



Woodridge
PARK DISTRICT

Administration Department

2019 Tax Levy Extension Info.

To: Woodridge Park District Property Owners
From: Mike Adams, Executive Director
Date: December 4, 2019
Re: 2019 Tax Levy (Fiscal Year May 1, 2020 – April 30, 2021)

The following information is presented to better inform the property owners residing within the legal boundaries of the Woodridge Park District of the differences between the tax levy extension requested by the proposed Tax Levy Ordinance compared to the actual tax levy extension the Woodridge Park District estimates it will receive by DuPage and Will Counties. The 2019 Tax Levy (FYE2021) will be presented to the Board of Park Commissioners to consider official adoption of the Levy Ordinance at the December 17, 2019 Regular Board Meeting. The Board of Park Commissioners will accept public comments prior to Board action to allow any person desiring to appear and be given the opportunity to comment on the proposed levy ordinance.

The Woodridge Park District's equalized assessed valuation (EAV), which is the total assessed value of all taxable property within the District's legal boundaries divided by 33.333% (one third), is projected to be \$1,329,760,184. The estimated EAV is an increase of 6.67% from last year's EAV of \$1,246,598,625. The average previous three year annual EAV change was 5.14%. The EAV is based on preliminary information provided by the Lisle, Downers Grove, and DuPage Township Assessor offices. This is the fifth consecutive year the EAV is expected to increase since the 2014 Levy Year but still below the 2008 EAV peak of \$1,297,811,087.

Staff estimates the 2019 New Growth (new construction & annexations) EAV will increase by approximately 54.06% compared to last year from \$13,805,953 to \$21,269,469. 26.5% (\$5,647,910) of the estimated new growth is due to the Janes Avenue TIF District terminating on 12/31/19. Additional residential developments contributing to the new construction EAV include but are not limited to: Pulte Homes Uptown Residential Subdivision (80 Unit Row Homes / Construction In-progress), Gallagher & Henry Farmingdale Unit 26 Subdivision (107 Lot single family residential / Construction In-Progress), Fox Wood Estates (17 Lot single family residential / Construction In-Progress), Pine Hill Estates (4 Lot single family residential), and M/I Homes Woodview Townhomes (53 Unit Townhomes / Construction In-progress). For comparison, the previous New Growth 3-year annual average equaled \$12,877,556; previous 5-year annual average equaled \$12,094,868 and previous 10-year annual average equaled \$9,567,048

The proposed total levy extension (Park District property taxes) requested in the 2019 Tax Levy Ordinance is \$7,264,525 for the 2019 levy extension, which is 4.198% higher than 2018's actual levy extension of \$6,971,879. Under the tax cap, the County will limit increases in tax capped funds to the consumer price index of 1.9% plus new growth (new construction and annexations). The Park District estimates the actual total levy extension to be \$7,169,916; an increase from the prior year of approximately 2.84%. Property taxes on average account for

57%+/- of total revenue receipts received annually.

DuPage & Will Counties will finalize the actual levy extension in spring of 2020. It is important to note, that the Park District's levy extension ordinance request is purposely inflated more than the estimated actual amount to ensure the District captures all new growth (new construction, Tax Increment Financing (TIF) District EAV growth, and annexations). If property taxes from new growth (EAV) is not captured in the upcoming levy extension, those funds cannot be recouped in the future, which could consequently affect the tax rate and place a higher tax burden on the existing property owners of the Park District.

Based on the estimate of the assessed valuation to be finalized by the County in April 2020, the Park District estimates the tax rate to decrease from .5594 to .5392, a decrease of 2 cents (.02). This estimated rate is below the District's highest tax rate of .6526 realized in 1988. The impact based on the average Woodridge home can be viewed in the table below.

WPD Estimated Actual Levy (Average Woodridge Home Impact)

	<u>Avg. Home Assessed Value</u>	<u>% Assessed Value Change</u>	<u>Tax Rate</u>	<u>Estimated Avg. Tax Bill</u>	<u>Avg. Tax Bill Rounded off</u>
2016	\$ 241,982	5.09%	.5776	\$ 465.89	\$ 466
2017	\$ 249,125	3.20%	.5695	\$ 472.93	\$ 473
2018	\$ 259,040	3.73%	.5594	\$ 483.02	\$ 483
2019	\$ 271,963	4.989%	.5392	\$ 488.80	\$ 489
Previous Year Difference:			-0.0201	\$ 5.78	\$ 6
			% Avg. 2019 Tax Levy Bill Change:	1.19%	

* - Assessed Value Change based on Lisle, Downers Grove & DuPage Township Assessors estimates

** - Estimated tax rate – to be finalized by County Assessor in April 2020

The Board and staff continue to be sensitive to the impact of any tax rate increase to the tax payers and will continue to ensure that efficiencies and operational expenditures are managed, so that, funds can be directed to maintain residents level of expectations, provide affordable essential and new recreational services, and meet current and future park and recreational needs of the community through capital investment and conformance with legal mandates.

The proposed levy increase is recommended in order to maintain the current level of services primarily due to projected inflationary costs for overall operations, State mandated increases to minimum wage and to meet current demand for capital improvements. Subsequent to assessing park and recreation needs determined from results of the 2017 Community Survey, a proposed new Five Year Strategic Master Plan (focusing on Recreation Services & Capital Improvements) will guide decisions for capital projects in a strategic and fiscally responsible manner within funds generated from the levy within the statutory limits required by the Property Tax Extension Limitation Law (PTELL)(35 ILCS 245/1-1, et seq.). The proposed levy will fund existing debt service payment obligations such as the SD#99 (Town Center) land acquisition and Athletic Recreation Center (ARC) development, projects to be completed per the ADA Transition Plan in accordance with federally mandated American with Disabilities Act compliance, planned capital replacement expenditures in accordance with the District's Capital Replacement Program (CRP) and planned capital development projects (e.g. Smoter Subdivision Neighborhood Park, Town

Centre Improvements, etc.), Village Greens Golf Course & Related Infrastructure Improvements, in accordance with the District's Capital Development Program (CDP).

The District will continue to utilize sound management practices to minimize tax increases above CPI and new growth by controlling expenses, and finding alternate revenues (e.g. grants, sponsorships, donations, fees & charges, etc.). For example the District secured and received \$6.385 million in grants the past ten years. Typical annual expense control practices include but are not limited to: participation in a self-insured risk management pool to reduce costs through best risk management practices, competitively bid capital projects & purchases to ensure lowest cost possible, participate in State & National cooperative purchasing programs for equipment and commodities, competitively bid utility services, implement energy conservation/green practices to reduce utility expense, install "green" equipment to further conserve energy and save on utility costs, refinance debt when applicable to take advantage of lower interest rates saving interest costs, increase employer contributions for health insurance reducing District premium costs, utilize integrated pest management program to decrease pesticide/herbicide/insecticide use & costs, decrease fertilization costs with use of free bio solids, reutilize wood chips from tree/brush recycling program saving costs to purchase, convert mowed open space areas to natural vegetation no-mow areas reducing labor and equipment costs, maximize use of part-time seasonal employees rather than hiring full time employees where applicable to minimize salary and benefit expense, pursue intergovernmental agreements to share in costs or reduce duplication of services, pursue cost sharing initiatives with community organizations/associations to reduce capital costs and secure donations to fund the District's recreation program financial assistance scholarship program for those in need, improve operational labor practices/efficiencies to minimize need to hire additional staff/labor, design and utilize storm water for irrigation purposes rather than purchasing city water, maximize recycling efforts to reduce trash expense, utilize technology to improve efficiencies reducing labor costs, etc.

The District will continue to implement strong administrative management of all budgeted expenditures and seek alternative revenues, all in an effort to stretch the tax dollar in order to meet residents' expectations in providing superior parks, facilities and affordable recreational opportunities for the Woodridge community.

**NOTICE OF PROPOSED PROPERTY TAX
INCREASE FOR THE WOODRIDGE PARK DISTRICT**

a) A public hearing (**Not Required / Public Comment Period Opportunity Provided**) to approve a proposed property tax levy increase for the Woodridge Park District for 2019 will be held on December 17, 2019, at 6:30 p.m. at the Community Center of the Woodridge Park District, 2600 Center Drive, Woodridge, Illinois 60517.

Any person desiring to appear at the Public Comment Period and present testimony to the taxing district may contact Michael Adams, Director of Parks and Recreation, (630) 353-3300, 2600 Center Drive, Woodridge, Illinois 60517.

b) The corporate and special purpose property taxes extended or abated for 2018 were \$5,654,525.84.

The proposed corporate and special purpose property taxes to be levied for 2019 are \$5,935,825. This represents a 4.976% increase over the previous year.

c) The property taxes extended for debt service and public building commission leases for 2018 were \$1,317,353.71.

The estimated property taxes to be levied for debt service and public building commission leases for 2019 are \$1,326,700.00 This represents a .709% increase from the previous year.

d) The total property taxes extended or abated for 2018 were \$6,971,879.55. The estimated total property taxes to be levied for 2019 are \$7,264,525.00. This represents a 4.198% increase over the previous year.

CERTIFICATION OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW

I, Fred Hohnke, the duly qualified and acting presiding officer of the Woodridge Park District, DuPage and Will Counties, Illinois, do hereby certify to the DuPage and Will County Clerks that Ordinance No. 19-12 of said Park District entitled "An Ordinance Levying and Assessing Taxes of the Woodridge Park District, DuPage and Will Counties, Illinois, For Tax Year 2019 For the Calendar Year January 1, 2020 through December 31, 2020" attached hereto was adopted in full compliance with the provisions of Sections 18-60 through 18-80 of the Illinois "Truth In Taxation Law." I further certify that:

(CHECK ONE BOX)

The Park District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are inapplicable.

OR

The Park District levied an amount of ad valorem tax that is greater than 105% of the final aggregate extension plus any amount abated prior to extension for the preceding year, therefore the publication and hearing provisions of Truth in Taxation are applicable and have been met. Said public hearing was held on (need this).

IN WITNESS WHEREOF, I have placed my official signature this 17th day of December, 2019.

Bill Cohen, President
Board of Park Commissioners
Woodridge Park District

COUNTY CLERK'S STAMP

ORDINANCE NO. 19-12

An Ordinance Levying and Assessing Taxes of Woodridge
Park District, DuPage and Will Counties, Illinois
for Tax Year 2019 for Calendar Year
January 1, 2020 Through December 31, 2020

Send to:
Woodridge Park District
2600 Center Drive
Woodridge, IL 60517

**CERTIFICATION OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW**

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IN WITNESS WHEREOF, I have placed my official signature this 17th day of December, 2019.

Bill Cohen, President, Board of Park Commissioners
Woodridge Park District

ORDINANCE NO. 19-12

**ORDINANCE LEVYING AND ASSESSING TAXES OF THE WOODRIDGE PARK
DISTRICT, DUPAGE AND WILL COUNTIES, ILLINOIS, FOR TAX YEAR 2019 FOR THE CALENDAR
YEAR JANUARY 1, 2020 THROUGH DECEMBER 31, 2020**

BE IT ORDAINED by the Board of Park Commissioners of the Woodridge Park District, DuPage and Will Counties, IL as follows:

Section 1: That the sum of FIVE MILLION NINE HUNDRED THIRTY-FIVE THOUSAND SIX HUNDRED TWENTY-FIVE DOLLARS (\$5,9325,825.00) be and the same is assessed and levied from and against all taxable property within the limits of the said Woodridge Park District as the same is assessed and equalized for State and County purposes for the current tax year, 2019 and the specific amount hereby levied for each object and purpose is set forth as the amount to be raised by tax levy as follows:

I. GENERAL FUND

	Tax Levy Amount
Salaries & Wages	1,402,594
Total	1,402,594
General Expenses	
Employee Benefits	8,100
Background Checks / Physicals	-
Insurance - Hospital & Life	276,078
Unemployment Compensation	-
Dues and Subscriptions	17,974
Committee and Boards	1,324
Education and Training - Staff	25,686
Education and Training - Board	6,014
Publication - Legal	1,885
Postage	3,566
Transportation	1,019
Contractual Services	4,024
Corporate Fund Utilities	96,522
Internet Expense	22,899
Legal	30,565
Professional Services - Planning	2,547
Maintenance Agreements	3,434
Computer Software/Upgrades	-
Software Maintenance	19,168
Computer Services	22,523
Security Services	1,604
Active Fees	316
Uniforms	10,697
Banking Services	6,113
Environmental Management	102,377
Professional / Community Relations	1,019
Staff Development	8,660
Contingency	-

Total	674,116
Commodities and Supplies	
Office Supplies	8,966
Equipment and Supplies	1,274
Janitorial Supplies	2,343
Maintenance and Repair Supplies	-
Gasoline and Oil	44,151
Total	56,734
Capital Outlay	
New Equipment	12,195
Future Park Development	4,866
Technology	10,188
Total	27,250
Maintenance and Repairs	
Buildings	9,520
Parks	16,144
Fields	23,394
Trucks	8,584
Cars	5,756
Tractors	13,577
Mowing Equipment	2,452
Tractor Accessories	2,445
Vehicle Accessories	1,223
Maintenance Equipment	7,234
Park Fixtures	8,232
Hawthorne House	3,260
Contingency	-
Total	101,822
Equipment and Supplies	
Park Cleanup	1,528
Fertilizer	4,712
Holiday Lights	1,365
Infield Mix	2,292
Trees and Shrubs	28,527
Black Dirt	815
Grass Seed	5,349
Turf	4,687
Paver Repair	2,547
Straw	306
Gravel	408
Park Furnishings	3,765
Light Repairs	10,137
Barrel Grinding	7,132
Tree Removal	24,452
Playground Parts	5,298
Sweeping	3,821

Tax Levy Amount

Wood Safety Surface	3,566
Salt	5,433
Contract Weeding	19,358
Other Equipment & Supplies	1,987
Total	137,484

TOTAL ADMINISTRATIVE, MAINTENANCE & PLANNING **2,400,000**

CAPITAL REPLACEMENT

Buildings, Sites and Equipment

Administration/Community Center Building	3,606
Bikeways	151,337
Maintenance Building	3,349
Maintenance Equipment	129,235
Vehicles	72,256
Park Sites	320,232
School Sites	10,170
Future CRP Projects	
Total	690,185

Miscellaneous

Asphalt Patching	10,000
Concrete Repairs	10,000
Bleacher Replacement	
Audobon Path Reseal	
JW/MV Path Reseal	
Future Projects	9,815
Total	29,815

TOTAL CAPITAL REPLACEMENT **720,000**

CAPITAL DEVELOPMENT

New Neighborhood Parks & Facilities

Smoter Park Development	370,000
Total	370,000

Debt Service

Debt Certificate, Series 2014	650,000
Total	650,000

TOTAL CAPITAL DEVELOPMENT / DEBT SERVICE **\$ 1,020,000**

TOTAL GENERAL FUND **\$ 4,140,000.00**

The foregoing amounts are hereby levied from the tax for general corporate purposes and are in addition to all other park district taxes as provided by law.

II. RECREATION FUND

Salaries & Wages	617,500
Total	617,500

General Expenses

Illinois Municipal Retirement Fund	2,524
Social Security Payments	6,317
Employee Benefits	2,527
Background Checks / Physicals	1,255
Insurance - Hospital & Life	104,983
Unemployment Compensation	-
Dues and Subscriptions	2,564
Education and Training - Staff	8,915
Education and Training - Board	4,972
Publication - Legal	-
Printing	-
Postage	758
Transportation	312
Contractual Services	505
Recreation Utilities	34,081
Internet Expense	8,480
Volunteer Reception	3,369
Maintenance Agreements	5,610
Software Maintenance	3,520
Computer Services	6,164
Security Services	2,375
Active Fees	17,687
Credit Card Expenses	-
Internet Registration Fees	-
Banking Service Fee	-
Jubilee Underwriting	6,936
Professional / Community Relations	590
Misc. Expenses	-
Contingency	-
Total	224,442

Commodities and Supplies

Office Supplies	4,523
Equipment and Supplies - Rec.	2,864
Equipment and Supplies - Center	5,004
Janitorial Supplies	3,407
Total	15,798

Maintenance and Repair

Total	8,422
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Capital Outlay

New Equipment	-
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Future Development	10,845
Technology	4,211
Total	15,056

Marketing - General Expenses

Employee Benefits	2,559
Insurance - Hospital & Life	7,664
Dues and Subscriptions	5,095
Education and Training	3,108
Printing - Other	1,242
Printing - Brochure	26,951
Transportation	21
Consulting	24,003
Distribution/Postage Brochure	12,583
Distribution/Postage Other	611
Misc./Special Projects	1,937
Contingency	-
Total	85,775

Marketing - Commodities

Office Supplies	1,322
Equipment & Supplies	674
Photo Supplies and Equipment	1,011
Computer Equipment and Supplies	-
Total	3,007

TOTAL RECREATION FUND **970,000**

The foregoing amounts are hereby levied from the proceeds of a special recreation tax and are in addition to all other park district taxes as provided by law.

III. PUBLIC LIABILITY INSURANCE FUND**Contractual Services**

Insurance Premiums	114,100
Contingency	
Total	114,100

Safety Committee Expenses

Training Materials	400
Safety Incentives	-
Equipment	400
Safety Videos	-
Safety Seminars	100
Total	900

TOTAL LIABILITY INSURANCE FUND **115,000**

The foregoing amounts are hereby levied from the proceeds of a special tax for public liability insurance purposes and are levied in addition to all other park district taxes as provided by law.

IV. AUDIT EXPENSE FUND

Audit Fee	24,000
Actuarial Services	1,000
Contingency Contractual	
Total	25,000

TOTAL AUDIT EXPENSE FUND 25,000

The foregoing amounts are hereby levied from the proceeds of a special tax for audit expense purposes and are in addition to all other park district taxes as provided by law.

V. ILLINOIS MUNICIPAL RETIREMENT FUND AND SOCIAL SECURITY FUND**Personnel Services**

Illinois Municipal Retirement Fund Contributions	235,000
Social Security Payments	180,000
Total	415,000

General Expenses

Contingency-IMRF	
Contingency-FICA	
Total	-

TOTAL IMRF AND SOCIAL SECURITY FUND 415,000

The foregoing amounts are hereby levied from the proceeds of a special tax to pay the park district's contribution to the Illinois Municipal Retirement Fund and Social Security and are in addition to all other park district taxes levied as provided by law.

VI. SPECIAL RECREATION FUND

Special Recreation Expense	185,825
ADA Development/ADA Transition Plan	50,000
ADA Services Reserve	
Inclusion Services	35,000
Total	270,825

TOTAL SPECIAL RECREATION FUND 270,825

The foregoing amount is hereby levied from the proceeds of a special tax to pay the park district's contribution toward joint recreational programs for the handicapped and is in addition to all other park district taxes levied as provided by law.

SUMMARY

I. GENERAL FUND	4,140,000
II. RECREATION FUND	970,000
III. PUBLIC LIABILITY FUND	115,000
IV. AUDIT EXPENSE FUND	25,000

Tax Levy Amount

V. IMRF AND SOCIAL SECURITY FUND	415,000
VI. SPECIAL RECREATION FUND	270,825
LEVY GRAND TOTAL	5,935,825

Section 2: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerks of DuPage and Will Counties within the time specified by law.

Section 3: That this Ordinance shall be in full force and effect from and after its passage and approval as required by law.

ADOPTED this 17th day of December 2019, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by the President and the Board of Park Commissioners this 17th day of December, 2019.

SEAL

ATTEST:

President: Bill Cohen

Secretary: Jack Mahoney

STATE OF ILLINOIS)
COUNTY OF DUPAGE) SS.
COUNTY OF WILL)

SECRETARY'S CERTIFICATE

I, Jack Mahoney, the duly qualified and acting Secretary of the Board of Park Commissioners of the Woodridge Park District, DuPage and Will Counties, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE LEVYING AND ASSESSING TAXES OF THE WOODRIDGE PARK DISTRICT, DUPAGE AND WILL COUNTIES, ILLINOIS, FOR TAX YEAR 2019 FOR THE CALENDAR YEAR JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

adopted at a Board meeting of the said Board of Park Commissioners held on the 17th day of December, 2019.

IN WITNESS WHEREOF, I have hereunto set my hand this 17th day of December, 2019.

Secretary: Jack Mahoney