

**Glen Ellyn Park District
Board of Commissioners
Special Meeting
November 15, 2011
185 Spring Avenue
7:00 p.m.**

Agenda

- I. Call to Order**
- II. Roll Call of Commissioners**
- III. Truth and Taxation Hearing for the 2011 Tax Levy**
- IV. Approve 2011 Tax Levy – Ordinance 11-05**
- V. Adjourn to Workshop Meeting**



MEMO

November 9, 2011

TO: Park District Board of Commissioners
FROM: Nicholas Cinquegrani, Superintendent of Finance & Personnel
CC: David Harris, Executive Director
RE: 2011 Tax Levy

Attached please find the 2011 tax levy ordinance. In accordance with the truth in taxation requirements, the Park District Board placed the tax levy on file at their October 18th meeting and will hold a public hearing on Tuesday, November 15th. A notice of public hearing was published in the Daily Herald on November 3rd.

As the Board has discussed in recent Board meetings, the proposed increase in the aggregate tax levy is 6%. Combining the aggregate levy with debt service and the special recreation levy, the overall proposed tax levy increase is approximately 4.4%. Once the new EAV is known (Spring 2012), the County will automatically adjust our tax levy to that allowed by the Property Tax Extension Limitation Law (PTELL).

Motion

Motion to approve Ordinance # 11-05 "An Ordinance for the levy and assessment of taxes for the year 2011."

**GLEN ELLYN PARK DISTRICT
PROPOSED 2011 TAX LEVY**

	2010		2011		
	<u>Actual Rate</u>	<u>Actual Dollars</u>	<u>Proposed Rate*</u>	<u>Proposed Dollars</u>	<u>Difference</u>
Corporate	0.0855	1,482,967	0.0933	1,650,000	167,033
Recreation	0.0522	905,390	0.0494	873,390	(32,000)
Police Protection	0.0001	1,734	0.0001	1,734	(0)
Paving/Lighting	0.0001	1,734	0.0001	1,734	(0)
IMRF	0.0168	291,390	0.0159	281,389	(10,001)
Judgement/Liability	0.0058	100,599	0.0081	142,598	41,999
Audit	0.0006	10,407	0.0006	11,200	793
TAX CAP LEVY	0.1611	2,794,222	0.1674	2,962,045	167,823
Bond & Interest	0.0773	1,340,741	0.0793	1,402,670	61,929
Bond & Interest - Limited	0.0598	1,037,210	0.0581	1,027,490	(9,720)
SPEC REC	0.0400	693,786	0.0415	733,409	39,623
NON TAX CAP LEVY	0.1771	3,071,736	0.1788	3,163,569	91,833
TOTAL TAX LEVY	0.3382	5,865,958	0.3462	6,125,614	259,656
Actual EAV 2009	1,797,571,251		1,734,464,123		
Actual EAV 2010	1,734,464,123		1,769,153,405 *		

*Assumed 2% Increase in EAV

ORDINANCE NO. 11-05
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2011
OF THE GLEN ELLYN PARK DISTRICT OF DU PAGE COUNTY, ILLINOIS

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF DU PAGE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1: That the sum of SIX MILLION, ONE HUNDRED TWENTY FIVE THOUSAND, SIX HUNDRED FORTEEN (\$6,125,614) 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 addressed and equalized for said taxes, for the year 2011 said total levy being for the various purposes of this Park District more particularly hereinafter set forth:

1. CORPORATE FUND

SALARIES & WAGES	\$920,032	
CONTRACTUAL SERVICES	173,600	
MATERIALS & SUPPLIES	149,978	
EQUIPMENT	12,625	
BUILDING & LANDSCAPE	83,000	
MISCELLANEOUS	93,325	
INSURANCE	183,000	
UTILITIES	62,500	
PARK DEVELOPMENT	-0-	
TOTAL ESTIMATED CORPORATE EXPENSES		\$1,678,060
LESS: ESTIMATED RECEIPTS FROM NON-REAL ESTATE TAX REVENUE SOURCES:		\$28,060
TOTAL HEREBY LEVIED FOR GENERAL CORPORATE PURPOSES IN ACCORDANCE WITH THE PROVISIONS OF "THE PARK DISTRICT CODE" FOR THE YEAR 2011		\$1,650,000

2. RECREATION FUND

SALARIES & WAGES	\$2,201,404	
CONTRACTUAL SERVICES	1,112,765	
MATERIALS & SUPPLIES	716,751	
EQUIPMENT	40,700	
BUILDING & LANDSCAPE	15,500	
MISCELLANEOUS	886,374	
INSURANCE	182,500	
UTILITIES	438,672	
PARK DEVELOPMENT	112,000	
TOTAL ESTIMATED RECREATION EXPENSES		\$5,706,666
LESS: ESTIMATED RECEIPTS FROM NON-REAL ESTATE TAX REVENUE SOURCES:		\$4,833,276
TOTAL HEREBY LEVIED FOR THE PURPOSE OF PLANNING, ESTABLISHING, AND MAINTAINING RECREATION PROGRAMS, IN ACCORDANCE WITH THE PROVISIONS OF "THE PARK DISTRICT CODE" FOR THE YEAR 2011		\$873,390

3.POLICE FUND

TOTAL HEREBY LEVIED FOR THE PAYING OF COSTS FOR POLICE PROGRAMS IN ACCORDANCE WITH THE PROVISIONS OF "THE PARK DISTRICT CODE" SEC. 509 FOR THE YEAR 2011. \$1,734

4.PAVING & LIGHTING FUND

TOTAL HEREBY LEVIED FOR PAVING & LIGHTING PROGRAM COSTS AS PROVIDED IN SEC. 5-6 OF THE "PARK DISTRICT CODE" FOR THE YEAR 2011. \$ 1,734

5.ILLINOIS MUNICIPAL RETIREMENT FUND

TOTAL HEREBY LEVIED FOR THE PURPOSE OF PROVIDING MONIES FOR THE DISTRICT CONTRIBUTION TO THE ILLINOIS MUNICIPAL RETIREMENT FUND AND / OR SOCIAL SECURITY, AS PROVIDED BY THE ILLINOIS PENSION CODE, FOR THE YEAR 2011. \$281,389

6.BOND & INTEREST FUND

TOTAL HEREBY LEVIED FOR THE PURPOSE OF PAYING OUTSTANDING BONDS INCLUDING PRINCIPAL, INTEREST, AND BANK FEES IN ACCORDANCE WITH THE PROVISIONS OF THE "PARK DISTRICT CODE" FOR THE YEAR 2011. \$2,430,160

7.LIABILITY INSURANCE COSTS FUND

TOTAL HEREBY LEVIED FOR THE PURPOSE OF PAYING COSTS OF INSURANCE TO PROTECT AGAINST ANY LIABILITY WHICH MAY BE INCURRED AS PROVIDED BY THE LOCAL GOVERNMENT AND GOVERNMENTAL EMPLOYEES TORT IMMUNITY ACT, (SEC 9-107, CHAP 85, ILL. REV STAT.,) FOR 2011. \$142,598

8.JOINT AGREEMENT RECREATION PROGRAMS FOR THE HANDICAPPED FUND

TOTAL HEREBY LEVIED TO PROVIDE RECREATION PROGRAMS FOR THE HANDICAPPED IN ACCORDANCE WITH SEC. 5-8 OF THE "PARK DISTRICT CODE" FOR THE YEAR 2011. \$733,409

9.AUDIT FUND

CONTRACTUAL SERVICES

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. (SEC 701, ET.SEC. CH 85, ILL REV., AS AMENDED) FOR THE YEAR 2011. \$11,200

TOTAL AMOUNT OF LEVY FOR 2011 \$6,125,614

SUMMARY OF 2011 TAX LEVY:

CORPORATE FUND	1,650,000
RECREATION FUND	873,390
POLICE FUND	1,734
PAVING & LIGHTING FUND	1,734
ILL. MUNICIPAL RETIREMENT FUND	281,389
BOND & INTEREST FUND	2,430,160
LIABILITY FUND	142,598
HANDICAPPED RECREATION FUND	733,409
AUDIT FUND	11,200
	6,125,614

Section 2: That the taxes so levied and assessed as set forth by this ordinance upon the taxable property subject to taxes within the limits of this Park District, shall be collected and enforced in the same manner and by the same officers as general taxes are now collected and enforced for city and village purposes in the County of DuPage, State of Illinois, and shall be paid over by the officers so collecting the same to the Treasurer of this Park District.

Section 3: 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 4: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not effect the validity of the remaining portions of this Ordinance.

Section 5: That this Ordinance shall be in full force and effect from and after its passage this _____ day of _____, 2011.

ATTEST:

Secretary of said Park District

(SEAL)

President, Board of Commissioners
Glen Ellyn Park District
DuPage County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

I, Katherine Wendland, do hereby certify that I am Secretary of the Board of Commissioners of the Glen Ellyn Park District, DuPage County, Illinois, and as such secretary am custodian of the books and records of said District.

I further certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted at a meeting of the Board of Commissioners of said Glen Ellyn Park District held on the ___ day of _____, 2011, A.D., a quorum of the Board of Commissioners being present at such meeting and voting in favor of said Ordinance, all of which more fully appears from the books and records of said District in my custody as Secretary.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal of said District this ___ day of _____, 2011.

Katherine Wendland, Secretary
Board of Commissioners
Glen Ellyn Park District
DuPage County, Illinois

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

I, Melissa Creech, the undersigned President of the Glen Ellyn Park District, certify that I am the presiding officer of the Glen Ellyn Park District, and as such presiding officer, hereby certify that Levy Ordinance 11-05, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Section 4 through 7 of The Truth in Taxation Act, Illinois Revised Statutes, Chapter 120, Sec. 861 as amended.

President, Board of Commissioners
Glen Ellyn Park District

Date

(SEAL)