ORDINANCE NO. 25-12-368

ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE FRANKFORT SQUARE PARK DISTRICT, IN THE COUNTIES OF WILL AND COOK, STATE OF ILLINOIS.

WHEREAS, the FRANKFORT SQUARE PARK DISTRICT, of Will and Cook Counties, Illinois is authorized by law in accordance with the Park District Code, and other laws supplemental thereto, to annually levy taxes on all of the taxable property in the District for various purposes of this Park District.

WHEREAS, the FRANKFORT SQUARE PARK DISTRICT, of Will and Cook Counties, Illinois established the estimate of levy during its Regular Meeting of the Park Board on October 16, 2025 in compliance with Section 18-60 of the Truth in Taxation Law.

WHEREAS, the FRANKFORT SQUARE PARK DISTRICT, of Will and Cook Counties, Illinois has complied with the Truth in Taxation Act (5 ILCS 200/18-60) by publishing notice of the December 1, 2025 public hearing in the November 21, 2025 edition of the *Daily Southtown*, a local community newspaper of general circulation of the District.

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the FRANKFORT SQUARE PARK DISTRICT, in the Counties of Will and Cook, State of Illinois, as follows:

Section 1:

That exclusive of any and all taxes authorized by acts which by their terms provide that such taxes shall be in addition to taxes for general purposes, the sum of $3,987,421 is hereby levied and assessed for the corporate purposes upon all property subject to taxation within the territorial limits of the FRANKFORT SQUARE PARK DISTRICT, as the same is assessed and equalized for the State and County taxes for the current year, in the following amounts and for the following objects and purposes.

ORDINANCE: (70 ILCS 1205/5-1, 5-3, and P.A. 97-974)

CORPORATE FUND

ADMINISTRATION EXPENSES	LEVY
Clerical Salaries	$91,670
Executive Director	$144,445
Administrative Assistant	$75,172
Health & Life Insurance	$249,030
Accounting Services	$28,840
Employer 457 (b) Contribution	$95,677
Bookkeeper	$74,164
HSA Funding	$40,343
Superintendent of Office Mgmt. and Technology	$84,085
Special Projects/Planning	$10,300
Superintendent of Recreation Salary	$88,922
Communications (Cell/Cable/Phone Line)	$63,860
Electric	$86,649
Water and Sewer	$38,625
Natural Gas	$25,000
Postage	$8,240
Copier Lease/Usage	$8,240
Training/Membership/Support	$53,000
Office Supplies	$8,240
Computer Hardware	$30,900
Transfer to Social Security Fund	$35,428
Transfer to Debt Service Fund	$189,366
Transfer to Rec B&G Fund	$129,863
Contracted IT Services	$80,788
SHSD 161 Charges	$51,500
NBS & Health EQ Admin Fees	$1,545
Travel Reimbursement	$515
PDRMA Reimbursements	$2,575
Front Office Supervisor	$48,719
Software	$89,610
TOTAL:	$1,935,311

CORPORATE FUND

BUILDING & GROUNDS EXPENSES	
Capital Improvement Projects	$1,430,398
Contracted Natural Areas Maintenance	$30,900
Building Equipment Maintenance	$8,240
Superintendent of Parks	$104,636
Full Time Building & Grounds	$54,147
Building Maintenance Supplies	$16,480
Building Repair	$77,250
Assistant Superintendent of Parks	$62,470
Seasonal Salaries	$123,600
Contracted Landscape Maintenance	$94,760
TOTAL:	$2,002,880

CORPORATE FUND CAPITAL EQUIPMENT & LEASE LOANS	
Compact Excavator Lease - P	$25,692
Compact Excavator Lease - I	$830
Track Loader Lease - P	$10,536
Track Loader Lease - I	$1,157
2023 F150 Lease - P	$10,166
2023 F-150 Lease - I	$848
TOTAL:	$49,229
GRAND TOTAL CORPORATE:	$3,987,421

Section 2:
The sum of $780,959 is hereby levied and assessed for the general recreational purposes upon all property subject to taxation within the territorial limits of the FRANKFORT SQUARE PARK DISTRICT, as the same is assessed and equalized for the State and County taxes for the current year, in the following amounts and for the State and County taxes for the current year, in the following amounts anc for the following objects and purposes: (70 ILCS 1205/5-2, 5-3a, and P.A. 97-974)

RECREATION FUND BUILDING AND GROUNDS EXPENSES	LEVY
Contracted Mowing	$151,800
Maintenance Supplies/Services	$143,000
Equipment Purchase/Rental	$55,000
Equipment Repair/Parts	$270,000
Pond Fountain Maintenance	$33,000
Landscape Design/Imp	$50,000
Refuse and Porta Potties	$55,000
Building Custodian	$26,159
Gas, Diesel, Oil	$33,000
TOTAL:	$816,959

Section 3:
The sum of $25,000 is hereby levied and assessed for the general audit purposes upon all property subject to taxation within the territorial limits of the FRANKFORT SQUARE PARK DISTRICT, as the same is assessed and equalized for the State and County taxes for the current year. (50 ILCS 310/9)

Section 4:
The sum of $235,000 is hereby levied and assessed for costs of risk management expenses and purchasing insurance to protect against any loss or liability which may be incurred by the District. (745 ILCS 10/9-107)

Section 5:
The sum of $325,000 is hereby levied and assessed for costs of the Special Recreation program. (70 ILCS 1205/5-8)

Section 6:
The sum of $28,000 is hereby levied and assessed for costs of Paving and Lighting.(70 ILCS 1205/5-6)

Section 7:
The sum of $175,000 is hereby levied and assesed for costs of Social Security taxes. (40 ILCS 5/21-110; 40 ILCS 4/21-110.1)

Section 8:
That summary of taxes to be levied and assessed upon all property subject to taxation within the territorial limits of the FRANKFORT SQUARE PARK DISTRICT, as the same is assessed and equalized for the State and County taxes for the current year is as follows:

AMOUNT OF LEVY FOR CORPORATION	$3,987,421
AMOUNT OF LEVY FOR RECREATIONAL PURPOSES	$816,959
AMOUNT OF LEVY FOR GENERAL AUDIT PURPOSES	$25,000
AMOUNT OF LEVY FOR PURPOSES OF INSURANCE	$235,000
AMOUNT OF LEVY FOR SPECIAL RECREATION	$325,000
AMOUNT OF LEVY FOR PAVING AND LIGHTING	$28,000
AMOUNT OF LEVY FOR SOCIAL SECURITY TAXES	$175,000
TOTAL AMOUNT OF LEVY	$5,592,379

Section 9:
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, but the total amount of accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the Park District.

Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning May 1, 2025 and ending April 30, 2026 nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

Section 10:
That the Secretary of the FRANKFORT SQUARE PARK DISTRICT is herey directed to make certified copies of this Ordinance and to certify to the County Clerks of Will and Cook counties, State of Illinois, the amount required hereunder to be raised by taxation.

Section 11:
That the said tax so levied and assessed aforesaid be collected and enforced in the same manner and by the same officer as the State and County taxes.

Passed this 1st day of December 2025 by the Board of Park Commissioners of the FRANKFORT SQUARE PARK DISTRICT, Counties of Will and Cook, State of Illinois.

[redacted]
Craig Maksymiak
President

[redacted]
Frank Florentine
Treasurer

PARK SEAL