

ORDINANCE NO. O-18-010
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, 2019 and
ending on the thirty-first (31st) day
of December, 2019

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 11th day of December 2019 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), 2019 and ending on the thirty-first (31st) day of December, 2019, 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, 2019 and ending the last day of December 2019.

I. Corporate Fund

Beginning Cash 4,550,795

Income

Administration

Interfund Charges	1,641,586
Property Taxes	2,888,000
Investment Income	150,000
Advertising Income	190,000
Grant Reimbursement	400,000
Rental Income	66,230

Total Corporate Fund Income 5,335,816

Total Corporate Fund Appropriation 9,886,611

Budgeted and Appropriated Expenditures

Administration

Interfund Charges	61,250
Advertising Expense	6,200
Property & Liability Insurance	154,350
Employment Insurance	166,070
Unemployment Insurance	75,000
Loss Prevention	8,300
Audit Service	16,900
Payroll	1,267,309
Employee Benefits	652,000
Education & Training	12,200
Contracted Services	44,500
Service & Rental Agreements	71,000
Supplies	17,000
Dues & Subscriptions	23,000
Administrative Expenses	35,325
Utilities	13,300
Equipment	3,950
Technology Equipment	55,500
Miscellaneous	3,000

Maintenance

Loss Prevention	25,250
Payroll	1,644,652
Employee Benefits	10,000
Education & Training	8,500
Contracted Services	16,860
Supplies	17,500
Dues & Subscriptions	3,000
Administrative Expenses	1,500
Utilities	120,040
Equipment	8,000
Equipment Maintenance & Repair	92,860
Facility Maintenance & Repair	15,000
Property Maintenance	130,500
Fuel and Lubricants	75,000

Capital

Facility Lot Security Cameras	20,000
Birch Play Refurbish	10,000
Data Storage Server	-
TC Roof Engineering	30,000
Virtual Computer Server	30,000
Microsoft Office Upgrade	19,000
Color Copier	8,000
Cricket Batting Cages	12,000
So Ridge Park/Splashpad	1,245,000
Board Room Chairs	7,000

Total Corporate Fund Expenditures 6,235,816

Estimated Ending Cash 3,650,795

II. Recreation Fund

Beginning Cash 1,554,356

Income

Administration

Interfund Charges	401,472
Property Taxes	1,827,000
Investment Income	15,000
Rentals	112,450
Merchandise Resale	1,000
Miscellaneous	10,000

Triphahn Center	
Rentals	70,400
Memberships	219,150
Guest Services	7,764
General Programs	-
Fitness Programs	12,500
Willow Recreation Center	
Rentals	78,890
Memberships	97,100
Guest Services	4,812
Courts	8,000
Merchandise Resale	170
General Programs	1,600
Lessons	2,700
Leagues/Tournaments	4,420
Fitness Programs	12,600
General Leisure Services	
Rentals	-
General Programs	34,404
Day Camps	183,650
Gymnastics	67,500
Arts And Crafts	4,350
Martial Arts	134,800
Special Events	17,250
Dance	114,000
Archery	-
Senior	
Memberships	24,000
Senior Programs	61,000
Early Childhood	
General Programs	62,100
Day Camps	379,344
Preschool	288,587
Parent/Tot	21,400
Star	870,000
Elc	430,000
Adult Athletics	
General Programs	-
Basketball Leagues	11,400
Softball Leagues	18,830
Football Leagues	4,320

Youth Athletics	
General Programs	39,850
Athletic Camps	-
Volleyball	4,200
Basketball	52,000
Baseball	54,150
Softball	5,400
Soccer	40,500
Cricket	10,000

Seascape	
Grant Revenue	1,500
Rentals	27,000
Memberships	77,000
Daily Fees	135,000
Concession Sales/Rental	4,800
Lessons	25,000
Special Events	3,975

Ice	
Rentals	658,400
Daily Fees	31,000
Merchandise Resale	3,000
Concession Sales/Rental	12,050
Lessons	228,500
Camps	27,500
Adult Leagues	21,000
Youth Leagues	285,000
Special Events	4,100

Total Recreation Fund Income 7,364,888

Total Recreation Fund Appropriation 8,919,244

Budgeted and Appropriated Expenditures

Administration	
Interfund Charges	1,009,875
Payroll	772,598
Employee Benefits	7,500
Education & Training	8,200
Contracted Services	42,556
Service & Rental Agreements	19,200
Dues & Subscriptions	3,400
Utilities	541,996
Equipment	11,500
Facility Maintenance & Repair	65,000
Credit Card Processing Fees	77,400

Communications & Marketing	
Payroll	210,732
Education & Training	2,250
Contracted Services	3,320
Supplies	3,200
Dues & Subscriptions	9,948
Postage	42,000
Printing & Publication	63,550
Advertising	15,000
Maintenance	
Payroll	209,152
Supplies	17,870
Triphahn Center	
Rental Expense	-
Guest Services	2,116
Fitness Program Expense	9,473
Payroll	114,270
Employee Benefits	-
Supplies	7,500
Promotional Expense	1,400
Maintenance & Repair	7,500
Willow Recreation Center	
Rental Expense	2,365
Memberships	2,900
Guest Services	1,441
Merchandise Resale	119
General Programs	1,120
Lessons	1,890
Leagues/Tournaments	500
Fitness Programs	8,968
Payroll	79,696
Employee Benefits	-
Supplies	2,000
Promotional Expense	1,900
Equipment	2,850
Maintenance & Repair	4,000
Facility Maintenance & Repair	11,625

General Leisure Services		
Rental Expense		2,430
General Programs		14,220
Summer Camps		91,553
Gymnastics		47,250
Arts And Crafts		3,045
Martial Arts		94,360
Vogelei Program Expense		10,644
Special Events & Trips		52,313
Dance		68,593
Archery		-
Senior		
Memberships		6,983
Senior Programs		42,147
Active Adult		-
Early Childhood		
General Programs		40,521
Day Camps		175,775
Preschool		165,782
Parent/Tot		9,727
STAR Program		440,771
Full Day Day Care		221,728
Adult Athletics		
General Programs		-
Basketball Leagues		8,049
Softball Leagues		11,315
Football Leagues		2,923
Youth Athletics		
General Programs		27,600
Athletic Camps		-
Volleyball		1,519
Basketball		28,741
Baseball		20,550
Softball		1,500
Soccer		16,644
Cricket		3,500

Seascape		
	Lessons	17,547
	Special Events	975
	Payroll	205,628
	Employee Benefits	3,710
	Education & Training	13,245
	Contracted Services	3,172
	Supplies	22,550
	Promotional Expense	1,500
	Utilities	76,680
	Equipment	6,568
	Maintenance & Repair	7,700
	Facility Maintenance & Repair	10,000
Ice		
	Rentals	1,000
	Merchandise Resale	1,200
	Lessons	92,266
	Camps	13,306
	Adult Leagues	-
	Youth Leagues	128,683
	Payroll	394,224
	Employee Benefits	1,500
	Education & Training	600
	Contracted Services	11,571
	Supplies	500
	Dues & Subscriptions	300
	Mileage Reimbursement	500
	Promotional Expense	1,500
	Utilities	6,400
	Equipment	4,000
	Maintenance & Repair	6,500
	Facility Maintenance & Repair	6,500
Capital		
	Basketball Scoreboard Replacement	-
	Ice Rebuild Pump	10,000
	TC Fitness Equipment	10,000
	WRC Exit Dr Wall Repair	10,000
	Underfloor Rink 1	1,000,000
	Total Recreation Fund Expenditures	7,079,888
Estimated Ending Cash		1,839,356

III. I.M.R.F. Fund

Beginning Cash		775,412
Income		
	Property Taxes	280,000
	Investment Income	3,100
	Total I.M.R.F. Fund Income	283,100
Total I.M.R.F. Fund Appropriation		1,058,512
Budgeted and Appropriated Expenditures		
	IMRF Interfund Charges	258,100
	Total I.M.R.F. Fund Expenditures	258,100
Estimated Ending Cash		800,412

IV. Debt Service

Beginning Cash		4,819,949
Income		
	BABs Rebates	151,000
	Bond Proceeds	1,785,000
	Interfund Transfers	-
	Property Taxes	3,740,000
	Investment Income	14,992
	Total Debt Service Fund Income	5,690,992
Total Debt Service Fund Appropriation		10,510,941
Budgeted and Appropriated Expenditures		
	Bond Issue Costs	25,000
	Bond Principal & Interest Payments	6,500,992
	Total Debt Service Fund Expenditures	6,525,992
Estimated Ending Cash		3,984,949

V. Special Recreation

Beginning Cash		426,516
Income		
	Property Taxes	591,500
	Investment Income	3,520
	Total Special Recreation Fund Income	595,020
Total Special Recreation Fund Appropriation		1,021,536
Budgeted and Appropriated Expenditures		
	Special Assessment	306,660
	Special Rec Rental Allocation	85,860
	Shoe Factory Bike Trail	22,500
	WRC Playground/Pickle Ball Crts	35,000
	Community Pk Enhancements	35,000
	So Ridge Park/Splashpad	70,000
	Total Special Recreation Fund Expenditures	555,020
Estimated Ending Cash		466,516

VI. Social Security Fund

Beginning Cash		577,619
Income		
	Property Taxes	580,000
	Investment Income	2,300
	Total Social Security Fund Income	582,300
Total Social Security Fund Appropriation		1,159,919
Budgeted and Appropriated Expenditures		
	FICA Interfund Transfers	567,300
	Total Social Security Fund Expenditures	567,300
Estimated Ending Cash		592,619

VII. Prairie Stone Sports & Wellness Fund

Beginning Cash 80,860

Income

Administration

Interfund Charges 104,390
Investment Income 8,200
Rentals 226,980
Merchandise Resale 2,820

Fitness

Rentals 6,231
Memberships 1,758,430
Guest Services 185,950
Pro Shop 2,000
Tennis 221,065

General Programming

General Programs 7,010
Sports Programs 13,200
Early Childhood 25,816

Aquatics

Memberships 14,740
Lessons 130,200

Total Prairie Stone Sports & Wellness Income 2,707,032

Total Prairie Stone Sports & Wellness Appropriation 2,787,892

Budgeted and Appropriated Expenditures

Administration

Interfund Charges 796,113
Rental Expense 12,208
Payroll 519,729
Employee Benefits 3,825
Professional Education 3,125
Contracted Services 8,586
Service Agreements 336
Supplies 4,550
Dues & Subscriptions 25,884
Administrative Expense 360
Utilities 274,640
Credit Card Processing Fees 52,950

Communication & Marketing

Contracted Services 6,324
Printing & Publication 22,500
Advertising 27,600

Maintenance		
	Payroll	231,842
	Contracted Services	-
	Supplies	18,000
	Equipment	2,000
	Equipment Maintenance	7,000
	Facility Maintenance	37,000
Fitness		
	Guest Services	139,619
	Pro Shop	1,680
	Fitness Program Wages	96,743
	Tennis Lessons	154,746
	Payroll	23,534
	Supplies	59,500
	Equipment	1,500
	Equipment Maintenance	20,076
General Programming		
	General Programs	7,015
	Sports Specific Programs	6,778
	Early Childhood Programs	15,926
Aquatics		
	Swim Lessons	62,843
	Supplies	11,000
	Equipment Maintenance	6,500
Capital		
	Gym Curtain Divider	25,000

Total Prairie Stone Sports & Wellness Expenses 2,687,032

Estimated Ending Cash 100,860

VIII. Capital Improvement Fund

Beginning Cash 3,061,919

Income

General		
	Interfund Charges	700,000
	Investment Income	9,000
	Grant Reimbursement	-
	Bond Proceeds	750,000

Total Capital Improvement Fund Income 1,459,000

Total Capital Improvement Fund Appropriation 4,520,919

Budgeted and Appropriated Expenditures

Administration

Interfund Charges	-
Contracted Services	-

Capital

TC North Roof Replacement	1,515,000
Sea Shell Joint Repair/Paint/Prime	27,000
Sea Body/Tube Slide Resurface	50,000
Sea Bath Hse Water Heater	25,000
Vogelei Hvac Unit 2	12,000
WRC Playground/Pickle Ball Courts	130,000
Community Pk Enhancements	130,000

Total Capital Fund Expenditures 1,889,000

Estimated Ending Cash 2,631,919

IX. Bridges of Poplar Creek Fund

Beginning Cash 257,025

Income

Administration

Interfund Charges	103,852
Investment Income	2,175
Advertising	3,450
Rental Income	20,180
Miscellaneous	7,500

Golf Operations

Rentals	394,920
Memberships	12,000
Guest Services	18,440
Green Fees - Resident	61,500
Green Fees - Non-Resident	394,551
Merchandise Resale	90,900
Lessons	26,370
Tournaments & Outings	165,075
Driving Range Fees	137,000
Ball Retrieval Fee	1,500

Food & Beverage	
Rentals	40,000
Merchandise Resale - Tobacco	2,750
Merchandise Resale - Food	424,000
Merchandise Resale - Beverages	310,000
Gratuities / Service Charges	100,000
Miscellaneous	-

Total Golf Course Fund Income	2,316,163
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Total Golf Course Fund Appropriation	2,573,188
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Budgeted and Appropriated Expenditures

Administration

Interfund Charges	258,662
Payroll	162,912
Uniforms	1,000
Education & Training	3,200
Contracted Services	20,400
Service & Rental Agreements	420
Supplies	8,100
Dues & Subscriptions	13,920
Utilities	121,880
Equipment	1,000
Facility Maintenance & Repair	21,500
Credit Card Processing Fees	42,200

Maintenance

Payroll	325,893
Employee Benefits	1,367
Education & Training	5,390
Contracted Services	6,920
Service & Rental Agreements	1,900
Supplies	5,124
Dues & Subscriptions	5,526
Utilities	27,950
Equipment	14,020
Equipment Maintenance & Repair	22,595
Facility Maintenance & Repair	7,300
Course Maintenance	92,048
Fuel & Lubricants	15,000

Golf Operations

Rentals	3,500
Lightning Pass	14,000
Greens Fees	5,720
Merchandise Resale COGS	70,275
Programs	14,570
Tournaments & Outings	26,584
Payroll	182,476
Employee Benefits	3,078
Education & Training	1,200
Contracted Services	1,750
Supplies	2,125
Administrative Expenses	1,500
Advertising	5,000
Equipment	14,900
Equipment Maintenance & Repair	1,000

Food & Beverage

Rentals	3,500
COGS Tobacco	1,600
COGS Food	135,680
COGS Beverage	80,600
Payroll	389,708
Uniforms	3,208
Contracted Services	18,231
Service & Rental Agreements	25,000
Supplies	17,000
Administrative Expenses	1,000
Advertising	28,000
Equipment	6,000
Equipment Maintenance & Repair	4,525

Capital

Golf Cart GPS	28,206
BPC Irrigation Pump House Equipment	40,000

Total Golf Course Fund Expenditures 2,316,163

Estimated Ending Cash 257,025

Recapitulation

I. Total Corporate Fund Appropriation	9,886,611
II. Total Recreation Fund Appropriation	8,919,244
III. Total IMRF Fund Appropriation	1,058,512
IV. Total Debt Service Fund Appropriation	10,510,941
V. Total Special Recreation Fund Appropriation	1,021,536
VI. Total FICA Fund Appropriation	1,159,919
VII. Total Prairie Stone Fund Appropriation	2,787,892
VIII. Total Capital Fund Appropriation	4,520,919
IX. Total Golf Course Fund Appropriation	2,573,188
TOTAL ALL FUNDS	42,438,762

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 \$16,104,451 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$26,334,311 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$28,114,311 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$14,324,451 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$9,906,500 .

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, 2019 and ending December 31, 2019 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2019 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 18th day of December, 2018.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2019

I, Keith Evans, 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, 2019 and ending on December 31, 2019 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 9,906,500
Interest Earned	208,287
Debt Issuance	2,686,000
Grants, Donations, Sponsorship, Advertising	594,950
Memberships	2,202,420
Program and User Fees	4,517,632
Rentals	1,718,531
Merchandise Resale, Vending & Misc.	116,890
Interfund Charges	2,951,300
Golf Course Operations	1,431,801
TOTAL	\$ 26,334,311

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 18th day of December, 2019.

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, 2019 and ending December 31st, 2019, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 18th day of December, 2018.

Secretary
Hoffman Estates Park District