

FILED
DEC 07 2020
Jan Kacynski
DuPage County Clerk

**DOWNERS GROVE PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2021**

BOARD OF PARK COMMISSIONERS

**Catherine C. Mahoney, President
Sandra McDonnell, Vice President
Jon Dahlstrom, Treasurer
Robert E. Kotula, Secretary
Vacant, Commissioner**

**Bill McAdam, Executive Director
Erik Brown, Director of Finance & Technology**

**Downers Grove Park District
Ordinance Number 1290**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021.**

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 **3rd of December, 2020** 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, 2021 and ending December 31, 2021.

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):	Budget	Appropriation
Salaries & Wages	\$1,841,678	\$2,578,349
Employee Benefits	\$503,730	\$705,222
Contractual & Professional Services	\$458,558	\$641,981
Utilities	\$293,841	\$411,377
Materials & Supplies	\$195,280	\$273,392
Maintenance & Repairs	\$64,100	\$89,740
Improvements & Replacements	\$135,826	\$190,156
Miscellaneous Expenses	\$8,500	\$11,900
Transfers to Debt Service Fund	\$381,821	\$534,549
Total Budgeted and Appropriated for General Corporate Purposes (General Fund):	\$3,883,334	\$5,436,666

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	\$741,596	\$889,915
	Debt Issuance & Refunding	\$0	\$0
	Transfer of Debt Proceeds to Capital Fund	\$0	\$0
	Total Budgeted and Appropriated for Debt Service Fund Purposes (Debt Service Fund):	<u>\$741,596</u>	<u>\$889,915</u>
III.	The amount Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>Budget</u>	<u>Appropriation</u>
	Capital Outlay & Associated Costs	\$855,692	\$1,197,969
	Total Budgeted and Appropriated for Capital Fund Purposes (Capital Fund):	<u>\$855,692</u>	<u>\$1,197,969</u>
IV.	The amount Budgeted and Appropriated for Recreation Purposes (Recreation Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$2,560,523	\$3,584,732
	Employee Benefits	\$454,319	\$636,047
	Contractual & Professional Services	\$653,290	\$914,606
	Utilities	\$196,816	\$275,542
	Materials & Supplies	\$295,140	\$413,196
	Maintenance & Repairs	\$47,210	\$66,094
	Improvements & Replacements	\$129,631	\$181,483
	Transfers Out (Capital purposes)	\$250,000	\$350,000
	Total Budgeted and Appropriated for Recreation Purposes (Recreation Fund and Fitness & Recreation Center Fund):	<u>\$4,586,929</u>	<u>\$6,421,700</u>
V.	The amount Budgeted and Appropriated for Museum Purposes (Museum Fund & Natural Areas Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$221,542	\$310,159
	Employee Benefits	\$30,435	\$42,609
	Contractual & Professional Services	\$38,077	\$53,308
	Utilities	\$15,750	\$22,050
	Materials & Supplies	\$23,693	\$33,170
	Maintenance & Repairs	\$6,100	\$8,540
	Improvements & Replacements	\$34,420	\$48,188
	Total Budgeted and Appropriated for Museum Purposes (Museum Fund & Natural Areas Fund):	<u>\$370,017</u>	<u>\$518,024</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>
	Contractual & Professional Services	\$221,200	\$265,440
	Total Budgeted and Appropriated for the Liability Insurance Fund:	<u>\$221,200</u>	<u>\$265,440</u>
VII.	The amount Budgeted and Appropriated for Illinois Municipal Retirement Fund Participation (IMRF Fund):	<u>Budget</u>	<u>Appropriation</u>
	IMRF Employer Contribution	\$526,402	\$631,682
	Contractual & Professional Services	\$200	\$240
	Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:	<u>\$526,602</u>	<u>\$631,922</u>

VIII.	The amount Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund):	<u>Budget</u>	<u>Appropriation</u>
	Social Security and Medicare Employer Contribution	\$391,612	\$548,257
	Contractual & Professional Services	\$200	\$280
	Total Budgeted and Appropriated for Social Security Participation (FICA/Medicare Fund):	<u>\$391,812</u>	<u>\$548,537</u>
IX.	The amount Budgeted and Appropriated for Audit Expenses (Audit Fund):	<u>Budget</u>	<u>Appropriation</u>
	Contractual & Professional Services	<u>\$22,000</u>	<u>\$26,400</u>
	Total Budgeted and Appropriated for the Audit Fund:	<u>\$22,000</u>	<u>\$26,400</u>
X.	The amount Budgeted and Appropriated for the Golf Course Operations & Capital (Golf Fund):	<u>Budget</u>	<u>Appropriation</u>
	Salaries & Wages	\$495,377	\$594,452
	Employee Benefits	\$41,705	\$50,046
	Contractual & Professional Services	\$102,971	\$123,565
	Utilities	\$28,950	\$34,740
	Materials & Supplies	\$145,075	\$174,090
	Maintenance & Repairs	\$21,700	\$26,040
	Improvements & Replacements	\$8,250	\$9,900
	Capital Outlay	\$125,500	\$150,600
	Transfers Out (Taxes, IMRF, & Overhead)	\$114,510	\$137,412
	Total Budgeted and Appropriated for the Golf Fund:	<u>\$1,084,038</u>	<u>\$1,300,845</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>
	Payments to SEASPAR*	\$371,205	\$445,446
	Contractual & Professional Services	\$35,000	\$42,000
	Improvements & Replacements (ADA)	\$118,602	\$142,322
	Total Budgeted and Appropriated for the SEASPAR/Special Recreation Fund:	<u>\$524,807</u>	<u>\$629,768</u>
		<u>Budget</u>	<u>Appropriation</u>
	Total Estimated Expenditures (All Funds)	\$13,208,027	\$17,867,186
	Less: Interfund Transfers	-\$746,331	-\$1,021,961
	Net Expenses, Excluding Interfund Transfers	\$12,461,696	\$16,845,225

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

	<u>Budget</u>	<u>Appropriation</u>
General Corporate Fund	\$3,883,334	\$5,436,666
Debt Service Fund	\$741,596	\$889,915
Capital Fund	\$855,692	\$1,197,969
Recreation Program Funds	\$4,586,929	\$6,421,700
Museum and Aquarium Funds	\$370,017	\$518,024
Liability Insurance Fund	\$221,200	\$265,440
Illinois Municipal Retirement Fund	\$526,602	\$631,922
FICA/Medicare Fund	\$391,812	\$548,537
Audit Fund	\$22,000	\$26,400
Golf Course Fund	\$1,084,038	\$1,300,845
SEASPAR/Special Recreation Fund	\$524,807	\$629,768
	<u>\$13,208,027</u>	
Total Budgeted and Appropriated	<u>\$13,208,027</u>	
		<u>\$17,867,186</u>

*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 joint recreational programs 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, 2021 and ending the 31st day of December, 2021** 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 \$8,058,038
- (B) That the estimated cash expected to be received during the fiscal year from all sources is \$12,308,412
- (C) That the estimated expenditures contemplated for the fiscal year are \$12,461,696
- (D) That the estimated cash expected to be on hand at the end of the fiscal year is \$7,904,754

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, 2020** 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.

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, 2021 and ending December 31, 2021, 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 **3rd Day of December, 2020** pursuant to a roll call vote.

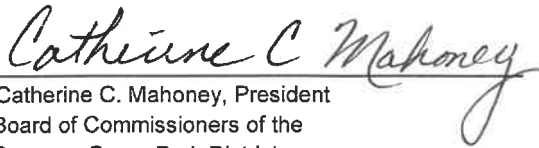
Roll Call Vote: Ayes: McDonnell, Kotula, Dahlstrom, Mahoney
Nays: None
Absent and Not Voting: None

PASSED: 12/03/2020



Robert E. Kotula, Secretary
Board of Commissioners of the
Downers Grove Park District

APPROVED: 12/03/2020



Catherine C. Mahoney, President
Board of Commissioners of the
Downers Grove Park District

(seal)

FILED
DEC 07 2020

DuPage County Clerk

FILED
DEC 07 2020
Jean Kaczmarek
DuPage County Clerk

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Robert E. Kotula, 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, 2021 and Ending December 31, 2021," as adopted by said Board of Park Commissioners at its properly convened meeting held on the 3rd day of December, 2020, 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 3rd day of December, 2020.



Robert E. Kotula, Secretary
Downers Grove Park District

(Seal)

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

FILED
DEC 07 2020

Jan Kaczmarek
DuPage County Clerk

**CERTIFICATION OF ESTIMATE OF REVENUES
FOR FISCAL YEAR 2021**

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, 2021, and ending on December 31, 2021**, are

estimated to be as follows:

<u>SOURCE</u>	<u>2021 AMOUNT</u>
General Real Estate Tax Revenues	\$8,413,643
Personal Property Replacement Tax Revenue	\$117,600
General Obligation Issuance and/or Refunding	\$0
Charges for Services (Programming & Facility Fees)	\$3,092,577
Merchandise Sales & Concessions	\$219,537
Rental & Affiliate Revenue	\$347,135
Donations, Contributions, Grants & Gifts - Operating	\$5,850
Sponsorships & Advertising	\$22,715
Affiliate Revenues - Capital	\$24,000
Investment Earnings Revenue	\$28,600
Miscellaneous Revenue	\$36,755
BA Bond Rebate	\$0
ESTIMATED REVENUES FOR 2021:	\$12,308,412
ESTIMATED BEGINNING CASH BALANCE, JAN 1, 2021:	\$8,058,038

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

Downers Grove Park District this **3rd day of December, 2020**


Jon Dahlstrom
Treasurer and Chief Fiscal Officer
Downers Grove Park District

(Seal)

FILED

DEC 07 2020

Jan Kaczmarek
DuPage County Clerk

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Robert E. Kotula, 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 2021," as adopted by said Board of Park Commissioners at its properly convened meeting held on the 3rd day of December, 2020, 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 3rd day of December, 2020.



Robert E. Kotula, Secretary
Downers Grove Park District

(Seal)