



FRANKFORT PARK DISTRICT RESIDENTS

Your Vote Matters

Vote on or before November 8!

Park Preservation Referendum



Park Board of Commissioners

- Tom Barz, President
- Tom Ruvoli, Vice-President
- Mark Ponton, Treasurer
- Mike McCarey, Secretary
- Elmer Gentry, Commissioner



Staff

- Gina Hassett, Executive Director
- Lisa Slattery, Business Manager
- Stacy Proper, Superintendent of Recreation
- Ed Newton, Superintendent of Buildings & Grounds



What is the referendum about?

The Frankfort Park District is asking voters to approve a tax rate increase that will generate revenue that will be used for

- **Park maintenance**
- **Working capital projects**
- **Future capital outlay**



Why is the Park District asking to raise taxes?

- Facility Assessment plan outlines over \$5 million in capital outlay to maintain current park assets.
- With mandated increases to minimum wage and rising costs of materials, the District is in the position where a modest rate increase will provide the funding necessary to maintain its existing assets.
- The Park District has one of the lowest tax rates on Frankfort property tax bills and one of the lowest tax rates of park district's in the southland which limits the funding that the park district receives from property taxes.
- During the pandemic, the District saw a significant increase in park usage and it highlighted the critical need to maintain quality open spaces in the community.



November 8th Election – What is the question?

Frankfort Park District Ballot Question:

*Shall the limiting rate under the Property Tax Extension Limitation Law for Frankfort Park District, Will and Cook Counties, Illinois, be increased by an additional amount equal to **0.112%** above the limiting rate for the purpose of funding increased recreational and other park district expenses for levy year 2021 and be equal to **0.2859%** of the equalized assessed value of the taxable property therein for levy year 2022?*



November 8th Election – What is the question?



(1) The approximate amount of taxes extendable at the most recently extended limiting rate is **\$1,505,421** and the approximate amount of taxes extendable if the proposition is approved is \$2,475,076.

(2) For the 2022 levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$37.33.

(3) If the proposition is approved, the aggregate extension for 2022 will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).

What does this mean?

November 8th Election – What is the question?

Numbers are based off the 2021 Tax Levy

Current Limiting Tax Rate	0.1739
Proposed Increase to the Limiting Rate	0.112
If Referendum Passes New Limiting Rate	0.2859
Handicap Rate	0.0135
Debt/Bonds	0.0376
New Estimated <u>Total Tax Rate</u> if referendum Passes	0.3370

Current Limiting Rate Collection	\$ 1,505,421
Proposed Increase in Tax Collections	\$ 969,655
If Approved by Voters Total Limitng RateTax Extension	\$ 2,475,076



How does that affect my taxes?

What is the financial impact of the tax rate increase mean to me?

If the referendum passes, it will increase Park District residents' property taxes. For every \$100,000 in estimated property value, taxes would increase \$37.33 per year. If the market value of your property is equal to \$400,000, taxes would have an annual increase of \$149.32 or \$12.44 per month.

Increase per \$100,000 home Value	\$ 37.33
Annual Tax Increase Home Value at 400K	\$ 149.32
Monthly Tax Increase \$400K	\$ 12.44



Aging Assets

- In the 1990's the Park District maintained **4 Parks and 2 buildings**. The property tax funding was adequate.
- Since the early 2000's the Park District has acquired **18 park parcels and 5 buildings along with 8 ponds (soon to be 9)**.
- Since many of the parks and amenities were new, **the property tax funding level along with grants was enough to maintain 1990's assets**.
- In 2023, the District **will acquire another developer built 11 acre** park in Crystal Brook with a pond and wetlands.



Current funding levels won't maintain what we own.

What is that money collected used for?

- The property taxes collected by the Park District support and maintain
 - 22 park parcels - 260 acres of park land
 - 7 buildings – 64,082 sq footage
 - 8 ponds

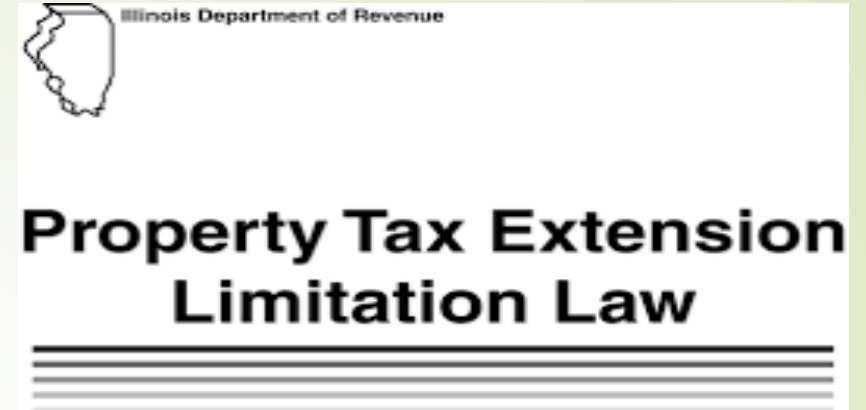
Buildings	Sq. Footage	Year Constructed
Founders Community Center	31,670	1925,(1938, 1996 reno)
Susan B. Puent Building	7,358	1970, 2001 reno
Buildings & Grounds Facility	13,356	1991, addition 2001
Main Park concession/bathrooms	1,800	2004
Commissioners North Bathrooms/Storage	1,250	2006
Commissioners South Bathrooms/Storage	1,250	2006
Sara Springs Storage	7,398	1967
Total	64,082	



Why does the Frankfort Park District have such a low tax rate?

In 1991, the State of IL instituted the Property Tax Extension Limitation Law otherwise known as “**P-Tell**” or the “**Tax Cap**” which caps the Limiting Tax rate for governing body's.

In order to increase the Limiting Tax rate, it must be done by voters via referendum. This is also how agencies issue bonds for specific project.



Why does the Frankfort Park District have such a low tax rate?

The Park District has not had a tax rate **increase** since the 1990's.

That is **30 years with no rate increase.**

The District went from serving 3,000 residents to nearly 20,000 residents adding 5.5 times the number of parks to manage in that 30 years.



What are the funding options for the Park District?



Referendum – to increase tax rates or bond issues

Non-Referendum – debt for period of time

Grants – matching or gifted funds

- Government agency's have the authority to issue **non-referendum** bonds which raises money to fund Capital projects.
- **“P-Tell” limits the amount of future non-referendum bonds** which is based on outstanding debt at the time that the P-Tell was put into place in 1999.
- In the 1990's, Frankfort was a small community and the Park District had limited assets and limited debt, resulting in a **lower amount of future limited non-referendum borrowing capacity.**

What are the funding options for the Park District?

2022			
	Overall Debt Capacity		Non- Referendum Debt Capacity
EAV	\$ 865,713,752		\$ 865,713,752
	2.875%		0.575%
	\$ 24,889,270		\$ 4,977,854

P-Tell limits the borrowing capacity reducing the \$4,977,854 to \$1,800,000

In 2019, the District issued the maximum in non-referendum bonds that are financed over 25 years.

Alternative Funding

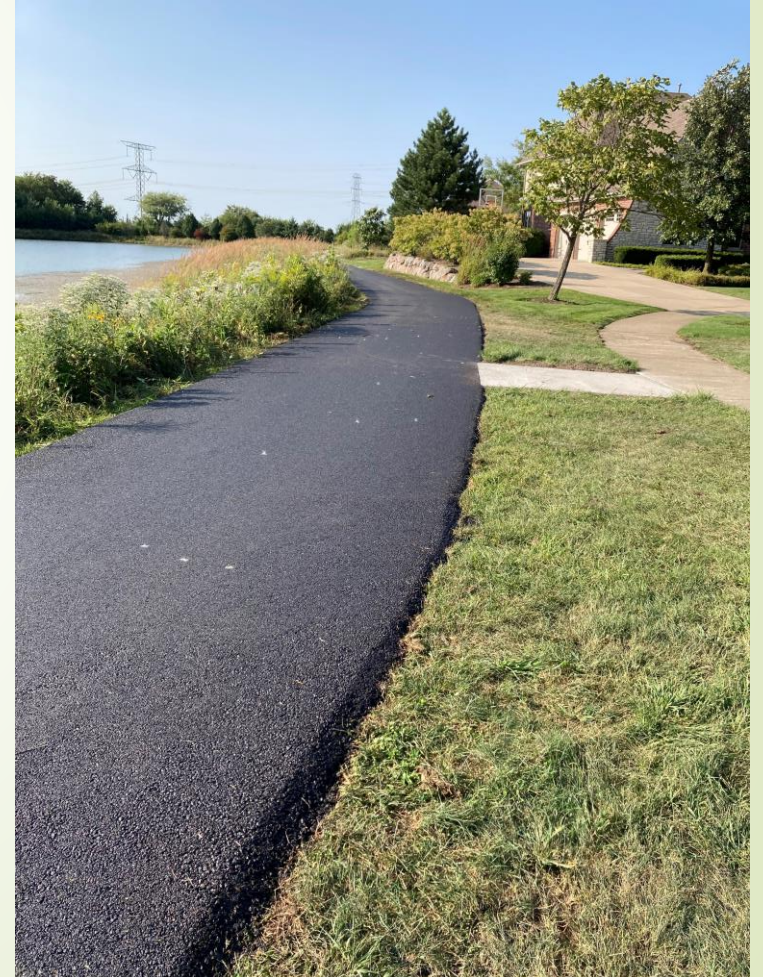
The Park District has secured Grant funding for capital projects.

- | | | |
|---------------------|-----------|-----------------------------------|
| ❖ DCEO Grant, 2021 | \$350,000 | Splash Pad Renovation |
| ❖ DCEO Grant, 2022 | \$400,000 | Lincolnmeadow Park Improvements |
| ❖ OSLAD Grant, 2022 | \$135,000 | Windy Hill Playground Replacement |

The funds were used to repair & maintain existing assets



**Resurfaced parking
lots and park trails
\$323,737**



The funds were used to repair & maintain existing assets



**Replaced fishing piers at Lake
View North and Jansen Park
\$76,000**

Local contractor donated labor to reduce costs



**Resurfaced tennis
courts at Main &
Commissioners Park
\$48,000**

The funds were used to repair & maintain existing assets



Splash Pad improvements at Commissioners – \$640,277

Park District secured \$350,000 in DCEO grant dollars towards the total project

The funds were used to repair & maintain existing assets



**Replaced playground equipment at
Sandalwood and Brookmeadow Park \$286,556**

The funds were used to repair & maintain existing assets

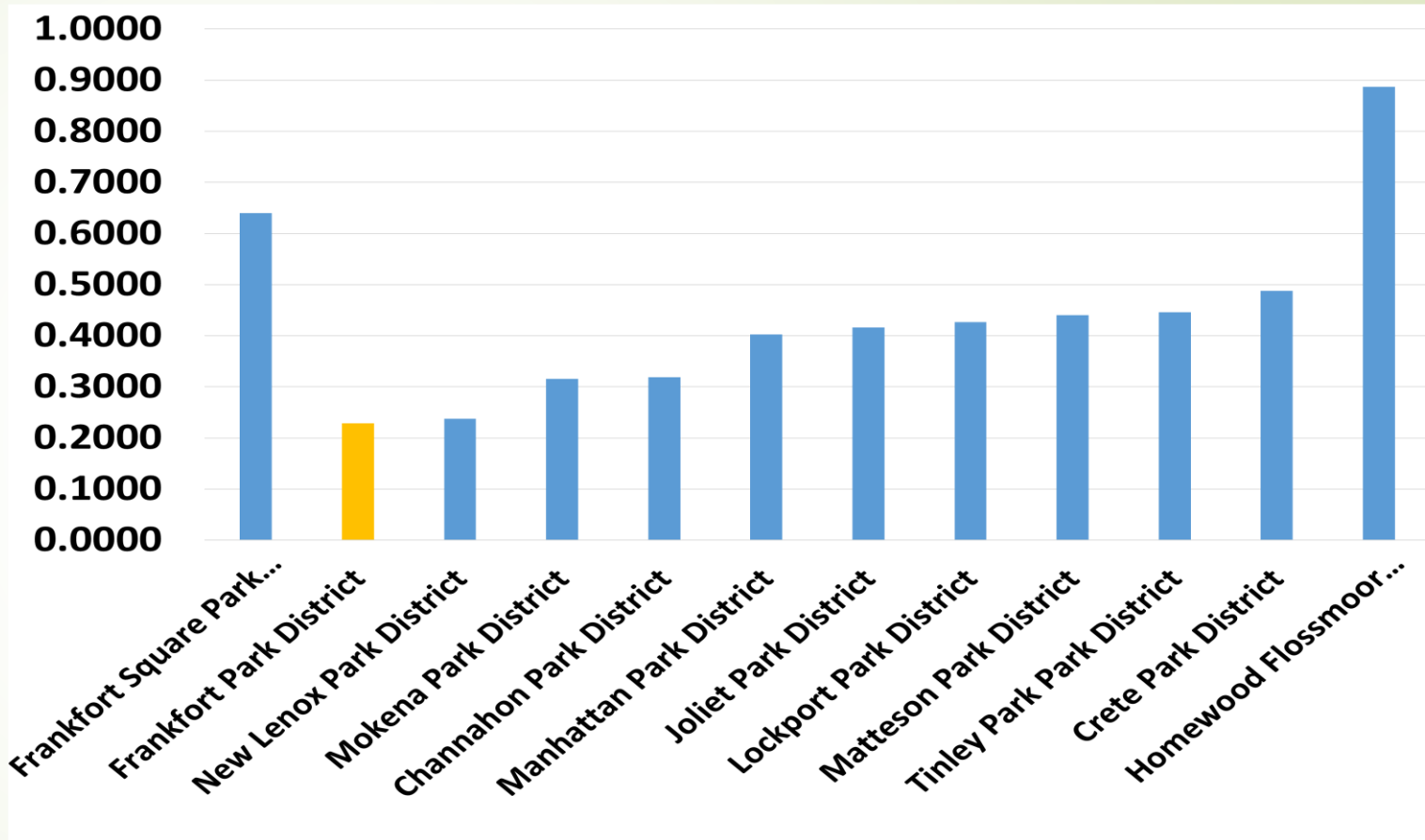


- New vehicle to replace aging fleet \$50,000
- HVAC for Founders Gym \$135,000
- Fire alarm upgrades for Founders \$23,000
- Founders roof repairs \$41,000

A question we are often asked why do other Park District's have better facilities?

Higher Tax Rate + EAV = MORE \$\$\$\$

Frankfort Square Park District	0.6396
Frankfort Park District	0.2284
New Lenox Park District	0.2378
Mokena Park District	0.3154
Channahon Park District	0.3187
Manhattan Park District	0.4026
Joliet Park District	0.4163
Lockport Park District	0.4269
Matteson Park District	0.4400
Tinley Park Park District	0.4455
Crete Park District	0.4879
Homewood Flossmoor Park Dist	0.8870



Often asked why do other Park District's have better facilities?

Breakdown of Property Tax Detail for a Frankfort Home

60423	Property Class		Tax Code	Tax Rate
	R		1906	8.5821
			2020 NET EAV	2021 NET EAV
			138,754	138,754
	2020		2021	
Taxing Body	Rate	Amount	Rate	Amount
FOREST PRESERVE	.1443	200.22	.1339	185.79
WILL COUNTY BLDG COMM	.0000	.00	.0000	.00
FRKFT TWP TOWN FUNDS	.0934	129.60	.0904	125.43
FRKFT TWP ROAD FUNDS	.1054	146.25	.1039	144.17
FRANKFORT FIRE DIST	.8223	1,140.97	.8174	1,134.18
SCHOOL DISTRICT 157- C	3.5494	4,924.93	3.5315	4,900.10
HIGH SCHOOL DIST 210	2.1911	3,040.24	2.1986	3,050.65
COMM COLLEGE DIST 525	.2891	401.14	.2848	395.17
VILLAGE OF FRANKFORT	.3383	469.40	.3370	467.60
VIL FRANKFORT RD & BR	.0806	111.84	.0798	110.73
FRANKFORT PARK DIST	.2278	316.08	.2254	312.75
FRANKFORT PUB LIBRARY	.2041	283.20	.2033	282.09
WILL COUNTY	.5788	803.11	.5761	799.36
*** TOTAL ***	8.6246	11,966.98	8.5821	11,908.02

	2021		
	Rate	Amount	
Will County Forest Preserve	0.1339	\$ 185.78	
Will County	0.5761	\$ 799.36	\$ 985.14
Frankfort Township Funds	0.0904	\$ 125.43	
Frankfort Township Roads	0.1039	\$ 144.17	\$ 269.60
Frankfort Fire District	0.8174	\$ 1,134.18	\$ 1,134.18
School District 157C	3.5315	\$ 4,900.10	
High School District 210	2.1986	\$ 3,050.65	
Community College District 525	0.2848	\$ 395.17	\$ 8,345.92
Village of Frankfort	0.3370	\$ 467.60	
Village of Frankfort Road	0.0798	\$ 110.73	\$ 578.33
Frankfort Park District	0.2254	\$ 312.75	312.75
Frankfort Public Library	0.2033	\$ 282.09	282.09
	8.5821	\$ 11,908.01	\$11,908.01

Breakdown of Property Tax Detail for a Frankfort Square Home

	2021		
	Rate	Amount	
Will County Forest Preserve	0.1339	\$ 161.24	
Will County	0.5761	\$ 693.76	\$ 855.00
Frankfort Township Funds	0.0904	\$ 108.86	
Frankfort Township Roads	0.1039	\$ 125.12	\$ 233.98
Frankfort Fire District	0.8174	\$ 984.35	\$ 984.35
School District 157C	3.5315	\$ 5,013.73	
High School District 210	2.1986	\$ 2,647.64	
Community College District 525	0.2848	\$ 342.97	\$ 8,004.34
Village of Frankfort	0.3370	\$ 405.83	
Village of Frankfort Road	0.0798	\$ 96.10	\$ 501.93
Frankfort Square Park District	0.5349	\$ 644.15	\$ 644.15
Frankfort Public Library	0.2033	\$ 244.82	\$ 244.82
	8.8916	\$ 11,468.57	\$ 11,468.57

Often asked why do other Park District's have better facilities?

Breakdown of Property Tax Detail for a Mokena Home

MOKENA IL 60448				
Property Class	Tax Code		Tax Rate	
	1926		8.0134	
	2020 NET EAV		2021 NET EAV	
R	128,234		132,126	
Taxing Body	2020		2021	
	Rate	Amount	Rate	Amount
FOREST PRESERVE	.1443	185.04	.1339	176.92
WILL COUNTY BLDG COMM	.0000	.00	.0000	.00
FRKFT TWP TOWN FUNDS	.0934	119.77	.0904	119.44
FRKFT TWP ROAD FUNDS	.1054	135.16	.1039	137.28
FRANKFORT FIRE DIST	.8223	1,054.47	.8174	1,080.00
SCHOOL DISTRICT 159	2.8901	3,706.09	2.8596	3,778.28
HIGH SCHOOL DIST 210	2.1911	2,809.74	2.1986	2,904.92
COMM COLLEGE DIST 525	.2891	370.72	.2848	376.29
VILLAGE OF MOKENA	.2388	306.22	.2335	308.51
VIL MOKENA RD & BR	.0806	103.36	.0798	105.44
MOKENA COMM PARK DIST	.3139	402.53	.3086	407.74
MOKENA COMM PUB LIB	.3371	432.28	.3268	431.79
WILL COUNTY	.5788	742.22	.5761	761.17
*** TOTAL ***	8.0849	10,367.60	8.0134	10,587.78

	2021		
	Rate	Amount	
Mokena Homeowner			
Will County Forest Preserve	0.1339	\$ 176.92	
Will County	0.5761	\$ 761.17	\$ 938.09
Frankfort Township Funds	0.0904	\$ 119.44	
Frankfort Township Roads	0.1039	\$ 137.28	\$ 256.72
Frankfort Fire District	0.8174	\$ 1,080.00	\$ 1,080.00
School District 156	2.8596	\$ 3,778.28	
High School District 210	2.1986	\$ 2,904.92	
Community College District 525	0.2848	\$ 376.29	\$ 7,059.49
Village of Mokena	0.2335	\$ 308.51	
Village of Mokena Road & Bridges	0.0798	\$ 105.44	\$ 413.95
Mokena Community Park District	0.3268	\$ 407.74	\$ 407.74
Mokena Library	0.3268	\$ 431.79	\$ 431.79
	8.2809	\$ 10,587.78	\$ 10,587.78

Often asked why do other Park District's have better facilities?

Levy Comparison of Park District's in area

2020 <i>Numbers used in this chart are 2020</i>	Frankfort Park District	Frankfort Square Park District	Mokena Park District	New Lenox Park District	Tinley Park Park District	Channahon Park District
EAV	830,474,050	588,535,435	1,079,354,486	1,436,520,720	1,360,553,952	945,256,124
Current Limiting Tax Rate	0.1749	0.4668	0.2162	0.1832	0.3053	0.2314
Anticipated Taxes Collected W/ Limiting Rate	\$ 1,452,444	\$ 2,559,146	\$ 2,333,564	\$ 2,631,705	\$ 4,204,111	\$ 2,195,829
Handicap Fund	\$ 325,533	\$ 219,326	\$ 431,741	\$ 574,608	\$ 544,221	\$ 81,292
Bond & Int (non-referendum & referendum)	\$ 113,770	\$ 721,034	\$ 622,787	\$ 195,366	\$ 1,035,381	\$ 814,810
Anticipated Levy Collections	\$ 1,891,747	\$ 3,499,506	\$ 3,388,092	\$ 3,401,679	\$ 5,783,713	\$ 3,091,931
Total Tax Rate	0.2278	0.6383	0.3139	0.2368	0.4199	0.3258
Anticipated New Funding if referendum passes	\$ 969,655					
Anticipated Total Tax Collection if Referendum Passes	\$ 2,861,402	\$ 3,499,506	\$ 3,388,092	\$ 3,401,679	\$ 5,783,713	\$ 3,091,931
Estimated Limited Rate if Referendum Passes	0.2869	0.4668	0.2162	0.1832	0.3053	0.2314
Estimated Total Tax Rate if Referendum is approved	0.3398	0.6383	0.3139	0.2368	0.4199	0.3258

Proposed Limited Rate Increase	0.1120
% of Increase to Proposed Limited Rate Increase	64.04%
Years of no tax rate increase	31 years
Estimated Cost of Average Annual CPI increases	2.50%
Estimated Rate if the District Limited Tax Rate was increased by CPI annual	77.50%

The referendum is not an ask to double or ask for 100% rate increase to the limited tax rate

The question being asked is for .0112 increase which is 64% increase. The % seems high because the original tax rate is very low

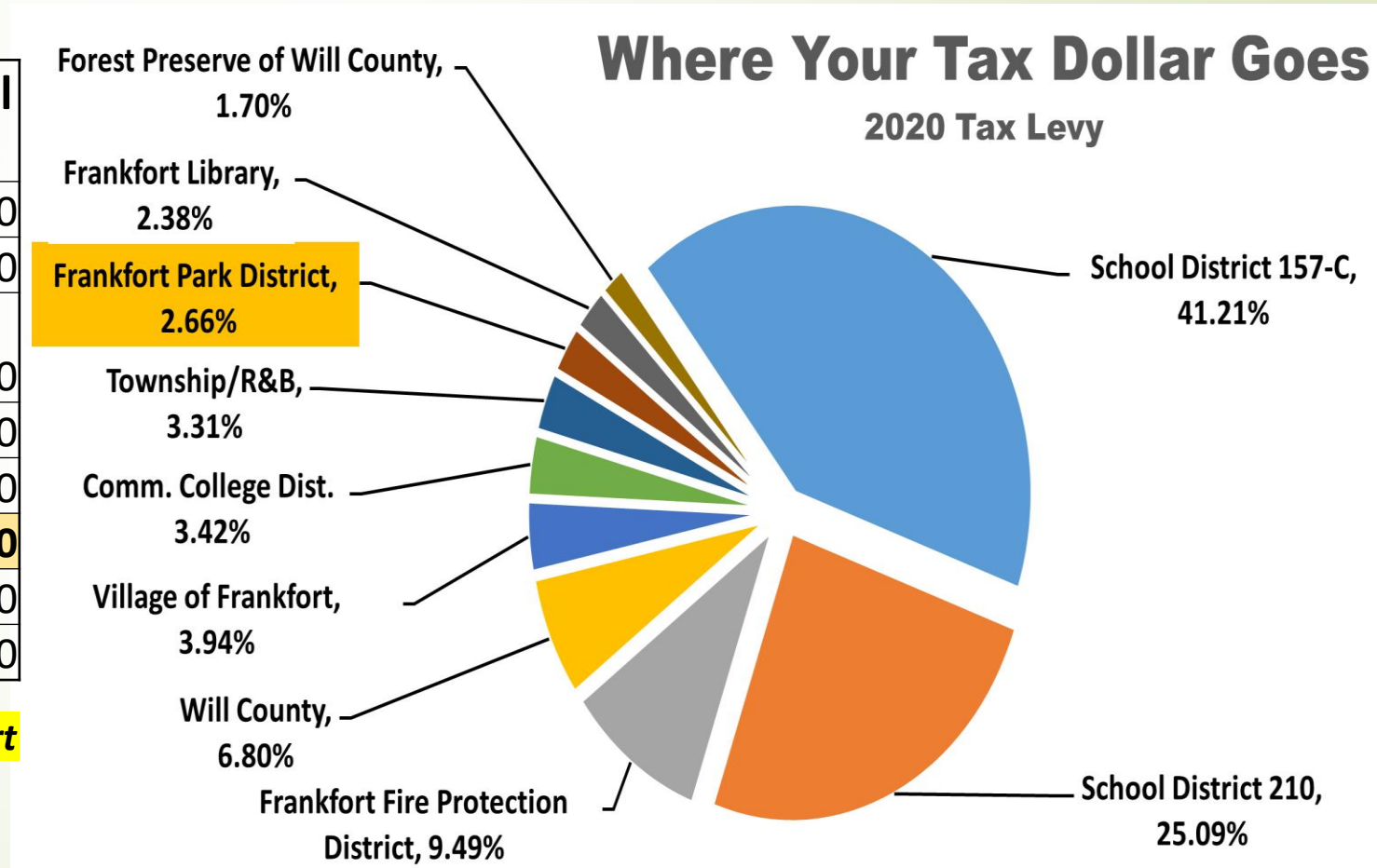


Where do your property taxes go?

The Park District Commissioners & Board are sensitive to the fact local property owners contribute significant funding at the local and state level.

Taxing Body	% of Total Tax Bill
Local Schools & Community College	69.7200
Frankfort Fire District*	9.4900
Will County & Will County Forest Preserve	8.5000
Village of Frankfort	3.9400
Township General Fund & Roads	3.3100
Frankfort Park District	2.6600
Frankfort Library *	2.3800
	100.00

**The Library & Fire District collect funding from Frankfort Square Residents*



We are often asked – **Don't all the agency's share money?**

- The Park District is a **separate** government body – separate from the Village, County, Fire District, Library, School District's etc.
- Each agency has a separate elected board with a separate tax levy.
- Funding does **NOT** flow between the governing organizations.



Park District's Funding Sources

- Property Taxes
- Program Users fees
- Grants and donations
- Developer contributions

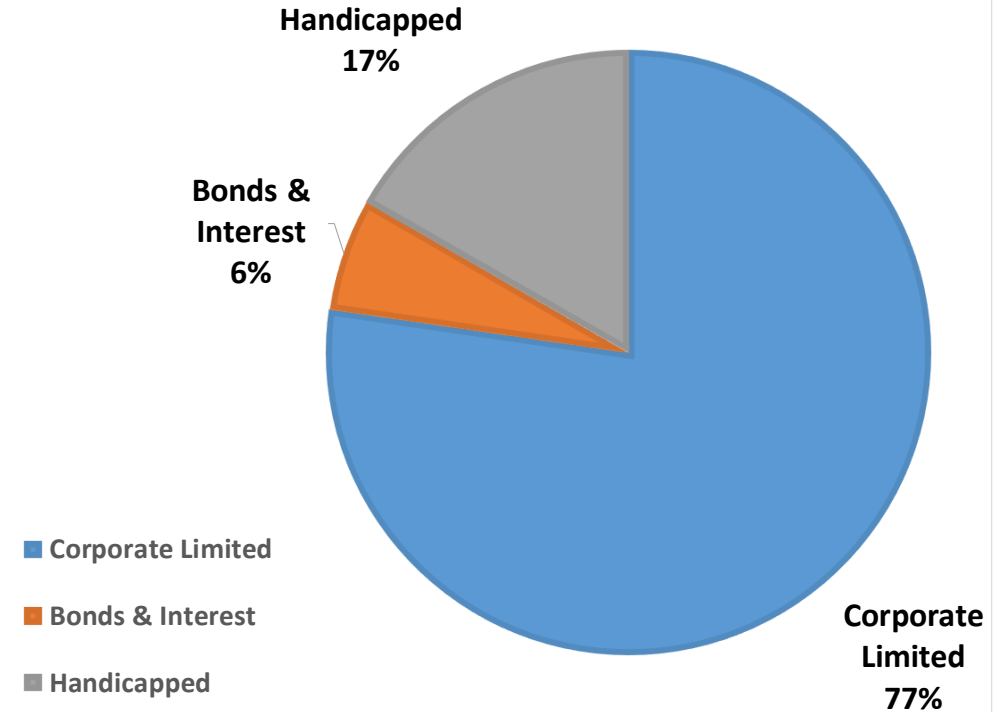
Village Of Frankfort Funding Sources

- Property Taxes
- Sales Tax
- Income Tax
- Utility Tax
- Use Tax
- Fees for Services (building permits, tickets, water, etc.)
- Grants
- Developer contributions

Breakdown of Frankfort Park District Taxing Levy

2021 Tax Levy

Fund	Levy	Tax Rate	% to Total
Corporate Limited	\$ 1,505,421	0.1739	77.29%
Bonds & Interest	\$ 116,867	0.0135	6.00%
Handicapped	\$ 325,496	<u>0.0376</u>	<u>16.71%</u>
Current Total Property Taxes	\$ 1,947,784	0.2250	100.00%
Proposed Increase	\$ 969,655	<u>0.1120</u>	
Anticipated Total Tax Rate	\$ 2,917,439	0.3370	



What will the Park District do with additional funding?

Maintain and improve existing park maintenance

- Pond maintenance including management of invasive plants species and shoreline stabilization.
- Improve maintenance of existing parks including landscape beds and park trees and weed control.



What will the Park District do with additional funding?

Maintain existing facilities



What will the Park District do with additional funding?

Maintain and improve existing park maintenance

- Replacement of playgrounds that are 20+ years old including Windy Hill, Timbers Edge, Schaffer, and Butternut.
- The Park District has secured \$135,000 in grant funding for Windy Hill project.



**2002
Installation**



Park District facilities like a home require repairs & upkeep.

What will the Park District do with additional funding?

- Planning for replacement of Fort Frankfort estimated to cost \$800,000.
Constructed and funded in 2002 with monies raised by Residents



Park District facilities like a home require repairs & upkeep.

What will the Park District do with additional funding?

Maintain and improve existing park maintenance

- Facility roof replacements including Founders Room roof and common areas.



Park District facilities like a home require repairs & upkeep.

What will the Park District do with additional funding?

Establish a replacement schedule for the fleet of vehicles.

The newest vehicle in the Park District Fleet is a 2013



Facilities just like a home are always in need of repairs and upkeep.

What will happen if the referendum doesn't pass?

The Board will have to make tough choices and it may include

- Decreasing the frequency of mowing at neighborhood parks from weekly to bi-monthly.
- Reduce or cut pond and park weed control treatments.
- Extend playground replacements for an additional 5-10 years resulting in playgrounds exceeding their expected lifecycle of 20 years.
- The district will consider cutting funding from free community events and redirecting funding to park maintenance.



Questions & Answers



FRANKFORT PARK DISTRICT RESIDENTS

Your Vote Matters

Vote on or before November 8!



Park Preservation Referendum

This referendum determines funding levels YOU want for:

- ✓ Park maintenance
- ✓ Community events
- ✓ Facility maintenance
- ✓ Playgrounds and ponds
- ✓ Pathways and landscaping
- ✓ Facility upgrades



Thank you for your time.

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