DRAFT

ORDINANCE NO. 2026-12-14-02

AN ORDINANCE PROVIDING FOR THE LEVYING, ASSESSMENT AND COLLECTION OF TAXES FOR CORPORATE AND OTHER PURPOSES IN THE JUSTICE PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

BE IT ORDAINED by the Board of Park Commissioners of the Justice Park District, Cook County, Illinois:

Section 1

That the following sums, or as much thereof as may be authorized by law, be and the same are hereby levied on all property subject to taxation in the Justice Park District, said amounts being indicated under the column “Levy” for the 2026 tax year beginning January 1, 2026 and ending December 31, 2026:

	CORPORATE FUND	BUDGET	APPROPRIATION	LEVY
Salaries				
402	Fire Chief	35,550	53,325	35,500
403	Assistant Chief	6,750	10,125	6,700
404	Deputy Chief	9,250	13,875	9,000
404.1	Captain	1,300	1,950	1,300
404.2	Captain Training Officer	1,600	2,400	1,600
405	Lieutenant	4,000	6,000	4,000
406	Lieutenant Training Officer	0	0	0
406.1	Lt. EMS Coordinator	0	0	0
407	Engineer	2,700	4,050	2,700
408	LT Asst./EMS Coordinator	0	0	0
409	Drills	500	750	500
410	EMS Calls	0	0	0
411	Fire Calls	5,000	7,500	5,000
412	Administrative Assistant	0	0	0
413	Station Duty Firefighter	197,840	296,760	197,800
414	Paid Time Off	32,000	48,000	32,000
415	Station Duty Medic	0	0	0
416	Fire Investigator	325	488	300
416.1	Fire Inspector	6,000	9,000	6,000
417	Building Maintenance	0	0	0
418	Trustees	6,750	10,125	6,700
419	Building/Engineer Pay	600	900	600
425	Social Security Employer Expense	0	0	0
426	Medicare Employer Expense	0	0	0
	Subtotal	310,165	465,248	309,700
Utilities				
521	Heating	2,200	3,300	2,000
522	Electricity	4,000	6,000	4,000
523	Telephone	3,300	4,950	3,300
524	Water	900	1,350	900
525	Portable Communications	3,300	4,950	3,000
	Subtotal	13,700	20,550	13,200
Repairs and Maintenance				
531	Building Repair and Maintenance	2,400	3,600	2,400
532	Fire Equipment	15,000	22,500	15,000
534	Office Furniture/Equipment	100	150	100
535	Communications	600	900	600
536	Major Tools	1,500	2,250	1,500
	Subtotal	19,600	29,400	19,600
Professional Services				
541	Legal Retainer	3,000	4,500	2,000
542	Other Legal Services	7,500	11,250	2,000
544	Auditing Services	0	0	0
545	Other Accounting Service	5,000	7,500	5,000
	Subtotal	15,500	23,250	9,000

		BUDGET	APPROPRIATION	LEVY
Travel, Training & Conventions				
561	Training - Trustees	1,000	1,500	1,000
564	Training Expense	2,000	3,000	2,000
567	Departmental Meeting Expense	2,000	3,000	2,000
	Subtotal	5,000	7,500	5,000
Other Operating Expenses				
571	Dispatch Service	15,000	22,500	15,000
572	Gas/Oil-Motor Vehicles	6,000	9,000	6,000
573	Office Supplies/Expenses	2,000	3,000	2,000
574	Printing/Publishing - Ordinances	2,000	3,000	2,000
575	Badges and Uniforms	1,000	1,500	1,000
576	Membership/Professional Dues	1,000	1,500	1,000
577	MABAS Annual Assessment	9,000	13,500	9,000
578	Postage Expense	800	1,200	800
579	Contract Office Services	17,650	26,475	11,400
581	Employee Medical Expenses	2,600	3,900	2,600
582	Medical Supplies	1,200	1,800	1,200
583	Maintenance Supplies	2,500	3,750	2,500
584	Bank Fees & Charges	0	0	0
587	Fire Prevention Bureau	5,000	7,500	5,000
599	Miscellaneous Expenses	10,000	15,000	10,000
	Subtotal	75,750	113,625	69,500
Capital Outlay				
631	Building Renovations	0	0	0
636	Tools	0	0	0
637	Protective Gear/Training Aids	8,000	12,000	8,000
651	Fire Station Improvements	5,000	7,500	5,000
656	Communication Equipment	0	0	0
657	Vehicle Purchase	0	0	0
658	Professional Fees/Bond Issuance	0	0	0
	Subtotal	13,000	19,500	13,000
	TOTAL - CORPORATE FUND	**452,715**	**679,073**	**439,000**

AMBULANCE FUND		BUDGET	APPROPRIATION	LEVY
Salaries				
402	District Chief	0	0	0
406.1	Lieutenant EMS Coordinantor	1,900	2,850	1,500
408	Lieutenant Assistant/EMS Coordinator	1,200	1,800	1,200
410	EMS Calls	0	0	0
414	Shift Duty-Shift Commander	0	0	0
415	Station Duty Medic	367,920	551,880	367,900
418	Trustees	0	0	0
419	Building/Engineer Pay	0	0	0
425	Social Security Contribution	0	0	0
426	Medicare Contribution	0	0	0
	Subtotal	371,020	556,530	370,600
Utilities				
521	Heating	2,200	3,300	2,200
522	Electricity	4,000	6,000	4,000
523	Telephone	3,300	4,950	3,300
524	Water	900	1,350	0
525	Communications Portable	4,800	7,200	4,800
	Subtotal	15,200	22,800	14,300
Repairs and Maintenance				
531	Building Repair and Maintenance	2,400	3,600	2,400
532	Fire Equipment	0	0	0
533	Ambulance Repairs	5,000	7,500	5,000
534	Office Furniture/Equipment	100	150	100
535	Communications	600	900	600
536	Major Tools	1,500	2,250	1,500
	Subtotal	9,600	14,400	9,600
Professional Services				
541	Legal Retainer	3,000	4,500	2,000
542	Other Legal Services	7,500	11,250	2,000
544	Auditing Services	0	0	0
545	Other Accounting Services	5,000	7,500	5,000
	Subtotal	15,500	23,250	9,000

		BUDGET	APPROPRIATION	LEVY
Travel, Training & Conventions				
561	Training - Trustees	1,000	1,500	1,000
564	Training Expense	2,000	3,000	2,000
567	Departmental Meeting Expense	2,000	3,000	2,000
	Subtotal	5,000	7,500	5,000
Other Operating Expenses				
571	Dispatch Service	15,000	22,500	15,000
572	Gas/Oil-Motor Vehicles	6,000	9,000	6,000
573	Office Supplies/Expense	2,000	3,000	2,000
574	Printing/Publishing - Ordinances	2,000	3,000	2,000
575	Badges and Uniforms	1,000	1,500	1,000
576	Membership/Professional Dues	1,000	1,500	1,000
577	MABAS Annual Assessment	0	0	0
578	Postage	0	0	0
579	Contract Office Services	17,650	26,475	16,000
581	Employee Medical Expense	2,600	3,900	2,000
582	Medical Supplies	1,200	1,800	1,000
583	Maintenance Supplies	2,500	3,750	2,000
584	Bank Fees & Charges	0	0	0
587	Fire Prevention Bureau	5,000	7,500	2,000
599	Miscellaneous Expenses	0	0	0
	Subtotal	55,950	83,925	50,000
Capital Outlay				
631	Building Renovations	0	0	0
636	Tools	0	0	0
637	Protective Gear/Training Aids	0	0	0
651	Fire Station Improvements	5,000	7,500	0
656	Communication Equipment	0	0	0
657	Vehicle Purchse	0	0	0
	Subtotal	5,000	7,500	0
	TOTAL - AMBULANCE FUND	**477,270**	**715,905**	**458,500**

SPECIAL FUNDS		BUDGET	APPROPRIATION	LEVY
Social Security				
425	Social Security Employer Expense	14,300	21,450	14,300
426	Medicare Employer Expense	14,300	21,450	14,300
	Subtotal	28,600	42,900	28,600
Liability Insurance				
554	Firefighters + Buildings and Equipment	22,000	33,000	22,000
556	Workers Compensation	54,000	81,000	54,000
	Subtotal	76,000	114,000	76,000
Auditing				
544	Auditing	15,000	22,500	5,000
	Subtotal	15,000	22,500	5,000
Firemen's Pension Fund				
700	Pension Expenses	0	0	0
		0	0	0
	TOTAL - SPECIAL FUNDS	**119,600**	**179,400**	**109,600**

SUMMARY

	BUDGET	APPROPRIATION	LEVY
CORPORATE	452,715	679,073	439,000
AMBULANCE SERVICE	477,270	715,905	458,500
SOCIAL SECURITY	28,600	42,900	28,600
LIABILITY INSURANCE	76,000	114,000	76,000
AUDITING	15,000	22,500	5,000
FIRE PENSION	0	0	0
TOTAL AMOUNT OF BUDGET	**1,049,585**		
TOTAL AMOUNT OF APPROPRIATION		**1,574,378**	
TOTAL AMOUNT OF LEVY			**1,007,100**

Section 2

That the County Clerk is hereby directed to add to the amount levied above the sum equal to 0% of said amount to cover loss in collecting the tax.

Section 3

That the amount of surplus from the past fiscal year and the amount of personal property replacement tax fund received and to be received in this fiscal year have been calculated into the amount of taxes to be levied by this ordinance.

Section 4

That the County Clerk of Cook County be and is hereby authorized and instructed to levy a separate tax in addition to the amount authorized to be levied for general purposes for each item in Section 1 of this ordinance which is a special tax levy.

Section 5

That the District Secretary be and he is hereby directed to file with the County Clerk of Cook County, Illinois, in due time and in the manner prescribed by law, a certified copy of this ordinance.

Section 6

Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

Section 7

All ordinances or resolutions in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

Section 8

The District has complied with all the requirements of the “Truth-in-Taxation Law.”

Section 9

That this ordinance shall be in full force and effect upon and after its passage and approval.

This ordinance was passed by the Board of Park Commissioners of the Justice Park District and filed in my office on December 14, 2026.

_____
President

Attested and filed in my office on December 14, 2026.

_____
Secretary

CERTIFICATE OF PRESIDING OFFICER

I hereby certify that I am the president and presiding officer of the Justice Park District, Cook County, Illinois, and as such presiding officer, I hereby certify that the above tax levy ordinance was adopted in compliance with the provisions of the Truth in Taxation Law, 35 ILCS 200/18-55, *et seq*.

_____
President

CERTIFICATION OF PRESIDING OFFICER

I hereby certify that I am the president and presiding officer of the Justice Park District, Cook County, Illinois, and as such presiding officer, I hereby certify that the Justice Park District is authorized to act, and that the above tax levy ordinance was adopted in compliance with the provisions of Section 5-1 of the Park District Code, 70 ILCS 1205/5-1, as amended by Public Act 93-0625.

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President