

APPROVED



OREGON Park District

ESTABLISHED 1966

TAX LEVY PACKET

2018

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!



51 Years

The District was established in Dec. 1966



76,000

Annual Nash Rec Center Visitors



160

Total Acreage of land Owned or Managed

Oregon Park District

The Oregon Park District annual property tax levy provides tax dollars for operational uses for the May 1, 2019 through April 30, 2020 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 elected volunteer Board of Commissioners. Current Board Members consist of Steve Pennock, President; Mark Tremble,

Vice-President, Dave Bakener; Dan Engelkes; Scott Stephens.

PARKS & FACILITIES

The District is comprised of twelve park and building sites consisting of over 159 acres. The District operates the

and the outlying areas, and covers approximately 102 square miles.

STAFFING

The District employs 16 full-time employees and approximately 100 part time and seasonal employees

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.”

Nash Recreation Center, where the central offices are located.

POPULATION

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

throughout the year.

CONTACT INFORMATION

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#oregonparkdistrict

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*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
Dan Engelkes
Scott Stephens

President
Vice-President
Commissioner
Commissioner
Commissioner



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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 2018 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 679 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 2018 tax levy directly funds the Districts 2019-20 fiscal year. The County Treasurers office will collect the 2018 tax revenue in two installments (June and September) of 2019. 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 2018 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 2018 tax year extension to be 0.24% 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 2017 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.





2018 Proposed Tax Levy Calculation Truth in Taxation Calculation & Homeowners Effect

	2017 Final Rate Setting EAV	2017 Anticipated Levy Amount	2017 Levy Rate	2018 Expected EAV	2018 Estimated Levy Amt	2018 Estimated Levy Rate	% Change
Fund Levies							
Corporate	676,244,840	677,574	0.0010000	679,650,917	679,651	0.0010000	0.31%
Recreation	676,244,840	508,180	0.0007500	679,650,917	509,738	0.0007500	0.31%
Audit	676,244,840	22,021	0.0000325	679,650,917	20,000	0.0000294	-9.18%
Liability	676,244,840	150,285	0.0002218	679,650,917	145,000	0.0002133	-3.52%
IMRF	676,244,840	125,215	0.0001848	679,650,917	120,000	0.0001766	-4.16%
Social Security	676,244,840	110,241	0.0001627	679,650,917	105,000	0.0001545	-4.75%
Paving and Lighting	676,244,840	33,878	0.0000500	679,650,917	33,983	0.0000500	0.31%
Police	676,244,840	20,056	0.0000296	679,650,917	10,000	0.0000147	-50.14%
Total Tax Levy Truth in Taxation	-	1,647,450	0.0024314	-	1,623,372	0.0023885	-1.46%
Debt Service Levies							
Bond/Int - Cur Yr*	676,244,840	1,318,762	0.0019463	679,650,917	1,350,263	0.0019867	2.39%
Total Debt Service		1,318,762	0.0019463	-	1,350,263	0.0019867	2.39%
Total District Levy	-	2,966,212	0.0043777	-	2,973,635	0.0043752	0.25%
EAV Breakdown							
	2017 EAV	2017 Levy Amount	2017 Levy Rate	2018 Estimated EAV	2018 Estimated Levy Amt	2018 Estimated Levy Rate	% Change in Collection
Exelon	546,406,959	2,392,006	0.0043777	546,415,388	2,390,697	0.0043752	-0.05%
All Others	129,837,881	568,391	0.0043777	133,235,529	582,937	0.0043752	2.56%
Total / Difference	676,244,840	2,960,397	-	679,650,917	2,973,635	-	0.45%

* Current Year GO Bond & Interest Levy is Estimated - Final Levy & Rate will be established in January/February of 2019



2018 Tax Effect on Homeowner

The Oregon Park District does not anticipate a tax increase to the average Oregon homeowner for the 2018 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 2017 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 2018 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>2017 Tax Year</i>
Ogle County	0.7786
Oregon Fire Dist	0.8038
Community College	0.5051
School District	5.5600
Library District	0.2930
Park District	0.4378
Road District	0.4168
Township District	0.2254
City of Oregon	1.3637
<i>Total</i>	<i>10.3841</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 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. An individual property's EAV will fluctuate annually and be negatively or positively affected by the 'equalizer factor'. The County Assessor will annually determine a equalization factor that will impact every parcel in a particular township. The Oregon-Nashua township was applied a 1.0000 equalization multiplier for 2018, therefore no increase in EAV was applied.

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.

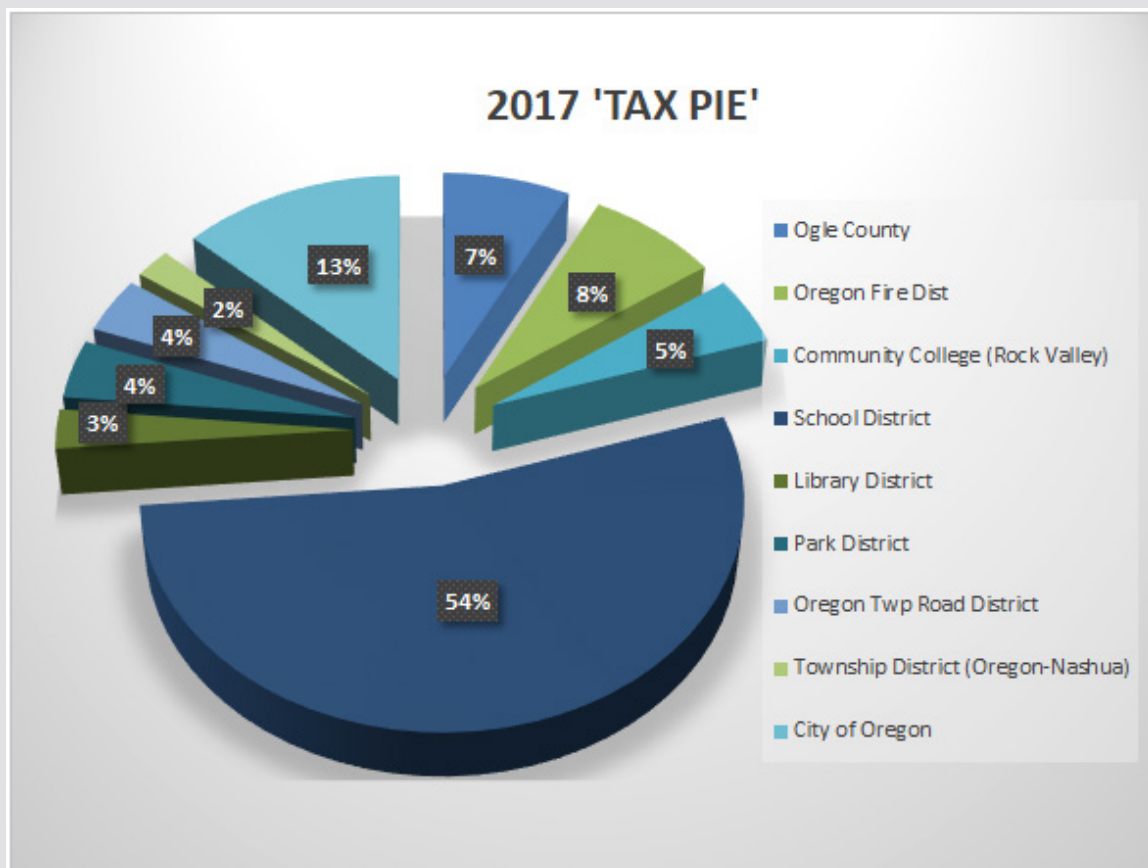
2018 AVERAGE OREGON HOMEOWNERS TAX LIABILITY

\$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

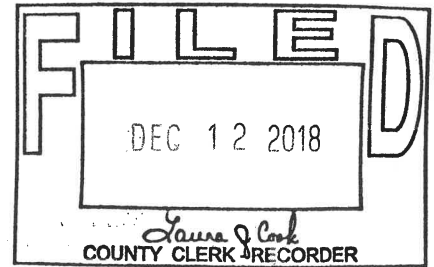
YEAR	TAX RATE	E.A.V.	TAX PAYABLE
2017	.0043777	\$30,218	\$132.29
2018*	.0043752	\$30,218	\$132.21



* Estimated Tax Rate for the Oregon Park District



ORDINANCE 18-12-11



**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

2018

Administration

Salaries & Wages	232,000.00
Employee Benefits	106,000.00
Contract Services	32,000.00
Utilities	40,000.00
Supplies	23,000.00
Repairs	4,500.00
Building Improvements/Expenditures	19,500.00

Parks

Salaries & Wages	118,000.00
Contract Services	48,500.00
Utilities	27,000.00
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	18,000.00
Utilities	27,000.00
Maintenance Supplies	18,250.00

Programs

Salaries & Wages	200,000.00
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Postage	2,800.00
Printing & Publication	15,000.00
Other Services	12,500.00
Recreation Supplies	46,450.00

TOTAL FOR RECREATION FUND 520,000.00

Said amounts are hereby levied as the Recreation Fund Tax

III. AUDIT FUND

Audit	20,000.00
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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	7,000.00
Compensation	29,500.00
Unemployment	15,000.00
Risk Management Salaries	53,000.00

TOTAL FOR LIABILITY INSURANCE 145,000.00

Said amounts are hereby levied as the Liability Insurance Fund Tax

V. RETIREMENT FUND

IMRF	120,000.00
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TOTAL FOR RETIREMENT FUND 120,000.00

Said amounts are hereby levied as the Retirement Fund Tax

VI. SOCIAL SECURITY FUND

Social Security	105,000.00
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TOTAL FOR SOCIAL SECURITY FUND 105,000.00

Said amounts are hereby levied as Social Security Fund Tax

VII. POLICE FUND

Police System	10,000.00
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TOTAL FOR POLICE FUND 10,000.00
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	20,000.00
LIABILITY INSURANCE	145,000.00
RETIREMENT	120,000.00
SOCIAL SECURITY	105,000.00
POLICE	10,000.00
PAVING AND LIGHTING	35,000.00
	<hr/>
	1,650,000.00


Making the aggregate sum of One Million, Six Hundred Fifty Thousand Dollars to be raised by taxation and levied on all the taxable property in said Park District for 2018 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, 2018.

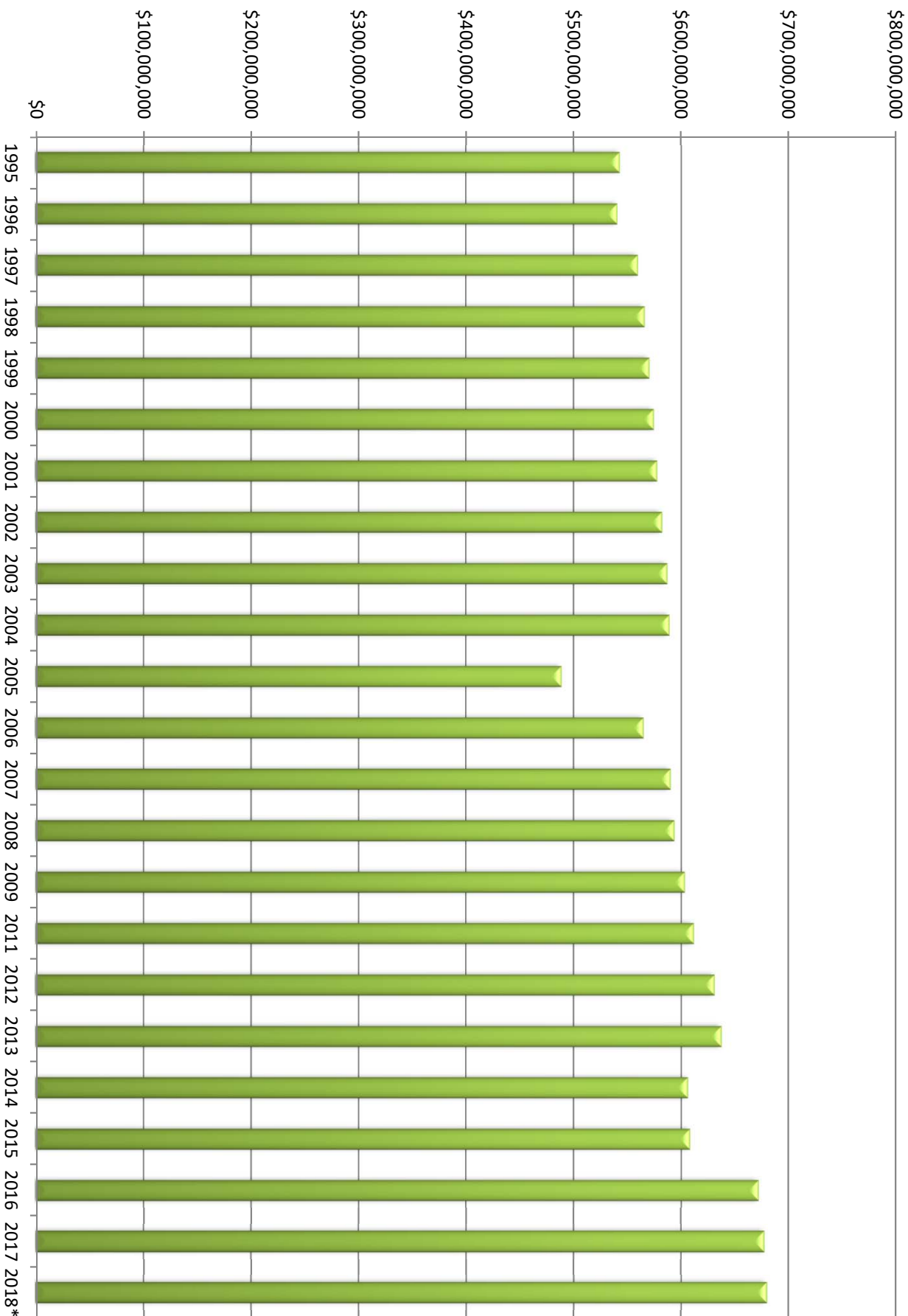
This Ordinance shall be in full force and effect from and after its passage and approval. Adopted this 11th day of December, 2018, to a roll call vote, as follows:

Ayes 5 Nays 0


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

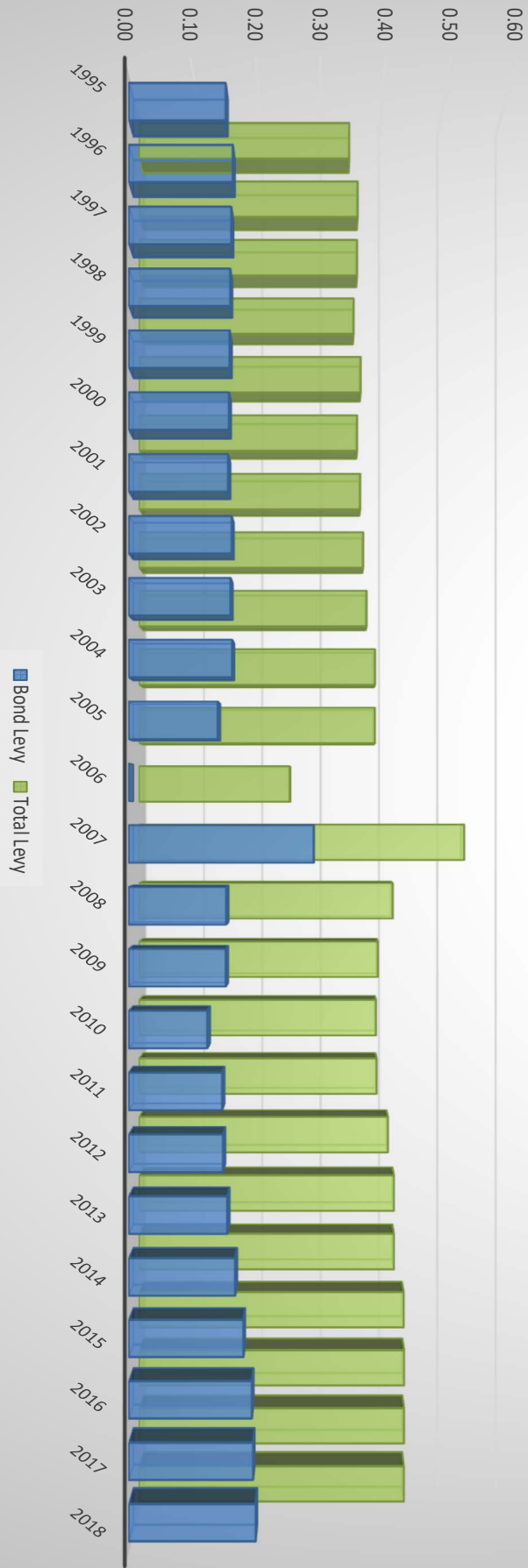
Attest 
Andrea Messenger, Secretary

EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT

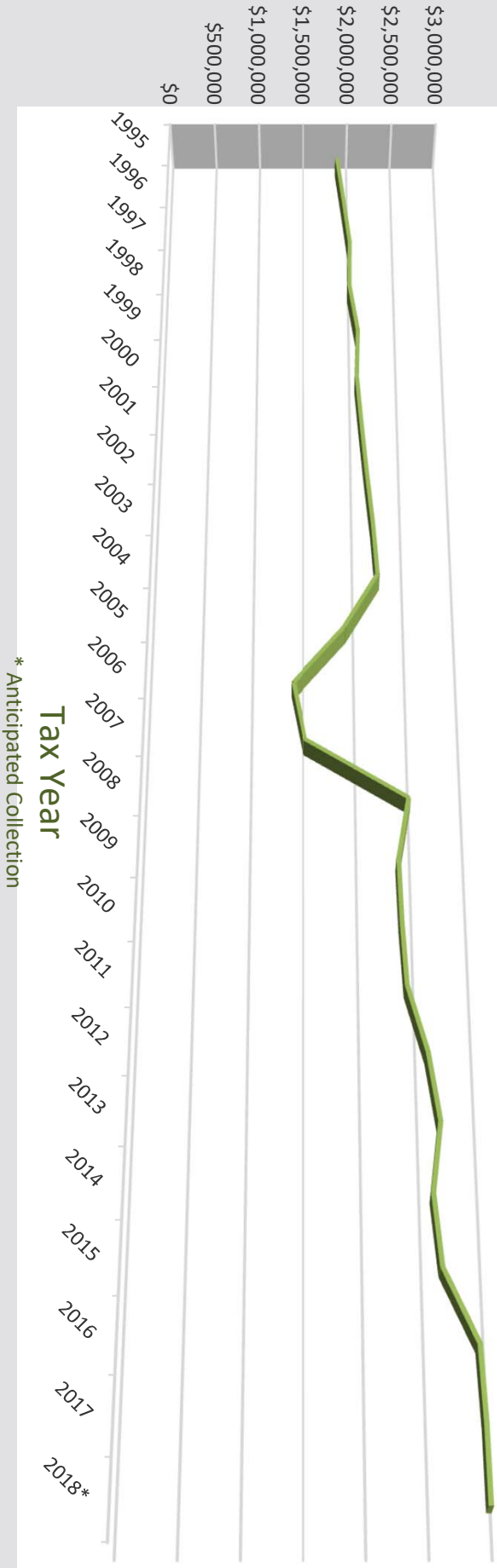


TAX YEAR
* Estimated EAV

TAX LEVY RATE BY YEAR



Tax Extension by Year



* Anticipated Collection



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