuals.
Utilities: We are currently on an adjustable utility rate, and based on recent trends, we do anticipate an increase in utility costs for 2026. We are actively working with our utility vendors to determine whether it is more advantageous to lock in fixed rates or remain on a variable structure, which has been beneficial to the district in prior years.
5. Within Rec Fund, Why did Rec Facilities revenue and appropriations more than double over 2025 budget and projected actual? **We have combined all Willow Rec Center facilities rentals with all Rec Facility rentals.**
6. Within Rec Fund, why is there no budget for Willow Rec Center? **All of Willow GL's have been merged into 02-32 accounts.**
7. Within Rec Fund Youth programs, why did youth camp revenues and appropriations triple over 2025 budgeted and projected actual? **The youth camp revenues and appropriations appear to have tripled because all camp programs were consolidated into a single general account rather than being separated by age group, as they were in prior years. Since expenses and resources are**

shared across all camps, combining them provides a more accurate reflection of overall program activity. This consolidation makes the total revenue and appropriation levels look significantly higher when compared to the individually budgeted 2025 lines, but it does not represent new or additional spending just a reclassification for clarity and accuracy.

8. Since the employee benefits are all in General Fund Appropriations as a line item in 2026 budget it is hard to compare to 2025 budget and projected 2025 actual for employee benefits. How does the \$1,262,100 for employee benefits in the 2026 general fund administration appropriations budget compare to 2025 budget and projected actual for all funds combined?

Health insurance for the district will see about a 6% increase for 2026. The employee reimbursement percentages will stay at the same percentage (though they increase slightly as well due to the overall increase).

9. 2026 budgeted payroll decreased in all funds over 2025 budget and projected actual except the Club administration and BPC maintenance funds. (Rec maintenance is more than 2025 budgeted but less than 2025 projected actual) That does not make sense with an increase of only one employee over 2025, and a 4% merit increase pool. Bridges has the addition of Golf Course Superintendent position in the maintenance department, The Club now has a roving custodian position as its home base, so this position is reflected out of Fund 11 which was in Fund 01 in the past. We have also shifted Business Service Manager from Fund 01 to Recreation Department Fund 02 as they will be managing Recreation Software for the district. The 2025 total budget salary total was \$5,972,000 (year-end projected is approximately \$5,900,000); for 2026, with salary adjustments, new hires, reduction of one full time position, and the overall 4% increase the budget total is \$6,172,000.

10. Typo in BPC Cornerstone #4 - second goal is to create special events calendar for 2025 season and performance measure says complete 2025 events calendar - those should say 2026 rather than 2025 correct? We will update to 2026.