

DOWNERS GROVE PARK DISTRICT  
DuPage County, Illinois

RESOLUTION **22-02**: A RESOLUTION AUTHORIZING TENTATIVE FORM OF BUDGET AND APPROPRIATION ORDINANCE FOR FISCAL YEAR **2023** TO BE MADE AVAILABLE TO PUBLIC INSPECTION AND SETTING FORTH DATE FOR PUBLIC HEARING ON THE SAME.

WHEREAS, Section 4.4 of "The Park District Code" requires that a budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by this park board, and in such tentative form to be made conveniently available to public inspection for at least 30 days prior to any final action thereon by this board and that a public hearing concerning said ordinance be held with proper notice to the public; and

WHEREAS, the executive director of this Park District, at the direction of this park board, has prepared such a budget and appropriation ordinance, in tentative form.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS OF THE DOWNERS GROVE PARK DISTRICT, as follows:

Section 1. That the attached Budget and Appropriation Ordinance for the Fiscal Year **2023** shall be made conveniently available, in such tentative form, to public inspection for at least 30 days prior to final action thereon following a public hearing conducted by this park board as to such Budget and Appropriation Ordinance to be held on **the 1<sup>st</sup> day of December, 2022 at the Downers Grove Park District Recreation Center, 4500 Belmont Road, Downers Grove, Illinois at 7:00 P.M.**

Section 2. Notice of said public hearing shall be given by publication in a newspaper published in this Park District at least one week prior to the time of such hearing.

**ADOPTED THIS 20<sup>th</sup> DAY OF OCTOBER, 2022.**

*Catherine Mahoney*

B5C9500A416ACE27C6726998C9F9803C

readysign

**Catherine C. Mahoney, President**

**ATTEST:**

*Robert Kotula*

3F52EDE188F8DB122B87E8B33E5840D2

readysign

**Robert Kotula, Secretary**

(SEAL)



**DOWNERS GROVE PARK DISTRICT MEMORANDUM**

<b>TO:</b>	Downers Grove Park District Board of Commissioners
<b>FROM:</b>	Erik Brown, Director of Finance & Technology William McAdam, Executive Director
<b>DATE:</b>	<b>October 20, 2022</b>
<b>SUBJECT:</b>	<b>Resolution 22-02:</b> A Resolution Authorizing the Tentative Form of the Budget and Appropriation Ordinance for Fiscal Year <b>2023</b> to be made Available to Public Inspection and Setting Forth Date for Public Hearing on the Same

**BACKGROUND/HISTORY**

Staff began working on the Downers Grove Park District Budget in July and during the second meeting in October is presenting the end result of that process to the Board of Commissioners. Based on this presentation, the Budget document and discussion amongst the Commissioners and Staff, we are requesting the approval of the attached resolution for the Fiscal Year **2023** Tentative Form of the Budget.

*State Statute requires the budget to be on display for no less than 30 days before formal approval. This resolution provides direction for Staff to place the tentative budget on display following approval. Therefore, if the Resolution is approved **Thursday, October 20<sup>th</sup>**, the Budget will be placed on display no later than **Tuesday, October 25<sup>th</sup>**. This will include posting the Tentative Budget and Appropriation Ordinance on the District’s website and at various facilities within the District. During the 30-day period the Board has the ability to adjust the tentative budget prior to approval.*

*In accordance with State Statute, a public hearing will be scheduled for **Thursday, December 1st at 7:00 PM** and public notice will be made in the newspaper of record at least one week prior to the hearing. With the Board’s direction, the Budget can be approved the same night, following the Public Hearing.*

**ATTACHMENTS**

- **Resolution 22-02:** A Resolution Authorizing the Tentative Form of the Budget & Appropriation Ordinance for Fiscal Year **2023** to be made Available to Public Inspection & Setting Forth Date for Public Hearing on the Same.
- **2023** (Tentative) Budget & Appropriation Ordinance
- A copy of the Public Notice that would appear in **My Suburban Life** newspaper during November.
- The Budget document will be updated per the Board’s decision for tax levy and placed available for viewing

**SPECIFIC BOARD ACTION REQUIRED**

Approval of **Resolution 22-02:** A Resolution Authorizing the Tentative Form of the Budget & Appropriation Ordinance for Fiscal Year **2023** to be made Available to Public Inspection & Setting Forth Date for Public Hearing on the Same.

DOWNERS GROVE PARK DISTRICT  
DuPage County, Illinois

RESOLUTION **22-02**: A RESOLUTION AUTHORIZING TENTATIVE FORM OF BUDGET AND APPROPRIATION ORDINANCE FOR FISCAL YEAR **2023** TO BE MADE AVAILABLE TO PUBLIC INSPECTION AND SETTING FORTH DATE FOR PUBLIC HEARING ON THE SAME.

WHEREAS, Section 4.4 of "The Park District Code" requires that a budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by this park board, and in such tentative form to be made conveniently available to public inspection for at least 30 days prior to any final action thereon by this board and that a public hearing concerning said ordinance be held with proper notice to the public; and

WHEREAS, the executive director of this Park District, at the direction of this park board, has prepared such a budget and appropriation ordinance, in tentative form.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS OF THE DOWNERS GROVE PARK DISTRICT, as follows:

Section 1. That the attached Budget and Appropriation Ordinance for the Fiscal Year **2023** shall be made conveniently available, in such tentative form, to public inspection for at least 30 days prior to final action thereon following a public hearing conducted by this park board as to such Budget and Appropriation Ordinance to be held on **the 1<sup>st</sup> day of December, 2022 at the Downers Grove Park District Recreation Center, 4500 Belmont Road, Downers Grove, Illinois at 7:00 P.M.**

Section 2. Notice of said public hearing shall be given by publication in a newspaper published in this Park District at least one week prior to the time of such hearing.

**ADOPTED THIS 20<sup>th</sup> DAY OF OCTOBER, 2022.**

\_\_\_\_\_  
**Catherine C. Mahoney, President**

**ATTEST:**

\_\_\_\_\_  
**Robert Kotula, Secretary**

**(SEAL)**

ORDINANCE **TBD**  
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 **TBD****

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE  
DOWNERS GROVE PARK DISTRICT, DU PAGE 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
<b>Total Budgeted and Appropriated for General Corporate Purposes (General Fund):</b>	<b><u><u>\$4,843,696</u></u></b>	<b><u><u>\$5,812,435</u></u></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	\$1,143,396	\$1,372,075
	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>\$1,143,396</u></b>	<b><u>\$1,372,075</u></b>
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>
	<b>Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):</b>	<b><u>\$6,302,000</u></b>	<b><u>\$7,562,400</u></b>
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>
	<b>Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund):</b>	<b><u>\$7,296,746</u></b>	<b><u>\$8,756,095</u></b>
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>
	<b>Total Budgeted and Appropriated for Museum Purposes (Museum &amp; Natural Areas Fund):</b>	<b><u>\$704,448</u></b>	<b><u>\$845,338</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>
	Contractual & Professional Services	<u>\$198,000</u>	<u>\$237,600</u>
	<b>Total Budgeted and Appropriated for the Liability Insurance Fund:</b>	<b><u>\$198,000</u></b>	<b><u>\$237,600</u></b>
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>
	<b>Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:</b>	<b><u>\$373,000</u></b>	<b><u>\$447,600</u></b>

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
	<b>Total Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund):</b>	<b><u>\$437,037</u></b>	<b><u>\$524,444</u></b>
IX.	The amount Budgeted and Appropriated for Audit Expenses (Audit Fund):	<u>Budget</u>	<u>Appropriation</u>
	Contractual & Professional Services	\$22,615	\$27,138
	<b>Total Budgeted and Appropriated for the Audit Fund:</b>	<b><u>\$22,615</u></b>	<b><u>\$27,138</u></b>
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
	<b>Total Budgeted and Appropriated for the Golf Fund:</b>	<b><u>\$1,729,491</u></b>	<b><u>\$2,075,389</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	\$412,200	\$494,640
	Improvements & Replacements (ADA)	\$125,000	\$150,000
	<b>Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund:</b>	<b><u>\$537,200</u></b>	<b><u>\$644,640</u></b>
		<u>Budget</u>	<u>Appropriation</u>
	<b>Total Estimated Expenditures (All Funds)</b>	<b><u>\$23,587,629</u></b>	<b><u>\$28,305,154</u></b>
	Less: Interfund Transfers	-\$2,790,612	-\$3,348,734
	<b>Net Expenses, Excluding Interfund Transfers</b>	<b><u>\$20,797,017</u></b>	<b><u>\$24,956,420</u></b>

**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
	<u><b>\$23,587,629</b></u>	
<b>Total Budgeted and Appropriated</b>		
		<u><b>\$28,305,154</b></u>
<b>Total Appropriated</b>		

\*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 **\$13,489,900**
- (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 **\$8,834,354**

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.





STATE OF ILLINOIS )  
 )  
COUNTY OF DU PAGE )

**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:

<b><u>SOURCE</u></b>	<b><u>AMOUNT 2023</u></b>
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	13,489,900
	<b><u>29,631,371</u></b>

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**

(Seal)

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

STATE OF ILLINOIS     )  
                                  )  
COUNTY OF DU PAGE  )

I, \_\_\_\_\_, 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 **1<sup>st</sup> 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 **1<sup>st</sup> day of December, 2022**.

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**Robert Kotula**, Secretary  
Downers Grove Park District

(Seal)

STATE OF ILLINOIS     )  
  )  
COUNTY OF DU PAGE    )

I, \_\_\_\_\_, 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 2023,"** as adopted by said Board of Park Commissioners at its properly convened meeting held on the **1<sup>st</sup> 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 **1<sup>st</sup> day of December, 2022.**

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**Robert Kotula, Secretary**  
Downers Grove Park District

(Seal)

### **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.

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

Published in My Suburban Life on November 10, 2022.