

**ORDINANCE NO. O-20-004**  
**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, 2021 and**  
**ending on the thirty-first (31st) day**  
**of December, 2021**

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 15th day of December 2020 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), 2021 and ending on the thirty-first (31st) day of December, 2021, 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, 2021 and ending the last day of December 2021.

## I. Corporate Fund

**Beginning Cash** 4,461,565

### Income

#### Administration

Interfund Charges	355,730
Property Taxes	4,091,000
Investment Income	114,285
Grant Reimbursement	187,500
Rental Income	70,299
Miscellaneous	11,000

**Total Corporate Fund Income** 4,829,814

**Total Corporate Fund Appropriation** 9,291,379

### Budgeted and Appropriated Expenditures

#### Administration

Property & Liability Insurance	151,004
Employment Insurance	151,382
Unemployment Insurance	60,000
Loss Prevention	8,040
Audit Service	17,700
Payroll	1,086,859
Employee Benefits	183,373
Education & Training	8,675
Contracted Services	42,750
Service & Rental Agreements	78,107
Supplies	17,000
Dues & Subscriptions	20,820
Administrative Expenses	28,440
Utilities	14,772
Equipment	2,000
Technology Equipment	22,000
Miscellaneous	-

#### Maintenance

Loss Prevention	-
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Payroll	1,779,677
Employee Benefits	265,302
Education & Training	7,500
Contracted Services	19,422
Supplies	98,636
Dues & Subscriptions	2,475
Administrative Expenses	1,560
Utilities	142,260
Equipment	12,500
Equipment Maintenance & Repair	140,145
Facility Maintenance & Repair	258,665
Property Maintenance	140,750
Fuel and Lubricants	68,000
Capital	
Birch Park Oslad	415,000
<b>Total Corporate Fund Expenditures</b>	<b>5,244,814</b>
<b>Estimated Ending Cash</b>	<b>4,046,565</b>
<b>II. Recreation Fund</b>	
<b>Beginning Cash</b>	<b>1,462,320</b>
<b>Income</b>	
Administration	
Interfund Charges	269,760
Property Taxes	1,677,000
Investment Income	44,903
Rentals	77,000
Merchandise Resale	1,000
Miscellaneous	-
Communications & Marketing	
Corporate Relations	160,000
Triphahn Center	
Rentals	28,050
Memberships	111,200
Guest Services	5,060
Fitness Programs	7,056
Willow Recreation Center	
Sponsorship/Advertising	3,500
Rentals	43,300
Memberships	43,500

	Guest Services	1,805
	Courts	3,475
	Fitness Programs	5,241
General Leisure Services		
	Rentals	-
	General Programs	19,298
	Day Camps	-
	Gymnastics	24,630
	Arts And Crafts	1,161
	Martial Arts	56,320
	Special Events	11,750
	Dance	61,508
	Sponsorship/Advertising	-
Senior		
	Memberships	-
	Senior Programs	14,904
	Sponsorship/Advertising	3,000
Early Childhood		
	General Programs	25,646
	Day Camps	85,736
	Preschool	174,698
	Parent/Tot	11,400
	Star	359,801
	Elc	236,105
Adult Athletics		
	General Programs	-
	Basketball Leagues	12,000
	Softball Leagues	11,660
	Football Leagues	3,875
Youth Athletics		
	General Programs	13,148
	Athletic Camps	-
	Volleyball	-
	Basketball	5,180
	Baseball	30,000
	Softball	-
	Soccer	26,010
	Cricket	7,350
Seascape		
	Grant Revenue	-
	Rentals	15,000

	Memberships	72,000
	Daily Fees	135,000
	Merchandise Resale	400
	Concession Sales/Rental	4,800
	Lessons	-
	Special Events	-
Ice		
	Rentals	392,650
	Daily Fees	17,200
	Merchandise Resale	500
	Concession Sales/Rental	8,700
	Lessons	337,310
	Camps	-
	Adult Leagues	12,600
	Youth Leagues	100,612
	Special Events	1,000
	<b>Total Recreation Fund Income</b>	<b>4,774,802</b>
	<b>Total Recreation Fund Appropriation</b>	<b>6,237,122</b>
	<b>Budgeted and Appropriated Expenditures</b>	
	Administration	
	Interfund Charges	750,000
	Rentals	-
	Payroll	692,148
	Employee Benefits	101,495
	Education & Training	8,460
	Contracted Services	21,698
	Service & Rental Agreements	25,740
	Dues & Subscriptions	2,753
	Utilities	501,176
	Equipment	5,615
	Facility Maintenance & Repair	-
	Credit Card Processing Fees	50,000
	Communications & Marketing	
	Corporate Relations	10,500
	Payroll	216,573
	Employee Benefits	-
	Education & Training	4,276
	Contracted Services	16,466
	Supplies	3,080
	Dues & Subscriptions	8,004
	Postage	16,820
	Printing & Publication	20,050

Advertising	40,000
Maintenance	
Payroll	446,291
Employee Benefits	52,620
Supplies	-
Triphahn Center	
Rental Expense	-
Guest Services	1,853
Fitness Program Expense	5,060
Payroll	64,590
Employee Benefits	-
Supplies	9,000
Promotional Expense	-
Maintenance & Repair	5,500
Willow Recreation Center	
Rental Expense	2,048
Memberships	3,950
Guest Services	713
Merchandise Resale	-
General Programs	-
Leagues/Tournaments	-
Fitness Programs	3,651
Payroll	56,012
Employee Benefits	-
Supplies	3,500
Promotional Expense	-
Equipment	4,320
Maintenance & Repair	4,665
Facility Maintenance & Repair	-
General Leisure Services	
Rental Expense	100
General Programs	10,548
Summer Camps	-
Gymnastics	18,241
Arts And Crafts	813
Martial Arts	41,744
Vogelei Program Expense	6,426

	Special Events & Trips	22,750
	Dance	31,692
	Archery	-
Senior		
	Memberships	-
	Senior Programs	11,619
	Advertising/Promotional	-
Early Childhood		
	General Programs	17,941
	Day Camps	53,941
	Preschool	152,199
	Parent/Tot	7,489
	STAR Program	254,280
	Full Day Day Care	182,967
Adult Athletics		
	General Programs	-
	Basketball Leagues	8,572
	Softball Leagues	7,715
	Football Leagues	2,763
Youth Athletics		
	General Programs	9,654
	Athletic Camps	-
	Volleyball	-
	Basketball	3,544
	Baseball	15,577
	Softball	-
	Soccer	15,394
	Cricket	945
Seascope		
	Merchandise Resale	150
	Lessons	-
	Special Events	-
	Property & Liability Insurance	-
	Payroll	9,689
	Employee Benefits	-
	Education & Training	-

	Contracted Services	325,611
	Supplies	26,175
	Promotional Expense	-
	Utilities	78,220
	Equipment	13,175
	Maintenance & Repair	-
	Facility Maintenance & Repair	-
Ice		
	Rentals	-
	Daily Fees	2,691
	Merchandise Resale	200
	Lessons	202,019
	Camps	-
	Adult Leagues	8,535
	Youth Leagues	73,740
	Special Events	3,096
	Payroll	-
	Employee Benefits	-
	Education & Training	-
	Contracted Services	-
	Supplies	-
	Dues & Subscriptions	-
	Mileage Reimbursement	-
	Promotional Expense	-
	Utilities	-
	Equipment	4,500
	Maintenance & Repair	-
	Facility Maintenance & Repair	-
Capital		
	Ice Pump Rebuilds	-
	Tc Fitness Equip	-
	Esports Center Startup Costs	-
	Preschool Flooring	-
	<b>Total Recreation Fund Expenditures</b>	<b>4,783,342</b>
	<b>Estimated Ending Cash</b>	<b>1,453,780</b>
<b>III. I.M.R.F. Fund</b>		
	<b>Beginning Cash</b>	<b>999,393</b>
	<b>Income</b>	



Property Taxes	130,000
Investment Income	16,565
<b>Total I.M.R.F. Fund Income</b>	<b>146,565</b>
<b>Total I.M.R.F. Fund Appropriation</b>	<b>1,145,958</b>
<b>Budgeted and Appropriated Expenditures</b>	
IMRF Interfund Charges	346,565
<b>Total I.M.R.F. Fund Expenditures</b>	<b>346,565</b>
<b>Estimated Ending Cash</b>	<b>799,393</b>
<b>IV. Debt Service</b>	
<b>Beginning Cash</b>	<b>2,336,211</b>
<b>Income</b>	
BABs Rebates	-
Bond Proceeds	1,769,086
Interfund Transfers	850,000
Property Taxes	3,554,000
Investment Income	65,808
<b>Total Debt Service Fund Income</b>	<b>6,238,894</b>
<b>Total Debt Service Fund Appropriation</b>	<b>8,575,105</b>
<b>Budgeted and Appropriated Expenditures</b>	
Bond Issue Costs	#REF!
Bond Principal & Interest Payments	#REF!
<b>Total Debt Service Fund Expenditures</b>	<b>#REF!</b>
<b>Estimated Ending Cash</b>	<b>#REF!</b>
<b>V. Special Recreation</b>	
<b>Beginning Cash</b>	<b>417,079</b>
<b>Income</b>	

Property Taxes	620,000
Investment Income	10,500
<b>Total Special Recreation Fund Income</b>	<b>630,500</b>
<b>Total Special Recreation Fund Appropriation</b>	<b>1,047,579</b>
<b>Budgeted and Appropriated Expenditures</b>	
Special Assessment	311,640
Special Rec Rental Allocation	85,860
Pine Park Playground	-
Beacon Point Play	25,000
Bpc Driving Range Enclosure	25,000
WRC Playground/Pickle Ball Crts	-
<b>Total Special Recreation Fund Expenditures</b>	<b>447,500</b>
<b>Estimated Ending Cash</b>	<b>600,079</b>
<b>VI. Social Security Fund</b>	
<b>Beginning Cash</b>	<b>928,755</b>
<b>Income</b>	
Property Taxes	140,000
Investment Income	12,120
<b>Total Social Security Fund Income</b>	<b>152,120</b>
<b>Total Social Security Fund Appropriation</b>	<b>1,080,875</b>
<b>Budgeted and Appropriated Expenditures</b>	
FICA Interfund Transfers	475,120
<b>Total Social Security Fund Expenditures</b>	<b>475,120</b>
<b>Estimated Ending Cash</b>	<b>605,755</b>
<b>VII. The Club Fund</b>	
<b>Beginning Cash</b>	<b>7,585</b>
<b>Income</b>	

Administration		
	Interfund Charges	90,835
	Investment Income	2,521
	Rentals	155,500
	Merchandise Resale	1,992
Fitness		
	Rentals	1,500
	Memberships	1,030,000
	Guest Services	133,500
	Pro Shop	1,950
	Tennis	-
General Programming		
	General Programs	-
	Sports Programs	40,760
	Early Childhood	13,770
Aquatics		
	Memberships	10,000
	Lessons	75,000
	<b>Total The Club Income</b>	<b>1,557,328</b>

**Total The Club Appropriation** 1,564,913

**Budgeted and Appropriated Expenditures**

Administration		
	Interfund Charges	-
	Rental Expense	6,805
	Payroll	517,566
	Employee Benefits	70,850
	Professional Education	950
	Contracted Services	9,462
	Service Agreements	-
	Supplies	5,100
	Dues & Subscriptions	26,685
	Administrative Expense	-
	Utilities	271,120
	Credit Card Processing Fees	28,000
Communication & Marketing		
	Contracted Services	4,380
	Printing & Publication	21,000
	Advertising	66,000
Maintenance		
	Payroll	184,023
	Employee Benefits	28,435
	Contracted Services	-
	Supplies	-

	Equipment	1,500
	Equipment Maintenance	8,500
	Facility Maintenance	-
Fitness		
	Guest Services	90,952
	Pro Shop	1,600
	Group Exercise Wages	53,825
	Tennis Lessons	-
	Payroll	-
	Supplies	18,000
	Equipment	2,000
	Equipment Maintenance	20,076
General Programming		
	General Programs	-
	Sports Specific Programs	25,675
	Early Childhood Programs	9,824
Aquatics		
	Swim Lessons	56,250
	Supplies	10,500
	Equipment Maintenance	-
Capital		
	Club Outdoor Fitness	-
	Walk Behind Auto Scrubber	-
	<b>Total The Club Expenses</b>	<b>1,539,078</b>
<b>Estimated Ending Cash</b>		<b>25,835</b>

#### VIII. Capital Improvement Fund

<b>Beginning Cash</b>		<b>3,701,701</b>
<b>Income</b>		
General		
	Interfund Charges	-
	Investment Income	77,550
	Grant Reimbursement	-
	Bond Proceeds	990,000
	<b>Total Capital Improvement Fund Income</b>	<b>1,067,550</b>
<b>Total Capital Improvement Fund Appropriation</b>		<b>4,769,251</b>
<b>Budgeted and Appropriated Expenditures</b>		
Administration		
	Interfund Charges	-

Capital	Contracted Services	-
	Beacon Point Play	100,000
	Auto-Smart Lock	17,000
	Bpc Driving Range Enclosure	550,000
	Victoria/Evrgrn Tennis Recolor	21,000
	Tc Lot Patch/Seal Coat	40,850
	Beacon Point Play	100,000
	Bpc Driving Range Enclosure	550,000
	Victoria/Evrgrn Tennis Recolor	21,000
	Tc Lot Patch/Seal Coat	40,850
	Replc Ford Explorer	40,000
	Sea Pool Boilers	150,000
	Vog Barn Lift Rplc	20,000
	Toro 580D 4X4 Mower	85,000
	Pine Park Hockey Rink	30,000
	Snowsweeper	63,000
	Security Cameras	25,000
	Club Rtu-01 Coils	18,500
	Court Resurfacing	30,000
	Tc North Water Tank	70,000
	Wrc Elevator	85,000
	Parks Toro Sandpro	30,000
	Parks Fleet Truck	35,000
	Club Walk Behind Scrubber	15,000
	Elc Flooring	15,000
	Tc Fitness Equipment	20,000
	Bpc Range Bldg/Equip Reno	50,000
	Esports Center	34,000
	Rental Skate Rplc	15,000
	Time & Attendance Software	35,000
	Shoretel Upgrade	10,000
	Exchange Server Upgrade	20,000
	<b>Total Capital Fund Expenditures</b>	<b>2,336,200</b>
	<b>Estimated Ending Cash</b>	<b>2,433,051</b>

#### IX. Bridges of Poplar Creek Fund

<b>Beginning Cash</b>	419,277
<b>Income</b>	
Administration	
Interfund Charges	105,360
Investment Income	6,155
Sponsorship/Advertising	2,200
Rental Income	20,180
Miscellaneous	3,500
Golf Operations	
Rentals	358,190
Memberships	3,000
Guest Services	13,830
Green Fees - Resident	-
Green Fees - Non-Resident	656,871
Merchandise Resale	70,650
Lessons	20,930
Tournaments & Outings	85,432
Driving Range Fees	161,350
Ball Retrieval Fee	1,500
Food & Beverage	
Rentals	15,500
Merchandise Resale - Tobacco	1,485
Merchandise Resale - Food	167,000
Merchandise Resale - Beverages	225,000
Gratuities / Service Charges	56,500
Miscellaneous	-
<b>Total Golf Course Fund Income</b>	<b>1,974,633</b>
<b>Total Golf Course Fund Appropriation</b>	<b>2,393,910</b>
<b>Budgeted and Appropriated Expenditures</b>	
Administration	
Interfund Charges	100,000
Payroll	110,664
Uniforms	1,402
Education & Training	2,850
Contracted Services	15,936
Service & Rental Agreements	-

Supplies	4,600
Dues & Subscriptions	12,065
Utilities	111,750
Equipment	-
Facility Maintenance & Repair	-
Credit Card Processing Fees	37,715
Maintenance	
Payroll	328,670
Employee Benefits	44,892
Education & Training	2,460
Contracted Services	4,386
Service & Rental Agreements	1,300
Supplies	4,579
Dues & Subscriptions	5,651
Utilities	24,200
Equipment	13,625
Equipment Maintenance & Repair	19,585
Facility Maintenance & Repair	-
Course Maintenance	93,052
Fuel & Lubricants	11,250
Golf Operations	
Rentals	4,000
Lightning Pass	9,250
Greens Fees	4,320
Merchandise Resale COGS	51,503
Programs	16,795
Tournaments & Outings	18,000
Payroll	211,698
Employee Benefits	10,540
Education & Training	500
Contracted Services	1,500
Supplies	3,715
Administrative Expenses	2,800
Advertising	5,030
Equipment	25,950
Equipment Maintenance & Repair	-
Food & Beverage	
Rentals	3,250
COGS Tobacco	1,040

	COGS Food	55,110
	COGS Beverage	63,000
	Payroll	276,237
	Uniforms	33,208
	Contracted Services	20,249
	Service & Rental Agreements	20,000
	Supplies	14,000
	Administrative Expenses	1,000
	Advertising	14,200
	Equipment	5,500
	Equipment Maintenance & Repair	3,500
Capital		
	Golf Cart GPS & TopTracer	71,606
	BPC Irrigation Pump House Equipment	76,500
	<b>Total Golf Course Fund Expenditures</b>	<b>1,974,633</b>
<b>Estimated Ending Cash</b>		<b>419,277</b>
<b>Recapitulation</b>		
<b>I. Total Corporate Fund Appropriation</b>		<b>9,291,379</b>
<b>II. Total Recreation Fund Appropriation</b>		<b>6,237,122</b>
<b>III. Total IMRF Fund Appropriation</b>		<b>1,145,958</b>
<b>IV. Total Debt Service Fund Appropriation</b>		<b>8,575,105</b>
<b>V. Total Special Recreation Fund Appropriation</b>		<b>1,047,579</b>
<b>VI. Total FICA Fund Appropriation</b>		<b>1,080,875</b>
<b>VII. Total Prairie Stone Fund Appropriation</b>		<b>1,564,913</b>
<b>VIII. Total Capital Fund Appropriation</b>		<b>4,769,251</b>
<b>IX. Total Golf Course Fund Appropriation</b>		<b>2,393,910</b>
	<b>TOTAL ALL FUNDS</b>	<b>36,106,091</b>
<b>IX. Total Golf Course Fund Appropriation</b>		<b>2,493,829</b>
	<b>TOTAL ALL FUNDS</b>	<b>39,744,028</b>



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 \$14,733,885 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$21,381,606 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$24,495,406 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$11,620,085 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$10,212,000 .

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, 2021 and ending December 31, 2021 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2021 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 22nd day of December, 2020.

AYES:

NAYS:

ABSENT:

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President  
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

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Secretary