

**MEMORANDUM NO. M16-149**

**TO: Administrative & Finance Committee**  
**FROM: Dean R. Bostrom, Executive Director**  
**Craig Talsma, Deputy Director/ Director of Admin & Finance**  
**RE: 2017 Budget and Appropriation Ordinance O-16-011**  
**DATE: December 15, 2016**

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**BACKGROUND**

State law requires that we file our Budget and Appropriation Ordinance with the county by the end of the first quarter of the fiscal year. The District has always filed in December along with our Tax Levy. The tentative ordinance was approved November 15<sup>th</sup> and will have been on display the required 30 days prior to filing. Additionally, the District held a public review meeting on December 13<sup>th</sup>, which was properly advertised. The final ordinance is attached for approval.

**IMPLICATIONS**

Some minor changes that affect the B&A Ordinance have been made to reflect additional budget requirements for 2017.

Fund 01-General

- An expenditure line item of \$5,000 was added to marquee expense for the possible need for maintenance and repair.
- An expenditure line item of \$3,500 was added for services to provide analysis and recommendations to our current participant survey process.

Fund 02-Recreation

- An expenditure line item for preschool expense was increased by \$1,500 to accommodate for increased paper product expense during the 6 month renovation timeline.
- An expenditure line item of \$5,000 was added to replace TC gym ceiling fans.
- An expenditure line item of \$55,000 was added for the Seascape sprinkler system project.
- An expenditure line item for WRC flooring budgeted in 2016 for \$10,000 was moved to 2017 at a value of \$13,000.

- An expenditure line item for Vogelei flooring budgeted in 2016 Capital for \$12,000 was moved to 2017 Recreation Operational Capital at a value of \$15,000.
- An expenditure line item of \$7,500 was added to re-key the Triphahn facility.

#### Fund 11-Prairie Stone Sports & Wellness

- An expenditure line item of \$750,000 was added for the PSSWC wet area locker room redesign and locker refurbishment.
- An expenditure line item of \$25,000 was increased to \$175,000 for PSSWC fitness equipment to cover a 5-year period.

#### Fund 12-Capital

- An expenditure line item of \$10,000 was added to perform evaluation of roofs District wide.

Other minor adjustments were made budget wide to account for rounding and adjustments to 2016 projected year end values. The proposed budget summary sheets were also updated to reflect these changes and are included.

### **RECOMMENDATIONS**

Staff recommends that the Administration & Finance Committee recommend to the full Board approval of the final Budget and Appropriation Ordinance O-16-011.

**ORDINANCE NO. O-16-011**  
**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 (1<sup>st</sup>) day of January, 2017 and**  
**ending on the thirty-first (31<sup>st</sup>) day**  
**of December, 2017**

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 13th day of December 2016 on said Ordinance, notice of said hearing having been given by publication in The Daily Herald, being a newspaper published within this 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 (1<sup>st</sup>), 2017 and ending on the thirty-first (31<sup>st</sup>) day of December, 2017, 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, 2017 and ending the last day of December 2017.

## I. Corporate Fund

**Beginning Cash** **\$3,624,496**

### Income

#### **Administration**

Interfund Charges	\$1,756,080
Property Taxes	\$3,008,000
Investment Income	\$50,000
Advertising Income	\$245,000
Rental Income	\$91,780
Miscellaneous	\$15,500

#### **Maintenance**

Grant Reimbursement	\$0
<b>Total Corporate Fund Income</b>	<b>\$5,166,360</b>

**Total Corporate Fund Appropriation** **\$8,790,856**

### Budgeted and Appropriated Expenditures

#### **Administration**

Interfund Charge	\$54,000
Advertising Expense	\$6,020
Property & Liability Insurance	\$165,060
Employment Insurance	\$147,245
Unemployment Insurance	\$100,000
Loss Prevention	\$6,600
Audit Service	\$25,000
Payroll	\$1,374,980
Employee Benefits	\$598,427
Education & Training	\$12,250
Contracted Services	\$43,300
Service & Rental Agreements	\$62,695
Supplies	\$20,000
Dues & Subscriptions	\$21,530
Administrative Expenses	\$38,025
Utilities	\$10,680
Equipment	\$3,350
Maintenance & Repair	\$0
Technology Equipment	\$46,530

#### **Maintenance**

Loss Prevention	\$24,000
Payroll	\$1,593,982
Employee Benefits	\$10,002
Education & Training	\$5,400
Contracted Services	\$16,784
Service & Rental Agreements	\$0
Supplies	\$18,500
Dues & Subscriptions	\$2,000
Administrative Expenses	\$3,000
Utilities	\$107,000
Equipment	\$10,500
Equipment Maintenance & Repair	\$83,500
Facility Maintenance & Repair	\$20,000
Property & Field Maintenance	\$115,000
Fuel and Lubricants	\$70,000

<b>Capital</b>	
Parking Lot Cameras	\$75,000
VSI RecTrac V3 Upgrade	\$20,000
Fabbrini Lake Aerator	\$6,000
HP VM Server/Host Upgrade	<u>\$35,000</u>
<b>Total Corporate Fund Expenditures</b>	<b>\$4,951,360</b>
<b>Estimated Ending Cash</b>	<b>\$3,839,496</b>
<b><u>II. Recreation Fund</u></b>	
<b>Beginning Cash</b>	<b>\$2,893,724</b>
<b><u>Income</u></b>	
<b>Administration</b>	
Interfund Charges	\$447,304
Property Taxes	\$1,040,000
Investment Income	\$0
Grant Reimbursement	\$3,220
Field Rentals	\$85,789
Merchandise Resale	\$1,300
Miscellaneous	\$0
<b>Triphahn Center</b>	
Rentals	\$47,263
Memberships	\$227,760
Guest Services	\$6,738
General Programs	\$0
Fitness Programs	\$9,408
<b>Willow Recreation Center</b>	
Rentals	\$106,708
Memberships	\$98,212
Guest Services	\$4,404
Court Fees	\$9,951
Merchandise Resale	\$240
General Programs	\$3,375
Lessons	\$1,440
Leagues	\$4,392
Fitness Programs	\$21,804
<b>General Leisure Services</b>	
Rentals	\$4,180
General Programs	\$22,203
Daycamps	\$154,832
Gymnastics	\$91,123
Arts & Crafts	\$4,096
Martial Arts	\$116,380
Special Events	\$22,345
Dance	\$126,259
Archery	\$13,608
<b>Senior</b>	
Senior Memberships	\$19,200
Senior Programs	\$120,194
<b>Early Childhood</b>	
General Programs	\$55,950
Daycamps	\$330,445
Preschool	\$291,910
Parent/Tot	\$18,525
STAR Program	\$808,099
Child Care	\$441,868

<b>Adult Athletics</b>	
General Programs	\$10,815
Basketball Leagues	\$24,480
Softball Leagues	\$15,190
Football Leagues	\$9,000
<b>Youth Athletics</b>	
General Programs	\$24,960
Athletic Camps	\$15,000
Volleyball	\$6,000
Basketball	\$43,800
Baseball	\$46,965
Softball	\$3,900
Soccer	\$156,518
<b>Seascape</b>	
Rentals	\$20,580
Memberships	\$78,350
User Fees	\$136,100
Merchandise Resale	\$25
Concession Rental	\$2,670
Lessons	\$40,500
Special Events	\$1,980
<b>Ice</b>	
Rentals	\$766,400
Daily Admissions	\$47,000
Merchandise Resale	\$9,720
Concession Rental	\$7,800
Lessons	\$352,360
Camps	\$52,000
Adult Leagues	\$120,000
Youth Leagues	\$435,200
Special Events	\$3,600
<b>Total Recreation Fund Income</b>	<b>\$7,191,438</b>

**Total Recreation Fund Appropriation** **\$10,085,162**

**Budgeted and Appropriated Expenditures**

<b>Administration</b>	
Interfund Charges	\$952,302
Rental Expenses	\$0
Payroll	\$732,218
Employee Benefits	\$1,000
Education & Training	\$9,800
Contracted Services	\$39,936
Service & Rental Agreements	\$24,000
Supplies	\$0
Dues & Subscriptions	\$1,800
Administrative Expenses	\$100
Utilities	\$548,956
Equipment	\$4,470
Facility Maintenance & Repair	\$42,550
Credit Card Processing Fees	\$70,700

<b>Communications &amp; Marketing</b>	
Corporate Relations Expense	\$0
Payroll	\$226,015
Professional Education	\$3,450
Contracted Services	\$5,513
Supplies	\$3,310
Dues & Subscriptions	\$9,592
Postage	\$41,300
Printing & Publication	\$67,200
Advertising	\$6,510
<b>Maintenance</b>	
Payroll	\$205,188
Custodial Supplies	\$16,736
<b>Triphahn Center</b>	
Rentals	\$3,703
Guest Services	\$1,936
General Programs	\$0
Fitness Program Expense	\$6,330
Payroll	\$109,990
Employee Benefits	\$2,090
Supplies	\$11,145
Promotional Expense	\$1,796
Maintenance & Repair	\$7,800
<b>Willow Recreation Center</b>	
Rental Expense	\$9,286
Memberships	\$3,950
Guest Services	\$1,157
Merchandise Resale	\$240
General Programs	\$2,562
Lessons	\$1,773
Leagues & Tournaments	\$510
Fitness Wages	\$14,872
Payroll	\$76,609
Employee Benefits	\$1,850
Supplies	\$3,354
Promotional Expense	\$1,968
Equipment	\$4,530
Maintenance & Repair	\$3,720
Facility Maintenance & Repair	\$12,920
<b>General Leisure Services</b>	
Rentals	\$4,196
General Programs	\$13,276
Summer Camps	\$78,905
Gymnastics	\$66,786
Arts & Crafts	\$2,867
Martial Arts	\$80,064
Vogelei Program Expense	\$5,290
Special Events & Trips	\$46,439
Dance	\$70,427
Archery	\$9,526
<b>Senior</b>	
Senior Programs	\$89,474
<b>Early Childhood</b>	
General Programs	\$35,018
Daycamps	\$155,756
Preschool	\$162,933
Parent/Tot	\$9,007
STAR Program	\$364,893
Full Day day Care	\$225,774

<b>Adult Athletics</b>		
General Programs		\$8,684
Basketball Leagues		\$17,780
Softball Leagues		\$7,070
Football Leagues		\$5,126
<b>Youth Athletics</b>		
General Programs		\$41,155
Athletic Camps		\$10,500
Volleyball		\$1,687
Basketball		\$22,429
Baseball		\$19,506
Softball		\$1,935
Soccer		\$91,916
<b>Seascape</b>		
Lessons		\$16,363
Special Event		\$710
Payroll		\$195,911
Employee Benefits		\$3,530
Education & Training		\$9,945
Contracted Services		\$5,040
Supplies		\$19,281
Dues & Subscriptions		\$450
Promotional Expense		\$2,300
Utilities		\$91,044
Equipment		\$6,900
Equipment Maintenance & Repair		\$8,360
Facility Maintenance & Repair		\$10,000
<b>Ice</b>		
Debt Service Expense (Debt Payment Transfer)		\$800,000
Rentals		\$4,950
Lessons		\$110,257
Camps		\$19,915
Adult Leagues		\$13,137
Youth Leagues		\$131,607
Payroll		\$420,692
Employee Benefits		\$1,500
Professional Education		\$500
Contracted Services		\$19,800
Supplies		\$2,800
Dues & Subscriptions		\$300
Mileage Reimbursement		\$600
Promotional Expense		\$2,400
Utilities		\$8,400
Equipment		\$7,000
Equipment Maintenance & Repair		\$7,120
Facility Maintenance & Repair		\$4,720
<b>Capital</b>		
ICE Compressor Rebuild		\$10,250
VOG Barn Flooring		\$15,000
WRC Carpet		\$13,000
TC Re-Key Facility		\$7,500
SEA Sprinkler System		\$55,000
ICE 100HP Condensor		\$6,000
TC Gym Ceiling Fans		\$5,000
ICE/WRC Sound System		\$9,000
TC/WRC Fitness Equipment		\$10,000
WRC Gym/Dance Floor Rplc		\$5,000
TC Nside Renovation		\$975,000
<b>Total Recreation Fund Expenditures</b>		<b>\$7,981,438</b>



Estimated Ending Cash \$2,103,724

**III. I.M.R.F. Fund**

Beginning Cash \$492,096

**Income**

Interfund Charges \$0

Property Taxes \$518,000

Investment income \$2,501

**Total I.M.R.F. Fund Income \$520,501**

**Total I.M.R.F. Fund Appropriation \$1,012,597**

**Budgeted and Appropriated Expenditures**

IMRF Interfund Transfers \$420,501

IMRF Contribution UAAL \$0

**Total I.M.R.F. Fund Expenditures \$420,501**

Estimated Ending Cash \$592,096

**IV. Debt Service**

Beginning Cash \$4,269,498

**Income**

Interfund Transfers \$1,500,000

Property Taxes \$3,360,000

Investment Income \$0

BABs Rebates \$151,000

Bond Proceeds \$6,720,000

**Total Debt Service Fund Income \$11,731,000**

**Total Debt Service Fund Appropriation \$16,000,498**

**Budgeted and Appropriated Expenditures**

Bond Issue Costs \$135,509

Bond Principal & Interest Payments \$11,260,491

**Total Debt Service Fund Expenditures \$11,396,000**

Estimated Ending Cash \$4,604,498

**V. Special Recreation**

Beginning Cash \$152,393

**Income**

Interfund Charges \$0

Property Taxes \$590,000

Investment Income \$500

**Total Special Recreation Fund Income \$590,500**

**Total Special Recreation Fund Appropriation \$742,893**

<b><u>Budgeted and Appropriated Expenditures</u></b>	
NWSRA Special Assessment	\$298,200
Special Recreation Rental Payments	\$85,860
ADA SEA Concrete Walkway	\$9,000
ADA Shoe Factory Bike Trail	\$7,500
ADA Victoria South Path	\$17,500
ADA Colony Playground	\$7,500
ADA Victoria South Playground	\$31,440
ADA Evergreen Path	<u>\$38,500</u>
<b>Total Special Recreation Fund Expenditures</b>	<b>\$495,500</b>

**Estimated Ending Cash** **\$247,393**

**VI. Social Security Fund**

**Beginning Cash** **\$387,801**

**Income**

Property Taxes	\$620,000
Interest Income	<u>\$1,025</u>
<b>Total Social Security Fund Income</b>	<b>\$621,025</b>

**Total Social Security Fund Appropriation** **\$1,008,826**

**Budgeted and Appropriated Expenditures**

FICA Interfund Transfers	\$571,025
<b>Total Social Security Fund Expenditures</b>	<b>\$571,025</b>

**Estimated Ending Cash** **\$437,801**

**VII. Prairie Stone Sports & Wellness Fund**

**Beginning Cash** **\$969,966**

**Income**

**Administration**

Interfund Transfers	\$123,626
Investment Income	\$0
Rentals	\$227,180
Merchandise Resale	\$4,200

**Fitness**

Rentals	\$6,000
Membership Fees	\$1,843,000
Guest Services	\$194,255
Pro Shop Sales	\$0
Tennis Lessons	\$278,070

**General Programming**

General Programs	\$12,000
Sports Specific Programs	\$11,950
Early Childhood Programs	\$18,288

**Aquatics**

Membership Fees	\$15,782
Swim Lessons	<u>\$181,331</u>

<b>Total Prairie Stone Sports &amp; Wellness Income</b>	<b>\$2,915,682</b>
<b>Total Prairie Stone Sports &amp; Wellness Appropriation</b>	<b>\$3,885,648</b>
<b><u>Budgeted and Appropriated Expenditures</u></b>	
<b>Administration</b>	
Interfund Transfers	\$765,374
Rental Expense	\$13,983
Payroll	\$642,019
Employee Benefits	\$1,500
Professional Education	\$3,475
Contracted Services	\$8,430
Service Agreements	\$720
Supplies	\$5,600
Dues & Subscriptions	\$25,108
Administrative Expense	\$0
Utilities	\$258,180
Equipment	\$0
Credit Card Processing Fees	\$51,742
<b>Communications &amp; Marketing</b>	
Contracted Marketing	\$4,680
Printing & Publication	\$36,500
Advertising	\$9,350
<b>Maintenance</b>	
Payroll	\$116,492
Custodial Service	\$125,448
Supplies	\$9,000
Equipment	\$600
Equipment Maintenance	\$7,400
Facility Maintenance	\$39,820
<b>Fitness</b>	
Guest Services	\$151,524
Pro Shop	\$0
Fitness Program Wages	\$95,743
Tennis Lessons	\$196,853
Payroll	\$21,784
Supplies	\$64,500
Equipment	\$1,500
Equipment Maintenance	\$22,600
<b>General Programming</b>	
General Programs	\$9,024
Sports Specific Programs	\$7,960
Early Childhood Programs	\$12,391
<b>Aquatics</b>	
Swim Lessons	\$84,745
Supplies	\$10,437
Professional Dues	\$600
Equipment Maintenance	\$8,000
<b>Capital</b>	
Fitness Equipment	\$175,000
Copier	\$7,500
Café Reconstruction	\$10,500
Gym Floor Resurfacing	\$9,600
Lockerroom Arch Plans	\$750,000
<b>Total Prairie Stone Sports &amp; Wellness Expenses</b>	<b>\$3,765,682</b>

<b>Estimated Ending Cash</b>	<b>\$119,966</b>
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**VIII. Capital Improvement Fund**

**Beginning Cash** **\$2,030,444**

**Income**

**General**

Interfund Transfer	\$314
Investment Income	\$15,600
Grant Reimbursement	\$3,000
Bond Proceeds	<u>\$1,500,000</u>
<b>Total Capital Improvement Fund Income</b>	<b>\$1,518,914</b>

**Total Capital Improvement Fund Appropriation** **\$3,549,358**

**Budgeted and Appropriated Expenditures**

**General**

**Administration**

Interfund Transfers	\$117,348
Contracted Services	\$18,066
TC Renovation Arch	\$20,000
Victoria South Path	\$10,700
Westbury Path	\$23,000
Colony Playground	\$42,500
Victoria South Playground	\$74,300
Evergreen Path	\$53,500
BPC Greens King	\$60,000
Maint Graco Riding Striper	\$14,000
Maint Z-Turn Mower	\$20,000
Maint Chevy Pickup	\$33,000
Maint Chevy Ext Cab	\$35,000
Maint Chevy 1-Ton Pickup	\$39,300
Eisenhower Track Resurface	\$60,000
Parking Lot Patch	\$103,000
Maint Fuel Pump Rpl	\$28,000
Roof Repair	\$10,000
Court Crackfill	\$45,000
SEA Sand Play Area	\$46,300
PSSWC Tennis Court Resurface	\$20,300
PSSWC Roof RTU 4/5/8	\$27,000
BPC Golf Cart Purchase	\$385,600
Chino Park Gardens	\$5,000
WRC Gym RTU-1	\$23,000
WRC RTU-6	\$25,000

**Total Capital Fund Expenditures** **\$1,338,914**

**Estimated Ending Cash** **\$2,210,444**

**X. Bridges Of Poplar Creek Fund**

**Beginning Cash** **\$29,042**

**Income**

**Administration**

Interfund Transfer	\$133,692
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Investment Income	\$1,500
Advertising	\$3,450
Rental Income	\$20,180
Vending	\$0
Miscellaneous	\$7,500

**Food & Beverage**

Rentals	\$26,000
Merchandise Resale - Tobacco	\$2,750
Merchandise Resale - Beverages	\$450,000
Merchandise Resale - Food	\$343,000
Gratuities/Service Charges	\$105,000

**Golf Operations**

Rentals	\$405,800
Memberships	\$13,273
Guest Services	\$19,680
Green Fees - Resident	\$79,817
Green Fees - Non-Resident	\$401,398
Merchandise Resale	\$91,650
Lessons	\$34,055
Tournaments & Outings	\$157,700
Driving Range Fees	\$132,415
Ball Retrieval Fee	\$1,500
<b>Total Golf Course Fund income</b>	<b>\$2,430,360</b>

**Total Golf Course Fund Appropriation**

**\$2,459,402**

**Budgeted and Appropriated Expenditures**

**Administration**

Interfund Transfers	\$280,466
Payroll	\$263,212
Uniforms	\$826
Education & Training	\$1,200
Contracted Services	\$19,199
Service & Rental Agreements	\$300
Supplies	\$7,600
Dues & Subscriptions	\$12,725
Utilities	\$121,820
Equipment	\$3,500
Facility Maintenance & Repair	\$20,500
Credit Card Processing Fees	\$37,000

**Maintenance**

Payroll	\$360,642
Employee Benefits	\$1,496
Professional Education	\$2,500
Contracted Services	\$5,470
Service & Rental Agreements	\$2,600
Supplies	\$2,878
Dues & Subscriptions	\$4,850
Administrative Expenses	\$0
Utilities	\$28,460
Equipment	\$500
Equipment Maintenance & Repair	\$26,700
Facility Maintenance & Repair	\$6,000
Course Maintenance	\$86,280
Fuel & Lubricants	\$16,920

**Food & Beverage**

Rentals	\$3,500
COG Tobacco	\$1,600

COG Food	\$148,500
COG Beverage	\$89,180
Payroll	\$391,420
Uniforms	\$2,876
General Services	\$20,420
Service & Rental Agreements	\$25,000
Supplies	\$18,830
Administrative Expenses	\$2,050
Advertising	\$17,608
Equipment	\$6,500
Equipment & Repair	\$3,000

**Golf Operations**

Rentals	\$4,500
Lightning Passes	\$15,000
Merchandise Resale COGS	\$68,529
Programs	\$16,570
Tournaments & Outings	\$19,378
Payroll	\$162,961
Employee Benefits	\$2,930
Education & Training	\$1,150
Contracted Services	\$1,750
Supplies	\$2,414
Administrative Expenses	\$2,300
Advertising	\$2,250
Equipment	\$16,000
Equipment Maintenance & Repair	\$500

**Capital**

Golf Cart GPS	\$30,000
BPC Bunker Renovation	<u>\$40,000</u>
<b>Total Golf Course Fund Expenditures</b>	<b>\$2,430,360</b>

**Estimated Ending Cash** **\$29,042**

Recapitulation

I. Total Corporate Fund Appropriation	\$8,790,856
II. Total Recreation Fund Appropriation	\$10,085,162
III. Total IMRF Fund Appropriation	\$1,012,597
IV. Total Debt Service Fund Appropriation	\$16,000,498
V. Total Special Recreation Fund Appropriation	\$742,893
VI. Total FICA Fund Appropriation	\$1,008,826
VII. Total Prairie Stone Fund Appropriation	\$3,885,648
VIII. Total Capital Fund Appropriation	\$3,549,358
X. Total Golf Course Fund Appropriation	\$2,459,402
TOTAL ALL FUNDS	\$47,535,240

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 \$14,849,460.**
- (b) **An estimate of the cash expected to be received during the fiscal year from all sources is \$32,685,780.**
- (c) **An estimate of the expenditures contemplated for the fiscal year is \$33,350,780.**
- (d) **An estimate of the cash expected to be on hand at the end of the fiscal year is \$14,184,460.**
- (e) **An estimate of the amount of taxes to be received during the fiscal year is \$9,136,000.**

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, 2017 and ending December 31, 2017 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2017 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 20<sup>th</sup> day of December, 2016.

AYES:

NAYS:

ABSENT:

\_\_\_\_\_  
President  
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

\_\_\_\_\_  
Secretary



**CERTIFICATION OF ESTIMATE OF  
REVENUE FOR FISCAL YEAR 2017**

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<sup>st</sup> 2017 and ending on December 31, 2017 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
<b>Taxes</b>	<b>\$9,136,000</b>
<b>Interest Earned</b>	<b>71,126</b>
<b>Debt Issuance</b>	<b>8,371,000</b>
<b>Grants, Donations, Sponsorship, Advertising</b>	<b>254,670</b>
<b>Memberships</b>	<b>2,295,577</b>
<b>Program and User Fees</b>	<b>4,920,611</b>
<b>Rentals</b>	<b>1,386,530</b>
<b>Merchandise Resale, Vending &amp; Misc.</b>	<b>130,135</b>
<b>Interfund Charges</b>	<b>3,961,016</b>
<b>Golf Course Operations</b>	<b>2,159,115</b>
<b>TOTAL</b>	<b>\$32,685,780</b>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 20<sup>th</sup> day of December, 2016.

\_\_\_\_\_  
Treasurer and Chief Fiscal Officer  
Hoffman Estates Park District

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF COOK            )

**CERTIFICATION**

I, Dean R. Bostrom, 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<sup>st</sup>, 2017 and ending December 31<sup>st</sup>, 2017", as adopted by the Board of Park Commissioners at its properly convened meeting held on the 20th day of December, 2016.

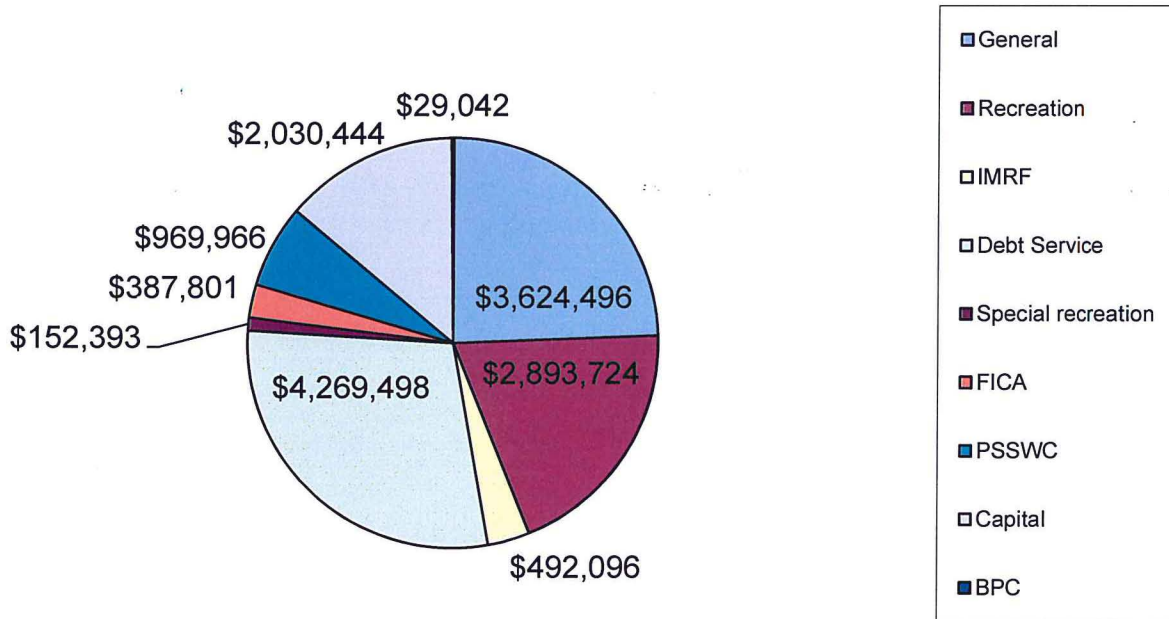
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Secretary  
Hoffman Estates Park District

**Hoffman Estates Park District  
2017 Proposed Budget  
2016 Fund Balance Summary**

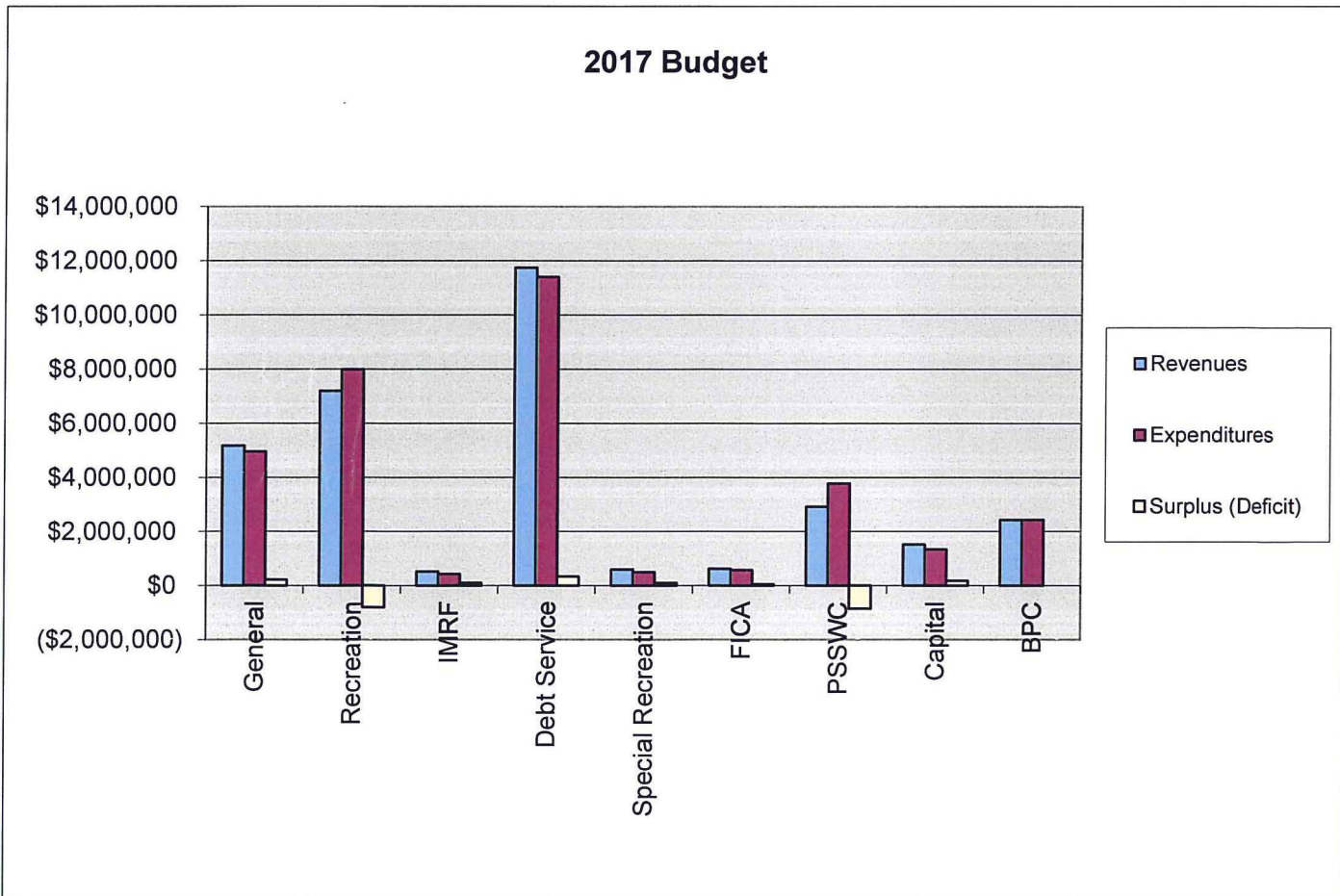
<u>Fund</u>	<u>Beginning 2016 Fund Balance</u>	<u>Projected 2016 Net Income (Loss)</u>	<u>Projected 2016 Ending Fund Balance</u>
General	\$3,224,496	\$400,000	\$3,624,496
Recreation	\$2,578,724	\$315,000	\$2,893,724
IMRF	\$338,096	\$154,000	\$492,096
Debt Service	\$3,927,498	\$342,000	\$4,269,498
Special recreation	\$252,393	(\$100,000)	\$152,393
FICA	\$312,801	\$75,000	\$387,801
PSSWC	\$1,039,966	(\$70,000)	\$969,966
Capital	\$3,275,444	(\$1,245,000)	\$2,030,444
BPC	<u>\$101,542</u>	<u>(\$72,500)</u>	<u>\$29,042</u>
<b>Total</b>	<b>\$15,050,960</b>	<b>(\$201,500)</b>	<b>\$14,849,460</b>

**2016 Fund Balance**



**Hoffman Estates Park District  
2017 Proposed Budget  
2017 P & L Summary**

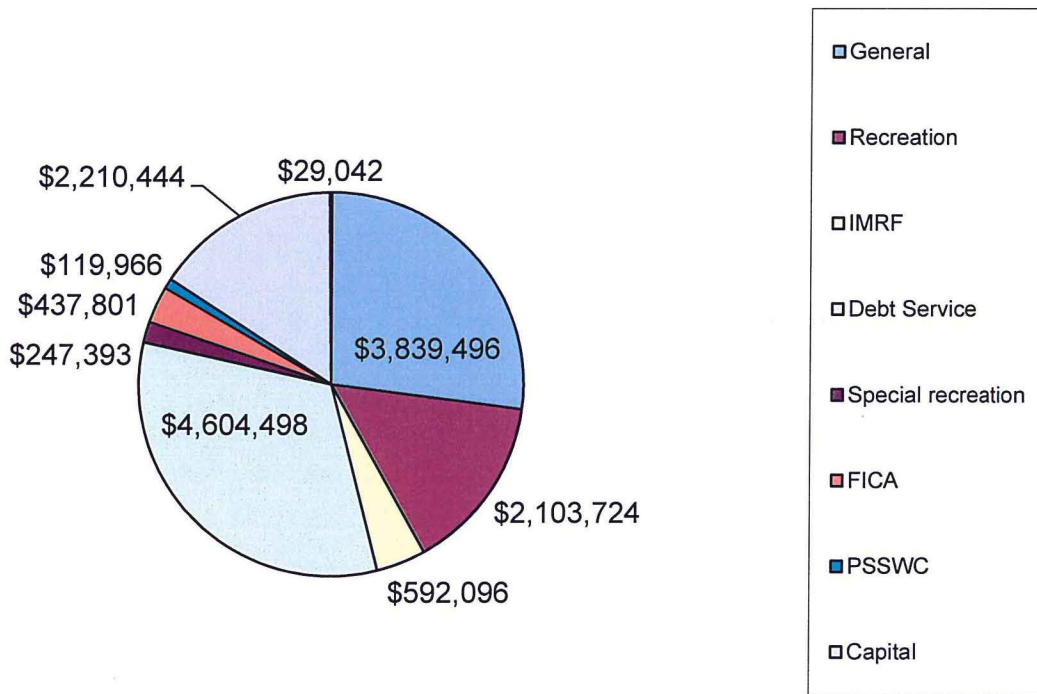
<u>Fund</u>	<u>Budgeted 2017 Revenues</u>	<u>Budgeted 2017 Expenditures</u>	<u>Budgeted 2017 Surplus (Deficit)</u>
General	\$5,166,360	\$4,946,360	\$220,000
Recreation	\$7,191,438	\$7,981,438	(\$790,000)
IMRF	\$520,501	\$420,501	\$100,000
Debt Service	\$11,731,000	\$11,396,000	\$335,000
Special Recreation	\$590,500	\$495,500	\$95,000
FICA	\$621,025	\$571,025	\$50,000
PSSWC	\$2,915,682	\$3,765,682	(\$850,000)
Capital	\$1,518,914	\$1,338,914	\$180,000
BPC	\$2,430,360	\$2,430,360	\$0
<b>Total</b>	<b>\$32,685,780</b>	<b>\$33,345,780</b>	<b>(\$660,000)</b>



**Hoffman Estates Park District  
2017 Proposed Budget  
2017 Fund Balance Summary**

<u>Fund</u>	<u>Projected 2017 Beginning Fund Balance</u>	<u>Projected 2017 Net Surplus (Deficit)</u>	<u>Projected 2017 Ending Fund Balance</u>
General	\$3,624,496	\$215,000	\$3,839,496
Recreation	\$2,893,724	(\$790,000)	\$2,103,724
IMRF	\$492,096	\$100,000	\$592,096
Debt Service	\$4,269,498	\$335,000	\$4,604,498
Special Recreation	\$152,393	\$95,000	\$247,393
FICA	\$387,801	\$50,000	\$437,801
PSSWC	\$969,966	(\$850,000)	\$119,966
Capital	\$2,030,444	\$180,000	\$2,210,444
BPC	<u>\$29,042</u>	<u>\$0</u>	<u>\$29,042</u>
<b>Total</b>	<b>\$14,849,460</b>	<b>(\$665,000)</b>	<b>\$14,184,460</b>

**2017 Fund Balance**



**Hoffman Estates Park District  
2017 Proposed Budget  
2016 Operational Fund's Results**

**2016 Estimated Operational Funds (Budget to Actual)**

<u>Fund</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2016 Surplus</u>
General	\$115,000	\$400,000	\$285,000
Recreation	\$100,000	\$315,000	\$215,000
PSSWC	\$12,500	(\$70,000)	(\$82,500)
BPC	\$0	(\$72,500)	(\$72,500)
<b>Total</b>	<b>\$227,500</b>	<b>\$572,500</b>	<b>\$345,000</b>

