

DOWNERS GROVE PARK DISTRICT
DuPage County, Illinois

RESOLUTION **23-05**: A RESOLUTION AUTHORIZING TENTATIVE FORM OF BUDGET AND APPROPRIATION ORDINANCE FOR FISCAL YEAR **2024** 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 **2024** shall be made conveniently available, in such tentative form, to public inspection for at least 30 days prior to final action thereon. A public hearing will be conducted by this park board as to such Budget and Appropriation Ordinance to be held on **the 7th day of December, 2023 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 19th DAY OF OCTOBER, 2023.

Robert Kotula
3F52EDE1B8FBDB122B87E8B33E5840D2 readysign
Robert Kotula, President

ATTEST:

Bret Bender
74BCA57676469327DF8039BB87C33FF4 readysign
Bret Bender, Secretary

(SEAL)

DOWNERS GROVE PARK DISTRICT MEMORANDUM

TO:	Downers Grove Park District Board of Commissioners
FROM:	Erik Brown, Director of Finance & Technology Tricia Farkas, Superintendent of Finance William McAdam, Executive Director
DATE:	October 19, 2023
SUBJECT:	Resolution 23-05: A Resolution Authorizing the Tentative Form of the Budget and Appropriation Ordinance for Fiscal Year 2024 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 provided a presentation to the Board on October 5th. 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 **2024** 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 19th**, the Budget will be placed on display no later than **Tuesday, October 24th**. 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 7th 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 23-05:** A Resolution Authorizing the Tentative Form of the Budget & Appropriation Ordinance for Fiscal Year **2024** to be made Available to Public Inspection & Setting Forth Date for Public Hearing on the Same.
- **2024** (Tentative) Budget & Appropriation Ordinance
- A copy of the Public Notice that would appear in **My Suburban Life** newspaper during November.
- 2024 Budget Document

SPECIFIC BOARD ACTION REQUIRED

Approval of **Resolution 23-05:** A Resolution Authorizing the Tentative Form of the Budget & Appropriation Ordinance for Fiscal Year **2024** to be made Available to Public Inspection & Setting Forth Date for Public Hearing on the Same.

DOWNERS GROVE PARK DISTRICT
DuPage County, Illinois

RESOLUTION **23-05**: A RESOLUTION AUTHORIZING TENTATIVE FORM OF BUDGET AND APPROPRIATION ORDINANCE FOR FISCAL YEAR **2024** 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 **2024** shall be made conveniently available, in such tentative form, to public inspection for at least 30 days prior to final action thereon. A public hearing will be conducted by this park board as to such Budget and Appropriation Ordinance to be held on **the 7th day of December, 2023 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 19th DAY OF OCTOBER, 2023.

Robert Kotula, President

ATTEST:

Bret Bender, Secretary

(SEAL)

ORDINANCE **TBD**
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

**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, 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):	<u>Budget</u>	<u>Appropriation</u>
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
Total Budgeted and Appropriated for General Corporate Purposes (General Fund):	<u>\$5,341,826</u>	<u>\$6,410,191</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	\$1,573,749	\$1,888,499
	Contractual Services	\$1,150	\$1,380
	Debt Issuance Fees	\$0	\$0
	Transfer of Debt Proceeds to Capital Fund	\$0	\$0
	Total Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund):	<u>\$1,574,899</u>	<u>\$1,889,879</u>
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
	Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>\$2,557,000</u>	<u>\$3,557,000</u>
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	\$1,750,000	\$2,100,000
	Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund):	<u>\$7,689,958</u>	<u>\$9,227,949</u>
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	\$97,705	\$117,246
	Total Budgeted and Appropriated for Museum Purposes (Museum & Natural Areas Fund):	<u>\$751,495</u>	<u>\$901,795</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>
	Professionals & Consultants	\$230,360	\$276,432
	Contractual Service	\$400	\$480
	Total Budgeted and Appropriated for the Liability Insurance Fund:	<u>\$230,760</u>	<u>\$276,912</u>
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	\$150	\$180
	Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:	<u>\$428,096</u>	<u>\$513,715</u>

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
	Total Budgeted and Appropriated for Social Security Participation FICA Fund):	<u>\$498,150</u>	<u>\$597,780</u>
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
	Total Budgeted and Appropriated for the Audit Fund:	<u>\$25,530</u>	<u>\$30,636</u>
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
	Total Budgeted and Appropriated for the Golf Fund:	<u>\$1,888,863</u>	<u>\$2,266,635</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	\$421,538	\$505,846
	Improvements & Replacements (ADA)	\$117,500	\$141,000
	Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund:	<u>\$539,038</u>	<u>\$646,846</u>
		<u>Budget</u>	<u>Appropriation</u>
	Total Estimated Expenditures (All Funds)	<u>\$21,525,615</u>	<u>\$26,319,338</u>
	Less: Interfund Transfers	-\$2,627,136	-\$3,152,563
	Net Expenses, Excluding Interfund Transfers	<u>\$18,898,479</u>	<u>\$23,166,775</u>

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
	<u>\$21,525,615</u>	
Total Budgeted and Appropriated		
		<u>\$26,319,338</u>
Total Appropriated		

*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.

Roll Call Vote: Ayes: _____

Nays: _____

Absent and Not Voting: _____

PASSED: _____

APPROVED: _____

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

Bret Bender, Secretary
Board of Commissioners of the
Downers Grove Park District

(seal)

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

**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**

(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, 2024 and Ending December 31, 2024,"** as adopted by said Board of Park Commissioners at its properly convened meeting held on the **7th 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 **7th day of December, 2023**.

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

Bret Bender, 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, 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 (Dgparks.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 My Suburban Life on November 9, 2023.