

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 5,606,643

Income

Administration

Interfund Charges	692,782
Property Taxes	5,845,000
Investment Income	362,655
Grant Reimbursement	890,000
Rentals	79,742
Miscellaneous	50,500
Corporate Relations	114,450

Total Corporate Fund Income 8,035,129

Total Corporate Fund Appropriation 13,641,772

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	2,010,854
Employee Benefits	206,200
Education & Training	27,725
Contracted Services	28,000
Service & Rental Agreements	72,450
Supplies & Equipment	18,735
Dues & Subscriptions	21,130
Administrative Expenses	52,548
Utilities	12,607
Equipment	3,275
Technology Equipment	32,900
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	489,500
	Property Maintenance	136,650
	Fuel and Lubricants	88,000
Capital		
	Birch Park Oslad	4,000
	Plum Farms Annexation	25,000
	Pine Playground	-
	Software Licensing	101,705
	Parks - Vogelei Park	815,000
	Moon Lake Park	120,000
	Server Upgrades	20,000
	E-Mail Archiver	15,000
	Exchange To Cloud	20,000
	Hunters Ridge	200,000
	Oslad-Vogelei	815,000
	Total Corporate Fund Expenditures	8,925,967
	Estimated Ending Cash	4,715,805
II. Recreation Fund		
	Beginning Cash	4,679,015
Income		
	Administration	
	Interfund Charges	331,080
	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	-
	Total Recreation Fund Income	6,797,396
	Total Recreation Fund Appropriation	11,476,411
	Budgeted and Appropriated Expenditures	
	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	86,204
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	85,982
Supplies & Equipment	6,000
Maintenance & Repairs	3,500
General Leisure Services	
General Programs	39,496
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	100,291
	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
	Total Recreation Fund Expenditures	7,452,252

Estimated Ending Cash	4,024,159
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III. I.M.R.F. Fund

Beginning Cash	201,668
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Income

Property Taxes	295,000
Investment Income	31,917

Total I.M.R.F. Fund Income	326,917
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Total I.M.R.F. Fund Appropriation	528,585
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Budgeted and Appropriated Expenditures

IMRF Interfund Charges	279,007
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Total I.M.R.F. Fund Expenditures	279,007
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Estimated Ending Cash	249,578
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IV. Debt Service

Beginning Cash	2,159,409
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Income

BABs Rebates	-
Bond Proceeds	2,000,000
Interfund Transfers	1,475,000
Property Taxes	3,740,880
Investment Income	78,170

Total Debt Service Fund Income	7,294,050
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Total Debt Service Fund Appropriation	9,453,459
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Budgeted and Appropriated Expenditures

Bond Issue Costs	30,000
Bond Principal & Interest Payments	7,264,050

Total Debt Service Fund Expenditures	7,294,050
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Estimated Ending Cash	2,159,409
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V. Special Recreation

Beginning Cash		1,171,527
Income		
	Property Taxes	846,000
	Investment Income	33,878
	Total Special Recreation Fund Income	879,878
Total Special Recreation Fund Appropriation		2,051,405
Budgeted and Appropriated Expenditures		
	Special Assessment	350,727
	Special Rec Rental Allocation	85,860
	Parks - Vogelei Park	157,291
	Ada - Bpc Elevator And Stair Lift	35,000
	Hunters Ridge	115,000
	Oslad-Vogelei	157,291
	Playground-Cipri	100,000
	Tc-Spa Handicap Lift	15,000
	Total Special Recreation Fund Expenditures	1,016,169
Estimated Ending Cash		1,035,236

VI. Social Security Fund

Beginning Cash		205,202
Income		
	Property Taxes	680,000
	Investment Income	35,233
	Total Social Security Fund Income	715,233
Total Social Security Fund Appropriation		920,435
Budgeted and Appropriated Expenditures		
	FICA Interfund Transfers	726,972

Total Social Security Fund Expenditures	726,972
Estimated Ending Cash	193,463
VII. The Club Fund	
Beginning Cash	1,157,016
Income	
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
Total The Club Income	2,645,546
Total The Club Appropriation	3,802,562
Budgeted and Appropriated Expenditures	
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
Total The Club Expenses	2,814,546
Estimated Ending Cash	988,016
VIII. Capital Improvement Fund	
Beginning Cash	3,574,888
Income	
General	
Investment Income	126,482
Donations	300,000
Grant Reimbursement	525,000
Bond Proceeds	1,000,000
Total Capital Improvement Fund Income	1,951,482
Total Capital Improvement Fund Appropriation	5,526,370

Budgeted and Appropriated Expenditures

Willow Rec Renovation	17,754
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 2,168,236

Estimated Ending Cash 3,358,134

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 & Beverage	
Rentals	15,000
Merchandise Resale - Tobacco	2,500
Merchandise Resale - Food	469,500
Merchandise Resale - Beverages	415,000
Gratuities / Service Charges	125,000
Total Golf Course Fund Income	3,359,613
Total Golf Course Fund Appropriation	4,594,968
Budgeted and Appropriated Expenditures	
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
Total Golf Course Fund Expenditures	3,397,613
Estimated Ending Cash	1,197,355
Recapitulation	
I. Total Corporate Fund Appropriation	13,641,772
II. Total Recreation Fund Appropriation	11,476,411
III. Total IMRF Fund Appropriation	528,585
IV. Total Debt Service Fund Appropriation	9,453,459
V. Total Special Recreation Fund Appropriation	2,051,405
VI. Total FICA Fund Appropriation	920,435

VII. Total Prairie Stone Fund Appropriation	3,802,562
VIII. Total Capital Fund Appropriation	5,526,370
IX. Total Golf Course Fund Appropriation	4,594,968
TOTAL ALL FUNDS	51,995,968

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 \$19,990,724 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$32,005,244 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$34,074,812 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$17,921,156 .
- (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.

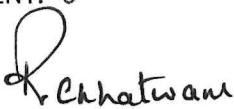
This Ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of the Hoffman Estates Park District this 28th day of January, 2025.

AYES: 7 Chhatwani, Dressler, Evans, Friedman, Kaplan, McBlinn, MacGregor

NAYS: 0

ABSENT: 0



President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:



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	1,840,570
Memberships	2,232,600
Program and User Fees	4,498,001
Rentals	1,295,622
Merchandise Resale, Vending & Misc.	1,077,500
Interfund Charges	2,738,980
Golf Course Operations	2,141,400
TOTAL	\$ 32,005,244

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.



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.



Secretary
Hoffman Estates Park District