

**AGENDA**  
**SPECIAL BOARD MEETING**  
**COMMITTEE OF THE WHOLE BUDGET WORKSHOP**  
**TUESDAY, DECEMBER 10, 2024**  
**6:00 p.m.**  
**Triphahn Center – Board Room**

1. ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA  
*Motion to approve the agenda as presented.*
4. COMMENTS FROM THE AUDIENCE
5. 2025-2029 COMPREHENSIVE DISTRICT PLAN / M24-106  
*Motion to approve the 2025-2029 Comprehensive District Plan (CDP) as presented.*
6. 2025 BUDGET OVERVIEW / M24-104
7. 2025 ORGANIZATIONAL CHART AND SALARY RANGES  
*Motion to approve the 2025 Organizational Chart and Salary Ranges as presented.*
8. FIVE-YEAR CAPITAL SPENDING PLAN  
*Motion to approve the 2025-2029 Predicted Capital Spending Plan as presented.*
9. 2025 GOALS  
*Motion to approve the 2025 division goals.*
10. 2025 WORKING BUDGET  
*Motion to approve the 2025 working budget as presented.*
11. 2025 BUDGET & APPROPRIATION ORDINANCE / 024-006 (IN TENTATIVE FORM)  
*Motion to approve the 2025 Budget & Appropriation Ordinance O24-006 in Tentative Form.*



Special Board Meeting, 12/10/2024

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12. 2024 TAX LEVY ORDINANCE / O24-004 / M24-105  
*Motion to approve the Annual Levy Ordinance O24-004 in the amount of \$12,930,983 to be collected for the 2025 fiscal year.*
  
13. 2024 PTELL ORDINANCE / O24-005 /M24-105  
*Motion to approve PTELL Reduction Ordinance O24-005, instructing the county where to reduce the levy if necessary.*
  
14. COMMISSIONER COMMENTS
  
15. ADJOURNMENT  
*Motion to adjourn the meeting.*

## Memorandum No. M24-106

**TO:** Committee of the Whole  
**FROM:** Craig Talsma, Executive Director  
Dustin Hugen, Director of Parks, Planning & Maintenance  
Brian Bechtold, Deputy Director  
Nicole Hopkins, Director of Finance & IT  
Karrie Miletic, Director of Recreation  
**RE:** 2025-2029 CDP  
**DATE:** December 10, 2024

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### **Motion**

Motion to approve the 2025-2029 Comprehensive District Plan (CDP) as presented.

### **Background**

The process of creating the 2024-2029 Comprehensive District Plan (CDP) began with the appointment of the Forward Planning Committee (FPC) members and the Committee's first meeting in April 2024. Input was received from the committee members in August regarding the community survey questions and our mission, vision, values and cornerstones. After receiving results from the Community Interest & Opinion Survey, and a draft of the CDP documents were presented to the FPC in October.

### **Rationale**

Since October, staff have worked to implement all input from the FPC into the CDP, while also fine-tuning the goals and the five-year capital spending plan. Finally, the C&M department has formatted the document which is now being presented in final form to the Board and the Committee of the Whole.

To access the 2025-2029 CDP, click [here](#).

**MEMORANDUM NO. M24-104**

**TO:** Committee of the Whole  
**FROM:** Craig Talsma, Executive Director  
Nicole Hopkins, Director of Finance & IT  
Brian Bechtold, Director of Golf and Facilities  
Dustin Hugen, Director of Parks, Planning and Maintenance  
Karrie Miletic, Director of Recreation  
**SUBJECT:** 2025 Budget  
**DATE:** December 10, 2024

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**Introduction/Budget Review Process**

Staff is pleased to present their recommendations for the Hoffman Estates Park District 2025 Budget. The process by which the budget is presented allows all committee members and board members to review the budget in its entirety in one meeting.

As was done last year, the budget is presented and reviewed at the Class level, which is the same level of detail as the quarterly financial statements. This document is presented by individual departments, showing department revenues and then expenses. The summary sheets reflect the entire fund's operations.

The review process aims to develop a consensus on each area presented within the budget. When an informal consensus cannot be reached on a particular item brought up for discussion, a voice vote of all committee and board members present will be taken to determine through consensus whether the item should be added, deleted, or amended as part of the budget.

Staff will initially highlight the budget overview and the factors upon which the budget was formulated. The attached support documentation (organization chart) will also be reviewed and discussed as required. The salary ranges for 2025 were adjusted for inflation.

The 2025 budget represents the financial means to ensure the overall achievement of the staff goals, which support the District's cornerstones. The goals will be presented when the fund is presented and will highlight specific items in areas that will be different or specialized for 2025 rather than regular ongoing operations.

The goal of the budget presentation is to develop a consensus on each fund so that a preliminary budget (Budget & Appropriation Ordinance) can be presented to the board for tentative approval.

A Special Board meeting will be held on December 10 to approve the tentative Budget & Appropriation Ordinance. Following this approval, the tentative budget will be available for public review through January 28. Since the overall projected levy has a 4.6% increase over last year's extended levy, a Truth in Taxation Hearing is not required.

The board is scheduled to approve the final 2025 Budget & Appropriation Ordinance on January 28, while the 2024 Tax Levy (collected 2025) will be approved at the board meeting on December 17, 2024, to allow time to file the documents with Cook County by the required deadlines.

### **2025 Budget Overview**

The proposed 2025 budget documents are presented showing the ten-month operating actuals for January through October of 2024, the 2024 operating projections (the amount staff believes the year-end numbers will finish at), and the proposed 2025 budget.

The 2025 budget was formulated based on several different factors. These influencing factors are as follows:

#### **1. Utilization of Reserves**

As further discussed, the District has continually strived to set aside resources to fund capital projects instead of requesting additional tax support. The minimum reserve balance is intended to allow the District to serve the public in case of severe economic hardship. All funds are budgeted to use reserves except the IMRF, Debt Service, and FICA funds for 2025. The use is for extensive projects in the upcoming year, with nearly \$6.5 million in planned projects and only \$1.8 million in reserves utilized.

#### **2. Comprehensive District Plan (CDP)**

The District's mission, values, cornerstones, and long-range goals were formulated through the development of the Comprehensive District Plan (CDP) and strategic plan. Staff focused on the CDP's cornerstones and goals to serve as the foundation upon which the 2025 budget is built. The CDP utilizes a balanced scorecard approach whereby each objective has a specific measure to determine and track the degree of success in which the objective is accomplished. All expenditures and revenues should be consistent with and support the District's current CDP and strategic plan.

#### **3. Comprehensive Asset Management Plan (CAMP) – Geographic Information System (GIS)**

The 2025-2029 CDP includes a listing of capital assets identified as needing to be replaced or repaired within five years (through 2029). This is tracked through our GIS system, which records an inventory and valuation of all District assets with a minimum value of \$10,000. Other items considered major assets, even with a value of less than \$10,000, are also identified in the GIS and are recognized as Operational items. Individual funds will also pay for capital items due to the limited availability of capital funds on an annual basis.

Each identified item in the GIS was assigned an estimated replacement/repair year which was determined based on several different variables, including current condition, manufactured life expectancy, and staff's assessment based on environmental impacts. Within the GIS, only projects scheduled in 2025 are included in the 2025 budget for approval.

#### Financing Plan for GIS

As part of the GIS process, it has been recognized that we have numerous capital items to be funded in future years. The long-range financial plan for the GIS relies upon three different revenue sources. First are bond proceeds from the District's long-range debt service plan.

The second is the repayment of the original infrastructure costs from our three largest revenue centers financed that utilized bond issues (The Club construction, Rec-Ice renovation, and BPC renovation). Transfers of \$275,000 from Bridges, \$450,000 from the Club, and \$750,000 from the Recreation fund to the Debt Service Fund are included in the 2025 budget to contribute to the bond payments.

The third component is operational funds, earmarked explicitly for operational capital projects. The 2025 budget includes \$3,743,508 of capital items funded through operations, \$667,291 of ADA improvements, and \$2,150,482 of capital items in the Capital Fund budget. \$322,482 of the items in the Capital Fund budget are items originally budgeted in 2024 where purchases were delayed.

#### **4. Goals**

To fulfill the mission, values, and cornerstones of the District, staff annually prepares goals tied directly to each of the District's cornerstones and CDP goals. The presented budget contains the specific goals for 2025 and provides the financial means to support these objectives.

Each of the divisions presents their goals which represent larger projects or operational plans and more significant scope work. Unless significantly changed, the day-to-day normal operational functions are not included as goals. Goals represent significant projects and changes to operations that are planned for the upcoming year. The budget supports these goals and the day-to-day operations our District intends to accomplish in 2025.

A column representing Performance Measures incorporates business plans into the goals. These are the measurements used to achieve the goal.

#### **5. Accounting Basis**

The District uses accrual-based accounting. Accrual accounting, a legal requirement mandated by the Governing Auditing Standards Board (GASB 34), is the best way of matching expenses to related revenues. GASB 34 requires the

use of depreciation. Depreciation expense, a non-cash item, is accounted for during the annual audit and is not presented as a budgeted item.

## **6. Zero Based Budget**

In formulating the 2025 budget, no 2024 budget amount was assumed to be the same or even necessary and was therefore not automatically included in the 2025 budget. Each 2025 budget line item was carefully reviewed and included the staff's best attempt to project the expenses and revenues required to achieve the District's 2025 goals. All appropriate levels of staff have reviewed all revenues and expenditures in the 2025 budget.

## **7. Charge Backs**

The proposed 2025 budget includes administrative inter-fund chargebacks to cover the cost of employees with salaries previously split between funds and Communication and Marketing personnel and costs included in the General Fund.

There are chargeback items for allocations of IMRF expenses and FICA expenses. The money for these expenses is charged directly to the operations where the personnel are located. This process better measures an operation's actual costs.

However, the funds to pay for these charges are collected through the tax levy in their respective funds, IMRF (Fund 09) and Social Security and Medicare (Fund 10). Inter-fund allocations are utilized to re-apportion these dollars.

As mentioned before, there are additional inter-funds between Recreation, the Club, and BPC with Debt Service in the budget to allocate portions of the respective debt service payments to those specific operations and to allow for the long-term capital and debt service structure of the District to be maintained.

## **8. Personnel**

The 2025 proposed budget includes 79 full-time employees, an increase of two from the prior year's budget. The two recreation centers and The Club will add facility managers that will have evening work hour concentration, when a majority of customers utilize our facilities. The budget also includes reinstating the additional full-time registrar position at Triphahn Community Center to provide more stability in the evening and for desk staffing. The business department eliminated one position in 2024 and is restructuring to continue without it.

The closing of the daycare operation will eliminate two additional full-time employees as of May 31, 2025. A revised organizational structure that reflects these changes is attached for approval as part of the 2025 budget. A salary increase pool of 4%, consistent with inflation, is proposed. Several key positions within the District are still highly sought after in the market, giving staff

opportunities elsewhere. A 1% discretionary pool for the Executive Director is also included in the budget to retain or hire highly qualified staff.

**9. Tax Levy**

Attached is a levy worksheet that illustrates last year's tax levy and next year's anticipated levy of \$12,930,983. The levy will be prepared in final form with a 4.63% increase, 3.4% (\$293,500) impact on existing taxpayers, and \$107,500 to capture new growth.

The District's levy comprises the major funds and collects taxes for General, Recreation, IMRF, and FICA in our capped funds. We also collect the legal maximum for Debt Service and Special Recreation for purposes of the tax extension law.

The budgeted property taxes reflect the amounts we believe we will collect after being adjusted for TIF payments, refunds, and limiting factors.

**10. Subscription Based Information Technology Arrangements (SBITA)**

GASB 96 is a statement issued by the Governmental Accounting Standards Board (GASB) that guides the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. Under this statement, a government generally should recognize a right-to-use subscription as a capital asset if specific criteria are met. One of the key criteria is that the government will continue to use the software in the foreseeable future. There is a significant shift in costs from Service/Rental Agreements to Capital Software Licensing in compliance with the statement.

**Budget Variances**

The following items have significant dollar changes that might raise questions due to a change from the projected numbers. These references are in addition to financial discussions reported for 2024 operations.

District Wide

Facility Rentals: The decrease is primarily due to the Wolves moving to a new facility.

Grants and Donations: Grants and donations are up significantly due to the timing in receipt of the grant for the new park on Moon Lake, the final OSLAD payment for the Vogelei project, and a developer donation for a park at the Bell Works property.



Leagues: League revenue is increasing primarily due to a reclassification of youth soccer leagues, which were included in youth sports general contractual in 2024. A new account was created, and these fees will now be more accurately reflected under Soccer. Minor increases are also included for new adult sports leagues.

Programs and Instruction: Revenue is budgeted to decrease due to the elimination of Little Stars daycare. As this program has resulted in a net loss for the last several years, the net impact will slightly improve the bottom line.

Commodities: Inflation continues to be a concern, and as such, minor increases are included in multiple line items to remain conservative.

Direct Expenses: Direct expenses are costs directly related to providing services, excluding wages. In addition to inflationary impacts, revenue increases will increase contractual costs to provide the increased services.

Salaries & Wages: In addition to the proposed merit and discretionary increase, five positions are being filled, based on January 1, 2025, start dates.

Employee Benefits: The additional full-time positions are budgeted at the average employer health insurance costs of \$15,000 each. These may be more or slightly less depending on specific coverages chosen by new hires. Additionally, the District received a PDRMA rebate of \$42,630, reducing total medical benefit costs in 2024.

Salaries and Wages: In addition to the new positions and increased pool, additional part-time positions specifically in parks maintenance are being added to complete the many capital projects for 2025 and to enhance our park maintenance and facility landscaping.

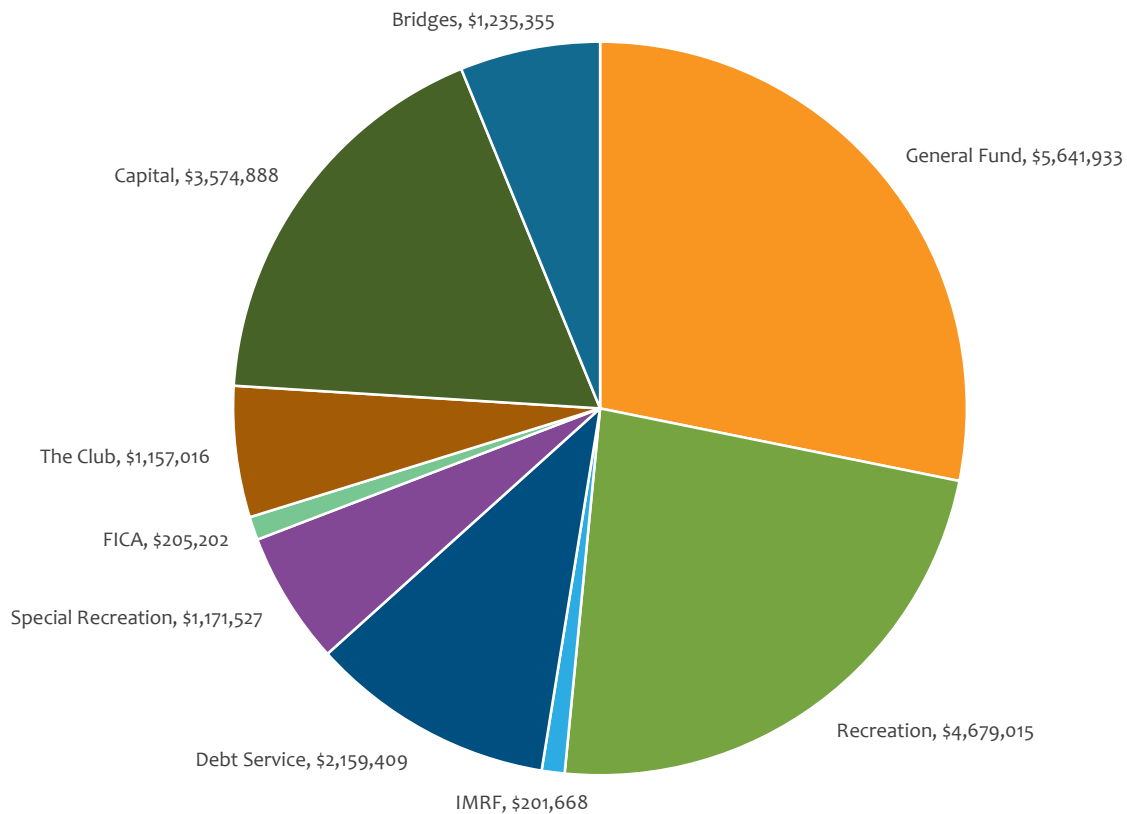
### **Overview of District Fund Balances and Operations**

Attached are graphs illustrating the projected operations and beginning and ending fund balances for 2024 and 2025 based on the 2025 proposed budget.

**2025 Proposed Budget  
2024 Fund Balance Summary**

<b>Fund</b>	<b>January 01, 2024 Fund Balance</b>	<b>Projected 2024 Net Income (Loss) Excluding Capital and D/S</b>	<b>Projected 2024 Capital and Debt Service Expenditures</b>	<b>Total Projected 2024 Net Income (Loss)</b>	<b>Budgeted 2024 Net Income (Loss)</b>	<b>Projected December 31, 2024 Fund Balance</b>
General Fund	5,374,933	1,250,278	983,278	267,000	(107,000)	5,641,933
Recreation	3,803,015	893,825	17,825	876,000	297,000	4,679,015
IMRF	296,668	(95,000)	-	(95,000)	(140,000)	201,668
Debt Service	2,126,409	6,992,780	6,959,780	33,000	175,000	2,159,409
Special Recreation	963,527	407,114	199,114	208,000	277,000	1,171,527
FICA	273,202	(68,000)	-	(68,000)	(123,000)	205,202
The Club	877,016	371,681	91,681	280,000	126,500	1,157,016
Capital	3,668,888	2,168,649	2,262,649	(94,000)	(1,408,000)	3,574,888
Bridges	1,255,355	335,458	355,458	(20,000)	(208,000)	1,235,355
<b>Total</b>	<b>18,639,014</b>	<b>12,256,785</b>	<b>10,869,785</b>	<b>1,387,000</b>	<b>(1,110,500)</b>	<b>20,026,014</b>

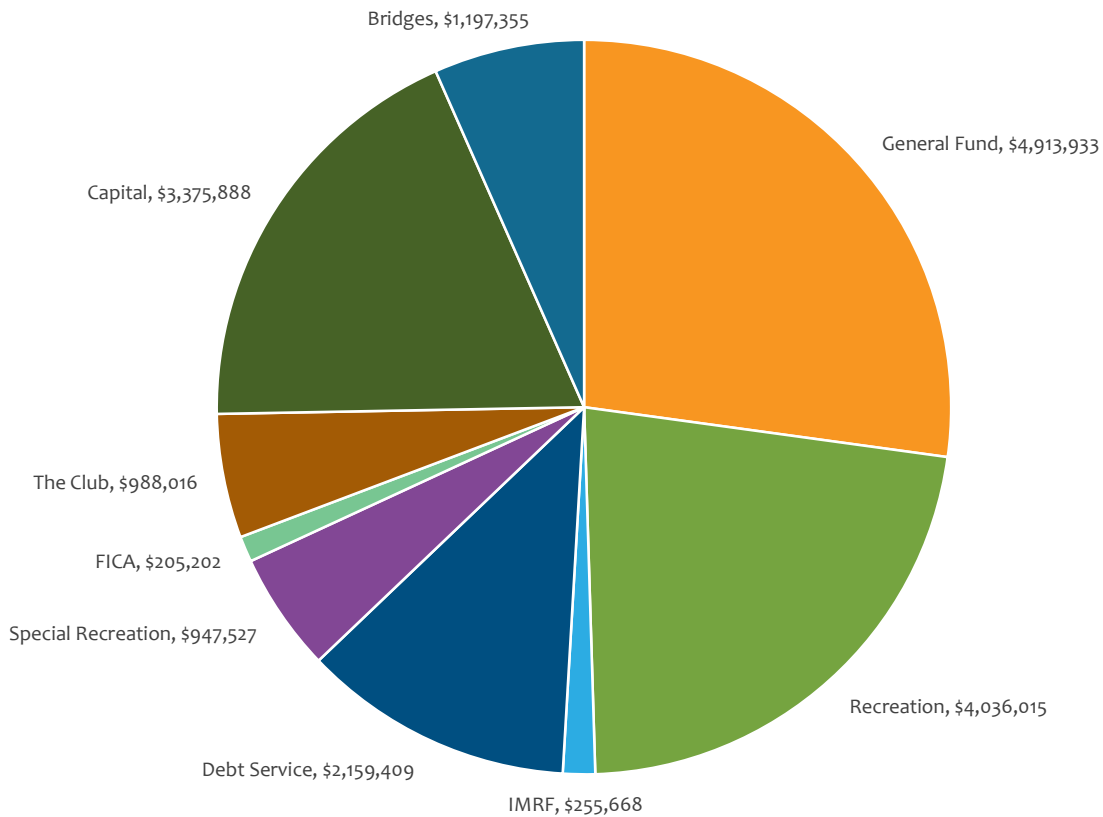
Projected December 31, 2024 Fund Balance



**2025 Proposed Budget  
2025 Fund Balance Summary**

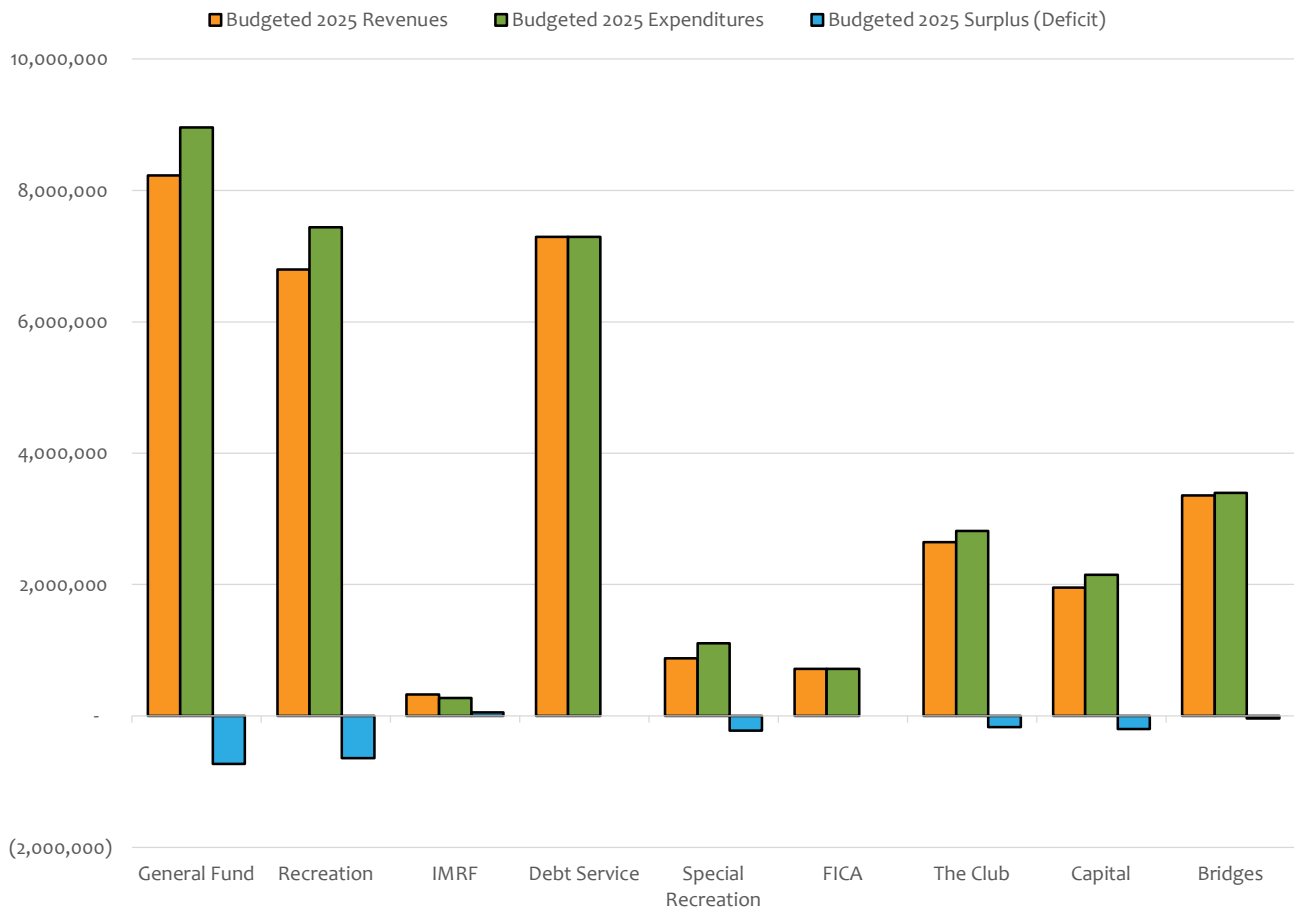
<b>Fund</b>	<b>Projected January 01, 2025 Fund Balance</b>	<b>Budgeted 2025 Net Income (Loss) Excluding Capital and D/S</b>	<b>Budgeted 2025 Capital and Debt Service Expenditures</b>	<b>Total Budgeted 2025 Net Income (Loss)</b>	<b>Budgeted December 31, 2025 Fund Balance</b>
General Fund	5,641,933	1,605,932	2,333,932	(728,000)	4,913,933
Recreation	4,679,015	867,000	1,510,000	(643,000)	4,036,015
IMRF	201,668	54,000	-	54,000	255,668
Debt Service	2,159,409	7,294,050	7,294,050	-	2,159,409
Special Recreation	1,171,527	443,291	667,291	(224,000)	947,527
FICA	205,202	-	-	-	205,202
The Club	1,157,016	204,000	373,000	(169,000)	988,016
Capital	3,574,888	1,951,482	2,150,482	(199,000)	3,375,888
Bridges	1,235,355	238,576	276,576	(38,000)	1,197,355
<b>Total</b>	<b>20,026,014</b>	<b>12,658,331</b>	<b>14,605,331</b>	<b>(1,947,000)</b>	<b>18,079,014</b>

Budgeted December 31, 2025 Fund Balance



### 2025 Proposed Budget 2025 Profit and Loss Summary

Fund	Budgeted 2025 Revenues	Budgeted 2025 Expenditures	Budgeted 2025 Surplus (Deficit)
General Fund	8,227,594	8,955,594	(728,000)
Recreation	6,797,102	7,440,102	(643,000)
IMRF	326,917	272,917	54,000
Debt Service	7,294,050	7,294,050	-
Special Recreation	879,878	1,103,878	(224,000)
FICA	715,233	715,233	-
The Club	2,645,546	2,814,546	(169,000)
Capital	1,951,482	2,150,482	(199,000)
Bridges	3,359,613	3,397,613	(38,000)
<b>Total</b>	<b>32,197,415</b>	<b>34,144,415</b>	<b>(1,947,000)</b>



**HOFFMAN ESTATES PARK DISTRICT LEVY**

2023 Levy (collected 2024)

2024 TAX LEVY (collected 2025)

FUND	Max Rate	Levy	Extended Levy	Actual Rate	Levy	Estimated Rate	Percent	Extended Levy	Estimated Rate	Limited Levy	Limited Rate	Budget
01 General	0.350	\$ 5,664,457	\$ 5,608,868	0.274	\$ 5,887,000	0.2610	47.89%	\$ 6,063,610	0.2712	\$ 5,931,771	0.2733	\$ 5,887,000
02 Recreation	0.370	\$ 892,000	\$ 918,760	0.045	\$ 921,000	0.0411	7.54%	\$ 948,630	0.0425	\$ 928,004	0.0428	\$ 921,000
07 IMRF		\$ 140,000	\$ 144,200	0.007	\$ 295,000	0.0065	1.18%	\$ 303,850	0.0136	\$ 297,244	0.0137	\$ 295,000
08 Bond & Interest		\$ 3,740,880	\$ 3,927,924	0.192	\$ 3,869,850	0.1724	31.63%	\$ 4,063,343	0.1783	\$ 4,063,343	0.1872	\$ 3,869,850
09 Special Recreation	0.040	\$ 840,000	\$ 784,427	0.038	\$ 846,000	0.0387	7.10%	\$ 846,000	0.0390	\$ 846,000	0.0390	\$ 846,000
10 FICA Rounding		\$ 550,000	\$ 566,500	0.028	\$ 680,000	0.0254	4.65%	\$ 700,400	0.0314	\$ 685,171	0.0316	\$ 680,000
<b>TOTAL</b>		<b>\$ 11,827,337</b>	<b>\$ 11,950,679</b>	<b>0.583</b>	<b>\$ 12,498,850</b>	<b>0.577</b>	<b>100%</b>	<b>\$ 12,925,833</b>	<b>0.5758</b>	<b>\$ 12,751,533</b>	<b>0.5874</b>	<b>\$ 12,498,850</b>
Less Non Cap Funds Cook County Rounding		\$ (4,580,880)	\$ (4,712,351)	(0.230)	\$ (4,715,850)	(0.223)		\$ (4,909,343)	(0.217)	\$ (4,909,343)	(0.226)	\$ (4,715,850)
<b>Total Cap Funds Levy</b>		<b>\$ 7,246,457</b>	<b>\$ 7,238,328</b>	<b>0.354</b>	<b>\$ 7,783,000</b>	<b>0.353</b>		<b>\$ 8,016,490</b>	<b>0.3693</b>	<b>\$ 7,842,190</b>	<b>0.3613</b>	<b>\$ 7,783,000</b>

2023 EAV \$2,050,205,723

Proj 2024 EAV

\$2,171,000,000

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**NOTES**

**Tax Cap**

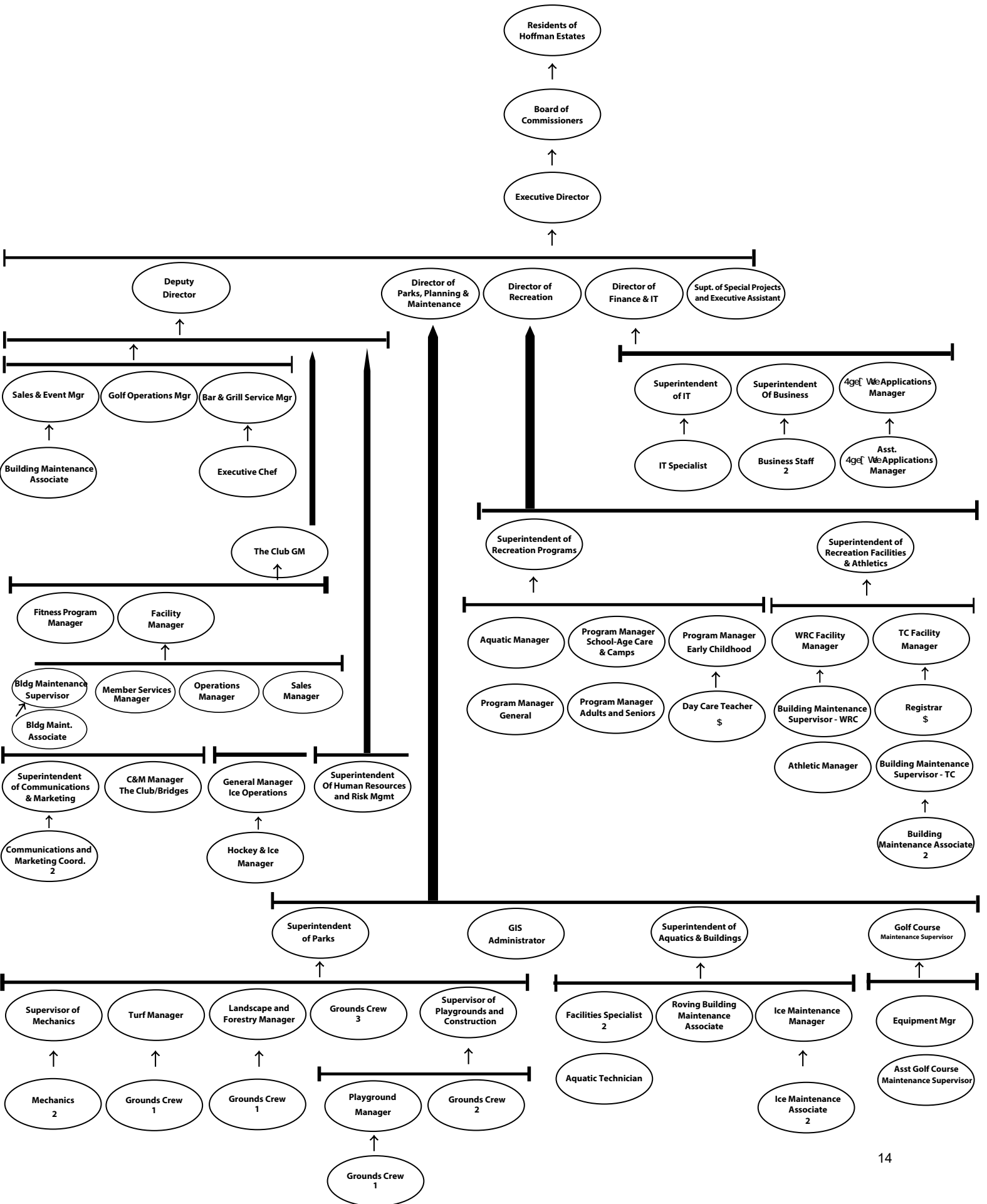
**Truth in Taxation**

2023 Extended Capped Funds Tax Levy.....	\$7,238,328	\$11,950,679
x CPI 3.35%	<b>\$7,480,965 (a)</b>	<u>\$12,548,213</u>
Divided by		
Projected 2024 EAV (w/o new growth).....	\$2,071,000,000 (b)	\$ 12,498,850
2024 Limiting Rate.....	a/(b/100) 0.3612	<b>4.587%</b>
Estimated 2024 New Growth.....	\$100,000,000	
Projected 2024 EAV (with new growth).....	<u>\$2,171,000,000</u>	
2024 Limited Levy (Cap Funds).....	<b>\$7,842,190</b>	
Proj 2024 Extended Levy (Cap Funds).....	<b>\$8,016,490</b>	
<b>Proj 2024 Levy Increase.....</b>	<b>\$174,300</b>	

**2024 Levy not subject to Truth in Taxation Hearing**

**Projected Reduction  
General Fund 100%**

**Table of Organization - Full Time Employees**



## HEParks Full-Time Salary Ranges

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Grades	Minimum	Mid-Point	Maximum
FT Grade 1	\$ 44,500	\$ 54,125	\$ 63,750
FT Grade 2	\$ 47,750	\$ 59,500	\$ 71,250
FT Grade 3	\$ 51,000	\$ 64,250	\$ 77,500
FT Grade 4	\$ 60,250	\$ 73,625	\$ 87,000
FT Grade 5	\$ 72,250	\$ 89,000	\$ 105,750
FT Grade 6	\$ 84,500	\$ 105,375	\$ 126,250
FT Grade 7	\$ 115,750	\$ 144,250	\$ 172,750

### 2025 Predicted Capital Spending (Over \$10,000)

TC	RTU-1	\$40,000
TC	RTU-3	\$40,000
CLUB	RTU-13	\$32,000
CLUB	RTU-11	\$25,000
PARKS	Replace Groundsmanager 7200 mower	\$30,000
PARKS	Replace Workman HDX	\$38,000
PARKS	Replace Workman 2110	\$15,000
PARKS	Replace GMC 2500 4x4 (512)	\$54,000
PARKS	Replace Dodge Ram 2500 Mowing (519)	\$54,000
BPCC	Main Floor Vinyl Flooring	\$100,000
CLUB	Third Court Renovation	\$200,000
CIPRI	Cipri Playground	\$185,000
SYC	Sycamore Park Playground	\$325,000
BELWRKS	Bell Works Playground	\$300,000
VALLEY	Valley Basketball Court and Sidewalks (Concrete)	\$30,000
FABB	Shelters - Pond Overlook	\$25,000
OLM	Park Shelter	\$30,000
DOG	Dog Park Features	\$20,000
CLUB	Engineering for New Roof	\$200,000
MULT	Asphalt Repairs-Multiple Locations	\$335,000
WRC	Mini Gym/Racquetball Conversions/Front Desk	\$450,000
VOG	Barn Upstairs Conversion to Multi-Use	\$25,000
ALL	New HEParks Website	\$150,000
ALL	Upgraded Servers	\$20,000
ALL	Email Archiver	\$15,000
ALL	Transition District Email to Cloud	\$20,000
BPC	Elevator Repair	\$35,000
PARKS	Moon Lake Park (Rollover)	\$150,000
	<b>Total Capital Expenditures</b>	<b>\$2,943,000</b>

### 2025 Operational Capital Spending Plan (Over \$10,000)

HUNT RDG	Hunters Ridge OSLAD *	\$420,000
VOG	Vogelei OSLAD Project (Rollover)	\$800,000
PARKS	Zamboni 1	\$135,000
TC	Stair Treads	\$25,000
BPCC	Vulcan Warming Oven	\$14,000
BPCC	Kitchen Sink w/pre-rinse faucet assembly	\$20,000
BPCC	Patio Furniture 48 chairs/15 tables	\$55,000
BPCC	New Patio Grill Station	\$10,000
BPCC	Driving Range Hitting Mat Area	\$85,000
BPCC	Bridge Abutments – Holes 2, 3, 4, 5	\$27,500
CLUB	Whirlpool Tile Surface Bottom	\$40,000
CLUB	Kids Room and Outdoor Renovation	\$30,000
CLUB	Spin Room Enhancements	\$51,000
CLUB	Indoor Pool Deck Furniture	\$25,000
TC	TC Spa Handicap Lift (ADA)	\$15,000
HUNT RDG	Hunters Ridge OSLAD (ADA)	\$180,000
CIPRI	Cipri Playground (ADA)	\$100,000
VOG	Vogelei OSLAD (ADA) (Rollover)	\$180,000
TC	Repurpose ELC, Wolves and Staff areas of the facility	\$150,000
	<b>Total Other Expenditures over \$10,000</b>	<b>\$2,362,500</b>



**2026 Predicted Capital Spending (Over \$10,000)**

CLUB	RTU-3	\$45,000
CLUB	RTU-1	\$27,500
BPCC	MUA-2	\$20,000
BPCC	Clubhouse A/C	\$40,000
BPCC	RTU-9	\$20,000
BPCC	RTU-7	\$25,000
BPCC	A/C#2	\$25,000
WRC	RTU-3	\$20,000
PARKS	Replace Toro 4100 Mower (575)	\$60,000
PARKS	Replace Toro Procore 648 (0573)	\$26,000
TC	North Domestic Water Heater	\$45,000
TC	Sprinkler System in Boiler Room	\$15,000
TC	Sprinkler System Control Valves	\$15,000
TC	Power Switch for Elevator	\$50,000
PARKS	Replace Dodge Dakota S-1600 4x4 (520)	\$48,000
PARKS	Replace Chevy Crew Cab 2500 (528)	\$54,000
TC	Replace Ford Expedition	\$60,000
TC	Replace Ford Escape	\$60,000
TC	TC Windows	\$30,000
TC	North Side Track	\$125,000
TALLOAKS	Playground Replacement	\$185,000
MULT	Asphalt Repairs – Multiple Locations	\$346,940
MULT	Hardwood Floors Refinish-TC/WRC/CLUB	\$13,000
WRC	Engineering for New Roof	\$36,000
CANNON	Pickleball Courts	\$200,000
FIELD	Park Renovation	\$50,000
ALL	Anti-Virus Early Detection & Recovery System	\$15,000
ALL	ShoreTel Phone System	\$200,000
PARKS	Freightline Bus 72	\$90,000
	<b>Total Capital Expenditures</b>	<b>\$1,946,440</b>

**2026 Operational Capital Spending Plan (Over \$10,000)**

CLUB	Roof Replacements (6 areas)	\$2,067,000
PARKS	Zamboni 2	\$142,000
WRC	Basketball Hoops, Large Gym	\$40,000
PARKS	Freightline Bus (ADA)	\$90,000
TALL OAKS	Playground Replacement (ADA)	\$100,000
ALL	ADA Park District Assessment	\$100,000
	<b>Total Other Expenditures over \$10,000</b>	<b>\$2,539,000</b>

**2027 Predicted Capital Spending (Over \$10,000)**

WRC	Multi-Zone RTU	\$100,000
WRC	RTU-2	\$25,000
PARKS	Replace Workman (593)	\$25,000
PARKS	Outside Fuel Pumps	\$40,000
PARKS	Replace Ford Explorer 4WD (499)	\$70,000
PARKS	Replace Ford Explorer E-85 4WD (495)	\$70,000
PARKS	Replace Ford E250 E-85 Van (508)	\$70,000
COLONY	Playground Replacement	\$100,000
CHARL	Shade Structure	\$30,000
TROPIC	Tropicana Splash Pad & New Playground	\$200,000
CLUB	Lap Pool Surfacing	\$400,000
CLUB	Activity Pool Surfacing	\$350,000
CLUB	Running Track Flooring	\$200,000
BPCC	Engineering for New Roof	\$100,000
ALL	Replace Security Cameras & Software	\$75,000
ALL	ERP Software – Move to Cloud or Replace	\$50,000
MULT	Asphalt Repairs – Multiple Locations	\$314,340
	<b>Total Capital Expenditures</b>	<b>\$2,219,340</b>

**2027 Operational Capital Spending Plan (Over \$10,000)**

WRC	Roof Replacement (4 areas)	\$360,000
BPCC	Replace Ford 250C 4x4 Tractor (587)	\$60,000
BPCC	Replace Toro Greensmaster 3150 #16 (1811)	\$34,000
BPCC	Replace Toro Greensmaster 3150 #17 (1812)	\$34,000
TC	HVAC Ice Dehumidification Rink 1 and 2	\$240,000
PARKS	Ford Entourage Bus (ADA)	\$95,000
COLONY	Playground Replacement (ADA)	\$20,000
TROP	Tropicana Splash Pad & Playground (ADA)	\$50,000
	<b>Total Other Expenditures over \$10,000</b>	<b>\$893,000</b>

**2028 Predicted Capital Spending (Over \$10,000)**

PARKS	Genie Boom Lift (425)	\$85,000
PARKS	Morbark Brush Chipper (641)	\$60,000
PARKS	Replace Ford 345D Tractor (470)	\$55,000
PARKS	Replace Toro Groundsmaster 4700 (0139)	\$80,000
PARKS	Replace Toro 5900 Mower (583)	\$85,000
PARKS	Replace Dodge 2500 4x4 Garbage Truck (511)	\$65,000
TC	Replace Ford Expedition 4WD (501)	\$62,500
TC	Replace Ford Explorer 4WD (453)	\$62,500
BPCC	Irrigation Satellites – Par	\$135,000
BPCC	Flowtronix Pump Controller (8023-C)	\$100,000
VALLEY	Shade Structure	\$30,000
VICTORIA	Shade Structure	\$30,000
OLMSTEAD	Playground Replacement	\$200,000
TC	Engineering for New Roof	\$100,000
MULT	Asphalt Repairs-Multiple Locations	\$708,200
	<b>Total Capital Expenditures</b>	<b>\$1,795,700</b>

**2028 Operational Capital Spending Plan (Over \$10,000)**

BPCC	Roof Replacement - Bridges Maintenance Bldg	\$235,000
PARKS	Roof Replacement – Parks Maint Bldg – 2 areas	\$775,000
BPCC	Clubhouse RTU-1	\$29,400
BPCC	Clubhouse RTU-2	\$18,000
BPCC	Clubhouse RTU-3	\$18,000
BPCC	Clubhouse RTU-5	\$20,000
OLMST	Olmstead Playground Replacement (ADA)	\$100,000
TC	Hockey Locker Room Benches & Floors Phase 1	\$50,000
	<b>Total Other Expenditures over \$10,000</b>	<b>\$1,245,400</b>

**2029 Predicted Capital Spending (Over \$10,000)**

TC	RTU-4	\$32,000
TC	RTU-5	\$32,000
TC	RTU-11	\$32,000
TC	RTU-7	\$32,000
TC	RTU-9	\$32,000
TC	RTU-1	\$30,000
TC	RTU-2	\$30,000
PARKS	Skytrac Scissor Lift	\$20,000
PARKS	Replace Toro Reelmaster 5210 (0113)	\$55,000
PARKS	Replace Dodge Dakota 4x4 (516)	\$50,000
PARKS	Replace Chevy Van 2500 (517)	\$75,000
VICTORIA	Wooden Lake Bridge	\$85,000
CANTER	Playground Replacement	\$250,000
MULT	Engineering for New Roof – BPC/VOG/SEA/SR	\$50,000
COMMUNITY	Basketball & Asphalt Games Fence	\$10,000
COMMUNITY	Shade Structure	\$30,000
MULT	Asphalt Repairs-Multiple Locations	\$556,020
	<b>Total Capital Expenditures</b>	<b>\$1,401,020</b>

**2029 Operational Capital Spending Plan (Over \$10,000)**

TC	Roof Replacements – 5 Areas	\$1,655,000
BPC	Clubhouse RTU-4	\$23,000
BPC	Clubhouse RTU-6	\$23,000
BPC	Golf Cart Storage Cabinet Fan	\$25,000
BPC	Replace Smithco Sweeper Star 60 (H-269)	\$25,000
BPC	Replace Toro Workman HDX Auto (0167)	\$40,000
TC	Hockey Locker Room Benches & Floors Phase 2	\$50,000
TC	Vilter Compressor Rink 1 & 2	\$150,000
CANTER	Playground Replacement (ADA)	\$100,000
	<b>Total Other Expenditures over \$10,000</b>	<b>\$2,091,000</b>

**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
ADMINISTRATION, FINANCE & IT**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

Objective/Goal	Performance Measures
<b>Desing a new user-friendly, responsive, and informative website that improves program accessibility, enhances community engagement, and increases online program registration.</b>	Select a vendor through RFP; work with vendor on design, development, testing and launch.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

Objective/Goal	Performance Measures
<b>Utilize translation tools to ensure staff sites and materials are available in multiple languages</b>	Staff SharePoint site available in both English and Spanish

**DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

Objective/Goal	Performance Measures
<b>Enhance financial reporting to improve transparency and understanding.</b>	Develop a Governmental Accounting 101 user guide
<b>Eliminate printed reports, invoices, and statements where possible</b>	Complete inventory of printed documents in the business department
<b>Hire business department position</b>	Position filled
<b>Restructure business department responsibilities</b>	Responsibilities realigned to increase efficiency while maintaining internal controls.
<b>Cross train staff</b>	Newer staff trained to cover tasks when others are out of office.
<b>Evaluate district medical insurance plan and alternate options.</b>	Complete by 2 <sup>nd</sup> qtr.

**DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Subscribe to a real-time, anonymous data collection service to align services and outreach for improved customer experience and inclusion.</b>	Subscribe to service and provide information to marketing and recreation staff
<b>Transition District e-mail to the cloud</b>	District e-mail transitioned to the cloud
<b>Upgrade servers</b>	Servers upgraded to versions to support District software
<b>Email archiver</b>	Email archiver conversion and setup to work with cloud
<b>Early detection and recovery system for cyber security, replacing traditional anti-virus software</b>	Current anti-virus software replaced with best practice solution
<b>Provide kiosks at all major facilities</b>	Kiosks installed and configured for District resources
<b>Apply for GFOA Certificate of Achievement in Financial Reporting</b>	Annual Financial Report submitted to GFOA
<b>Create and submit the Popular Annual Financial Report to GFOA for Award</b>	Popular Annual Financial Report submitted to GFOA
<b>Provide facility emergency training sessions for all facilities.</b>	Provide training sessions at each facility in 2025.
<b>Conduct a comprehensive review of all job descriptions to ensure they follow a consistent format and include all essential job requirements, skills, qualifications, and responsibilities</b>	Complete by 3 <sup>rd</sup> qtr.
<b>Streamline and improve status forms to enhance usability for managers, making them department-specific for more relevant data collection and easier navigation.</b>	Complete in 1 <sup>st</sup> qtr.

<b>Revise volunteer forms to ensure compliance with all relevant laws and regulations, including labor, safety, and privacy requirements</b>	Complete in 2025.
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<b>Continue to improve and enhance the employee onboarding process to improve efficiency, clarity, and engagement, ensuring a smooth transition and better integration into the company culture.</b>	Complete by 2 <sup>nd</sup> qtr.
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**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
PARKS, PLANNING & MAINTENANCE**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

Objective/Goal	Performance Measures
<b>Parks Shoreline Maintenance</b>	Maintain healthy shorelines with water views and access points.
<b>Cipri Playground</b>	Replace the playground and fall surface at Cipri Park.
<b>Sycamore Park Playground</b>	Install a new playground at Sycamore Park in the fall of 2025.
<b>Bell Works Playground</b>	Install a new playground at Bell Works once Bell Works has completed land donation.
<b>Park Shelter Renovations</b>	Renovate the park shelter at Olmstead Park and water overlook shelter at Fabbrini Park.
<b>Dog Park Features</b>	Install new dog park features at Bo's Run and Freedom Run.
<b>Seascape New Park</b>	Finish the new park at Seascape Family Aquatic Center to be open before the pool opens.
<b>Hunters Ridge OSLAD</b>	If the OSLAD is awarded, start the first phase of the OSLAD project at Hunters Ridge.
<b>Vogelei Park OSLAD</b>	Continue the Vogelei Park OSLAD project to be completed by year end.
<b>Facility Upgrades at WRC</b>	Conversion of racquetball courts to functional fitness/ninja warrior; mini gym conversion to gymnastic center and facility front entrance renovations.
<b>Vogelei Barn Upgrades</b>	The upstairs of Vogelei Barn will be renovated to become a multipurpose space.
<b>BPC Patio Furniture</b>	Purchase new patio tables and chairs at BPC.
<b>BPC Driving Range Artificial Mats</b>	Replace all artificial mats at the driving range with continuous artificial turf to match the new area installed in 2023.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

Objective/Goal	Performance Measures
<b>ADA Certification</b>	Staff member beginning the process of becoming ADA Certified to complete our next Accessibility Assessment.
<b>TC Spa Handicap Lift</b>	Replace the handicap lift for the spa at TC.



### **DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Hold Special Events for Environmental Awareness</b>	Hold Earth Day, Seed Bombing, Invasive Removal and Seed Collection events.
<b>Audubon International</b>	Continue the certification process for becoming Audubon Cooperative Sanctuary Program for Golf Courses
<b>Arboretum Status at Vogelei</b>	Once greenhouse and tree nursery are complete apply for and receive complete arboretum certification.
<b>Controlled Burns at Select Parks</b>	Contract with vendor to complete controlled burns in sections of Victoria and Hunters Ridge Park.
<b>Groundmaster 7200 Mower</b>	Purchase a Groundmaster 7200 mower.
<b>Utility Vehicle Purchases</b>	Purchase a Workman HDX and Workman 2110 or similar.
<b>BPC Main Floor Vinyl Flooring</b>	Replace all flooring at BPC on the main floor with vinyl.
<b>Fleet Vehicle Purchases</b>	Purchase two fleet trucks to replace a GMC 2500 and Dodge Ram 2500.
<b>Kids Room and Playground Area Renovation</b>	Convert old kids' room to multipurpose room and old playground area to outdoor fitness area.
<b>Wolves Offices &amp; North Side Rooms Renovations</b>	Convert Wolves' offices into usable space for HEParks staff and renovate north side offices to become multipurpose rooms.
<b>The Club Third Tennis Court Conversion</b>	Convert the old third tennis court area into more fitness opportunities.

### **DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Engineering for The Club Roof Project</b>	Release an RFP / obtain proposals for the engineering for the roof replacement at The Club.
<b>Facility RTU Replacements</b>	Replace RTU 1 and 3 at TC and RTU 11 and 13 at The Club.
<b>Zamboni Purchase</b>	Purchase a new zamboni for ice operations.
<b>Replace Stairs Treads at TC</b>	Replace all stair treads at TC.
<b>Valley Park Concrete Work</b>	Replace and/or repair concrete paths at Valley Park and replace the concrete half

	basketball court at Valley Park.
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<b>Asphalt Repairs – Multiple Locations</b>	Complete crack fill and sealcoating at the following district owned parking lots: The Club, Seascape, South Ridge South, Huntington Park. Path overlays will be completed at Huntington-South Ridge and Walnut Pond.
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<b>BPC Kitchen Appliances</b>	Replace Vulcan Warming Oven and Kitchen Sink with pre-rinse faucet assembly.
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<b>BPC Bridge Abutments</b>	Install new bridge abutments from bridge to existing asphalt on remaining bridges not completed in 2024.
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<b>BPC Patio Grill Station</b>	Build a new area for an outdoor grill station at BPC in the area near the halfway house.
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<b>Resurface Whirlpool Bottom at The Club</b>	Remove the existing tile bottom and have it resurfaced during normal pool closure for maintenance.
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**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
RECREATION DIVISION**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Enhance athletic programs with improved continuity, higher enrollment and increased sports leagues</b>	Continue to track enrollment, create league camaraderie activities and keep communication and feedback consistent.
<b>Offer more youth fitness programming at parks and gyms</b>	The new Willow Facility Manager will be adding this youth fitness focus to his/her job duty.
<b>Provide special aquatics events at The Club pool and Seascape</b>	Offer new events at both facilities
<b>Initiate a campaign to promote the new dog features at Bo's Run and Freedom Run Dog Parks.</b>	Collaborate with Marketing on a campaign to publicize our dog park improvements.
<b>Provide more extensive and structured volunteer coach training and clinics.</b>	Provide new opportunities in season and off-season to keep coaches engaged and connected to our coaching leagues.
<b>Evaluate E-Sports center for potential alternative uses.</b>	Use the Vogelei space for other offerings seasonally and in summer as a campsite.
<b>Increase aquatic program offerings, including evening and weekend outdoor swim lessons and aquatic exercise classes at Seascape.</b>	Create a new structure for classes and offer lap swim at seascape.
<b>Plan ahead for Willow Recreation Center renovations to include a gymnastics center and functional fitness/ninja fitness areas.</b>	New Willow Facility Manager will assist Tumbling times transition and help new Functional Fitness area thrive.
<b>Increase early childhood parent-child offerings for infant to 2-year-olds</b>	Add night and weekend classes for working parents with children under the age of 3.
<b>Include more active adult offerings for age 30-50 (art/fitness/socialization)</b>	Work with the new Program manager to create trips for adults and add programming opportunities for 30-50.

<b>Provide more opportunities for Track &amp; Field and running/training clinics</b>	Work with local school coaches to collaborate on Track and Field opportunities.
<b>Improve Guest Service training at Willow and Triphahn.</b>	The new Facility Managers will collaborate on guest service training and create a new staff handbook.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Continue to promote M.O.R.E. opportunities in underserved areas</b>	Have a structured M.O.R.E. outreach template
<b>Create more dog-friendly events.</b>	Willow Facility Manager will create new dog events for warmer months.
<b>Provide intergenerational opportunities</b>	Create Intergenerational opportunities within programs to increase community involvement
<b>Expand the “Swim for All” initiative through marketing and outreach</b>	Work with Marketing and Scholarships to have a year-long marketing plan for Swim for All
<b>Create a 50+ hub at WRC</b>	Create free programs for 50+ weekly out of Willow Recreation Center
<b>Strengthen and build more village community partnerships in programming</b>	Senior and adult program managers will be adding a focus on community outreach.
<b>Provide more Go Hoffman walking events at various parks, team with The Club (stroller, dog, glow walks)</b>	Work with NRPA and Walk with Ease to enhance walking within the district

**DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Investigate opportunities for text alerts for program changes</b>	Purchase rainout line or other comparable resource.
<b>Work toward getting HEParks as a desired baseball tournament space</b>	Increase revenue by 20 percent for the spring/ summer season. Create a marketing campaign in Fall of 2025 to secure more Tournament play.
<b>Re-invent the Vogelei Barn (rental space, activity/gym room, nature/art space)</b>	Work with Parks Department on upstairs and lower space needs.

<b>Evaluate improvements to gymnastics space at Vogelei; move to Willow mini gym.</b>	Work with Tumbling Times manager in the New Year to coordinate the move in the Spring for gymnastics
<b>Once Little Stars Childcare program is renovated, plan for providing additional programming and rental space in the Triphahn Center</b>	Brainstorm with programmers on ideas for the open room space in childcare, including new and existing programs.

**DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Increase safety drills (fire, lockdown, tornado) at all Willow and Triphahn.</b>	Have new Facility Managers collaborate with HR/ Safety on a set timeline. Work with police and fire department for training,
<b>Streamline the room rental process and create a user-friendly online option</b>	Facility Managers will work with Marketing and the business department to complete this project.
<b>Evaluate entrance points at Triphahn Center and Willow Rec Center to have fewer entrance/exit points, especially in the evening</b>	Facility Managers will work with Marketing to advertise changes and create signage.
<b>Launch a flag football league for youth ages 10 to 18</b>	Collaborate with local schools to be a feeder for these team sports. Also create relations with local park districts for partnerships.
<b>Increase participation in volleyball programs at Willow.</b>	Collaborate with local volleyball coaches and publicize with marketing the district's new offerings. Keep up with current volleyball trends.
<b>Hire full-time facility managers for Triphahn Center and Willow Rec Center</b>	Hire these new 2 <sup>nd</sup> shift staff members.
<b>Offer a full-day camp for the first-time camper</b>	Add an 8:30am -2:30pm camp for individuals who never have been in camp before.
<b>Offer a full-day dance camp at Willow starting in 2025 Summer</b>	Create a 9am-3pm dance camp
<b>Create community partnerships with STAR</b>	Have local agencies visit STAR after-school sites to teach safety and community resource topics

**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
ICE DEPARTMENT**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

Objective/Goal	Performance Measures
<b>Expand participation in Hockey Camp Programming</b>	Exceed hockey camp budget revenue in 2025.
<b>Expand in-house hockey league participation</b>	Increase number of teams in Spring and Fall Hockey League play. 11 teams in 2024.
<b>Host additional Figure Skating events and competitions</b>	Host 5 ice shows and competitions in 2025.
<b>Streamline party packages/rentals to increase sales.</b>	Host 30 party packages in 2025.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

Objective/Goal	Performance Measures
<b>Increase Public Skate participation</b>	Exceed budget for ice daily revenue.
<b>Expand “Try Hockey Free” events</b>	Host 4 Try Hockey for Free Events in 2025
<b>Increase marketing Ice Programs at HEPD events</b>	Participate in 3 Park District events advertising Ice programs.

**DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

Objective/Goal	Performance Measures
<b>Contract hockey rental tournaments</b>	Contract 8 tournaments in 2025.
<b>Enhance Unlimited Freestyle memberships</b>	Sell 300 Monthly Memberships for the year
<b>Evaluate and Update fee structure for Skate Rentals</b>	Complete in 2025

**DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Update Ice Lobby seating</b>	Purchase new benches and tables for Ice Arena lobby in 2025.
<b>Upgrade sound systems on both rinks</b>	Complete in 2025
<b>Enhance Freestyle Coaches Program</b>	Complete in 2025.

**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
BRIDGES OF POPLAR CREEK**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

Objective/Goal	Performance Measures
<b>Meet total budgeted rounds for the 2025 season.</b>	Exceed the 2024 greens fee budget revenue.
<b>Provide a diverse range of golf lesson programs for all skill levels, from beginners to advanced players, to make golf more accessible and engaging for everyone.</b>	Exceed the 2025 general program lesson budget revenue.
<b>Plan and offer Special Golf Course Events.</b>	Offer 7 special golf course events in 2025 season.
<b>Develop Toptracer challenges and events for players to participate in during their practice sessions.</b>	Offer 12 Toptracer Challenge Events in 2025 season
<b>Plan and offer Toptracer Tournament Events &amp; Leagues.</b>	Offer 3 Toptracer events and 8 Toptracer leagues in 2025 season
<b>Provide community themed special events for holidays</b>	Offer Breakfast with Easter Bunny and Breakfast with Santa events.
<b>Provide special events in the Beer Garden.</b>	Offer 10 special events in the beer garden.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

Objective/Goal	Performance Measures
<b>Junior Golf Development times to enhance awareness.</b>	Increase youth player rounds in 2025 (2024 Total: 901)
<b>Toptracer Family Days with Sensory Sensitive times.</b>	Host 2 Toptracer family days in 2025



**DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Increase shotgun golf outing opportunities to capitalize on both golf and food &amp; beverage revenues.</b>	Increase golf outings in 2025.
<b>Integrate environmental practices</b>	Complete the process in 2025.
<b>Review and Update all Food &amp; Beverage pricing and menus.</b>	Complete review of pricing and menus in 1 <sup>st</sup> qtr.

**DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Ensure all staff are highly trained to provide excellent service and handle various tasks efficiently.</b>	Staff training completion rate (target: 100% of employees complete mandatory training).
<b>Increase awareness and participation in both the golf course and banquet services through targeted marketing campaigns using Placer AI.</b>	Exceed Bridges budget revenue for 2025.
<b>Create a special event calendar for the 2025 season.</b>	Complete the 2025 event calendar and post by end of first quarter

**HOFFMAN ESTATES PARK DISTRICT  
2025 BUDGET GOALS & OBJECTIVES  
THE CLUB AT PRAIRIE STONE**

Key: C = Complete / O = On Track / D = Deferred / N= Not Complete

**DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES**

<b>Renovate the spin room with new bikes and new technology to offer state-of-the-art spin classes.</b>	Complete in 2025
<b>Research and evaluate all group fitness classes to ensure we are staying up to date with current fitness trends and member requests.</b>	Track class participation levels and adjust class schedule and format with underperforming classes.
<b>Increase Facility Rentals</b>	Exceed the 2025 rental budget revenue.
<b>Increase massage bookings</b>	Exceed the 2025 massage therapy budget revenue.

**DISTRICT CORNERSTONE #2: SOCIAL EQUITY**

Objective/Goal	Performance Measures
<b>Community Outreach</b>	Attend or host four community events in 2025.
<b>Member / Community Appreciation Days</b>	Offer 12 appreciation days in 2025.
<b>Bring fitness programs to underserved area communities, offering free classes or events.</b>	Offer 10 community fitness events in 2025.

**DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP**

Objective/Goal	Performance Measures
<b>Meet membership budget numbers for 2024.</b>	Exceed the 2024 membership fee budget revenue.
<b>Offer Online Tour Bookings</b>	Provide and track online tour bookings in 2025.
<b>Create direct marketing plan with the assistance Placer AI Analytics</b>	Increase target marketing plan based on Placer AI usage.

**DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE**

<b>Objective/Goal</b>	<b>Performance Measures</b>
<b>Hire a full-time Facility Manager at the Club to help facilitate operations, especially in evening hours.</b>	Hire new staff member in 1 <sup>st</sup> quarter.
<b>Increase safety drills (fire, lockdown, tornado)</b>	Complete quarterly training sessions.
<b>Purchase new strength fitness equipment.</b>	Complete in 2025

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 01 GENERAL					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	671,188	615,256	661,944	675,247
	Totals for dept 10-3500 - TAXES	5,803,691	5,589,662	5,716,568	5,845,000
	Totals for dept 10-3600 - INVESTMENT INCOME	220,097	1,038,780	519,067	362,655
	Totals for dept 10-3900 - GRANT REIMBURSEMENT	500,000	300,500	300,500	1,100,000
	Totals for dept 10-4000 - RENTALS	76,622	64,958	77,244	79,742
	Totals for dept 10-9000 - MISCELLANEOUS	24,000	46,711	41,799	50,500
	<b>TOTAL ESTIMATED REVENUES</b>	<b>7,295,598</b>	<b>7,655,867</b>	<b>7,317,122</b>	<b>8,113,144</b>
APPROPRIATIONS					
	Totals for dept 10-6000 - PROPERTY & LIABILITY	156,750	78,400	156,750	183,840
	Totals for dept 10-6100 - EMPLOYMENT INSURANCE	131,940	65,946	131,940	163,467
	Totals for dept 10-6200 - UNEMPLOYMENT INSURANC	50,000	58,192	85,882	75,000
	Totals for dept 10-6300 - LOSS PREVENTION	6,000	3,215	6,000	8,000
	Totals for dept 10-6500 - AUDIT SERVICE	17,700	17,200	19,700	20,100
	Totals for dept 10-7000 - PAYROLL	1,817,507	1,496,932	1,776,072	1,860,854
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	187,958	144,466	178,645	206,200
	Totals for dept 10-7200 - EDUCATION/TRAINING	23,885	20,145	20,540	27,725
	Totals for dept 10-7300 - CONTRACTED SERVICES	100,713	50,388	55,702	28,000
	Totals for dept 10-7400 - SERVICE/RENTAL AGREEM	56,000	61,813	63,174	68,850
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	24,500	14,694	17,972	18,735
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	21,000	18,965	19,883	21,130
	Totals for dept 10-7800 - ADMINISTRATIVE	54,700	30,977	39,133	52,548
	Totals for dept 10-8000 - UTILITIES	13,545	10,516	12,525	12,607
	Totals for dept 10-8100 - EQUIPMENT	7,500	3,017	3,017	3,275
	Totals for dept 10-8900 - TECHNOLOGY	18,000	10,790	13,711	28,900
	Totals for dept 10-9000 - MISCELLANEOUS	9,000	837	6,000	6,000
	<b>TOTAL APPROPRIATIONS</b>	<b>2,696,698</b>	<b>2,086,493</b>	<b>2,606,646</b>	<b>2,785,231</b>
	<b>NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION</b>	<b>4,598,900</b>	<b>5,569,374</b>	<b>4,710,476</b>	<b>5,327,913</b>
Function: COMMUNICATION & MARKETING					
ESTIMATED REVENUES					
	Totals for dept 15-3800 - CORPORATE RELATIONS	151,000	96,923	114,350	114,450
	<b>TOTAL ESTIMATED REVENUES</b>	<b>151,000</b>	<b>96,923</b>	<b>114,350</b>	<b>114,450</b>
APPROPRIATIONS					
	Totals for dept 15-3800 - CORPORATE RELATIONS	3,000			
	Totals for dept 15-7300 - CONTRACTED SERVICES	21,580			
	Totals for dept 15-7500 - SUPPLIES	4,500			
	Totals for dept 15-7600 - PROFESSIONAL DUES/SUE	2,800			
	<b>TOTAL APPROPRIATIONS</b>	<b>31,880</b>			
	<b>NET OF REVENUES/APPROPRIATIONS - COMMUNICATION &amp; M</b>	<b>119,120</b>	<b>96,923</b>	<b>114,350</b>	<b>114,450</b>
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	2,066,995	1,725,594	2,005,407	2,207,081
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	309,000	267,861	323,585	350,500
	Totals for dept 20-7200 - EDUCATION/TRAINING	15,100	6,486	7,000	10,000
	Totals for dept 20-7300 - CONTRACTED SERVICES	166,750	165,447	174,685	181,750
	Totals for dept 20-7500 - SUPPLIES & EQUIPMENT	113,250	101,978	108,500	120,000
	Totals for dept 20-7600 - PROFESSIONAL DUES/SUE	2,250	2,209	2,500	2,500
	Totals for dept 20-7800 - ADMINISTRATIVE	3,500	946	1,500	2,500
	Totals for dept 20-8000 - UTILITIES	232,125	182,529	220,818	230,950
	Totals for dept 20-8100 - EQUIPMENT	19,400	19,415	19,513	28,000
	Totals for dept 20-8200 - MAINTENANCE & REPAIRS	477,600	448,515	488,964	478,500
	Totals for dept 20-8400 - PROPERTY MAINTENANCE	154,650	111,738	137,076	136,650
	Totals for dept 20-8500 - FUEL/LUBRICANTS	88,000	67,440	85,000	88,000
	<b>TOTAL APPROPRIATIONS</b>	<b>3,648,620</b>	<b>3,100,158</b>	<b>3,574,548</b>	<b>3,836,431</b>
	<b>NET OF REVENUES/APPROPRIATIONS - MAINTENANCE</b>	<b>(3,648,620)</b>	<b>(3,100,158)</b>	<b>(3,574,548)</b>	<b>(3,836,431)</b>
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 92-1010 - PLUM FARMS ANNEXATION	25,000			25,000
	Totals for dept 93-1020 - PINE PLAYGROUND	170,000	169,105	169,105	
	Totals for dept 93-1030 - SOFTWARE LICENSING	101,400	83,854	101,400	101,705
	Totals for dept 94-3620 - PARKS - VOGELI PARK	480,000	110,446	160,000	800,000
	Totals for dept 94-3750 - MOON LAKE PARK	400,000	227,926	405,000	120,000

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 01 GENERAL					
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 95-2690 - SERVER UPGRADES				20,000
	Totals for dept 95-2700 - E-MAIL ARCHIVER				15,000
	Totals for dept 95-2710 - EXCHANGE TO CLOUD				20,000
	Totals for dept 95-2720 - OSLAD-HUNTERS RIDGE				420,000
	Totals for dept 95-2730 - OSLAD-VOGELEI			147,773	812,227
	TOTAL APPROPRIATIONS	1,176,400	591,331	983,278	2,333,932
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(1,176,400)	(591,331)	(983,278)	(2,333,932)
	NET OF REVENUES/APPROPRIATIONS - FUND 01	(107,000)	1,974,808	267,000	(728,000)
	BEGINNING FUND BALANCE	5,374,933	5,374,933	5,374,933	5,641,933
	ENDING FUND BALANCE	5,267,933	7,349,741	5,641,933	4,913,933

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	334,833	306,931	316,878	330,786
	Totals for dept 10-3500 - TAXES	892,000	829,416	918,760	921,000
	Totals for dept 10-3600 - INVESTMENT INCOME	10,229		192,865	133,545
	Totals for dept 10-4000 - RENTALS	62,000	73,283	84,242	87,000
	Totals for dept 10-4600 - CONCESSIONS	14,400			
	Totals for dept 10-9000 - MISCELLANEOUS		21		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,313,462</b>	<b>1,209,651</b>	<b>1,512,745</b>	<b>1,472,331</b>
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	750,000	687,500	750,000	750,000
	Totals for dept 10-7000 - PAYROLL	1,332,934	1,076,245	1,276,624	1,572,516
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	278,500	207,282	253,237	298,000
	Totals for dept 10-7200 - EDUCATION/TRAINING	20,500	18,008	18,418	24,500
	Totals for dept 10-7300 - CONTRACTED SERVICES	23,754	18,362	22,370	24,004
	Totals for dept 10-7400 - SERVICE/RENTAL AGREEM	22,653	22,222	26,840	27,500
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	3,744	3,482	4,277	4,500
	Totals for dept 10-7800 - ADMINISTRATIVE	650	23	50	500
	Totals for dept 10-8000 - UTILITIES	608,150	505,776	607,100	619,000
	Totals for dept 10-8100 - EQUIPMENT	5,486	2,785	3,200	7,200
	Totals for dept 10-9000 - MISCELLANEOUS	143,967	93,040	109,300	110,000
	<b>TOTAL APPROPRIATIONS</b>	<b>3,190,338</b>	<b>2,634,725</b>	<b>3,071,416</b>	<b>3,437,720</b>
	<b>NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION</b>	<b>(1,876,876)</b>	<b>(1,425,074)</b>	<b>(1,558,671)</b>	<b>(1,965,389)</b>
Function: COMMUNICATION & MARKETING					
APPROPRIATIONS					
	Totals for dept 15-7900 - ADVERTISING/PROMOTION	43,000	21,338	34,505	41,000
	<b>TOTAL APPROPRIATIONS</b>	<b>43,000</b>	<b>21,338</b>	<b>34,505</b>	<b>41,000</b>
	<b>NET OF REVENUES/APPROPRIATIONS - COMMUNICATION &amp; M.</b>	<b>(43,000)</b>	<b>(21,338)</b>	<b>(34,505)</b>	<b>(41,000)</b>
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	261,247	192,295	228,923	262,472
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	44,130	30,719	37,172	46,000
	<b>TOTAL APPROPRIATIONS</b>	<b>305,377</b>	<b>223,014</b>	<b>266,095</b>	<b>308,472</b>
	<b>NET OF REVENUES/APPROPRIATIONS - MAINTENANCE</b>	<b>(305,377)</b>	<b>(223,014)</b>	<b>(266,095)</b>	<b>(308,472)</b>
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 94-3660 - SEA - PLAY STRUCTURE	85,000	1,190	10,140	
	Totals for dept 94-3760 - GYMNASTICS EQUIPMENT	7,685	4,094	7,685	
	Totals for dept 95-2570 - TC-REPURPOSE REMODELI				150,000
	Totals for dept 95-2670 - WILLOW-RENOVATION				450,000
	Totals for dept 95-2740 - ZAMBONI				135,000
	Totals for dept 95-2750 - TC-STAIR TREADS				25,000
	<b>TOTAL APPROPRIATIONS</b>	<b>92,685</b>	<b>5,284</b>	<b>17,825</b>	<b>760,000</b>
	<b>NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS</b>	<b>(92,685)</b>	<b>(5,284)</b>	<b>(17,825)</b>	<b>(760,000)</b>
Function: TRIPHAHN CENTER					
ESTIMATED REVENUES					
	Totals for dept 32-4000 - RENTALS	65,000	62,399	71,000	83,000
	Totals for dept 32-4100 - MEMBERSHIPS	126,500	120,911	146,750	151,000
	Totals for dept 32-4200 - GUEST SERVICES	6,250	5,860	7,000	7,000
	Totals for dept 32-5300 - FITNESS PROGRAMS	7,500	3,525	4,100	6,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>205,250</b>	<b>192,695</b>	<b>228,850</b>	<b>247,000</b>
APPROPRIATIONS					
	Totals for dept 32-4200 - GUEST SERVICES	2,826	2,523	2,301	3,122
	Totals for dept 32-5300 - FITNESS PROGRAMS	3,230	2,795	3,337	3,499
	Totals for dept 32-7000 - PAYROLL	117,180	81,607	97,315	83,754
	Totals for dept 32-7500 - SUPPLIES & EQUIPMENT	4,750	1,654	3,800	4,750
	Totals for dept 32-8200 - MAINTENANCE & REPAIRS	5,000	1,056	4,500	5,500
	<b>TOTAL APPROPRIATIONS</b>	<b>132,986</b>	<b>89,635</b>	<b>111,253</b>	<b>100,625</b>
	<b>NET OF REVENUES/APPROPRIATIONS - TRIPHAHN CENTER</b>	<b>72,264</b>	<b>103,060</b>	<b>117,597</b>	<b>146,375</b>

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: WILLOW REC CENTER					
ESTIMATED REVENUES					
	Totals for dept 34-3800 - SPONSORSHIP/ADVERTISI	4,900	3,417	4,900	4,900
	Totals for dept 34-4000 - RENTALS	108,000	74,873	84,400	78,500
	Totals for dept 34-4100 - MEMBERSHIPS	60,300	45,362	52,500	59,600
	Totals for dept 34-4200 - GUEST SERVICES	3,650	1,768	2,150	2,650
	Totals for dept 34-4300 - COURTS	5,000	2,365	2,650	500
	Totals for dept 34-4500 - MERCHANDISE RESALE		8		
	Totals for dept 34-5100 - RACQUETBALL	6,700	6,211	7,800	2,100
	Totals for dept 34-5200 - LEAGUES/TOURNAMENTS	12,750	9,606	9,000	
	Totals for dept 34-5300 - FITNESS PROGRAMS	1,500	1,024	1,260	1,500
	<b>TOTAL ESTIMATED REVENUES</b>	<b>202,800</b>	<b>144,634</b>	<b>164,660</b>	<b>149,750</b>
APPROPRIATIONS					
	Totals for dept 34-4100 - MEMBERSHIPS	3,500	1,157	2,500	3,500
	Totals for dept 34-4200 - GUEST SERVICES	1,077	65	323	538
	Totals for dept 34-5100 - RACQUETBALL	4,450	3,722	5,460	1,520
	Totals for dept 34-5200 - LEAGUES/TOURNAMENTS	1,000	170	500	
	Totals for dept 34-5300 - FITNESS PROGRAMS	807	596	727	807
	Totals for dept 34-7000 - PAYROLL	82,437	70,036	84,976	84,982
	Totals for dept 34-7500 - SUPPLIES & EQUIPMENT	5,000	1,633	3,800	6,000
	Totals for dept 34-8200 - MAINTENANCE & REPAIRS	2,500	3,126	3,126	3,500
	<b>TOTAL APPROPRIATIONS</b>	<b>100,771</b>	<b>80,505</b>	<b>101,412</b>	<b>100,847</b>
	<b>NET OF REVENUES/APPROPRIATIONS - WILLOW REC CENTER</b>	<b>102,029</b>	<b>64,129</b>	<b>63,248</b>	<b>48,903</b>
Function: GENERAL PROGRAMMING					
ESTIMATED REVENUES					
	Totals for dept 50-5000 - GENERAL PROGRAMS	42,994	62,763	73,750	73,130
	Totals for dept 50-5300 - GYMNASTICS	90,130	72,446	78,133	85,000
	Totals for dept 50-5500 - MARTIAL ARTS	120,960	97,338	114,646	125,040
	Totals for dept 50-5800 - VOGELEI PRGM/EVENTS	5,000	5,522	5,500	5,500
	Totals for dept 50-5900 - SPECIAL EVENTS	24,802	12,506	17,356	16,948
	Totals for dept 50-6100 - DANCE	182,500	171,230	205,000	216,701
	<b>TOTAL ESTIMATED REVENUES</b>	<b>466,386</b>	<b>421,805</b>	<b>494,385</b>	<b>522,319</b>
APPROPRIATIONS					
	Totals for dept 50-5000 - GENERAL PROGRAMS	19,283	36,340	36,201	34,796
	Totals for dept 50-5300 - GYMNASTICS	63,091	46,443	54,693	59,500
	Totals for dept 50-5500 - MARTIAL ARTS	88,072	55,482	80,252	87,528
	Totals for dept 50-5800 - VOGELEI PRGM/EVENTS	1,734	1,415	1,782	1,890
	Totals for dept 50-5900 - SPECIAL EVENTS	42,348	35,818	42,348	46,146
	Totals for dept 50-6100 - DANCE	103,397	99,351	113,957	121,506
	<b>TOTAL APPROPRIATIONS</b>	<b>317,925</b>	<b>274,849</b>	<b>329,233</b>	<b>351,366</b>
	<b>NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMI</b>	<b>148,461</b>	<b>146,956</b>	<b>165,152</b>	<b>170,953</b>
Function: SENIOR					
ESTIMATED REVENUES					
	Totals for dept 55-3800 - SPONSORSHIP/ADVERTISI	3,000	3,000	3,000	3,000
	Totals for dept 55-5000 - SENIOR PROGRAMS	33,272	35,628	44,730	50,604
	<b>TOTAL ESTIMATED REVENUES</b>	<b>36,272</b>	<b>38,628</b>	<b>47,730</b>	<b>53,604</b>
APPROPRIATIONS					
	Totals for dept 55-4100 - MEMBERSHIPS	9,287	7,084	8,087	10,536
	Totals for dept 55-5000 - SENIOR PROGRAMS	27,063	24,285	37,648	43,068
	<b>TOTAL APPROPRIATIONS</b>	<b>36,350</b>	<b>31,369</b>	<b>45,735</b>	<b>53,604</b>
	<b>NET OF REVENUES/APPROPRIATIONS - SENIOR</b>	<b>(78)</b>	<b>7,259</b>	<b>1,995</b>	
Function: EARLY CHILDHOOD					
ESTIMATED REVENUES					
	Totals for dept 60-5000 - GENERAL PROGRAMS	42,030	37,444	44,225	49,467
	Totals for dept 60-5100 - DAY CAMPS	38,789	34,975	34,975	38,408
	Totals for dept 60-5200 - PRESCHOOL	299,640	258,380	325,169	323,790
	Totals for dept 60-5300 - PARENT/TOT	9,650	1,579	2,500	3,500
	Totals for dept 60-5500 - LSC	493,459	455,974	529,716	202,032
	<b>TOTAL ESTIMATED REVENUES</b>	<b>883,568</b>	<b>788,352</b>	<b>936,585</b>	<b>617,197</b>
APPROPRIATIONS					
	Totals for dept 60-3900 - GRANT REIMBURSEMENT		318	318	

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: EARLY CHILDHOOD					
APPROPRIATIONS					
	Totals for dept 60-5000 - GENERAL PROGRAMS	26,695	17,964	22,645	25,346
	Totals for dept 60-5100 - DAY CAMPS	19,327	19,344	20,065	36,778
	Totals for dept 60-5200 - PRESCHOOL	181,001	146,706	184,649	184,181
	Totals for dept 60-5300 - PARENT/TOT	8,528	2,923	5,918	2,358
	Totals for dept 60-5500 - LSC	265,426	234,190	267,817	119,551
	<b>TOTAL APPROPRIATIONS</b>	<b>500,977</b>	<b>421,445</b>	<b>501,412</b>	<b>368,214</b>
	NET OF REVENUES/APPROPRIATIONS - EARLY CHILDHOOD	382,591	366,907	435,173	248,983
Function: YOUTH PROGRAMS					
ESTIMATED REVENUES					
	Totals for dept 65-5100 - YOUTH CAMPS	118,287	133,693	133,507	147,280
	Totals for dept 65-5200 - YOUTH PROGRAMS	443,510	470,070	470,070	483,405
	Totals for dept 65-5400 - STAR	859,860	785,950	885,183	785,126
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,421,657</b>	<b>1,389,713</b>	<b>1,488,760</b>	<b>1,415,811</b>
APPROPRIATIONS					
	Totals for dept 65-5100 - YOUTH CAMPS	70,903	98,407	98,329	109,380
	Totals for dept 65-5200 - YOUTH PROGRAMS	270,377	267,387	267,473	280,444
	Totals for dept 65-5400 - STAR	467,118	364,125	449,828	420,356
	<b>TOTAL APPROPRIATIONS</b>	<b>808,398</b>	<b>729,919</b>	<b>815,630</b>	<b>810,180</b>
	NET OF REVENUES/APPROPRIATIONS - YOUTH PROGRAMS	613,259	659,794	673,130	605,631
Function: ADULT ATHLETICS					
ESTIMATED REVENUES					
	Totals for dept 70-5300 - BASKETBALL LEAGUES				6,500
	Totals for dept 70-5400 - SOFTBALL LEAGUES	10,850	6,975	6,975	16,200
	Totals for dept 70-5500 - FLAG FOOTBALL LEAGUES	13,860			6,500
	Totals for dept 70-5600 - PICKLEBALL LEAGUE	7,040	2,087	4,500	10,300
	<b>TOTAL ESTIMATED REVENUES</b>	<b>31,750</b>	<b>9,062</b>	<b>11,475</b>	<b>39,500</b>
APPROPRIATIONS					
	Totals for dept 70-5300 - BASKETBALL LEAGUES		767	767	4,802
	Totals for dept 70-5400 - SOFTBALL LEAGUES	7,366	2,917	2,917	12,983
	Totals for dept 70-5500 - FLAG FOOTBALL LEAGUES	8,339			4,134
	Totals for dept 70-5600 - PICKLEBALL LEAGUE	3,300	3,550	3,934	4,299
	<b>TOTAL APPROPRIATIONS</b>	<b>19,005</b>	<b>7,234</b>	<b>7,618</b>	<b>26,218</b>
	NET OF REVENUES/APPROPRIATIONS - ADULT ATHLETICS	12,745	1,828	3,857	13,282
Function: YOUTH ATHLETICS					
ESTIMATED REVENUES					
	Totals for dept 75-5000 - GENERAL PROGRAMS	16,092	36,806	36,527	26,000
	Totals for dept 75-5200 - VOLLEYBALL				7,120
	Totals for dept 75-5300 - BASKETBALL	81,400	73,069	73,069	77,400
	Totals for dept 75-5400 - BASEBALL	72,850	43,683	42,800	50,000
	Totals for dept 75-5600 - SOCCER	130,000	68,727	68,727	178,300
	Totals for dept 75-5700 - CRICKET	22,500	29,655	26,425	26,500
	<b>TOTAL ESTIMATED REVENUES</b>	<b>322,842</b>	<b>251,940</b>	<b>247,548</b>	<b>365,320</b>
APPROPRIATIONS					
	Totals for dept 75-5000 - GENERAL PROGRAMS	11,355	37,743	25,855	48,789
	Totals for dept 75-5200 - VOLLEYBALL				4,984
	Totals for dept 75-5300 - BASKETBALL	44,176	23,318	30,657	52,727
	Totals for dept 75-5400 - BASEBALL	33,115	13,241	17,300	24,000
	Totals for dept 75-5600 - SOCCER	91,000	51,916	51,916	124,810
	<b>TOTAL APPROPRIATIONS</b>	<b>179,646</b>	<b>126,218</b>	<b>125,728</b>	<b>255,310</b>
	NET OF REVENUES/APPROPRIATIONS - YOUTH ATHLETICS	143,196	125,722	121,820	110,010
Function: AQUATICS					
ESTIMATED REVENUES					
	Totals for dept 80-3900 - GRANT REVENUE	3,000		3,220	3,220
	Totals for dept 80-4000 - RENTALS	26,260	22,176	22,176	25,000
	Totals for dept 80-4100 - MEMBERSHIPS	100,000	75,274	75,274	80,000
	Totals for dept 80-4300 - DAILY FEES	220,000	182,280	182,280	190,000
	Totals for dept 80-4500 - MERCHANDISE RESALE	200			
	Totals for dept 80-4600 - CONCESSION SALES/RENT		12,018	14,400	14,400



Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 02 RECREATION					
Function: AQUATICS					
ESTIMATED REVENUES					
	Totals for dept 80-5000 - LESSONS	28,500	21,633	21,633	28,500
	Totals for dept 80-5900 - SPECIAL EVENTS	2,000	940	940	2,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>379,960</b>	<b>314,321</b>	<b>319,923</b>	<b>343,120</b>
APPROPRIATIONS					
	Totals for dept 80-5000 - LESSONS	16,122	13,658	13,658	15,609
	Totals for dept 80-5900 - SPECIAL EVENTS	1,400	55		1,500
	Totals for dept 80-7000 - PAYROLL	276,175	271,443	271,443	282,043
	Totals for dept 80-7100 - EMPLOYEE BENEFITS	6,575	7,967	7,967	9,500
	Totals for dept 80-7200 - EDUCATION/TRAINING	8,260	8,630	8,630	10,000
	Totals for dept 80-7300 - CONTRACTED SERVICES	4,253	4,506	4,180	4,180
	Totals for dept 80-7500 - SUPPLIES & EQUIPMENT	34,134	29,894	28,656	36,500
	Totals for dept 80-8000 - UTILITIES	69,986	70,845	75,375	92,500
	<b>TOTAL APPROPRIATIONS</b>	<b>416,905</b>	<b>406,998</b>	<b>409,909</b>	<b>451,832</b>
	<b>NET OF REVENUES/APPROPRIATIONS - AQUATICS</b>	<b>(36,945)</b>	<b>(92,677)</b>	<b>(89,986)</b>	<b>(108,712)</b>
Function: ICE					
ESTIMATED REVENUES					
	Totals for dept 85-4000 - RENTALS	659,400	662,898	765,600	683,900
	Totals for dept 85-4300 - DAILY FEES	39,500	29,540	39,500	47,000
	Totals for dept 85-4500 - MERCHANDISE RESALE	1,000	100	150	1,000
	Totals for dept 85-4600 - CONCESSION SALES/RENT	42,000	42,478	59,700	63,750
	Totals for dept 85-5000 - FIGURE SKATING LESSON	387,250	321,931	364,750	376,500
	Totals for dept 85-5100 - HOCKEY CAMPS	31,500	31,367	31,367	34,000
	Totals for dept 85-5200 - HOCKEY LESSONS	85,000	53,960	62,500	65,000
	Totals for dept 85-5500 - HOCKEY YOUTH LEAGUES	350,000	197,790	270,000	300,000
	Totals for dept 85-5900 - SPECIAL EVENTS	3,500	55		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,599,150</b>	<b>1,340,119</b>	<b>1,593,567</b>	<b>1,571,150</b>
APPROPRIATIONS					
	Totals for dept 85-4300 - DAILY FEES	9,689	5,328	9,150	9,419
	Totals for dept 85-4500 - MERCHANDISE RESALE	660		75	1,000
	Totals for dept 85-4600 - CONCESSION SALES/RENT	42,001	45,232	61,285	63,739
	Totals for dept 85-5000 - FIGURE SKATING LESSON	107,635	67,183	81,411	96,291
	Totals for dept 85-5100 - HOCKEY CAMPS	14,895	11,347	11,447	15,129
	Totals for dept 85-5200 - HOCKEY LESSONS	19,948	22,453	29,093	29,314
	Totals for dept 85-5500 - HOCKEY YOUTH LEAGUES	216,906	78,916	129,996	142,322
	Totals for dept 85-8100 - EQUIPMENT	10,000	5,800	10,000	17,500
	<b>TOTAL APPROPRIATIONS</b>	<b>421,734</b>	<b>236,259</b>	<b>332,457</b>	<b>374,714</b>
	<b>NET OF REVENUES/APPROPRIATIONS - ICE</b>	<b>1,177,416</b>	<b>1,103,860</b>	<b>1,261,110</b>	<b>1,196,436</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 02</b>	<b>297,000</b>	<b>812,128</b>	<b>876,000</b>	<b>(643,000)</b>
	BEGINNING FUND BALANCE	3,803,015	3,803,015	3,803,015	4,679,015
	ENDING FUND BALANCE	4,100,015	4,615,143	4,679,015	4,036,015

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 07 IMRF					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	140,000	137,538	144,200	295,000
	Totals for dept 10-3600 - INVESTMENT INCOME	12,986		48,969	31,917
	TOTAL ESTIMATED REVENUES	152,986	137,538	193,169	326,917
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	292,986	268,571	288,169	272,917
	TOTAL APPROPRIATIONS	292,986	268,571	288,169	272,917
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(140,000)	(131,033)	(95,000)	54,000
	NET OF REVENUES/APPROPRIATIONS - FUND 07	(140,000)	(131,033)	(95,000)	54,000
	BEGINNING FUND BALANCE	296,668	296,668	296,668	201,668
	ENDING FUND BALANCE	156,668	165,635	201,668	255,668

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 08 DEBT SERVICE					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	1,475,000	1,352,087	1,475,000	1,475,000
	Totals for dept 10-3500 - TAXES	3,740,880	3,446,683	3,927,924	3,740,880
	Totals for dept 10-3600 - INVESTMENT INCOME	43,897		108,906	78,170
	<b>TOTAL ESTIMATED REVENUES</b>	<b>5,259,777</b>	<b>4,798,770</b>	<b>5,511,830</b>	<b>5,294,050</b>
APPROPRIATIONS					
	Totals for dept 10-0190 - BOND ISSUANCE COSTS	30,000		30,000	30,000
	<b>TOTAL APPROPRIATIONS</b>	<b>30,000</b>		<b>30,000</b>	<b>30,000</b>
	<b>NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION</b>	<b>5,229,777</b>	<b>4,798,770</b>	<b>5,481,830</b>	<b>5,264,050</b>
Function: BOND PROCEEDS					
ESTIMATED REVENUES					
	Totals for dept 08-0190 - ANNUAL LTD BOND ISSUE	1,875,000		1,480,950	2,000,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,875,000</b>		<b>1,480,950</b>	<b>2,000,000</b>
	<b>NET OF REVENUES/APPROPRIATIONS - BOND PROCEEDS</b>	<b>1,875,000</b>		<b>1,480,950</b>	<b>2,000,000</b>
Function: BOND PAYMENTS					
APPROPRIATIONS					
	Totals for dept 09-0131 - 2013 ALT BOND ISSUE	809,738	404,869	809,738	809,738
	Totals for dept 09-0141 - 2014 ALT BOND ISSUE	605,062	302,531	605,062	605,062
	Totals for dept 09-0170 - 2017-A LTD BOND ISSUE	337,347	56,175	337,350	437,850
	Totals for dept 09-0190 - ANNUAL LTD BOND	3,195,530	70,265	3,195,530	3,432,000
	Totals for dept 09-0191 - 2019B LTD BOND	496,600	120,800	496,600	496,400
	Totals for dept 09-0200 - 2020A ALT BOND	1,485,500	417,750	1,485,500	1,483,000
	<b>TOTAL APPROPRIATIONS</b>	<b>6,929,777</b>	<b>1,372,390</b>	<b>6,929,780</b>	<b>7,264,050</b>
	<b>NET OF REVENUES/APPROPRIATIONS - BOND PAYMENTS</b>	<b>(6,929,777)</b>	<b>(1,372,390)</b>	<b>(6,929,780)</b>	<b>(7,264,050)</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 08</b>	<b>175,000</b>	<b>3,426,380</b>	<b>33,000</b>	
	BEGINNING FUND BALANCE	2,126,409	2,126,409	2,126,409	2,159,409
	ENDING FUND BALANCE	2,301,409	5,552,789	2,159,409	2,159,409

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 09 SPECIAL RECREATION					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	840,000	954,313	784,427	846,000
	Totals for dept 10-3600 - INVESTMENT INCOME	11,456		47,143	33,878
	TOTAL ESTIMATED REVENUES	851,456	954,313	831,570	879,878
APPROPRIATIONS					
	Totals for dept 10-6400 - SPECIAL ASSESSMENT	338,596	328,596	338,596	350,727
	Totals for dept 10-6450 - SPECIAL REC RENTAL AI	85,860	78,705	85,860	85,860
	TOTAL APPROPRIATIONS	424,456	407,301	424,456	436,587
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	427,000	547,012	407,114	443,291
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 94-3610 - PARKS - PINE PARK PLA	30,000	22,565	22,565	
	Totals for dept 94-3620 - PARKS - VOGELEI PARK	120,000	37,183	58,483	180,000
	Totals for dept 94-3770 - ADA - BPC ELEVATOR AN		17,280	35,358	35,000
	Totals for dept 95-2580 - PLAYGROUND-CIPRI				100,000
	Totals for dept 95-2720 - OSLAD-HUNTERS RIDGE				180,000
	Totals for dept 95-2730 - OSLAD-VOGELEI			82,708	157,291
	Totals for dept 95-2840 - TC-SPA HANDICAP LIFT				15,000
	TOTAL APPROPRIATIONS	150,000	77,028	199,114	667,291
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(150,000)	(77,028)	(199,114)	(667,291)
	NET OF REVENUES/APPROPRIATIONS - FUND 09	277,000	469,984	208,000	(224,000)
	BEGINNING FUND BALANCE	963,527	963,527	963,527	1,171,527
	ENDING FUND BALANCE	1,240,527	1,433,511	1,171,527	947,527

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 10 FICA					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3500 - TAXES	550,000	507,513	566,500	680,000
	Totals for dept 10-3600 - INVESTMENT INCOME	9,742		36,358	35,233
	TOTAL ESTIMATED REVENUES	<u>559,742</u>	<u>507,513</u>	<u>602,858</u>	<u>715,233</u>
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	682,742	625,847	670,858	715,233
	TOTAL APPROPRIATIONS	<u>682,742</u>	<u>625,847</u>	<u>670,858</u>	<u>715,233</u>
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	<u>(123,000)</u>	<u>(118,334)</u>	<u>(68,000)</u>	
	NET OF REVENUES/APPROPRIATIONS - FUND 10	<u>(123,000)</u>	<u>(118,334)</u>	<u>(68,000)</u>	
	BEGINNING FUND BALANCE	273,202	273,202	273,202	205,202
	ENDING FUND BALANCE	150,202	154,868	205,202	205,202

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 11 THE CLUB					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	97,387	89,271	95,555	100,143
	Totals for dept 10-3600 - INVESTMENT INCOME	4,310		34,951	25,753
	Totals for dept 10-4000 - RENTALS	208,000	175,920	202,000	207,000
	Totals for dept 10-4500 - MERCHANDISE RESALE	1,800	1,451	1,300	1,500
	Totals for dept 10-9000 - MISCELLANEOUS		(165)		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>311,497</b>	<b>266,477</b>	<b>333,806</b>	<b>334,396</b>
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	600,000	550,000	600,000	650,000
	Totals for dept 10-4000 - RENTALS	14,072	6,735	10,430	10,650
	Totals for dept 10-7000 - PAYROLL	705,818	590,748	698,600	763,862
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	128,000	103,176	109,962	146,750
	Totals for dept 10-7200 - EDUCATION/TRAINING	1,700	1,413	1,413	2,500
	Totals for dept 10-7300 - CONTRACTED SERVICES	10,210	9,388	10,705	11,000
	Totals for dept 10-7400 - SERVICE/RENTAL AGREEM		1,794	2,192	2,388
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	7,500	4,532	7,500	7,500
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	29,289	24,749	26,236	26,515
	Totals for dept 10-8000 - UTILITIES	323,975	254,355	304,997	319,000
	Totals for dept 10-9000 - MISCELLANEOUS	55,000	41,455	53,000	55,000
	<b>TOTAL APPROPRIATIONS</b>	<b>1,875,564</b>	<b>1,588,345</b>	<b>1,825,035</b>	<b>1,995,165</b>
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	(1,564,067)	(1,321,868)	(1,491,229)	(1,660,769)
Function: COMMUNICATION & MARKETING					
APPROPRIATIONS					
	Totals for dept 15-7900 - ADVERTISING/PROMOTION	48,500	23,229	48,000	45,500
	<b>TOTAL APPROPRIATIONS</b>	<b>48,500</b>	<b>23,229</b>	<b>48,000</b>	<b>45,500</b>
	NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & M.	(48,500)	(23,229)	(48,000)	(45,500)
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	93,720	84,444	101,403	104,413
	<b>TOTAL APPROPRIATIONS</b>	<b>93,720</b>	<b>84,444</b>	<b>101,403</b>	<b>104,413</b>
	NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	(93,720)	(84,444)	(101,403)	(104,413)
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 93-3020 - FITNESS EQUIPMENT	60,000	51,183	60,000	10,000
	Totals for dept 94-3740 - CLUB GYM BBALL MECH	45,000	31,681	31,681	
	Totals for dept 95-2820 - WHIRLPOOL TILE BOTTOM				40,000
	Totals for dept 95-2830 - KIDS ROOM & OUTDOOR-F				40,000
	Totals for dept 95-2860 - DRIVING RANGE HITTING				200,000
	Totals for dept 95-2880 - INDOOR POOL DECK FURN				25,000
	Totals for dept 95-2890 - COPIER				7,000
	Totals for dept 95-2900 - SPIN ROOM RENOVATION				51,000
	<b>TOTAL APPROPRIATIONS</b>	<b>105,000</b>	<b>82,864</b>	<b>91,681</b>	<b>373,000</b>
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(105,000)	(82,864)	(91,681)	(373,000)
Function: GENERAL PROGRAMMING					
ESTIMATED REVENUES					
	Totals for dept 50-5000 - GENERAL PROGRAMS	5,000	2,810	3,900	4,000
	Totals for dept 50-5200 - SPORTS PROGRAMS	28,000	14,489	17,414	20,000
	Totals for dept 50-6000 - EARLY CHILDHOOD	2,000	424		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>35,000</b>	<b>17,723</b>	<b>21,314</b>	<b>24,000</b>
APPROPRIATIONS					
	Totals for dept 50-5000 - GENERAL PROGRAMS	6,459	4,316	5,167	5,383
	Totals for dept 50-5200 - SPORTS PROGRAMS	18,036	8,912	10,510	12,380
	Totals for dept 50-6000 - EARLY CHILDHOOD	1,577			
	<b>TOTAL APPROPRIATIONS</b>	<b>26,072</b>	<b>13,228</b>	<b>15,677</b>	<b>17,763</b>
	NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMI	8,928	4,495	5,637	6,237
Function: AQUATICS					
ESTIMATED REVENUES					
	Totals for dept 80-4100 - MEMBERSHIPS	10,000	9,884	11,500	12,000

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 11 THE CLUB					
Function: AQUATICS					
ESTIMATED REVENUES					
	Totals for dept 80-5000 - LESSONS	132,000	77,204	81,750	88,000
	TOTAL ESTIMATED REVENUES	142,000	87,088	93,250	100,000
APPROPRIATIONS					
	Totals for dept 80-5000 - LESSONS	48,281	27,223	40,685	43,598
	Totals for dept 80-7500 - SUPPLIES & EQUIPMENT	6,500	2,842	5,000	10,000
	TOTAL APPROPRIATIONS	54,781	30,065	45,685	53,598
	NET OF REVENUES/APPROPRIATIONS - AQUATICS	87,219	57,023	47,565	46,402
Function: FITNESS					
ESTIMATED REVENUES					
	Totals for dept 30-4000 - RENTALS	3,260	2,720	3,360	3,400
	Totals for dept 30-4100 - MEMBERSHIPS	1,784,250	1,591,177	1,925,817	1,930,000
	Totals for dept 30-4200 - GUEST SERVICES	282,000	205,301	243,975	253,000
	Totals for dept 30-4500 - PRO SHOP	750	557	750	750
	TOTAL ESTIMATED REVENUES	2,070,260	1,799,755	2,173,902	2,187,150
APPROPRIATIONS					
	Totals for dept 30-4200 - GUEST SERVICES	117,280	91,809	110,434	112,770
	Totals for dept 30-4500 - PRO SHOP	750			750
	Totals for dept 30-5000 - GROUP EXERCISE	64,590	56,398	68,357	71,587
	Totals for dept 30-7500 - SUPPLIES & EQUIPMENT	16,000	10,457	16,000	15,000
	Totals for dept 30-8200 - MAINTENANCE & REPAIRS	30,000	17,985	20,000	25,000
	TOTAL APPROPRIATIONS	228,620	176,649	214,791	225,107
	NET OF REVENUES/APPROPRIATIONS - FITNESS	1,841,640	1,623,106	1,959,111	1,962,043
	NET OF REVENUES/APPROPRIATIONS - FUND 11	126,500	172,219	280,000	(169,000)
	BEGINNING FUND BALANCE	877,016	877,016	877,016	1,157,016
	ENDING FUND BALANCE	1,003,516	1,049,235	1,157,016	988,016

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 12 CAPITAL					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3600 - INVESTMENT INCOME	9,340		181,599	126,482
	Totals for dept 10-3700 - DONATIONS				300,000
	Totals for dept 10-3900 - GRANT REIMBURSEMENT	200,000			525,000
	Totals for dept 10-4100 - BOND	900,000		1,819,050	1,000,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,109,340</b>		<b>2,000,649</b>	<b>1,951,482</b>
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	1,109,340		2,000,649	1,951,482
Function: CAPITAL PROJECTS					
ESTIMATED REVENUES					
	Totals for dept 94-3530 - BPC - GOLF CARTS	165,000	168,000	168,000	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>165,000</b>	<b>168,000</b>	<b>168,000</b>	
APPROPRIATIONS					
	Totals for dept 93-0070 - PARKS-VAN	57,940	57,940	57,940	
	Totals for dept 93-0110 - WILLOW REC RENOVATION	283,900	186,307	186,307	
	Totals for dept 94-3510 - PARKS - ROBOTIC FIELD	40,000	39,990	39,990	
	Totals for dept 94-3520 - PARKS - AUTONOMOUS MC	75,000	72,856	72,856	
	Totals for dept 94-3530 - BPC - GOLF CARTS	788,500	788,192	788,192	
	Totals for dept 94-3580 - CLUB - RTU 3	77,000	77,400	77,400	
	Totals for dept 94-3590 - PARKS - CREW CAB	45,000			
	Totals for dept 94-3600 - PARKS - CREW CAB	65,000			
	Totals for dept 94-3630 - PARKS - VOGELI PARK	133,500	124,267	124,267	
	Totals for dept 94-3640 - INDOOR COURTS SAND &	150,000	148,075	148,075	
	Totals for dept 94-3650 - PARKS - REPAIR COURTS	16,500	12,000	12,000	
	Totals for dept 94-3670 - MARQUEES	800,000	333,719	721,500	
	Totals for dept 94-3690 - PARKS - SYCAMORE PLAY	50,000	2,518	2,518	322,482
	Totals for dept 94-3730 - CAPITAL CONTINGENCIES	100,000	31,604	31,604	
	Totals for dept 95-2500 - TC-RTU				80,000
	Totals for dept 95-2510 - CLUB-RTU				57,000
	Totals for dept 95-2520 - PARKS-MOWERS & UTILITI				83,000
	Totals for dept 95-2540 - PARKS-TRUCKS				108,000
	Totals for dept 95-2550 - PARK DISTRICT WEBSITE				150,000
	Totals for dept 95-2560 - BRIDGES-VINYL FLOORIN				100,000
	Totals for dept 95-2580 - PLAYGROUND-CIPRI				185,000
	Totals for dept 95-2600 - PLAYGROUND-BELL WORKS				300,000
	Totals for dept 95-2610 - CONCRETE				30,000
	Totals for dept 95-2620 - SHADE STRUCTURE-FABBF				25,000
	Totals for dept 95-2630 - SHADE STRUCTURE-OLMSI				30,000
	Totals for dept 95-2640 - DOG PARKS				20,000
	Totals for dept 95-2650 - CLUB-ROOF				200,000
	Totals for dept 95-2660 - ASPHALT				335,000
	Totals for dept 95-2680 - VOGELI BARN-RENOVATI				25,000
	Totals for dept 95-3730 - CAPITAL CONTINGENCIES				100,000
	<b>TOTAL APPROPRIATIONS</b>	<b>2,682,340</b>	<b>1,874,868</b>	<b>2,262,649</b>	<b>2,150,482</b>
	NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	(2,517,340)	(1,706,868)	(2,094,649)	(2,150,482)
	NET OF REVENUES/APPROPRIATIONS - FUND 12	(1,408,000)	(1,706,868)	(94,000)	(199,000)
	BEGINNING FUND BALANCE	3,668,888	3,668,888	3,668,888	3,574,888
	ENDING FUND BALANCE	2,260,888	1,962,020	3,574,888	3,375,888



Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 14 BPC					
Function: ADMINISTRATION					
ESTIMATED REVENUES					
	Totals for dept 10-3400 - INTERFUND CHARGES	130,320	119,461	142,650	139,975
	Totals for dept 10-3600 - INVESTMENT INCOME	11,467		36,364	25,058
	Totals for dept 10-3800 - SPONSORSHIP/ADVERTISI	3,000	1,742	3,000	3,000
	Totals for dept 10-4000 - RENTALS	20,180	19,415	20,180	20,180
	Totals for dept 10-9000 - MISCELLANEOUS	3,500	5,348	5,348	3,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>168,467</b>	<b>145,966</b>	<b>207,542</b>	<b>191,213</b>
APPROPRIATIONS					
	Totals for dept 10-3400 - INTERFUND CHARGES	383,000	351,087	383,000	383,000
	Totals for dept 10-7000 - PAYROLL	418,013	376,908	442,516	447,318
	Totals for dept 10-7100 - EMPLOYEE BENEFITS	92,535	73,935	76,790	94,000
	Totals for dept 10-7200 - EDUCATION/TRAINING	5,250	534	534	1,000
	Totals for dept 10-7300 - CONTRACTED SERVICES	18,775	15,745	18,421	18,775
	Totals for dept 10-7500 - SUPPLIES & EQUIPMENT	7,500	1,887	2,000	5,000
	Totals for dept 10-7600 - PROFESSIONAL DUES/SUE	14,050	10,134	11,201	12,280
	Totals for dept 10-8000 - UTILITIES	129,350	109,883	128,545	132,500
	Totals for dept 10-9000 - MISCELLANEOUS	70,000	69,104	75,250	71,550
	<b>TOTAL APPROPRIATIONS</b>	<b>1,138,473</b>	<b>1,009,217</b>	<b>1,138,257</b>	<b>1,165,423</b>
	<b>NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION</b>	<b>(970,006)</b>	<b>(863,251)</b>	<b>(930,715)</b>	<b>(974,210)</b>
Function: MAINTENANCE					
APPROPRIATIONS					
	Totals for dept 20-7000 - PAYROLL	465,789	425,199	471,557	497,988
	Totals for dept 20-7100 - EMPLOYEE BENEFITS	66,250	32,296	38,500	51,500
	Totals for dept 20-7300 - CONTRACTED SERVICES	2,500	1,851	2,500	2,500
	Totals for dept 20-7500 - SUPPLIES & EQUIPMENT	7,500	6,919	7,500	7,500
	Totals for dept 20-8000 - UTILITIES	40,050	30,905	37,660	41,500
	Totals for dept 20-8100 - EQUIPMENT	8,500	5,859	8,099	8,500
	Totals for dept 20-8200 - MAINTENANCE & REPAIRS	40,000	43,468	54,306	46,500
	Totals for dept 20-8400 - PROPERTY MAINTENANCE	118,550	108,846	110,176	108,000
	Totals for dept 20-8500 - FUEL/LUBRICANTS	25,000	18,160	21,000	25,000
	<b>TOTAL APPROPRIATIONS</b>	<b>774,139</b>	<b>673,503</b>	<b>751,298</b>	<b>788,988</b>
	<b>NET OF REVENUES/APPROPRIATIONS - MAINTENANCE</b>	<b>(774,139)</b>	<b>(673,503)</b>	<b>(751,298)</b>	<b>(788,988)</b>
Function: CAPITAL PROJECTS					
APPROPRIATIONS					
	Totals for dept 90-0010 - LEASE AGREEMENT	66,576	64,885	70,996	65,076
	Totals for dept 94-3550 - BPC - UTILITY VEHICLE	38,000	37,456	38,000	
	Totals for dept 94-3560 - BPC - GREENSMASER (2	170,000	78,139	159,283	
	Totals for dept 94-3700 - POND AERATOR	20,000	15,612	15,612	
	Totals for dept 94-3710 - HOLE RENOVATION	45,000	70,653	71,567	
	Totals for dept 95-2760 - WARMING OVEN				14,000
	Totals for dept 95-2770 - KITCHEN SINK				20,000
	Totals for dept 95-2790 - PATIO FURNITURE				55,000
	Totals for dept 95-2800 - PATIO GRILL STATION				10,000
	Totals for dept 95-2810 - BRIDGE ABUTMENTS				27,500
	Totals for dept 95-2860 - DRIVING RANGE HITTING				85,000
	<b>TOTAL APPROPRIATIONS</b>	<b>339,576</b>	<b>266,745</b>	<b>355,458</b>	<b>276,576</b>
	<b>NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS</b>	<b>(339,576)</b>	<b>(266,745)</b>	<b>(355,458)</b>	<b>(276,576)</b>
Function: GOLF OPERATIONS					
ESTIMATED REVENUES					
	Totals for dept 40-4000 - RENTALS	492,000	529,467	546,187	530,000
	Totals for dept 40-4100 - MEMBERSHIPS	4,500	3,372	3,372	4,500
	Totals for dept 40-4200 - GUEST SERVICES	11,650	10,674	10,674	10,750
	Totals for dept 40-4300 - GREENS FEES - RES	781,990	813,612	835,463	815,900
	Totals for dept 40-4500 - MERCHANDISE RESALE	112,500	129,374	139,123	130,750
	Totals for dept 40-5000 - GENERAL PROGRAMS	13,500	38,850	38,850	37,500
	Totals for dept 40-5100 - TOURNAMENTS	163,320	196,212	197,752	194,000
	Totals for dept 40-5200 - DRIVING RANGE FEES	208,300	231,418	236,767	232,000
	Totals for dept 40-5300 - TOP TRACER	175,000	158,327	175,670	185,000
	Totals for dept 40-9000 - MISCELLANEOUS	1,000	(379)	1,000	1,000
	<b>TOTAL ESTIMATED REVENUES</b>	<b>1,963,760</b>	<b>2,110,927</b>	<b>2,184,858</b>	<b>2,141,400</b>
APPROPRIATIONS					
	Totals for dept 40-4000 - RENTALS	5,000	7,162	7,313	6,000

Calculations as of 10/31/2024

DEPARTMENT	DESCRIPTION	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET
Fund: 14 BPC					
Function: GOLF OPERATIONS					
APPROPRIATIONS					
	Totals for dept 40-4200 - GUEST SERVICES	6,500	10,127	10,188	7,500
	Totals for dept 40-4300 - GREENS FEES - RES	3,825			3,750
	Totals for dept 40-4500 - MERCHANDISE RESALE	76,084	113,045	116,596	105,500
	Totals for dept 40-5000 - GENERAL PROGRAMS	4,041	19,928	22,476	20,691
	Totals for dept 40-5100 - TOURNAMENTS	18,528	7,624	15,000	15,000
	Totals for dept 40-5300 - TOP TRACER	55,440	44,419	53,949	57,055
	Totals for dept 40-7000 - PAYROLL	186,874	207,446	222,124	222,737
	Totals for dept 40-7100 - EMPLOYEE BENEFITS	3,000	1,181	1,181	2,500
	Totals for dept 40-7500 - SUPPLIES & EQUIPMENT	4,000	2,694	3,500	4,000
	Totals for dept 40-7800 - ADMINISTRATIVE	4,000	288	2,000	4,000
	Totals for dept 40-7900 - ADVERTISING/PROMOTION	8,500	4,080	7,000	7,500
	Totals for dept 40-8100 - EQUIPMENT	32,500	30,900	31,190	34,000
	<b>TOTAL APPROPRIATIONS</b>	<b>408,292</b>	<b>448,894</b>	<b>492,517</b>	<b>490,233</b>
	<b>NET OF REVENUES/APPROPRIATIONS - GOLF OPERATIONS</b>	<b>1,555,468</b>	<b>1,662,033</b>	<b>1,692,341</b>	<b>1,651,167</b>
Function: FOOD & BEVERAGE					
ESTIMATED REVENUES					
	Totals for dept 45-4000 - RENTALS	20,000	12,513	13,305	15,000
	Totals for dept 45-4500 - TOBACCO	5,000	2,217	2,217	2,500
	Totals for dept 45-4600 - FOOD	429,000	449,399	470,153	469,500
	Totals for dept 45-4700 - BEVERAGE	374,000	397,999	408,346	415,000
	Totals for dept 45-4900 - GRATUITIES	106,000	121,293	126,900	125,000
	Totals for dept 45-9000 - MISCELLANEOUS		585		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>934,000</b>	<b>984,006</b>	<b>1,020,921</b>	<b>1,027,000</b>
APPROPRIATIONS					
	Totals for dept 45-4000 - RENTALS	4,500	4,001	4,500	5,000
	Totals for dept 45-4500 - TOBACCO	2,750	1,613	1,613	1,750
	Totals for dept 45-4600 - FOOD	137,280	131,611	145,000	154,935
	Totals for dept 45-4700 - BEVERAGE	108,315	138,502	135,000	120,350
	Totals for dept 45-7000 - PAYROLL	273,441	317,830	333,369	311,738
	Totals for dept 45-7100 - EMPLOYEE BENEFITS	3,500			2,500
	Totals for dept 45-7300 - CONTRACTED SERVICES	17,961	15,567	18,550	19,120
	Totals for dept 45-7400 - SERVICE/RENTAL AGREEM	17,000	13,939	13,939	12,500
	Totals for dept 45-7500 - SUPPLIES & EQUIPMENT	21,500	14,160	17,250	21,000
	Totals for dept 45-7900 - ADVERTISING/PROMOTION	20,000	12,116	18,500	20,000
	Totals for dept 45-8100 - EQUIPMENT	7,500	6,795	7,500	7,500
	Totals for dept 45-8200 - MAINTENANCE & REPAIRS			570	
	<b>TOTAL APPROPRIATIONS</b>	<b>613,747</b>	<b>656,134</b>	<b>695,791</b>	<b>676,393</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FOOD &amp; BEVERAGE</b>	<b>320,253</b>	<b>327,872</b>	<b>325,130</b>	<b>350,607</b>
	<b>NET OF REVENUES/APPROPRIATIONS - FUND 14</b>	<b>(208,000)</b>	<b>186,406</b>	<b>(20,000)</b>	<b>(38,000)</b>
	BEGINNING FUND BALANCE	1,255,355	1,255,355	1,255,355	1,235,355
	ENDING FUND BALANCE	1,047,355	1,441,761	1,235,355	1,197,355
	ESTIMATED REVENUES - ALL FUNDS	29,907,980	25,831,786	31,302,319	32,197,415
	APPROPRIATIONS - ALL FUNDS	31,018,480	20,746,096	29,915,319	34,144,415
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(1,110,500)	5,085,690	1,387,000	(1,947,000)
	BEGINNING FUND BALANCE - ALL FUNDS	18,639,014	18,639,014	18,639,014	20,026,014
	ENDING FUND BALANCE - ALL FUNDS	17,528,514	23,724,704	20,026,014	18,079,014

**ORDINANCE NO. O24-006**  
**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, 2025 and**  
**ending on the thirty-first (31st) day**  
**of December, 2025**

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 21st day of January 2025 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), 2025 and ending on the thirty-first (31st) day of December, 2025, 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, 2025 and ending the last day of December 2025.

## I. Corporate Fund

**Beginning Cash** 5,641,933

### Income

#### Administration

Interfund Charges	675,247
Property Taxes	5,845,000
Investment Income	362,655
Grant Reimbursement	1,100,000
Rentals	79,742
Miscellaneous	50,500
Corporate Relations	114,450

**Total Corporate Fund Income** 8,227,594

**Total Corporate Fund Appropriation** 13,869,527

### Budgeted and Appropriated Expenditures

#### Administration

Property & Liability Insurance	183,840
Employment Insurance	163,467
Unemployment Insurance	75,000
Loss Prevention	8,000
Audit Service	20,100
Payroll	1,860,854
Employee Benefits	206,200
Education & Training	27,725
Contracted Services	28,000
Service & Rental Agreements	68,850
Supplies & Equipment	18,735
Dues & Subscriptions	21,130
Administrative Expenses	52,548
Utilities	12,607
Equipment	3,275
Technology Equipment	28,900
Miscellaneous	6,000
Corporate Relations	-

Contracted Services	-
Supplies	-
Professional Dues/Subscriptions	-
Payroll	2,207,081
Employee Benefits	350,500
Education & Training	10,000
Contracted Services	181,750
Supplies & Equipment	120,000
Dues & Subscriptions	2,500
Administrative Expenses	2,500
Utilities	230,950
Equipment	28,000
Maintenance & Repair	478,500
Property Maintenance	136,650
Fuel and Lubricants	88,000
Capital	
Plum Farms Annexation	25,000
Pine Playground	-
Software Licensing	101,705
Parks - Vogelei Park	800,000
Moon Lake Park	120,000
Server Upgrades	20,000
E-Mail Archiver	15,000
Exchange To Cloud	20,000
Oslad-Hunters Ridge	420,000
Oslad-Vogelei	812,227
<b>Total Corporate Fund Expenditures</b>	<b>8,955,594</b>
<b>Estimated Ending Cash</b>	<b>4,913,933</b>
<b>II. Recreation Fund</b>	
<b>Beginning Cash</b>	<b>4,679,015</b>
<b>Income</b>	
Administration	
Interfund Charges	330,786
Property Taxes	921,000
Investment Income	133,545
Rentals	87,000
Concessions	-
Triphahn Center	
Rentals	83,000

Memberships	151,000
Guest Services	7,000
Fitness Programs	6,000
Willow Recreation Center	
Sponsorship/Advertising	4,900
Rentals	78,500
Memberships	59,600
Guest Services	2,650
Courts	500
Racquetball	2,100
Leagues/Tournaments	-
Fitness Programs	1,500
General Leisure Services	
General Programs	73,130
Gymnastics	85,000
Martial Arts	125,040
Esports	5,500
Special Events	16,948
Dance	216,701
Senior	
Senior Programs	50,604
Sponsorship/Advertising	3,000
Early Childhood	
General Programs	49,467
Day Camps	38,408
Preschool	323,790
Parent/Tot	3,500
Full Day Day Care	202,032
Youth Programs	
Youth Camps	147,280
Youth Programs	483,405
Star	785,126
Adult Athletics	
Basketball Leagues	6,500
Softball Leagues	16,200
Flag Football Leagues	6,500
Pickleball League	10,300
Youth Athletics	
General Programs	26,000
Volleyball	7,120
Basketball	77,400

	Baseball	50,000
	Soccer	178,300
	Cricket	26,500
Seascape		
	Grant Revenue	3,220
	Rentals	25,000
	Memberships	80,000
	Daily Fees	190,000
	Concession Sales/Rental	14,400
	Lessons	28,500
	Special Events	2,000
Ice		
	Rentals	683,900
	Daily Fees	47,000
	Merchandise Resale	1,000
	Concession Sales/Rental	63,750
	Figure Skating Lessons	376,500
	Hockey Camps	34,000
	Hockey Lessons	65,000
	Hockey Youth Leagues	300,000
	Special Events	-
	<b>Total Recreation Fund Income</b>	<b>6,797,102</b>
	<b>Total Recreation Fund Appropriation</b>	<b>11,476,117</b>
	<b>Budgeted and Appropriated Expenditures</b>	
	Administration	
	Interfund Charges	750,000
	Payroll	1,572,516
	Employee Benefits	298,000
	Education & Training	24,500
	Contracted Services	24,004
	Service & Rental Agreements	27,500
	Dues & Subscriptions	4,500
	Administrative	500
	Utilities	619,000
	Equipment	7,200
	Credit Card Processing Fees	110,000
	Communications & Marketing	
	Advertising	41,000
	Maintenance	
	Payroll	262,472
	Employee Benefits	46,000
	Triphahn Center	

Guest Services	3,122
Fitness Program Expense	3,499
Payroll	83,754
Supplies & Equipment	4,750
Maintenance & Repairs	5,500
Willow Recreation Center	
Rentals	-
Memberships	3,500
Guest Services	538
Racquetball	1,520
Leagues/Tournaments	-
Fitness Programs	807
Payroll	84,982
Supplies & Equipment	6,000
Maintenance & Repairs	3,500
General Leisure Services	
General Programs	34,796
Gymnastics	59,500
Martial Arts	87,528
Vogelei Program Expense	1,890
Special Events & Trips	46,146
Dance	121,506
Senior	
Memberships	10,536
Senior Programs	43,068
Early Childhood	
General Programs	25,346
Day Camps	36,778
Preschool	184,181
Parent/Tot	2,358
Full Day Day Care	119,551
Youth Programs	
Youth Camps	109,380
Youth Programs	280,444
Star	420,356
Adult Athletics	
Basketball Leagues	4,802



	Softball Leagues	12,983
	Flag Football Leagues	4,134
	Pickleball League	4,299
Youth Athletics		
	General Programs	48,789
	Volleyball	4,984
	Basketball	52,727
	Baseball	24,000
	Soccer	124,810
Seascape		
	Lessons	15,609
	Special Events	1,500
	Payroll	282,043
	Employee Benefits	9,500
	Education/Training	10,000
	Contracted Services	4,180
	Supplies & Equipment	36,500
	Utilities	92,500
Ice		
	Daily Fees	9,419
	Merchandise Resale	1,000
	Concession Sales/Rental	63,739
	Figure Skating Lessons	96,291
	Hockey Camps	15,129
	Hockey Lessons	29,314
	Hockey Youth Leagues	142,322
	Equipment	17,500
Capital		
	Tc-Repurpose Remodeling	150,000
	Willow-Renovation	450,000
	Zamboni	135,000
	Tc-Stair Treads	25,000
	<b>Total Recreation Fund Expenditures</b>	<b>7,440,102</b>
<b>Estimated Ending Cash</b>		<b>4,036,015</b>

### III. I.M.R.F. Fund

<b>Beginning Cash</b>		201,668
<b>Income</b>		
	Property Taxes	295,000
	Investment Income	31,917
	<b>Total I.M.R.F. Fund Income</b>	326,917
<b>Total I.M.R.F. Fund Appropriation</b>		528,585
<b>Budgeted and Appropriated Expenditures</b>		
	IMRF Interfund Charges	272,917
	<b>Total I.M.R.F. Fund Expenditures</b>	272,917
<b>Estimated Ending Cash</b>		255,668

### IV. Debt Service

<b>Beginning Cash</b>		2,159,409
<b>Income</b>		
	BABs Rebates	-
	Bond Proceeds	2,000,000
	Interfund Transfers	1,475,000
	Property Taxes	3,740,880
	Investment Income	78,170
	<b>Total Debt Service Fund Income</b>	7,294,050
<b>Total Debt Service Fund Appropriation</b>		9,453,459
<b>Budgeted and Appropriated Expenditures</b>		
	Bond Issue Costs	30,000
	Bond Principal & Interest Payments	7,264,050
	<b>Total Debt Service Fund Expenditures</b>	7,294,050
<b>Estimated Ending Cash</b>		2,159,409

## V. Special Recreation

<b>Beginning Cash</b>		1,171,527
<b>Income</b>		
	Property Taxes	846,000
	Investment Income	33,878
	<b>Total Special Recreation Fund Income</b>	879,878
<b>Total Special Recreation Fund Appropriation</b>		2,051,405
<b>Budgeted and Appropriated Expenditures</b>		
	Special Assessment	350,727
	Special Rec Rental Allocation	85,860
	Parks - Vogelei Park	180,000
	Ada - Bpc Elevator And Stair Lift	35,000
	Oslad-Hunters Ridge	180,000
	Oslad-Vogelei	157,291
	Playground-Cipri	100,000
	Tc-Spa Handicap Lift	15,000
	<b>Total Special Recreation Fund Expenditures</b>	1,103,878
<b>Estimated Ending Cash</b>		947,527

## VI. Social Security Fund

<b>Beginning Cash</b>		205,202
<b>Income</b>		
	Property Taxes	680,000
	Investment Income	35,233
	<b>Total Social Security Fund Income</b>	715,233
<b>Total Social Security Fund Appropriation</b>		920,435
<b>Budgeted and Appropriated Expenditures</b>		
	FICA Interfund Transfers	715,233

<b>Total Social Security Fund Expenditures</b>	715,233
<b>Estimated Ending Cash</b>	205,202
<b>VII. The Club Fund</b>	
<b>Beginning Cash</b>	1,157,016
<b>Income</b>	
Administration	
Interfund Charges	100,143
Investment Income	25,753
Rentals	207,000
Merchandise Resale	1,500
Fitness	
Rentals	3,400
Memberships	1,930,000
Guest Services	253,000
Pro Shop	750
General Programming	
General Programs	4,000
Sports Programs	20,000
Early Childhood	-
Aquatics	
Memberships	12,000
Lessons	88,000
<b>Total The Club Income</b>	2,645,546
<b>Total The Club Appropriation</b>	3,802,562
<b>Budgeted and Appropriated Expenditures</b>	
Administration	
Interfund Charges	650,000
Rental Expense	10,650
Payroll	763,862
Employee Benefits	146,750
Professional Education	2,500
Contracted Services	11,000
Service/Rental Agreements	2,388
Supplies & Equipment	7,500
Dues & Subscriptions	26,515
Utilities	319,000
Credit Card Processing Fees	55,000

Communication & Marketing		
Advertising		45,500
Maintenance		
Payroll		104,413
Fitness		
Guest Services		112,770
Pro Shop		750
Group Exercise Wages		71,587
Supplies & Equipment		15,000
Maintenance & Repairs		25,000
General Programming		
General Programs		5,383
Sports Specific Programs		12,380
Early Childhood Programs		-
Aquatics		
Swim Lessons		43,598
Supplies & Equipment		10,000
Capital		
Fitness Equipment		10,000
Whirlpool Tile Bottom Surface		40,000
Kids Room & Outdoor-Renovation		40,000
Driving Range Hitting Mat Area		200,000
Indoor Pool Deck Furniture		25,000
Copier		7,000
Spin Room Renovation		51,000
	<b>Total The Club Expenses</b>	<b>2,814,546</b>
<b>Estimated Ending Cash</b>		<b>988,016</b>
 <b>VIII. Capital Improvement Fund</b>		
<b>Beginning Cash</b>		<b>3,574,888</b>
<b>Income</b>		
General		
Investment Income		126,482
Donations		300,000
Grant Reimbursement		525,000
Bond Proceeds		1,000,000
	<b>Total Capital Improvement Fund Income</b>	<b>1,951,482</b>
<b>Total Capital Improvement Fund Appropriation</b>		<b>5,526,370</b>

**Budgeted and Appropriated Expenditures**

Parks - Sycamore Playgrnd & Fields	322,482
Playground-Cipri	185,000
Tc-Rtu	80,000
Club-Rtu	57,000
Parks-Mowers & Utility Vehicle	83,000
Parks-Trucks	108,000
Park District Website	150,000
Bridges-Vinyl Flooring	100,000
Playground-Bell Works	300,000
Concrete	30,000
Shade Structure-Fabbrini	25,000
Shade Structure-Olmstead	30,000
Dog Parks	20,000
Club-Roof	200,000
Asphalt	335,000
Vogelei Barn-Renovation	25,000
Capital Contingencies	100,000

**Total Capital Fund Expenditures** 2,150,482

**Estimated Ending Cash** 3,375,888

**IX. Bridges of Poplar Creek Fund**

**Beginning Cash** 1,235,355

**Income**

## Administration

Interfund Charges	139,975
Investment Income	25,058
Sponsorship/Advertising	3,000
Rental Income	20,180
Miscellaneous	3,000

## Golf Operations

Rentals	530,000
Memberships	4,500
Guest Services	10,750
Green Fees	815,900
Merchandise Resale	130,750
Lessons	37,500
Tournaments & Outings	194,000
Driving Range Fees	232,000
Top Tracer	185,000
Ball Retrieval Fee	1,000

## Food &amp; Beverage

Rentals	15,000
Merchandise Resale - Tobacco	2,500
Merchandise Resale - Food	469,500
Merchandise Resale - Beverages	415,000
Gratuities / Service Charges	125,000
<b>Total Golf Course Fund Income</b>	<b>3,359,613</b>
<b>Total Golf Course Fund Appropriation</b>	<b>4,594,968</b>
<b>Budgeted and Appropriated Expenditures</b>	
Administration	
Interfund Charges	383,000
Payroll	447,318
Uniforms	94,000
Education & Training	1,000
Contracted Services	18,775
Supplies & Equipment	5,000
Dues & Subscriptions	12,280
Utilities	132,500
Credit Card Processing Fees	71,550
Maintenance	
Payroll	497,988
Employee Benefits	51,500
Contracted Services	2,500
Supplies & Equipment	7,500
Utilities	41,500
Equipment	8,500
Maintenance & Repairs	46,500
Course Maintenance	108,000
Fuel & Lubricants	25,000
Golf Operations	
Rentals	6,000
Lightning Pass	7,500
Greens Fees	3,750
Merchandise Resale COGS	105,500
Programs	20,691
Tournaments & Outings	15,000
Top Tracer	57,055
Payroll	222,737
Employee Benefits	2,500

Supplies & Equipment	4,000
Administrative Expenses	4,000
Advertising	7,500
Equipment	34,000
Food & Beverage	
Rentals	5,000
COGS Tobacco	1,750
COGS Food	154,935
COGS Beverage	120,350
Payroll	311,738
Uniforms	2,500
Contracted Services	19,120
Service & Rental Agreements	12,500
Supplies & Equipment	21,000
Advertising	20,000
Equipment	7,500
Maintenance & Repairs	-
Capital	
Golf Cart GPS & TopTracer	65,076
Driving Range Hitting Mat Area	85,000
Warming Oven	14,000
Kitchen Sink	20,000
Patio Furniture	55,000
Patio Grill Station	10,000
Bridge Abutments	27,500
<b>Total Golf Course Fund Expenditures</b>	<b>3,397,613</b>
<b>Estimated Ending Cash</b>	<b>1,197,355</b>
<b>Recapitulation</b>	
<b>I. Total Corporate Fund Appropriation</b>	<b>13,869,527</b>
<b>II. Total Recreation Fund Appropriation</b>	<b>11,476,117</b>
<b>III. Total IMRF Fund Appropriation</b>	<b>528,585</b>
<b>IV. Total Debt Service Fund Appropriation</b>	<b>9,453,459</b>
<b>V. Total Special Recreation Fund Appropriation</b>	<b>2,051,405</b>
<b>VI. Total FICA Fund Appropriation</b>	<b>920,435</b>
<b>VII. Total Prairie Stone Fund Appropriation</b>	<b>3,802,562</b>



<b>VIII. Total Capital Fund Appropriation</b>	5,526,370
<b>IX. Total Golf Course Fund Appropriation</b>	4,594,968
<b>TOTAL ALL FUNDS</b>	52,223,429

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 \$20,026,014 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$32,197,415 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$34,144,415 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$18,079,014 .
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$12,327,880 .

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, 2025 and ending December 31, 2025 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2025 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 28th day of January, 2025.

AYES:

NAYS:

ABSENT:

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President  
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

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Secretary

CERTIFICATION OF ESTIMATE OF  
REVENUE FOR FISCAL YEAR 2025

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, 2025 and ending on December 31, 2025 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 12,327,880
Interest Earned	852,691
Debt Issuance	3,000,000
Grants, Donations, Sponsorship, Advertising	2,050,570
Memberships	2,232,600
Program and User Fees	4,498,001
Rentals	1,295,622
Merchandise Resale, Vending & Misc.	1,077,500
Interfund Charges	2,721,151
Golf Course Operations	2,141,400
TOTAL	\$ 32,197,415

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 28th day of December, 2025.

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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, 2025 and ending December 31st, 2025, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 28th day of December, 2025.

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Secretary  
Hoffman Estates Park District

**MEMORANDUM NO. M24-105**

**TO: Administrative & Finance Committee**  
**FROM: Craig Talsma, Executive Director**  
**Nicole Hopkins, Director of Finance & Administration**  
**RE: 2024 Tax Levy Ordinance O24-004 / PTELL Reduction O24-005**  
**DATE: December 10, 2024**

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**Motion**

Recommend to the full Board the approval of the District's 2024 annual tax levy Ordinance O24-004 in the amount of \$12,930,983 and Ordinance O24-005 instructing the county where to reduce the levy if necessary.

**BACKGROUND**

Attached, please find the District's final 2024 Annual Levy Ordinance O24-004 and corresponding Property Tax Extension Limitation Law reduction to be collected during the fiscal year 2025.

The levy was presented, and the amount intended to be levied was announced at our A&F Committee meeting on November 26, 2024.

The levy must be filed with the county by the last Tuesday in December.

**IMPLICATIONS**

The levy is anticipated to be reduced solely in the corporate fund, and the budget reflects the lesser amounts for these and any anticipated shortfalls in collections next year.

**ORDINANCE NO. O24-004**  
**ANNUAL LEVY ORDINANCE FOR THE YEAR 2024**

AN ORDINANCE levying and assessing  
the taxes for the Hoffman Estates  
Park District, Cook County, Illinois  
for the fiscal year beginning January 1, 2025  
and ending December 31, 2025

WHEREAS, on the 10th day of December 2024, the Board of Commissioners tentatively approved the annual Budget and Appropriation Ordinance, and passed a Motion to keep said Ordinance on file in the Park District Office for at least thirty (30) days prior to final action thereon; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE HOFFMAN ESTATES PARK DISTRICT AS FOLLOWS:

Pursuant of authority invested in them by the Park District Code, Article Five, the Commissioners of the Park Board in meeting assembled, do hereby find and declare that there will be required to be raised by general taxation the amounts hereinafter set down, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by people in accordance with law, and the amounts so required are itemized and needed for uses and purposes as follow, to-wit:

**Amount to be Raised by Taxation**

**I. Corporate Fund**

1. General Purpose	
Property & Liability Insurance	\$150,000
Employment Insurance	\$130,000
Unemployment Insurance	\$50,000
Payroll	\$1,800,000
Employee Benefits	<u>\$185,000</u>
Total General Purpose	\$2,315,000
2. Maintenance	
Payroll	\$2,200,000
Employee Benefits	\$300,000
Supplies & Equipment	\$120,000
Park Amenities	\$22,000
Maintenance & Repairs	<u>\$430,000</u>
Total Maintenance	<u>\$3,072,000</u>
3. Capital	
Reserve for Roof Replacement	\$500,000
Total Corporate Fund	<b>\$5,887,000</b>

**Said amount is hereby levied as the Corporate Fund Tax.**

**II. Recreation Fund**

Payroll	\$695,000
Contracted Services	\$21,000
Service & Rental Agreements	\$29,000
Utilities	<u>\$176,000</u>
Total Recreation Fund	<b>\$921,000</b>

**Said amount is hereby levied as the Recreation Fund Tax.**

**Amount to be Raised by Taxation**

**III. Insurance Fund**

Total Insurance Fund	<b>\$0</b>
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**No amount is hereby levied as the Insurance Fund Tax.**

**IV. Audit Fund**

Total Audit Fund \$0

No amount is hereby levied as the Audit Fund Tax.

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**V. I.M.R.F. Fund**

I.M.R.F. Contribution Interfund Transfers \$295,000

Total Retirement Fund \$295,000

Said amount is hereby levied as the Retirement Fund Tax.

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**VI. Debt Service**

Bond & Interest Payments \$3,869,850

Total Debt Service Fund \$3,869,850

Said amount is hereby levied as the Debt Service Fund Tax.

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**VII. Special Recreation**

NWSRA Special Assessment \$311,000

ADA Improvements/Purchases \$450,000

Special Recreation Rental Usage \$85,000

Total Special Recreation Fund \$846,000

Said amount is hereby levied as the Special Recreation Fund Tax.

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**VIII. Social Security Fund**

FICA Tax Interfund Transfers \$680,000

Total Social Security Fund \$680,000

Said amount is hereby levied as the Social Security Fund Tax.

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Hoffman Estates Park District                      2024 Tax Levy                      Collected Fiscal Year 2025

**Amount to be Raised by Taxation**

**Recapitulation**

I. Corporate Fund \$5,887,000

II. Recreation Fund \$921,000

III. Insurance Fund \$0



<b>IV.</b>	<b>Audit Fund</b>	<b>\$0</b>
<b>V.</b>	<b>I.M.R.F. Fund</b>	<b>\$295,000</b>
<b>VI.</b>	<b>Debt Service</b>	<b>\$3,869,850</b>
<b>VII.</b>	<b>Special Recreation</b>	<b>\$846,000</b>
<b>VIII.</b>	<b>Social Security</b>	<b>\$680,000</b>
	<b>Total taxes to be levied:</b>	<b>\$12,498,850</b>

Making the aggregate sum of Twelve Million Four Hundred Ninety Eight Thousand Eight Hundred Fifty Dollars and No Cents dollars (\$12,498,850.00) to be raised by taxation and levy on all the taxable property in said Hoffman Estates Park District, for the year 2024, in order to meet and defray all the necessary expenses and liabilities of the Hoffman Estates Park District as required by statute or voted by the people in accordance with the law.

That the secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of Cook County, within the time specified.

This Ordinance shall be in full force and effect from and after its passage, and approval is required by law.

AYES:

NAYS:

ABSENT:

Passed and Approved this 17th day of December 2024.

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President  
Board of Park Commissioners  
Hoffman Estates Park District

ATTEST:

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Secretary  
Hoffman Estates Park District

State of Illinois                    )  
  ) S.S.  
County of Cook                    )

**CERTIFICATE**

I, Craig Talsma, DO HEREBY CERTIFY THAT I am the Secretary in and for the Hoffman Estates Park District; that the foregoing is a true and correct copy of an Ordinance duly passed by the President and Board of Park Commissioners being entitled: Annual Levy Ordinance for the Year 2024 at a regular meeting on the 17th day of December 2024, the Ordinance being a part of the official records of said Hoffman Estates Park District.

DATED: This 17th day of December 2024

This Ordinance shall be in full force and effect from and after its passage, and approval is required by law.

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Secretary  
Board of Park Commissioners  
Hoffman Estates Park District

**TRUTH IN TAXATION**  
**CERTIFICATE OF COMPLIANCE**

I, Rajkumari Chhatwani, hereby certify that I am the presiding officer of the Hoffman Estates Park District, and as such presiding officer I certify that the Levy Ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with, the provisions of Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-8(2002).

This certificate applies to the 2024 levy.

DATED: This 17th day of December 2024

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Signature of Presiding Officer  
Board of Park Commissioners  
Hoffman Estates Park District

THE HOFFMAN ESTATES PARK DISTRICT

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**ORDINANCE O24-005**

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE HOFFMAN ESTATES PARK DISTRICT'S  
REAL ESTATE TAX LEVY YEAR 2024  
HOFFMAN ESTATES PARK DISTRICT, COOK COUNTY, ILLINOIS**

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PASSED AND APPROVED  
BY THE  
BOARD OF COMMISSIONERS  
OF THE  
HOFFMAN ESTATES PARK DISTRICT  
This 17th day of December 2024

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Published in pamphlet form by the authority of the Board of Commissioners of the Hoffman Estates Park District, Cook County, Illinois this 17th day of December 2024.

Ordinance O24-005

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE HOFFMAN ESTATES PARK DISTRICT'S  
REAL ESTATE TAX LEVY YEAR 2024  
HOFFMAN ESTATES PARK DISTRICT, COOK COUNTY, ILLINOIS**

WHEREAS, there has been enacted, the Property Tax Extension Limitation Act 35 ILCS 200/18-185 et seq., (the "Act"), which will affect the amount of taxes extended for the District by the Cook County Clerk, (the "Clerk"), and

WHEREAS, because of the fact that the amount of the Equalized Assessed Valuation (EAV) for property located in the District for 2024 was not known at the time that the District passed its Tax Levy Ordinance for 2024, it could not be determined whether the application of the provisions of the Act would affect the District's levy, and

WHEREAS, it is possible that when the EAV for 2024 is established in 2025, the limiting rates set forth in the Act will require the Clerk to reduce the District's levy, and

WHEREAS, unless directed otherwise by the District, the Clerk has indicated that the District's levy will be reduced proportionately over all funds, if necessary, and

WHEREAS, the Clerk has requested direction from the District at the time of the filing of the Tax Levy Ordinance for 2024, as to which funds should be reduced, and by what amounts, if it becomes necessary, and

WHEREAS, the District prefers to give such direction.

NOW, THEREFORE, be it and it is hereby ordained by the Board of Park Commissioners

of the Hoffman Estates Park District, Cook County, Illinois, as follows:

Section 1 The Cook County Clerk is hereby directed to reduce the District's fund levies as follows, only if necessary due to the application of the Act:

<u>FUND</u>	<u>% OF REDUCTION</u>
General Corporate	100%

Section 2 That this ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

ADOPTED: December 17, 2024.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Rajkumari Chhatwani  
President, Board of Park Commissioners  
HOFFMAN ESTATES PARK DISTRICT  
Cook County, Illinois

Passed on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
Craig Talsma  
Secretary, Board of Park Commissioners  
HOFFMAN ESTATES PARK DISTRICT  
Cook County, Illinois