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1. **Call the Meeting to Order** – The meeting was called to order at 6:22 pm by President Dorothy Lange

2. **Roll Call**

Board Members Present (roll call):

Dorothy Lange, President
Georgia Schroeder, Vice President
Rick Pokorny, Treasurer
Denice Sbertoli, Secretary
Greg Stimpson, Commissioner

Staff:

Jon Marquardt, Executive Director
Matthew Ellmann, Retiring Executive Director
Ben Appler, Director of Parks and Facilities
Brittany Lynam, Director of Recreation Services
Cheryl Mosqueda, Director of Finance & Administration
Peter Pope, Director of Golf Operations
Victoria Montejo, Finance Clerk
Jan Hincapie, Recording Secretary

Guests: Joseph Julius, Auditor
Christine Julius, Auditor

3. **Truth in Taxation Ordinance Overview (Cheryl Mosqueda)**

Each year in December, the District files a Tax Levy Ordinance with the county establishing the dollar amount of taxes to be levied. The process begins in October when an estimate is prepared and presented for the Board's consideration and discussion. The draft levy is then offered for public examination for 30 days. No changes have been made since the draft levy was presented.

The Property Tax Extension Law limits the amount of increase to 5.0% or the Consumer Price Index (CPI), whichever is less. The CPI for December 2021 was 7.0%, a 5.6% increase from the prior year. The 2021 assessed valuation increased 3.41% to \$656,003,922, which generated a tax rate of \$0.4518 per \$100 equalized assessed valuation. The total tax levy for 2022 is \$3,018,076. This is an increase of 1.83%, or \$54,250, from the 2021 tax levy. The total levy for capped funds has increased 5.21%, or \$110,451, to \$2,230,000. The estimated tax rate is \$0.4471 per \$100 of assessed valuation, a decrease of \$0.0047 per \$100 from the prior year. The total 2022 tax levy request, less debt service, is 4.984% greater than the 2021 tax levy. Although the levy request is slightly below 5.0%, the Park District held a Truth in Taxation public hearing, in good faith, as the extension request is based on estimates and is very close to the 5.0% threshold. Notice of the hearing was published in the Daily Herald on December 1, 2022.

4. **Public Comments** – There was no public present, therefore no verbal comments were made. President Lange asked if there were any written comments provided in advance of the meeting. Executive Director Ellmann stated that no written comments were received. He also stated that the budget is developed with the needs of the district in mind, and it aligns with the long and short-range plans of the district. President Lange thanked staff and entertained a motion to adjourn the public hearing.

5. **Adjournment**

It was moved by Commissioner Pokorny, seconded by Commissioner Sbertoli, to adjourn the Truth in Taxation Public Hearing at 6:25 pm. VOICE VOTE, ALL IN FAVOR, MOTION CARRIED.

Board Member Signatures:



President



Secretary

"Serving the community with quality recreational experiences that provide a fun and healthy lifestyle."