



caring

creative

community-focused

## TAX LEVY PACKET

2023

*'We strive for operational excellence through caring, creative and community-focused service.'*



# *The 3 C's*

## *Caring*

We show responsibility for resources and care for people -  
and we take pride in all we do.

## *Creative*

We bring imagination, innovation, and fun to our work.

## *Community-Focused*

We build a healthier community where everyone belongs.



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# 56 Years

The District was established in Dec. 1966

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# 11

Park and Facility Sites

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# 159

Total Acreage of land Owned or Managed

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# Oregon Park District

The Oregon Park District annual property tax levy provides tax dollars for operational uses for the January 1, 2024 through December 31, 2024 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 within the first quarter 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 Brian Beckman: President, Josh Messenger:

Vice-President, Mark Tremble, Dan Engelkes, and Maia Johnson.

## PARKS & FACILITIES

The District is comprised of eleven park and building sites consisting of almost 160 acres. The District operates the Nash Recreation Center, where the central offices are located.

## STAFFING

The District employs 13 full-time employees and approximately 60 part time and seasonal employees throughout the year. Visit our website for more information on our staff.

## ***District Mission Statement:***

***“To Provide community-focused social and recreational activities through exceptional programs, parks and facilities.”***

## POPULATION

The Park District’s population is approximately 7,000. The boundaries of the District consist of the City of Oregon and the outlying areas, and covers approximately 102 square miles.

## CONTACT INFORMATION

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

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

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

*~ Frank Lloyd  
Wright*

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

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## Board of Commissioners

Brian Beckman	President
Josh Messenger	Vice-President
Mark Tremble	Commissioner
Dan Engelkes	Commissioner
Maia Johnson	Commissioner



## Administrative Staff

Erin Folk	Executive Director	<a href="mailto:erin@oregonpark.org">erin@oregonpark.org</a>
Dan Griffin	Finance & Tech Administrator	<a href="mailto:dan@oregonpark.org">dan@oregonpark.org</a>
Megan Wolfe	Administrative Services Coord.	<a href="mailto:megan@oregonpark.org">megan@oregonpark.org</a>



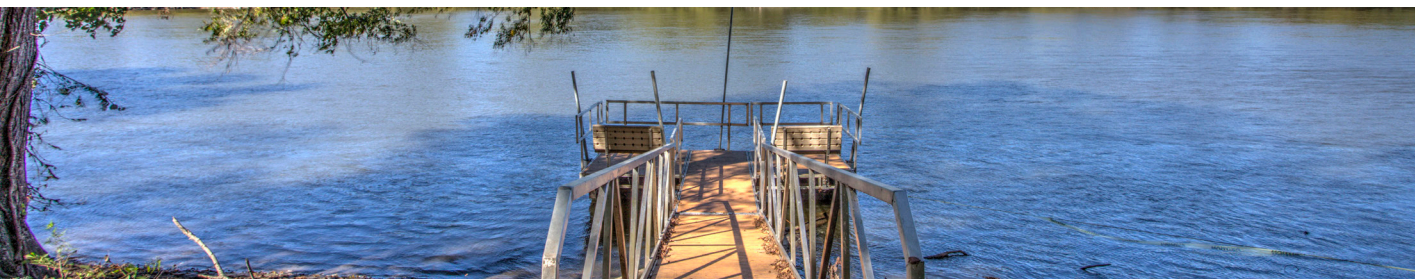
## Recreation Staff

Tina Ketter	Superintendent of Recreation	<a href="mailto:tina@oregonpark.org">tina@oregonpark.org</a>
Lesley Sheffield	Athletics Coordinator	<a href="mailto:lesley@oregonpark.org">lesley@oregonpark.org</a>
Kelley Huston	Recreation Program Coord.	<a href="mailto:kelley@oregonpark.org">kelley@oregonpark.org</a>
Caleb Jenks	Events & Adult Prog. Coord.	<a href="mailto:caleb@oregonpark.org">caleb@oregonpark.org</a>



## Parks & Facilities

Brent Suter	Supt of Parks & Facilities	<a href="mailto:andy@oregonpark.org">andy@oregonpark.org</a>
Nick Karper	Deputy Supt. of Parks	<a href="mailto:brent@oregonpark.org">brent@oregonpark.org</a>
Matthew Downing	Deputy Supt. of Facilities	<a href="mailto:matthewt@oregonpark.org">matthewt@oregonpark.org</a>
Ethan Drew	Parks Laborer	
Nick McPhail	Parks Laborer	
Bill Helfrick	Facility Maintenance Technician	
Mary Sansone	Custodial & Support Services Supervisor	





# 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 Constellation Generation Station. The Board of Commissioners approved the Byron Power Station Real Property Tax Assessment Settlement Agreement in June of 2023. The agreement removed past tax objections and provides tax stability for the District. The agreement establishes the EAV of the Byron Power Block at \$500,000,000 and will cover tax years 2022-2027.

While the expected Equalized Assessed Value (EAV) of the District is approximately

- 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.***



676 Million (early estimation established by the Assessment Office in September), the District will levy its Corporate and Recreation funds at a rate that will equalize the overall District tax rate for 2023 near the rate for the 2022 tax year.

The 2023 tax levy directly funds the Districts 2024 fiscal year. The County Treasurers office will collect the 2023 tax revenue in two installments (June and September) of 2024. 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 2023 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 105% of the preceding tax year's extension. The District estimates the 2023 tax year extension to be 0.05% 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), which increases the overall extension to approximately 1.94% greater than the prior year.

The Districts overall tax receipts are expected to be greater than the 2022 tax year. The Districts overall EAV has increased, therefore allowing the District to collect additional tax dollars along without an increase to the tax rate. The Park District estimates that the typical Oregon Homeowner will not see a tax increase, unless their individual property value increases for the 2023 tax year.

## OREGON PARK DISTRICT FUNDS

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

The Oregon Park District added an additional fund in 2018 titled 'Long Term Capital Replacement Fund'. The intent of this fund is to establish a long term maintenance fund for building and park improvement.







## 2023 Proposed Tax Levy Calculation Truth in Taxation Calculation & Homeowners Effect

	2022 Final Rate Setting EAV	2022 Anticipated Final Levy Amount	2022 Levy Rate	2023 Expected EAV*	2023 Estimated Levy Amt	2023 Estimated Levy Rate	% Change
<b>Fund Levies</b>							
Corporate	664,155,522	639,851	0.0010000	676,602,560	665,479	0.0010000	4.01%
Recreation	664,155,522	479,889	0.0007500	676,602,560	496,329	0.0007500	3.43%
Audit	664,155,522	17,341	0.0000304	676,602,560	24,000	0.0000355	38.40%
Liability	664,155,522	125,219	0.0001978	676,602,560	120,000	0.0001774	-4.17%
IMRF	664,155,522	77,103	0.0001484	676,602,560	30,000	0.0000443	-61.09%
Social Security	664,155,522	57,780	0.0000761	676,602,560	60,000	0.0000887	3.84%
Paving and Lighting	664,155,522	31,991	0.0000500	676,602,560	33,830	0.0000500	5.75%
Police	664,155,522	4,800	0.0000076	676,602,560	5,000	0.0000074	4.17%
<b>Total Tax Levy Truth in Taxation</b>	-	1,433,974	0.0022603	-	1,434,638	0.0021532	0.05%
<b>Debt Service Levies</b>							
Bond/Int - Cur Yr**	664,155,522	1,519,713	0.0022663	676,602,560	1,576,444	0.0023299	3.73%
<b>Total District Levy</b>	-	2,953,687	0.0045266	-	3,011,082	0.0044832	1.94%
<b>EAV Breakdown</b>							
	2022 EAV	2022 Levy Amount	2022 Levy Rate	2023 Estimated EAV*	2023 Estimated Levy Amt	2023 Estimated Levy Rate	% Change in Collection
Constellation	500,000,000	2,196,742	0.0043935	500,000,000	2,196,742	0.0043935	0.00%
All Others	163,975,813	756,945	0.0046162	176,602,560	815,233	0.0046162	7.70%
<b>Total / Difference</b>	663,975,813	2,953,687	-	676,602,560	3,011,975	-	1.97%

\* EAV Estimate received 9/14/23 (includes all Exelon properties within the District's boundaries)

\*\* Current Year GO Bond & Interest Levy was finalized with the sale in January of 2023



# 2023 Tax Effect on Homeowner

The Oregon Park District does not anticipate a tax increase to the average Oregon homeowner for the 2023 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 2022 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's EAV. A property's EAV is approximately 1/3 of its respective fair market value (fmv).

<b><i>Governmental Body</i></b>	<b><i>2022 Tax Year</i></b>
Ogle County	0.71274
Oregon Fire Dist	0.80386
Community College	0.47771
School District	5.62452
Library District	0.28978
Park District	0.46162
Road District	0.39288
Township District	0.39288
City of Oregon	1.38615
<b><i>Total</i></b>	<b><i>10.31077</i></b>

The 2023 proposed tax levy calculation does not estimate an increase in the typical homeowner taxes payable to the District.

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

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, some years will vary due to specialized projects or initiatives. The Park Districts overall tax rate is estimated to remain unchanged as compared to last years rate (per \$100 of Equalized Assessed Value). The typical Oregon homeowner will not see an increase in taxes payable to the Park District unless their individual property value increases.

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 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. The District's tax rate has remained stable, while many District's have been forced to increase their rates.

### 2023 AVERAGE OREGON HOMEOWNERS TAX LIABILITY

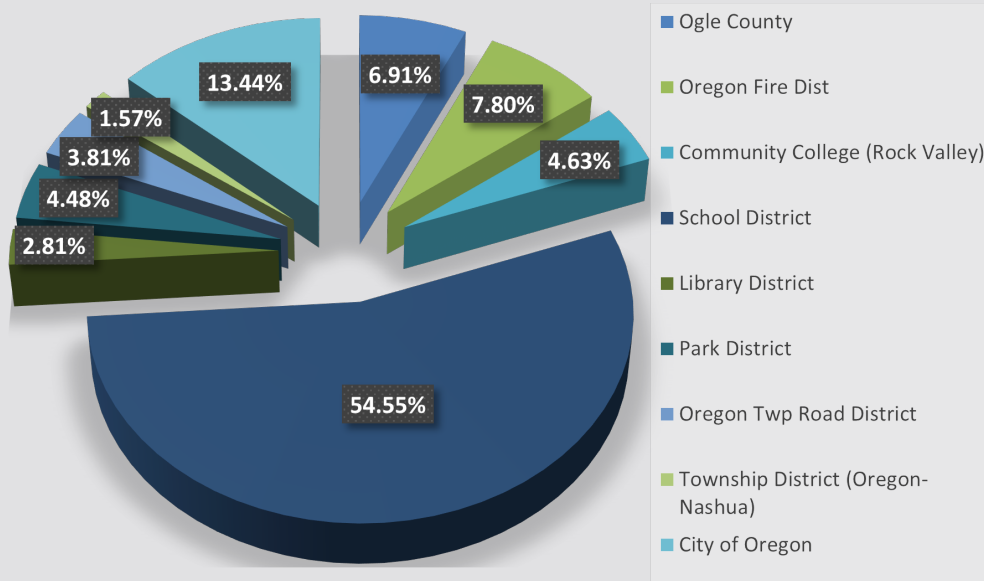
\$120,000	-	Median Home Price
\$40,000	-	Taxation EAV of 1/3 Fair Market Value
<u>\$6,000</u>	-	Less Homestead Exemption (max)
\$34,000	-	TAXABLE EAV

YEAR	TAX RATE	E.A.V.	TAX PAYABLE
2021	.0045314	\$35,578	\$161.05
2022	.0046162	\$37,001	\$170.80
2023*	.0046162	\$37,001**	\$170.80



\* Estimated Tax Rate for the Oregon Park District    \*\* E.A.V. increases expected to vary among properties

### 2022 'TAX PIE'





**FILED**

DEC 13 2023

**ORDINANCE 23-12-12***Laura J. Cook*  
COUNTY CLERK RECORDER**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****2023****Administration**

Salaries & Wages	241,000.00
Employee Benefits	110,000.00
Contract Services	33,000.00
Utilities	40,500.00
Supplies	19,000.00
Repairs	4,500.00

**Parks**

Salaries & Wages	117,000.00
Contract Services	44,000.00
Utilities	20,000.00
Maintenance Supplies	48,000.00

<b>TOTAL FOR CORPORATE FUND</b>	<b>677,000.00</b>
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Said amounts are hereby levied as the Corporate Fund Tax

**II. RECREATION FUND****Building**

Salaries & Wages	159,000.00
Contract Services	22,000.00
Utilities	38,000.00
Maintenance Supplies	13,250.00

**Programs**

Salaries & Wages	195,000.00
Postage	2,800.00

Printing & Publication	16,000.00
Other Services	15,500.00
Recreation Supplies	46,450.00

TOTAL FOR RECREATION FUND 508,000.00

Said amounts are hereby levied as the Recreation Fund Tax

### **III. AUDIT FUND**

Audit	24,000.00
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TOTAL FOR AUDIT FUND 24,000.00

Said amounts are hereby levied as the Audit Fund Tax

### **IV. LIABILITY INSURANCE FUND**

Property	25,000.00
General Liability	12,000.00
Automobile	4,000.00
Compensation	17,500.00
Unemployment	12,500.00
Risk Management Salaries	49,000.00

TOTAL FOR LIABILITY INSURANCE 120,000.00

Said amounts are hereby levied as the Liability Insurance Fund Tax

### **V. RETIREMENT FUND**

IMRF	30,000.00
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TOTAL FOR RETIREMENT FUND 30,000.00

Said amounts are hereby levied as the Retirement Fund Tax

### **VI. SOCIAL SECURITY FUND**

Social Security	60,000.00
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TOTAL FOR SOCIAL SECURITY FUND 60,000.00

Said amounts are hereby levied as Social Security Fund Tax

### **VII. POLICE FUND**

Police System	5,000.00
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TOTAL FOR POLICE FUND 5,000.00

Said amounts are hereby levied as Police System Tax

## VII. PAVING AND LIGHTING

Paving and Lighting Fund	34,000.00
<b>TOTAL FOR PAVING AND LIGHTING FUND</b>	<b>34,000.00</b>

Said amounts are hereby levied as the Paving and Lighting Fund Tax

### SUMMARY OF TOTAL TAXES TO BE LEVIED FOR


CORPORATE	677,000.00
RECREATION	508,000.00
AUDIT	24,000.00
LIABILITY INSURANCE	120,000.00
RETIREMENT	30,000.00
SOCIAL SECURITY	60,000.00
POLICE	5,000.00
PAVING AND LIGHTING	<u>34,000.00</u>
	1,458,000.00

Making the aggregate sum of One Million, Four Hundred, Fifty-Eight Thousand Dollars to be raised by taxation and levied on all the taxable property in said Park District for 2023 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, 2023.

This Ordinance shall be in full force and effect from and after its passage and approval. Adopted this 12th day of December, 2023, to a roll call vote, as follows:

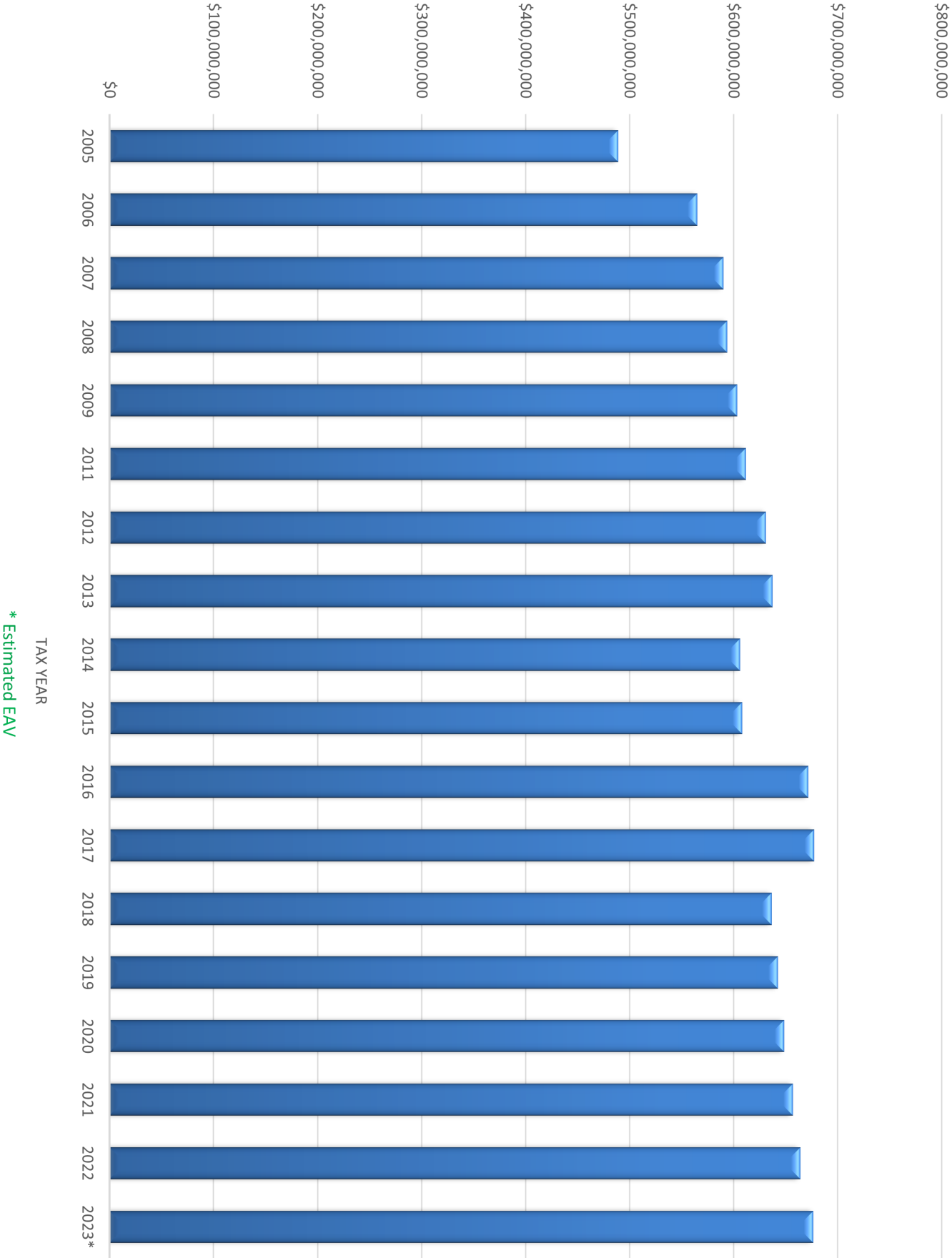
Ayes	<u>3</u>
Nays	<u>0</u>
Absent	<u>2</u>

  
 Brian Beckman, President  
 Board of Commissioners  
 Oregon Park Board

Attest   
 Haley Mizner, Secretary

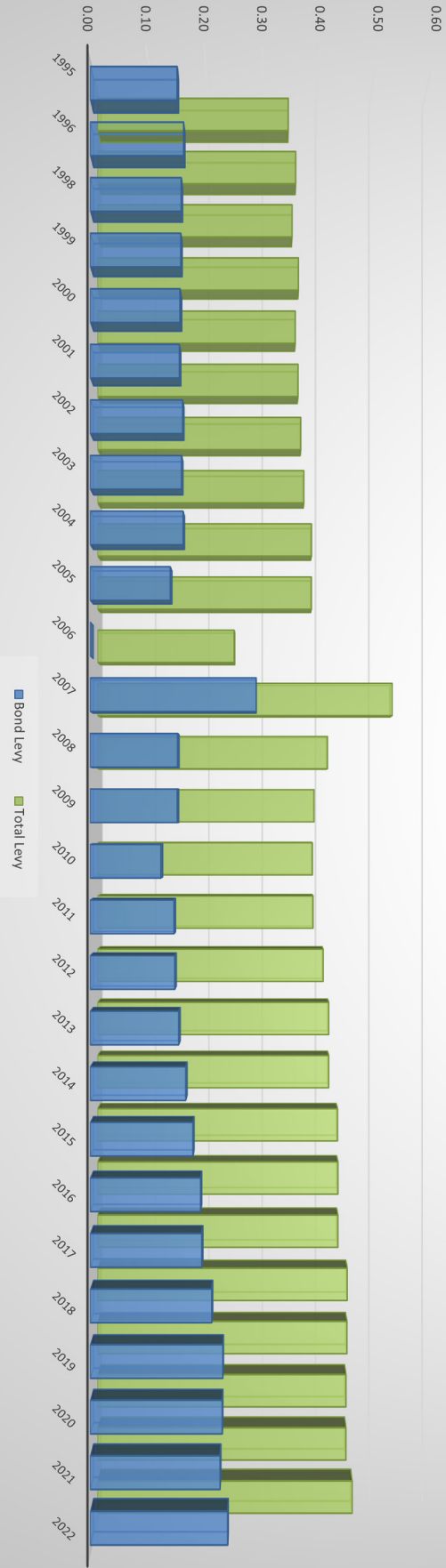


# EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT

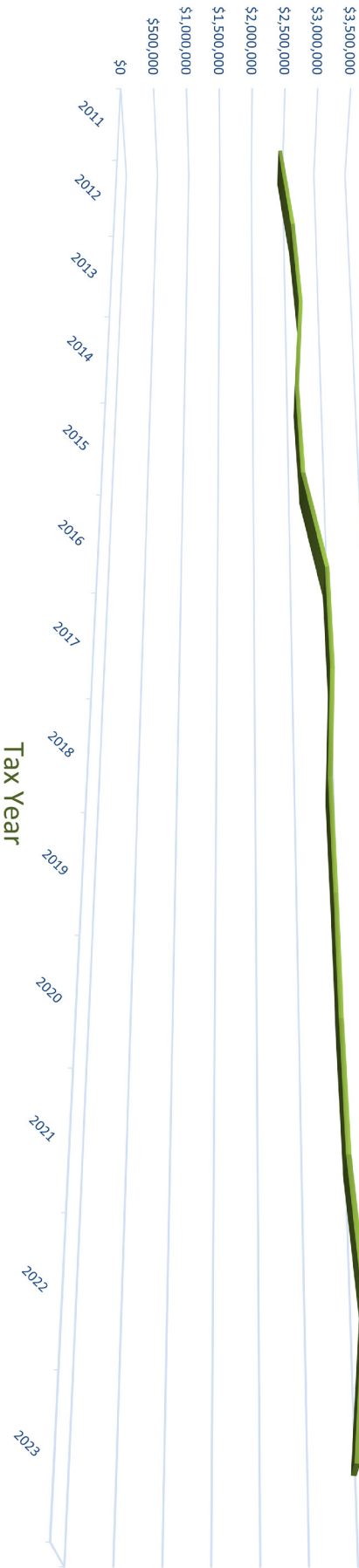


TAX YEAR  
\* Estimated EAV

TAX LEVY RATE BY YEAR



TAX EXTENSION BY YEAR



CARING. CREATIVE.  
COMMUNITY-FOCUSED.

*we are*  
**opd**  
OREGON  
PARK DISTRICT



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