

LINCOLN PARK DISTRICT

LINCOLN, LOGAN COUNTY, ILLINOIS

ORDINANCE NO.366

TAX LEVY ORDINANCE 2025

AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND  
COLLECTION OF TAXES FOR THE YEAR BEGINNING JANUARY 1, 2026  
AND ENDING DECEMBER 31, 2026.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS, LINCOLN  
PARK DISTRICT, LOGAN COUNTY, ILLINOIS.

**SECTION 1**

That a tax in the sum of Six Hundred Seventy-Eight Thousand, Three Hundred Eighty-Five Dollars (\$678,385.00) or as much thereof as may be authorized by law to defray all expenses and liabilities for all corporate purposes, for the purpose of planning, establishing and maintaining recreational programs, for participation in the Illinois Municipal Retirement Fund, for liability expense, for purposes of audit expense, for the recreation and community center, for the purpose of paving and lighting of roadways within the parks and playgrounds maintained by the Park District, for the purpose of organizing and maintaining a police system within the parks and playgrounds, be and the same is hereby levied on all taxable property within the Lincoln Park District subject to taxation in the current tax year, and in the amounts so required or hereafter itemized as follows:

**A. GENERAL CORPORATE TAX**Administrative and General

Salary, Director	\$11,700.00
Salary, Operations Supervisor	\$13,500.00
Salary, Business Manager	\$24,402.00
Health Insurance	\$52,000.00
Publications	\$75.00
Office Supplies	\$750.00
Postage	\$300.00
Meeting Expenses	\$1,500.00
Legal Fees	\$2,500.00
Online Bookkeeping Fees	\$3,000.00
Contractual Copier	\$3,000.00
Membership Dues	\$2,500.00
Water	\$800.00
Miscellaneous	\$458.00
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	Total <b>\$116,485.00</b>

Parks

Wages, Park Maintenance	\$20,000.00
Portable Sanitation	\$3,500.00
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	Total <b>\$23,500.00</b>

Building Repairs and Maintenance

Wages, Custodian	\$17,500.00
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	Total <b>\$17,500.00</b>

**TOTAL GENERAL AND COROPORATE TAX****\$157,485.00****B. IL MUNICIPAL RETIREMENT FUND**

For Park District participation in the Illinois  
Municipal Retirement Fund

\$35,000.00
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Total <b>\$35,000.00</b>

**TOTAL IMRF TAX****\$35,000.00****C. LIABILITY INSURANCE TAX**

Insurance Premiums  
Unemployment Insurance

\$70,000.00
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\$20,000.00
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Total <b>\$90,000.00</b>

**TOTAL LIABILITY INSURANCE TAX****\$90,000.00**

**D. AUDIT REPORT**

For expenses incurred for audit purposes

	\$10,700.00
Total	<u><b>\$10,700.00</b></u>

**TOTAL AUDIT TAX**

**\$10,700.00**

**E. PAVING AND LIGHTING TAX**

For paving and lighting of streets, roadways within the parks and playgrounds of the district.

	\$7,000.00
Total	<u><b>\$7,000.00</b></u>

**TOTAL LIGHTING AND PAVING TAX**

**\$7,000.00**

**F. SOCIAL SECURITY TAX**

	\$32,200.00
	<u><b>\$32,200.00</b></u>

**TOTAL SOCIAL SECURITY TAX**

**\$32,200.00**

**G POLICE TAX**

Wages, Security Personnel  
Contractual Alarm

	\$2,000.00
	<u><b>\$13,000.00</b></u>
Total	<u><b>\$15,000.00</b></u>

**TOTAL POLICE TAX**

**\$15,000.00**

## **H RECREATION TAX**

### **Administrative and General**

Salary, Director	\$3,200.00
Salary, Program Coordinator	\$21,000.00
Wages, Property and Maintenance	\$12,000.00
Wages, Administrative Assistant	\$15,000.00
Office Supplies	\$2,504.00
Advertising	\$750.00
Postage	\$300.00
Online Fees	\$6,000.00
Miscellaneous	\$300.00
	<b>Total</b>
	<b>\$61,054.00</b>

### **Aquatic Center**

Wages, Lifeguards & Management	\$82,523.00
Wages, Maintenance	\$1,000.00
Wages, Pool Admission	\$10,000.00
Office Supplies	\$100.00
Staff Training	\$215.00
Staff Awards	\$2,000.00
Concession Product	\$1,000.00
Concession Supplies	\$100.00
	<b>Total</b>
	<b>\$96,938.00</b>

### **Officials**

Wages	\$500.00
	<b>Total</b>
	<b>\$500.00</b>

### **Miscellaneous Programs**

Wages, Instructors	\$1,000.00
Supplies	\$1,708.00
	<b>Total</b>
	<b>\$2,708.00</b>

### **Special Events**

Fireworks	\$9,000.00
Supplies, Etc	\$200.00
	<b>Total</b>
	<b>\$9,200.00</b>

### **Concession**

Wages, Manager	\$4,500.00
Wages	\$15,000.00
Supplies	\$100.00
Product	\$1,000.00
	<b>Total</b>
	<b>\$20,600.00</b>

**TOTAL RECREATION TAX**

**\$191,000.00**

## **I. RECREATION AND COMMUNITY CENTER TAX**

### **Administrative and General**

Salary, Director	\$15,000.00
Salary, Operations Supervisor	\$10,000.00
Wages, Sports Center Supervisor	\$50,700.00
Wages, Sports Center Instructor	\$11,800.00
Wages, Fitness Manager	\$23,000.00
Wages, Personal Trainer	\$500.00
Certification/Training	\$1,000.00
Miscellaneous Supplies/Licensing Fees	\$1,000.00
Clothing Allowance	\$500.00
Staff Appreciation / Meeting Expenses	\$500.00
Marketing/Promotions	\$2,000.00
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	Total
	<b>\$116,000.00</b>

### **Repairs and Maintenance**

Wages, Property and Maintenance	\$10,000.00
Wages, Sports Center Maintenance	\$14,000.00
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	Total
	<b>\$24,000.00</b>

**TOTAL RECREATION & COMMUNITY CENTER TAX** **\$140,000.00**

### **RECAPITULATION OF AMOUNTS TO BE INCLUDED IN TAX LEVY:**

Total For General Corporate Tax	\$157,485.00
Total for IMRF	\$35,000.00
Total for Social Security Tax	\$32,200.00
Total for Liability Insurance Tax	\$90,000.00
Total for Audit Tax	\$10,700.00
Total for Lighting and Paving Tax	\$7,000.00
Total for Police Tax	\$15,000.00
Total for Recreation Tax	\$191,000.00
Total for Recreation & Community Center Tax	<hr/> <b>\$140,000.00</b>
	<hr/> <b>\$678,385.00</b>

**GRAND TOTAL OF AMOUNTS TO BE INCLUDED IN TAX LEVY**

## **SECTION 2**

That a bond for the Lincoln Park District shall be filed in the office of the Logan County Clerk as provided by law with a bond payment amount in this levy of Eight Hundred, Fifty-Four Thousand Dollars (\$854,000.00).

## **SECTION 3**

That the County Clerk of Logan County, Illinois, be and is hereby authorized and instructed to levy a separate tax in addition to the amount authorized to be levied for all corporate purposes, for each and every items in Section 1 of the Ordinance that is a Special Tax Levy in accordance with those certain provisions of the ILLINOIS PARK DISTRICT CODE and other applicable statutes authorizing such additional taxes.

## **SECTION 4**

That the secretary of the Board of Commissioners be and is hereby directed to file with the County Clerk, Logan County, Illinois, the levy and bond ordinances by the last Tuesday in December 2025 as required by law.

## **SECTION 5**

That if any section, subdivision, or sentence of this Ordinance for any reason be held invalid or to be unconstitutional, such finding shall not affect the validity of the remaining portion of this ordinance.

## **SECTION 6**

That this ordinance shall be in full force and effect from and after its passage provided by law.

Dated: \_\_\_\_\_, 2025.

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Secretary of the Board of Park Commissioners,  
Lincoln Park District

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President of the Board of Park Commissioners,  
Lincoln Park District

## **CERTIFICATION**

I, Angela K. Coombs, do hereby certify that I am the duly appointed, qualified Secretary of the Board of Commissioners of the Lincoln Park District, Logan County, Illinois, and as such Secretary, I am the keeper of the minutes and records of the proceedings thereof and have in my custody the books and records of said Park District.

I do futher certify that the attached is a true and correct copy of the ordinance entitled:

### **AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF TAXES FOR THE YEAR 2026 OF THE LINCOLN PARK DISTRICT, LOGAN COUNTY, ILLINOIS**

The same being Ordinance No. 366, passed and approved at a meeting of the Board of Commissioners of said Park District held on the 10th day of December 2025, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the roll being called the vote of each

Park Commissioner present on the question of the passage of said Ordinance was taken ayes and nays and the vote recorded in the minutes of the proceedings of said Park

District; that it appears from such records that all Park Commissioners present voted aye.

I do futher certify that the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at Lincoln, Logan County, Illinois on this 23rd day of December 2025.

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Secretary

SUSCRIBED AND SWORN TO  
before me this \_\_\_\_ day of December 2025.

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Notary Public

**CERTIFICATION OF COMPLIANCE WITH TRUTH IN TAXATION**

**LINCOLN PARK DISTRICT**

**LOGAN COUNTY, ILLINOIS**

I, Donald Peasley, hereby certify that I am the presiding officer of the Lincoln Park District, as such presiding officer I certify that the 2026 Tax Levy Ordinance, a copy of which is attached hereto, was adopted pursuant to and in respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation" Law. Choose one below (X):

1) The taxing district published a notice in the newspaper and or posted as required by law and conducted a hearing meeting the requirements of the Truth in Taxation Law.

X 2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension; therefor, a notice and hearing were not necessary.

3) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension, therefor a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published or posted within 15 days of its adoption in accordance with the Truth in Taxation Law.

4) The adopted levy exceeded the amount stated in the published or posted notice. A second notice was published or posted within 15 days of the adoption in accordance with the Truth in Taxation Law.

Date

December 10th , 2025

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(Presiding Officer, Lincoln Park District)