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DEC 05 2022
Jan Kacpranski
DuPage County Clerk

ORDINANCE 1308
DOWNERS GROVE PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2023

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 1308**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR**

THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023.

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 **1st of December, 2022** 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, 2023 and ending December 31, 2023.**

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 | \$2,063,714 | \$2,476,457 |
| Employee Benefits | \$624,716 | \$749,659 |
| Professionals & Consultants | \$329,645 | \$395,574 |
| Contractual Services | \$162,472 | \$194,966 |
| Utilities | \$307,710 | \$369,252 |
| Materials & Supplies | \$195,825 | \$234,990 |
| Maintenance & Repairs | \$155,330 | \$186,396 |
| Improvements & Replacements | \$451,784 | \$542,141 |
| Miscellaneous Expenses | \$24,500 | \$29,400 |
| Transfers to Other Funds | \$528,000 | \$633,600 |
| Total Budgeted and Appropriated for General Corporate Purposes (General Fund): | <u><u>\$4,843,696</u></u> | <u><u>\$5,812,435</u></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 | \$1,143,396 | \$1,372,075 |
| | Debt Issuance Fees | \$0 | \$0 |
| | Transfer of Debt Proceeds to Capital Fund | <u>\$0</u> | <u>\$0</u> |
| | Total Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund): | <u>\$1,143,396</u> | <u>\$1,372,075</u> |
| III. | The amount Budgeted and Appropriated for Capital Fund Purposes (Capital Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Capital Outlay & Associated Costs | <u>\$6,302,000</u> | <u>\$7,562,400</u> |
| | Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund): | <u>\$6,302,000</u> | <u>\$7,562,400</u> |
| IV. | The amount Budgeted and Appropriated for Recreation Purposes (Recreation Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Salaries & Wages | \$2,749,778 | \$3,299,734 |
| | Employee Benefits | \$395,849 | \$475,019 |
| | Professionals & Consultants | \$786,885 | \$944,262 |
| | Contractual Services | \$290,907 | \$349,088 |
| | Utilities | \$258,990 | \$310,788 |
| | Materials & Supplies | \$402,530 | \$483,036 |
| | Maintenance & Repairs | \$124,200 | \$149,040 |
| | Improvements & Replacements | \$237,607 | \$285,128 |
| | Transfers to Other Funds | <u>\$2,050,000</u> | <u>\$2,460,000</u> |
| | Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund): | <u>\$7,296,746</u> | <u>\$8,756,095</u> |
| V. | The amount Budgeted and Appropriated for Museum Purposes (Museum & Natural Areas Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Salaries & Wages | \$402,608 | \$483,130 |
| | Employee Benefits | \$52,639 | \$63,167 |
| | Professionals & Consultants | \$33,490 | \$40,188 |
| | Contractual Services | \$5,625 | \$6,750 |
| | Utilities | \$24,470 | \$29,364 |
| | Materials & Supplies | \$44,205 | \$53,046 |
| | Maintenance & Repairs | \$15,000 | \$18,000 |
| | Improvements & Replacements | <u>\$126,411</u> | <u>\$151,693</u> |
| | Total Budgeted and Appropriated for Museum Purposes (Museum & Natural Areas Fund): | <u>\$704,448</u> | <u>\$845,338</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>\$198,000</u> | <u>\$237,600</u> |
| | Total Budgeted and Appropriated for the Liability Insurance Fund: | <u>\$198,000</u> | <u>\$237,600</u> |
| VII. | The amount Budgeted and Appropriated for Illinois Municipal Retirement Fund Participation (IMRF Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Employee Benefits | <u>\$373,000</u> | <u>\$447,600</u> |
| | Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund: | <u>\$373,000</u> | <u>\$447,600</u> |

| | | | |
|-------|---|---------------------------|---------------------------|
| VIII. | The amount Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Employee Benefits | \$437,037 | \$524,444 |
| | Total Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund): | <u>\$437,037</u> | <u>\$524,444</u> |
| IX. | The amount Budgeted and Appropriated for Audit Expenses (Audit Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Contractual & Professional Services | \$22,615 | \$27,138 |
| | Total Budgeted and Appropriated for the Audit Fund: | <u>\$22,615</u> | <u>\$27,138</u> |
| X. | The amount Budgeted and Appropriated for the Golf Course Operations & Capital (Golf Fund): | <u>Budget</u> | <u>Appropriation</u> |
| | Salaries & Wages | \$521,190 | \$625,428 |
| | Employee Benefits | \$64,934 | \$77,921 |
| | Professionals & Consultants | \$139,600 | \$167,520 |
| | Contractual Services | \$123,870 | \$148,644 |
| | Utilities | \$41,710 | \$50,052 |
| | Materials & Supplies | \$214,275 | \$257,130 |
| | Maintenance & Repairs | \$33,000 | \$39,600 |
| | Improvements & Replacements | \$51,300 | \$61,560 |
| | Capital Outlay | \$327,000 | \$392,400 |
| | Transfers Out (Taxes, IMRF, Inter-Fund Loan Pmt. & Overhead) | \$212,612 | \$255,134 |
| | Total Budgeted and Appropriated for the Golf Fund: | <u>\$1,729,491</u> | <u>\$2,075,389</u> |
| 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): | <u>Budget</u> | <u>Appropriation</u> |
| | Professionals & Consultants | \$412,200 | \$494,640 |
| | Improvements & Replacements (ADA) | \$125,000 | \$150,000 |
| | Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund: | <u>\$537,200</u> | <u>\$644,640</u> |
| | | <u>Budget</u> | <u>Appropriation</u> |
| | Total Estimated Expenditures (All Funds) | \$23,587,629 | \$28,305,154 |
| | Less: Interfund Transfers | -\$2,790,612 | -\$3,348,734 |
| | Net Expenses, Excluding Interfund Transfers | \$20,797,017 | \$24,956,420 |

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

| | <u>Budget</u> | <u>Appropriation</u> |
|--|----------------------------|----------------------------|
| General Corporate Fund | \$4,843,696 | \$5,812,435 |
| Debt Service Fund | \$1,143,396 | \$1,372,075 |
| Capital Fund | \$6,302,000 | \$7,562,400 |
| Recreation Program Funds | \$7,296,746 | \$8,756,095 |
| Museum and Aquarium Funds | \$704,448 | \$845,338 |
| Liability Insurance Fund | \$198,000 | \$237,600 |
| Illinois Municipal Retirement Fund | \$373,000 | \$447,600 |
| FICA/Medicare Fund | \$437,037 | \$524,444 |
| Audit Fund | \$22,615 | \$27,138 |
| Golf Course Fund | \$1,729,491 | \$2,075,389 |
| SEASPAR/Special Recreation Fund | \$537,200 | \$644,640 |
| Total Budgeted and Appropriated | <u>\$23,587,629</u> | |
| Total Appropriated | | <u>\$28,305,154</u> |

*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, 2023 and ending the 31st day of December, 2023** 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 **\$13,737,857**
- (B) That the estimated cash expected to be received during the fiscal year from all sources is **\$16,141,471**
- (C) That the estimated expenditures contemplated for the fiscal year are **\$20,797,017**
- (D) That the estimated cash expected to be on hand at the end of the fiscal year is **\$9,082,311**

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, 2022** 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.

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, 2023 and ending December 31, 2023**, 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 **1st Day of December, 2022** pursuant to a roll call vote.

Roll Call Vote: Ayes: **Commissioners Dahlstrom, Bender, Kotula, McDonnell, Mahoney**
Nays: **None**
Absent and Not Voting: **None**

PASSED: **December 1, 2022**

APPROVED: **December 1, 2022**

Catherine Mahoney

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readySign

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

Robert Kotula

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readySign

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

(seal)

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

FILED
DEC 05 2022
Jan Kaczmarek
DuPage County Clerk

I, Robert 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, 2023 and Ending December 31, 2023,"** as adopted by said Board of Park Commissioners at its properly convened meeting held on the **1st day of December, 2022**, 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 **1st day of December, 2022**.

Robert Kotula
3F52EDE1B8FBDB122B87E8B33E5840D2 ready2sign

Robert Kotula, Secretary
Downers Grove Park District

(Seal)

STATE OF ILLINOIS)
)
 COUNTY OF DU PAGE)

FILED
 DEC 05 2022
Jan Kacyranek
 DuPage County Clerk

**CERTIFICATION OF ESTIMATE OF REVENUES
 FOR FISCAL YEAR 2023**

I, **Jon Dahlstrom**, do hereby certify that I am the duly qualified Treasurer of the Downers Grove Park District and the chief fiscal officer of said Park District; as such officer I do further certify that the revenues, by source, anticipated to be received by said Park District in the fiscal year beginning **January 1, 2023, and ending on December 31, 2023**, are estimated to be as follows:

| <u>SOURCE</u> | <u>AMOUNT 2023</u> |
|--|-----------------------------------|
| General Real Estate Tax Revenues | \$9,374,923 |
| Personal Property Replacement Tax Revenue | \$440,000 |
| General Obligation Issuance and/or Refunding | \$0 |
| Charges for Services (Programming & Facility Fees) | \$5,093,794 |
| Merchandise Sales & Concessions | \$284,127 |
| Rental & Affiliate Revenue | \$589,316 |
| Donations, Contributions, Grants & Gifts - Operating | \$18,500 |
| Sponsorships & Advertising | \$85,950 |
| Donations, Contributions Grants & Gifts - Capital | \$0 |
| Interest & Investment Earnings Revenue | \$191,060 |
| Miscellaneous Revenue | \$63,801 |
| Estimated Beginning Cash Balance | \$13,737,857 |
| | <u><u>\$29,879,328</u></u> |

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the

Downers Grove Park District this **1st day of December, 2022**

Jon Dahlstrom

C9D241C12DD18955E68BE43E193DD9A2 readysign

Jon Dahlstrom, Treasurer and Chief Fiscal Officer
 Downers Grove Park District

(Seal)

FILED
DEC 05 2022
Jan Kacynski
DuPage County Clerk

NOTICE OF PUBLIC HEARING

Public notice is hereby given that the Proposed Combined Annual Budget and Appropriation Ordinance of the Downers Grove Park District, Downers Grove, Illinois, for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is available for public inspection at the Downers Grove Park District Administrative Office at 2455 Warrenville Road; the Downers Grove Golf Club at 2420 Haddow Avenue; the Downers Grove Recreation Center at 4500 Belmont Road; the Downers Grove Public Library at 1050 Curtiss Street, and the District's website (Dgparks.org) from and after October 25, 2022.

Notice is further given that a public hearing on the adoption of said proposed Combined Annual Budget and Appropriation Ordinance will be held at Downers Grove Recreation Center, 4500 Belmont Road, Downers Grove, Illinois on December 1, 2022, at 7:00 P.M. Any person desiring to appear at the public hearing and present testimony to the Park District may contact Adine Wrzesinski, Executive Assistant, FOIA Officer at 630-960-7253 or awrzesinski@dgparks.org.

**ROBERT KOTULA, SECRETARY
DOWNERS GROVE PARK DISTRICT**

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