



**CHAMPAIGN  
PARK DISTRICT**

**SPECIAL BOARD MEETING  
REMOTE MEETING HELD VIA TELECONFERENCE**

The President of the Board of Commissioners has determined that an in-person meeting or a meeting conducted pursuant to the Open Meetings Act is not practical or prudent because of the COVID-19 disaster.

*(As permitted by Public Act 101-0640)*

**Citizens may participate in the zoom meeting by going to the following web address:**

<https://us02web.zoom.us/j/85482935175?pwd=YS9tcGIEWjNvK1lPZlBOeEsxNE03Zz09>

For online video access, please use the following Meeting ID and Password when prompted:

Meeting ID: 854 8293 5175

Password: 094510

Alternatively, the meeting may be accessed by telephone at:

1-312-626-6799, If prompted for the following items, please enter:

Meeting ID: 854 8293 5175, followed by the # symbol

Password: 094510, followed by the # symbol

Citizens will be offered an opportunity to speak to the Board during the public comment portion. To facilitate this and not have individuals speaking over one another, the Park District kindly requests that individuals wishing to address the Board via the conference line during public comment notify the Park District via email, as noted below, of their intent to address the Board. Alternatively, citizens may submit public comments by email prior to the Board meeting, to be announced by the Park Board President during the public comment portion of the meeting. Email submissions (notice of intent to speak or comment via email) should be submitted by Noon on Wednesday, October 27, 2021, and sent to [joe.deluce@champaignparks.org](mailto:joe.deluce@champaignparks.org).

**Wednesday, October 27, 2021**

**5:30 p.m.**

**A. CALL TO ORDER**

**B. COMMENTS FROM THE PUBLIC**

**C. NEW BUSINESS**

1. Approval of Bid to Add Backstop Overhangs at Dodds Park 4-plex

Staff recommends that the Board of Commissioners award the bid to Main Street Construction in the amount of \$28,960.00 and requests the Board to authorize the Executive Director to enter into a contract for the work. **(Roll Call Vote)**

2. Approval of Bid for Robeson Park Playground Installation and ADA Compliant Sidewalk

Staff recommends that the Board of Commissioners award the bid to Duce Construction Company in the amount of \$71,800.00 and requests the Board to authorize the Executive Director to enter into an agreement for the work. **(Roll Call Vote)**

3. Approval of a Resolution Estimating Taxes to be Levied for FY22-23

Staff recommend that the Board of Commissioners approve the proposed Resolution setting the tax levy for fiscal year beginning May 1, 2022 and ending April 30, 2023 at \$14,656,987, or an amount authorized by law, and schedule a public hearing on the Tax Levy Ordinance for Wednesday, November 10, 2021 at 7:00 p.m. as required by the Truth in Taxation Act. **(Roll Call Vote)**

**D. COMMENTS FROM COMMISSIONERS**

**E. ADJOURN**

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The mission of the Champaign Park District is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director  
**DATE:** October 19, 2021  
**SUBJECT:** Dodds 4-Plex Backstop Overhangs

### Background

The Dodds 4-plex was originally built to accommodate softball. Over the years, the fields have been modified to be able to provide a wider range of baseball and softball options and age groups. While the fields themselves were modified, the backstops were not. Therefore, there is a need to add overhangs to the already existing backstops to provide a safer environment for spectators and players.

This bid also includes the addition of one sun screen on field six. Field six is virtually unusable as the sun is setting because it blinds the pitcher and infield players.

### Prior Board Action

The Board approved the addition of the backstop overhangs in the FY 21/22 capital budget (GL# 22-01-001-61508-220004).

### Bid Results

An invitation to bid was published in *The News-Gazette*, placed on CPD's website and emailed to perspective bidders. The bid was opened and read aloud on October 19, 2021. The results are as follows:

BIDDER	BASE BID
Main Street Construction	\$28,960.00

### Budget Impact

A total of \$60,000 has been budgeted in the FY 21/22 Capital Improvement Plan.

### Recommended Action

Staff recommends that the Board of Commissioners award the bid to Main Street Construction in the amount of \$28,960.00 and requests the Board to authorize the Executive Director to enter into a contract for the work.

Prepared by:

Daniel Olson  
Director of Operations

Reviewed by:

Joe DeLuce  
Executive Director



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director  
**DATE:** October 19, 2021  
**SUBJECT:** Robeson Playground Installation

### Background

The Robeson Park Playground is set to be replaced in this fiscal year. The loss of key individuals in the Operations department that oversee and install playgrounds, coupled with the struggle to get applicants for the open positions in Operations, has put us into a situation where we must outsource the installation of the playground. Outsourcing the installation of the playground equipment was not budgeted for.

To save on contract and labor costs, CPD staff has removed the surfacing, subsurface, and playground equipment. We will also replace the subsurface, fabric and playground surfacing after the playground audit is found to be sufficient. The playground will be audited by the District's Certified Playground Safety Inspector.

### Prior Board Action

The Board approved the purchase of the playground equipment through a procurement site. The equipment is in our possession. However, outsourcing the installation was not budgeted.

### Bid Results

An invitation to bid was published in *The News-Gazette*, placed on CPD's website and emailed to perspective bidders. The bids were opened and read aloud on October 19, 2021. The results are as follows:

BIDDER	BASE BID
Duce Construction Company	\$71,800.00
F&W Lawn Care and Landscaping	\$170,750.00

### Budget Impact

This was an unplanned expenditure, as we were planning to do the installation in-house. The loss of key individuals paired with other position openings within the department have restricted us from completing the project. Staff requests that \$55,635.00 left over from the Parkland Way Project (#210012) and \$16,165.00 remaining from the Robeson Park Playground (#210013), be used to fund this installation. This leaves \$4,746.00 in the Robeson Park Playground budget to purchase surfacing materials (rock, fabric, tile lines and Fibar).

### Recommended Action

Staff recommends that the Board of Commissioners award the bid to Duce Construction Company in the amount of \$71,800.00 and requests the Board to authorize the Executive Director to enter into an agreement for the work.

Prepared by:

Reviewed by:

Daniel Olson  
Director of Operations

Joe DeLuce  
Executive Director

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**The mission of the Champaign Park District is to enhance our community's quality of life through positive experiences in parks, recreation, and cultural arts.**



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director  
**DATE:** October 22, 2021  
**SUBJECT:** Approval of a Resolution Estimating Taxes to be Levied for FY2023

### Background

Each year, the Board is required to pass a Resolution setting the tax levy for the following fiscal year (FY) 2023 if the aggregate amount exceeds 105% of the prior year extended amount. Following the approval of the Resolution, staff will publish the Truth in Taxation notice, if required. Additionally, the District needs to hold a public hearing on its intent to adopt such an increased tax levy at the November Board meeting.

The estimated tax extension for revenue year (RY) 2021 was based on the limiting rate, rather than an estimate of the anticipated increases. Either way, the calculation for the estimated tax extension is an educated calculation based on estimated EAV and the consumer price index (CPI). The limiting rate allows for the extension for new construction and recovered enterprise zone EAV's which are not subject to tax caps in the initial year, to be maximized. The limiting rate is multiplied by the EAV estimate. This rate is calculated as follows:

**Numerator** – is the property taxes that we received last year multiplied by the CPI (1.4% for RY2021)

**Denominator** – is the EAV from the most recent County Assessor's Office notification received in October, decreased by the EAV for new construction and recovered enterprise zone.

This limiting rate is strictly an estimation or forecast of the future based on how close our assumptions are about the changes in CPI, EAV and new construction. As any one of these factors changes, so does this rate. What causes the limiting rate to change? New construction, recovered enterprise zone or TIF, no growth in EAV and changes to CPI.

Staff calculated the extension for FY2023 with three options as follows:

- S1 Historically done by Staff, and recommended by finance professionals, as well as trade associations, which is to maximize the levy by estimating the extension to capture the legal rate limitation increase allowed once the final EAV is calculated.
- S2 Based on estimated limited rate calculated by Staff which allows for some the new growth added in current RY for new construction, enterprise zone or TIF's
- S3 Based on the new estimated EAV using the prior year tax rate. This does not maximize the benefit of the new construction EAV added in current year.

The County Clerk's Office will finalize the extension subject to legal restrictions and send the final extension in April regardless of the option selected.

Currently the Park District's tax rate is 0.7193/\$100 EAV, and has remained flat for two consecutive years. Should the Park District select scenario S2, there would be a rate increase of 0.0086//\$100 EAV, or 1.20%; which equates to \$7.17 annually for a property valued at \$250,000, or \$100.33 on a \$3,500,000 commercial building. This additional amount could be allocated to opening of the Martens Center facility or maintenance of existing infrastructure or to offset minimum wage increases. Scenario S3 has no impact on the overall tax rate for this year at the requested amount.

The original rate calculated by the County for RY2020 was 0.7347, and was above the Board's not-to-exceed rate of 0.7193, and cuts of \$328,875 were made to reduce the levy request as required in April. Staff's estimate of the RY2021 limiting rate is 0.6176, which is an increase over the prior year of 0.09%, and is used in scenario S2.

	RY2020 District Request	RY2020 Per County	RY2020 FINAL Rate	Variance (County-Final)
Estimated Limiting Rate per \$100	0.6177	0.6324	0.6170	0.0154
Non-capped Rate	0.1016	0.1023	0.1023	0.0000
<b>Overall Rate – Requested</b>	<b>0.7193</b>	<b>0.7347</b>	<b>0.7193</b>	<b>0.0154</b>
Not to exceed Rate	0.7193	<b>0.7193</b>		

Additional adjustments were made to various funds as noted:

- The Police Fund was increased over prior year to account for the use of park ambassadors in the future, in addition to the police services used for special events.
- The tax extension for Recreation fund was increased to account for the opening of the new Martens Center facility and increased operating expenditures.
- The tax extension for the debt service fund was based on the estimated 2021 general obligation bond issue plus projected interest to be paid November 2022, but is subject to change base on the Champaign County Clerk's debt service calculation.

Under scenario S2, the levy estimate is 104.50% increase in total EAV from the prior year. Since this amount is less than 105% of the prior year extension, a Truth in Taxation notice is not required to be published.

Budget Impact

None at this time, however this is an estimate for taxes to be levied and collected for FY2023.

Recommended Action

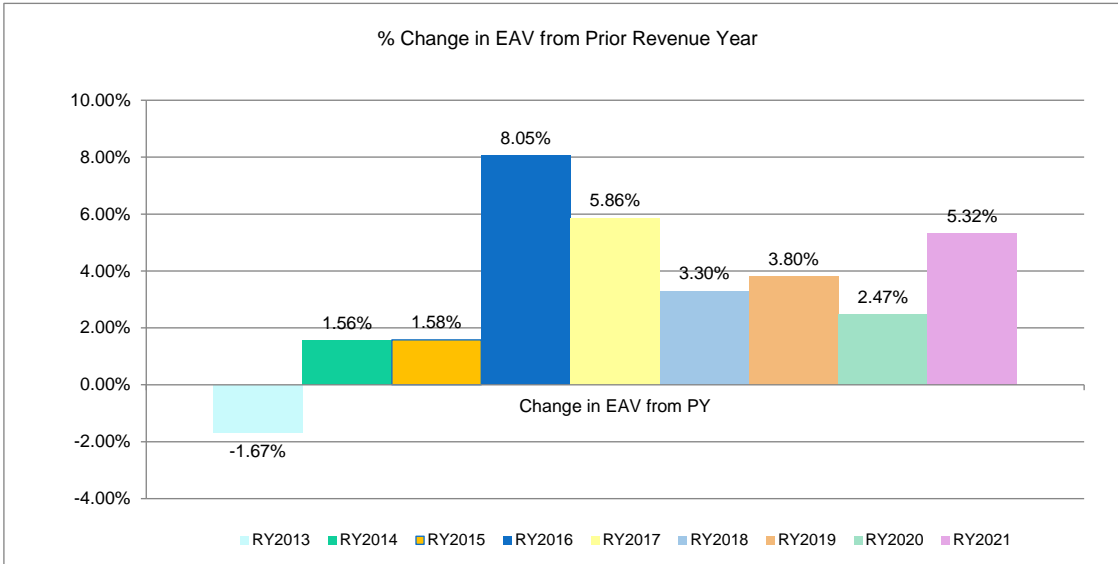
Staff recommend that the Board of Commissioners approve the proposed Resolution setting the tax levy for fiscal year beginning May 1, 2022 and ending April 30, 2023 at \$14,656,987, or an amount authorized by law, and schedule a public hearing on the Tax Levy Ordinance for Wednesday, November 10, 2021 at 7:00 p.m. as required by the Truth in Taxation Act.

Prepared by:  
Andrea N. Wallace, CPA  
Director of Finance

Reviewed by:  
Joe DeLuce, CPRP  
Executive Director

**Champaign Park District  
Tax Levy Information  
Fiscal Year Ended April 30, 2023**

Scenario options (S#)	Current (RY2020)		Levy Extension Amount					Levied Tax Rate			Adjusted for PTELL (Tax Caps)	
			Based on:			Based on:			Projected Tax Levy After Tax Caps	Levied Tax Rate after Tax Caps		
			S1	S2	S3	S1	S2	S3				
	Tax Revenue	Tax Rate	Maximum Tax Rate	Maximum EAV of (\$2,048,503,264)	Calculated Capped Limited Rate	Last Year's Rate and Est EAV RY2020	Maximum	Calculated Capped Limited Rate	Last Year's Rate and Est EAV RY2020			
EAV Max for RY2021	2,048,503,264											
EST EAV for RY2021	2,013,503,264											<b>NOT APPLICABLE FOR S2/S3</b>
General	\$ 6,707,544	0.3440	0.3500	\$ 7,169,761	\$ 7,047,261	6,890,303	0.3500	0.3500	0.3422		0.0000	
Recreation	2,322,292	0.1191	0.3700	2,473,924	2,431,895	2,457,378	0.1208	0.1208	0.1220		0.0000	
Museum	1,801,677	0.0924	0.1500	1,919,316	1,886,710	1,864,198	0.0937	0.0937	0.0926		0.0000	
Insurance	350,976	0.0180	-	373,893	367,541	357,156	0.0183	0.0183	0.0177		0.0000	
IMRF	300,280	0.0154	-	319,886	314,421	260,700	0.0156	0.0156	0.0129		0.0000	
Social Security	399,723	0.0205	-	425,822	418,588	413,594	0.0208	0.0208	0.0205		0.0000	
Audit	25,348	0.0013	0.0050	27,003	26,545	26,228	0.0013	0.0013	0.0013		0.0000	
Paving and Lighting	97,493	0.0050	0.0050	102,425	100,675	100,876	0.0050	0.0050	0.0050		0.0000	
Police	25,348	0.0013	0.0250	26,631	26,176	76,228	0.0013	0.0013	0.0038		0.0000	
<b>Total Subject to Tax Cap</b>	<b>12,030,682</b>	<b>0.6170</b>		<b>12,838,662</b>	<b>12,619,812</b>	<b>12,446,662</b>	<b>0.6267</b>	<b>0.6268</b>	<b>0.6182</b>		<b>0.0000</b>	
Special Recreation	779,947	0.0400	0.0400	819,401	805,401	805,401	0.0407	0.0400	0.0400		0.0000	
Debt Service	1,214,767	0.0623	-	1,231,774	1,231,774	1,231,774	0.0612	0.0612	0.0612		0.0000	
<b>Total Levy Amount</b>	<b>\$ 14,025,396</b>	<b>0.7193</b>		<b>\$ 14,889,838</b>	<b>\$ 14,656,987</b>	<b>\$ 14,483,837</b>	<b>0.7286</b>	<b>0.7279</b>	<b>0.7193</b>		<b>0.0000</b>	
Increase (Decrease) from Current Year Levy for FY23				\$ 864,442	\$ 631,591	\$ 458,441	0.0093	0.0086	0.0000			
% Increase (Decrease) from Current Year Levy for FY23				6.16%	4.50%	3.27%	1.29%	1.20%	0.00%			
Lessor of: Truth in Taxation Public Notice Required (% > CPI				YES	YES	YES						
Truth In Taxation Public Notice Required (%>105%)				YES	NO	NO						



**Comments:**

- A. The total overall Amount to be Levied in FYE2023 under option S2 is \$14,656,987 basing extension on estimated capped rate and represents an increase in total extension of \$631,591 (4.50%). This option would raise the current tax rate from 0.7193 to 0.7279, or 1.2%
- B. Based on the County Assessor's office estimate for Revenue Year (RY) 2021, the EAV is expected to increase 5.32% over RY2020 actual EAV. While the estimated EAV received by the County Assessor in August did increase, it is highly probable that this value will change once the appeals filed with the Board of Review are finalized in early 2021. Based on discussions the change in original EAV used to calculate the estimated levy for FY22 has been factored in based on historical estimates. A decrease in EAV will increase our estimated tax rate, whereas an increase in EAV will reduce our tax rate.
- C. Estimated New Construction and Recovered Enterprise Zone EAV's are projected to increase 6.59% from RY 2020 as completed projects are added to the tax roll. The largest growth is in commercial markets with addition of campus housing. These values are exempt from tax caps in the initial year and will be subject to tax caps in future years.
- D. The EAV will change per comment B above. The County Clerk will re-calculate the legal extension based on the new limiting rate, which may vary from the estimated limiting rate used for the RY2021 calculations. The final extension is issued the first or second week in April. By keeping the limiting rate at an amount higher than the estimated limited rate calculated based on preliminary EAV data, it protects the District if the final adjustments reduce the overall EAV.

Champaign Park District  
 RY2021 Limiting Rate Calculation

Estimate

Cap Amount from Previous Year  
 Multiply by any Rate Increase Factor (RIF)  
 Multiply by the increase in CPI  
 Total

Divide by:

Total Assessed Valuation  
 Less Estimated Exemptions/reductions (BOR)  
 Less Historical overstatement to Final  
 Less (Estimates):  
 New Construction  
 New TIF  
 New Annexed Values  
 New EZ  
 Recovered TIF  
 Recovered Enterprise Zone (EZ)

Subtotal

Capped Amount  
 Divide by Adjusted EAV  
 Capped Rate per \$100 assessed value

Assessed Valuation - Estimated  
 Limiting Rate (Capped Rate)  
 Capped Extension Amount

Special Rec Extension  
 Bond Extension  
 Total Taxes Extended

Estimated Overall Tax Rate per \$100  
 Current Year Rate  
 Increase/Decrease from prior year

<b>Estimated Levy</b>	
	\$ 12,030,682
	1
	101.40%
	\$ 12,199,111.14 A
\$ 2,053,503,264	Request from County Clerk's office
\$ (40,000,000)	in September (previously mailed to
	taxing body). Plus add % Change in
(67,522,930)	values for additional adjustments
	post September 2021
-	
(51,200)	
-	
-	
(36,660)	from county
1,945,892,474	B
	12,199,111 A
	1,945,892,474 B
<b>Calculated</b>	0.626915994 =A/B*100
<b>Limiting Rate</b>	
	2,013,503,264
	0.6269
	12,622,652
	805,401
	1,243,108
	\$ 14,671,161.04
	0.7286
	0.7193
	0.0093

## RESOLUTION

### 2022-2023 TAX LEVY

WHEREAS, the Champaign Park District proposes to adopt an aggregate levy for the fiscal year commencing May 1, 2022 and ending April 30, 2023 in amounts less than 105% of the amount of property taxes (exclusive of election costs) extended by said District for the final aggregate levy of the preceding year; and

WHEREAS, it is required by law that in such circumstances, this Board of Commissioners of said District determine the amounts, exclusive of election costs, estimated to be necessary to be raised by taxes for said 2022-2023 fiscal year upon the taxable property in said District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Champaign Park District does hereby determine and declare that the amount of money, exclusive of election costs, estimated to be necessary to be raised by taxation upon the taxable property in Park District for the fiscal year commencing May 1, 2022 and ending April 30, 2023 is \$14,656,987.

BE IT FURTHER RESOLVED that the estimated amount to be raised by taxes does not exceed 105% of the prior year extension and therefore does not require public notice.

BE IT FURTHER RESOLVED that the District shall give public notice of and hold a public hearing on its intent to adopt a tax levy, as required by the Truth in Taxation Act, such hearing to be held on November 10, 2021 at 7:00 p.m. The hearing will be held in person at Bresnan Meeting Center 706 Kenwood Road, Champaign, Illinois; and by Zoom video or telephone conferencing, if preferred by utilizing the Zoom meeting information contained on the District's following website: <https://champaignparks.com> .

APPROVED by the President and Board of Commissioners of the Champaign Park District this 27<sup>th</sup> day of October 2021.

APPROVED:

\_\_\_\_\_  
Kevin Miller, President

ATTEST:

\_\_\_\_\_  
Jarrod Scheunemann, Secretary



**CHAMPAIGN PARK DISTRICT**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Excerpt from FY20 audit report

	Levy Year Fiscal Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Rate Limit if applicable										
Champaign Park District:											
General	0.3500	0.3374	0.3419	0.3497	0.3499	0.3500	0.3479	0.3345	0.3338	0.3359	0.3402
Recreation	0.3700	0.0549	0.1001	0.1114	0.1205	0.1259	0.1267	0.1224	0.1216	0.1206	0.1218
Museum	0.1500	0.0916	0.0648	0.0704	0.0808	0.0860	0.0866	0.0851	0.0904	0.0909	0.0921
IL Municipal Retirement Fund (IMRF)	N/A	0.0174	0.0186	0.0196	0.0246	0.0239	0.0215	0.0194	0.0188	0.0175	0.0148
Social Security	N/A	0.0206	0.0210	0.0220	0.0233	0.0237	0.0235	0.0209	0.0200	0.0193	0.0210
Audit	0.0050	0.0014	0.0012	0.0013	0.0014	0.0013	0.0013	0.0012	0.0012	0.0013	0.0013
Liability Insurance	N/A	0.0168	0.0174	0.0183	0.0210	0.0213	0.0195	0.0192	0.0187	0.0190	0.0192
Debt Service	N/A	0.0665	0.0677	0.0697	0.0964	0.0480	0.0710	0.0665	0.0642	0.0641	0.0631
Paving and Lighting	0.0050	0.0049	0.0048	0.0049	0.0050	0.0050	0.0050	0.0050	0.0049	0.0050	0.0050
Police	0.0250	0.0014	0.0014	0.0015	0.0016	0.0013	0.0013	0.0013	0.0013	0.0013	0.0008
Special Recreation	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0394	0.0400	0.0400	0.0400
		0.6529	0.6789	0.7088	0.7645	0.7264	0.7443	0.7149	0.7149	0.7149	0.7193
City of Champaign		1.2942	1.3084	1.3152	1.3152	1.3152	1.3152	1.3152	1.3152	1.3152	1.3152
Champaign County		0.7688	0.7841	0.8138	0.8511	0.8636	0.8672	0.8458	0.8481	0.8481	0.8189
Forest Preserve District		0.0817	0.0843	0.0880	0.0931	0.0944	0.0947	0.0923	0.0925	0.0925	0.0930
City of Champaign Township		0.0371	0.0385	0.0404	0.0467	0.0472	0.0419	0.0392	0.0393	0.0393	0.0401
Champaign-Urbana Public Health District		0.1075	0.1102	0.1163	0.1259	0.1290	0.1307	0.1267	0.1276	0.1276	0.1533
Parkland College		0.5064	0.5120	0.5191	0.5253	0.5259	0.5460	0.5436	0.5411	0.5411	0.5355
Champaign School District Unit 4		3.7238	3.8805	4.1185	4.3014	4.3884	4.4117	4.2704	5.0299	5.0299	5.0507
Champaign-Urbana Mass Transit District		0.2725	0.2831	0.2966	0.3198	0.3282	0.3332	0.3235	0.3274	0.3274	0.3343
<b>Total</b>		<b>7.4449</b>	<b>7.6800</b>	<b>8.0167</b>	<b>8.3430</b>	<b>8.4183</b>	<b>8.4849</b>	<b>8.2716</b>	<b>9.0360</b>	<b>9.0360</b>	<b>9.0603</b>

Note 1: Fiscal Years - The annual levy covers the subsequent fiscal year beginning May 1 annually and is approved in November of the preceding fiscal year.

Note 2: Tax rates per \$100 of assessed value