


**FILED**  
DEC 11 2023  
*Jan Kacynski*  
DuPage County Clerk

**ORDINANCE 1319  
DOWNERS GROVE PARK DISTRICT  
COMBINED BUDGET AND  
APPROPRIATION ORDINANCE  
FISCAL YEAR 2024**

**BOARD OF PARK COMMISSIONERS**

Robert Kotula  
Sandra McDonnell  
Jon Dahlstrom  
Bret Bender  
Craig Lundt

William G. McAdam, Executive Director  
Erik A. Brown, Director of Finance & Technology  
Tricia L. Farkas, Superintendent of Finance


  
 FILED
   
 DEC 11 2023
   
*Jean Kacynski*
  
 DuPage County Clerk

**Downers Grove Park District**  
**Ordinance Number 1319**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE**  
**DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR**  
**THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024.**

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 **7th of December, 2023** 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, 2024 and ending December 31, 2024.**

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):	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"></th> <th style="text-align: right; border-bottom: 1px solid black;">Budget</th> <th style="text-align: right; border-bottom: 1px solid black;">Appropriation</th> </tr> </thead> <tbody> <tr> <td>Salaries &amp; Wages</td> <td style="text-align: right;">\$2,253,040</td> <td style="text-align: right;">\$2,703,648</td> </tr> <tr> <td>Employee Benefits</td> <td style="text-align: right;">\$643,336</td> <td style="text-align: right;">\$772,003</td> </tr> <tr> <td>Professionals &amp; Consultants</td> <td style="text-align: right;">\$404,655</td> <td style="text-align: right;">\$485,586</td> </tr> <tr> <td>Contractual Services</td> <td style="text-align: right;">\$174,875</td> <td style="text-align: right;">\$209,850</td> </tr> <tr> <td>Utilities</td> <td style="text-align: right;">\$300,165</td> <td style="text-align: right;">\$360,198</td> </tr> <tr> <td>Materials &amp; Supplies</td> <td style="text-align: right;">\$200,300</td> <td style="text-align: right;">\$240,360</td> </tr> <tr> <td>Maintenance &amp; Repairs</td> <td style="text-align: right;">\$177,495</td> <td style="text-align: right;">\$212,994</td> </tr> <tr> <td>Improvements &amp; Replacements</td> <td style="text-align: right;">\$490,260</td> <td style="text-align: right;">\$588,312</td> </tr> <tr> <td>Miscellaneous Expenses</td> <td style="text-align: right;">\$17,500</td> <td style="text-align: right;">\$21,000</td> </tr> <tr> <td>Transfers to Other Funds</td> <td style="text-align: right;">\$680,200</td> <td style="text-align: right;">\$816,240</td> </tr> <tr> <td><b>Total Budgeted and Appropriated for General Corporate Purposes (General Fund):</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$5,341,826</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>\$6,410,191</b></td> </tr> </tbody> </table>		Budget	Appropriation	Salaries & Wages	\$2,253,040	\$2,703,648	Employee Benefits	\$643,336	\$772,003	Professionals & Consultants	\$404,655	\$485,586	Contractual Services	\$174,875	\$209,850	Utilities	\$300,165	\$360,198	Materials & Supplies	\$200,300	\$240,360	Maintenance & Repairs	\$177,495	\$212,994	Improvements & Replacements	\$490,260	\$588,312	Miscellaneous Expenses	\$17,500	\$21,000	Transfers to Other Funds	\$680,200	\$816,240	<b>Total Budgeted and Appropriated for General Corporate Purposes (General Fund):</b>	<b>\$5,341,826</b>	<b>\$6,410,191</b>
	Budget	Appropriation																																			
Salaries & Wages	\$2,253,040	\$2,703,648																																			
Employee Benefits	\$643,336	\$772,003																																			
Professionals & Consultants	\$404,655	\$485,586																																			
Contractual Services	\$174,875	\$209,850																																			
Utilities	\$300,165	\$360,198																																			
Materials & Supplies	\$200,300	\$240,360																																			
Maintenance & Repairs	\$177,495	\$212,994																																			
Improvements & Replacements	\$490,260	\$588,312																																			
Miscellaneous Expenses	\$17,500	\$21,000																																			
Transfers to Other Funds	\$680,200	\$816,240																																			
<b>Total Budgeted and Appropriated for General Corporate Purposes (General Fund):</b>	<b>\$5,341,826</b>	<b>\$6,410,191</b>																																			

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	\$1,573,749	\$1,888,499
	Contractual Services	\$1,150	\$1,380
	Debt Issuance Fees	\$0	\$0
	Transfer of Debt Proceeds to Capital Fund	<u>\$0</u>	<u>\$0</u>
	<b>Total Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund):</b>	<b><u>\$1,574,899</u></b>	<b><u>\$1,889,879</u></b>
III.	The amount Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>Budget</u>	<u>Appropriation</u>
	Capital Outlay & Associated Costs	\$2,557,000	\$3,557,000
	<b>Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):</b>	<b><u>\$2,557,000</u></b>	<b><u>\$3,557,000</u></b>
IV.	The amount Budgeted and Appropriated for Recreation Purposes (Recreation Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$3,165,245	\$3,798,294
	Employee Benefits	\$454,516	\$545,419
	Professionals & Consultants	\$886,572	\$1,063,886
	Contractual Services	\$263,725	\$316,470
	Utilities	\$258,130	\$309,756
	Materials & Supplies	\$417,703	\$501,244
	Maintenance & Repairs	\$116,770	\$140,124
	Improvements & Replacements	\$377,297	\$452,756
	Transfers to Other Funds	<u>\$1,750,000</u>	<u>\$2,100,000</u>
	<b>Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund):</b>	<b><u>\$7,689,958</u></b>	<b><u>\$9,227,949</u></b>
V.	The amount Budgeted and Appropriated for Museum Purposes (Museum & Natural Areas Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$476,393	\$571,672
	Employee Benefits	\$55,124	\$66,149
	Professionals & Consultants	\$37,225	\$44,670
	Contractual Services	\$5,549	\$6,659
	Utilities	\$24,550	\$29,460
	Materials & Supplies	\$40,449	\$48,539
	Maintenance & Repairs	\$14,500	\$17,400
	Improvements & Replacements	<u>\$97,705</u>	<u>\$117,246</u>
	<b>Total Budgeted and Appropriated for Museum Purposes (Museum &amp; Natural Areas Fund):</b>	<b><u>\$751,495</u></b>	<b><u>\$901,795</u></b>
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>
	Professionals & Consultants	\$230,360	\$276,432
	Contractual Service	<u>\$400</u>	<u>\$480</u>
	<b>Total Budgeted and Appropriated for the Liability Insurance Fund:</b>	<b><u>\$230,760</u></b>	<b><u>\$276,912</u></b>
VII.	The amount Budgeted and Appropriated for Illinois Municipal Retirement Fund Participation (IMRF Fund):	<u>Budget</u>	<u>Appropriation</u>
	Employee Benefits	\$427,946	\$513,535
	Contractual Services	<u>\$150</u>	<u>\$180</u>
	<b>Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:</b>	<b><u>\$428,096</u></b>	<b><u>\$513,715</u></b>

VIII.	The amount Budgeted and Appropriated for Social Security Participation (FICA Fund):	<u>Budget</u>	<u>Appropriation</u>
	Employee Benefits	\$ 498,000	\$597,600
	Contractual Services	\$150	\$180
	<b>Total Budgeted and Appropriated for Social Security Participation FICA Fund):</b>	<b><u>\$498,150</u></b>	<b><u>\$597,780</u></b>
IX.	The amount Budgeted and Appropriated for Audit Expenses (Audit Fund):	<u>Budget</u>	<u>Appropriation</u>
	Professionals & Consultants	\$25,500	\$30,600
	Contractual Services	\$30	\$36
	<b>Total Budgeted and Appropriated for the Audit Fund:</b>	<b><u>\$25,530</u></b>	<b><u>\$30,636</u></b>
X.	The amount Budgeted and Appropriated for the Golf Course Operations & Capital (Golf Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$638,735	\$766,482
	Employee Benefits	\$64,872	\$77,846
	Professionals & Consultants	\$127,150	\$152,580
	Contractual Services	\$128,670	\$154,404
	Utilities	\$39,385	\$47,262
	Materials & Supplies	\$241,615	\$289,938
	Maintenance & Repairs	\$43,500	\$52,200
	Improvements & Replacements	\$98,000	\$117,600
	Capital Outlay	\$310,000	\$372,000
	Transfers to Other Funds	\$196,936	\$236,323
	<b>Total Budgeted and Appropriated for the Golf Fund:</b>	<b><u>\$1,888,863</u></b>	<b><u>\$2,266,635</u></b>
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	\$421,538	\$505,846
	Improvements & Replacements (ADA)	\$117,500	\$141,000
	<b>Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund:</b>	<b><u>\$539,038</u></b>	<b><u>\$646,846</u></b>
		<u>Budget</u>	<u>Appropriation</u>
	<b>Total Estimated Expenditures (All Funds)</b>	<b>\$21,525,615</b>	<b>\$26,319,338</b>
	Less: Interfund Transfers	-\$2,627,136	-\$3,152,563
	<b>Net Expenses, Excluding Interfund Transfers</b>	<b>\$18,898,479</b>	<b>\$23,166,775</b>

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

	<u>Budget</u>	<u>Appropriation</u>
General Corporate Fund	\$5,341,826	\$6,410,191
Debt Service Fund	\$1,574,899	\$1,889,879
Capital Fund	\$2,557,000	\$3,557,000
Recreation Program Funds	\$7,689,958	\$9,227,949
Museum and Aquarium Funds	\$751,495	\$901,795
Liability Insurance Fund	\$230,760	\$276,912
Illinois Municipal Retirement Fund	\$428,096	\$513,715
FICA Fund	\$498,150	\$597,780
Audit Fund	\$25,530	\$30,636
Golf Course Fund	\$1,888,863	\$2,266,635
SEASPAR/Special Recreation Fund	\$539,038	\$646,846
<b>Total Budgeted and Appropriated</b>	<b><u>\$21,525,615</u></b>	
<b>Total Appropriated</b>		<b><u>\$26,319,338</u></b>

\*SEASPAR refers to the South East Association for Special Parks And Recreation, a joint agreement entered into by nine park districts and four 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, 2024 and ending the 31st day of December, 2024** 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 **\$11,812,768**
- (B) That the estimated cash expected to be received during the fiscal year from all sources is **\$18,815,562**
- (C) That the estimated expenditures contemplated for the fiscal year are **\$18,898,479**
- (D) That the estimated cash expected to be on hand at the end of the fiscal year is **\$11,729,851**

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, 2023** 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.

The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

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, 2024 and ending December 31, 2024**, 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 **7th Day of December, 2023** pursuant to a roll call vote.

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

PASSED: **December 7, 2023**

APPROVED: **December 7, 2023**

*Bret Bender*  
74BCA57678469327DF8039BB87C33FF4 ready<sup>sign</sup>  
**Bret Bender, Secretary**  
Board of Commissioners of the  
Downers Grove Park District

*Robert Kotula*  
105E11C0D1277E8965F840D2 ready<sup>sign</sup>  
**Robert Kotula, President**  
Board of Commissioners of the  
Downers Grove Park District

(seal)

FILED  
DEC 11 2023  
Jan Kacyrnak  
DuPage County Clerk

STATE OF ILLINOIS    )  
                                  )  
COUNTY OF DU PAGE )

I, Bret Bender, 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, 2024 and Ending December 31, 2024,"** as adopted by said Board of Park Commissioners at its properly convened meeting held on the **7<sup>th</sup> day of December, 2023**, 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 **7<sup>th</sup> day of December, 2023**.

*Bret Bender*  
74BCA57878469327DF8039BB67C33FF4 readyesign

**Bret Bender, Secretary  
Downers Grove Park District**

(Seal)

STATE OF ILLINOIS )  
 )  
COUNTY OF DU PAGE )

FILED  
DEC 11 2023  
*Jan Kaczmarek*  
DuPage County Clerk

**CERTIFICATION OF ESTIMATE OF REVENUES  
FOR FISCAL YEAR 2024**

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, 2024, and ending on December 31, 2024**, are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT 2024</u>
General Real Estate Tax Revenues	10,126,817
Personal Property Replacement Tax Revenue	400,000
General Obligation Issuance and/or Refunding	0
Charges for Services (Programming & Facility Fees)	6,052,488
Merchandise Sales & Concessions	370,920
Rental & Affiliate Revenue	601,681
Donations, Contributions, Grants & Gifts - Operating	16,000
Sponsorships & Advertising	115,775
Donations, Contributions Grants & Gifts - Capital	715,000
Interest & Investment Earnings Revenue	370,650
Miscellaneous Revenue	46,231
	<u><u>18,815,562</u></u>

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

Downers Grove Park District this **7th day of December, 2023**

*Jon Dahlstrom*

C9D241C12DD18955E66BE43E193DD9A2

ready2sign

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

(Seal)



FILED  
DEC 11 2023  
Jean Kacyranek  
DuPage County Clerk

STATE OF ILLINOIS     )  
                                  )  
COUNTY OF DU PAGE )

I, Bret Bender, 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 2024," as adopted by said Board of Park Commissioners at its properly convened meeting held on the 7<sup>th</sup> day of December, 2023, 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 7<sup>th</sup> day of December, 2023.

*Bret Bender*

74BCA57676469327DF8039BB87C33FF4

readysign

**Bret Bender, Secretary**  
**Downers Grove Park District**

(Seal)

Certificate of the Publisher

Downers Grove Suburban Life

Description: BUDGET AVAILABILITY  
2121178

**FILED**  
DEC 11 2023  
*Jean Kacprzak*  
DuPage County Clerk

DOWNERS GROVE PARK DIST  
2455 WARRENVILLE RD  
DOWNERS GROVE IL 60515

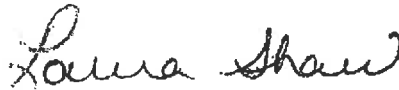
Shaw Media certifies that it is the publisher of the Downers Grove Suburban Life. The Downers Grove Suburban Life is a secular newspaper, has been continuously published weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the Village of Downers Grove, County of DuPage, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 ILCS 5/5.

A notice, a true copy of which is attached, was published 1 time(s) in the Downers Grove Suburban Life, namely one time per week for one successive week(s). Publication of the notice was made in the newspaper, dated and published on 11/09/2023

This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

In witness, Shaw Media has signed this certificate by Laura Shaw, its Publisher, at Downers Grove, Illinois, on 9th day of November, A.D. 2023

Shaw Media By:



Laura Shaw, Publisher

Account Number 10071274

Amount \$79.42

**PUBLIC NOTICE**  
**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, 2024 and ending December 31, 2024 is available for public inspection at the Downers Grove Park District Administrative Office at 2455 Warrenville Road; the Belmont 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 (Dgparke.org) from and after October 24, 2023.

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 7, 2023, at 7:00 P.M.

**BRET BENDER, SECRETARY**  
**DOWNERS GROVE PARK**  
**DISTRICT**

(Published in Downers Grove Suburban Life November 9, 2023) 2121178