



1685 West Higgins Road, Hoffman Estates, Illinois 60169

heparks.org [\(847\) 885-7500](tel:(847)885-7500) [\(847\) 885-7523](tel:(847)885-7523)



AGENDA
SPECIAL BOARD MEETING
COMMITTEE OF THE WHOLE BUDGET WORKSHOP
TUESDAY, DECEMBER 9, 2025
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. AMENDMENT TO 2025 B&A ORDINANCE O24-006 / M25-115 / O24-006A
Motion to approve the 2025 Budget Amendment Ordinance O24-006A (roll call)
6. 2026 BUDGET OVERVIEW / M25-112
7. 2026 ORGANIZATIONAL CHART AND SALARY RANGES
Motion to approve the 2026 Organizational Chart and 2026 Salary Ranges (voice vote)
8. FIVE-YEAR CAPITAL SPENDING PLAN
Motion to approve the 2026-2030 Tentative Capital Spending Plan (voice vote)
9. 2026 GOALS
Motion to approve the 2026 division goals (voice vote)
10. 2026 WORKING BUDGET
Motion to approve the 2026 working budget as presented (voice vote)
11. 2026 BUDGET & APPROPRIATION ORDINANCE / 025-007 (IN TENTATIVE FORM)
Motion to approve the 2026 Budget & Appropriation Ordinance O25-007 in Tentative Form (roll call)
12. COMMISSIONER COMMENTS
13. ADJOURNMENT
Motion to adjourn the meeting.

MEMORANDUM NO. M25-115

TO: **Board of Commissioners**
FROM: **Craig Talsma, Executive Director**
Brian Bechtold, Deputy Director
Julie Vogt, Director of Finance
RE: **Amendment to O24-006 B&A Ordinance**
DATE: **December 9, 2025**

Motion

Motion to approve the 2025 budget amendment Ordinance O24-006A.

Background

In order to appropriate funds for the December 2025 roofing and solar panel projects to allow for the execution and down payments for the contracts prior to December 31, 2025, we are proposing the following amendments to the 2025 Budget and Appropriation Ordinance:

1. Fund 01-General Fund - Removal of Duplicate Budget Item – OSLAD Vogelei
 - Remove GL 01-96-2730-5000
 - Amount: \$815,000
 - Reason: Item was duplicated in the adopted budget.
2. Fund 01-General Fund - Reappropriation for Solar Panel Installation Project
 - Reappropriate funds to GL 01-95-1010-5000
 - Amount: \$637,160
 - Funding Source: Duplicate OSLAD budget funds (less than 10% of unused but appropriated reserve funds).
3. Fund 01-General Fund - Reappropriation for Vogelei Park Project additional costs
 - Reappropriate funds to GL 01-94-3620-5000
 - Amount: \$30,000 (Total project now \$845,000)
 - Funding Source: Duplicate OSLAD budget funds (less than 10% of unused but appropriated reserve funds).
4. Fund 09-Special Recreation Fund - Decrease Duplicate Budget Item – ADA OSLAD Vogelei
 - Remove GL 09-95-2730-5000
 - Amount: \$157,291
 - Reason: Item was duplicated in the adopted budget.
5. Fund 11-The Club Fund - Appropriation for Club Roof Replacement
 - Appropriate funds to GL 11-96-3010-5000
 - Amount: \$111,650
 - Funding Source: Additional revenue generated from increased membership sales (less than 10% of unused but appropriated reserve funds).

As discussed previously there are available funds within the 2025 budget primarily due to the duplicate appropriation for the Vogelei OSLAD project (in the General Fund and Special Recreation Funds). The general fund amount can be reallocated for the downpayments for the solar projects. We will also utilize additional funds available, from excess membership revenues over budget in the Club Fund, for the downpayment for the roofing project. Both appropriations are less than 10% of the total aggregate appropriation in each fund. By reallocating these funds now, it will align the budget amounts as needed.

Rationale

*Budget amendments are allowed per the Illinois Park Code 70 ILCS 1205-4*4:*

The board of such Park District may from time to time make transfers between the various items in any fund in such appropriation ordinance not exceeding in the aggregate 10% of the total amount appropriated in such fund by such ordinance, and may amend such budget and appropriation ordinance from time to time by the same procedure as is herein provided for the original adoption of a budget and appropriation ordinance; provided that nothing in this Section shall be construed to permit transfers between funds required by law to be kept separate. However, during any fiscal year, the governing body of any Park District may adopt a supplemental appropriation ordinance subsequent to the adoption of the annual appropriation ordinance for that fiscal year in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District. The provisions of this Section regarding publication, notice, and public hearing shall not apply to the supplemental ordinance or to the budget document forming the basis of the ordinance.

ORDINANCE NO. O24-006A
Amendment to
BUDGET AND APPROPRIATION ORDINANCE NO. O24-006
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:

The following amendments are hereby incorporated into Ordinance O24-006:

1. Fund 01-General Fund - Removal of Duplicate Budget Item – OSLAD Vogelei
 - Remove GL 01-96-2730-5000
 - Amount: \$815,000
 - Reason: Item was duplicated in the adopted budget.
2. Fund 01-General Fund - Reappropriation for Solar Panel Installation Project
 - Reappropriate funds to GL 01-95-1010-5000
 - Amount: \$637,160
 - Funding Source: Duplicate OSLAD budget funds (less than 10% of unused but appropriated reserve funds).
3. Fund 01-General Fund - Reappropriation for Vogelei Park Project additional costs
 - Reappropriate funds to GL 01-94-3620-5000
 - Amount: \$30,000 (Total project now \$845,000)
 - Funding Source: Duplicate OSLAD budget funds (less than 10% of unused but appropriated reserve funds).
4. Fund 09-Special Recreation Fund - Decrease Duplicate Budget Item – ADA OSLAD Vogelei
 - Remove GL 09-95-2730-5000
 - Amount: \$157,291
 - Reason: Item was duplicated in the adopted budget.
5. Fund 11-The Club Fund - Appropriation for Club Roof Replacement
 - Appropriate funds to GL 11-96-3010-5000
 - Amount: \$111,650
 - Funding Source: Additional revenue generated from increased membership sales (less than 10% of unused but appropriated reserve funds).

Passed by a majority vote of the Board of Park Commissioners of the Hoffman Estates Park District this 9th day of December 2025.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

MEMORANDUM NO. M25-112

TO: Board of Commissioners and Committee of the Whole
FROM: Craig Talsma, Executive Director
Brian Bechtold, Deputy Director
Julie Vogt, Director of Finance
Dustin Hugen, Director Parks, Planning and Maintenance
Amy Rivas, Director of Administrative Services
Jennifer Sweeney, Director of Recreation
SUBJECT: 2026 Budget
DATE: December 9, 2025

Introduction/Budget Review Process

The Park District staff are pleased to present its recommendations for the Hoffman Estates Park District 2026 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 including the Summary charts and graphs, the organizational chart, and the proposed 2026 salary ranges will also be reviewed and discussed as required.

The 2026 budget represents the financial means to ensure the overall achievement of the staff goals and the District's cornerstones. The goals will be presented for each area of operations and highlight specific items that will be different or focused on for 2026. We do not present goals for all of the continuous operations that always occur in our 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.

The Board will approve the tentative Budget & Appropriation Ordinance. Following this approval, the tentative budget will be available for public review through January 27. Since the overall projected levy has a 4.9% increase over last year's extended levy, a Truth in Taxation Hearing is not required. The board is scheduled to approve the 2026 Budget & Appropriation Ordinance on January 27 and the 2025 Tax Levy (collected 2026) at the board meeting on December 16, 2025, to allow time to file the documents with Cook County by the required deadlines.

2026 Budget Overview

The proposed 2026 budget documents are presented showing the ten-month operating actuals for January through October of 2025, the 2025 operating projections (the amount staff believes the year-end numbers will finish at), and the proposed 2026 budget.

The 2026 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. Majority of the funds are budgeted to use reserves. Major funds use is for extensive projects in the upcoming year, with nearly \$5.6 million in planned projects and only \$3.1 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 2026 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 goal is accomplished. All expenditures and revenues should be consistent with and support the District's current CDP and strategic plan.

3. *Geographic Information System (GIS)*

Included with the budget is the District's five-year capital spending plan, which is a listing of capital assets identified as needing to be replaced or repaired within five years (through 2030). This is tracked through our GIS system, which records 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. Due to the limited availability of capital funds on an annual basis, Individual funds will also pay for capital items through annual operations and the careful utilization of fund reserves.

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 2026 are included in the 2026 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 GIS relies upon three different revenue sources. One is 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, \$500,000 from the Club, and \$750,000 from the Recreation fund to the Debt Service Fund are included in the 2026 budget to contribute to the bond payments.

The third component is operational funds, earmarked explicitly for operational capital projects. The 2026 budget includes almost \$3.4 million of capital items funded through operations, \$390,000 of ADA improvements, and \$1.9 million of capital items in the Capital Fund budget.

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 2026 and provides the financial means to support them.

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 2026.

A column representing Performance Measure incorporates business plans into the goals. These are the measurements 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, and certain other GASB pronouncements (i.e. leases) are accounted for during the annual audit and are not presented as budgeted items.

6. *Zero Based Budget*

In formulating the 2026 budget, no 2025 budget amount was assumed to be the same or even necessary and was therefore not automatically included in the 2026 budget. Each 2026 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 2026 goals. All appropriate levels of staff have reviewed all revenues and expenditures in the 2026 budget.

7. *Charge Backs*

2026 includes administrative interfund chargebacks to cover the cost of employee's health insurance included in the General Fund. These costs are more readily processed with our new payroll system to a single source. To represent overall operations an

amount for each full-time employee per department is then charged back representing the overall net cost of the insurance coverages. Additionally, the same is true for FICA and IMRF charges which will now be charged to the appropriate fund. This change will streamline accounting procedures and improve monthly reconciliation by aligning with the capabilities of our new payroll processing system, PayCom. The funds to pay for these charges are collected through the specific tax levy in their respective funds, IMRF (Fund 09) and Social Security and Medicare (Fund 10).

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 2026 proposed budget includes 78 full-time employees, representing a decrease of one position compared to the prior year. This reduction occurs within the Business Department, which previously consisted of five positions. Following the departure of the Superintendent of Finance, the Business Department will be staffed by the Director of Finance, a new Accounting Manager (to take place of the superintendent), a Business Supervisor, and a Disbursement Supervisor.

Besides the Accounting Manager new/changes included in the budget for personnel include:

- The hiring of the approved Superintendent of Golf Maintenance.
- The expanded responsibilities and new title of Club GM/Superintendent of Facilities (for the current General Manager of Club Operations).
- A salary adjustment for the Superintendent of Recreation (to align the position internally and externally).
- The promotion of the current Supervisor of Playgrounds and Construction to Superintendent of Playgrounds and Construction (final phase of the maintenance department updated organization aligning with the new BPC Superintendent).

The 2026 personnel budget includes a 4% merit salary increase pool for eligible employees based on annual reviews.

A revised organizational chart reflecting all 2026 Full-Time staff is included for approval as well as the updated 2026 salary ranges.

9. *Tax Levy*

Attached is a levy worksheet that illustrates last year's tax levy and next year's anticipated levy of \$12,812,300. The levy will be prepared in final form with a proposed 4.9% increase. 2025 (Collected in 2026) is our tri-annual reassessment year projecting a 15-20% EVA in revenue with \$27.5 million in new growth. The overall CPI increase will allow for a 2.9% overall increase.

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 within the tax extension law (PTELL).

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 to Software Licensing agreements. This account now represents the cost of all of our cloud services and software agreements.

Overview of District Fund Balances and Operations

Based on the proposed budget, charts and graphs illustrating the projected operations and beginning and ending fund balances for 2025 and 2026 are on the following pages.



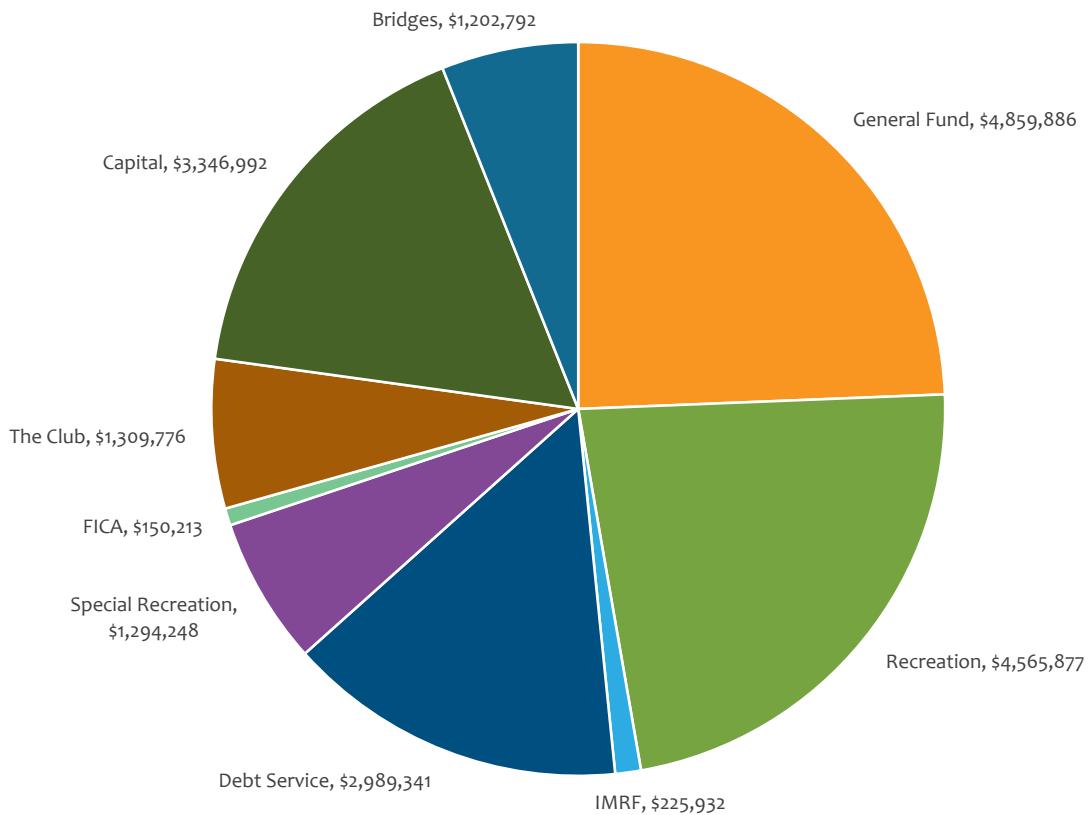
2026 Proposed Budget

2025 Fund Balance Summary

Fund	Projected 2025		Projected 2025		Budgeted 2025*	Projected December 31, 2025 Fund Balance	
	January 01, 2025	Net Income (Loss) Excluding Fund Balance	Capital and D/S	Capital and Debt Service Expenditures	Total Projected 2025 Net Income (Loss)	Net Income (Loss)	
General Fund	5,726,321	1,047,111		(1,913,546)	(866,435)	(742,998)	4,859,886
Recreation	4,914,362	1,153,542		(1,502,027)	(348,485)	(654,856)	4,565,877
IMRF	183,454	42,478		-	42,478	47,910	225,932
Debt Service	2,339,627	649,714		-	649,714	-	2,989,341
Special Recreation	1,258,099	460,345		(424,196)	36,149	21,000	1,294,248
FICA	152,845	(2,632)		-	(2,632)	(11,739)	150,213
The Club	1,211,823	1,022,670		(924,717)	97,953	(280,650)	1,309,776
Capital	2,635,845	2,180,919		(1,469,772)	711,147	(216,754)	3,346,992
Bridges	1,160,795	542,521		(500,524)	41,997	(38,000)	1,202,792
Total	19,583,172	7,096,668		(6,734,782)	361,886	(1,876,087)	19,945,058

* Budgeted 2025 Net Income (Loss) reflects amended 2025 Budget and Ordinance O24-006A.

Projected December 31, 2025 Fund Balance



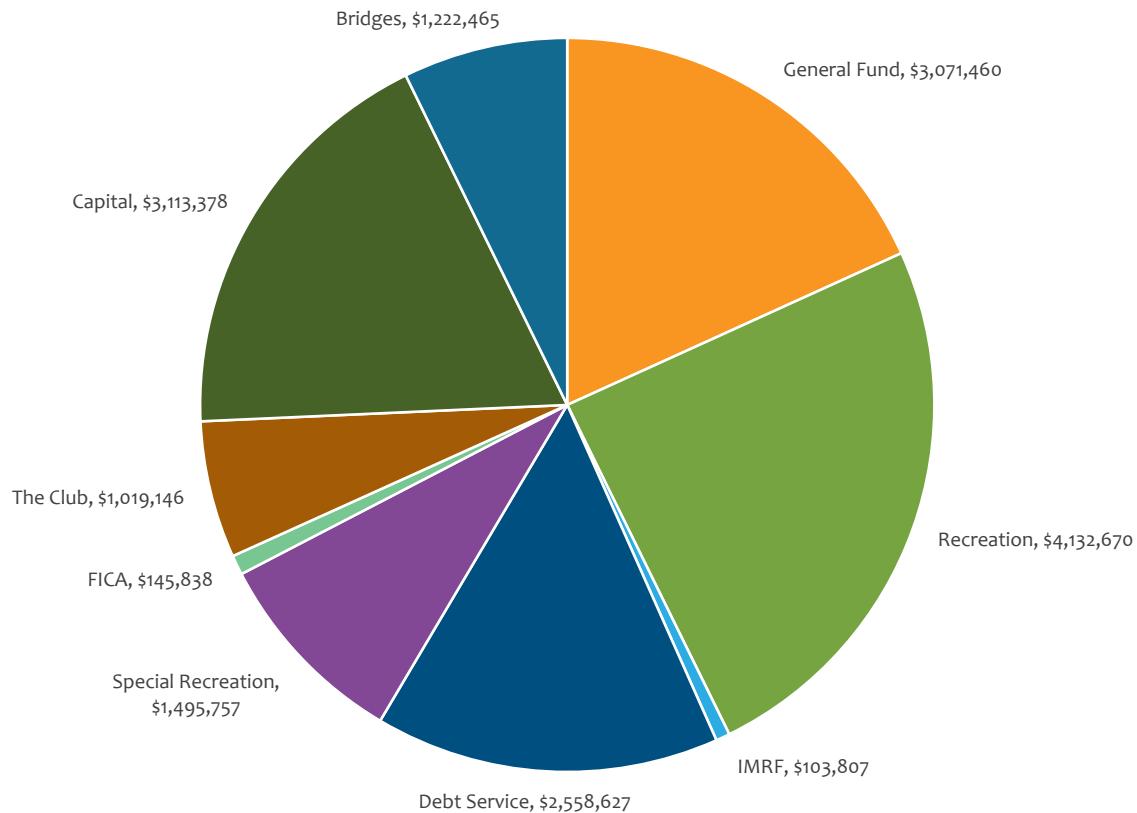


2026 Proposed Budget

2026 Fund Balance Summary

Fund	Projected January 01, 2026		Budgeted 2026		Budgeted December 31, 2026 Fund Balance
	Net Income (Loss)	Capital and D/S	Capital and Debt Service Expenditures	Total Budgeted 2026 Net Income (Loss)	
General Fund	4,859,886	(243,426)	(1,545,000)	(1,788,426)	3,071,460
Recreation	4,565,877	922,393	(1,355,600)	(433,207)	4,132,670
IMRF	225,932	(122,125)	-	(122,125)	103,807
Debt Service	2,989,341	(430,714)	-	(430,714)	2,558,627
Special Recreation	1,294,248	591,509	(390,000)	201,509	1,495,757
FICA	150,213	(4,375)	-	(4,375)	145,838
The Club	1,309,776	1,294,220	(1,584,850)	(290,630)	1,019,146
Capital	3,346,992	1,666,232	(1,899,846)	(233,614)	3,113,378
Bridges	1,202,792	421,249	(401,576)	19,673	1,222,465
Total	19,945,058	4,094,963	(7,176,872)	(3,081,909)	16,863,149

Budgeted December 31, 2026 Fund Balance



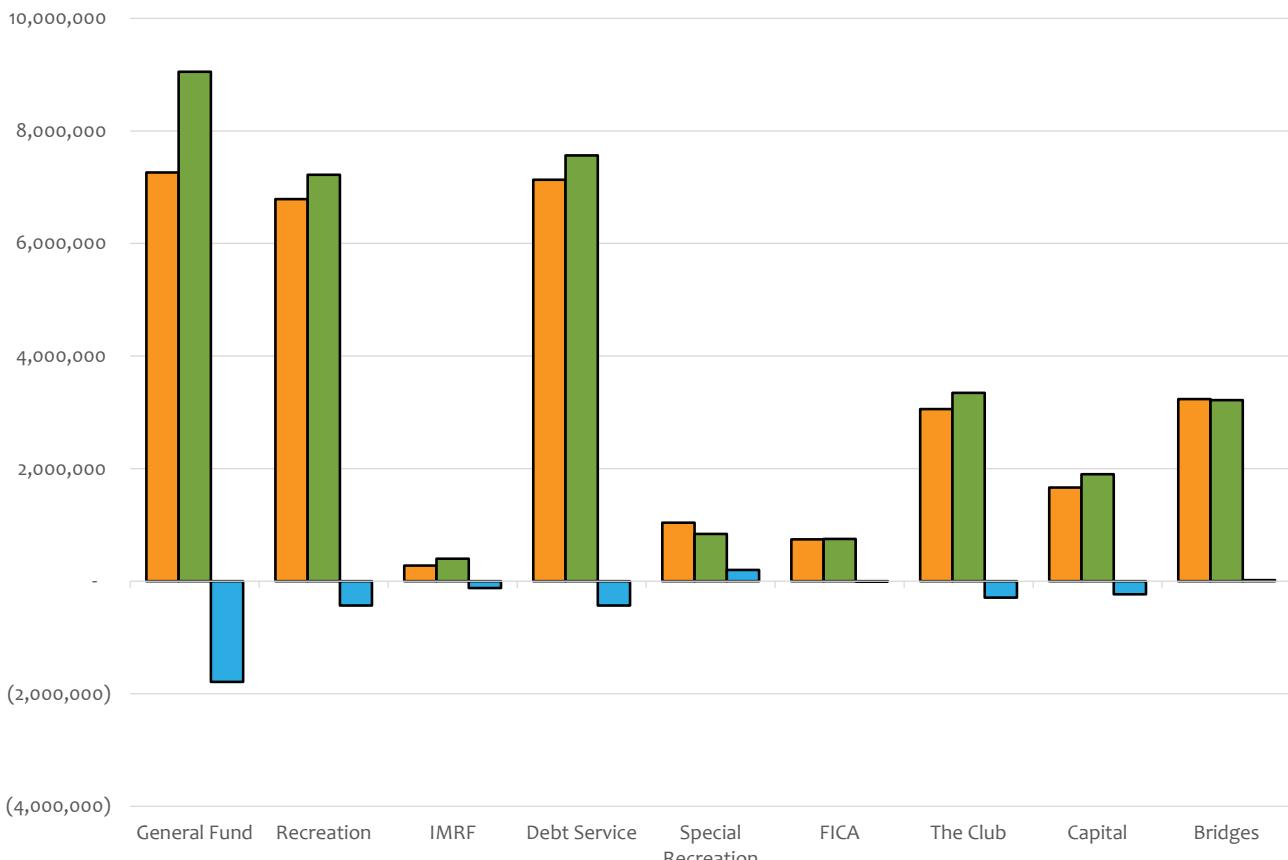


2026 Proposed Budget

2026 Profit and Loss Summary

Fund	Budgeted 2026 Revenues	Budgeted 2026 Expenditures	Budgeted 2026 Surplus (Deficit)
General Fund	7,263,895	9,052,321	(1,788,426)
Recreation	6,789,396	7,222,603	(433,207)
IMRF	277,875	400,000	(122,125)
Debt Service	7,133,850	7,564,564	(430,714)
Special Recreation	1,041,375	839,866	201,509
FICA	745,625	750,000	(4,375)
The Club	3,057,661	3,348,291	(290,630)
Capital	1,666,232	1,899,846	(233,614)
Bridges	3,237,657	3,217,984	19,673
Total	31,213,566	34,295,475	(3,081,909)

■ Budgeted 2026 Revenues ■ Budgeted 2026 Expenditures ■ Budgeted 2026 Surplus (Deficit)



2026 CAPITAL BUDGET

DESCRIPTION	GL NUMBER	2026 DIRECTOR REQUESTED BUDGET
SOLAR PANELS TC/WRC/CLUB	01-95-1010-5000	\$1,535,000*
SERVER UPGRADES	01-95-2690-5000	10,000
TC-REPURPOSE REMODELING	02-95-2570-5000	300,000
WILLOW-RENOVATION	02-95-2670-5000	10,000
DISC GOLF BASKETS	02-96-2010-5000	12,600
BASKETBALL HOOPS	02-96-2020-5000	65,000
TC HOT WATER HEATER	02-96-2030-5000	18,000
SEA ENTRANCE REMODEL	02-96-2050-5000	25,000
LIGHTNING DETECTION SYSTEM	02-96-2060-5000	30,000
ZAMBONI - RINK 2	02-96-2070-5000	145,000
ADA - ASPHALT REPAIR	09-96-0070-5000	110,000
ADA - TALL OAKS PLAY REPLACE ADA -	09-96-0080-5000	100,000
BELL WORKS PLAY	09-96-0090-5000	100,000
ADA - PLAY ENGINEERED WOOD FIBER	09-96-0100-5000	30,000
ADA CONTINGENCIES	09-96-3730-5000	50,000
FITNESS EQUIPMENT	11-93-3020-5000	60,000
CLUB ROOF REPLACE	11-96-3010-5000	1,004,850
CLUB COMMUNITY LKR RM FLOORS	11-96-3020-5000	20,000
PLAYGROUND-BELL WORKS	12-95-2600-5000	250,000
HVAC BPC REPLACE	12-96-0010-5000	75,000
HVAC CLUB REPLACE	12-96-0020-5000	114,500
TORO 4100 MOWER	12-96-0040-5000	60,000
VEHICLES REPLACE	12-96-0050-5000	424,064
TC WINDOW REPLACE	12-96-0060-5000	150,000
ASPHALT REPAIR	12-96-0070-5000	276,282
TALL OAKS PLAY REPLACE	12-96-0080-5000	200,000
BELL WORKS PLAY	12-96-0090-5000	250,000**
CAPITAL CONTINGENCIES	12-96-3730-5000	100,000
GOLF CART GPS LEASE	14-90-0010-5000	41,576
TOP TRACER LEASE	14-90-0010-5010	25,000
BPC BANQUET CHAIRS	14-96-4010-5000	60,000
APPROPRIATIONS - ALL FUNDS		\$5,651,872

* Solar Panels will be 95% funded by federal and state grants.

** Bell Works Playground will be funded by land cash donation from developer.

2027 Capital Budget

Description	Install Year	Total Cost
WRC Multi zone RTU	2003	\$100,000
WRC RTU-2	1999	\$20,000
ICE Dehumidification Unit	2012	\$120,000
WRC RTU-3	1999	\$20,000
ICE Dehumidification Unit	2012	\$120,000
Workman (593)	1996	\$25,000
Toro Greensmaster 3150 #16 (1811)	2007	\$40,000
Toro Greensmaster 3150 #17 (1812)	2007	\$40,000
Outside Fuel Pumps - Parks	2017	\$105,000
Ford Expedition 4WD (501)	2008	\$55,000
Ford E250 E-85 VAN (508)	2008	\$60,000
Dodge Dump 3500 Salt Spread (513)	1998	\$55,000
WRC Roof Replacement	1984	\$500,000
Colony Park Playground Replacement	2005/2017	\$325,000
Tropicana Splash Pad & Park Renovation	2007	\$375,000
Field Park Patio	2000	\$30,000
Sundance Park Concrete	1996	\$25,000
Asphalt Repairs and PM	Routine Maintenance	\$331,792
PSSWC Lap Pool Surfacing	2016	\$400,000
PSSWC Activity Pool Surfacing	2016	\$350,000
Robotic Mower and Ball Collector BPC	New Equipment	\$120,000
		\$3,216,792

2028 Capital Budget

Description	Install Year	Total Cost
Clubhouse RTU-4	2003	\$15,000
Clubhouse RTU-2	2003	\$15,000
Clubhouse RTU-3	2003	\$15,000
Clubhouse RTU-5	2003	\$20,000
RTU-2, Not Operational	2002	\$25,000
Ford 250C 4x4 Tractor (587)	1997	\$60,000
Genie Boom lift (425)	1994	\$50,000
Morbark Brush Chipper (641)	1995	\$39,500
Ford 345D Tractor (470)	1996	\$49,050
Toro Groundsmaster 4700 (0139)	2003	\$60,000
Toro 5900 Mower (583)	2012	\$79,000
GMC 2500 4X4 (512)	2002	\$50,000
Chevy 2500 Crew Cab (523)	2003	\$50,000
Dodge Dakota S-1600 4X4 (520)	2005	\$40,000
Irrigation Satellites- Par	1998	\$135,000
Flowtronix Pump Controller (8023-C)	1998	\$100,000
BPCMNT Roof Replacement	1998	\$226,570
PARKS Roof A Replacement	2001	\$693,000
PARKS Roof B Replacement	2001	\$63,845
Shade Structure- Metal	1998	\$22,000
Shade Structure- Wood	2002	\$19,000
Shade Structure- Wood	2003	\$28,000
Shade Structure- Metal	1998	\$22,000
Asphalt Repairs and PM		\$251,794
Olmstead Playground & Shelter Replacement		\$375,000
		\$2,503,759

2029 Capital Budget

Description	Install Year	Total Cost
TC RTU-4	2004	\$20,000
TC RTU-5	2004	\$20,000
TC RTU-11	2004	\$20,000
TC RTU-7	2004	\$20,000
TC RTU-9	2004	\$20,000
TC AHU-1	2004	\$20,000
Clubhouse RTU-4	2004	\$25,000
Clubhouse RTU-6	2004	\$25,000
Golf Cart Storage Cabinet Fan	2004	\$25,000
Phone System	2014	\$55,000
Skytrac Scissor Lift	1990	\$12,000
Toro Reelmaster 5210 (0113)	2003	\$55,000
Smithco Sweeper Star 60 (H-269)	2003	\$15,000
Toro Workman HDX Auto (0167)	2006	\$22,000
Vilter 456XL Compressor 1	2004	\$75,000
Vilter 456XL Compressor 2	2004	\$75,000
Vogelei Parking Lot Cameras	2019	\$21,000
Chevy Crew Cab 2500 (528)	2001	\$50,000
Dodge 2500 4x4 Garbage Truck (511)	2001	\$55,000
Ford Explorer 4WD (453)	2007	\$45,000
Wooden Lake Bridge	1979	\$85,000
In-Line Skate Fence	1999	\$10,000
Asphalt Repairs and PM	Routine Maintenance	\$380,396
Bode Salem Playground Replacement	2009	\$300,000
TC Roof F Replacement	2004	\$549,230
TC Roof A Replacement	2004	\$587,356
TC Roof D Replacement	2004	\$249,750
TC Roof C Replacement	2004	\$169,400
TC Roof B Replacement	2004	\$27,720
Shade Structure- Metal	1999	\$22,000
Shade Structure- Metal	1999	\$19,000
		\$3,074,852

2030 Capital Budget

Description	Install Year	Total Cost
Club Rock Climbing Wall	2000	\$50,000
Skating Community Locker Room Benches	2005	\$75,000
MAU-1	2005	\$25,000
Quick Pass Top Dresser (456)	2005	\$10,000
Toro Reelmaster 5210 #21 (0162)	2013	\$55,000
Turfco Widespin 1550 (0336)	2015	\$16,000
Ryan Overseeder (7331)	1997	\$11,000
Kifco Water Reel (422)	2010	\$15,000
PSSWC Running Track Elevator Modernization	2000	\$80,000
Sewage Ejector Pump 2	2010	\$14,000
Lap Pool Variable Frequency Drive	2020	\$12,000
Vilter 456XL Compressor 3	2005	\$75,000
Ford 2500 Pickup 4X4 Plow (522)	2009	\$60,000
Chevy Van 2500 Diesel (517)	2001	\$60,000
Ford Entourage Bus (534)	2010	\$95,000
Driving Range/Top Tracer Net	2010	\$58,000
Cart Paths	2000	\$350,000
Fabbrini Viewing Platform	2000	\$15,000
Asphalt Repairs and PM	Routine Maintenance	\$240,848
Brick Pavers Patio and Grill Station	1996	\$30,000
Cannon Playground	2010	\$350,000
Seascape Playground	2010	\$200,000
BPC Roof Replacement	2013	\$79,000
Highland Park Conc Walks	2000	\$24,840
Huntington Park Concrete walk from Parking Lot	2000	\$13,120
Colony park concrete Walk 5ft around Shelter	2000	\$36,819
PSSWC Concrete Walks towards Parking Lot and Enterance	2000	\$87,500
		\$2,138,127



Table of Organization - Full Time Employees

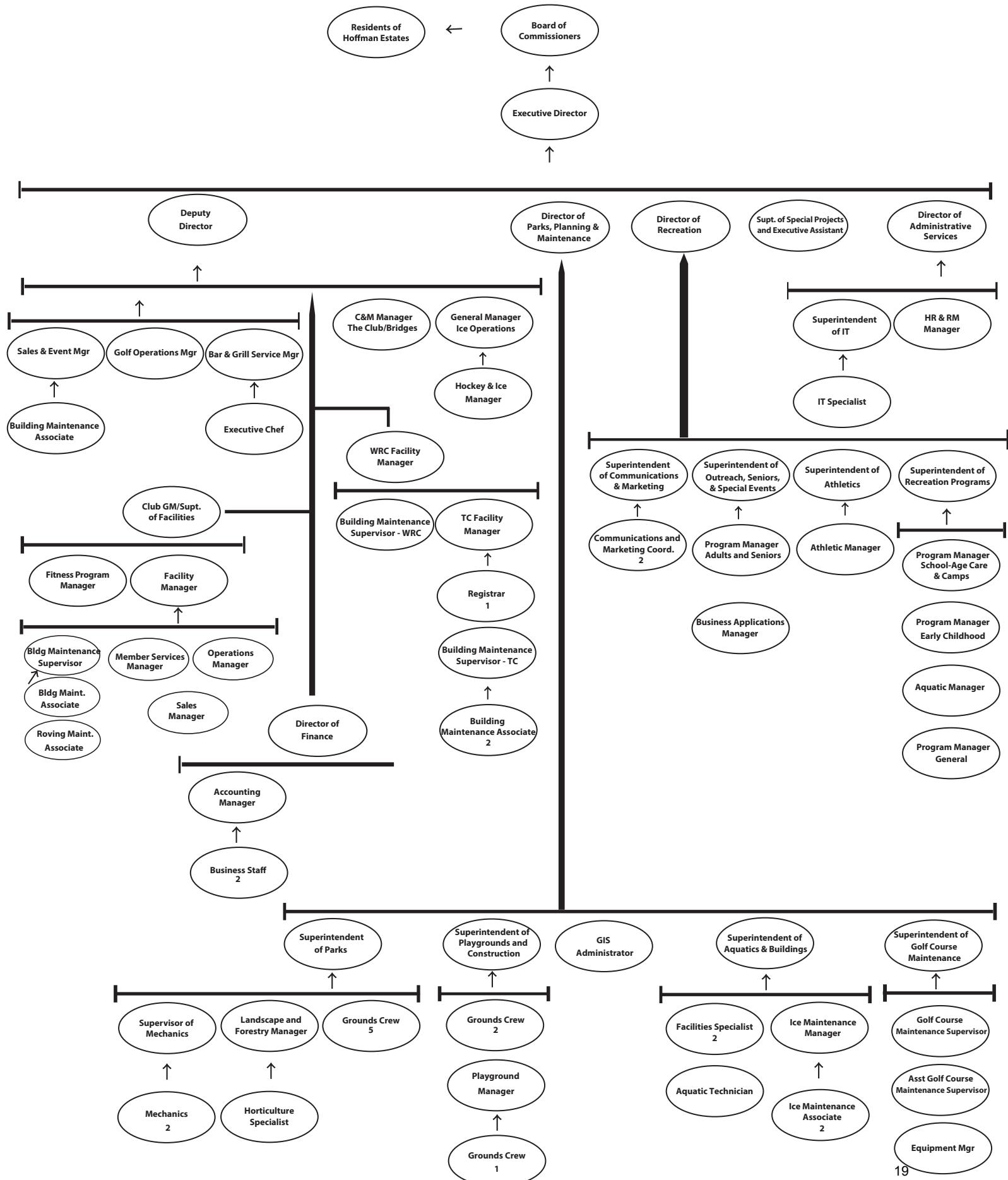




Table of Organization - FT Administrative Staff

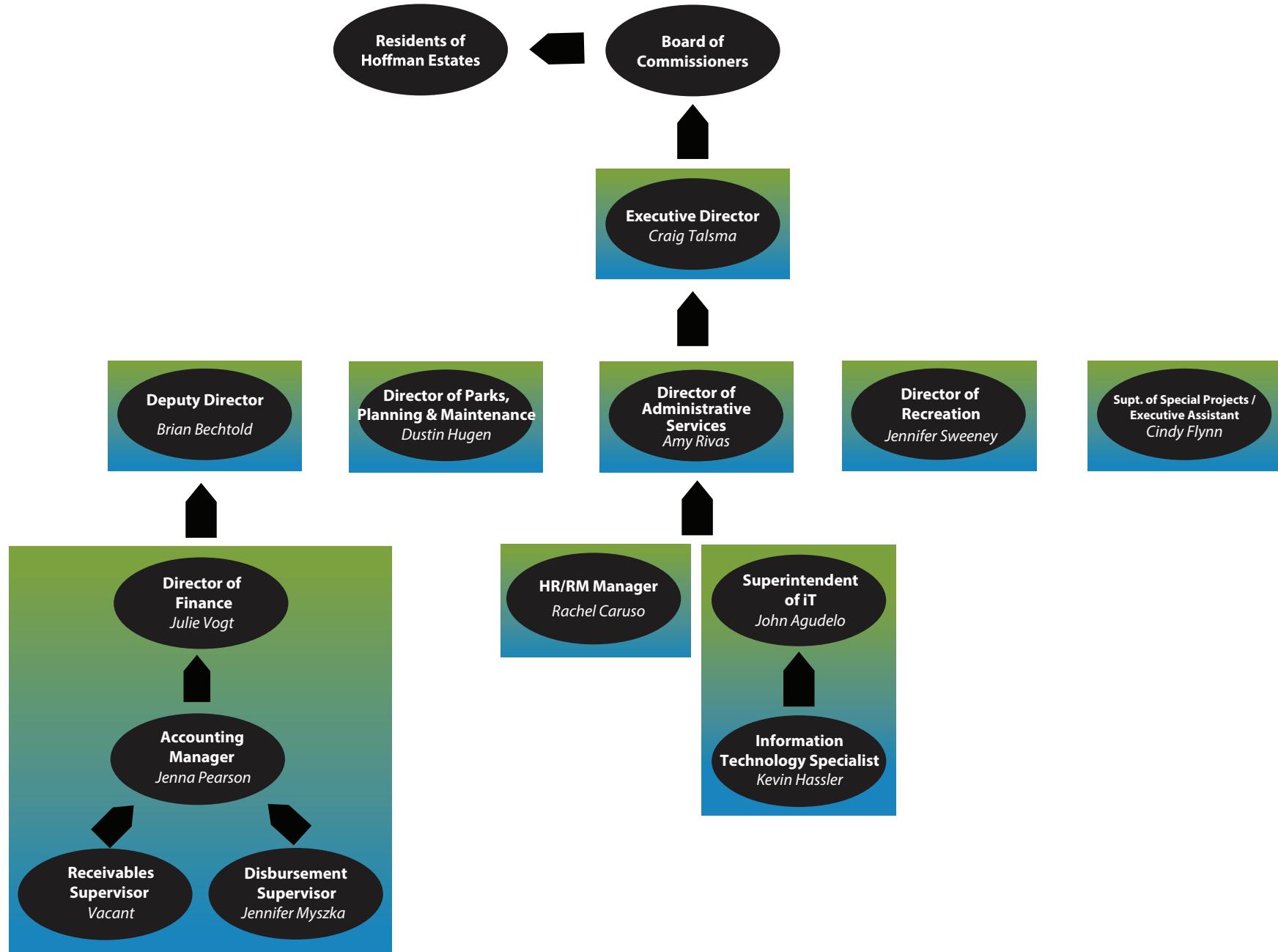




Table of Organization - FT Parks, Planning & Maintenance Division

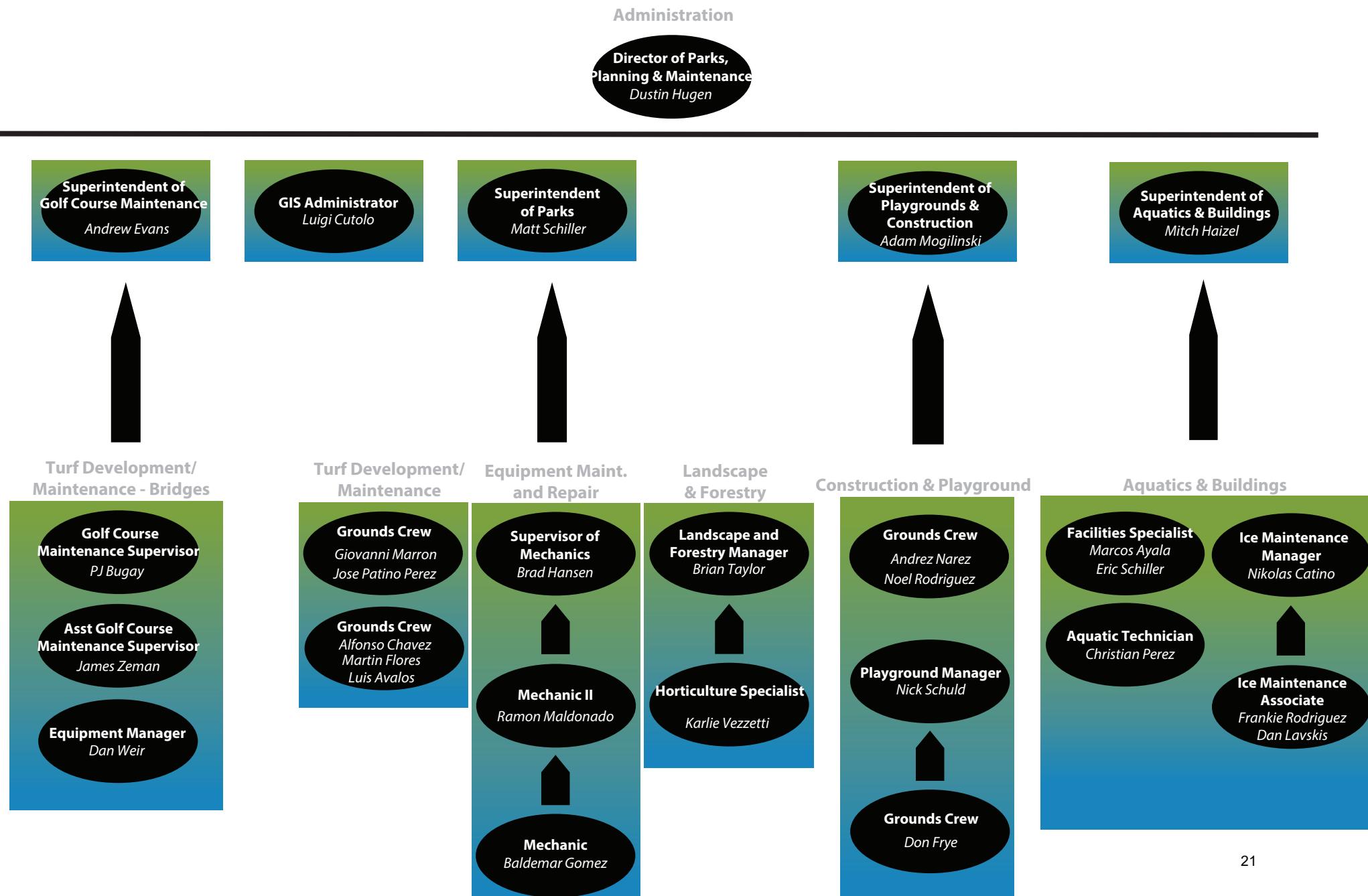
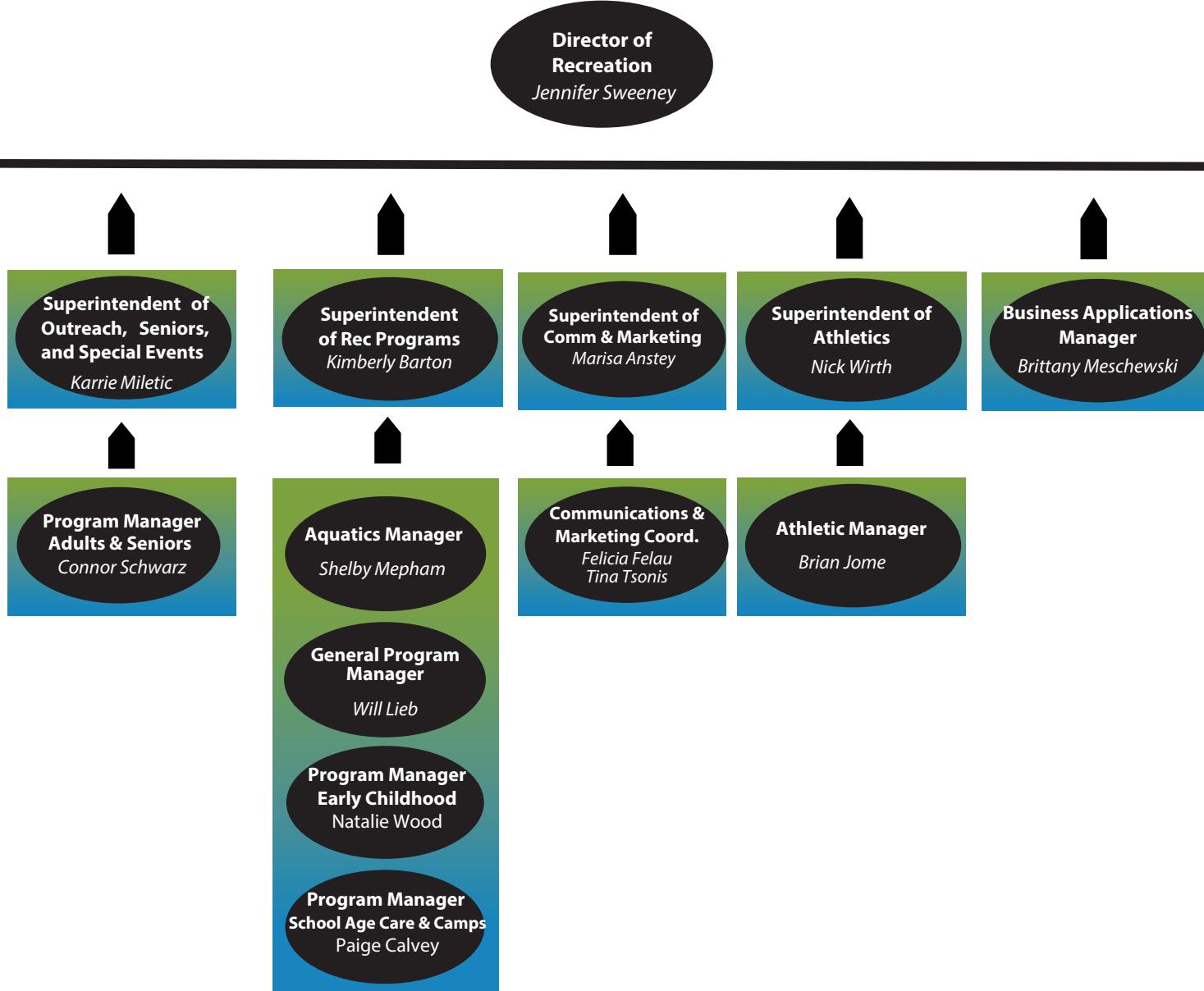




Table of Organization - FT Recreation Division





hoffman estates park district

Table of Organization - FT Golf & Facilities

Deputy Director
Brian Bechtold

Willow Rec Center

WRC Facility Manager
William Anderson



TC Facility Manager
Anna Thoma

Registrar
Mirza Baig

Building Maint. Supervisor - TC
Chris Caldwell

Building Maint. Associates
*Javier Granados
Rafael Avila*

Communications & Marketing

C&M Manager The Club/Bridges
Brian Wright

Ice Operations

General Mgr Ice Operations
Nick Cinquegrani



Hockey and Ice Manager
Amber Taitel

The Club at Prairie Stone

Club GM/Supt. of Facilities
Christine Tusa



Fitness Program Mgr
Sarah Koeckritz

Facility Manager
Owen Schmid

Building Maint. Supervisor
Michael Johnson

Operations Mgr
Beth Zimmer

Sales Manager
Jeff Ney

Building Maint. Associate
Michael Ahrens

Roving Maint. Associates
Jose Aguilar

Member Services Manager
Dianne Echlin

Bridges of Poplar Creek CC

Sales and Event Manager
Jennifer Fuller

Golf Operations Manager
Kurtis Hartwig

Bar & Grill Service Manager
Jenny Jones



Executive Chef
Sergio Cabral

2026 HE Parks Full-Time Salary Ranges

Grades	Minimum	Mid-Point	Maximum
FT Grade 1	\$ 45,750	\$ 56,000	\$ 66,250
FT Grade 2	\$ 49,250	\$ 61,625	\$ 74,000
FT Grade 3	\$ 52,500	\$ 66,500	\$ 80,500
FT Grade 4	\$ 62,000	\$ 76,250	\$ 90,500
FT Grade 5	\$ 74,250	\$ 92,125	\$ 110,000
FT Grade 6	\$ 87,000	\$ 109,125	\$ 131,250
FT Grade 7	\$ 119,000	\$ 149,375	\$ 179,750

Executive Director by Contract

For 2026:

Minimum increased by CPI (2.9% from BOD Levy)

Maximum increased by 4% (budgeted salary pool increase)

HOFFMAN ESTATES PARK DISTRICT LEVY

		2024 Levy (collected 2025)				2025 TAX LEVY (collected 2026)					
HEPD FUND		Max Rate	Final Levy	Final Rate	Levy	Estimated Rate	Percent	Extended Levy	Limited Levy		
01	General	0.350	\$ 5,636,030	0.275	\$ 5,800,000	0.2330	47.11%	\$ 5,974,000	\$ 5,848,752	(with loss amount)	
02	Recreation	0.370	\$ 948,630	0.046	\$ 1,021,000	0.0411	7.37%	\$ 1,051,630	\$ 1,029,582		
07	IMRF		\$ 303,850	0.015	\$ 270,000	0.0109	2.36%	\$ 278,100	\$ 272,270		
08	Bond & Interest		\$ 4,059,765	0.198	\$ 3,985,300	0.1601	30.94%	\$ 4,184,565	\$ 4,184,565		
09	Special Recreation	0.040	\$ 820,669	0.040	\$ 996,000	0.0401	6.77%	\$ 996,000	\$ 996,000		
10	FICA		\$ 700,400	0.034	\$ 740,000	0.0298	5.44%	\$ 762,200	\$ 746,220		
TOTAL			\$ 12,469,344	0.608	\$ 12,812,300	0.515	100%	\$ 13,246,495	\$ 13,077,389		
Less Non Cap Funds			\$ (4,880,434)	(0.238)	\$ (4,981,300)	(0.200)		\$ (5,180,565)	\$ (5,180,565)		
Total Cap Funds Levy			\$ 7,588,910	0.370	\$ 7,831,000	0.315		\$ 8,065,930	\$ 7,896,824		

Prior Year EAV \$2,051,672,322 Projected 2025 EAV \$2,489,981,640

Final Levy	\$ 12,469,344
Levy ADJ PA102-05	\$292,686
Total Extended Levy	\$12,762,030

NOTES

Truth in Taxation

2024 Extended Capped Funds Tax Lev \$ x CPI 2.89%	7,588,910 \$7,808,082 (a)	2024 Final Levy Bond & Interest	\$12,469,344 \$4,059,765 \$8,409,579 x 105%
Divided by			
Projected 2025 EAV (w/o new growth)..	\$2,462,000,000 (b)		\$8,830,058
Includes 2025 Triennial Reassessmen			
2025 Limiting Rate.....a/(b/100) times	0.3171	2025 Levy Bond & Interest	\$ 12,812,300 \$ 3,985,300 \$8,827,000
Estimated 2025 New Growth.....	\$27,981,640		
Projected 2025 EAV (with new growth). <u>\$2,489,981,640</u>			
2025 Limited Levy (Cap Funds).....	\$7,896,824	2025 Levy not subject to Truth in Taxation Hearing	
Proj 2025 Extended Levy (Cap Funds).	\$8,065,930		
Proj 2025 Levy Decrease.....	\$169,106		

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
ADMINISTRATION, FINANCE & IT**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Provide initiatives for staff to promote health and wellness	Evaluate and create two wellness initiatives for insurance-eligible employees.
Provide biometric screening opportunity for staff	Through the Empower partnership with IPBC, staff will coordinate an on-site biometric screening for employee wellness and education.
Identify areas of growth in Risk Management	Through the District's partnership with PDRMA, utilize the Risk Management Review tool to identify any areas where the District can improve in risk management.
Increase staff participation in employee benefits by 5%	Through education on employee benefits, increase staff participation by 5%.

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
Develop standardized legal compliance practices for hiring new staff	Following current legal regulations, develop compliance practices to ensure fair and legal employment practices, required qualifications, and competencies for all vacant positions.

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
Upgrade Virtual Hosts Hardware	Convert from VMWare to Proxmox
Establish immutable Cloud backup to replace existing offsite backup.	Set up an immutable cloud backup.
Implement armored car service for cash transport	Research and contract with armored car service for picking up district cash receipts and delivering to bank on an appropriate schedule.
Create New Financial Analysis Report	Director of Finance will create new report design and publish quarterly for A&F Committee.
Create New Balanced Scorecard Report	Director of Finance will create new report design and publish quarterly for A&F Committee.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
ADMINISTRATION, FINANCE & IT**

Goal	Performance Measures
Implement Credit Card System to Eliminate Shared Credit Cards	Issue individual credit cards instead of shared cards for staff. This will streamline cross-checking of credit card statements for Disbursement Supervisor.
Conduct regular reconciliation of all receivable and payable accounts	Conduct monthly reconciliation of all receivable and payable accounts on a timely basis to ensure audit readiness.
Reduce paper support documents in invoice and receipt process.	Streamline invoice and receipt processing to eliminate paper support documents that are currently held by the district.
Ensure timely reconciliation of IMRF and payroll liabilities	Utilizing the Paycom system, reconcile all IMRF and payroll liabilities on a monthly basis.

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Cybersecurity Training for Appropriate Staff	Conduct regular awareness training and simulated phishing attacks.
Upgrade Fiber Dedicated Internet & Network Speeds	Increase our fiber Internet speeds from 300/300mbps to 500/500mbps or 1/1gbps
Migrate RecTrac to VSI Hosted (Cloud) solution	Complete the migration with RecTrac.
Migrate BS&A to BSA Online (Cloud) solution	Complete the migration with BS&A..
Update job descriptions	Using new platform in Paycom, update all job descriptions.
Implement New Daily Receipt Transaction Process District-Wide	Focusing on facility responsibilities, implement new daily receipt transaction process.
Crosstrain Business Supervisors	Crosstrain Disbursement and Receivables Supervisors to ensure knowledge of both functions.
Implement Responsibilities for new Accounting Manager	Following job description, implement new responsibilities for this new position within the Business Department.
Conduct timely and organized audit.	Conduct timely and adequate coordination of audit planning and processes with new auditor.

HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
ADMINISTRATION, FINANCE & IT

Goal	Performance Measures
Provide quarterly statement analysis meetings with department heads and managers.	Finance staff will meet with department heads and managers on a quarterly basis to discuss financial statement analysis to determine position of department and/or program.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
PARKS, PLANNING & MAINTENANCE**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Tall Oaks Playground	Replace the playground and fall surface at Tall Oaks
Bell Works Playground	Install new playground at Bell Works Development
Hallway Flooring at TC	Upgrade flooring in the hallways at TC
Entrance / Exit Seaside	Upgrade the entrance and exit points at Seaside Family Aquatic Center
Club Roof Replacement	Replace the roof at The Club
Outdoor Fitness Equipment	Research proper park placement and provide associated cost.
TC Admin Office Windows	Replace the windows in the TC admin area.
Bridges Banquet Chairs	Purchase new banquet chairs for Bridges of Poplar Creek

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
ADA Accessibility Assessment	Complete an accessibility assessment for the district.
Parks Department Structure	Organize the parks department to have four Superintendent level staff.

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
72 Passenger Bus	Replace the 72-passenger bus.
Fleet Vehicle Replacements	Purchase three fleet vehicles to replace a Ford Explorer, International Dump Truck and 3500 Dump Truck
Utility Mower	Replace our Toro 4100 Mower with a utility mower
Audubon International	Continue the certification process for becoming Audubon Cooperative Sanctuary Program for Golf Courses

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
PARKS, PLANNING & MAINTENANCE**

Goal	Performance Measures
Arboretum Status at Vogelei	Obtain Arboretum status at Vogelei Park
Hold Special Events for Environmental Awareness	Hold Earth Day, Seed Bombing, Invasive Removal and Seed Collection events.
Controlled Burns at Select Parks	Contract with vendor to complete controlled burns at Hunters Ridge Park.
Solar Panels at The Club	Install solar panels on the roof at The Club.
Lighting Detection	Install new lighting detection with weather station at Bridges and Seascapes.

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Facility RTU Replacements	Replace RTU's 1, 9, 7 and AC unit #2 at Bridges and RTU -1 at The Club.
Zamboni Purchase	Purchase a new Zamboni at the ice rink at TC
Hot Water Heater Replacement	Replace the TC northside domestic hot water heater
Asphalt Repairs – Multiple Locations	Complete crack filling and sealcoating at the following district owned parking lots: Bridges, South Ridge Park, Cannon Crossings, Olmstead Park, Canterbury Fields, Cottonwood Park. Path overlays will be completed at Hunters Ridge and Fabbrini Park. Sport courts surface at Willow, Fabbrini, Olmstead, Huntington, and Black Bear Parks.
Productive Parks Software	Purchase the software Productive Parks to serve as our work order system, inspection platform, and task tracking.
OSLAD 2026	Apply for a Park OSLAD Grant during the 2026 cycle.
Mowing Services Bid	Release Bid for mowing services for 2026-2028 and select contractor.
BPC Autonomous Range Ball Picker	Research and demo autonomous range ball pickers at BPC.
Hire new Superintendent of Golf Maintenance	Hire the individual and complete onboarding process.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS & OBJECTIVES
RECREATION DIVISION**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Host a 3 v 3 Youth Basketball Tournament	Host a new 3 v 3 youth basketball tournament; promote through the HEParks youth basketball program.
Host a Men's Basketball Tournament	Host a Men's basketball tournament; promote through the Men's League basketball and TC, WRC, and The Club members.
Provide more in-house activities for Schools Days Out program	Work with vendors, contractors, and entertainers to bring new activities to district facilities and decrease the amount of outside field trips.
Expand swim lesson programs with a specific concentration on restructuring private swim lessons and outdoor group swim lessons	Develop new package options for private swimming lessons. Evaluate and update options for outdoor swimming lessons.
Expand offerings in the new gymnastics' studio at Willow Recreation Center	Offer more gymnastics classes and add drop-in gymnastics and gymnastics birthday party packages to the offerings in the gymnastics studio
Increase engagement with Triphahn and Willow Recreation Center with a goal of increasing memberships by 5%	Update membership fees with completion of Willow renovation and increase operation hours at Willow. Follow up with new members at both facilities and create offers and rewards for members who refer new members.
Research and implement new one evening adult and 50+ activities at various facilities.	Offer 2 Night Out events/activities for adults 21+.
Provide more nature opportunities for preschool	Offer (2) nature programs/events that provide preschoolers and their families with the opportunity to explore nature in our district parks.
Grow the Youth Track & Field program	Host a free "Track Try-It Day" in the spring to introduce the program to youth 5-17 years old and increase participation in the district Youth Track and Field program.
Continue Guest Service training for Willow and Triphahn desk staff.	Formalize and implement new training format for on-boarding new staff and develop a training calendar for all guest service staff to follow throughout the year.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS & OBJECTIVES
RECREATION DIVISION**

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
Offer M.O.R.E. opportunities in underserved areas seasonally.	Educate and share recreation pop-ups at off-site locations during the summer season. Use to educate residents on Programs for All and HE Parks scholarship opportunities.
Organize dog park events for members at each dog park (Bo's Run & Freedom Run)	Offer (2) dog events in 2026. Use the events as an opportunity to promote dog parks and their improvements and to receive input for future dog park offerings and events.
Increase awareness and participation in "programs for all" and scholarship opportunities	Work with Marketing to promote offerings through social media, community outreach, local partnerships, email campaigns, and printed materials to ensure that residents, especially those in underserved communities, are informed and encouraged to apply.
Offer Technology assistance for 50+	Establish a partnership with local libraries and/or colleges to offer workshops and lunch and learns on technology topics.
Offer a 50+ Wellness Fair at the TC Senior Center	Develop and promote a Wellness Fair for 50+ patrons in the spring of 2026 to promote the Senior Center and 50+ programs to increase participation in trips and social and fitness activities offered by HE Parks.
Collaborate with the HE Police Department to offer 3 new events together.	Offer Teen/Youth/ nights once a season at Willow, Vogelei, and the Club with the HE Police Department.

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
Continue to increase field and tournament rentals.	Continue to establish positive relationships with baseball groups and tournament directors to rent fields at Cannon Crossings.
Evaluate best offerings in the Vogelei Barn after renovation	Evaluate programs, activities, and rentals that are conducive to the space and begin offerings in the first quarter of 2026.
Establish sponsorship/in-kind donation opportunities for pop-up events seasonally.	Reach out to local companies/businesses to provide snacks/giveaways at M.O.R.E pop up events and be listed as an in-kind sponsor.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS & OBJECTIVES
RECREATION DIVISION**

Goal	Performance Measures
Increase Seaside rentals	Develop a marketing package for birthday parties at Seaside and work with marketing team to advertise and promote.
Continue to seek grant opportunities to support the aquatics program	Evaluate previous grants and investigate new grants that can be applied for in 2026 for Seaside.
Create a fee-based punch card system for 50+ Drop-In Indoor Pickleball	Implement a fee-based, multi-session punch card system for the 50+ Drop-In Indoor Pickleball program to streamline payment, increase regular attendance and generate revenue.

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Incorporate HE Police Department in training for STAR/Camp staff.	Meet with the police department and coordinate dates to have them attend seasonal staff training and cover the best safety and lockdown practices.
Develop an online Pickleball court rental system for Triphahn Center	Athletics and TC Facility Manager will work with the Business Departments to complete this project.
Launch a youth cricket program	Work with a contractor or potentially local adult cricket groups to launch an instructional youth cricket program in the form of clinics.
Restructure Camp 2026 offerings	Restructure and consolidate 2026 camp offerings to enhance overall experience and increase participation.
Offer a spring break camp for preschool age group.	Add a mini spring break camp to district offerings for children 3-5 years old in 2026.
Rebrand and rename current “Playschool” program	Rebrand the program by renaming it and updating descriptions. Collaborate with the Marketing team to create a marketing plan to roll out the rebrand for the 2026/2027 school year.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS & OBJECTIVES
RECREATION DIVISION**

Goal	Performance Measures
Adjust opening of Seaside to Saturday, May 30, 2026	Due to Memorial Day weekend in 2026 falling early (May 23–25), and the 25-year historical May average of 63 °F, as well as conflicts with local high school graduations and final exams hindering staff availability for required lifeguard training and in-service sessions to be completed by May 23.
Offer a STAR Movie Night	Provide a family night for all STAR families at the end of the 2025/2026 school year.
Improve entrance and signage at Seaside	Improve the Seaside entrance and add enhanced signage throughout the facility.
Develop an Athletics Internship	Work with in-state college/university recreation departments to recruit and onboard an Athletics intern in who will help support athletics program.
Collaborate with local park districts to offer new or the ability to continue offering youth athletic programs	Meet with athletic staff at neighboring districts to discuss collaborating or joining forces to offer athletic programs/leagues that have seen decreases in participation.
Replace all disc golf baskets at Black Bear Park	Secure the purchase of 18 new disc golf baskets and install at Black Bear Park.
Replace basketball hoops in gym at WRC	All basketball hoops will be replaced in the gym at WRC in 2026.
Continue to enhance volunteer coach training and clinics for in house youth athletics	Review and update volunteer coaches' manuals for in-house youth athletics and incorporate a protocol for weather alerts with installation of the Perry Weather Lightning Detection system.
Explore potential partnerships with Village and/or Townships to improve senior programming	Meet with senior staff at the Village and local Townships to explore collaboration on senior programs and activities aimed at increasing participation.
Evaluate the viability of continuing outdoor swimming lessons for 2027	Complete an evaluation report that includes enrollment trends, cost analysis, and staffing requirements, with a recommendation on whether to continue, modify, or discontinue outdoor swim lessons.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
ICE DEPARTMENT**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Expand participation in our Learn to Play Hockey Classes	Exceed enrollment numbers for level 2 program
Offer Public Skates on School days off	Provide school day off public skates in 2026
Offer additional Stick & Puck sessions	Exceed budget for daily drop-in hockey for 2026

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
Offer additional programming during the day	Build a class for learn to skate during the day to expand our introductory programming offers
Offer 3 new try hockey events	Host 3 try hockey for free events over 2026 to build grassroots programs
Offer Adult hockey class	Offer 1 adult based hockey program that works within our current schedule

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
Monitor staffing plan and pay rates for all ice staff members	Maintain a competitive pay rate and benefits for all staff based on the current job market. This is an area that is constantly evolving and will need to be monitored throughout the year to maintain our valuable employees.
Evaluate & update ice prices	Make sure we are in line with current trends and pricing for all programs

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Create a Wolf Pack and Wolverines Parent Handbook	Offer a PDF version of a parent handbook on our website with hockey program information, policies, and FAQs to help educate parents
Update Freestyle Rules	Publish new/updated rules for freestyle skating to ensure safety

HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
ICE DEPARTMENT

Goal	Performance Measures
Create plan to sharpen Rental Skates	Document skates in rental room including sharpening skates to create overall satisfied customers who utilize rental skates for classes and public skate
Utilize Wolves Locker Room Space	Find renter or create programming for internal use

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
BRIDGES OF POPLAR CREEK**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Meet total budgeted rounds for the 2026 season.	Exceed the 2025 greens fee budget revenue.
Pass Membership growth	Offer a variety of discount passes as well as annual passes for both the golf course and driving range.
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.	Offer a variety of different class types, times, and levels to continue lesson participation.
Plan and offer Special Golf Course Events.	Offer 7 special golf course events in 2026 season.
Develop Toptracer challenges and events for players to participate in during their practice sessions.	Offer 12 Toptracer Challenge Events in 2026 season
Plan and offer Toptracer Tournament Events and Leagues.	Offer 3 Toptracer events and 7 Toptracer leagues in 2026 season
Provide community themed special events for holidays	Offer Breakfast with Easter Bunny and Breakfast with Santa events.
Provide special events in the Beer Garden.	Offer special events in the beer garden.

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
Provide Junior Golf Development times to enhance awareness.	Increase youth player rounds in 2026 (2025 Total: 1,146)

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
BRIDGES OF POPLAR CREEK**

Goal	Performance Measures
Toptracer Family Days with Sensory Sensitive times.	Host 2 Toptracer family days in 2026

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
Increase shotgun golf outing opportunities to capitalize on both golf and food & beverage revenues.	Increase golf outing revenue in 2026.
Integrate environmental practices	Complete the process in 2026.
Review and Update all Food & Beverage pricing and menus.	Complete review of pricing and menus in 1 st qtr.

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Ensure all staff are highly trained to provide excellent service and handle various tasks efficiently.	Staff training completion rate (target: 100% of employees complete all provided training).
Create a special event calendar for the 2025 season.	Complete the 2025 event calendar and post by end of first quarter
Provide fitting day events from multiple vendors.	Provide 6 fitting event days with multiple vendors.
Purchase new updated banquet chairs that go with the updated décor in the facility.	Purchase and receive chairs in 2026.
Develop new website to a modern-day site to provide easier navigation for consumers.	Complete and launch in 2026.

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
THE CLUB AT PRAIRIE STONE**

DISTRICT CORNERSTONE #1: HEALTHY AND ENJOYABLE EXPERIENCES

Goal	Performance Measures
Expand wellness services beyond traditional fitness	Launch new wellness-focused programs or offerings (ex. recovery/stretch, meditation, body composition)
Uphold a supportive and inclusive environment	Host multiple member appreciation events and/or days in 2026
Purchase new equipment to enhance member experience.	Identify and prioritize fitness equipment upgrades for 2026.

DISTRICT CORNERSTONE #2: SOCIAL EQUITY

Goal	Performance Measures
Strengthen partnerships with underserved community groups	Offer free community fitness classes and events throughout 2026
Collaboration with Local Health Initiatives	Offer health or wellness related screenings in 2026
Community Voice in Programs	Provide small fitness and wellness program offerings throughout 2026 based on member interest.

DISTRICT CORNERSTONE #3: FINANCIAL & ENVIRONMENTAL STEWARDSHIP

Goal	Performance Measures
Membership Rate Increase	Evaluate all membership types and increase monthly membership dues.
Maintain and grow membership base	Exceed 2025 membership revenue budget.
Evaluate number of classes included with membership	Ensure adequate attendance for free classes.

DISTRICT CORNERSTONE #4: OPERATIONAL EXCELLENCE

Goal	Performance Measures
Enhance safety and security	Run quarterly emergency response drills

**HOFFMAN ESTATES PARK DISTRICT
2026 BUDGET GOALS
THE CLUB AT PRAIRIE STONE**

Goal	Performance Measures
Enhance staff development	Develop and implement a standardized onboarding and training process for all part-time staff.
Review subscriptions/platforms	Ensure best price and value for services provided from subscription services.
Evaluate Part-time wages to ensure competitive pay and alignment with market trends	Complete wage analysis; Compare with regional industry standards and internal pay structure.
Repair community locker room floors with new epoxy flooring	Complete floor enhancement.
Evaluate indoor swim lessons	With Recreation team, evaluate if District swim lessons should be indoor only.
Promote Club GM to add new Superintendent of Facilities responsibilities	Train and integrate oversight of facility personnel.

2026 Proposed Hoffman Estates Park District Budget

Fund: 01 GENERAL	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
ADMINISTRATION				
<i>ESTIMATED REVENUES</i>				
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 692,782	\$ 577,317	\$ 692,782	\$ 615,000
Dept 10-3500 - ADMINISTRATION-TAXES	\$ 5,845,000	\$ 2,859,501	\$ 5,855,320	\$ 5,875,000
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 362,655	\$ 187,593	\$ 268,500	\$ 201,375
Dept 10-3900 - ADMINISTRATION-GRANT REIMBURSEMENT	\$ 890,000	\$ 666,499	\$ 671,029	\$ 300,000
Dept 10-4000 - ADMINISTRATION-RENTALS	\$ 79,742	\$ 66,488	\$ 79,742	\$ 82,020
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 50,500	\$ 36,422	\$ 42,953	\$ 47,500
TOTAL ESTIMATED REVENUES	\$ 7,920,679	\$ 4,393,820	\$ 7,610,326	\$ 7,120,895
<i>APPROPRIATIONS</i>				
Dept 10-6000 - ADMINISTRATION-PROPERTY & LIABILITY INS	\$ 183,840	\$ 92,088	\$ 184,176	\$ 227,693
Dept 10-6100 - ADMINISTRATION-EMPLOYMENT INS	\$ 163,467	\$ 81,569	\$ 163,138	\$ 209,478
Dept 10-6200 - ADMINISTRATION-UNEMPLOYMENT INS	\$ 75,000	\$ 80,983	\$ 96,651	\$ 100,000
Dept 10-6300 - ADMINISTRATION-LOSS PREVENTION	\$ 8,000	\$ 3,774	\$ 4,366	\$ 5,000
Dept 10-6500 - ADMINISTRATION-AUDIT SERVICE	\$ 20,100	\$ 18,100	\$ 18,100	\$ 29,550
Dept 10-7000 - ADMINISTRATION-PAYROLL	\$ 2,010,854	\$ 1,577,434	\$ 1,934,987	\$ 1,668,400
Dept 10-7100 - ADMINISTRATION-EMPLOYEE BENEFITS	\$ 206,200	\$ 158,087	\$ 191,452	\$ 1,262,100
Dept 10-7200 - ADMINISTRATION-EDUCATION/TRAINING	\$ 27,725	\$ 18,797	\$ 19,500	\$ 25,000
Dept 10-7300 - ADMINISTRATION-CONTRACTED SERVICES	\$ 28,000	\$ 14,534	\$ 28,785	\$ 115,000
Dept 10-7400 - ADMINISTRATION-SERVICE LICENSE AGREEMENT	\$ 72,450	\$ 61,856	\$ 64,255	\$ 194,500
Dept 10-7500 - ADMINISTRATION-SUPPLIES & EQUIPMENT	\$ 18,735	\$ 25,771	\$ 30,000	\$ 30,000
Dept 10-7600 - ADMINISTRATION-PROF DUES/SUBSCRIPTIONS	\$ 21,130	\$ 22,039	\$ 22,500	\$ 22,500
Dept 10-7800 - ADMINISTRATION-ADMINISTRATIVE	\$ 52,548	\$ 30,391	\$ 33,250	\$ 49,300
Dept 10-8000 - ADMINISTRATION-UTILITIES	\$ 12,607	\$ 10,081	\$ 12,000	\$ 195,300
Dept 10-8100 - ADMINISTRATION-EQUIPMENT	\$ 3,275	\$ 529	\$ 3,000	\$ 2,500
Dept 10-8900 - ADMINISTRATION-TECHNOLOGY	\$ 32,900	\$ 30,955	\$ 32,900	\$ 62,000
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 6,000	\$ 9,080	\$ 9,000	\$ 5,000
TOTAL APPROPRIATIONS	\$ 2,942,831	\$ 2,236,068	\$ 2,848,060	\$ 4,203,321
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION				
	\$ 4,977,848	\$ 2,157,752	\$ 4,762,266	\$ 2,917,574
COMMUNICATION & MARKETING				
<i>ESTIMATED REVENUES</i>				
Dept 15-3800 - C&M-CORPORATE RELATIONS	\$ 114,450	\$ 128,861	\$ 154,750	\$ 143,000
TOTAL ESTIMATED REVENUES	\$ 114,450	\$ 128,861	\$ 154,750	\$ 143,000
NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & MARKETING	\$ 114,450	\$ 128,861	\$ 154,750	\$ 143,000

MAINTENANCE**APPROPRIATIONS**

Dept 20-7000 - MAINTENANCE-PAYROLL
 Dept 20-7100 - MAINTENANCE-EMPLOYEE BENEFITS
 Dept 20-7200 - MAINTENANCE-EDUCATION/TRAINING
 Dept 20-7300 - MAINTENANCE-CONTRACTED SERVICES
 Dept 20-7500 - MAINTENANCE-SUPPLIES & EQUIPMENT
 Dept 20-7600 - MAINTENANCE-PROF DUES/SUBSCRIPTIONS
 Dept 20-7800 - MAINTENANCE-ADMINISTRATIVE
 Dept 20-8000 - MAINTENANCE-UTILITIES
 Dept 20-8100 - MAINTENANCE-EQUIPMENT
 Dept 20-8200 - MAINTENANCE-MAINTENANCE & REPAIRS
 Dept 20-8400 - MAINTENANCE-PROPERTY MAINTENANCE
 Dept 20-8500 - MAINTENANCE-FUEL/LUBRICANTS

TOTAL APPROPRIATIONS**NET OF REVENUES/APPROPRIATIONS - MAINTENANCE**

	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 20-7000 - MAINTENANCE-PAYROLL	\$ 2,207,081	\$ 1,850,488	\$ 2,205,433	\$ 1,965,000
Dept 20-7100 - MAINTENANCE-EMPLOYEE BENEFITS	\$ 350,500	\$ 300,717	\$ 358,919	\$ 10,500
Dept 20-7200 - MAINTENANCE-EDUCATION/TRAINING	\$ 10,000	\$ 5,038	\$ 6,500	\$ 6,500
Dept 20-7300 - MAINTENANCE-CONTRACTED SERVICES	\$ 181,750	\$ 158,982	\$ 181,908	\$ 196,750
Dept 20-7500 - MAINTENANCE-SUPPLIES & EQUIPMENT	\$ 120,000	\$ 116,711	\$ 137,000	\$ 140,000
Dept 20-7600 - MAINTENANCE-PROF DUES/SUBSCRIPTIONS	\$ 2,500	\$ 2,324	\$ 2,324	\$ 2,500
Dept 20-7800 - MAINTENANCE-ADMINISTRATIVE	\$ 2,500	\$ 2,127	\$ 2,400	\$ 6,500
Dept 20-8000 - MAINTENANCE-UTILITIES	\$ 230,950	\$ 216,005	\$ 242,392	\$ 211,250
Dept 20-8100 - MAINTENANCE-EQUIPMENT	\$ 28,000	\$ 20,564	\$ 28,000	\$ 28,000
Dept 20-8200 - MAINTENANCE-MAINTENANCE & REPAIRS	\$ 489,500	\$ 366,312	\$ 498,841	\$ 511,000
Dept 20-8400 - MAINTENANCE-PROPERTY MAINTENANCE	\$ 136,650	\$ 107,466	\$ 127,557	\$ 146,000
Dept 20-8500 - MAINTENANCE-FUEL/LUBRICANTS	\$ 88,000	\$ 67,163	\$ 78,631	\$ 80,000
TOTAL APPROPRIATIONS	\$ 3,847,431	\$ 3,213,897	\$ 3,869,905	\$ 3,304,000

NET OF REVENUES/APPROPRIATIONS - MAINTENANCE \$ (3,847,431) \$ (3,213,897) \$ (3,869,905) \$ (3,304,000)

CAPITAL PROJECTS**APPROPRIATIONS**

Dept 90-1030 - CAPITAL PROJECTS-BIRCH PARK OSLAD
 Dept 92-1010 - CAPITAL PROJECTS-PLUM FARMS ANNEXATION
 Dept 93-1030 - CAPITAL PROJECTS-SOFTWARE LICENSING
 Dept 94-3620 - CAPITAL PROJECTS-PARKS - VOGELI PARK
 Dept 94-3750 - CAPITAL PROJECTS-MOON LAKE PARK
 Dept 95-1010 - SOLAR PANELS TC/WRC/CLUB
 Dept 95-2690 - CAPITAL PROJECTS-SERVER UPGRADES
 Dept 95-2700 - CAPITAL PROJECTS-E-MAIL ARCHIVER
 Dept 95-2710 - CAPITAL PROJECTS-EXCHANGE TO CLOUD
 Dept 95-2720 - CAPITAL PROJECTS-HUNTERS RIDGE

TOTAL APPROPRIATIONS

Dept 90-1030 - CAPITAL PROJECTS-BIRCH PARK OSLAD	\$ 4,000
Dept 92-1010 - CAPITAL PROJECTS-PLUM FARMS ANNEXATION	\$ 25,000
Dept 93-1030 - CAPITAL PROJECTS-SOFTWARE LICENSING	\$ 101,705
Dept 94-3620 - CAPITAL PROJECTS-PARKS - VOGELI PARK	\$ 845,000
Dept 94-3750 - CAPITAL PROJECTS-MOON LAKE PARK	\$ 120,000
Dept 95-1010 - SOLAR PANELS TC/WRC/CLUB	\$ 637,160
Dept 95-2690 - CAPITAL PROJECTS-SERVER UPGRADES	\$ 20,000
Dept 95-2700 - CAPITAL PROJECTS-E-MAIL ARCHIVER	\$ 15,000
Dept 95-2710 - CAPITAL PROJECTS-EXCHANGE TO CLOUD	\$ 20,000
Dept 95-2720 - CAPITAL PROJECTS-HUNTERS RIDGE	\$ 200,000
TOTAL APPROPRIATIONS	\$ 1,987,865

NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS \$ (1,987,865) \$ (1,036,488) \$ (1,913,546) \$ (1,545,000)

NET OF REVENUES/APPROPRIATIONS - FUND 01**BEGINNING FUND BALANCE****ENDING FUND BALANCE**

\$ (742,998)	\$ (1,963,772)	\$ (866,435)	\$ (1,788,426)
\$ 5,726,321	\$ 5,726,321	\$ 5,726,321	\$ 4,859,886
\$ 4,983,323	\$ 3,762,549	\$ 4,859,886	\$ 3,071,460

Fund: 02 RECREATION**ADMINISTRATION***ESTIMATED REVENUES*

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES
 Dept 10-3500 - ADMINISTRATION-TAXES
 Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME
 Dept 10-4000 - ADMINISTRATION-RENTALS

*TOTAL ESTIMATED REVENUES**APPROPRIATIONS*

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES
 Dept 10-7000 - ADMINISTRATION-PAYROLL
 Dept 10-7100 - ADMINISTRATION-EMPLOYEE BENEFITS
 Dept 10-7200 - ADMINISTRATION-EDUCATION/TRAINING
 Dept 10-7300 - ADMINISTRATION-CONTRACTED SERVICES
 Dept 10-7400 - ADMINISTRATION-SERVICE LICENSE AGREEMENT
 Dept 10-7600 - ADMINISTRATION-PROF DUES/SUBSCRIPTIONS
 Dept 10-7800 - ADMINISTRATION-ADMINISTRATIVE
 Dept 10-8000 - ADMINISTRATION-UTILITIES
 Dept 10-8100 - ADMINISTRATION-EQUIPMENT
 Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS

TOTAL APPROPRIATIONS

	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 331,080	\$ 275,900	\$ 331,080	
Dept 10-3500 - ADMINISTRATION-TAXES	\$ 921,000	\$ 469,217	\$ 970,899	\$ 1,021,000
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 133,545	\$ 162,942	\$ 233,500	\$ 175,125
Dept 10-4000 - ADMINISTRATION-RENTALS	\$ 87,000	\$ 111,119	\$ 116,000	\$ 121,305
<i>TOTAL ESTIMATED REVENUES</i>	\$ 1,472,625	\$ 1,019,178	\$ 1,651,479	\$ 1,317,430
<i>APPROPRIATIONS</i>				
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 750,000	\$ 625,000	\$ 750,000	\$ 1,095,000
Dept 10-7000 - ADMINISTRATION-PAYROLL	\$ 1,572,516	\$ 1,254,482	\$ 1,542,565	\$ 1,524,000
Dept 10-7100 - ADMINISTRATION-EMPLOYEE BENEFITS	\$ 298,000	\$ 242,193	\$ 294,945	\$ 5,000
Dept 10-7200 - ADMINISTRATION-EDUCATION/TRAINING	\$ 24,500	\$ 15,412	\$ 18,200	\$ 24,500
Dept 10-7300 - ADMINISTRATION-CONTRACTED SERVICES	\$ 24,004	\$ 20,516	\$ 23,895	\$ 25,750
Dept 10-7400 - ADMINISTRATION-SERVICE LICENSE AGREEMENT	\$ 27,500	\$ 27,729	\$ 28,730	\$ 29,800
Dept 10-7600 - ADMINISTRATION-PROF DUES/SUBSCRIPTIONS	\$ 4,500	\$ 3,450	\$ 4,000	\$ 4,500
Dept 10-7800 - ADMINISTRATION-ADMINISTRATIVE	\$ 500	\$ 534	\$ 1,100	\$ 750
Dept 10-8000 - ADMINISTRATION-UTILITIES	\$ 619,000	\$ 527,731	\$ 654,269	\$ 619,500
Dept 10-8100 - ADMINISTRATION-EQUIPMENT	\$ 7,200	\$ 5,526	\$ 6,900	\$ 7,500
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 110,000	\$ 96,957	\$ 109,000	\$ 110,000
<i>TOTAL APPROPRIATIONS</i>	\$ 3,437,720	\$ 2,819,530	\$ 3,433,604	\$ 3,446,300

NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION

\$ (1,965,095) \$ (1,800,352) \$ (1,782,125) \$ (2,128,870)

COMMUNICATION & MARKETING*APPROPRIATIONS*

Dept 15-7900 - C&M-ADVERTISING/PROMOTIONAL

TOTAL APPROPRIATIONS

\$ 41,000	\$ 18,403	\$ 34,000	\$ 35,000
\$ 41,000	\$ 18,403	\$ 34,000	\$ 35,000

NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & MARKETING

\$ (41,000) \$ (18,403) \$ (34,000) \$ (35,000)

MAINTENANCE*APPROPRIATIONS*

Dept 20-7000 - MAINTENANCE-PAYROLL

Dept 20-7100 - MAINTENANCE-EMPLOYEE BENEFITS

TOTAL APPROPRIATIONS

\$ 262,472	\$ 217,489	\$ 275,106	\$ 271,950
\$ 46,000	\$ 38,356	\$ 45,851	
\$ 308,472	\$ 255,845	\$ 320,957	\$ 271,950

NET OF REVENUES/APPROPRIATIONS - MAINTENANCE

\$ (308,472) \$ (255,845) \$ (320,957) \$ (271,950)

CAPITAL PROJECTS	2025	2025	2025	2026
	AMENDED	ACTIVITY	PROJECTED	PROPOSED
	BUDGET	THRU 10/31/25	ACTIVITY	BUDGET
APPROPRIATIONS				
Dept 95-2570 - CAPITAL PROJECTS-TC-REPURPOSE REMODELING	\$ 150,000	\$ 58,188	\$ 150,000	\$ 300,000
Dept 95-2670 - CAPITAL PROJECTS-WILLOW-RENOVATION	\$ 450,000	\$ 349,795	\$ 450,000	\$ 10,000
Dept 95-2740 - CAPITAL PROJECTS-ZAMBONI	\$ 135,000		\$ 133,868	
Dept 95-2750 - CAPITAL PROJECTS-TC-STAIR TREADS	\$ 25,000	\$ 18,159	\$ 18,159	
Dept 96-2010 - DISC GOLF BASKETS				\$ 12,600
Dept 96-2020 - BASKETBALL HOOPS				\$ 65,000
Dept 96-2030 - TC HOT WATER HEATER				\$ 18,000
Dept 96-2050 - SEA ENTRANCE REMODEL				\$ 25,000
Dept 96-2060 - LIGHTNING DETECTION SYSTEM				\$ 30,000
Dept 96-2070 - ZAMBONI/RINK 2				\$ 145,000
TOTAL APPROPRIATIONS	\$ 760,000	\$ 426,142	\$ 752,027	\$ 605,600
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	\$ (760,000)	\$ (426,142)	\$ (752,027)	\$ (605,600)
REC FACILITIES				
<i>ESTIMATED REVENUES</i>				
Dept 32-4000 - REC FACILITIES	\$ 83,000	\$ 72,463	\$ 84,750	\$ 202,800
Dept 32-4100 - REC FACILITIES - MEMBERSHIPS	\$ 151,000	\$ 150,170	\$ 179,313	\$ 265,063
Dept 32-4200 - REC FACILITIES - GUEST SERVICES	\$ 7,000	\$ 4,160	\$ 5,146	\$ 29,725
Dept 32-4300 - REC FACILITIES - COURTS				\$ 16,550
Dept 32-5300 - REC FACILITIES - FITNESS PROGRAMS	\$ 6,000	\$ 3,607	\$ 3,945	\$ 6,550
TOTAL ESTIMATED REVENUES	\$ 247,000	\$ 230,400	\$ 273,154	\$ 520,688
<i>APPROPRIATIONS</i>				
Dept 32-4100 - REC FACILITIES - MEMBERSHIPS				\$ 3,500
Dept 32-4200 - REC FACILITIES - GUEST SERVICES	\$ 3,122	\$ 2,397	\$ 2,449	
Dept 32-4300 - REC FACILITIES - COURTS				\$ 6,065
Dept 32-5300 - REC FACILITIES - FITNESS PROGRAMS	\$ 3,499	\$ 2,818	\$ 3,409	\$ 4,410
Dept 32-7000 - REC FACILITIES - PAYROLL	\$ 86,204	\$ 86,803	\$ 113,754	\$ 225,000
Dept 32-7500 - REC FACILITIES - SUPPLIES & EQUIPMENT	\$ 4,750	\$ 5,463	\$ 6,000	\$ 26,000
Dept 32-8200 - REC FACILITIES - MAINTENANCE & REPAIRS	\$ 5,500	\$ 1,494	\$ 2,200	\$ 9,500
TOTAL APPROPRIATIONS	\$ 103,075	\$ 98,975	\$ 127,812	\$ 274,475
NET OF REVENUES/APPROPRIATIONS - REC FACILITIES	\$ 143,925	\$ 131,425	\$ 145,342	\$ 246,213

WILLOW REC CENTER	2025	2025	2025	2026
	AMENDED	ACTIVITY	PROJECTED	PROPOSED
	BUDGET	THRU 10/31/25	ACTIVITY	BUDGET
ESTIMATED REVENUES				
Dept 34-3800 - WILLOW-SPONSORSHIP/ADVERTISING	\$ 4,900	\$ 4,900	\$ 4,900	
Dept 34-4000 - WILLOW-PAYROLL	\$ 78,500	\$ 73,154	\$ 86,758	
Dept 34-4100 - WILLOW-MEMBERSHIPS	\$ 59,600	\$ 36,423	\$ 43,970	
Dept 34-4200 - WILLOW-GUEST SERVICES	\$ 2,650	\$ 3,277	\$ 3,333	
Dept 34-4300 - WILLOW-COURTS	\$ 500	\$ 3,389	\$ 3,715	
Dept 34-5100 - WILLOW-RACQUETBALL	\$ 2,100	\$ 6,842	\$ 7,415	
Dept 34-5200 - WILLOW-LEAGUES/TOURNAMENTS		\$ 6,743	\$ 7,500	
Dept 34-5300 - WILLOW-FITNESS PROGRAMS	\$ 1,500	\$ 872	\$ 1,065	
TOTAL ESTIMATED REVENUES	\$ 149,750	\$ 135,600	\$ 158,656	
APPROPRIATIONS				
Dept 34-4100 - WILLOW-MEMBERSHIPS	\$ 3,500	\$ 2,339	\$ 3,200	
Dept 34-4200 - WILLOW-GUEST SERVICES	\$ 538	\$ 65	\$ 98	
Dept 34-5100 - WILLOW-RACQUETBALL	\$ 1,520	\$ 2,852	\$ 5,190	
Dept 34-5300 - WILLOW-FITNESS PROGRAMS	\$ 807	\$ 507	\$ 604	
Dept 34-7000 - WILLOW-PAYROLL	\$ 85,982	\$ 79,589	\$ 101,832	
Dept 34-7500 - WILLOW-SUPPLIES & EQUIPMENT	\$ 6,000	\$ 7,232	\$ 7,500	
Dept 34-8200 - WILLOW-MAINTENANCE & REPAIRS	\$ 3,500	\$ 953	\$ 3,500	
TOTAL APPROPRIATIONS	\$ 101,847	\$ 93,537	\$ 121,924	
NET OF REVENUES/APPROPRIATIONS - WILLOW REC CENTER	\$ 47,903	\$ 42,063	\$ 36,732	
GENERAL PROGRAMMING				
ESTIMATED REVENUES				
Dept 50-5000 - GENERAL PROGRAMMING-GENERAL PROGRAMS	\$ 73,130	\$ 61,040	\$ 74,137	\$ 87,119
Dept 50-5300 - GENERAL PROGRAMMING-GYMNASTICS	\$ 85,000	\$ 55,665	\$ 69,000	\$ 86,100
Dept 50-5500 - GENERAL PROGRAMMING-MARTIAL ARTS	\$ 125,040	\$ 101,548	\$ 116,237	\$ 119,120
Dept 50-5800 - GENERAL PROGRAMMING-VOGELEI PRGM/EVENTS	\$ 5,500	\$ 1,321	\$ 1,321	
Dept 50-5900 - GENERAL PROGRAMMING-SPECIAL EVENTS	\$ 16,948	\$ 20,135	\$ 25,000	\$ 27,000
Dept 50-6100 - GENERAL PROGRAMMING-DANCE	\$ 216,701	\$ 239,088	\$ 296,785	\$ 325,435
TOTAL ESTIMATED REVENUES	\$ 522,319	\$ 478,797	\$ 582,480	\$ 644,774
APPROPRIATIONS				
Dept 50-5000 - GENERAL PROGRAMMING-GENERAL PROGRAMS	\$ 39,496	\$ 35,980	\$ 44,790	\$ 50,445
Dept 50-5300 - GENERAL PROGRAMMING-GYMNASTICS	\$ 59,500	\$ 35,877	\$ 48,300	\$ 60,270
Dept 50-5500 - GENERAL PROGRAMMING-MARTIAL ARTS	\$ 87,528	\$ 57,045	\$ 74,796	\$ 83,384
Dept 50-5800 - GENERAL PROGRAMMING-VOGELEI PRGM/EVENTS	\$ 1,890	\$ 558	\$ 648	
Dept 50-5900 - GENERAL PROGRAMMING-SPECIAL EVENTS	\$ 46,146	\$ 36,625	\$ 42,283	\$ 44,500
Dept 50-6100 - GENERAL PROGRAMMING-DANCE	\$ 121,506	\$ 135,398	\$ 149,636	\$ 168,080
TOTAL APPROPRIATIONS	\$ 356,066	\$ 301,483	\$ 360,453	\$ 406,679
NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMING	\$ 166,253	\$ 177,314	\$ 222,027	\$ 238,095

SENIOR	2025	2025	2025	2026
	AMENDED	ACTIVITY	PROJECTED	PROPOSED
	BUDGET	THRU 10/31/25	ACTIVITY	BUDGET
ESTIMATED REVENUES				
Dept 55-3800 - SENIOR-SPONSORSHIP/ADVERTISING	\$ 3,000	\$ 2,500	\$ 2,500	
Dept 55-5000 - SEINOR-SENIOR PROGRAMS	\$ 50,604	\$ 16,931	\$ 19,697	\$ 29,490
TOTAL ESTIMATED REVENUES	\$ 53,604	\$ 19,431	\$ 22,197	\$ 29,490
APPROPRIATIONS				
Dept 55-4100 - SENIOR-MEMBERSHIPS	\$ 10,536	\$ 1,259	\$ 1,855	\$ 1,000
Dept 55-5000 - SEINOR-SENIOR PROGRAMS	\$ 43,068	\$ 10,789	\$ 13,399	\$ 12,434
TOTAL APPROPRIATIONS	\$ 53,604	\$ 12,048	\$ 15,254	\$ 13,434
NET OF REVENUES/APPROPRIATIONS - SENIOR		\$ 7,383	\$ 6,943	\$ 16,056
EARLY CHILDHOOD				
ESTIMATED REVENUES				
Dept 60-5000 - EARLY CHILDHOOD-PROGRAMS	\$ 49,467	\$ 43,677	\$ 55,157	\$ 62,910
Dept 60-5100 - EARLY CHILDHOOD-CAMPS	\$ 38,408	\$ 217,798	\$ 217,788	\$ 225,000
Dept 60-5200 - EARLY CHILDHOOD-PRESCHOOL	\$ 323,790	\$ 224,333	\$ 294,833	\$ 316,600
Dept 60-5300 - EARLY CHILDHOOD-PARENT/TOT	\$ 3,500	\$ 927	\$ 1,000	
Dept 60-5500 - LSC	\$ 202,032	\$ 183,811	\$ 183,811	
TOTAL ESTIMATED REVENUES	\$ 617,197	\$ 670,546	\$ 752,589	\$ 604,510
APPROPRIATIONS				
Dept 60-5000 - EARLY CHILDHOOD-PROGRAMS	\$ 25,346	\$ 14,009	\$ 19,779	\$ 25,037
Dept 60-5100 - EARLY CHILDHOOD-CAMPS	\$ 36,778	\$ 101,365	\$ 96,993	\$ 99,000
Dept 60-5200 - EARLY CHILDHOOD-PRESCHOOL	\$ 184,181	\$ 131,536	\$ 175,172	\$ 166,790
Dept 60-5300 - EARLY CHILDHOOD-PARENT/TOT	\$ 2,358	\$ 1,387	\$ 1,823	
Dept 60-5500 - LSC	\$ 119,551	\$ 101,606	\$ 103,417	
TOTAL APPROPRIATIONS	\$ 368,214	\$ 349,903	\$ 397,184	\$ 290,827
NET OF REVENUES/APPROPRIATIONS - EARLY CHILDHOOD		\$ 248,983	\$ 320,643	\$ 355,405
				\$ 313,683
YOUTH PROGRAMS				
ESTIMATED REVENUES				
Dept 65-5100 - YOUTH PROGRAMS-CAMPS	\$ 147,280	\$ 138,244	\$ 138,244	\$ 470,000
Dept 65-5200 - YOUTH PROGRAMS-CAMPS	\$ 483,405	\$ 296,404	\$ 296,404	
Dept 65-5400 - YOUTH PROGRAMS-STAR	\$ 785,126	\$ 684,659	\$ 879,300	\$ 988,634
TOTAL ESTIMATED REVENUES	\$ 1,415,811	\$ 1,119,307	\$ 1,313,948	\$ 1,458,634
APPROPRIATIONS				
Dept 65-5100 - YOUTH PROGRAMS-CAMPS	\$ 109,380	\$ 111,294	\$ 111,008	\$ 362,300
Dept 65-5200 - YOUTH PROGRAMS-CAMPS	\$ 280,444	\$ 240,917	\$ 243,010	
Dept 65-5400 - YOUTH PROGRAMS-STAR	\$ 420,356	\$ 344,187	\$ 468,080	\$ 514,224
TOTAL APPROPRIATIONS	\$ 810,180	\$ 696,398	\$ 822,098	\$ 876,524
NET OF REVENUES/APPROPRIATIONS - YOUTH PROGRAMS		\$ 605,631	\$ 422,909	\$ 582,110

	2025	2025	2025	2026
	AMENDED	ACTIVITY	PROJECTED	PROPOSED
	BUDGET	THRU 10/31/25	ACTIVITY	BUDGET
ADULT ATHLETICS				
ESTIMATED REVENUES				
Dept 70-5300 - ADULT ATHLETICS-BASKETBALL LEAGUES	\$ 6,500	\$ 9,564	\$ 9,995	\$ 13,170
Dept 70-5400 - ADULT ATHLETICS-SOFTBALL LEAGUES	\$ 16,200	\$ 4,755	\$ 4,755	\$ 4,800
Dept 70-5500 - ADULT ATHLETICS-FLAG FOOTBALL LEAGUES	\$ 6,500			
Dept 70-5600 - ADULT ATHLETICS-PICKLEBALL LEAGUE	\$ 10,300	\$ 6,113	\$ 9,800	\$ 10,000
TOTAL ESTIMATED REVENUES	\$ 39,500	\$ 21,247	\$ 24,550	\$ 27,970
APPROPRIATIONS				
Dept 70-5300 - ADULT ATHLETICS-BASKETBALL LEAGUES	\$ 4,802	\$ 5,133	\$ 7,612	\$ 10,555
Dept 70-5400 - ADULT ATHLETICS-SOFTBALL LEAGUES	\$ 12,983	\$ 2,177	F	\$ 2,705
Dept 70-5500 - ADULT ATHLETICS-FLAG FOOTBALL LEAGUES	\$ 4,134			
Dept 70-5600 - ADULT ATHLETICS-PICKLEBALL LEAGUE	\$ 4,299	\$ 3,217	\$ 4,189	\$ 4,000
TOTAL APPROPRIATIONS	\$ 26,218	\$ 9,712	\$ 14,541	\$ 17,260
NET OF REVENUES/APPROPRIATIONS - ADULT ATHLETICS	\$ 13,282	\$ 11,535	\$ 10,009	\$ 10,710
YOUTH ATHLETICS				
ESTIMATED REVENUES				
Dept 75-5000 - YOUTH ATHLETICS-GENERAL PROGRAMS	\$ 26,000	\$ 62,342	\$ 60,654	\$ 46,100
Dept 75-5200 - YOUTH ATHLETICS-VOLLEYBALL	\$ 7,120	\$ 222	\$ 450	\$ 17,064
Dept 75-5300 - YOUTH ATHLETICS-BASKETBALL	\$ 77,400	\$ 52,353	\$ 72,055	\$ 77,375
Dept 75-5400 - YOUTH ATHLETICS-BASEBALL	\$ 50,000	\$ 24,995	\$ 24,995	\$ 26,060
Dept 75-5600 - YOUTH ATHLETICS-SOCCER	\$ 178,300	\$ 73,651	\$ 77,042	\$ 84,400
Dept 75-5700 - YOUTH ATHLETICS-CRICKET	\$ 26,500	\$ 31,068	\$ 31,068	\$ 33,200
Dept 75-5800 - YOUTH ATHLETICS-FLAG FOOTBALL				\$ 9,900
TOTAL ESTIMATED REVENUES	\$ 365,320	\$ 244,631	\$ 266,264	\$ 294,099
APPROPRIATIONS				
Dept 75-5000 - YOUTH ATHLETICS-GENERAL PROGRAMS	\$ 48,789	\$ 30,772	\$ 48,542	\$ 32,250
Dept 75-5200 - YOUTH ATHLETICS-VOLLEYBALL	\$ 4,984	\$ 9,827	\$ 11,270	\$ 11,950
Dept 75-5300 - YOUTH ATHLETICS-BASKETBALL	\$ 52,727	\$ 39,427	\$ 47,366	\$ 49,760
Dept 75-5400 - YOUTH ATHLETICS-BASEBALL	\$ 24,000	\$ 7,788	\$ 7,788	\$ 10,968
Dept 75-5600 - YOUTH ATHLETICS-SOCCER	\$ 124,810	\$ 52,940	\$ 52,782	\$ 59,080
Dept 75-5800 - YOUTH ATHLETICS-FLAG FOOTBALL				\$ 6,930
TOTAL APPROPRIATIONS	\$ 255,310	\$ 140,754	\$ 167,748	\$ 170,938
NET OF REVENUES/APPROPRIATIONS - YOUTH ATHLETICS	\$ 110,010	\$ 103,877	\$ 98,516	\$ 123,161

AQUATICS*ESTIMATED REVENUES*

	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 80-3900 - AQUATICS-GRANT REVENUE	\$ 3,220	\$ 2,990	\$ 2,990	
Dept 80-4000 - AQUATICS-RENTALS	\$ 25,000	\$ 20,822	\$ 20,822	\$ 20,000
Dept 80-4100 - AQUATICS-MEMBERSHIPS	\$ 80,000	\$ 64,457	\$ 64,457	\$ 65,250
Dept 80-4300 - AQUATICS-DAILY FEES	\$ 190,000	\$ 208,958	\$ 208,958	\$ 213,110
Dept 80-4600 - AQUATICS-CONCESSION SALES/RENTAL	\$ 14,400	\$ 12,487	\$ 14,832	\$ 15,277
Dept 80-5000 - AQUATICS-LESSONS	\$ 28,500	\$ 19,123	\$ 19,123	\$ 22,864
Dept 80-5900 - AQUATICS-SPECIAL EVENTS	\$ 2,000	\$ 820	\$ 820	\$ 1,100
TOTAL ESTIMATED REVENUES	\$ 343,120	\$ 329,657	\$ 332,002	\$ 337,601

APPROPRIATIONS

Dept 80-5000 - AQUATICS-LESSONS	\$ 15,609	\$ 20,217	\$ 19,889	\$ 11,856
Dept 80-5900 - AQUATICS-SPECIAL EVENTS	\$ 1,500	\$ 841	\$ 841	\$ 706
Dept 80-7000 - AQUATICS-PAYROLL	\$ 282,043	\$ 244,347	\$ 247,026	\$ 238,386
Dept 80-7100 - AQUATICS-EMPLOYEE BENEFITS	\$ 9,500	\$ 8,600	\$ 8,600	\$ 10,000
Dept 80-7200 - AQUATICS-EDUCATION/TRAINING	\$ 10,000	\$ 8,530	\$ 8,530	\$ 9,000
Dept 80-7300 - AQUATICS-CONTRACTED SERVICES	\$ 4,180	\$ 5,114	\$ 5,679	\$ 5,200
Dept 80-7500 - AQUATICS-SUPPLIES & EQUIPMENT	\$ 36,500	\$ 28,569	\$ 28,569	\$ 39,261
Dept 80-8000 - AQUATICS-UTILITIES	\$ 92,500	\$ 111,342	\$ 115,215	\$ 117,270
TOTAL APPROPRIATIONS	\$ 451,832	\$ 427,560	\$ 434,349	\$ 431,679

NET OF REVENUES/APPROPRIATIONS - AQUATICS

\$ (108,712)	\$ (97,903)	\$ (102,347)	\$ (94,078)
--------------	-------------	--------------	-------------

ICE*ESTIMATED REVENUES*

Dept 85-4000 - ICE-RENTALS	\$ 683,900	\$ 556,921	\$ 730,640	\$ 642,900
Dept 85-4300 - ICE-DAILY FEES	\$ 47,000	\$ 40,161	\$ 54,000	\$ 54,500
Dept 85-4500 - ICE-MERCHANDISE RESALE	\$ 1,000	\$ 241	\$ 300	\$ 300
Dept 85-4600 - ICE-CONCESSIONS & RENTALS	\$ 63,750	\$ 38,136	\$ 51,350	\$ 56,500
Dept 85-5000 - ICE-FIGURE SKATING	\$ 376,500	\$ 304,043	\$ 361,500	\$ 369,500
Dept 85-5100 - ICE-HOCKEY CAMPS	\$ 34,000	\$ 43,731	\$ 43,731	\$ 35,500
Dept 85-5200 - ICE-HOCKEY LESSONS	\$ 65,000	\$ 91,725	\$ 105,000	\$ 95,000
Dept 85-5500 - ICE-HOCKEY YOUTH LEAGUES	\$ 300,000	\$ 229,878	\$ 287,000	\$ 300,000
TOTAL ESTIMATED REVENUES	\$ 1,571,150	\$ 1,304,836	\$ 1,633,521	\$ 1,554,200

ICE**APPROPRIATIONS**

	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 85-4300 - ICE-DAILY FEES	\$ 9,419	\$ 4,815	\$ 6,685	\$ 8,750
Dept 85-4500 - ICE-MERCHANDISE RESALE	\$ 1,000		\$ 400	\$ 500
Dept 85-4600 - ICE-CONCESSIONS & RENTALS	\$ 63,739	\$ 49,646	\$ 66,637	\$ 62,187
Dept 85-5000 - ICE-FIGURE SKATING	\$ 100,291	\$ 72,669	\$ 87,861	\$ 100,250
Dept 85-5100 - ICE-HOCKEY CAMPS	\$ 15,129	\$ 17,414	\$ 17,267	\$ 15,000
Dept 85-5200 - ICE-HOCKEY LESSONS	\$ 29,314	\$ 16,780	\$ 21,065	\$ 28,000
Dept 85-5500 - ICE-HOCKEY YOUTH LEAGUES	\$ 142,322	\$ 117,836	\$ 139,959	\$ 144,750
Dept 85-8100 - ICE-EQUIPMENT	\$ 17,500	\$ 13,691	\$ 17,500	\$ 22,500
TOTAL APPROPRIATIONS	\$ 378,714	\$ 292,851	\$ 357,374	\$ 381,937
NET OF REVENUES/APPROPRIATIONS - ICE		\$ 1,192,436	\$ 1,011,985	\$ 1,276,147
				\$ 1,172,263

NET OF REVENUES/APPROPRIATIONS - FUND 02**BEGINNING FUND BALANCE****ENDING FUND BALANCE**

\$ (654,856)	\$ (369,511)	\$ (348,485)	\$ (433,207)
\$ 4,914,362	\$ 4,914,362	\$ 4,914,362	\$ 4,565,877
\$ 4,259,506	\$ 4,544,851	\$ 4,565,877	\$ 4,132,670

Fund: 07 IMRF**ADMINISTRATION****ESTIMATED REVENUES**

	AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3500 - ADMINISTRATION-TAXES	\$ 295,000	\$ 150,293	\$ 310,985	\$ 270,000
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 31,917	\$ 7,368	\$ 10,500	\$ 7,875
TOTAL ESTIMATED REVENUES	\$ 326,917	\$ 157,661	\$ 321,485	\$ 277,875

APPROPRIATIONS

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 279,007	\$ 232,506	\$ 279,007	
Dept 10-6150 - ADMINISTRATION-EMPLOYER IMRF				\$ 400,000
TOTAL APPROPRIATIONS	\$ 279,007	\$ 232,506	\$ 279,007	\$ 400,000

NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION

NET OF REVENUES/APPROPRIATIONS - FUND 07	\$ 47,910	\$ (74,845)	\$ 42,478	\$ (122,125)
BEGINNING FUND BALANCE	\$ 183,454	\$ 183,454	\$ 183,454	\$ 225,932
ENDING FUND BALANCE	\$ 231,364	\$ 108,609	\$ 225,932	\$ 103,807

Fund: 08 DEBT SERVICE

ADMINISTRATION

ESTIMATED REVENUES

	AMENDED BUDGET	ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 1,475,000	\$ 1,270,837	\$ 1,525,000	\$ 1,525,000
Dept 10-3500 - ADMINISTRATION-TAXES	\$ 3,740,880	\$ 2,008,064	\$ 4,155,062	\$ 3,350,000
Totals for dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 78,170	\$ 83,111	\$ 119,000	\$ 89,250
TOTAL ESTIMATED REVENUES	\$ 5,294,050	\$ 3,362,012	\$ 5,759,062	\$ 4,964,250

APPROPRIATIONS

Dept 10-0190 - BOND ISSUANCE COSTS	\$ 30,000	\$ 40,000	\$ 40,000
TOTAL APPROPRIATIONS	\$ 30,000	\$ 40,000	\$ 40,000
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	\$ 5,264,050	\$ 3,362,012	\$ 5,759,062

BOND PROCEEDS

ESTIMATED REVENUES

Dept 08-0190 - ANNUAL LTD BOND ISSUE	\$ 2,000,000	\$ 2,150,950	\$ 2,169,600
TOTAL ESTIMATED REVENUES	\$ 2,000,000	\$ 2,150,950	\$ 2,169,600

NET OF REVENUES/APPROPRIATIONS - BOND PROCEEDS

\$ 2,000,000 \$ 2,150,950 \$ 2,169,600

BOND PAYMENTS

APPROPRIATIONS

Dept 09-0131 - 2013 ALT BOND ISSUE	\$ 809,738	\$ 404,869	\$ 809,738	\$ 809,738
Dept 09-0141 - 2014 ALT BOND ISSUE	\$ 605,062	\$ 302,531	\$ 605,062	\$ 755,062
Dept 09-0170 - 2017-A LTD BOND ISSUE	\$ 437,850	\$ 53,925	\$ 437,850	\$ 527,950
Dept 09-0190 - ANNUAL LTD BOND	\$ 3,432,000	\$ 61,624	\$ 3,428,248	\$ 3,457,014
Dept 09-0191 - 2019B LTD BOND	\$ 496,400	\$ 115,700	\$ 496,400	\$ 495,800
Dept 09-0200 - 2020A ALT BOND	\$ 1,483,000	\$ 401,500	\$ 1,483,000	\$ 1,479,000
TOTAL APPROPRIATIONS	\$ 7,264,050	\$ 1,340,149	\$ 7,260,298	\$ 7,524,564

NET OF REVENUES/APPROPRIATIONS - BOND PAYMENTS

\$ (7,264,050) \$ (1,340,149) \$ (7,260,298) \$ (7,524,564)

NET OF REVENUES/APPROPRIATIONS - FUND 08

BEGINNING FUND BALANCE

ENDING FUND BALANCE

	\$ 2,021,863	\$ 649,714	\$ (430,714)
BEGINNING FUND BALANCE	\$ 2,339,627	\$ 2,339,627	\$ 2,989,341
ENDING FUND BALANCE	\$ 2,339,627	\$ 4,361,490	\$ 2,989,341

Fund: 09 SPECIAL RECREATION

ADMINISTRATION

ESTIMATED REVENUES

Dept 10-3500 - ADMINISTRATION-TAXES	\$ 846,000	\$ 405,924	\$ 839,932	\$ 996,000
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 33,878	\$ 42,271	\$ 60,500	\$ 45,375
TOTAL ESTIMATED REVENUES	\$ 879,878	\$ 448,195	\$ 900,432	\$ 1,041,375

APPROPRIATIONS

Dept 10-6400 - ADMINISTRATION-SPECIAL ASSESSMENT	\$ 350,727	\$ 183,863	\$ 354,227	\$ 364,006
Dept 10-6450 - ADMINISTRATION-SPECIAL REC RENTAL	\$ 85,860	\$ 71,550	\$ 85,860	\$ 85,860
TOTAL APPROPRIATIONS	\$ 436,587	\$ 255,413	\$ 440,087	\$ 449,866
 NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	 \$ 443,291	 \$ 192,782	 \$ 460,345	 \$ 591,509

CAPITAL PROJECTS

APPROPRIATIONS

Dept 94-3620 - CAPITAL PROJECTS-PARKS - VOGELI PARK	\$ 157,291	\$ 171,520	\$ 171,520	
Dept 94-3770 - CAPITALADA - BPC ELEVATOR AND STAIR LIFT	\$ 35,000	\$ 29,176	\$ 29,176	
Dept 95-2580 - CAPITAL PROJECTS-PLAYGROUND-CIPRI	\$ 100,000	\$ 100,000	\$ 100,000	
Dept 95-2720 - CAPITAL PROJECTS-HUNTERS RIDGE	\$ 115,000	\$ 115,000	\$ 115,000	
Dept 95-2840 - CAPITAL PROJECTS-TC-SPA HANDICAP LIFT	\$ 15,000		\$ 8,500	
Dept 96-0070 - ASPHALT REPAIR				\$ 110,000
Dept 96-0080 - TALL OAKS PLAY REPLACE				\$ 100,000
Dept 96-0090 - BELL WORKS PLAY				\$ 100,000
Dept 96-0100 - PLAY ENGINEERED WOOD FIBER				\$ 30,000
Dept 96-3730 - CAPITAL CONTINGENCIES				\$ 50,000
TOTAL APPROPRIATIONS	\$ 422,291	\$ 415,696	\$ 424,196	\$ 390,000

NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS

NET OF REVENUES/APPROPRIATIONS - FUND 09

BEGINNING FUND BALANCE

ENDING FUND BALANCE

	2025 AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2026 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 09	\$ 21,000	\$ (222,914)	\$ 36,149	\$ 201,509
BEGINNING FUND BALANCE	\$ 1,258,099	\$ 1,258,099	\$ 1,258,099	\$ 1,294,248
ENDING FUND BALANCE	\$ 1,279,099	\$ 1,035,185	\$ 1,294,248	\$ 1,495,757

Fund: 10 FICA

ADMINISTRATION

ESTIMATED REVENUES

Dept 10-3500 - ADMINISTRATION-TAXES
 Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME
TOTAL ESTIMATED REVENUES

	AMENDED BUDGET	2025		2025		2026	
		ACTIVITY THRU 10/31/25	PROJECTED ACTIVITY	PROPOSED BUDGET			
		\$ 680,000	\$ 346,436	\$ 716,840	\$ 740,000		
		\$ 35,233	\$ 5,221	\$ 7,500	\$ 5,625		
		\$ 715,233	\$ 351,657	\$ 724,340	\$ 745,625		

APPROPRIATIONS

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES
 Dept 10-6000 - ADMINISTRATION-PROPERTY & LIABILITY INS
TOTAL APPROPRIATIONS

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 726,972	\$ 605,810	\$ 726,972	
				\$ 750,000
	\$ 726,972	\$ 605,810	\$ 726,972	\$ 750,000

NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION

<i>NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION</i>	\$ (11,739)	\$ (254,153)	\$ (2,632)	\$ (4,375)
--------------------------------------------------------	-------------	--------------	------------	------------

NET OF REVENUES/APPROPRIATIONS - FUND 10

BEGINNING FUND BALANCE
ENDING FUND BALANCE

BEGINNING FUND BALANCE	\$ (11,739)	\$ (254,153)	\$ (2,632)	\$ (4,375)
	\$ 152,845	\$ 152,845	\$ 152,845	\$ 150,213
ENDING FUND BALANCE	\$ 141,106	\$ (101,308)	\$ 150,213	\$ 145,838

Fund: 11 THE CLUB

ADMINISTRATION

ESTIMATED REVENUES

	AMENDED BUDGET	ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 100,143	\$ 83,453	\$ 100,143	
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 25,753	\$ 40,045	\$ 57,500	\$ 43,125
Dept 10-4000 - ADMINISTRATION-RENTALS	\$ 207,000	\$ 193,027	\$ 227,000	\$ 217,000
Dept 10-4500 - ADMINISTRATION-MERCHANDISE RESALE	\$ 1,500	\$ 3,030	\$ 3,553	\$ 3,500
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS				
TOTAL ESTIMATED REVENUES	\$ 334,396	\$ 319,555	\$ 388,196	\$ 263,625

APPROPRIATIONS

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 650,000	\$ 541,667	\$ 650,000	\$ 635,000
Dept 10-4000 - ADMINISTRATION-RENTALS	\$ 10,650	\$ 7,484	\$ 9,638	
Dept 10-7000 - ADMINISTRATION-PAYROLL	\$ 763,862	\$ 637,338	\$ 790,926	\$ 801,662
Dept 10-7100 - ADMINISTRATION-EMPLOYEE BENEFITS	\$ 146,750	\$ 114,587	\$ 139,750	\$ 4,000
Dept 10-7200 - ADMINISTRATION-EDUCATION/TRAINING	\$ 2,500	\$ 1,349	\$ 2,500	\$ 3,000
Dept 10-7300 - ADMINISTRATION-CONTRACTED SERVICES	\$ 11,000	\$ 8,682	\$ 10,458	\$ 10,742
Dept 10-7400 - ADMINISTRATION-SERVICE LICENSE AGREEMENT	\$ 2,388	\$ 1,990	\$ 2,388	
Dept 10-7500 - ADMINISTRATION-SUPPLIES & EQUIPMENT	\$ 7,500	\$ 5,319	\$ 7,500	\$ 9,000
Dept 10-7600 - ADMINISTRATION-PROF DUES/SUBSCRIPTIONS	\$ 26,515	\$ 30,990	\$ 32,696	\$ 35,106
Dept 10-8000 - ADMINISTRATION-UTILITIES	\$ 319,000	\$ 255,579	\$ 313,225	\$ 294,000
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 55,000	\$ 46,686	\$ 56,250	\$ 58,000
TOTAL APPROPRIATIONS	\$ 1,995,165	\$ 1,651,671	\$ 2,015,331	\$ 1,850,510

NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION

\$ (1,660,769) \$ (1,332,116) \$ (1,627,135) \$ (1,586,885)

COMMUNICATION & MARKETING

APPROPRIATIONS

Dept 15-7900 - C&M-ADVERTISING/PROMOTIONAL	\$ 45,500	\$ 35,242	\$ 45,500	\$ 50,000
TOTAL APPROPRIATIONS	\$ 45,500	\$ 35,242	\$ 45,500	\$ 50,000

NET OF REVENUES/APPROPRIATIONS - COMMUNICATION & MARKETING

\$ (45,500) \$ (35,242) \$ (45,500) \$ (50,000)

	AMENDED BUDGET	2025		2025		2026								
		ACTIVITY THRU 10/31/25		PROJECTED ACTIVITY		PROPOSED BUDGET								
MAINTENANCE														
APPROPRIATIONS														
Dept 20-7000 - MAINTENANCE-PAYROLL	\$ 104,413	\$ 79,758	\$ 100,448	\$ 97,308										
TOTAL APPROPRIATIONS	\$ 104,413	\$ 79,758	\$ 100,448	\$ 97,308										
NET OF REVENUES/APPROPRIATIONS - MAINTENANCE	\$ (104,413)	\$ (79,758)	\$ (100,448)	\$ (97,308)										
CAPITAL PROJECTS														
APPROPRIATIONS														
Dept 93-3020 - CAPITAL PROJECTS-FITNESS EQUIPMENT	\$ 10,000	\$ 9,808	\$ 10,000	\$ 60,000										
Dept 95-2820 - CAPITAL PROWHIRLPOOL TILE BOTTOM SURFACE	\$ 40,000	\$ 29,145	\$ 29,145											
Dept 95-2830 - CAPITAL PRKIDS ROOM & OUTDOOR-RENOVATION	\$ 40,000	\$ 37,312	\$ 40,000											
Dept 95-2860 - CAPITAL PROJECTS-THIRD COURT RENOVATION	\$ 200,000	\$ 201,640	\$ 201,640											
Dept 95-2880 - CAPITAL PROJECINDOOR POOL DECK FURNITURE	\$ 25,000	\$ 19,041	\$ 25,000											
Dept 95-2890 - CAPITAL PROJECTS-COPIER	\$ 7,000	\$ 6,826	\$ 6,826											
Dept 95-2900 - CAPITAL PROJECTS-SPIN ROOM RENOVATION	\$ 51,000	\$ 50,456	\$ 50,456											
Dept 95-3010 - CLUB ROOF REPLACE	\$ 111,650		\$ 111,650	\$ 1,004,850										
Dept 96-3020 - CLUB COMMUNITY LKR RM FLOORS				\$ 20,000										
TOTAL APPROPRIATIONS	\$ 484,650	\$ 354,228	\$ 474,717	\$ 1,084,850										
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	\$ (484,650)	\$ (354,228)	\$ (474,717)	\$ (1,084,850)										
GENERAL PROGRAMMING														
ESTIMATED REVENUES														
Dept 50-5000 - GENERAL PROGRAMMING-GENERAL PROGRAMS	\$ 4,000	\$ 1,145	\$ 1,300	\$ 1,080										
Dept 50-5200 - GENERAL PROGRAMMING-SPORTS PROGRAMS	\$ 20,000	\$ 20,462	\$ 23,000	\$ 23,456										
TOTAL ESTIMATED REVENUES	\$ 24,000	\$ 21,607	\$ 24,300	\$ 24,536										
APPROPRIATIONS														
Dept 50-5000 - GENERAL PROGRAMMING-GENERAL PROGRAMS	\$ 5,383	\$ 3,543	\$ 5,610											
Dept 50-5200 - GENERAL PROGRAMMING-SPORTS PROGRAMS	\$ 12,380	\$ 9,462	\$ 11,590	\$ 12,502										
TOTAL APPROPRIATIONS	\$ 17,763	\$ 13,005	\$ 17,200	\$ 12,502										
NET OF REVENUES/APPROPRIATIONS - GENERAL PROGRAMMING	\$ 6,237	\$ 8,602	\$ 7,100	\$ 12,034										

		2025		2025		2026		
		AMENDED	ACTIVITY	PROJECTED	ACTIVITY	PROPOSED		
		BUDGET	THRU 10/31/25			BUDGET		
AQUATICS								
<i>ESTIMATED REVENUES</i>								
Dept 80-4100 - AQUATICS-MEMBERSHIPS		\$ 12,000	\$ 8,902	\$ 10,000	\$ 10,000			
Dept 80-5000 - AQUATICS-LESSONS		\$ 88,000	\$ 69,212	\$ 80,285	\$ 75,500			
TOTAL ESTIMATED REVENUES		\$ 100,000	\$ 78,114	\$ 90,285	\$ 85,500			
<i>APPROPRIATIONS</i>								
Dept 80-5000 - AQUATICS-LESSONS		\$ 43,598	\$ 28,332	\$ 39,584	\$ 33,000			
Dept 80-7500 - AQUATICS-SUPPLIES & EQUIPMENT		\$ 10,000	\$ 8,660	\$ 10,000	\$ 10,000			
TOTAL APPROPRIATIONS		\$ 53,598	\$ 36,992	\$ 49,584	\$ 43,000			
NET OF REVENUES/APPROPRIATIONS - AQUATICS		\$ 46,402	\$ 41,122	\$ 40,701	\$ 42,500			
FITNESS								
<i>ESTIMATED REVENUES</i>								
Dept 30-4000 - FITNESS-RENTALS		\$ 3,400	\$ 2,539	\$ 3,000	\$ 3,000			
Dept 30-4100 - FITNESS-MEMBERSHIPS		\$ 1,930,000	\$ 1,862,701	\$ 2,243,431	\$ 2,432,000			
Dept 30-4200 - FITNESS-GUEST SERVICES		\$ 253,000	\$ 222,254	\$ 256,402	\$ 248,500			
Dept 30-4500 - FITNESS-PRO SHOP		\$ 750	\$ 533	\$ 550	\$ 500			
TOTAL ESTIMATED REVENUES		\$ 2,187,150	\$ 2,088,027	\$ 2,503,383	\$ 2,684,000			
<i>APPROPRIATIONS</i>								
Dept 30-4200 - FITNESS-GUEST SERVICES		\$ 112,770	\$ 71,520	\$ 85,939	\$ 92,000			
Dept 30-4500 - FITNESS-PRO SHOP		\$ 750			\$ 250			
Dept 30-5000 - FITNESS-GROUP EXERCISE		\$ 71,587	\$ 61,678	\$ 79,492	\$ 72,702			
Dept 30-7500 - FITNESS-SUPPLIES & EQUIPMENT		\$ 15,000	\$ 12,117	\$ 15,000	\$ 16,000			
Dept 30-8200 - FITNESS-MAINTENANCE & REPAIRS		\$ 25,000	\$ 18,456	\$ 25,000	\$ 29,169			
TOTAL APPROPRIATIONS		\$ 225,107	\$ 163,771	\$ 205,431	\$ 210,121			
NET OF REVENUES/APPROPRIATIONS - FITNESS		\$ 1,962,043	\$ 1,924,256	\$ 2,297,952	\$ 2,473,879			
NET OF REVENUES/APPROPRIATIONS - FUND 11		\$ (280,650)	\$ 172,636	\$ 97,953	\$ (290,630)			
BEGINNING FUND BALANCE		\$ 1,211,823	\$ 1,211,823	\$ 1,211,823	\$ 1,309,776			
ENDING FUND BALANCE		\$ 931,173	\$ 1,384,459	\$ 1,309,776	\$ 1,019,146			

Fund: 12 CAPITAL**ADMINISTRATION****ESTIMATED REVENUES**

	AMENDED BUDGET	ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 126,482	\$ 89,783	\$ 128,500	\$ 96,375
Dept 10-3700 - ADMINISTRATION-DONATIONS	\$ 300,000	\$ 320,925	\$ 712,174	\$ 429,457
Dept 10-3900 - ADMINISTRATION-GRANT REIMBURSEMENT	\$ 525,000	\$ 198,845	\$ 199,845	
Dept 10-4100 - ADMINISTRATION-BOND	\$ 1,000,000		\$ 1,140,400	\$ 1,140,400
TOTAL ESTIMATED REVENUES	\$ 1,951,482	\$ 609,553	\$ 2,180,919	\$ 1,666,232
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION	\$ 1,951,482	\$ 609,553	\$ 2,180,919	\$ 1,666,232

CAPITAL PROJECTS**APPROPRIATIONS**

Dept 93-0110 - CAPITAL PROJECTS-WILLOW REC RENOVATION	\$ 17,754	\$ 12,064	\$ 12,064	
Dept 94-3690 - CAPITAPARKS - SYCAMORE PLAYGRND & FIELDS	\$ 322,482	\$ 351,237	\$ 360,000	
Dept 95-2500 - CAPITAL PROJECTS-TC-RTU	\$ 80,000	\$ 66,800	\$ 66,800	
Dept 95-2510 - CAPITAL PROJECTS-CLUB-RTU	\$ 57,000		\$ 74,300	
Dept 95-2520 - CAPITAL PRPARKS-MOWERS & UTILITY VEHICLE	\$ 83,000	\$ 72,763	\$ 72,763	
Dept 95-2540 - CAPITAL PROJECTS-PARKS-TRUCKS	\$ 108,000	\$ 106,488	\$ 106,488	
Dept 95-2550 - CAPITAL PROJECTS-PARK DISTRICT WEBSITE	\$ 150,000	\$ 126,804	\$ 135,000	
Dept 95-2560 - CAPITAL PROJECTS-BRIDGES-VINYL FLOORING	\$ 100,000	\$ 84,919	\$ 84,919	
Dept 95-2580 - CAPITAL PROJECTS-PLAYGROUND-CIPRI	\$ 185,000	\$ 184,601	\$ 184,601	
Dept 95-2600 - CAPITAL PROJECTS-PLAYGROUND-BELL WORKS	\$ 300,000			\$ 250,000
Dept 95-2610 - CAPITAL PROJECTS-CONCRETE	\$ 30,000	\$ 652	\$ 30,372	
Dept 95-2620 - CAPITAL PROJECTSSHADE STRUCTURE-FABBRINI	\$ 25,000		\$ 28,700	
Dept 95-2630 - CAPITAL PROJECTSSHADE STRUCTURE-OLMSTEAD	\$ 30,000			
Dept 95-2640 - CAPITAL PROJECTS-DOG PARKS	\$ 20,000	\$ 16,060	\$ 18,015	
Dept 95-2650 - CAPITAL PROJECTS-CLUB-ROOF	\$ 200,000			
Dept 95-2660 - CAPITAL PROJECTS-ASPHALT	\$ 335,000	\$ 174,263	\$ 195,750	
Dept 95-2680 - CAPITAL PROJECTS-VOGELEI BARN-RENOVATION	\$ 25,000		\$ 25,000	
Dept 95-3730 - CAPITAL PROJECTS-CAPITAL CONTINGENCIES	\$ 100,000	\$ 62,899	\$ 75,000	
Dept 96-0010 - HVAC BPC REPLACE				\$ 75,000
Dept 96-0020 - HVAC CLUB REPLACE				\$ 114,500
Dept 96-0040 - TORO 4100 MOWER				\$ 60,000
Dept 96-0050 - VEHICLE REPLACE				\$ 424,064
Dept 96-0060 - TC WINDOW REPLACE				\$ 150,000
Dept 96-0070 - ASPHALT REPAIR				\$ 276,282
Dept 96-0080 - TALL OAKS PLAY REPLACE				\$ 200,000
Dept 96-0090 - BELL WORKS PLAY				\$ 250,000
Dept 96-3730 - CAPITAL CONTINGENCIES				\$ 100,000
TOTAL APPROPRIATIONS	\$ 2,168,236	\$ 1,259,550	\$ 1,469,772	\$ 1,899,846
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS	\$ (2,168,236)	\$ (1,259,550)	\$ (1,469,772)	\$ (1,899,846)

NET OF REVENUES/APPROPRIATIONS - FUND 12**BEGINNING FUND BALANCE****ENDING FUND BALANCE**

\$ (216,754)	\$ (649,997)	\$ 711,147	\$ (233,614)
\$ 2,635,845	\$ 2,635,845	\$ 2,635,845	\$ 3,346,992
\$ 2,419,091	\$ 1,985,848	\$ 3,346,992	\$ 3,113,378

Fund: 14 BPC

ADMINISTRATION

ESTIMATED REVENUES

	AMENDED BUDGET	2025 ACTIVITY THRU 10/31/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET
Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 139,975	\$ 116,646	\$ 139,975	
Dept 10-3600 - ADMINISTRATION-INVESTMENT INCOME	\$ 25,058	\$ 40,560	\$ 58,000	\$ 43,500
Dept 10-3800 - ADMINISTRATION-SPONSORSHIP/ADVERTISING	\$ 3,000	\$ 2,716	\$ 3,000	
Dept 10-4000 - ADMINISTRATION-RENTALS	\$ 20,180	\$ 18,650	\$ 20,180	\$ 20,180
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 3,000	\$ 1,886	\$ 3,478	\$ 4,000
TOTAL ESTIMATED REVENUES	\$ 191,213	\$ 180,458	\$ 224,633	\$ 67,680

APPROPRIATIONS

Dept 10-3400 - ADMINISTRATION-INTERFUND CHARGES	\$ 383,000	\$ 319,170	\$ 383,000	\$ 410,000
Dept 10-7000 - ADMINISTRATION-PAYROLL	\$ 447,318	\$ 347,226	\$ 435,661	\$ 412,000
Dept 10-7100 - ADMINISTRATION-EMPLOYEE BENEFITS	\$ 94,000	\$ 78,347	\$ 93,360	\$ 8,000
Dept 10-7200 - ADMINISTRATION-EDUCATION/TRAINING	\$ 1,000	\$ 746	\$ 746	\$ 5,000
Dept 10-7300 - ADMINISTRATION-CONTRACTED SERVICES	\$ 18,775	\$ 16,615	\$ 19,759	\$ 20,028
Dept 10-7500 - ADMINISTRATION-SUPPLIES & EQUIPMENT	\$ 5,000	\$ 3,058	\$ 3,500	\$ 5,000
Dept 10-7600 - ADMINISTRATION-PROF DUES/SUBSCRIPTIONS	\$ 12,280	\$ 12,829	\$ 14,050	\$ 15,380
Dept 10-8000 - ADMINISTRATION-UTILITIES	\$ 132,500	\$ 126,405	\$ 159,500	\$ 195,750
Dept 10-9000 - ADMINISTRATION-MISCELLANEOUS	\$ 71,550	\$ 55,727	\$ 58,208	\$ 62,000
TOTAL APPROPRIATIONS	\$ 1,165,423	\$ 960,123	\$ 1,167,784	\$ 1,133,158

NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION

\$ (974,210) \$ (779,665) \$ (943,151) \$ (1,065,478)

MAINTENANCE

APPROPRIATIONS

Dept 20-7000 - MAINTENANCE-PAYROLL	\$ 497,988	\$ 414,233	\$ 476,468	\$ 555,500
Dept 20-7100 - MAINTENANCE-EMPLOYEE BENEFITS	\$ 51,500	\$ 41,392	\$ 47,195	\$ 2,500
Dept 20-7300 - MAINTENANCE-CONTRACTED SERVICES	\$ 2,500	\$ 2,059	\$ 2,304	\$ 2,500
Dept 20-7500 - MAINTENANCE-SUPPLIES & EQUIPMENT	\$ 7,500	\$ 7,351	\$ 7,500	\$ 10,000
Dept 20-8000 - MAINTENANCE-UTILITIES	\$ 41,500	\$ 34,863	\$ 44,420	
Dept 20-8100 - MAINTENANCE-EQUIPMENT	\$ 8,500	\$ 5,169	\$ 10,169	\$ 8,000
Dept 20-8200 - MAINTENANCE-MAINTENANCE & REPAIRS	\$ 46,500	\$ 43,334	\$ 51,769	\$ 50,000
Dept 20-8400 - MAINTENANCE-PROPERTY MAINTENANCE	\$ 108,000	\$ 101,903	\$ 104,465	\$ 121,500
Dept 20-8500 - MAINTENANCE-FUEL/LUBRICANTS	\$ 25,000	\$ 17,949	\$ 20,000	\$ 22,500
TOTAL APPROPRIATIONS	\$ 788,988	\$ 668,253	\$ 764,290	\$ 772,500

NET OF REVENUES/APPROPRIATIONS - MAINTENANCE

\$ (788,988) \$ (668,253) \$ (764,290) \$ (772,500)

	2025		2025		2026	
	AMENDED	ACTIVITY	PROJECTED	ACTIVITY	PROPOSED	
	BUDGET	THRU 10/31/25			BUDGET	
CAPITAL PROJECTS						
APPROPRIATIONS						
Dept 90-0010 - CAPITAL PROJECTS-LEASE AGREEMENT	\$ 65,076	\$ 57,247	\$ 61,025	\$ 66,576		
Dept 95-2760 - CAPITAL PROJECTS-WARMING OVEN	\$ 14,000	\$ 10,943	\$ 10,943			
Dept 95-2770 - CAPITAL PROJECTS-KITCHEN SINK	\$ 20,000					
Dept 95-2790 - CAPITAL PROJECTS-PATIO FURNITURE	\$ 55,000	\$ 57,772	\$ 57,772			
Dept 95-2800 - CAPITAL PROJECTS-PATIO GRILL STATION	\$ 10,000					
Dept 95-2810 - CAPITAL PROJECTS-BRIDGE ABUTMENTS	\$ 27,500	\$ 24,800	\$ 24,800			
Dept 95-2910 - DRIVING RANGE HITTING MAT AREA	\$ 85,000	\$ 70,984	\$ 70,984			
Dept 96-4010 - BPC BANQUET CHAIRS					\$ 60,000	
TOTAL APPROPRIATIONS	\$ 276,576	\$ 221,746	\$ 225,524	\$ 126,576		
NET OF REVENUES/APPROPRIATIONS - CAPITAL PROJECTS					\$ (276,576)	\$ (221,746)
					\$ (225,524)	\$ (126,576)
GOLF OPERATIONS						
ESTIMATED REVENUES						
Dept 40-4000 - GOLF OPERATIONS-RENTALS	\$ 530,000	\$ 492,170	\$ 512,438	\$ 511,173		
Dept 40-4100 - GOLF OPERATIONS-MEMBERSHIPS	\$ 4,500	\$ 5,320	\$ 5,320	\$ 5,750		
Dept 40-4200 - GOLF OPERATIONS-GUEST SERVICES	\$ 10,750	\$ 10,300	\$ 10,300	\$ 10,450		
Dept 40-4300 - GOLF OPERATIONS-GREENS FEES	\$ 815,900	\$ 798,416	\$ 822,902	\$ 833,854		
Dept 40-4500 - GOLF OPERATIONS-MERCHANDISE RESALE	\$ 130,750	\$ 122,711	\$ 131,482	\$ 130,750		
Dept 40-5000 - GOLF OPERATIONS-GENERAL PROGRAMS	\$ 37,500	\$ 75,507	\$ 77,461	\$ 75,000		
Dept 40-5100 - GOLF OPERATIONS-TOURNAMENTS	\$ 194,000	\$ 210,146	\$ 211,566	\$ 202,500		
Dept 40-5200 - GOLF OPERATIONS-DRIVING RANGE FEES	\$ 232,000	\$ 234,077	\$ 241,043	\$ 235,000		
Dept 40-5300 - GOLF OPERATIONS-TOP TRACER	\$ 185,000	\$ 152,503	\$ 164,071	\$ 180,000		
Dept 40-9000 - GOLF OPERATIONS-MISCELLANEOUS	\$ 1,000	\$ 8	\$ 1,218			
TOTAL ESTIMATED REVENUES	\$ 2,141,400	\$ 2,101,158	\$ 2,177,801	\$ 2,184,477		
APPROPRIATIONS						
Dept 40-4000 - GOLF OPERATIONS-RENTALS	\$ 6,000	\$ 2,270	\$ 3,700	\$ 5,000		
Dept 40-4200 - GOLF OPERATIONS-GUEST SERVICES	\$ 7,500	\$ 8,794	\$ 9,250	\$ 8,500		
Dept 40-4300 - GOLF OPERATIONS-GREENS FEES	\$ 3,750	\$ 3,287	\$ 3,287	\$ 3,750		
Dept 40-4500 - GOLF OPERATIONS-MERCHANDISE RESALE	\$ 105,500	\$ 104,714	\$ 112,641	\$ 111,495		
Dept 40-5000 - GOLF OPERATIONS-GENERAL PROGRAMS	\$ 20,691	\$ 58,654	\$ 59,098	\$ 60,850		
Dept 40-5100 - GOLF OPERATIONS-TOURNAMENTS	\$ 15,000	\$ 24,827	\$ 35,668	\$ 22,000		
Dept 40-5300 - GOLF OPERATIONS-TOP TRACER	\$ 57,055	\$ 54,013	\$ 59,513	\$ 56,000		
Dept 40-7000 - GOLF OPERATIONS-INSIDE SERVICE	\$ 222,737	\$ 190,793	\$ 212,798	\$ 205,000		
Dept 40-7100 - GOLF OPERATIONS-EMPLOYEE BENEFITS	\$ 2,500	\$ 2,265	\$ 2,265			
Dept 40-7500 - GOLF OPERATIONS-SUPPLIES & EQUIPMENT	\$ 4,000	\$ 4,281	\$ 4,281	\$ 4,500		
Dept 40-7800 - GOLF OPERATIONS-ADMINISTRATIVE	\$ 4,000	\$ 4,040	\$ 4,040			
Dept 40-7900 - GOLF OPERATIONS-ADVERTISING/PROMOTIONAL	\$ 7,500	\$ 1,244	\$ 5,000	\$ 15,000		
Dept 40-8100 - GOLF OPERATIONS-EQUIPMENT	\$ 34,000	\$ 31,066	\$ 31,066	\$ 34,000		
TOTAL APPROPRIATIONS	\$ 490,233	\$ 490,248	\$ 542,607	\$ 526,095		
NET OF REVENUES/APPROPRIATIONS - GOLF OPERATIONS					\$ 1,651,167	\$ 1,610,910
					\$ 1,635,194	\$ 1,658,382

FOOD & BEVERAGE	2025		2025		2026	
	AMENDED	ACTIVITY	PROJECTED	ACTIVITY	PROPOSED	
	BUDGET	THRU 10/31/25			BUDGET	
ESTIMATED REVENUES						
Dept 45-4000 - F&B-RENTALS	\$ 15,000	\$ 15,461	\$ 15,780	\$ 15,500		
Dept 45-4500 - F&B-TOBACCO	\$ 2,500	\$ 2,823	\$ 2,900	\$ 3,000		
Dept 45-4600 - F&B-FOOD	\$ 469,500	\$ 422,245	\$ 466,750	\$ 471,000		
Dept 45-4700 - F&B-BEVERAGE	\$ 415,000	\$ 409,446	\$ 431,750	\$ 431,000		
Dept 45-4900 - F&B-GRATUITIES	\$ 125,000	\$ 117,625	\$ 130,000	\$ 65,000		
TOTAL ESTIMATED REVENUES	\$ 1,027,000	\$ 967,600	\$ 1,047,180	\$ 985,500		
APPROPRIATIONS						
Dept 45-4000 - F&B-RENTALS	\$ 5,000	\$ 4,331	\$ 5,000	\$ 5,500		
Dept 45-4500 - F&B-TOBACCO	\$ 1,750	\$ 1,274	\$ 1,305	\$ 1,305		
Dept 45-4600 - F&B-FOOD	\$ 154,935	\$ 139,126	\$ 154,000	\$ 155,550		
Dept 45-4700 - F&B-BEVERAGE	\$ 120,350	\$ 114,528	\$ 125,300	\$ 129,300		
Dept 45-7000 - F&B-PAYROLL	\$ 311,738	\$ 301,404	\$ 329,238	\$ 251,500		
Dept 45-7100 - F&B-EMPLOYEE BENEFITS	\$ 2,500	\$ 1,266	\$ 1,500			
Dept 45-7300 - F&B-CONTRACTED SERVICES	\$ 19,120	\$ 15,264	\$ 20,000	\$ 27,000		
Dept 45-7400 - F&B-SERVICE/RENTAL AGREEMENTS	\$ 12,500	\$ 20,090	\$ 22,000	\$ 20,000		
Dept 45-7500 - F&B-SUPPLIES	\$ 21,000	\$ 22,529	\$ 23,500	\$ 24,500		
Dept 45-7900 - F&B-ADVERTISING/PROMOTIONAL	\$ 20,000	\$ 11,560	\$ 18,000	\$ 35,000		
Dept 45-8100 - F&B-EQUIPMENT	\$ 7,500	\$ 7,497	\$ 7,569	\$ 10,000		
TOTAL APPROPRIATIONS	\$ 676,393	\$ 638,869	\$ 707,412	\$ 659,655		
NET OF REVENUES/APPROPRIATIONS - FOOD & BEVERAGE	\$ 350,607	\$ 328,731	\$ 339,768	\$ 325,845		
NET OF REVENUES/APPROPRIATIONS - FUND 14	\$ (38,000)	\$ 269,977	\$ 41,997	\$ 19,673		
BEGINNING FUND BALANCE	\$ 1,160,795	\$ 1,160,795	\$ 1,160,795	\$ 1,202,792		
ENDING FUND BALANCE	\$ 1,122,795	\$ 1,430,772	\$ 1,202,792	\$ 1,222,465		

2026 Proposed Hoffman Estates Park District Budget Summary

ESTIMATED REVENUES - ALL FUNDS	2025		2025		2026	
	AMENDED	ACTIVITY	PROJECTED	ACTIVITY	PROPOSED	
	BUDGET	THRU 10/31/25			BUDGET	
APPROPRIATIONS - ALL FUNDS						
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	\$ 32,005,244	\$ 20,781,908	\$ 33,308,882	\$ 31,213,566		
BEGINNING FUND BALANCE - ALL FUNDS	\$ 33,881,331	\$ 21,852,624	\$ 32,946,996	\$ 34,295,475		
ENDING FUND BALANCE - ALL FUNDS	\$ (1,876,087)	\$ (1,070,716)	\$ 361,886	\$ (3,081,909)		
	\$ 19,583,172	\$ 19,583,172	\$ 19,583,172	\$ 19,945,058		
	\$ 17,707,085	\$ 18,512,456	\$ 19,945,058	\$ 16,863,149		

ORDINANCE NO. O25-007
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, 2026 and
ending on the thirty-first (31st) day
of December, 2026

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 27th day of January 2026 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), 2026 and ending on the thirty-first (31st) day of December, 2026, have heretofore been performed.

the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first day of January, 2026 and ending the last day of December 2026.

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

I. Corporate Fund

Beginning Cash	4,859,886
Income	
Administration	
Administration-Interfund Charges	615,000
Administration-Taxes	5,875,000
Administration-Investment Income	201,375
Administration-Grant Reimbursement	300,000
Administration-Rentals	82,020
Administration-Miscellaneous	47,500
C&M-Corporate Relations	143,000
Total Corporate Fund Income	7,263,895
Total Corporate Fund Appropriation	12,123,781
Budgeted and Appropriated Expenditures	
Administration	
Administration-Property & Liability Ins	227,693
Administration-Employment Ins	209,478
Administration-Unemployment Ins	100,000
Administration-Loss Prevention	5,000
Administration-Audit Service	29,550
Administration-Payroll	1,668,400
Administration-Employee Benefits	1,262,100
Education & Training	25,000
Administration-Contracted Services	115,000
Service & Rental Agreements	194,500
Administration-Supplies & Equipment	30,000
Dues & Subscriptions	22,500
Administrative Expenses	49,300
Administration-Utilities	195,300
Administration-Equipment	2,500
Technology Equipment	62,000
Administration-Miscellaneous	5,000
Maintenance-Payroll	1,965,000
Maintenance-Employee Benefits	10,500
Education & Training	6,500
Maintenance-Contracted Services	196,750

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Maintenance-Supplies & Equipment	140,000
Dues & Subscriptions	2,500
Administrative Expenses	6,500
Maintenance-Utilities	211,250
Maintenance-Equipment	28,000
Maintenance & Repair	511,000
Maintenance-Property Maintenance	146,000
Fuel and Lubricants	80,000
Capital	
Capital Projects-Server Upgrades	10,000
Solar Panels Tc/Wrc/Club	1,535,000
Total Corporate Fund Expenditures	9,052,321
 Estimated Ending Cash	 3,071,460
 II. Recreation Fund	
Beginning Cash	4,565,877
 Income	
Administration	
Administration-Taxes	1,021,000
Administration-Investment Income	175,125
Administration-Rentals	121,305
Recreation Facilities	
Rec Facilities	202,800
Rec Facilities - Memberships	265,063
Rec Facilities - Guest Services	29,725
Rec Facilities - Courts	16,550
Rec Facilities - Fitness Programs	6,550
General Leisure Services	
General Programming-General Programs	87,119
General Programming-Gymnastics	86,100
General Programming-Martial Arts	119,120
General Programming-Special Events	27,000
General Programming-Dance	325,435
Senior	
Senior Programs	29,490
Early Childhood	
Early Childhood-Programs	62,910
Early Childhood-Camps	225,000
Early Childhood-Preschool	316,600

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Youth Programs	
Youth Programs-Camps	470,000
Youth Programs-Star	988,634
Adult Athletics	
Adult Athletics-Basketball Leagues	13,170
Adult Athletics-Softball Leagues	4,800
Adult Athletics-Pickleball League	10,000
Youth Athletics	
Youth Athletics-General Programs	46,100
Youth Athletics-Volleyball	17,064
Youth Athletics-Basketball	77,375
Youth Athletics-Baseball	26,060
Youth Athletics-Soccer	84,400
Youth Athletics-Cricket	33,200
Youth Athletics-Flag Football	9,900
Seascape	
Aquatics-Rentals	20,000
Aquatics-Memberships	65,250
Aquatics-Daily Fees	213,110
Aquatics-Concession Sales/Rental	15,277
Aquatics-Lessons	22,864
Aquatics-Special Events	1,100
Ice	
Ice-Rentals	642,900
Ice-Daily Fees	54,500
Ice-Merchandise Resale	300
Ice-Concessions & Rentals	56,500
Ice-Figure Skating	369,500
Ice-Hockey Camps	35,500
Ice-Hockey Lessons	95,000
Ice-Hockey Youth Leagues	300,000
Total Recreation Fund Income	6,789,396
Total Recreation Fund Appropriation	11,355,273
Budgeted and Appropriated Expenditures	
Administration	
Administration-Interfund Charges	1,095,000
Administration-Payroll	1,524,000
Administration-Employee Benefits	5,000

Hoffman Estates Park District**Budget Year 2026****BUDGET AND APPROPRIATION ORDINANCE****ORDINANCE NO. O25-007****Section II**

Education & Training	24,500
Administration-Contracted Services	25,750
Service & Rental Agreements	29,800
Dues & Subscriptions	4,500
Administration-Administrative	750
Administration-Utilities	619,500
Administration-Equipment	7,500
Credit Card Processing Fees	110,000
Communications & Marketing	
Advertising	35,000
Maintenance	
Maintenance-Payroll	271,950
Recreation Facilities	
Rec Facilities - Memberships	3,500
Rec Facilities - Courts	6,065
Fitness Program Expense	4,410
Rec Facilities - Payroll	225,000
Rec Facilities - Supplies & Equipment	26,000
Rec Facilities - Maintenance & Repairs	9,500
General Leisure Services	
General Programming-General Programs	50,445
General Programming-Gymnastics	60,270
General Programming-Martial Arts	83,384
Vogelei Program Expense	-
Special Events & Trips	44,500
General Programming-Dance	168,080
Senior	
Senior-Memberships	1,000
Senior Programs	12,434
Early Childhood	
Early Childhood-Programs	25,037
Early Childhood-Camps	99,000
Early Childhood-Preschool	166,790
Youth Programs	
Youth Programs-Camps	362,300
Youth Programs-Star	514,224
Adult Athletics	
Adult Athletics-Basketball Leagues	10,555
Adult Athletics-Softball Leagues	2,705
Adult Athletics-Pickleball League	4,000
Youth Athletics	

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

	Youth Athletics-General Programs	32,250
	Youth Athletics-Volleyball	11,950
	Youth Athletics-Basketball	49,760
	Youth Athletics-Baseball	10,968
	Youth Athletics-Soccer	59,080
	Youth Athletics-Flag Football	6,930
Seascape		
	Aquatics-Lessons	11,856
	Aquatics-Special Events	706
	Aquatics-Payroll	238,386
	Aquatics-Employee Benefits	10,000
	Aquatics-Education/Training	9,000
	Aquatics-Contracted Services	5,200
	Aquatics-Supplies & Equipment	39,261
	Aquatics-Utilities	117,270
Ice		
	Ice-Daily Fees	8,750
	Ice-Merchandise Resale	500
	Ice-Concessions & Rentals	62,187
	Ice-Figure Skating	100,250
	Ice-Hockey Camps	15,000
	Ice-Hockey Lessons	28,000
	Ice-Hockey Youth Leagues	144,750
	Ice-Equipment	22,500
Capital		
	Capital Projects-Zamboni	-
	Capital Projects-Willow-Renovation	10,000
	Capital Projects-Tc-Repurpose Remodeling	300,000
	Disc Golf Baskets	12,600
	Basketball Hoops	65,000
	Tc Hot Water Heater	18,000
	Sea Entrance Remodel	25,000
	Lightning Detection System	30,000
	Zamboni/Rink 2	145,000
	Total Recreation Fund Expenditures	7,222,603
Estimated Ending Cash		4,132,670

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

III. I.M.R.F. Fund

Beginning Cash	225,932
Income	
Property Taxes	270,000
Investment Income	7,875
Total I.M.R.F. Fund Income	277,875
Total I.M.R.F. Fund Appropriation	503,807
Budgeted and Appropriated Expenditures	
Employer IMRF Charges	400,000
Total I.M.R.F. Fund Expenditures	400,000
Estimated Ending Cash	103,807

IV. Debt Service

Beginning Cash	2,989,341
Income	
Annual Ltd Bond Issue	2,169,600
Administration-Interfund Charges	1,525,000
Administration-Taxes	3,350,000
Administration-Investment Income	89,250
Total Debt Service Fund Income	7,133,850
Total Debt Service Fund Appropriation	10,123,191
Budgeted and Appropriated Expenditures	
Bond Issue Costs	40,000
Bond Principal & Interest Payments	7,524,564
Total Debt Service Fund Expenditures	7,564,564
Estimated Ending Cash	2,558,627

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

V. Special Recreation

Beginning Cash	1,294,248
Income	
Property Taxes	996,000
Investment Income	45,375
Total Special Recreation Fund Income	1,041,375
Total Special Recreation Fund Appropriation	2,335,623
Budgeted and Appropriated Expenditures	
Administration-Special Assessment	364,006
Administration-Special Rec Rental	85,860
Asphalt Repair	110,000
Tall Oaks Play Replace	100,000
Bell Works Play	100,000
Play Engineered Wood Fiber	30,000
Capital Contingencies	50,000
Total Special Recreation Fund Expenditures	839,866
Estimated Ending Cash	1,495,757

VI. Social Security Fund

Beginning Cash	150,213
Income	
Property Taxes	740,000
Investment Income	5,625
Total Social Security Fund Income	745,625
Total Social Security Fund Appropriation	895,838
Budgeted and Appropriated Expenditures	
Investment Income	750,000

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Total Social Security Fund Expenditures	750,000
Estimated Ending Cash	145,838

VII. The Club Fund

Beginning Cash	1,309,776
Income	
Administration	
Administration-Investment Income	43,125
Administration-Rentals	217,000
Administration-Merchandise Resale	3,500
Fitness	
Fitness-Rentals	3,000
Fitness-Memberships	2,432,000
Fitness-Guest Services	248,500
Fitness-Pro Shop	500
General Programming	
General Programming-General Programs	1,080
General Programming-Sports Programs	23,456
Aquatics	
Aquatics-Memberships	10,000
Aquatics-Lessons	75,500
Total The Club Income	3,057,661
Total The Club Appropriation	4,367,437

Budgeted and Appropriated Expenditures

Administration	
Administration-Interfund Charges	635,000
Rental Expense	-
Administration-Payroll	801,662
Administration-Employee Benefits	4,000
Professional Education	3,000
Administration-Contracted Services	10,742
Administration-Service License Agreement	-
Administration-Supplies & Equipment	9,000

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Dues & Subscriptions	35,106
Administration-Utilities	294,000
Credit Card Processing Fees	58,000
Communication & Marketing	
Advertising	50,000
Maintenance	
Maintenance-Payroll	97,308
Fitness	
Fitness-Guest Services	92,000
Fitness-Pro Shop	250
Group Exercise Wages	72,702
Fitness-Supplies & Equipment	16,000
Fitness-Maintenance & Repairs	29,169
General Programming	
Sports Specific Programs	12,502
Aquatics	
Swim Lessons	33,000
Aquatics-Supplies & Equipment	10,000
Capital	
Capital Projects-Fitness Equipment	60,000
Club Roof Replace	1,004,850
Club Community Lkr Rm Floors	20,000
Total The Club Expenses	3,348,291
Estimated Ending Cash	1,019,146

VIII. Capital Improvement Fund

Beginning Cash	3,346,992
Income	
General	
Administration-Investment Income	96,375
Administration-Donations	429,457
Bond Proceeds	1,140,400
Total Capital Improvement Fund Income	1,666,232
Total Capital Improvement Fund Appropriation	5,013,224

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Budgeted and Appropriated Expenditures

Hvac Bpc Replace	75,000
Zamboni	-
Toro 4100 Mower	60,000
Capital Projects-Playground-Bell Works	250,000
Asphalt Repair	276,282
Tall Oaks Play Replace	200,000
Bell Works Play	250,000
Hvac Club Replace	114,500
Vehicle Replace	424,064
Tc Window Replace	150,000
Capital Contingencies	100,000
Total Capital Fund Expenditures	1,899,846

Estimated Ending Cash	3,113,378
------------------------------	------------------

IX. Bridges of Poplar Creek Fund

Beginning Cash	1,202,792
-----------------------	------------------

Income

Administration	
Administration-Investment Income	43,500
Rental Income	20,180
Administration-Miscellaneous	4,000
Golf Operations	
Golf Operations-Rentals	511,173
Golf Operations-Memberships	5,750
Golf Operations-Guest Services	10,450
Green Fees	833,854
Golf Operations-Merchandise Resale	130,750
Lessons	75,000
Tournaments & Outings	202,500
Golf Operations-Driving Range Fees	235,000
Golf Operations-Top Tracer	180,000
Food & Beverage	
F&B-Rentals	15,500
Merchandise Resale - Tobacco	3,000

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

Merchandise Resale - Food	471,000
Merchandise Resale - Beverages	431,000
Gratuities / Service Charges	65,000
Total Golf Course Fund Income	3,237,657
Total Golf Course Fund Appropriation	4,440,449
Budgeted and Appropriated Expenditures	
Administration	
Administration-Interfund Charges	410,000
Administration-Payroll	412,000
Uniforms	8,000
Education & Training	5,000
Administration-Contracted Services	20,028
Administration-Supplies & Equipment	5,000
Dues & Subscriptions	15,380
Administration-Utilities	195,750
Credit Card Processing Fees	62,000
Maintenance	
Maintenance-Payroll	555,500
Maintenance-Employee Benefits	2,500
Maintenance-Contracted Services	2,500
Maintenance-Supplies & Equipment	10,000
Maintenance-Equipment	8,000
Maintenance-Maintenance & Repairs	50,000
Course Maintenance	121,500
Fuel & Lubricants	22,500
Golf Operations	
Golf Operations-Rentals	5,000
Lightning Pass	8,500
Greens Fees	3,750
Merchandise Resale COGS	111,495
Programs	60,850
Tournaments & Outings	22,000
Golf Operations-Top Tracer	56,000
Golf Operations-Inside Service	205,000
Golf Operations-Supplies & Equipment	4,500
Advertising	15,000
Golf Operations-Equipment	34,000
Food & Beverage	

Hoffman Estates Park District
Budget Year 2026
BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE NO. O25-007
Section II

F&B-Rentals	5,500
COGS Tobacco	1,305
COGS Food	155,550
COGS Beverage	129,300
F&B-Payroll	251,500
F&B-Contracted Services	27,000
Service & Rental Agreements	20,000
F&B-Supplies	24,500
Advertising	35,000
F&B-Equipment	10,000
 Capital	
Golf Cart GPS & TopTracer	66,576
Bpc Banquet Chairs	60,000
 Total Golf Course Fund Expenditures	3,217,984
 Estimated Ending Cash	1,222,465

Recapitulation

I. Total Corporate Fund Appropriation	12,123,781
II. Total Recreation Fund Appropriation	11,355,273
III. Total IMRF Fund Appropriation	503,807
IV. Total Debt Service Fund Appropriation	10,123,191
V. Total Special Recreation Fund Appropriation	2,335,623
VI. Total FICA Fund Appropriation	895,838
VII. Total Prairie Stone Fund Appropriation	4,367,437
VIII. Total Capital Fund Appropriation	5,013,224
IX. Total Golf Course Fund Appropriation	4,440,449
 TOTAL ALL FUNDS	 51,158,624

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 \$19,945,058 .
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$31,213,566 .
- (c) An estimate of the expenditures contemplated for the fiscal year is \$34,295,475 .
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$16,863,149
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$12,252,000 .

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2026 and ending December 31, 2026 for the respective purposes set forth.

SECTION IV. All unexpended balances of the appropriations for the fiscal year ended December 31, 2026 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 16th day of December, 2025.

AYES:

NAYS:

ABSENT:

President
Board of Park Commissioners Hoffman Estates Park District

ATTEST:

Secretary

**CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2026**

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, 2026 and ending on December 31, 2026 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	\$ 12,252,000
Interest Earned	707,625
Debt Issuance	3,310,000
Grants, Donations, Sponsorship, Advertising	872,457
Memberships	2,772,313
Program and User Fees	4,599,112
Rentals	1,318,282
Merchandise Resale, Vending & Misc.	1,027,300
Interfund Charges	2,140,000
Golf Course Operations	2,184,477
 TOTAL	 \$ 31,183,566

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Hoffman Estates Park District this 16th 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 1st, 2026 and ending December 31st, 2026, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 16th day of December, 2025.

Secretary
Hoffman Estates Park District