

FILED

NOV 26 2025

Jan Kaczmarek
DuPage County Clerk

ORDINANCE 25-09
AN ORDINANCE LEVYING AND ASSESSING THE
TAXES OF THE YORK CENTER PARK DISTRICT PARK
DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2025

BE IT ORDAINED by the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois.

SECTION 1

That the sum of One Million Three Hundred Forty-Six Thousand Nine Hundred Eighty-Seven (\$1,346,987) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the York Center Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

Hereinafter set forth under the column entitled "Amount to Be Raised by Taxation" is the specific amount hereby levied for each object and purpose.

GENERAL CORPORATE FUND

- I. The amount to be raised by tax levy for all corporate purposes
(Authority Sec. 5-1 Park District Code):

	Amount to be Raised by Taxation
Salaries & Wages	\$613,000
Contractual Services	\$64,100
Supplies	\$47,000
TOTAL	\$724,100

RECREATION FUND

- II. The amount to be raised by tax levy for recreation programs
(Authority Section 5-2 and 5-3a Park District Code):

	Amount to be Raised by Taxation
Salaries & Wages	\$199,000
Contractual Services	\$64,100
Supplies	\$36,900
TOTAL	\$300,000

LIABILITY FUND

- III. The amount to be raised by tax levy for liability insurance and risk management purposes authorized by Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act
(Authority 745 ILCS 10/9-107):

	Amount to be Raised by Taxation
Insurance and Risk Management Expenditures	\$160,000
TOTAL	\$160,000

SPECIAL RECREATION FUND

IV. The amount to be raised by taxation for the purpose of funding the Park District's share of the expense of providing joint recreation programs for the handicapped (Authority Section 5-8 Park District Code):

	Amount to be Raised by Taxation
Joint Programs for People with Disabilities	\$0
TOTAL	\$0

AUDIT FUND

V. The amount to be raised by tax levy for auditing expenses (Authority 50 ILCS 310/9):

	Amount to be Raised by Taxation
Auditing Expenses	\$13,500
TOTAL	\$13,500

PAVING AND LIGHTING FUND

VI. The amount to be raised by tax levy for the purpose of constructing, maintaining, and lighting streets and roadways within the parks and playgrounds maintained by the District as follows: (Authority Section 70 ILCS 1205/5-6):

	Amount to be Raised by Taxation
Paving Expenditures	\$0
TOTAL	\$0

MUSEUM FUND

VII. The amount to be raised by tax levy for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for museums and the buildings and grounds thereof (Authority 70 ILCS 1290/2):

	Amount to be Raised by Taxation
Museum Expenditures	\$0
TOTAL	\$0

UNEMPLOYMENT COMPENSATION FUND

VIII. The amount to be raised by tax levy for Unemployment Compensation purposes (Authority 745 ILCS 10/9-107):

	Amount to be Raised by Taxation
Unemployment Compensation Expenditures	\$0
TOTAL	\$0

SOCIAL SECURITY FUND

IX. The amount to be raised by taxation for Employer's Social Security Contributions
(Authority 40 ILCS 5/7-171 and 40 ILCS 5/21- 110):

	Amount to be Raised by Taxation
Social Security Expenditures	\$0
TOTAL	\$0

MUNICIPAL RETIREMENT FUND

X. The amount to be raised by tax levy for Illinois Municipal Retirement Fund purposes
(Authority 40 ILCS 5/7-171):

	Amount to be Raised by Taxation
Retirement Expenditures	\$0
TOTAL	\$0

DEBT SERVICE ACTIVITY

XI. The amount to be raised by tax levy for Debt Service purposes:
(Authority 70 ILCS 1205/11.1-6):

	Amount to be Raised by Taxation
Principal & Interest Expenditures	\$149,387
TOTAL	\$149,387

SUMMARY OF LEVIES

General Corporate Fund	724,100
Recreation Program Fund	300,000
Liability Fund	160,000
Special Recreation Fund	0
Audit Fund	13,500
Paving and Lighting Fund	0
Museum Fund	0
Unemployment Compensation Fund	0
Social Security Fund	0
Municipal Retirement Fund	0
Debt Service	149,387
	<u>1,346,987</u>

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SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning May 1, 2026 and ending April 30, 2027, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the York Center Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance, and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2025 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 25-09 shall be in full force and effect from and after its adoption.

ADOPTED this 18th day of November 2025, pursuant to a roll call vote as follows.

Voting Aye: 5

Voting Nay: 0

Absent: 0

Abstain: 0

ATTEST


Linda Polacek
Board Secretary
York Center Park District


Robert Fritz
Board President
York Center Park District

(SEAL)

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Jean Kaczmarek
DuPage County Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

CERTIFICATION

I, Linda Polacek, do hereby certify that I am the fully appointed, qualified, and acting Secretary of the Board of Commissioners of the York Center Park District, DuPage 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, and,

I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of ORDINANCE 25-09:

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
YORK CENTER PARK DISTRICT PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2025**

The same being Ordinance No. 25-09 passed and approved at a meeting of the Board of Park Commissioners of said PARK DISTRICT held on the 18th day of November, 2025, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance does pass and upon the roll being called the vote of each Park Commissioner present on the Question of the passage of said Ordinance was duly and separately taken by ayes and nays and his/her name and vote recorded in the minutes of the proceedings of said PARK DISTRICT; that it appears from such records that Park Commissioners voted aye and Park Commissioners voted nay.

I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy and is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto affix my official signature of said York Center Park District, County of DuPage of the State of Illinois this 18th day of November 2025.


Linda Polacek
Board Secretary
York Center Park District

(SEAL)

FILED

NOV 26 2025

Jean Kaczmarek
DuPage County Clerk

CERTIFICATE OF COMPLIANCE WITH TRUTH IN TAXATION

I, Robert Fritz, hereby certify to the DUPAGE COUNTY CLERK THAT YORK CENTER PARK DISTRICT has complied with all provisions of Public Act-82-102, "Truth in Taxation Act", with respect to the adoption of the 2025 Tax Levy.

 X The District levied an amount of ad valorem tax that is less than or equal to 105%, of the final aggregate Levy extension of the preceding year, thereby requiring no Truth-In Taxation hearing.

OR

 The District levied an amount of ad valorem tax that is greater than the 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of Section 6 or 7 of the Act. Said public hearing was held on November 18, 2025.



Robert Fritz
Board President
York Center Park District

(SEAL)

MINUTES of a regular public meeting of the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois, held at the York Center Park District Recreation Center, 1609 South Luther, Lombard, Illinois, in said Park District at 5:00 o'clock P.M., on the 9th day of December, 2025.

* * *

The meeting was called to order by the President and upon the roll being called, the President and the following Park Commissioners were physically present at said location: _____

Robert Fritz, Ann DeGroot, Linda Polacek,
and Annette Freund

The following Park Commissioners were allowed by a majority of the members of the Board of Park Commissioners in accordance with and to the extent allowed by rules adopted by the Board of Park Commissioners to attend the meeting by video or audio conference: _____

No Park Commissioner was not permitted to attend the meeting by video or audio conference.

The following Park Commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever: Julie May

The President announced that in view of the current financial condition of the District, the Board of Park Commissioners would consider the adoption of an ordinance authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Park Commissioner Freund presented and the Secretary read by title an ordinance as follows, a copy of which was provided to each Park Commissioner prior to said meeting and to everyone in attendance at said meeting who requested a copy:

ORDINANCE NO. 25-10

AN ORDINANCE authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the York Center Park District, DuPage County, Illinois.

* * *

WHEREAS, the York Center Park District, DuPage County, Illinois (the "*District*"), is a duly organized and existing Park District created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Park District Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the "*Act*"); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited Tax Park Bonds, Series 2024 (the "*Bonds*"); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Debt Reform Act*"); and

WHEREAS, pursuant to an ordinance adopted by the Board of Park Commissioners of the District (the "*Board*") on the 17th day of September, 2024, as supplemented by a notification of sale (the "*Bond Ordinance*"), and in accordance with the provisions of the Act and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Ordinance has been filed with the County Clerk of The County of DuPage, Illinois (the "*County Clerk*"); and

WHEREAS, pursuant to the Bond Ordinance, the District directed the County Clerk to extend the taxes levied in the Bond Ordinance to pay principal of and interest on the Bonds in accordance with the terms of the Bond Ordinance; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the Act and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "*Tax Extension Limitation Law*"); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the "*Base*"), which is an amount equal to that portion of the extension of the District for the 1994 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2025 is equal to \$154,827.15 (the "*2025 Base*"); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Ordinance; and

WHEREAS, in accordance with the Act, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2025 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year, whichever is less; and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois, as follows:

Section 1. The preambles to this Ordinance are hereby found and determined to be true, correct and complete and are hereby incorporated into this Ordinance by this reference.

Section 2. The District does hereby levy for each of the years 2026 to 2033, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Ordinance. A schedule showing the aggregate of the taxes levied in the Bond Ordinance and the taxes levied in this Ordinance is set forth in Column (D) of *Exhibit A*.

Section 3. Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2025 to 2034, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for park purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated in the Bond Ordinance as the "Park Bond and Interest Fund of 2024",

which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

Section 4. If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

Section 5. All ordinances, resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted December 9, 2025.



Robert Fritz
York Center Park District
President, Board of Park Commissioners

Attest:



Linda Polacek
Secretary, Board of Park Commissioners
York Center Park District

Park Commissioner Freund moved and Park Commissioner DeGroot seconded the motion that said ordinance as presented and read by title be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: _____
Robert Fritz, Ann DeGroot, Linda Polacek,
and Annette Freund

The following Park Commissioners voted NAY: None

Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the Secretary to record the same in full in the records of the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.


Linda Polacek
Secretary, Board of Park Commissioners
York Center Park District

EXHIBIT A

SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED

YEAR OF LEVY	(A) DEBT SERVICE ON THE BONDS	(B) TAXES PREVIOUSLY LEVIED	(C) SUPPLEMENTAL TAX LEVY	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2025	149,387.00	149,387.00	0.00	149,387.00
2026	155,617.00	150,463.71	4,363.44	154,827.15
2027	156,470.00	150,463.71	4,363.44	154,827.15
2028	162,134.50	150,463.71	4,363.44	154,827.15
2029	162,422.00	150,463.71	4,363.44	154,827.15
2030	167,521.00	150,463.71	4,363.44	154,827.15
2031	172,243.00	150,463.71	4,363.44	154,827.15
2032	171,588.00	150,463.71	4,363.44	154,827.15
2033	175,744.50	150,463.71	4,363.44	154,827.15
2034	124,524.00	124,524.00	0.00	124,524.00

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATION OF MINUTES AND ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 9th day of December, 2025.

AN ORDINANCE authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the York Center Park District, DuPage County, Illinois.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance 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 notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, 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 of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District, this 9th day of December, 2025.


Linda Polace
Secretary Board of Park Commissioners
York Center Park District

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DuPage, Illinois, and as such official I do further certify that on the ____ day of _____, 2025, there was filed in my office a duly certified copy of Ordinance No. _____ entitled:

AN ORDINANCE authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the York Center Park District, DuPage County, Illinois.

duly adopted by the Board of Park Commissioners of the York Center Park District, DuPage County, Illinois, on the 9th day of December, 2025, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 2025.

County Clerk

[SEAL]