ORDINANCE NUMBER 1301
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR YEAR 2021 OF THE DOWNERS GROVE PARK DISTRICT OF DUPAGE COUNTY, ILLINOIS

Be it ordained by the Board of Park Commissioners of the Downers Grove Park District, DuPage County, Illinois.

Section 1
That the sum of $8,559,481 be and the same is hereby assessed and levied for and against all of the real property within the limits of this Park District as the same is assessed and equalized for said taxes, for the year 2021, said total levy being for the various corporate and special purposes of this Park District more particularly hereinafter set forth:

1. FOR GENERAL CORPORATE PURPOSES

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$2,003,520</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$610,654</td>
</tr>
<tr>
<td>Contractual and Professional Services</td>
<td>$433,391</td>
</tr>
<tr>
<td>Utilities</td>
<td>$248,257</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$176,050</td>
</tr>
<tr>
<td>Maintenance &amp; Repairs</td>
<td>$107,680</td>
</tr>
<tr>
<td>Improvements &amp; Replacements</td>
<td>$263,000</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>$10,500</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>$0</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>$6,924,189</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$788,096</td>
</tr>
</tbody>
</table>

Total Estimated General Corporate Expenditures: $11,565,337
Less Estimated Funds From Sources Other Than This Year's Tax Levy: $7,561,469

TOTAL HERBY LEVIED for general corporate purposes in accordance with the provisions of "The Park District Code" for the year 2021: $4,003,868

2. FOR RECREATION PROGRAM FUNDS

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$2,672,437</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$426,801</td>
</tr>
<tr>
<td>Contractual and Professional Services</td>
<td>$993,549</td>
</tr>
<tr>
<td>Utilities</td>
<td>$198,350</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$393,223</td>
</tr>
<tr>
<td>Maintenance &amp; Repairs</td>
<td>$127,260</td>
</tr>
<tr>
<td>Improvements &amp; Replacements</td>
<td>$230,139</td>
</tr>
<tr>
<td>Transfers to Other Funds (Capital Projects Fund)</td>
<td>$1,500,000</td>
</tr>
</tbody>
</table>

Total Estimated Recreation Fund Expenditures: $6,640,749
Less Estimated Funds From Sources Other Than This Year's Tax Levy: $3,790,291

TOTAL HERBY LEVIED for the purpose of planning, establishing, and maintaining
recreational programs in accordance with the provisions of "The Park District Code" for the year 2021:

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$399,855</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$24,330</td>
</tr>
<tr>
<td>Contractual and Professional Services</td>
<td>$39,971</td>
</tr>
<tr>
<td>Utilities</td>
<td>$16,210</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$43,139</td>
</tr>
<tr>
<td>Maintenance &amp; Repairs</td>
<td>$23,800</td>
</tr>
<tr>
<td>Improvements &amp; Replacements</td>
<td>$109,522</td>
</tr>
</tbody>
</table>

Total Estimated Museum & Aquarium Fund Expenditures: $566,527

Less Estimated Funds From Sources Other Than This Year's Tax Levy: $363,218

TOTAL HEREBY LEVIED for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium or museum or museums and the buildings and grounds thereof for the year 2021: $233,309

4. FOR ILLINOIS MUNICIPAL RETIREMENT FUND

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Estimated Illinois Municipal Retirement Fund Expenditures:</td>
<td>$505,749</td>
</tr>
</tbody>
</table>

Less Estimated Funds From Sources Other Than This Year's Tax Levy: $0

TOTAL HEREBY LEVIED for the purpose of providing monies for municipality contributions to the Illinois Municipal Retirement Fund for the Year 2021: $505,749

5. FOR SOCIAL SECURITY ADMINISTRATION

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Estimated Social Security Administration (FICA) Fund Expenditures:</td>
<td>$423,000</td>
</tr>
</tbody>
</table>

Less Estimated Funds From Sources Other Than This Year's Tax Levy: $97,568

TOTAL HEREBY LEVIED for the purpose of providing monies for municipality contributions to the Social Security Administration Fund for the Year 2021: $325,432

6. FOR LIABILITY INSURANCE COSTS FUND

<table>
<thead>
<tr>
<th>Item</th>
<th>2021 Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Estimated Liability Insurance Fund Expenditures:</td>
<td>$210,000</td>
</tr>
</tbody>
</table>

Less Estimated Funds From Sources Other Than This Year's Tax Levy: $19,560

TOTAL HEREBY LEVIED for the purpose of paying the cost of purchasing insurance to protect against any loss or liability which may be incurred as provided by the Local Government and Governmental Employees Tort Immunity Act for the year 2021: $190,440
7. FOR AUDITING COSTS FUND

Total Estimated Audit Fund Expenditures: $22,000
Less Estimated Funds From Sources Other Than This Years Tax Levy: $2,860
TOTAL HEREBY LEVIED for the purpose of paying charges incident to the audit of the records of this Park District, in accordance with the provisions of an Act in Relation to Audits of Amounts of Certain Governmental Units for the year 2021: $19,140

8. FOR SPECIAL RECREATION & SEASPAR FUND

Contractual & Professional Services (Seaspar & Inclusion Expenses) $365,000
Improvements & Replacements (ADA) $150,000
Total Estimated Recreation Programs for those with Special Needs Expenditures: $545,000
Less Estimated Funds From Sources Other Than This Years Tax Levy: $13,915
TOTAL HEREBY LEVIED to provide recreational programs for those with special needs in accordance with Sec. 5-8 of "The Park District Code" for the year 2021: $531,085

*SEASPAR refers to 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.

SUMMARY OF 2021 ANNUAL TAX LEVIES

1. For General Corporate Fund $4,003,868
2. For Recreation Program Fund $2,750,458
3. For Museum and Aquarium Fund $233,309
4. For Illinois Municipal Retirement Fund $505,749
5. For Social Security Administration $325,432
6. For Liability Insurance Costs Fund $190,440
7. For Auditing Costs Fund $19,140
8. For Special Recreation and SEASPAR $531,085

TOTAL AMOUNT OF LEVIES FOR 2021 $8,559,481
Section 2
The unexpended balance of any item or items levied in and by this ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance. The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided that the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the District.

Section 3
Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning January 1, 2021 and ending December 31, 2021 nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

Section 4
That the secretary of this Park District be and is hereby directed to file with the County Clerk of DuPage County, Illinois, within the time limit prescribed by law, a certified copy of this Ordinance.

Section 5
If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 6
That this Ordinance shall be in full force and effect from and after its passage on this 2nd day of December, 2021.

ATTEST

Catherine C. Mahoney, President
Board of Park Commissioners
Downers Grove Park District
DuPage County, Illinois

Robert Kotula, Secretary
Board of Park Commissioners
Downers Grove Park District
DuPage County, Illinois

(SEAL)
CERTIFICATION

STATE OF ILLINOIS    )
COUNTY OF DUPAGE    )

I, Robert Kotula, the duly qualified and acting Secretary of the Downers Grove Park District and the keeper of the official records thereof,

DO HEREBY CERTIFY that the attached ordinance is a true, correct and complete copy of an ordinance entitled, "An Ordinance for the Levy and Assessment of Taxes for the Year 2021 of the Downers Grove Park District, of DuPage County, Illinois" which was duly passed by the Board of Park Commissioners of the Downers Grove Park District at a regularly convened meeting held on the 2nd day of December, 2021, A.D.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 2nd day of December, 2021, A.D.

Robert Kotula
Secretary of Board of Park Commissioners
Downers Grove Park District
DuPage County, Illinois

(SEAL)
CERTIFICATE OF PRESIDING OFFICER

STATE OF ILLINOIS  )
COUNTY OF DUPAGE   )

I, Catherine C. Mahoney, hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Downers Grove Park District, DuPage County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of an ordinance levying and assessing taxes of the Downers Grove Park District was adopted only after the compliance by said Board of Park Commissioners with the provisions of Section 18-60 through 18-85 of the Truth in Taxation Law.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Downers Grove Park District at Downers Grove, Illinois, this 2nd day of December, 2021, A.D.

[Signature]
Catherine C. Mahoney
President of Board of Park Commissioners
Downers Grove Park District
DuPage County, Illinois

(SEAL)
The importance of Parks and Recreation was on full display during the past 18 months. With the virus impacting so many parts of everyday life, people sought an outlet for normalcy. Some of this normalcy could be provided by the Park District. Throughout the pandemic, there has been considerable demand for paths, parks, playgrounds, nature and many of the areas that the Downers Grove Park District create and maintain for our community. Staff and the Board of Commissioners have followed Governor mandates, while continuing to offer recreational opportunities to the public.

It has been a long-standing goal to maintain diverse revenues and a strong fund balance to ensure that no matter what came our way, the Downers Grove Park District could continue to uphold our Mission. Historically, approximately 60% of our operating revenue is from taxes and 40% from non-tax revenues, like facility fees and programming. These Property Tax dollars are a main funding source for our parks, infrastructure and basic operations. These dollars provided the ability to maintain core services, many of which don’t earn revenues, while retaining our talented full-time team. As a result, we were able to maintain the parks, make adjustments to allow programming opportunities and continue to make a difference in the community.

The District is approving a tax increase in 2021 (collected in 2022). In order to assist us with delineating information to the public, the Downers Grove Park District put together the following Q&A for tax payers to better understand the Tax Levy.

- **How are Taxes annually calculated?** The District determines the amount of taxes to levy within State Statutes, while at the same time the township calculates a valuation of all properties. Based on this information, a tax rate is calculated by the County, which is multiplied by the township’s valuation to determine the final taxes for a property owner.

- **How does the District determine the amount of taxes to levy?** By State Statute, Park Districts are limited to increases from the Consumer Price Index (CPI), New Construction or for Special Recreation. CPI is a measure of the cost of a basket of goods compared to the prior year, somewhat similar to inflation. This allows the District to keep up with growing costs. New Construction provides the ability to levy and collect tax dollars for new property, which the District will serve, as residents and businesses are added.

- **Does the District annually levy for the full CPI and New Construction increase?** Annually, this decision is scrutinized by balancing the need for additional funding, with a respect for the impact that taxes have on the public. This has led to years in which the Board decided to maintain or minimally increase taxes. Over the past 10 years, the District has averaged a 2.4% increase, which is lower than what would have been allowed from full CPI and New Construction growth.

- **How much will the District Levy for Taxes?** The District will capture New Construction (including expiring TIF) and CPI. Staff is estimating New Construction growth of 3.92% due to an expiring TIF in the downtown. The CPI is based on the prior year’s value from the federal government of 1.4%. The overall levy is expected to grow $397,650.78 to a total of $8,919,164.00.

- **How will this affect individual businesses and homeowners?** On average Park District taxes to property owners will increase 1.4%, holding home values constant. However, those within the TIF District will see a larger change to taxes paid to the Park District, as TIF dollars will shift from the Village to the District (and other local governments). This will be seen as an increase to District taxes, but is a reallocation of dollars from the Village for taxes that would have been the Park District’s if not for the TIF District.

- **What is a TIF?** Tax Increment Financing or TIF, is a financial tool used to assist a municipality in the redevelopment of a specific area. This designation lasts for 23 years. Essentially, it freezes the property taxes that local governments receive within the area, allowing any new growth/Construction to be reinvested within the existing area for such things as development incentives and infrastructure improvements (i.e. the parking decks in Downtown Downers Grove).

- **How much would this actually cost someone?** A $400,000 home would pay about $6 more to the Park District (without considering the shift in taxes from the TIF). This will grow proportionally in impact on larger properties.

- **How will this money be utilized by the Park District?** With the additional $400,000 that this increase would provide to the Park District, we will be able to invest in further Maintenance, Repairs, Improvements and Replacements District-wide. After 75 years in the community, these dollars will help to preserve what we have created together and strengthen the District for future generations.
2021 Downers Grove Property Tax Levy (Collected in 2022)

The District will levy taxes based on the following:

1) Prior year property taxes of $8,521,513

2) New Construction added within DG during the past year

3) New Construction from the Downtown TIF District that has ended (only impacts property owners within the Downtown TIF by shifting Tax dollars from the Village to other government units)

4) Consumer Price Index (CPI) that will impact tax payers with a 1.4% adjustment to taxes similar to the District keeping up with inflation

<table>
<thead>
<tr>
<th>Tax Levy Growth %</th>
<th>New Funds for DGPD</th>
<th>Est. Impact on $400,000 Home</th>
<th>Est. Impact on $800,000 Home</th>
<th>Est. Impact on $1,200,000 Home</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.67%</td>
<td>$397,650.78</td>
<td>$5.92</td>
<td>$11.67</td>
<td>$17.42</td>
</tr>
</tbody>
</table>

Median Home Value: $350,000
DGPD Taxes: $357
Impact: $5.20
DGPD Portion of Tax Bill: 5.7%