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OCT 13 2021

KANE COUNTY CLERK

## **SUGAR GROVE PARK DISTRICT**

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### **ORDINANCE 21-01**

**ORDINANCE LEVYING AND ASSESSING TAXES OF SUGAR GROVE PARK  
DISTRICT, KANE COUNTY, ILLINOIS, FOR THE 2021 TAX LEVY YEAR**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
SUGAR GROVE PARK DISTRICT  
THIS 11<sup>th</sup> DAY OF OCTOBER 2021

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Published in pamphlet form by authority of the Board of commissioners of the Sugar Grove Park District, Kane County, Illinois, this 11<sup>th</sup> day of October, 2021.

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**ORDINANCE #21-01  
LEVYING AND ASSESSING TAXES  
OF SUGAR GROVE PARK DISTRICT,  
KANE COUNTY, ILLINOIS, FOR THE  
2021 TAX LEVY YEAR**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF  
SUGAR GROVE PARK DISTRICT, KANE COUNTY, ILLINOIS:

Section 1. That the sum of Four Hundred Twenty Three Thousand Dollars (\$423,00) for General Corporate Fund; the sum of Three Hundred Ninety Thousand Dollars (\$390,000) for Recreational Program Fund; the sum of Forty-Four Thousand Dollars (\$44,000) for Social Security Contributions Fund; the sum of Twenty-One Thousand Dollars (\$21,000) for the Audit Fund; the sum of Nineteen Thousand Dollars (\$19,000) for the Liability Insurance Fund; the sum of Thirty-Nine Thousand Dollars (\$39,000) for the Illinois Municipal Retirement Fund; and sum of One Hundred Twenty Thousand Dollars (\$120,000) for the Handicap Fund, be and the same are assessed and levied from and against all taxable property within the limits of said Sugar Grove Park District as the same is assessed and equalized for state and county purposes for the current year (2021). Said taxes are hereby levied for the 2021 tax levy year, and the specific amount hereby levied for each object and purpose is set forth under the column entitled "Amount To Be Raised By Tax Levy", as follows:

**GENERAL CORPORATE FUND**

|  | Amount To Be Raised<br>By Tax Levy |
|--|------------------------------------|
| 1. <u>WAGES, SALARIES</u>                    |                                    |
| Administrative Salaries                      | \$ 80,000                          |
| Part-time Wages                              | \$ 18,000                          |
| 2. <u>CONTRACTUAL SERVICES</u>               |                                    |
| Legal Fees                                   | \$ 7,000                           |
| Utilities                                    | \$ 30,000                          |
| Staff Development                            | \$ 7,000                           |
| Repairs                                      | \$ 10,000                          |
| General                                      | \$ 70,000                          |
| 3. <u>MATERIALS AND SUPPLIES</u>             |                                    |
| Commodities, Parks                           | \$ 30,000                          |
| Commodities, Buildings                       | \$ 5,000                           |
| Office Supplies                              | \$ 4,000                           |
| Fuel   | \$ 7,000                           |
| 4. <u>CAPITAL IMPROVEMENTS</u>               |                                    |
| Equipment                                    | \$ 30,000                          |
| Parks  | \$125,000                          |
| <b>TOTAL GENERAL CORPORATE FUND TAX LEVY</b> | <b>\$423,000</b>                   |

The foregoing is to be paid from proceeds of a special tax for corporate purposes. Said levy amounts are hereby levied from the tax for general corporate purposes. 70 ILCS 1205/5-1. Said levy may equal, but not exceed, 0.10% as equalized or assessed by the Department of Revenue of all taxable property in such district.

## RECREATIONAL PROGRAM FUND

|    |                             | Amount to Be Raised<br>By Tax Levy |
|----|-----------------------------|------------------------------------|
| 1. | <u>WAGES AND SALARIES</u>   |                                    |
|    | Administrative Salaries     | \$ 85,000                          |
|    | Clerical Wages              | \$ 4,000                           |
|    | Program Wages               | \$ 20,000                          |
| 2. | <u>CONTRACTUAL SERVICES</u> |                                    |
|    | Programs                    | \$ 40,000                          |
|    | Officials                   | \$ 17,000                          |
|    | Maintenance Services        | \$ 2,000                           |
|    | League Fees                 | \$ 3,000                           |
|    | Printing                    | \$ 10,000                          |
| 3. | <u>SUPPLIES</u>             |                                    |
|    | Programs                    | \$ 30,000                          |
|    | Equipment                   | \$ 7,000                           |
|    | Uniforms                    | \$ 10,000                          |
|    | Awards                      | \$ 3,000                           |
| 4. | <u>CAPITAL IMPROVEMENTS</u> |                                    |
|    | Parks                       | \$159,000                          |

|  |                  |
|--|------------------|
| <b>TOTAL RECREATIONAL PROGRAM FUND</b> | <b>\$390,000</b> |
|--|------------------|

The foregoing is to be paid from proceeds of a special tax for recreational purposes. Said levy amounts are hereby levied from the proceeds of a special recreation tax, in addition to all other Park District taxes. 70 ILCS 1205/5-2, 5-2 (a), 5-2 (b). Said levy may equal, but not exceed, 0.075% as equalized or assessed by the Department of Revenue of all taxable property in such district.

## ADDITIONAL FUNDS

Amount To Be Raised  
By Tax Levy

### SOCIAL SECURITY CONTRIBUTION FUND

|                               |          |
|-------------------------------|----------|
| Social Security Contributions | \$44,000 |
|-------------------------------|----------|

The foregoing is to be paid from the proceeds of a special tax to pay the Park District's contribution to the Social Security Administration and is in addition to all other Park District taxes as provided by law. Said levy amounts are hereby levied from the proceeds of a special tax for Social Security contributions in addition to all other Park District taxes as provided by law. 40 ILCS 5/21-110.

### MUNICIPAL AUDITING FUND

|                                  |          |
|----------------------------------|----------|
| Audit Fund: Contractual Services |          |
| - Auditor's Fee                  | \$21,000 |

The foregoing is to be paid from proceeds of a special tax for audit purposes. Said levy amounts are hereby levied from the special tax for audit purposes, in addition to all other Park District taxes as provided by law. 50 ILCS 310/9. Said taxes may equal, but not exceed, 0.005% as equalized or assessed by the Department of Revenue of all taxable property in such district.

### LIABILITY INSURANCE FUND

|    |                              |          |
|----|------------------------------|----------|
| 1. | Liability Insurance Payments | \$16,500 |
| 2. | Safety and Risk Management   | \$ 2,500 |

**TOTAL LIABILITY INSURANCE FUND TAX LEVY      \$19,000**

The foregoing is to be paid from a special tax for public liability insurance purposes, including tax for Unemployment Insurance Act. Said levy amounts are hereby levied from the special tax for public liability purposes, in addition to all other Park District taxes as provided by law. 745 ILCS 10/9-103, 10/9-107.

**ADDITIONAL FUNDS**

Amount To Be Raised  
By Tax Levy

**ILLINOIS MUNICIPAL RETIREMENT FUND**

|                          |          |
|--------------------------|----------|
| Employer's Contributions | \$39,000 |
|--------------------------|----------|

The foregoing is to be paid from the Illinois Municipal Retirement Tax for Illinois municipal retirement purposes. Said levy amounts are hereby levied from the special tax for Illinois municipal retirement purposes, in addition to all other Park District taxes as provided by law. 40 ILCS 5/7-171.

**RECREATIONAL PROGRAM FOR THE HANDICAPPED FUND**

|                                |           |
|--------------------------------|-----------|
| Fox Valley S.R.A. Contribution | \$90,000  |
| ADA Compliance                 | \$30,000  |
| TOTAL                          | \$120,000 |

The foregoing is to be paid from the proceeds of a special tax for recreational programs for the handicapped for funding the annual Fox Valley Special Recreation Association contribution and related expenses of providing these programs under the joint agreement. 70 ILCS 1205/5-8. Said levy may equal, but not exceed, 0.04% as equalized or assessed by the Department of Revenue of all taxable property in such district. Senate Bill 1881 excludes these taxes from the aggregate extension.

## SUMMARY

|   | Amount To Be Raised<br><u>By Tax Levy</u> |
|---|---|
| TAX LEVY, GENERAL CORPORATE FUND                            | \$423,000                                 |
| TAX LEVY, RECREATIONAL PROGRAM FUND                         | \$390,000                                 |
| TAX LEVY, SOCIAL SECURITY CONTRIBUTIONS FUND                | \$ 44,000                                 |
| TAX LEVY, SPECIAL AUDIT FUND                                | \$ 21,000                                 |
| TAX LEVY, LIABILITY INSURANCE FUND                          | \$ 19,000                                 |
| TAX LEVY, ILLINOIS MUNICIPAL RETIREMENT FUND                | \$ 39,000                                 |
| TAX LEVY, RECREATIONAL PROGRAMS FOR THE<br>HANDICAPPED FUND | \$120,000                                 |
| <br><b><u>GRAND TOTAL OF TAXES LEVIED</u></b>               | <br><b>\$1,056,000</b>                    |

Section 2: The unexpended balance of any item or items levied in and by this ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance.

Section 3: That the secretary is hereby authorized and directed to file a certified copy of this ordinance with the County Clerk of Kane County within the time specified by law. 70 ILCS 1205/5-1.

Section 4: This ordinance shall be in full force and effect ten (10) days from and after its passage and approval as required by law.

Section 5: This ordinance shall be published in pamphlet form in accordance with 70 ILCS 1205/4-3.

Section 6: The invalidity of any portion of this ordinance shall not render invalid any other portion of the same, which can be given effect without the invalid part.

PASSED THIS 11th day of October 2021 pursuant to a roll call vote as follows:

AYES: Eby, Carmody, Kinsland

NAYS: - none -

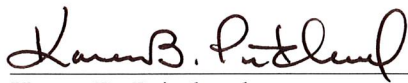
ABSENT: Becker, Walker

APPROVED THIS 11th day of October 2021.



Dawn Wrona Eby  
President of the Board  
Sugar Grove Park District  
Sugar Grove, Kane County, Illinois

ATTEST:



Karen B. Pritchard  
Secretary

