



APPROVED

OREGON Park District

ESTABLISHED 1966

TAX LEVY PACKET

2017

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 celebrated 50 years in 17'



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, 2018 through April 30, 2019 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 16 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
2017 Proposed Tax Levy Calculation	Page 8
2017 Tax Effect on Homeowner	Page 9
2017 Tax Levy Ordinance	Page 12
2017 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
Mark Tremble
Dave Bakener
Gary Davis
Dan Engelkes

President
Vice-President
Commissioner
Commissioner
Commissioner



Administrative Staff

Erin Folk
Dan Griffin
Tina Ketter
Andrea Messenger

Executive Director
Finance & Tech Administrator
Communications & Marketing
Customer Service Rep

erin@oregonpark.org
dan@oregonpark.org
tina@oregonpark.org
andrea@oregonpark.org



Recreation Staff

Matt Mekeel
Calvin Clothier
Jena Wehmhoefer
Debbie Leffelman
Amanda Zimmermann
Nancy Kerwin

Superintendent of Recreation
Athletic Facility Manager
Aquatics Coordinator
Events Coordinator
Recreation Program Mgr
Childrens Center Coord

matt@oregonpark.org
calvin@oregonpark.org
jena@oregonpark.org
debbie@oregonpark.org
amanda@oregonpark.org
nancy@oregonpark.org



Environmental Services

Brian Beckman
Bill Helfrick
Mary Sansone

Environmental Services Super
Maintenance
Custodian

brian@oregonpark.org
bill@oregonpark.org
mary@oregonpark.org



Parks Department

Andy Egyed
Brent Sufer
Tyler Hagemann

Superintendent of Parks
Parks Maintenance Super
Horticulture Maintenance Super

andy@oregonpark.org
brent@oregonpark.org
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 (EAV).

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

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 2017 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 678 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 2017 tax levy directly funds the Districts 2018-19 fiscal year. The County Treasurers office will collect the 2017 tax revenue in two installments (June and September) of 2018. The Park District will then receive its share of the tax revenue following those two collections.

The Oregon Park District will not complete the Truth in Taxation proceedings for the 2017 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 2017 tax year extension to be 0.10% 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 2016 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 9.

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.





2017 Proposed Tax Levy Calculation Truth in Taxation Calculation & Homeowners Effect

	2016 Anticipated EAV	2016 Anticipated Levy Amount	2016 Anticipated Levy Rate	2017 Expected EAV	2017 Estimated Levy Amt	2017 Estimated Levy Rate	% Change
Fund Levies							
Corporate	671,854,717	671,855	0.0010000	678,829,505	678,830	0.0010000	1.04%
Recreation	671,854,717	503,891	0.0007500	678,829,505	509,122	0.0007500	1.04%
Audit	671,854,717	22,977	0.0000342	678,829,505	22,000	0.0000324	-4.25%
Liability	671,854,717	159,969	0.0002381	678,829,505	150,000	0.0002210	-6.23%
IMRF	671,854,717	115,022	0.0001712	678,829,505	125,000	0.0001841	8.68%
Social Security	671,854,717	119,993	0.0001786	678,829,505	110,000	0.0001620	-8.33%
Paving and Lighting	671,854,717	33,593	0.0000500	678,829,505	33,941	0.0000500	1.04%
Police	671,854,717	20,021	0.0000298	678,829,505	20,000	0.0000295	-0.11%
Total Tax Levy Truth in Taxation	-	1,647,321	0.0024519	-	1,648,893	0.0024290	0.10%
Debt Service Levies							
Bond/Int - 2012	671,854,717	388,850	0.0005788	678,829,505	-	0.0000000	-
Bond/Int - Cur Yr*	671,854,717	905,612	0.0013479	678,829,505	1,320,000	0.0019445	45.76%
Total Debt Service		1,294,462	0.0019267	678,829,505	1,320,000	0.0019445	1.97%
Total District Levy	-	2,941,783	0.0043786	-	2,968,893	0.0043735	0.92%
EAV Breakdown							
	2016 EAV	2016 Levy Amount	2016 Levy Rate	2017 Estimated EAV	2017 Estimated Levy Amt	2017 Estimated Levy Rate	% Change in Collection
Exelon	546,177,434	2,391,492	0.0043786	546,406,959	2,389,737	0.0043735	-0.07%
All Others	125,677,283	550,290	0.0043786	132,422,546	579,156	0.0043735	5.25%
Total / Difference	671,854,717	2,941,783	-	678,829,505	2,968,893	-	0.92%

* Current Year GO Bond & Interest Levy is Estimated - Final Levy & Rate will be established in January/February of 2018



2017 Tax Effect on Homeowner

The Oregon Park District does not anticipate a tax increase to the average Oregon homeowner for the 2017 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 2016 tax year. Each taxing districts 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.

<i>Governmental Body</i>	<i>2016 Tax Year</i>
Ogle County	0.7872
Oregon Fire Dist	0.73772
Community College	0.49224
School District	5.53738
Library District	0.28801
Park District	0.43786
Road District	0.4201
Township District	0.23344
City of Oregon	1.35843
<i>Total</i>	<i>10.29238</i>

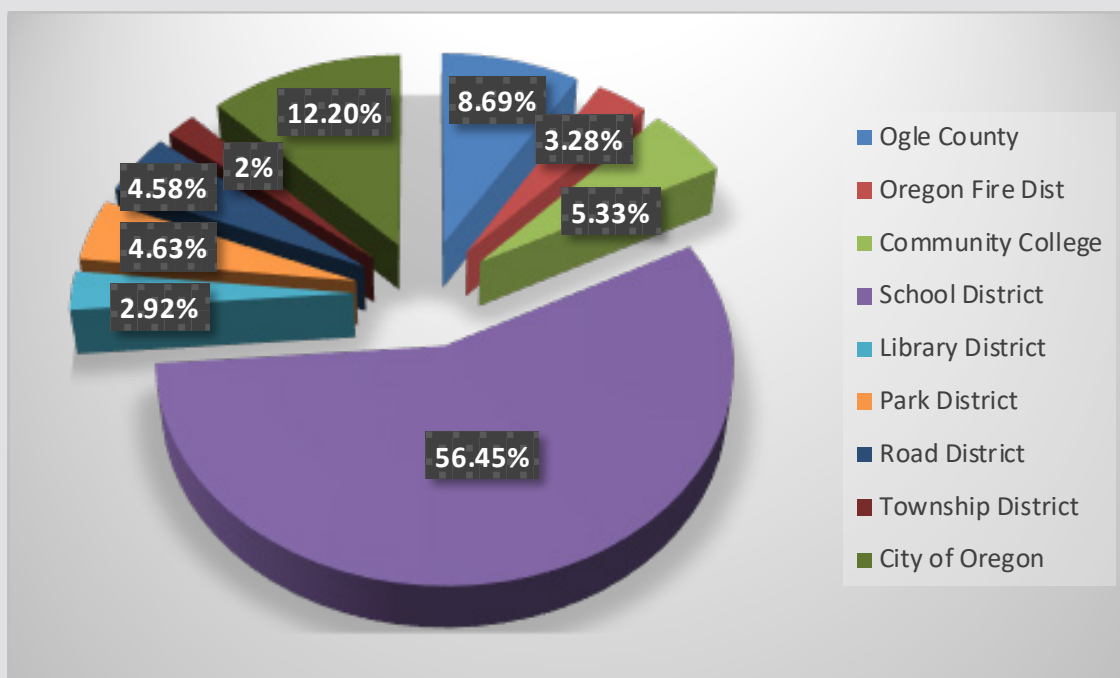
$$\text{EAV} \times \text{Tax Rate} = \text{Property Tax Bill}$$

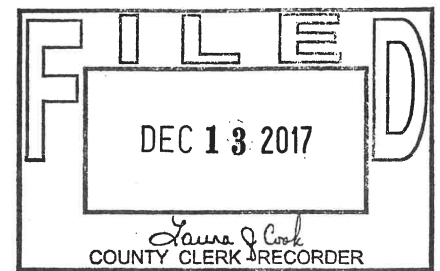
The District makes every effort to provide the best services possible, with the least amount of impact to the local taxpayers. While the District makes every attempt to balance its tax rate on an annual basis, slight fluctuations will occur. The Park Districts overall tax rate is estimated to be similar 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.

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

YEAR	TAX RATE	E.A.V.	TAX PAYABLE
2016	.004379	\$30,218	\$132.31
2017	.004374	\$30,218	\$132.16





ORDINANCE 17-12-12

**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

2017

Administration

Salaries & Wages	228,500.00
Employee Benefits	104,500.00
Contract Services	36,000.00
Utilities	41,000.00
Supplies	22,000.00
Repairs	6,500.00
Building Improvements/Expenditures	16,500.00

Parks

Salaries & Wages	121,000.00
Contract Services	48,500.00
Utilities	26,000.00
Maintenance Supplies	44,500.00

TOTAL FOR CORPORATE FUND 695,000.00

Said amounts are hereby levied as the Corporate Fund Tax

II. RECREATION FUND

Building

Salaries & Wages	180,000.00
Contract Services	17,000.00
Utilities	26,000.00
Maintenance Supplies	19,550.00

Programs

Salaries & Wages	197,000.00
------------------	------------

Postage	3,500.00
Printing & Publication	16,000.00
Other Services	13,500.00
Recreation Supplies	47,450.00

TOTAL FOR RECREATION FUND 520,000.00

Said amounts are hereby levied as the Recreation Fund Tax

III. AUDIT FUND

Audit	22,000.00
-------	-----------

TOTAL FOR AUDIT FUND 22,000.00

Said amounts are hereby levied as the Audit Fund Tax

IV. LIABILITY INSURANCE FUND

Property	27,500.00
General Liability	13,000.00
Automobile	6,000.00
Compensation	34,500.00
Unemployment	16,000.00
Risk Management Salaries	53,000.00

TOTAL FOR LIABILITY INSURANCE 150,000.00

Said amounts are hereby levied as the Liability Insurance Fund Tax

V. RETIREMENT FUND

IMRF	125,000.00
------	------------

TOTAL FOR RETIREMENT FUND 125,000.00

Said amounts are hereby levied as the Retirement Fund Tax

VI. SOCIAL SECURITY FUND

Social Security	110,000.00
-----------------	------------

TOTAL FOR SOCIAL SECURITY FUND 110,000.00

Said amounts are hereby levied as Social Security Fund Tax

VII. POLICE FUND

Police System	20,000.00
---------------	-----------

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	22,000.00
LIABILITY INSURANCE	150,000.00
RETIREMENT	125,000.00
SOCIAL SECURITY	110,000.00
POLICE	20,000.00
PAVING AND LIGHTING	35,000.00
	<hr/>
	1,677,000.00


Making the aggregate sum of One Million, Six Hundred Seventy Seven Thousand Dollars to be raised by taxation and levied on all the taxable property in said Park District for 2017 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, 2017.

This Ordinance shall be in full force and effect from and after its passage and approval. Adopted this 12th day of December, 2017, 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

)

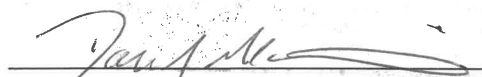
ORDINANCE 17-12-12

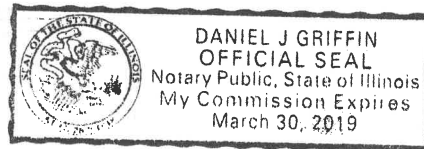
I, ANDREA MESSENGER, Secretary to the Board of Commissioners of the Oregon Park District, do hereby certify that the attached copy of said Levy Ordinance 17-12-12 filed with the County Clerk of Ogle County on December 13, 2017, is a full true and correct copy of the Tax Levy Ordinance only, passed by the Board of Commissioners of the Oregon Park District, Ogle County, Illinois, at its regular meeting of December 12, 2017.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Oregon Park District this 13th day of December, 2017.


Andrea Messenger, Secretary

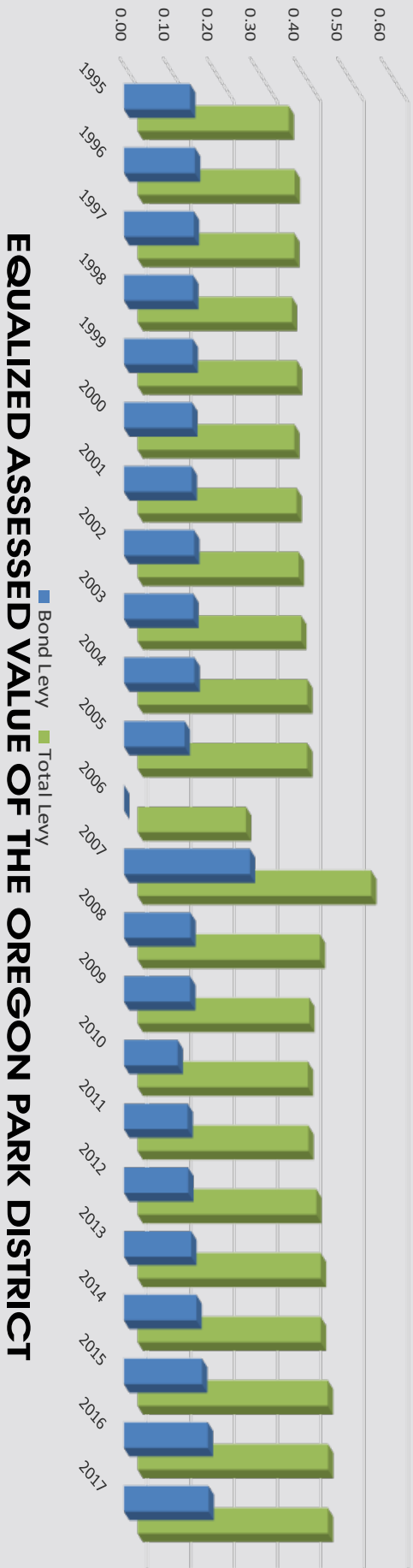
Subscribed and sworn to before me
this 13th day of December, 2017.


Notary Public

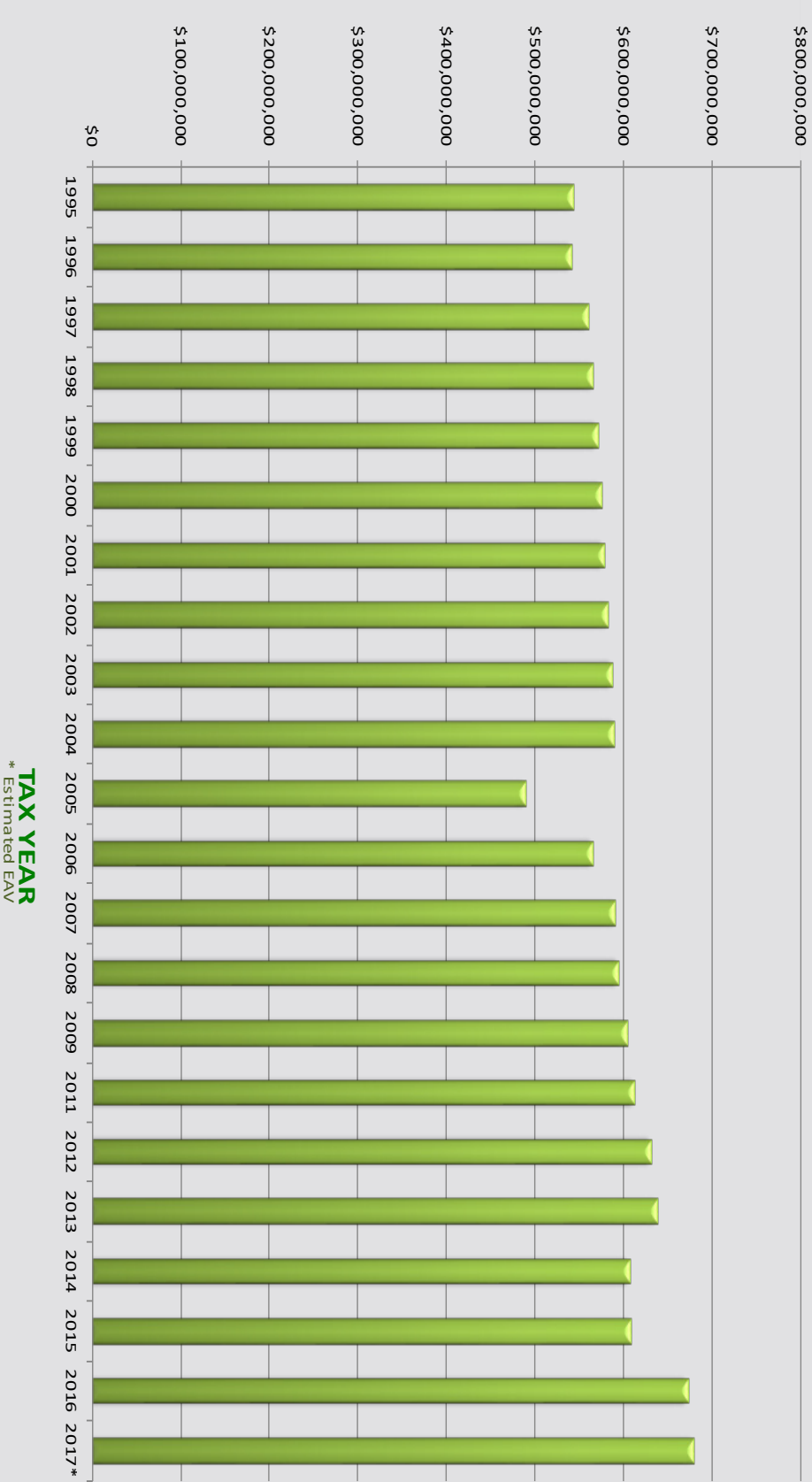


(SEAL)

TAX LEVY RATE BY YEAR



EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT





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