



APPROVED

OREGON Park District

ESTABLISHED 1966

TAX LEVY PACKET

2016

Creating fun for a lifetime!



The Oregon Park District is recognized as an Illinois Association of Park Districts (IAPD) and Illinois Parks and Recreation Association (IPRA) Distinguished Agency. The goal of the program is to improve the delivery of recreation services to the residents of Illinois through a voluntary comprehensive evaluation process. The District has held this status since 2008!



50 Years

The District is celebrating 50 years



75,000

Annual Nash Rec Center Visitors



10

Number of Parks Owned or Managed

Oregon Park District

The Oregon Park District annual property tax levy provides tax dollars for operational uses for the May 1, 2017 through April 30, 2018 fiscal year. The following property tax levy and accompanying ordinance will ensure that the parks and recreation needs of our community are met. Fiscal tax planning and budget preparation are essential activities that help the District operate effectively and efficiently.

TAX LEVY PROCESS

The Oregon Park Districts property tax levy is the amount of property tax dollars the District requests to operate for the subsequent fiscal year. The property tax cycle is the annual process of adopting a levy and then receiving the tax money. The District then completes the annual budget and appropriations process in July of the subsequent tax year.

The following tax levy packet outlines the Districts property tax levy calculations, fund requests and impact to local homeowners.

The District hopes this document helps our community understand the tax levy process and its impact to District operations. Taxes are an essential part of the Districts operational cycle.

DISTRICT GOVERNED BY

A five member volunteer Board of Commissioners. Current Board Members consist of Steve Pennock, President; Mark Tremble, Vice-President,

Dave Bakener; Gary Davis; Dan Engelkes.

PARKS & FACILITIES

The District is comprised of twelve park and building sites consisting of over 159 acres. The District currently manages the Nash Recreation Center,

and the outlying areas.

STAFFING

The District employs 17 full-time employees and approximately 100 part time and seasonal employees throughout the year.

District Mission Statement:
“To provide quality services through programs, parks and facilities to fulfill the needs of the community in a fun, safe and friendly environment.”

where the central offices are located, and the Blackhawk Center.

POPULATION

The Park District’s population is approximately 7,000. The boundaries of the District consist of the City of Oregon

CONTACT INFORMATION

Phone: 815-732-3101

Fax: 815-732-3736

Web: www.oregonpark.org

Facebook: [oregon.district](https://www.facebook.com/oregon.district)

#oregonparkdistrict

Table of Contents

Tax Levy Introduction and Discussion	Page 6
2016 Proposed Tax Levy Calculation	Page 8
2016 Tax Effect on Homeowner	Page 10
2016 Tax Levy Ordinance	Page 12
2016 Tax Levy Graphs	Page 17



*I go to nature
every day for
inspiration in the
day's work.*

*Study nature,
Love nature,
stay close to
nature. It will
never fail you.*

*~ Frank Lloyd
Wright*



Our greatest asset, and the key to our success, is our people. We ARE a people business!



Board of Commissioners

Steve Pennock	President
Mark Tremble	Vice-President
Dave Bakener	Commissioner
Gary Davis	Commissioner
Dan Engelkes	Commissioner



Administrative Staff

Erin Folk	Executive Director	erin@oregonpark.org
Dan Griffin	Finance & Tech Administrator	dan@oregonpark.org
Tina Ketter	Communications & Marketing	tina@oregonpark.org
Andrea Messenger	Receptionist	andrea@oregonpark.org



Recreation Staff

Matt Mekeel	Superintendent of Recreation	matt@oregonpark.org
Calvin Clothier	Athletic Facility Manager	calvin@oregonpark.org
Jena Wehmhoefer	Aquatics Coordinator	jena@oregonpark.org
Debbie Leffelman	Events Coordinator	debbie@oregonpark.org
Amanda Zimmermann	Recreation Program Mgr	amanda@oregonpark.org
Nancy Kerwin	Childrens Center Coord	nancy@oregonpark.org
John Barnhart	Natural Resource Mgr	john@oregonpark.org



Environmental Services

Brian Beckman	Environmental Services Super	brian@oregonpark.org
Bill Helfrick	Maintenance	bill@oregonpark.org
Mary Sansone	Custodian	mary@oregonpark.org



Parks Department

Andy Egyed	Superintendent of Parks	andy@oregonpark.org
Brent Sufer	Parks Maintenance Super	brent@oregonpark.org
Tyler Hagemann	Horticulture Maintenance Super	tyler@oregonpark.org



Tax Levy Introduction & Discussion

The Oregon Park District utilizes its annual Tax Levy Packet to help our community in understanding its impact on operations and overall footprint within the District.

Tax Levy

The tax generated by the Oregon Park District is a calculation of the property tax levy, the property tax rate, and the equalized assessed value.

$$\begin{array}{c} \text{EAV multiplied by Tax Rate} \\ = \\ \text{Property Tax Revenue} \end{array}$$

The primary source of the District's tax base is the Exelon Generation Station. The 2011 tax year represented the final year of the previous real property tax assessment agreement. The budget and levy assumptions for the 2016 tax year will be directly impacted by future negotiations, the board of review, PTAB, and possible court decisions.

While the expected Equalized Assessed Value of the District is approximately 672 Million (early estimation established by the Assessment Office in October), the District

- 1. The EAV of the Oregon Park District changes on an annual basis. The EAV is determined by the Ogle County Assessment Office.***
- 2. The District determines a property tax levy for each calendar tax year. The estimated levy as compared to the EAV determines the rate at which the property owners will be taxed.***
- 3. The desired levy of the District multiplied by the current EAV determines the Property Tax Revenue that will be received from the collection of taxes within the District boundaries.***

will levy its Corporate and Recreation funds at a higher rate to capture any additional real estate revenue in the event that the EAV increases between the filing of the annual tax levy and final established EAV. The increased levy amount in the corporate and recreation funds is typically minimal.

The 2016 tax levy directly funds the Districts 2016-17 fiscal year. The County Treasurers office will collect the 2016 tax revenue in two installments (June and September) of 2017. The Park District will then receive its share of the tax revenue following those two collections.

The Oregon Park District will complete the Truth in Taxation proceedings for the 2016 Tax Levy. Illinois Law requires local municipalities to publish a Truth in Taxation notice, as well as hold a public hearing, if the municipality considers levying property taxes greater than 5% of the preceding tax year's extension. The District estimates the 2016 tax year extension to be 5.14% greater than the preceding year's extension. The calculation to determine the Truth in Taxation rate does not include the Districts Debt Service Levy (General Obligation Bonds).

The Districts overall tax receipts are expected to be greater than the 2015 tax year. The Districts overall EAV has increased, therefore allowing the District to collect more tax dollars while not increasing its tax rate. The Park District estimates that the typical Oregon Homeowner will not see a tax increase. See more information on the tax effect of homeowners on page 10.

OREGON PARK DISTRICT FUNDS

CORPORATE FUND	Taxes levied annually for the District's corporate purposes, such as administrative operations and park/building repairs and improvements. Authority: 70 ILCS 1205/5-1
RECREATION FUND	Taxes levied annually for the purpose of planning, establishing and maintaining recreational programming. Authority: 70 ILCS 1205/5-2
AUDIT FUND	Taxes levied annually for the payment of the Districts annual audit. Authority: 50 ILCS 310/9
LIABILITY FUND	Taxes levied annually for the payment of liability insurance and risk management. Authority: 745 ILCS 10/9-107
IMRF FUND	Taxes levied annually for expenses related to pension liabilities for personnel. Authority: 40 ILCS 5/7-171
SCHOLARSHIP FUND	Established to assist underprivileged youth participate in District programs. Fund does not consist of any tax revenue.
SOCIAL SECURITY FUND	Taxes levied annually for expenses related to employee liability expenses for Social Security and Medicare. Authority: 40 ILCS 5/7-170
POLICE FUND	Taxes levied annually to help support a safe parks system. Authority: 70 ILCS 1205/5-9
PAVING & LIGHTING FUND	Taxes levied annually for expenses related to maintaining lighting and pavement of District parks, roadways and facilities. Authority: 70 ILCS 1205/5-6
BOND & INTEREST FUND	Taxes levied annually for the payment of the Districts General Obligation Bonds. Authority: 70 ILCS 1205/6-6
PARK IMPROVEMENT FUND	Established to assist the District in repairing and improving District properties. Revenue consists of General Obligation Bond receipts, grants and other dedicated funds.





2016 Proposed Tax Levy Calculation Truth in Taxation Calculation & Homeowners Effect

	2015 Anticipated EAV	2015 Anticipated Levy Amount	2015 Anticipated Levy Rate	2016 Expected EAV	2016 Estimated Levy Amt	2016 Estimated Levy Rate	% Change
Fund Levies							
Corporate	608,229,549	608,230	0.0010000	672,492,085	672,492	0.0010000	10.57%
Recreation	608,229,549	456,172	0.0007500	672,492,085	504,369	0.0007500	10.57%
Audit	608,229,549	22,991	0.0000378	672,492,085	23,000	0.0000342	0.04%
Liability	608,229,549	174,015	0.0002861	672,492,085	160,000	0.0002379	-8.05%
IMRF	608,229,549	129,978	0.0002137	672,492,085	115,000	0.0001710	-11.52%
Social Security	608,229,549	126,025	0.0002072	672,492,085	120,000	0.0001784	-4.78%
Paving and Lighting	608,229,549	30,411	0.0000500	672,492,085	33,625	0.0000500	10.57%
Police	608,229,549	20,010	0.0000329	672,492,085	20,000	0.0000297	-0.05%
Total Tax Levy Truth in Taxation	-	1,567,832	0.0025777	-	1,648,486	0.0024513	5.14%
Debt Service Levies							
Bond/Int - 2012	608,229,549	502,600	0.0008263	672,492,085	388,850	0.0005782	-22.63%
Bond/Int - Cur Yr*	608,229,549	588,503	0.0009676	672,492,085	902,500	0.0013420	53.36%
Total Debt Service		1,091,103	0.0017939	672,492,085	1,291,350	0.0019202	18.35%
Total District Levy	-	2,658,935	0.0043716	-	2,939,836	0.0043716	10.56%
EAV Breakdown							
	2015 EAV	2015 Levy Amount	2015 Levy Rate	2016 Estimated EAV	2016 Estimated Levy Amt	2016 Estimated Levy Rate	% Change in Collection
Exelon	482,400,000	2,108,859	0.0043716	546,177,434	2,387,644	0.0043716	13.22%
All Others	125,829,549	550,076	0.0043716	126,314,651	552,191	0.0043716	0.38%
Total / Difference	608,229,549	2,658,935	-	672,492,085	2,939,836	-	10.56%

* Current Year GO Bond & Interest Levy is Estimated - Final Levy & Rate will be established in February of 2017

Truth in Taxation

Notice of Proposed Tax Increase for Oregon Park District.

- I. A public hearing to approve a proposed property tax levy increase for Oregon Park District for 2016 will be held on Tuesday, December 13, 2016 at 6:00 p.m. at the Nash Recreation Center, 304 S. 5th Street, Oregon, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Andrea Messenger, Secretary to the Board, 304 S. 5th Street, Oregon, Illinois 61061 (815) 732-3101.

- II. The corporate and special purpose property taxes extended for 2015 were \$1,567,832.00.

The proposed corporate and special purpose property taxes to be levied for 2016 are \$1,648,486.00. This represents a 5.14% increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2015 were \$1,091,103.00.

The estimated property taxes to be levied for debt service and public building commission leases for 2016 are \$1,291,350.00. This represents a 18.35% increase over the previous year.

- IV. The total property taxes extended for 2015 were \$2,658,935.00.

The estimated total property taxes to be levied for 2016 are \$2,939,836.00. This represents a 10.56% increase over the previous year.

The above Truth in Taxation notice was published in the November 30th Edition of the Oregon Republican Reporter as per 35 ILCS 200/18-80. The Oregon Park District does not intend for a property tax increase for any individual homeowner. The overall tax rate for the District will remain virtually the same as the 2015 tax year. The overall increase in taxes anticipated to be collected for the 2016 tax year are attributable to the overall increased EAV of the District.





2016 Tax Effect on Homeowner

The Oregon Park District does not anticipate a tax increase to the average Oregon homeowner for the 2016 tax year.

Homeowner Tax Levy

The Oregon Park District annually files its tax levy ordinance by the last Tuesday in December. The Ogle County Clerk then processes the District's tax rate along with all other taxing bodies within the homeowner's district. The Assessor's office totals the Equalized Assessed Value (EAV) for each District. The County Clerk then calculates the tax rates and passes the billing along to the Treasurer's Office.

Adjacent is a typical Oregon Park District homeowner's tax bill for the 2015 tax year. Each taxing district's rate will be broken down for the homeowner. The total rate multiplied by homeowners EAV will determine their annual real estate taxes due. The assessor's office determines an individual property EAV. A property's EAV is approximately 1/3 of its respective fair market value.

The 2016 proposed tax levy calculation does not estimate an increase in the typical Oregon homeowner taxes payable to the Oregon Park District.

Governmental Body	2015
Ogle County	0.79534
Oregon Fire Dist	0.71634
Community College	0.48877
School District	5.52412
Library District	0.27409
Park District	0.43716
Road District	0.4188
Township District	0.231
City of Oregon	1.33482
TOTAL RATE	10.22044

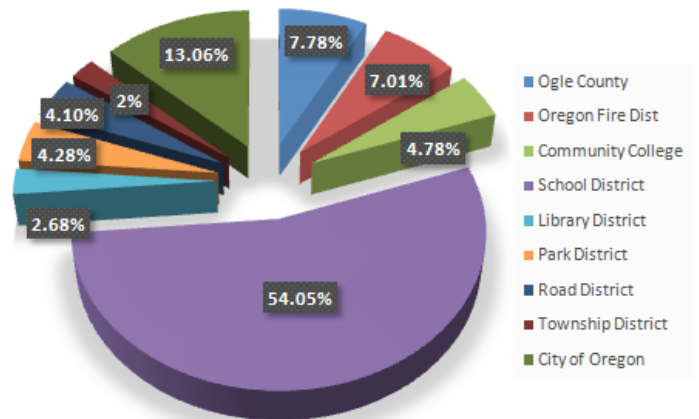
\$108,654 = Median Home price in 2010
 \$36,218 = Taxation EAV of 1/3 Fair Market Value
\$6,000 = Less Homestead Exemption (max)
\$30,218 = TAXABLE EAV

The District makes every effort to provide the best services possible, with the least amount of impact to the local taxpayers. While the District makes every attempt to balance its tax rate on an annual basis, slight fluctuations will occur. The Park District's overall tax rate is estimated to be similar to last years (per \$100 of Equalized Assessed Value); therefore the typical Oregon homeowner is not expected to realize an increase in taxes payable to the Park District.

The Table below breaks down the real estate tax liability of a typical Oregon Homeowner. The Oregon Park District has done its best to help provide our residents with the best programming and facilities while attempting to keep its tax rates low. As seen below, the District's tax rate has remained stable, while many District's have been forced to increase their rates. The Park District's tax representation has decreased in overall tax payer percentage each of the 5 prior years.

Typical Homeowners Tax Liability

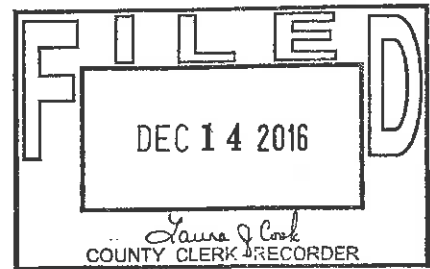
Tax Year	Home EAV	Rate	Taxes Due
2010*	30,218	0.0039144	\$118.29
2011*	29,385	0.0040502	\$119.02
2012*	27,683	0.0041110	\$113.80
2013*	26,742	0.0042102	\$112.59
2014*	25,475	0.0042927	\$109.36
2015	25,475	0.0043712	\$111.36
2016	25,475	0.0043712	\$111.36
Change:			\$0.00



	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Ogle County	0.72528	0.73693	0.76183	0.77510	0.79534
Oregon Township	0.57685	0.61115	0.62591	0.36194	0.23100
Oregon Fire District	0.29807	0.32379	0.35702	0.48175	0.71634
City of Oregon	1.13205	1.17783	1.24333	1.31212	1.33482
Oregon Library District	0.25058	0.26010	0.26740	0.27142	0.27409
Oregon School District #220	4.96377	5.02141	5.22590	5.51163	5.52412
Community College District #511	0.45320	0.44707	0.46252	0.48175	0.48877
Oregon Park District	0.40502	0.41110	0.42102	0.42927	0.43716
TOTAL TAX RATE	8.45277	8.80479	8.98938	9.36493	10.22044

Tax Rate Per \$100 of Equalized Assessed Valuation





ORDINANCE 16-12-13

ANNUAL LEVY ORDINANCE

STATE OF ILLINOIS, PARK DISTRICT OF OREGON, COUNTY OF OGLE,
BE IT ORDAINED

In pursuance of authority vested in them by the Park District Code, Article Five, the Commissioners of the Park Board in meeting assembled, do hereby find and declare that there will be required to be raised by general taxation, the amounts hereinafter set down, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liability of the Park District as required by statute or voted by people in accordance with law, and the amounts so required are itemized as needed for uses and purposes as follows, to wit:

I. CORPORATE FUND

2016

Administration

Salaries & Wages	227,000.00
Employee Benefits	108,000.00
Contract Services	33,000.00
Utilities	38,000.00
Supplies	26,000.00
Repairs	8,500.00
Building Improvements/Expenditures	20,000.00

Parks

Salaries & Wages	118,000.00
Contract Services	45,000.00
Utilities	24,000.00
Maintenance Supplies	47,500.00

TOTAL FOR CORPORATE FUND 695,000.00

Said amounts are hereby levied as the Corporate Fund Tax

II. RECREATION FUND

Building

Salaries & Wages	178,000.00
Contract Services	16,000.00
Utilities	38,000.00
Maintenance Supplies	19,500.00

Programs

Salaries & Wages	196,500.00
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Postage	3,700.00
Printing & Publication	15,500.00
Other Services	14,300.00
Recreation Supplies	38,500.00

TOTAL FOR RECREATION FUND 520,000.00

Said amounts are hereby levied as the Recreation Fund Tax

III. AUDIT FUND

Audit	23,000.00
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TOTAL FOR AUDIT FUND 23,000.00

Said amounts are hereby levied as the Audit Fund Tax

IV. LIABILITY INSURANCE FUND

Property	27,000.00
General Liability	13,500.00
Automobile	8,000.00
Compensation	38,500.00
Unemployment	17,000.00
Risk Management Salaries	56,000.00

TOTAL FOR LIABILITY INSURANCE 160,000.00

Said amounts are hereby levied as the Liability Insurance Fund Tax

V. RETIREMENT FUND

IMRF	115,000.00
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TOTAL FOR RETIREMENT FUND 115,000.00

Said amounts are hereby levied as the Retirement Fund Tax

VI. SOCIAL SECURITY FUND

Social Security	120,000.00
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TOTAL FOR SOCIAL SECURITY FUND 120,000.00

Said amounts are hereby levied as Social Security Fund Tax

VII. POLICE FUND

Police System	20,000.00
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TOTAL FOR POLICE FUND 20,000.00
Said amounts are hereby levied as Police System Tax

VII. PAVING AND LIGHTING

Paving and Lighting Fund 35,000.00

TOTAL FOR PAVING AND LIGHTING FUND 35,000.00
Said amounts are hereby levied as the Paving and Lighting Fund Tax

SUMMARY OF TOTAL TAXES TO BE LEVIED FOR


CORPORATE	695,000.00
RECREATION	520,000.00
AUDIT	23,000.00
LIABILITY INSURANCE	160,000.00
RETIREMENT	115,000.00
SOCIAL SECURITY	120,000.00
POLICE	20,000.00
PAVING AND LIGHTING	35,000.00
	<hr/> 1,688,000.00

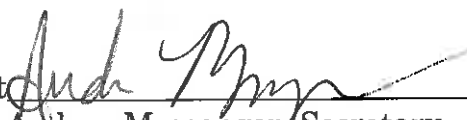
Making the aggregate sum of One Million, Six Hundred Eighty Eight Thousand Dollars to be raised by taxation and levied on all the taxable property in said Park District for 2016 tax year, in order to meet and defray all the necessary expenses and liability of the Park District as required by statute or voted by the people in accordance with law.

That the Secretary of the Oregon Park District shall file with the County Clerk of the County of Ogle, State of Illinois, a certified copy of this Ordinance no later than the last Tuesday in December, 2016.

This Ordinance shall be in full force and effect from and after its passage and approval. Adopted this 13th day of December, 2016, to a roll call vote, as follows:

Ayes 5 Nays 0


Steven M. Pennock, President
Board of Commissioners
Oregon Park Board

Attest 
Andrea Messenger, Secretary

CERTIFICATE

STATE OF ILLINOIS

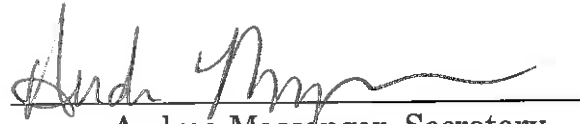
COUNTY OF OGLE

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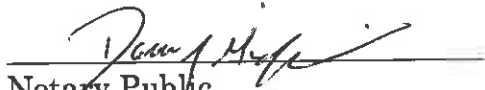
ORDINANCE 16-12-13

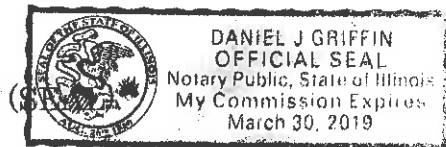
I, ANDREA MESSENGER, Secretary to the Board of Commissioners of the Oregon Park District, do hereby certify that the attached copy of said Levy Ordinance 16-12-13 filed with the County Clerk of Ogle County on December 14, 2016, is a full true and correct copy of the Tax Levy Ordinance only, passed by the Board of Commissioners of the Oregon Park District, Ogle County, Illinois, at its regular meeting of December 13, 2016.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Oregon Park District this 13th day of December, 2016.


Andrea Messenger, Secretary

Subscribed and sworn to before me
this 13th day of December, 2016.


Notary Public



IN THE OFFICE OF THE COUNTY CLERK
OGLE COUNTY, ILLIONIS

CERTIFICATE OF COMPLIANCE
WITH THE ILLINOIS TRUTH IN TAXATION LAW
35ILCS 200/18-55 THROUGH 200/18-100

OREGON PARK DISTRICT

I, STEVEN M. PENNOCK, being first duly sworn on oath, hereby certify that I am the duly elected President of the Oregon Park District, Ogle County, Illinois; and that attached hereto is a true and correct copy of the Annual Tax Levy Ordinance assessing taxes of the Oregon Park District for the fiscal year beginning on the 1st day of May 2017 and ending on the 30th day of April, 2018.

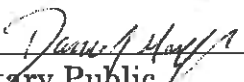
I further certify that said Ordinance was adopted, pursuant to, and in all respects in compliance with, the provisions of Sections 18-55 through 18-90 of the Truth-in-Taxation Law. The notice and hearing requirements of Sections 18-60 through 18-85 of the Truth-in-Taxation Law are applicable.

WITNESS my signature this 13th day of December, 2016.

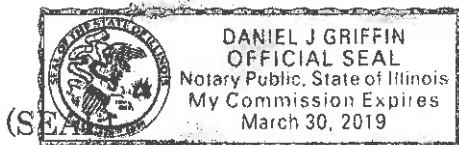


President of the Oregon Park District

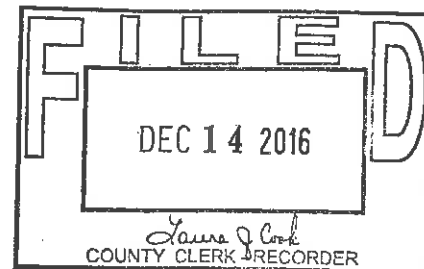
Subscribed and sworn to before me
this 13th day of December, 2016.



Notary Public



TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE



I, the undersigned, hereby certify to the Ogle County Clerk that

OREGON PARK DISTRICT

Legal Name of Taxing District

has complied with all provisions of the Truth-In-Taxation Law,
with respect to the adoption of the 2016 tax levy.

CHECK THE BOX THAT APPLIES:

☐

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 and/or notice.

☒

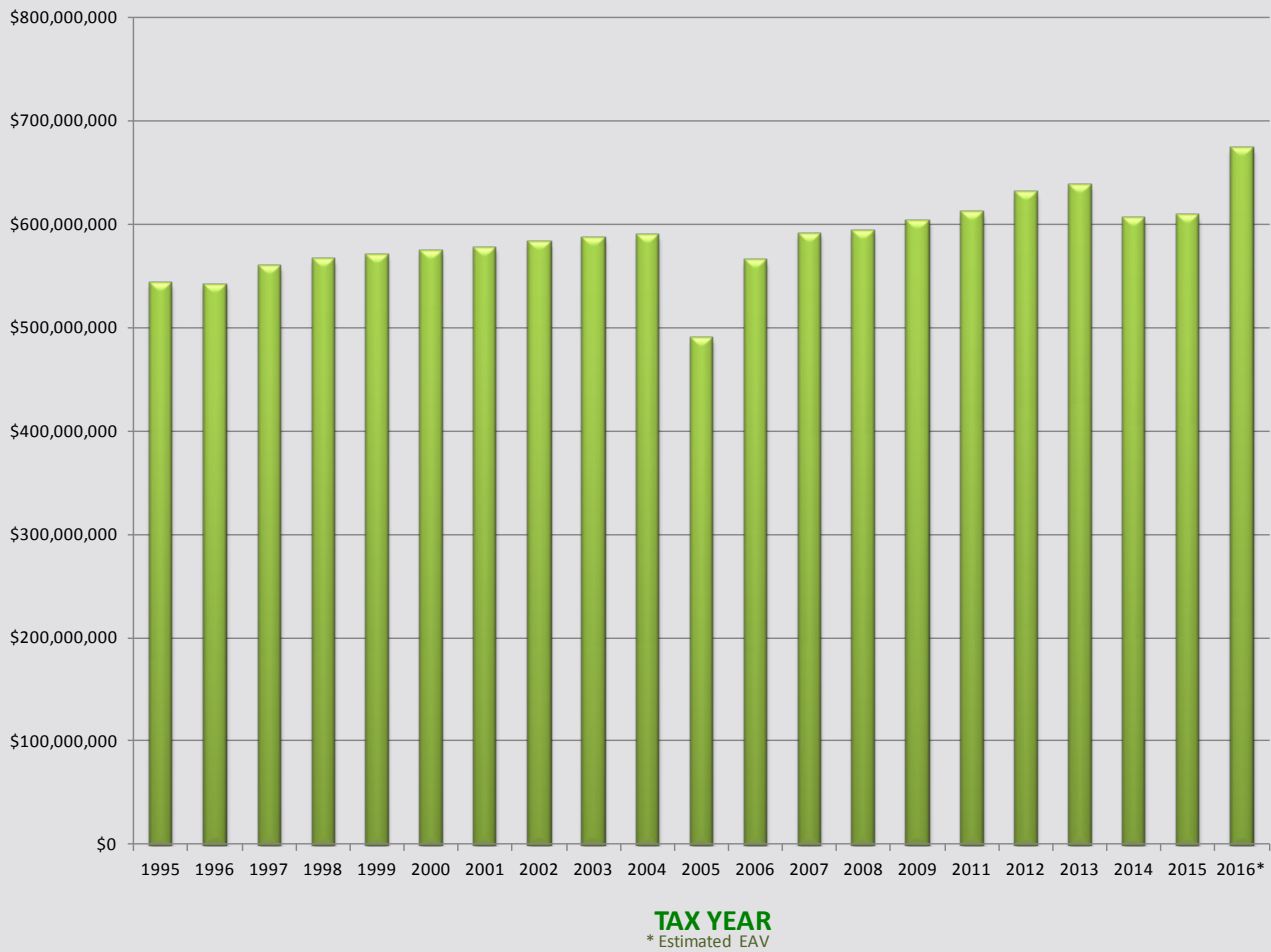
The district levied an amount of ad valorem tax that is greater than the 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of the Truth-in-Taxation law.

Said notice was published in Oregon Republican Reporter on 11/30/16.
(Newspaper name) (Date)

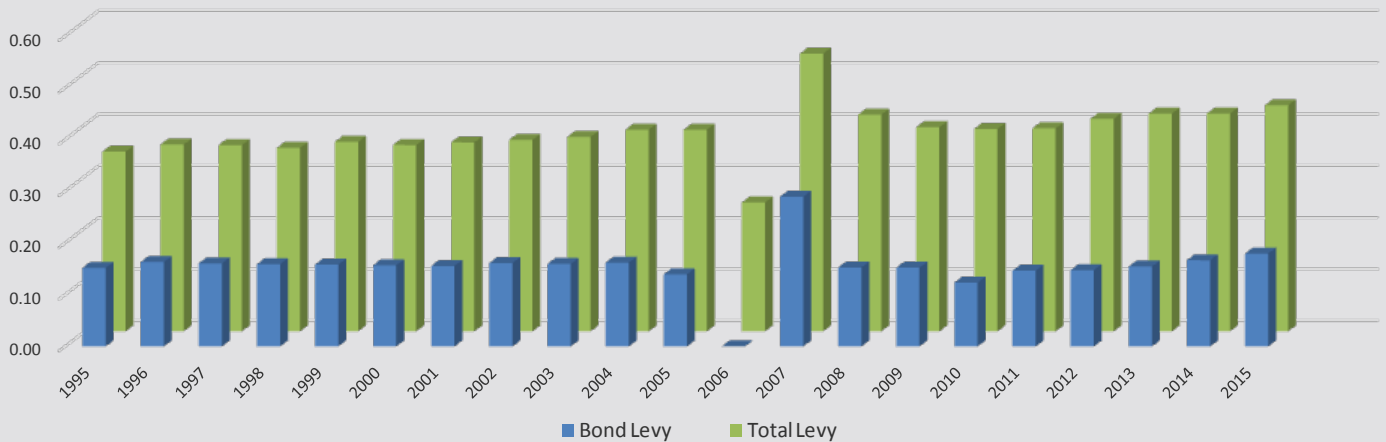
Said public hearing was held on December 13, 2016.
(Date)

Andrea Messenger
(Signature)
Andrea Messenger
(Print Name)
12/13/16
(Date)

EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT



TAX LEVY RATE BY YEAR





304 S. 5th Street
PO Box 237
Oregon, IL 61061
Tel: 815-732-3101
Fax: 815-732-3736
E: info@oregonpark.org