



Woodridge
PARK DISTRICT

Administration Department

2021 Tax Levy Extension Info.

To: Woodridge Park District Property Owners
From: Mike Adams, Executive Director
Date: November 1, 2021
Re: 2021 Tax Levy (Fiscal Year January 1, 2022 – December 31, 2022)

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 2021 Tax Levy (Fiscal Year January 1, 2022 – December 31, 2022) will be presented to the Board of Park Commissioners to consider official adoption of the Levy Ordinance at the December 21, 2021 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 \$1,439,044,927. The preliminary estimated EAV is an increase of 4.38% from last year's EAV of \$1,378,698,056. The average previous three-year annual EAV change was 5.08%. The EAV is based on preliminary information provided by the Lisle, Downers Grove, and DuPage Township Assessor offices and therefore is subject to change once figures are finalized by the Counties. This is the seventh consecutive year the EAV is expected to increase since the 2014 Levy Year which was the previous low EAV caused by the trailing impacts of the previous recession.

Staff estimates the 2021 New Growth (new construction & annexations) EAV will decrease by approximately -32% compared to last year from \$10,691,696 to \$7,225,527. The EAV decline is due to an overall decrease in construction activity. New construction impacting the EAV includes Edward-Elmhurst Medical Facility Development and developments still 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), Oak Bluff Estates (57 Lot single family residential / Construction In-Progress) and Pine Hill Estates (4 Lot single family residential). For comparison, the previous New Growth 3-year annual average equaled \$16,175,041; previous 5-year annual average equaled \$14,670,368 and previous 10-year annual average equaled \$11,469,043

The proposed total levy extension (Park District property taxes) requested in the 2021 Tax Levy Ordinance is \$7,613,603, which is 3.47% higher than 2020's actual levy extension of \$7,358,555. Under the tax cap, the County will limit increases in tax capped funds to the consumer price index of 1.4% plus new growth (new construction and annexations). The Park District estimates the actual total levy extension to be \$7,465,514; an increase from the prior year of approximately 1.45%. Property taxes on average account for 56%+/- of total revenue receipts received annually.

DuPage & Will Counties will finalize the actual levy extension in spring of 2022. 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 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 2022, the Park District estimates the tax rate to decrease from .5337 to .5188, a decrease of 1.5 cents (.015). 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 (Woodridge Home Impact)					
	Estimated Avg. Home Assessed Value*	% Assessed Value Change**	Tax Rate***	Estimated Avg. Tax Bill	Avg. Tax Bill Rounded off
2015- 2019	\$ 271,800				
2020	\$ 283,460	4.29%	.5338	\$ 504.37	\$ 504
2021	\$ 295,876	4.38%	.5188	\$ 511.69	\$ 512
Previous Year Difference:			-0.015	\$ 7.32	\$ 8
			% Avg. 2021 Tax Levy Bill Change:	1.45%	

* - Quick Facts April 1, 2020 Census Owner-Occupied Housing Unit Rate, 2015-2019

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

*** - Estimated tax rate – to be finalized by County Assessor in April 2021

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, ongoing State mandated increases to minimum wage, competitive salary/wage pressures due to lack of labor pool, continue to meet current demand for capital improvements and offset potential deficit spending related to revenue facilities in order to maintain recreation service to residents/patrons during the Covid-19 pandemic period. Subsequent to assessing park and recreation needs determined from results of the 2017 Community Survey, the 2021-2025 Strategic Master Plan will guide future decisions for operations and capital projects in a strategic and fiscally responsible manner within funds generated from the levy per 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 Programs (CRP) and planned capital development projects (e.g. Fred C. Hohnke Community Center Space Reutilization Improvements, Cypress Cove Family Aquatic Park Shelter Addition Architectural Services, Hawthorne Hill Woods Multi-Use Trail Expansion, Orchard Hill Park Baseball Field Core Area Safety Netting, Orchard Hill Park Pathway

Expansion & Soccer Fields Irrigation & Draining Engineering, ARC Entrance Sign Addition and Space Re-utilization Improvements, etc.) in accordance with the District's Capital Development Program (CDP).

The District continues to utilize sound management practices to analyze annually all aspects of operations and services in order 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 and was recently notified last year of \$330,000 in new State grants subject to final State appropriations. 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 (e.g. 2020 & 2021 Taxable Debt Certificates refunding saved District \$1,221,202), maintain employer contributions for health insurance reducing District premium costs, reuse 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, pursue intergovernmental agreements to share in costs (e.g. Meadowview School Playground Improvements) or reduce duplication of services (e.g. Town Centre parking lot addition between Park District, Village, School District #68 & Library), 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 (e.g. Rotary), 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, maintain a high quality work force, and achieve the District's Mission to enhance one's quality of life by providing superior parks, facilities and recreational services in a safe, fiscally responsible and environmentally sustainable manner, in partnership with the 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 2021 will be held on December 21, 2021, at 6:30 p.m. at the Fred C. Hohnke 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, Executive Director, (630) 353-3300, 2600 Center Drive, Woodridge, Illinois 60517.

b) The DuPage & Will Counties, Illinois corporate and special purpose property taxes extended or abated for 2020 were \$5,986,151.08.

The proposed corporate and special purpose property taxes to be levied for 2021 are \$6,235,313. This represents a 4.162% increase over the previous year.

c) The property taxes extended for debt service and public building commission leases for 2020 were \$1,372,403.89.

The estimated property taxes to be levied for debt service and public building commission leases for 2021 are \$1,378,289.50. This represents a 0.429% increase from the previous year.

d) The total property taxes extended or abated for 2020 were \$7,358,554.97. The estimated total property taxes to be levied for 2021 are \$7,613,602.50. This represents a 3.47% increase over the previous year.

CERTIFICATION OF COMPLIANCE WITH
THE TRUTH IN TAXATION LAW

I, Bill Cohen, 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. 21-XX of said Park District entitled "An Ordinance Levying and Assessing Taxes of the Woodridge Park District, DuPage and Will Counties, Illinois, For Tax Year 2021 For the Calendar Year January 1, 2022 through December 31, 2022" 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 21st day of December, 2021.

Bill Cohen, President
Board of Park Commissioners
Woodridge Park District

COUNTY CLERK'S STAMP

ORDINANCE NO. 21-XX

An Ordinance Levying and Assessing Taxes of Woodridge
Park District, DuPage and Will Counties, Illinois
for Tax Year 2021 for Calendar Year
January 1, 2022 Through December 31, 2022

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

ORDINANCE LEVYING AND ASSESSING TAXES OF THE WOODRIDGE PARK DISTRICT, DUPAGE AND WILL COUNTIES, ILLINOIS, FOR TAX YEAR 2021 FOR THE CALENDAR YEAR JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

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 SIX MILLION EIGHTY-EIGHT THOUSAND ONE HUNDRED NINETY-ONE DOLLARS (\$6,235,313.00) 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, 2021 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

CORPORATE FUND (Subfund of the General Fund)

	<u>Tax Levy Amount</u>
Salaries & Wages	1,624,192
Total	1,624,192
General Expenses	
Employee Benefits	18,899
Background Checks / Physicals	1,827
Insurance - Hospital & Life	267,834
Unemployment Compensation	-
Dues and Subscriptions	16,896
Committee and Boards	1,802
Education and Training - Staff	37,841
Education and Training - Board	6,398
Publication - Legal	1,802
Postage	3,404
Transportation	751
Contractual Services	13,011
Corporate Fund Utilities	92,927
Internet Expense	23,189
Uniforms/Apparel	12,278
Legal	30,037
Professional Services - Planning	-
Maintenance Agreements	32,649
Computer Software/Upgrades	-
Software Maintenance	32,312
Computer Services	8,566
Security Services	2,853
Active Fees	325
Banking Services	7,509
Environmental Management	111,239
Professional / Community Relations	400

Tax Levy Amount

Staff Development	15,720
Employee Recruitment	501
Loan to Village Greens	140,175
Contingency	-
Total	881,146

Commodities and Supplies

Office Supplies	8,310
Equipment and Supplies	1,252
Janitorial Supplies	1,747
Gasoline and Oil	42,863
Total	54,173

Capital Outlay

New Equipment	15,149
Future Park Development	-
Technology	37,678
Total	52,827

Maintenance and Repairs

Buildings	18,037
Parks	13,855
Fields	35,930
Trucks	10,088
Cars	5,857
Tractors	17,622
Mowing Equipment	2,338
Tractor Accessories	1,927
Vehicle Accessories	951
Maintenance Equipment	7,309
Park Fixtures	3,579
Hawthorne House	7,905
Contingency	-
Total	125,399

Equipment and Supplies

Park Cleanup	1,502
Fertilizer	6,433
Holiday Lights	1,312
Infield Mix	2,503
Trees and Shrubs	34,143
Black Dirt	2,854
Grass Seed	6,859
Turface	4,881
Paver Repair	2,503
Straw	300
Gravel	200
Park Furnishings	2,788
Light Repairs	17,372

	<u>Tax Levy Amount</u>
Barrel Grinding	7,009
Tree Removal	24,931
Playground Parts	5,006
Sweeping	4,230
Wood Safety Surface	10,083
Salt	6,608
Other Equipment & Supplies	1,747
Total	143,264
TOTAL CORPORATE FUND	2,881,000
CAPITAL REPLACEMENT (Subfund of the General Fund)	
Buildings, Sites and Equipment	
Administration/Community Center Building	56,933
Bikeways	16,245
Maintenance Building	13,612
Maintenance Equipment	40,239
Vehicles	53,618
Park Sites	185,536
School Sites	3,195
Total	369,378
Miscellaneous	
Asphalt Patching	7,426
Concrete Repairs	2,970
Bleacher Replacement	564
HHW - Driveway Culvert	42,760
Future Projects	251,902
Total	305,622
TOTAL CAPITAL REPLACEMENT	675,000
CAPITAL DEVELOPMENT / DEBT SERVICE (Subfund of the General Fund)	
Existing Facilities	
Hawthorn Hill Woods - Multi-Use Trail System	125,000
Hobson Corner Park Shade Structure	50,000
Orchard Hill Park Baseball Net Replacement	30,000
Total	205,000
Miscellaneous Development	
Miscellaneous Projects	25,000
Total	25,000
Debt Service	
Debt Certificates, Series 2014, 2015, 2020 & 2021	815,189
Total	815,189
TOTAL CAPITAL DEVELOPMENT / DEBT SERVICE	\$ 1,045,189

TOTAL GENERAL FUND	\$	4,601,189
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The foregoing amounts are hereby levied from the General property tax for corporate purposes and are in addition to all other park district taxes as provided by law.

II. RECREATION FUND

Salaries & Wages		720,812
Total		720,812

General Expenses

Illinois Municipal Retirement Fund		2,332
Social Security Payments		7,265
Employee Benefits		4,761
Background Checks / Physicals		1,351
Insurance - Hospital & Life		88,306
Unemployment Compensation		-
Dues and Subscriptions		2,317
Education and Training - Staff		11,067
Education and Training - Board		5,794
Publication - Legal		-
Printing		-
Postage		544
Transportation		245
Contractual Services		4,810
Recreation Utilities		38,373
Internet Expense		9,793
Volunteer Reception		4,080
Maintenance Agreements		22,157
Software Maintenance		6,848
Computer Services		4,547
Alarm Services/Testing		2,590
Active Fees		15,869
Credit Card Expenses		-
Uniforms/Apparel		-
Banking Service Fee		-
Jubilee Underwriting		10,347
Professional / Community Relations		635
Licensing & Fees		-
Misc. Expenses		-
Contingency		-
Total		244,032

Commodities and Supplies

First Aid		-
Office Supplies		4,365
Equipment and Supplies		9,024
Janitorial Supplies		3,668

Total	17,057
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Maintenance and Repair	17,229
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Total	17,229
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Capital Outlay

New Equipment	-
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Future Development	-
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Technology	4,534
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Total	4,534
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Marketing - General Expenses

Employee Benefits	4,115
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Insurance - Hospital & Life	14,146
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Dues and Subscriptions	7,961
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Education and Training	3,315
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Printing - Other	1,406
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Printing - Brochure	10,881
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Transportation	23
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Uniforms/Apparel	476
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Consulting	5,395
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Distribution/Postage Brochure	22,851
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Distribution/Postage Other	295
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Misc./Special Projects	2,267
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Contingency	-
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Total	73,131
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Marketing - Commodities

Office Supplies	1,596
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Equipment & Supplies	453
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Photo Supplies and Equipment	1,156
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Computer Equipment and Supplies	-
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Total	3,205
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TOTAL RECREATION FUND	1,080,000
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The foregoing amounts are hereby levied from the proceeds of a 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	19,528
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Contingency	4,340
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Total	23,868
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Safety Committee Expenses

Training Materials	19
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Safety Incentives	-
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Tax Levy Amount

Equipment	94
Safety Videos	-
Safety Seminars	19
<u>Total</u>	<u>132</u>

TOTAL PUBLIC LIABILITY INSURANCE FUND	24,000
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The foregoing amounts are hereby levied from the proceeds of a 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	22,523
Actuarial Services	950
Contingency Contractual	528
<u>Total</u>	<u>24,000</u>

TOTAL AUDIT EXPENSE FUND	24,000
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The foregoing amounts are hereby levied from the proceeds of a tax for Audit expense purposes and are in addition to all other park district taxes as provided by law.

V. ILLINOIS MUNICIPAL RETIREMENT FUND ("IMRF") AND SOCIAL SECURITY FUND

Personnel Services

Illinois Municipal Retirement Fund Contributions	195,000
Social Security Payments	88,626
IMRF Contribution - Additional	-
<u>Total</u>	<u>283,626</u>

General Expenses

Contingency-IMRF	
Contingency-FICA	1,374
<u>Total</u>	<u>1,374</u>

TOTAL IMRF AND SOCIAL SECURITY FUND	285,000
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The foregoing amounts are hereby levied from the proceeds of a 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	102,801
ADA Development/ADA Transition Plan	99,595
ADA Services Reserve	-
Inclusion Services	18,728
<u>Total</u>	<u>221,124</u>

TOTAL SPECIAL RECREATION FUND	221,124
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The foregoing amount is hereby levied from the proceeds of a Special Recreation 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.

VII. LEVY GRAND TOTAL SUMMARY

I. GENERAL FUND (Subfunds: Corporate / Capital Replacement / Capital Development)	4,601,189
II. RECREATION FUND	1,080,000
III. PUBLIC LIABILITY FUND	24,000
IV. AUDIT EXPENSE FUND	24,000
V. IMRF AND SOCIAL SECURITY FUND	285,000
VI. SPECIAL RECREATION FUND	221,124

LEVY GRAND TOTAL	6,235,313
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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.

Section 4: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or any part thereof.

Section 5: That all ordinances or parts of ordinances conflicting with any provision of this Ordinance be and the same are hereby repealed.

ADOPTED this 21st day of December 2021, pursuant to a roll call vote as follows

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by the President and the Board of Park Commissioners this 21st day of December, 2021.

SEAL

President: Bill Cohen

ATTEST:

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 2021 FOR THE CALENDAR YEAR JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

adopted at a Board meeting of the said Board of Park Commissioners held on the 21st day of December, 2021.

IN WITNESS WHEREOF, I have hereunto set my hand this 21st day of December, 2021.

Secretary: Jack Mahoney

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

I, Bill Cohen, the duly qualified and acting presiding officer of the Woodridge Park District, DuPage and Will Counties, Illinois, do hereby certify that Ordinance No. 21-XX of said Park District entitled "An Ordinance Levying and Assessing Taxes of the Woodridge Park District, DuPage and Will Counties, Illinois, For Tax year 2021 For the Calendar Year January 1, 2022 through December 31, 2022" attached hereto was adopted in full compliance with the provisions of Sections 18-60 through 18-80 of the Illinois "Truth In Taxation Law."

IN WITNESS WHEREOF, I have placed my official signature this 21st day of December, 2021.

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