

WAUCONDA PARK DISTRICT

ORDINANCE 2025-07

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT
TAXES FOR THE FISCAL YEAR BEGINNING
MAY 1, 2026 AND ENDING APRIL 30, 2027**

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TAXES FOR THE FISCAL YEAR BEGINNING
MAY 1, 2026 AND ENDING APRIL 30, 2027**

SECTION I: That the following sum of ONE MILLION, NINE HUNDRED FORTY SEVEN THOUSAND FOUR HUNDRED THIRTEEN DOLLARS (\$1,947,413) be and the same is hereby assessed and levied from and against all the real and personal property within the limits of Wauconda Park District which is subject to taxation according to the ad valorem value of said property after same is assessed and equalized for state and county purposes. Said taxes levied are for the current fiscal year of the Wauconda Park District commencing May 1, 2026 and are to be in liquidation of the appropriations heretofore made by the Combined Budget and Appropriation Ordinance passed July 8, 2025 notice of which was duly published in the Daily Herald by the Board of Commissioners of the Wauconda Park District for said fiscal year, for park purposes. The respective amounts, for which said appropriations were made, and the object and purposes and the respective amounts hereby levied and assessed in the aggregate sum are as follows:

GENERAL CORPORATE FUND:	AMOUNT OF LEVY
550000 Payment to Agency	<u>\$ 860,069</u>
TOTAL GENERAL CORPORATE FUND:	<u>\$ 860,069</u>

(The foregoing tax levy for the General Corporate Fund is hereby levied from the proceeds of a general corporate tax under Section 5.1 of the Park District Code, in addition to all other Park District taxes as provided by law.)

RECREATION FUND:	AMOUNT OF LEVY
550000 Payment to Agency	<u>\$ 506,329</u>
TOTAL RECREATION FUND:	<u>\$ 506,329</u>

(The foregoing tax levy in Recreation Program Fund is hereby levied from the proceeds of a special recreation tax under Section 5.2 of the Park District Code, in addition to all other Park District Taxes as provided by law.)

SOCIAL SECURITY FUND:	AMOUNT OF LEVY
550000 Payment to Agency	<u>\$ 110,378</u>
TOTAL SOCIAL SECURITY FUND:	<u>\$ 110,378</u>

(The foregoing tax levy for the Social Security Fund is hereby levied from the proceeds of a social security tax under 745ILCS 10/9-107 of the Local Governmental and Governmental Employees Tort Immunity Act, in addition to all other Park District taxes as provided by law.)

ILLINOIS MUNICIPAL RETIREMENT FUND: AMOUNT OF LEVY

550000 Payment to Agency \$ 96,716

TOTAL ILLINOIS MUNICIPAL
RETIREMENT FUND: \$ 96,716

(The foregoing tax levy for the Illinois Municipal Retirement Fund is hereby levied from the proceeds of a special Illinois municipal retirement tax under 22-403 of ILCS 51, in addition to all other Park District taxes as provided by law.)

PAVING AND LIGHTING FUND: AMOUNT OF LEVY

550000 Payment to Agency \$ 5

TOTAL PAVING AND LIGHTING FUND: \$ 5

(The foregoing tax levy for the Paving and Lighting Fund is hereby levied from the proceeds of a special paving and lighting tax under Section 5.6 of the Park District Code, in addition to all other Park District taxes as provided by law.)

SPECIAL RECREATION FUND: AMOUNT OF LEVY

550000 Payment to Agency \$ 190,708

TOTAL SPECIAL RECREATION FUND: \$ 190,708

(The foregoing tax levy for the Handicapped Recreation Fund is hereby levied from the proceeds of a handicapped recreation tax under Section 5.8 of the Park District Code, in addition to all other Park District taxes as provided by law.)

RISK MANAGEMENT FUND: AMOUNT OF LEVY

555000 Payment of Agency \$ 164,991

TOTAL RISK MANAGEMENT FUND: \$ 164,991

(The foregoing tax levy for the Risk Management Fund is hereby levied from the proceeds of a special insurance tax under Section 9.103 and 9.107 of the Local Governmental and Governmental Employees Tort Immunity Act, in addition to all other Park District taxes as provided by law.)

AUDIT FUND: AMOUNT OF LEVY

550000 Payment to Agency \$ 18,217

TOTAL AUDIT FUND: \$ 18,217

(The foregoing tax levy for the Audit Fund is hereby levied from the proceeds of a special audit tax under Section 709 of the Audit of Accounts Act, 50 ILCS 310/9, in addition to all other taxes as provided by law.)

SUMMARY:

GENERAL CORPORATE FUND	860,069
RECREATION FUND	506,329
SOCIAL SECURITY FUND	110,378
ILLINOIS MUNICIPAL RETIREMENT FUND	96,716
PAVING AND LIGHTING FUND	5
SPECIAL RECREATION FUND	190,708
RISK MANAGEMENT FUND	164,991
AUDIT FUND	<u>18,217</u>
TOTAL:	<u>\$ 1,947,413</u>

SECTION II: That the taxes so levied and assessed as aforesaid by this Ordinance upon the taxable property subject to taxes within the Wauconda 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 the city and village purposes in the County of Lake, and State of Illinois, under the laws of the State of Illinois, and shall be paid over by the officer so collecting the same to the Treasurer of said Wauconda Park District.

SECTION III: That the Secretary of the Wauconda Park District be and is hereby directed to file with the County Clerk of the County of Lake, and State of Illinois, within the time prescribed by law, copy of this Tax Levy Ordinance duly certified.

SECTION IV: That the County Clerk of Lake County, State of 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 Wauconda Park District as the same is assessed and equalized for state and county purposes, will produce a net income as herein legally levied and to extend such tax pursuant to the statute.

SECTION V: If any item or portion thereof of this ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION VI: All ordinances or parts of ordinances in conflict with any section hereof are hereby modified or repealed.

SECTION VII: This ordinance shall be in full force and effect from and after its passage, signing and recording as provided by law.

President, Board of Commissioners
Wauconda Park District
Lake County, Illinois

(CORPORATE SEAL)

ATTEST:

Secretary

PRESENTED AND READ: December 9, 2025

PASSED AND APPROVED: December 9, 2025

ROLL CALL VOTE:

Commissioners voting "Aye": _____
Commissioners voting "Nay": _____
Commissioners absent : _____

MOTION CARRIED

STATE OF ILLINOIS}

COUNTY OF LAKE}

CERTIFICATION

I, Tim Staton, Secretary of the Wauconda Park District, Lake County, Illinois, do hereby certify that, as such official of said Wauconda Park District, I am the keeper and custodian of the records, files, proceedings, books, papers, ordinances and reports of said Wauconda Park District and that the above and foregoing ordinance is a true and correct copy of an ordinance passed at a regular meeting of the Board of Commissioners of said Wauconda Park District held on December 9, 2025 and that the same was signed and approved by the presiding officer and attested by the Secretary of said park district on the 9th day of December 2025.

I do further certify that the original of which the foregoing is a true and correct copy is entrusted to me as Secretary of said park district for safe keeping and that the original thereof is now on file in my office as such Secretary.

I further certify that the foregoing Ordinance for the Levy and Assessment of taxes was adopted in compliance with the "Truth in Taxation Act" and that no Notice or publication was required by the corporate authorities of the Wauconda Park District in compliance therewith.

In witness whereof, I have hereunto set my hand and seal this 9th day of December 2025.

Tim Staton

Wauconda Park District

(CORPORATE SEAL)

STATE OF ILLINOIS}

COUNTY OF LAKE}

CERTIFICATION

I, Glenn Starkey, President of the Wauconda Park District, Lake County, Illinois do hereby certify that, as such official of said Wauconda Park District, the above and foregoing ordinance is a true and correct copy of an ordinance passed at a regular meeting of the Board of Commissioners of said Wauconda Park District held on December 9, 2025, and that the same was signed and approved by the presiding officer and attested by the Secretary of said park district on the 9th day of December, 2025.

I do further certify that the original of which the foregoing is a true and correct copy is entrusted to the Secretary of said park district for safe keeping and that the original thereof is now on file in his office as such Secretary.

I further certify that the foregoing Ordinance for the Levy and Assessment of taxes was adopted in compliance with the “Truth in Taxation Act” and that the notice and hearing requirements of Section 18-60 through 18-85 of the act are not applicable.

In witness whereof, I have hereunto set my hand and seal this 9th day of December 2025.

Glenn Starkey, President
Wauconda Park District

(CORPORATE SEAL)