

ORDINANCE 2020-O-4

WILMETTE PARK DISTRICT

**AN ORDINANCE PROVIDING FOR THE LEVY AND ASSESSMENT OF TAXES
FOR THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS FOR THE
FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020**

* * *

BE IT ORDAINED by the Board of Park Commissioners of the Wilmette Park District Cook County, Illinois, as follows:

Section 1: That the sum of **\$7,773,418** being composed of (a) the amount of **\$2,878,692** for General Corporate Fund, (b) the amount of **\$325,000** for Recreation Fund, (c) the amount of **\$635,000** for the Social Security Fund, (d) the amount of **\$660,000** for the Illinois Municipal Retirement Fund, (e) the amount of **\$60,000** for Police Protection Fund, (f) the amount of **\$437,000** for the Liability Insurance Fund, (g) the amount of **\$27,000** for Audit Fund, (h) the amount of **\$480,000** for Special Recreation Fund and (i) the amount of **\$2,270,726** for Bond and Interest Fund, be and the same is hereby levied and assessed on all real property within said District subject to taxation according to the ad valorem value of the said property as the same is assessed and equalized for state and county purposes; that said amount of **\$7,773,418** to defray the necessary expenses for the operation, acquisition, construction, repair, improvement and maintenance of the several park grounds, buildings, and other improvements possessed and under the control of the District, for Recreational programs, for Social Security expenses, for payments to the Illinois Municipal Retirement Fund, for grounds Police Protection, for Liability Insurance purposes and protection, for Auditing expenses, for the Special Recreation programs and to meet payments of interest and principal on Bonded indebtedness of the District, is hereby levied for the anticipated objects and purposes specified against all taxable property within the limits of the Wilmette Park District at full, fair cash value as the same is assessed and equalized for the State and County purposes, for the 2020 tax year.

Section 2: Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4), neither the Budget and Appropriations Ordinance of the Wilmette Park District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 nor any other budget and appropriation ordinance is intended or required to be in support of the tax levy made in this ordinance.

Section 3: Hereafter set forth under the column entitled "Amount to be Raised by Taxation" is the objects and purposes for which this levy is made and the respective amounts thereof, subject to the respective deductions, if any, for revenues to the Wilmette

Park District from sources other than taxation, are hereby set forth and levied as follows:

		Amount to be
I.	<u>GENERAL CORPORATE FUND</u>	<u>Raised by Taxation</u>

Salaries and Wages	\$ 2,371,328
Employee Benefits	461,900
Contract Services	551,739
Utilities.....	197,909
Supplies	238,200
Repairs.....	78,500
Other Operating Expenditures.....	<u>13,500</u>

TOTAL GENERAL CORPORATE FUND REQUIREMENTS \$ 3,913,076

LESS: General Corporate Fund revenues other than taxes,
 applied pro-rata in reduction of each line item
 in the General Corporate Fund\$ (1,034,384)

The total GENERAL CORPORATE FUND amount to be
 raised by tax levy for the foregoing purposes
 (Authority: 70 ILCS 1205/5-1).....\$ 2,878,692

II. RECREATION FUND

Salaries and Wages	\$5,596,628
Employee Benefits	550,284
Contract Services	1,766,625
Utilities.....	800,534
Supplies	722,241
Repairs.....	200,336
Other Operating Expenditures.....	<u>29,940</u>

TOTAL RECREATION FUND REQUIREMENTS \$9,666,588

LESS: Recreation Fund revenues other than taxes, applied
 pro-rata in reduction of each line item in the
 Recreation Fund(9,341,588)

The total RECREATION FUND amount to be
 raised by tax levy for the foregoing purposes
 (Authority: 70 ILCS 1205/5-2).....\$ 325,000

III. **SOCIAL SECURITY FUND** **Amount to be Raised by Taxation**

Social Security Employer's Contributions.....\$ 635,000

The total SOCIAL SECURITY FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 40 ILCS 5/7-170).....\$ 635,000

IV. **ILLINOIS MUNICIPAL RETIREMENT FUND**

Illinois Municipal Retirement Fund
Employer's Contributions\$ 660,000

The total ILLINOIS MUNICIPAL RETIREMENT FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 40 ILCS 5/7-171).....\$ 655,000

V. **POLICE PROTECTION FUND**

Salaries and Wages\$ 975
Contractual Services 35,000

The total POLICE PROTECTION FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 70 ILCS 1205/5-9).....\$ 60,000

VI. **LIABILITY INSURANCE FUND**

Insurance Contributions\$ 348,000
Risk Management Program..... 88,421

The total LIABILITY INSURANCE FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 745 ILCS 10/9-107).....\$ 437,000

VII. **AUDIT FUND**

Payment of annual audit expense\$ 27,000

The total AUDIT FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 50 ILCS 310/9).....\$ 27,100

**Amount to be
Raised by Taxation**

VIII. SPECIAL RECREATION FUND

Contribution to Northern Suburban Special Recreation Association for the purpose of funding the Wilmette Park District's share of expenses for providing recreation programs for the disabled under joint intergovernmental agreement

.....\$ 401,274
Capital Repair and Improvement Expenses - Accessibility 706,026

The total SPECIAL RECREATION FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 70 ILCS 1205/5-8)..... \$ 480,000

IX. BOND AND INTEREST FUND

Issue of March 17, 2016,
General Obligation Refunding Park Bonds, Series 2016B:
For the payment of Interest and Principal
As per Bond Ordinance 2016-O-3.....\$ 178,067

Issue of September 7, 2016,
General Obligation Refunding Limited Park Bonds, Series 2016D:
For the payment of Interest and Principal
As per Bond Ordinance 2016-O-5..... 380,824

Issue of November 3, 2009,
General Obligation Refunding Park Bonds, Series 2009A:
For the payment of Interest and Principal
As per Bond Ordinance 2009-O-8..... 1,254,488

Issue of November 20, 2018,
General Obligation Limited Park Bonds, Series 2018A:
For the payment of Interest and Principal
As per Bond Ordinance 2018-O-6..... 457,347

The total BONDS AND INTEREST FUND amount to be raised by tax levy for the foregoing purposes
(Authority: 70 ILCS 1205/6-6)..... \$ 2,270,726

SUMMARY OF LEVIES

**Amounts to be
Raised by Taxation**

GENERAL CORPORATE FUND:

Total Requirements - \$ 3,913,076
 Less Revenue from sources
 other than taxation - (\$1,034,384) \$ 2,878,692

RECREATION FUND:

Total Requirements - \$9,666,588
 Less Revenue from sources other than taxation - (\$9,341,588)..... 325,000

SOCIAL SECURITY FUND 635,000

ILLINOIS MUNICIPAL RETIREMENT FUND 660,000

POLICE PROTECTION FUND 60,000

LIABILITY INSURANCE FUND 437,000

AUDIT FUND 27,000

SPECIAL RECREATION FUND 480,000

BOND AND INTEREST FUND 2,270,726

TOTAL \$ 7,773,418

Section 3: That the Clerk of Cook County, Illinois be and is hereby directed, as provided by law, to ascertain the rate percent which, upon the total valuation of all property subject to taxation within the District as the same is assessed and equalized for state and county purposes, will produce a net amount as herein legally levied and to extend such tax pursuant to the statutes in such case made and provided.

Section 4: That the Secretary of the District and of the Board of Park Commissioners be and is hereby directed to file a certified copy of this Ordinance with the County Clerk of Cook County, Illinois, accompanied by the Certificate of the Presiding Officer as to the compliance with the Truth in Taxation Law, within the time limited by law, and said County Clerk is directed to extend taxes sufficient to produce the amounts levied herein upon the books of the Collector of the State and County Taxes, as provided by law.

Section 5: This Ordinance shall be in full force and effect immediately upon its passage and approval as required by law.

PASSED: This 14th day of December, 2020
APPROVED: This 14th day of December, 2020
RECORDED: This 14th day of December, 2020

VOTES:

Ayes:

Nays:

Absent:

ATTEST AND FILED:

Stephen P. Wilson
Secretary, Board of Park Commissioners
Wilmette Park District
Cook County, Illinois

I. Gordon Anderson
President, Board of Park Commissioners
Wilmette Park District
Cook County, Illinois

(SEAL)

STATE OF ILLINOIS)
COUNTY OF COOK) SS.
)

I, **STEPHEN P. WILSON**, **HEREBY CERTIFY** that the foregoing instrument is a true and correct copy of Ordinance 2020-O-4

WILMETTE PARK DISTRICT

AN ORDINANCE PROVIDING FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Wilmette Park District, held at Wilmette, Illinois in said District at 7:30 p.m. on the 14th day of December, 2020.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of Ordinance 2020-O-4 were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that public notice of said meeting was given by posting a copy of the notice at the principal office of the Wilmette Park District and supplying a copy to all news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of said Act and said Code and with all the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the said Park District at Wilmette, Illinois this 14th day of December, 2020.

Secretary, Board of Park Commissioners
Wilmette Park District

(SEAL)

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, I. Gordon Anderson, hereby certify that I am the presiding officer of Wilmette Park District, Cook County, Illinois and as such presiding officer I certify that the levy Ordinance 2020-O-4, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002).

This certificate applies to the 2020 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wilmette Park District, Cook County, Illinois this 14th day of December, 2020.

I. Gordon Anderson
Presiding Officer and President
Board of Commissioners
Wilmette Park District
Cook County, Illinois

(Seal)

RESOLUTION 2020-R-4

WILMETTE PARK DISTRICT

A RESOLUTION DIRECTING THE MANNER OF ANY REDUCTION OF THE AGGREGATE EXTENSION OF THE 2020 TAX LEVY OF THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS IN ORDER TO COMPLY WITH THE PROPERTY TAX EXTENSION LIMITATION LAW

WHEREAS, Section 18-185 of the Property Tax Extension Limitation Law limits the percentage by which the Wilmette Park District may increase the aggregate extension of its property tax levy; and,

WHEREAS, Section 18-185 of the Property Tax Extension Limitation Law also provides that, if the County Clerk must reduce the aggregate extension of a taxing District in order for the District's levy to comply with the Law, then the County Clerk shall proportionally reduce the extension for each fund unless otherwise requested by the taxing District; and,

WHEREAS, contemporaneously with the adoption of Resolution 2020-R-4, the Board of Park Commissioners of the Wilmette Park District has adopted an Ordinance providing for the 2020 Tax Levy of the Park District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Wilmette Park District, Cook County, Illinois as follows:

Section 1. The Park Board finds that all of the recitals contained in the preamble to this Resolution are true and correct and does hereby incorporate them into this Resolution by this reference.

Section 2. The Park Board finds and declares it to be in the best interests of the Park District and its residents and the Park Board hereby directs that, in the event that it is necessary to reduce the aggregate extension of the Park District's 2020 tax levy in order for the levy to comply with the Property Tax Extension Limitation Law, the Cook County Clerk shall reduce the Corporate Fund of the Park District in the amount necessary to permit the aggregate extension of the Park District to comply with the Law. The Clerk shall not reduce the extension for the IMRF, Police Protection, Social Security, Audit, Liability Insurance, Recreation, and Special Recreation Funds of the Park District.

Section 3. The Park District's Secretary shall promptly file a certified copy of Resolution 2020-R-4 with the Tax Extension Divisions of the Cook County Clerk.

Section 4. Resolution 2020-R-4 shall be in full force and effect after its adoption as provided by law.

Adopted this 14th day of December, 2020 pursuant to a roll call vote as follows:

VOTES:

Ayes:

Nays:

Absent:

ATTEST AND FILED:

Stephen P. Wilson
Secretary, Board of Park Commissioners
Wilmette Park District
Cook County, Illinois

I. Gordon Anderson
President, Board of Park Commissioners
Wilmette Park District
Cook County, Illinois

(SEAL)

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

I, **STEPHEN P. WILSON**, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution 2020-R-4,

WILMETTE PARK DISTRICT

A RESOLUTION DIRECTING THE MANNER OF ANY REDUCTION OF THE AGGREGATE EXTENSION OF THE 2020 TAX LEVY OF THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS IN ORDER TO COMPLY WITH THE PROPERTY TAX EXTENSION LIMITATION LAW,

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Wilmette Park District, held at Wilmette, Illinois in said District at 7:30 p.m. on the 14th day of December, 2020.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of Resolution 2020-R-4 were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that public notice of said meeting was given by posting a copy of the notice at the principal office of the Wilmette Park District and supplying a copy to all news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of said Act and said Code and with all the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the said Park District at Wilmette, Illinois this 14th day of December, 2020.

Secretary, Board of Park Commissioners
Wilmette Park District

(SEAL)