

RESOLUTION #21-02
DOWNERS GROVE PARK DISTRICT

TRUTH IN TAXATION LAW RESOLUTION - A RESOLUTION DETERMINING FUNDS
ESTIMATED TO BE RAISED BY TAXATION FOR THE YEAR 2021

RESOLVED, by the Board of Park Commissioners of the Downers Grove Park District, DuPage County, Illinois that, based upon the most recently ascertainable information, the following estimate of taxes to be levied is hereby made in accordance with Section 60 of the "Truth in Taxation Law":

1. The corporate and special purpose property taxes extended or abated for 2020 were **\$8,159,409.26**. The proposed corporate and special purpose property taxes to be levied for 2021 are **\$8,559,481.00**. This represents a **4.90% increase** over the previous year.
2. The property taxes extended for debt service and public building commission leases for 2020 were **\$362,103.96**. The estimated property taxes to be levied for debt service and public building commission leases for 2021 are **\$359,683**. This represents a **0.67% decrease** from the previous year.
3. The total property taxes extended or abated for 2020 were **\$8,521,513.22**. The estimated total property taxes to be levied for 2021 are **\$8,919,164.00**. This represents a **4.67% increase** over the previous year.
4. The Board of Commissioners will hold a Public Hearing on the evening of **Thursday, November 18th, 2021 at 7:00 PM at the Downers Grove Recreation Center, 4500 Belmont Road, Downers Grove, IL, 60515**.

Passed this 21st day of October, 2021.

AYES: Commissioners McDonnell, Kotula, Bender, Dahlstrom, Mahoney

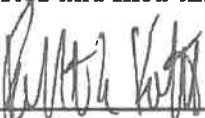
NAYS: None

ABSENT: None



Catherine C. Mahoney
President - Board of Park Commissioners

Attested and filed this 21st day of October, 2021.



Robert Kotula
Secretary - Board of Park Commissioners

ORDINANCE NUMBER XXXX
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

	<u>2021 Levy</u>
Salaries & Wages	\$2,003,520
Employee Benefits	\$610,654
Contractual and Professional Services	\$433,391
Utilities	\$248,257
Materials and Supplies	\$176,050
Maintenance & Repairs	\$107,680
Improvements & Replacements	\$263,000
Miscellaneous Expenses	\$10,500
Transfers Out	\$0
Capital Projects Fund	\$6,924,189
Debt Service Fund	<u>\$788,096</u>
Total Estimated General Corporate Expenditures:	\$11,565,337
Less Estimated Funds From Sources Other Than This Years Tax Levy:	<u>\$7,561,469</u>
TOTAL HERBY LEVIED for general corporate purposes in accordance with the provisions of "The Park District Code" for the year 2021 :	<u>\$4,003,868</u>

2. FOR RECREATION PROGRAM FUNDS

	<u>2021 Levy</u>
Salaries & Wages	\$2,672,437
Employee Benefits	\$425,801
Contractual and Professional Services	\$993,549
Utilities	\$198,350
Materials and Supplies	\$393,223
Maintenance & Repairs	\$127,250
Improvements & Replacements	\$230,139
Transfers to Other Funds (Capital Projects Fund)	<u>\$1,500,000</u>
Total Estimated Recreation Fund Expenditures:	\$6,540,749
Less Estimated Funds From Sources Other Than This Years Tax Levy:	<u>\$3,790,291</u>
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**:

\$2,750,458

3. FOR MUSEUM AND AQUARIUM FUNDS

2021 Levy

Salaries & Wages	\$339,855
Employee Benefits	\$24,330
Contractual and Professional Services	\$39,971
Utilities	\$16,210
Materials and Supplies	\$43,139
Maintenance & Repairs	\$23,500
Improvements & Replacements	\$109,522

Total Estimated Museum & Aquarium Fund Expenditures: \$596,527

Less Estimated Funds From Sources Other Than This Years Tax Levy: \$363,218

TOTAL HERBY 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

2021 Levy

Total Estimated Illinois Municipal Retirement Fund Expenditures: \$505,749

Less Estimated Funds From Sources Other Than This Years 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

2021 Levy

Total Estimated Social Security Administration (FICA) Fund Expenditures: \$423,000

Less Estimated Funds From Sources Other Than This Years 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

2021 Levy

Total Estimated Liability Insurance Fund Expenditures: \$210,000

Less Estimated Funds From Sources Other Than This Years 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

	<u>2021 Levy</u>
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:	<u>\$19,140</u>

8. *FOR SPECIAL RECREATION & SEASPAR FUND

	<u>2021 Levy</u>
Contractual & Professional Services (Seaspar & Inclusion Expenses)	\$395,000
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:	<u>531,085</u>

*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	<u>\$531,085</u>
TOTAL AMOUNT OF LEVIES FOR 2021	<u>\$8,559,481</u>

Section 2

The unexpended balance of any item or items levied in and by this ordinance may be expended in maxing 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 Park 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.**

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

(SEAL)

