

**EXECUTIVE DIRECTOR'S REPORT  
DECEMBER 2025**

**Public Hearing & Board Meeting  
Monday, December 1, 2025  
Public Hearing 6:30 p.m.  
Board Meeting 7:00 p.m.**

**ADMINISTRATION**

The December meeting is annually conducted on the first Monday of December due to a requirement when levying greater than 105% of the previous year's levy. A Truth in Taxation public hearing is scheduled at 6:30 p.m. in advance of the regular Board Meeting where members of the public will be given the opportunity to provide input and/or ask questions about the proposed levy. Notice of the public hearing was published in the November 21, 2025 edition of the *Daily Southtown*.

The District puts forth this "balloon levy" to capture new growth, especially the new commercial development in Tinley Park. Without inflating the levy in this manner, we could lose the tax dollars provided by any new growth. This development would increase the Park District's EAV, and with the development being added to the tax rolls, this cost would not be passed on to taxpayers. A park district cannot receive more than the law allows by the property tax calculation, so even if the estimated levy is higher than the results of the final levy figures, the FSPD will only receive what is established by the final EAV and new growth figures.

The levy ordinance that allows the District to collect property taxes will be considered during the regular meeting, which will follow the public hearing and begin promptly at 7:00 p.m. The December agenda also includes levy direction ordinances that will be filed with Cook and Will Counties, along with the tax levy ordinance.

Financial documents that include the November Treasurer's Report along with accounts payable reports are on the agenda for consideration during the December 1 meeting, however, due to the early December meeting date, the financial reports are not expected to be ready, so we can table the action until the January 15, 2026 meeting.

General Obligation Bond payments, totaling \$362,321.88 are scheduled for payment in advance of the January 1, 2026 due date.

Due to the early Board Meeting date, this report is abbreviated and does not include the typical department reports.

Respectfully submitted:  
Audrey Marcquenski  
Executive Director