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DEC 08 2021

Jan Kasprauk
DuPage County Clerk

ORDINANCE 1300
DOWNERS GROVE PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2022

BOARD OF PARK COMMISSIONERS

Catherine C. Mahoney
Sandra McDonnell
Jon Dahlstrom
Robert Kotula
Bret Bender

William G. McAdam, Executive Director
Erik A. Brown, Director of Finance & Technology

**Downers Grove Park District
Ordinance Number 1300**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022.**

WHEREAS, the Board of Park Commissioners of the Downers Grove Park District, DuPage County, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation Ordinance, and the same has been made conveniently available to public inspection for at least thirty days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the **2nd of December, 2021** and notice of said hearing was given at least one week prior thereto as required by law, and all other legal requirements have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes for the Downers Grove Park District, DuPage County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, **beginning January 1, 2022 and ending December 31, 2022.**

SECTION 2: The amount budgeted and appropriated for each object or purpose is as follows:

I. The amount Budgeted and Appropriated for General Corporate Purposes (General Fund):	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$2,003,520	\$2,404,224
Employee Benefits	\$610,654	\$732,785
Contractual & Professional Services	\$433,391	\$520,069
Utilities	\$248,257	\$297,908
Materials & Supplies	\$176,050	\$211,260
Maintenance & Repairs	\$107,680	\$129,216
Improvements & Replacements	\$263,000	\$315,600
Miscellaneous Expenses	\$10,500	\$12,600
Transfers to Other Funds	\$1,264,121	\$1,516,945
Total Budgeted and Appropriated for General Corporate Purposes (General Fund):	<u>\$5,117,173</u>	<u>\$6,140,607</u>

II.	The amount Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund):	<u>Budget</u>	<u>Appropriation</u>
	Debt Service - Principal, Interest, & Fees	\$738,096	\$885,715
	Debt Issuance Fees	\$50,000	\$60,000
	Transfer of Debt Proceeds to Capital Fund	<u>\$2,950,000</u>	<u>\$3,540,000</u>
	Total Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund):	<u>\$3,738,096</u>	<u>\$4,485,715</u>
III.	The amount Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>Budget</u>	<u>Appropriation</u>
	Capital Outlay & Associated Costs	<u>\$6,924,189</u>	<u>\$8,309,027</u>
	Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>\$6,924,189</u>	<u>\$8,309,027</u>
IV.	The amount Budgeted and Appropriated for Recreation Purposes (Recreation Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$2,672,437	\$3,206,924
	Employee Benefits	\$425,801	\$510,961
	Contractual & Professional Services	\$993,549	\$1,192,259
	Utilities	\$198,350	\$238,020
	Materials & Supplies	\$393,223	\$471,868
	Maintenance & Repairs	\$127,250	\$152,700
	Improvements & Replacements	\$230,139	\$276,167
	Transfers to Other Funds	<u>\$1,500,000</u>	<u>\$1,800,000</u>
	Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund and Fitness & Recreation Center Fund):	<u>\$6,540,749</u>	<u>\$7,848,899</u>
V.	The amount Budgeted and Appropriated for Museum Purposes (Museum Fund & Natural Areas Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$339,855	\$407,826
	Employee Benefits	\$24,330	\$29,196
	Contractual & Professional Services	\$39,971	\$47,965
	Utilities	\$16,210	\$19,452
	Materials & Supplies	\$43,139	\$51,767
	Maintenance & Repairs	\$23,500	\$28,200
	Improvements & Replacements	<u>\$109,522</u>	<u>\$131,426</u>
	Total Budgeted and Appropriated for Museum Purposes (Museum Fund & Natural Areas Fund):	<u>\$596,527</u>	<u>\$715,832</u>
VI.	The amount Budgeted and Appropriated for Insurance and Risk Management Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act (Liability Insurance Fund):	<u>Budget</u>	<u>Appropriation</u>
	Contractual & Professional Services	<u>\$210,000</u>	<u>\$252,000</u>
	Total Budgeted and Appropriated for the Liability Insurance Fund:	<u>\$210,000</u>	<u>\$252,000</u>
VII.	The amount Budgeted and Appropriated for Illinois Municipal Retirement Fund Participation (IMRF Fund):	<u>Budget</u>	<u>Appropriation</u>
	Employee Benefits	<u>\$505,749</u>	<u>\$606,899</u>
	Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:	<u>\$505,749</u>	<u>\$606,899</u>

VIII.	The amount Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund):	Budget	Appropriation
	Employee Benefits	\$423,000	\$507,600
	Total Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund):	\$423,000	\$507,600
IX.	The amount Budgeted and Appropriated for Audit Expenses (Audit Fund):	Budget	Appropriation
	Contractual & Professional Services	\$22,000	\$26,400
	Total Budgeted and Appropriated for the Audit Fund:	\$22,000	\$26,400
X.	The amount Budgeted and Appropriated for the Golf Course Operations & Capital (Golf Fund):	Budget	Appropriation
	Salaries & Wages	\$508,090	\$609,708
	Employee Benefits	\$59,581	\$71,497
	Contractual & Professional Services	\$257,633	\$309,160
	Utilities	\$30,835	\$37,002
	Materials & Supplies	\$188,800	\$226,560
	Maintenance & Repairs	\$28,100	\$33,720
	Improvements & Replacements	\$31,250	\$37,500
	Capital Outlay	\$284,311	\$341,173
	Transfers Out (Taxes, IMRF, Inter-Fund Loan Pmt. & Overhead)	\$221,000	\$265,200
	Total Budgeted and Appropriated for the Golf Fund:	\$1,609,600	\$1,931,520
XI.	The amount Budgeted and Appropriated for Special Recreation and the District's Share of Expenses of Joint Recreational Programs for those with Special Needs (Seaspar/Special Rec. Fund):	Budget	Appropriation
	Contractual & Professional Services	\$395,000	\$474,000
	Improvements & Replacements (ADA)	\$150,000	\$180,000
	Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund:	\$545,000	\$654,000
		Total Estimated Expenditures (All Funds)	\$31,478,499
	Less: Interfund Transfers	-\$5,935,121	-\$7,122,145
	Net Expenses, Excluding Interfund Transfers	\$20,296,962	\$24,356,354

Summary of Funds Budgeted and Appropriated
(including inter-fund transfers)

	<u>Budget</u>	<u>Appropriation</u>
General Corporate Fund	\$5,117,173	\$6,140,607
Debt Service Fund	\$3,738,096	\$4,485,715
Capital Fund	\$6,924,189	\$8,309,027
Recreation Program Funds	\$6,540,749	\$7,848,899
Museum and Aquarium Funds	\$596,527	\$715,832
Liability Insurance Fund	\$210,000	\$252,000
Illinois Municipal Retirement Fund	\$505,749	\$606,899
FICA/Medicare Fund	\$423,000	\$507,600
Audit Fund	\$22,000	\$26,400
Golf Course Fund	\$1,609,600	\$1,931,520
SEASPAR/Special Recreation Fund	\$545,000	\$654,000
	<u>\$26,232,083</u>	
Total Budgeted and Appropriated	\$26,232,083	
		<u>\$31,478,499</u>
Total Appropriated		\$31,478,499

*SEASPAR refers to the South East Association for Special Parks And Recreation, a joint agreement entered into by nine park districts and three villages to provide a joint recreational program for those with special needs. The specific "objects and purposes" determination of how funds, which are transferred to SEASPAR, will be determined by the Board of SEASPAR and not by the Downers Grove Park District.

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Downers Grove Park District to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the **1st day of January, 2022 and ending the 31st day of December, 2022** for the respective purpose set forth.

Section 3: Pursuant to the law the following determinations have been and are hereby made a part hereof:

- (A) That the estimated cash on hand at the beginning of the fiscal year is **\$10,537,656**
- (B) That the estimated cash expected to be received during the fiscal year from all sources is **\$18,071,962**
- (C) That the estimated expenditures contemplated for the fiscal year are **\$20,296,962**
- (D) That the estimated cash expected to be on hand at the end of the fiscal year is **\$8,312,656**

Section 4: Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the Board of Commissioners, be transferred to a capital improvement fund and accumulated therein, so long as the total amount accumulated in the fund does not exceed 1.5% of the aggregate assessed valuation of all taxable property in the District.

All unexpended balances of the appropriation for the fiscal year ending the **31st day of December, 2021** and prior years to the extent not otherwise reappropriated for other purposes 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.

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Jan Kacynski
DuPage County Clerk

All receipts and revenues not specifically appropriated, and all unexpended balances in unrestricted funds from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

Section 5: All ordinance or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of the Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

Section 6 : This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning **January 1, 2022 and ending December 31, 2022**, or any other fiscal year.

Section 7: This Ordinance shall be in full force and effect immediately upon its passage and approval and publication as required by law. A certified copy of the Ordinance shall be filed with the County Clerk of DuPage County, Illinois, together with the certificate of the Treasurer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval as provided by law.

Adopted this **2nd Day of December, 2021** pursuant to a roll call vote.

Ayes: Kotula, McDonnell, Bender, Mahoney

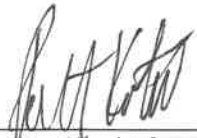
Roll Call Vote:

Nays: None

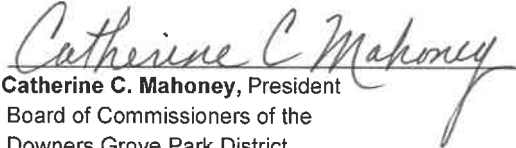
Absent and Not Voting: Commissioner Dahlstrom

PASSED: 12/02/2021

APPROVED: 12/02/2021



Robert Kotula, Secretary
Board of Commissioners of the
Downers Grove Park District


Catherine C. Mahoney, President
Board of Commissioners of the
Downers Grove Park District

(seal)

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DuPage County Clerk

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Robert E. Kotula, do hereby certify that I am the duly qualified and acting Secretary of the Downers Grove Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said Park District.

I do further certify that the attached and foregoing is a full, true and correct copy of the **"Combined Annual Budget and Appropriation Ordinance of the Downers Grove Park District, DuPage County, Illinois, for the Fiscal Year Beginning January 1, 2022 and Ending December 31, 2022,"** as adopted by said Board of Park Commissioners at its properly convened meeting held on the **2nd day of December, 2021**, as appears from the official records of said Park District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Downers Grove Park District, DuPage County, Illinois, at Downers Grove, Illinois, on this **2nd day of December, 2021**.



Robert Kotula, Secretary
Downers Grove Park District

(Seal)

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STATE OF ILLINOIS)
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COUNTY OF DU PAGE)

I, Robert E. Kotula, do hereby certify that I am the duly qualified and acting Secretary of the Downers Grove Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said Park District.

I do further certify that the attached and foregoing is a full, true and correct copy of the "**Certification of Estimates of Revenues for Fiscal Year 2022**," as adopted by said Board of Park Commissioners at its properly convened meeting held on the **2nd day of December, 2021**, as appears from the official records of said Park District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Downers Grove Park District, DuPage County, Illinois, at Downers Grove, Illinois, on this **2nd day of December, 2021**.



Robert Kotula, Secretary
Downers Grove Park District

(Seal)