



# Champaign Park District

Bresnan Meeting Center • 706 Kenwood Road • Champaign, Illinois 61821

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**AGENDA**  
**REGULAR BOARD MEETING**  
**BRESNAN MEETING CENTER**  
**706 KENWOOD ROAD, CHAMPAIGN, ILLINOIS 61821**  
**Wednesday, January 14, 2015**  
**7:00 P.M.**

**A. CALL TO ORDER**

**B. CPD HIGHLIGHTS**

**C. COMMENTS FROM THE PUBLIC**

**D. COMMUNICATIONS**

**E. PRESENTATION**

**F. TREASURER'S REPORT**

1. Acceptance of the Treasurer's Report for the Month of December 2014

**G. EXECUTIVE DIRECTOR'S REPORT**

1. Employee Introductions
2. Volunteer of the Month
3. Distinguished Budget Presentation Award
4. Douglass Improvements Update
5. General Announcements

**H. COMMITTEE REPORT**

1. Champaign Parks Foundation

**I. REPORT OF OFFICERS**

1. Attorney's Report
  - a. Ordinance No. 592  
Annexing Territory Pursuant to Petition (304 Tiffany Court)
2. President's Report

**J. DISCUSSION ITEMS**

1. McKinley Aquatic Center Update
2. Update on Possible Aquatic Center at Spalding Park
3. Champaign Parks Foundation Quarterly Financial Update
4. Champaign Park District Quarterly Financial Update
5. Overage on Debt Service Levy Update
6. Budget Amendment for FY14-15

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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.

**K. CONSENT AGENDA**

*All items appearing below are considered routine by the Board and shall be enacted by one motion. If discussion is desired, that item shall be removed and discussed separately.*

1. Approval of Minutes of the Board Meeting, December 10, 2014

**L. NEW BUSINESS**

1. Approval of Disbursements as of December 10, 2014

Staff recommends approval of disbursements for the period beginning December 10, 2014 and ending January 13, 2015.

2. Approval of Bids for Mowing Services

Staff recommends the Board accept bids as proposed by staff and authorize the Executive Director to enter into contracts with the low bidder on each respective site for mowing services as presented and authorize the Executive Director to enter into a contract with the next lowest responsive bidder in the event of a contractor forfeiting his contract prior to its completion for the remainder of the original contract.

**M. OLD BUSINESS**

1. Approval of Patient Protection and Affordable Care Act Policies

Staff recommends the Board approve of the measurement period for a one year period beginning February 1, 2014 and ending January 31, 2015 followed by a one month administrative period from February 1 to February 28, 2015 and a stability period of one year beginning March 1, 2015. Staff recommends the Board approve the proposed employment policy change in employee classifications as written on the attachment A which includes Full-Time I, Full-Time II, Part-Time I, Part-Time II, and Seasonal positions. Staff recommends the Board approve the addition of health benefits for 10 staff members who are currently working in the Regular Part-Time classification to comply with PPACA regulations beginning March 1, 2015.

**N. COMMENTS FROM COMMISSIONERS**

**O. EXECUTIVE SESSION**

The Board will convene into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS, 120/2(c)(1) for the discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, or legal counsel for the public body, 120/2(c)(5) for the purchase or lease of real property for the use of the public body, and Par. 120/2(c)(6) for the setting of a price for sale or lease of property owned by the public body.

**P. RETURN TO REGULAR MEETING**

**Q. EXECUTIVE SESSION ITEM – ACTION**

1. McKinley Aquatic Center - Action

**R. NEW BUSINESS (Continued)**

1. Approval of an Updated Master Plan for Spalding Park

Staff proposes Board approval or further direction on the Spalding Park Master Plan.

**S. ADJOURN**

**UPCOMING MEETINGS AND EVENTS**

- January 12, Foundation Board Meeting, 4 p.m., Bresnan Meeting Center
- January 14, Regular Board Meeting, 7 p.m., Bresnan Meeting Center
- January 19, Martin Luther King, Jr. Day, Administrative Offices Closed
- January 22-24 IAPD/IPRA Annual Conference, Chicago
- January 23, Kathy Griffin, 8 p.m., Virginia Theatre
- January 24, Witness for the Prosecution, 1 & 7 p.m., Virginia Theatre
- January 28, Study Session, 5:30 p.m., Bresnan Meeting Center
- February 2, Groundhog Day
- February 6, Daddy Daughter Ball: A Frozen Night, 6 p.m., Hilton Garden Inn
- February 9, Foundation Board Meeting, 4 p.m., Bresnan Meeting Center
- February 11, Regular Board Meeting, 7 p.m., Bresnan Meeting Center
- February 13, Bach's Lunch Concert: The Firestones, 12 p.m., Springer Cultural Center
- February 14, Valentine's Day
- February 14, Philadelphia Story, 1 & 7 p.m., Virginia Theatre

Champaign Park District, Illinois

*Capital Improvement Plan*

Includes All Years

**BUDGET vs ACTUAL EXPENDITURES**

**Project Life to Date (LTD) - Detail**

*Based on data imported: 12/30/2014*

Project	Expenditure Type	Project #	Budgeted	Actual LTD	Over (+) or Under (-)
Project Status: Active					
<b>Parks: Douglass</b>					
Douglass Park Renovation Project #14003	Architectural & Engineering Fees	14003	32,500	37,058	4,558
Douglass Park Renovation Project #14003	Audit Fees (Grant)	14003	1,800	0	-1,800
Douglass Park Renovation Project #14003	Construction Administration Fees	14003	15,000	11,300	-3,700
Douglass Park Renovation Project #14003	Construction Contract	14003	751,320	793,270	41,950
Douglass Park Renovation Project #14003	Exercise Equipment	14003	35,000	22,289	-12,711
Douglass Park Renovation Project #14003	Other	14003	7,495	2,673	-4,822
Douglass Park Renovation Project #14003	Playground Equipment Only	14003	85,000	87,235	2,235
Douglass Park Renovation Project #14003	Playground Perimeter Sidewalk	14003	12,000	8,195	-3,805
Douglass Park Renovation Project #14003	Playground Surfacing	14003	45,000	70,008	25,008
Douglass Park Renovation Project #14003	Spray Ground Equipment	14003	0	2,047	2,047
Douglass Park Renovation Project #14003	Staff Cost <u>See Note 1 below</u>	14003	0	0	0
<b>Parks: Douglass Total</b>			985,115	1,034,074	48,959
<b>GRAND TOTAL</b>			985,115	1,034,074	48,959

NOTE 1: Staff time associated with the playground installation total \$11,405.91 for labor only through 10-31-2014, and this time is included in the General Fund Operations budget as staff labor.

**ORDINANCE NO. 592**  
**AN ORDINANCE ANNEXING TERRITORY**  
**TO CHAMPAIGN PARK DISTRICT**

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WHEREAS, Champaign Park District is a General Park District organized and existing under the provisions of the Park District Code approved May 17, 1951, as amended, and

WHEREAS, Section 3-10 of the Park District Code provides:

"Whenever a Park District operating within territory predominantly in a city or village or two or more cities or villages would become coterminous or nearly coterminous with such city or village or two or more cities or villages upon the annexation of the additional territory within such municipalities but not incorporated within such a Park District, such Park District may annex such additional territory by the passage of an ordinance to that effect."

and

WHEREAS, Champaign Park District is presently operating within a territory predominantly within the corporate limits of the City of Champaign, Illinois; and

WHEREAS, the tracts of land hereinafter described are located within the corporate boundaries of the City of Champaign, Illinois, but are not presently incorporated within the present corporate boundaries of Champaign Park District or any other park district; and

WHEREAS, upon the annexation of said tracts of land hereinafter described by Champaign Park District, the boundaries of the City of Champaign, Illinois and of Champaign Park District will become coterminous or nearly coterminous;

NOW, THEREFORE,

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF CHAMPAIGN  
PARK DISTRICT:

Section 1. The following described tracts of land be and the same are hereby annexed to Champaign Park District, effective as of the date of passage of this ordinance, and said tracts shall henceforth become and be a part of Champaign Park District the same as though originally included in said district.

Section 2. The territories hereby annexed are described as follows:

TERRITORY PURSUANT TO PETITION

(304 Tiffany Court)

Council Bill. No. 2014-187

Lot 6 of the Replat of Lot 5 of the Stahly Subdivision, as per a Plat Recorded as Document No. 94R32213, in the Champaign County Recorder's Office on December 22, 1994, all as situated in Champaign County, Illinois

(PIN #03-20-08-476-006)

Commonly known as: 304 Tiffany Court, Champaign, IL 61822.

Together with any and all adjacent streets, highways, or parts thereof not now within the corporate limits of Champaign Park District, to the far side of said streets, highways or parts thereof.

Section 3. The Secretary of this Board is hereby authorized and directed to file a certified copy of this ordinance together with an accurate map of the territories hereby annexed, in the offices of the County Clerk and the Recorder of Deeds of Champaign County, Illinois.

Section 4. This ordinance shall be in full force from and after its passage and approval as required by law.

PASSED this 14<sup>th</sup> day of January 2015.

APPROVED this 14<sup>th</sup> day of January 2015.





\_\_\_\_\_  
Joseph A. Petry, President

ATTEST:

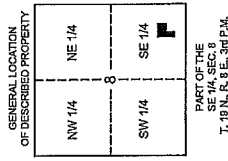
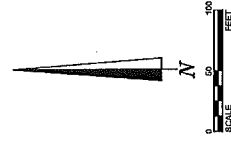
\_\_\_\_\_  
Cindy Harvey, Secretary

**ANNEXATION PLAT OF  
304 Tiffany Court**

City of Champaign  
Champaign County, Illinois  
Council Bill No.: 2014-187  
Date Passed: November 4, 2014

- LEGEND:**
-  ANNEXATION AREA
  -  AREA INSIDE CITY LIMITS
  -  EXISTING CITY LIMITS LINE
  -  ANNEXATION LIMITS

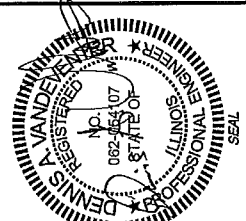
ANNEXED AREA.....10.775  
RIGHT-OF-WAY .....0.000  
(not included in description)  
TOTAL ACREAGE.....10.775



STATE OF ILLINOIS) S.S.  
COUNTY OF CHAMPAIGN)

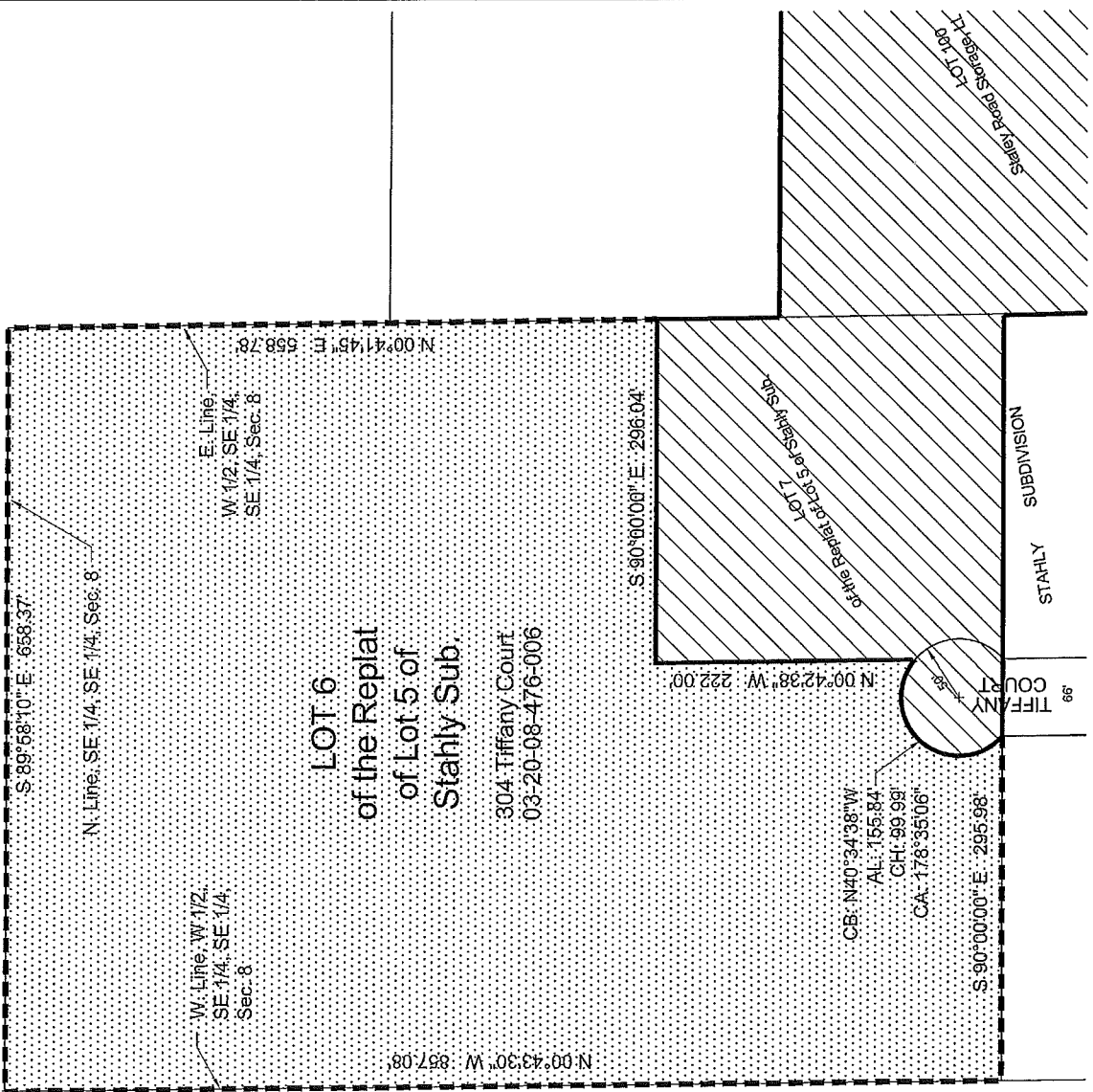
I, DENNIS A. VANDEVENTER, a duly registered Engineer in the State of Illinois do hereby certify that this plat was prepared under my supervision on 11-30-2015.

*Dennis A. Vandeventer*  
DENNIS A. VANDEVENTER  
Assistant City Engineer  
Registered Professional Engineer  
No. 062-054107  
Expiration Date: 11-30-2015.



CAD FILE: CB2014-187.DWG

SHEET 1 OF 1



**Legal Description**  
Lot 6 of the Replat of Lot 5 of Stahly Subdivision, as per plat recorded as Document No. 94R32213, in the Champaign County Recorder's Office on December 22, 1994, all as situated in Champaign County, Illinois.  
Commonly known as 304 Tiffany Court, Champaign, IL 61822 P.L.N. 03-20-08-476-006

CERTIFICATE OF SECRETARY

I, Cindy Harvey, Secretary of Champaign Park District, do hereby certify that the foregoing is a true and correct copy of an Ordinance Annexing Territory to Champaign Park District duly adopted by the Board of Park Commissioners of said Park District at a regular meeting of said Board held the 14<sup>th</sup> day of January 2015.

Dated this 14<sup>th</sup> day of January 2015.

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Cindy Harvey, Secretary  
Board of Park Commissioners  
Champaign Park District

OFFICIAL SEAL

PREPARED BY AND RETURN TO:

Cindy Harvey  
Champaign Park District  
706 Kenwood Road  
Champaign, IL 61821





## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director  
**DATE:** January 7, 2015  
**SUBJECT:** Discussion on the McKinley Aquatic Center

### Background

In late November 2014, a group of McKinley Aquatic Center patrons approached the Park District to ask that the District assist with the operation of the Center. The McKinley Aquatic Center is a privately-owned fitness facility housed in the former Champaign County YMCA building on Church Street. Leon Jeske, the Center's owner, has stated that he will close the facility this month if he is unable to get help covering his costs. As a result, Park District staff met with several patrons of the facility as well as with Mr. Jeske to better understand their ideas and concerns.

On December 10<sup>th</sup>, approximately 20 current patrons of the McKinley Aquatic Center attended the Park District Board meeting to ask the Board to provide assistance to the Center. They voiced their concerns about losing the opportunity to swim in the Center's warm water therapy pool and participate in warm water exercises should the facility close. They also stated that the McKinley facility in particular is essential because of its central location, the services it provides seniors, its ease of access, and the availability of a large, deep warm water therapy pool. Although the new Stephens Family YMCA also has a warm water therapy pool, the McKinley patrons stated that it is too small and shallow for their needs.

### Facility Description

At present, the McKinley Aquatic Center has 150-175 members and also hosts the St. Thomas More High School Swim Team and the Mahomet High School Swim Team as a rented practice site. In addition, the Central High School Wrestling Team rents the gym for wrestling practice during the winter months. In addition to open swim times, the Center holds several aquatic fitness classes each week.

Membership dues are \$70 per month for an individual, \$90 per month for a couple, \$30 per month for a youth, and \$5 per month for each additional person above two. There is a one-time joining fee of \$50. Hours of operation are Monday-Friday from 5am-8pm; Saturday from 7am-3pm; and Sunday from 12pm-4pm. Their website is: <http://www.mckinleyaquaticscenter.com>.

In addition to a large number of ancillary room spaces (the facility was originally a private family home), the McKinley Aquatic Center consists of one 6-lane, 25 yard lap pool, a large warm water therapy pool, a basketball gym, men's and women's fitness centers, and locker rooms. The facility also contains several offices – some of which are leased to private companies or individuals. The parking lot has approximately 150 parking spaces with easy access from the street. The property also includes the Carriage House which has been converted into apartments with a positive cash flow.

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### Prior Board Action

On December 10<sup>th</sup>, the Park Board directed staff to gather more information to better understand the situation.

### Discussion

Since December 10<sup>th</sup>, staff met with Leon Jeske on two occasions to tour the facility and talk through various options and issues. Mr. Jeske gave the staff a tour of the facility, answered questions, and has provided a variety of information on the facility.

### Revenues and Expenses

The following revenues and expenses were provided by Leon Jeske:

#### ***Average Monthly Revenues***

Membership + Pool Rental Revenue	\$9,045
Gym	\$686
Office space (2 rooms)	\$545
<b>Average Monthly Revenues</b>	<b>\$10,276</b>

#### ***Average Monthly Expenses***

Utilities	\$5,500 (as high as \$8,000 during some winter months)
Water/sewer tax	\$675
Lawn care/Trash removal	\$205
Pool supplies	\$860
Repairs/materials	\$599
Payroll expense	\$4,774
<b>Average Monthly Expenses</b>	<b>\$15,653</b>

Unlisted expenses include but are not limited to advertising, accounting, legal, insurance, automobile, and office supplies. Mr. Jeske and his office manager are not paid out of McKinley funds. Mortgage and property taxes are charged to the McKinley property.

### Facility Improvements

Mr. Jeske stated that he has made several improvements to the facility including, but not limited to, painting where needed, replacement of boilers and hot water heaters, and some electrical work. Mr. Jeske also provided several suggestions for additional repairs and improvements that will need to be made at a later date including but not limited to replacing the filter and boiler for the lap pool and addressing the presence of asbestos in the gym and pool ceiling. A 2011 *News-Gazette* article about the facility also mentioned a slow leak in one of the swimming pools.

### Facility Area by Square Feet

*Facility Square feet per each area of the entire facility (not including the Carriage House). The facility also contains a 4,500 sq. ft. basement, but it would require repairs and renovations to be usable.*

#### **First floor:**

Gym	4,600
Lockers	2,550
Small pool	3,400

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Large pool	7,400
Men's fitness	1,850
Connecting wing	1,200
<u>Office/reception</u>	<u>2,700</u>
	23,700 sq. ft.

**Second floor:**

Women's Locker	2,300
Viewing gallery	1,400
<u>Offices</u>	<u>2,700</u>
	6,400 sq. ft.

**Total                    30,100 sq. ft.**

Current Operations

The main income is from members who use the pool, weight/cardio rooms, and attend yoga or art classes. The facility also has some rental income (discussed above). The payroll expenses listed above are for front desk staff at \$8.50/hour for about 90 hours per week and a pool exercise instructor at \$10/hour for 10 - 11 hours per week. The McKinley Aquatic Center does not keep lifeguards on staff as the pool is "Use at Your Own Risk." The facility has been running at a deficit for the past three years.

Presentation

Staff contracted with Neil Strack of Architectual Expressions to evaluate the McKinley Aquatic Center and provide possible renovation options for the facility if it were purchased by the Park District. A 2007 *News-Gazette* article stated that needed renovations to the McKinley site could top \$6 million.

Staff also contracted with Mark Ritz of BLDD Architects to provide options for developing an indoor aquatic center at Spalding Park.

Prepared by:

Joe DeLuce  
Executive Director

**Champaign Parks Foundation**  
**2nd Quarter Analysis**  
**All Revenues & Expenses**  
**For the 6 Months Ended October 31, 2014 and 2013**

	2014-2015 Current Fiscal Year- to-Date Actual	2013-2014 Prior Fiscal Year-To-Date Actual	Favorable (Unfavorable) \$ Variance from Prior Year-to-Date
Net Assets, 5/1	\$ 542,793	\$ 616,252	\$ (73,459)
<i>Revenues</i>			
Donations	\$ 42,670	\$ 76,484	
Raffle Ticket Sales	31,255	-	
Interest	355	1,090	
Total Revenues	<u>\$ 74,280</u>	<u>\$ 77,574</u>	<u>\$ (3,294)</u>
<i>Expenses</i>			
Contractual	\$ 28,858	\$ 56,508	
Contractual - Car (Raffle)	22,000	-	
Program/Event Supplies	409	1,792	
Plaques, Awards	1,484	1,710	
Total Expenditures	<u>52,750</u>	<u>60,010</u>	<u>(7,260)</u>
Net Income (Loss)	<u>\$ 21,530</u>	<u>\$ 17,565</u>	<u>\$ 3,965</u>
Net Assets, 10/31	<u>\$ 564,323</u>	<u>\$ 633,817</u>	<u>\$ (69,494)</u>

Note: Immaterial differences in calculations are due to rounding.



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** January 6, 2015

**SUBJECT:** Champaign Park District (District) 2nd Quarter Financial Analysis for Fiscal Year 2015

### Background

This is a financial update for the six months ended October 31, 2014 with a comparison to budget versus actual for discussion purposes. Beginning on page 5 of the 2nd Quarter Analysis document (attached), detailed revenue and expenditures are presented for the three major funds (General, Recreation, and Museum), with total revenue and expenditures presented for all other funds. The data is presented for the current year with prior year-to-date comparisons for reference. The beginning and ending fund balance for each fund has been added to allow for ongoing monitoring and transparency. For illustration purposes, the revenues and expenditures depicted in the graphs exclude capital grants and expenditures and are only for the three major funds.

Revenue is shown compared to budget as a percentage in Chart 1, and as a dollar amount in Chart 2. Total revenue is 1.1% better than the target value for the six months ended 10/31/2014.

	FY15 Actual as a % of Budget	Target %	Over (Under) Target
Property Taxes	97.4%	98.0%	-0.6%
Other Revenues	50.2%	50.0%	0.2%
Charges for Services	78.0%	75.3%	2.7%
<b>Total Revenues</b>	<b>86.5%</b>	<b>85.3%</b>	<b>1.1%</b>

- Property tax revenue collected through 10/31/2014, is 97.4% of budget, and is consistent with percentage collected in prior years through this same time period. As of the date of this report, the District has received five installments out of the typical six for this fiscal year. The District received the final tax deposit in December.
- Other revenue consists of interest income, rentals, contributions, sponsorships, and concessions/merchandise sales. The District is meeting the average target value through 10/31/2014. The most significant changes are as follows:
  - Within the Museum Fund, merchandise and concession revenues are 55.9% of budget for the six months ended 10/31/2014. Compared to the same time period last

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year, total concession revenues are higher by \$23,407; which is attributable to the Virginia Theatre (VT) concession sales for the months of June and July as well as an increase in shows throughout the season.

- Charges for services include all of our program fees, VT ticket sales, membership fees, and pool admission/ticket sales. Combined for the three major funds fee revenue is 2.7% ahead of target.
  - Sholem Aquatic Center program revenue through 10/31/2014 is \$330,594.86, or 72.7% of budget compared to \$370,216.92 the prior year. The final 2014 aquatics report was emailed to the Board of Commissioners on November 26, 2014.
  - Membership revenues for the new Leonhard Recreation Center are \$53,345, or 53.8% of budget through 10/31/2014, and the rental income is \$17,630, or 101.1% of budget, which is better than anticipated.
  - VT revenues include season ticket sales for events that may or may not have occurred through 10/31/2014 however due to the timing of cut off dates, not all of the expenditures related to those events were recorded at 10/31/2014. For the six months ended 10/31/2014, the VT is ahead of budget by \$90,199 before indirect costs related to fringe benefits and overhead. As the Cosby show was cancelled after 10/31/2014, the refunds totaling approximately \$72,000 are included in the net surplus through October.

Expenditures are shown compared to budget as a percentage in Chart 3, and as a dollar amount in Chart 4. Total expenditures are slightly over the target value through the six months ended 10/31/2014.

	FY15 Actual as a % of Budget	Target %	Over (Under) Target
Personnel & Benefits	51.7%	53.0%	-1.3%
Contractual	51.3%	51.0%	0.3%
Commodities	58.1%	56.0%	2.1%
Utilities and Fees	45.4%	43.7%	1.7%
Periodic & Routine Maintenance	16.9%	50.0%	-33.1%
<b>Total Expenditures</b>	<b>50.7%</b>	<b>50.0%</b>	<b>0.7%</b>

- Periodic & Routine Maintenance is under target due to timing of scheduled projects which will be completed by the end of the fiscal year.
- Sholem Aquatic Center expenditures through 10/31/2014 are \$401,221.94, or 61.9% of budget (which includes \$160,000 for periodic maintenance that has not been expended as of 10/31/2014).
- Leonhard Recreation Center facility expenditures, excluding programs, are \$118,279, or 49.9% of budget through 10/31/2014, with an overall deficit of \$47,069, which is better than the year-to-budget deficit projection of \$59,103.

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Excess fund balance update:

- Page 16 of the report documents the unrestricted reserve balances in the three major funds. Based on the fund balance as of October 31, 2014, all three major funds exceed the target of 120 days operating expenditures.

Prior Board Action

None.

Budget Impact

Variances from budget noted above under "Background" section.

Recommended Action

For discussion purposes only.

Prepared by:

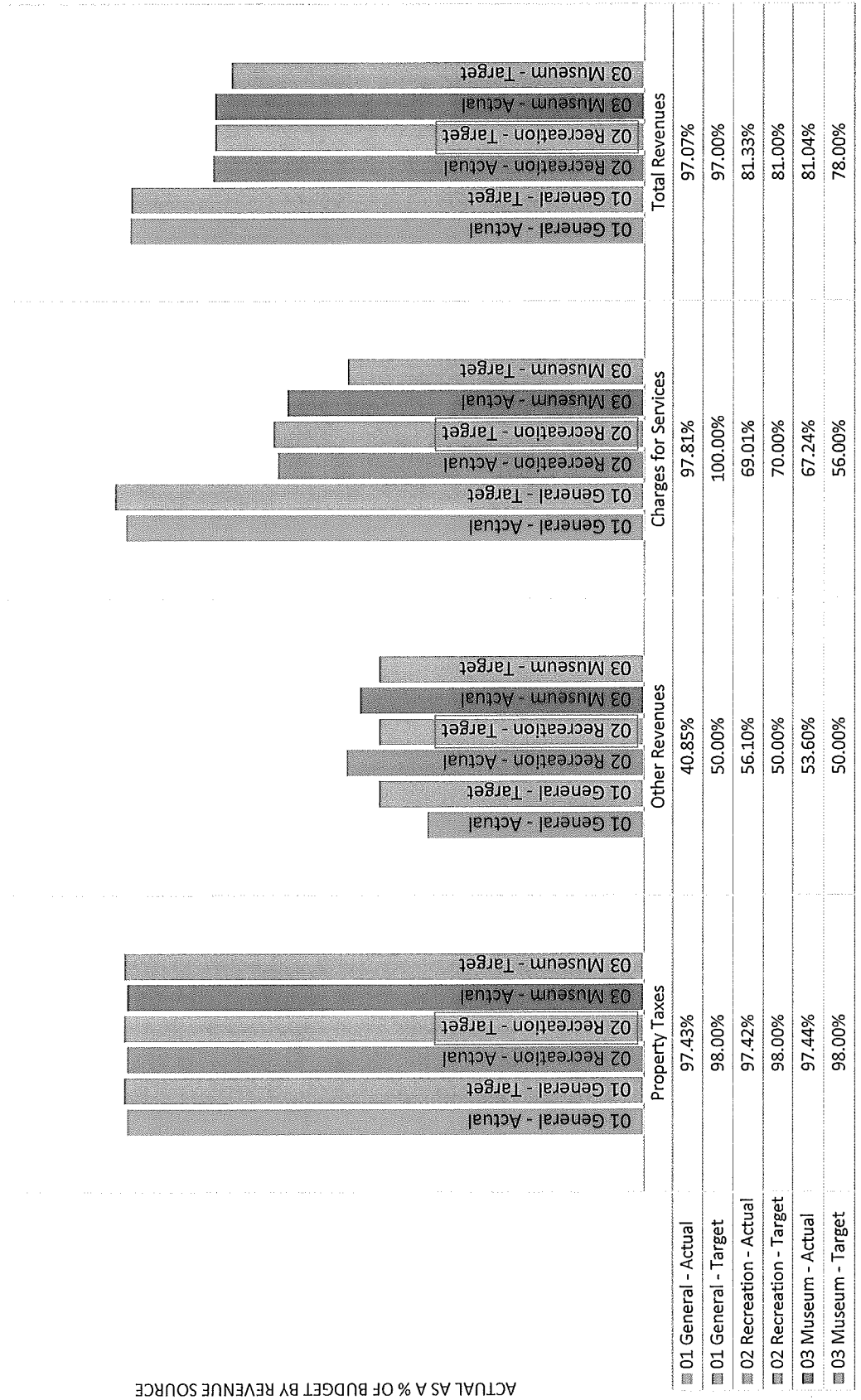
Reviewed by:

Andrea N. Wallace, CPA  
Director of Finance

Joe DeLuce  
Executive Director

# CHART 1

2014-15 REVENUES  
 Fiscal YTD Actual as a % of Annual Budget  
 MAJOR FUNDS ONLY  
 For the Six Months Ended October 31, 2014

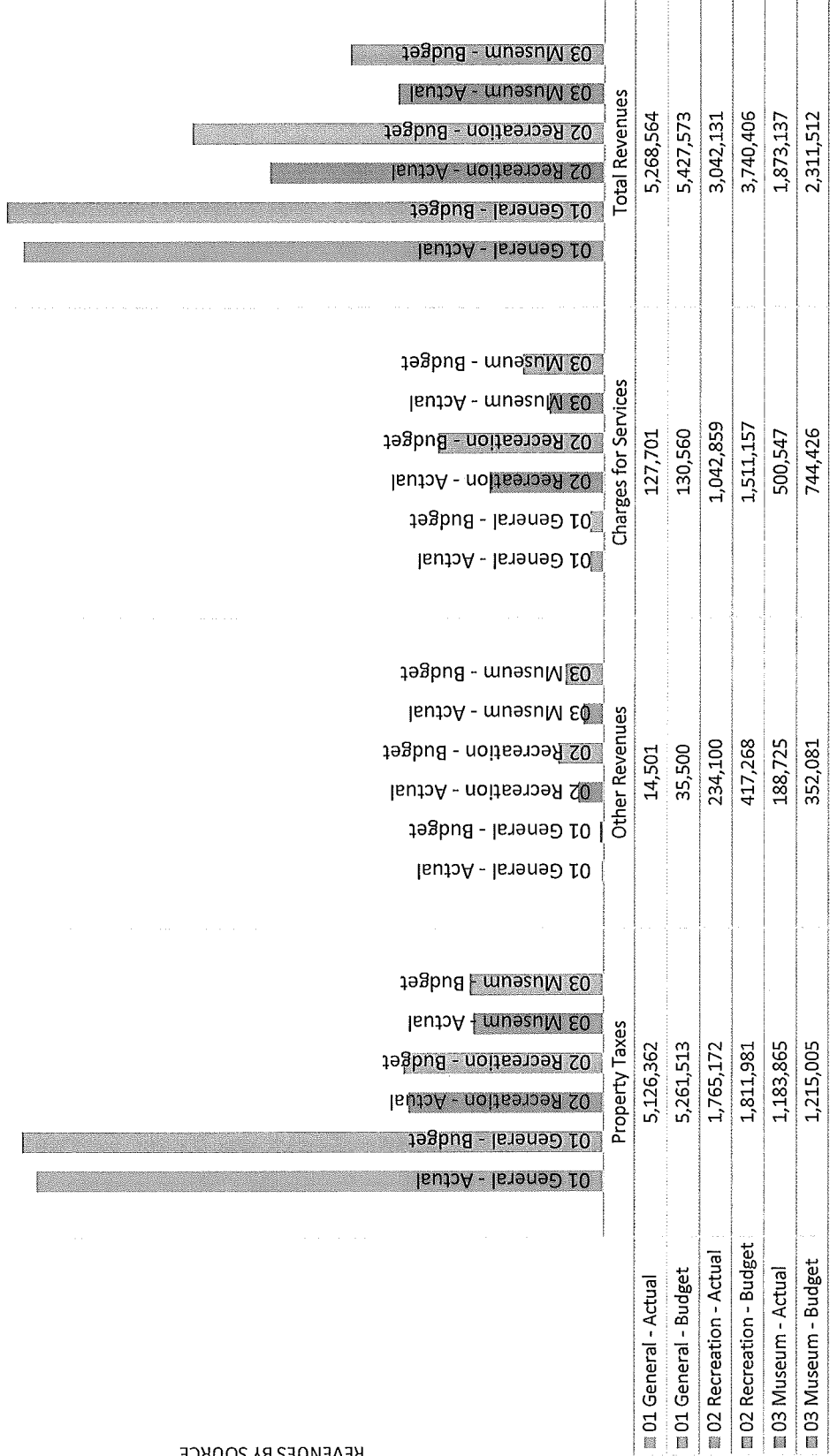


ACTUAL AS A % OF BUDGET BY REVENUE SOURCE



CHART 2

2014-15 REVENUES  
 Fiscal YTD Actual Compared to Annual Budget  
 MAJOR FUNDS ONLY  
 FOR THE SIX MONTHS ENDED OCTOBER 31, 2014



REVENUES BY SOURCE

CHART 3

2014-15 Operating Expenditures Only  
 Fiscal YTD Actual as a % of Annual Budget  
 MAJOR FUNDS ONLY  
 FOR THE SIX MONTHS ENDED OCTOBER 31, 2014

ACTUAL AS A % OF BUDGET BY EXPENDITURE CATEGORY

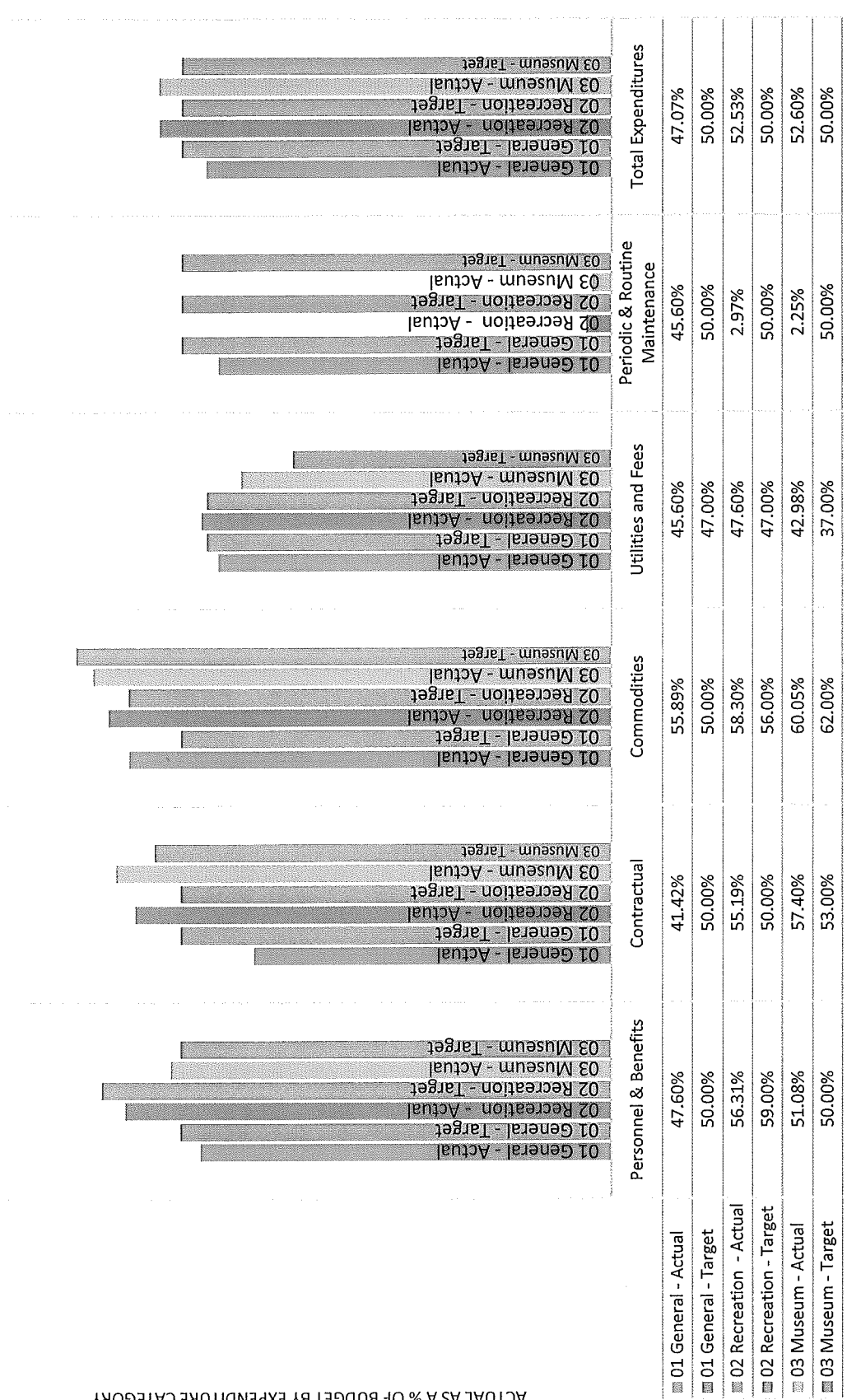
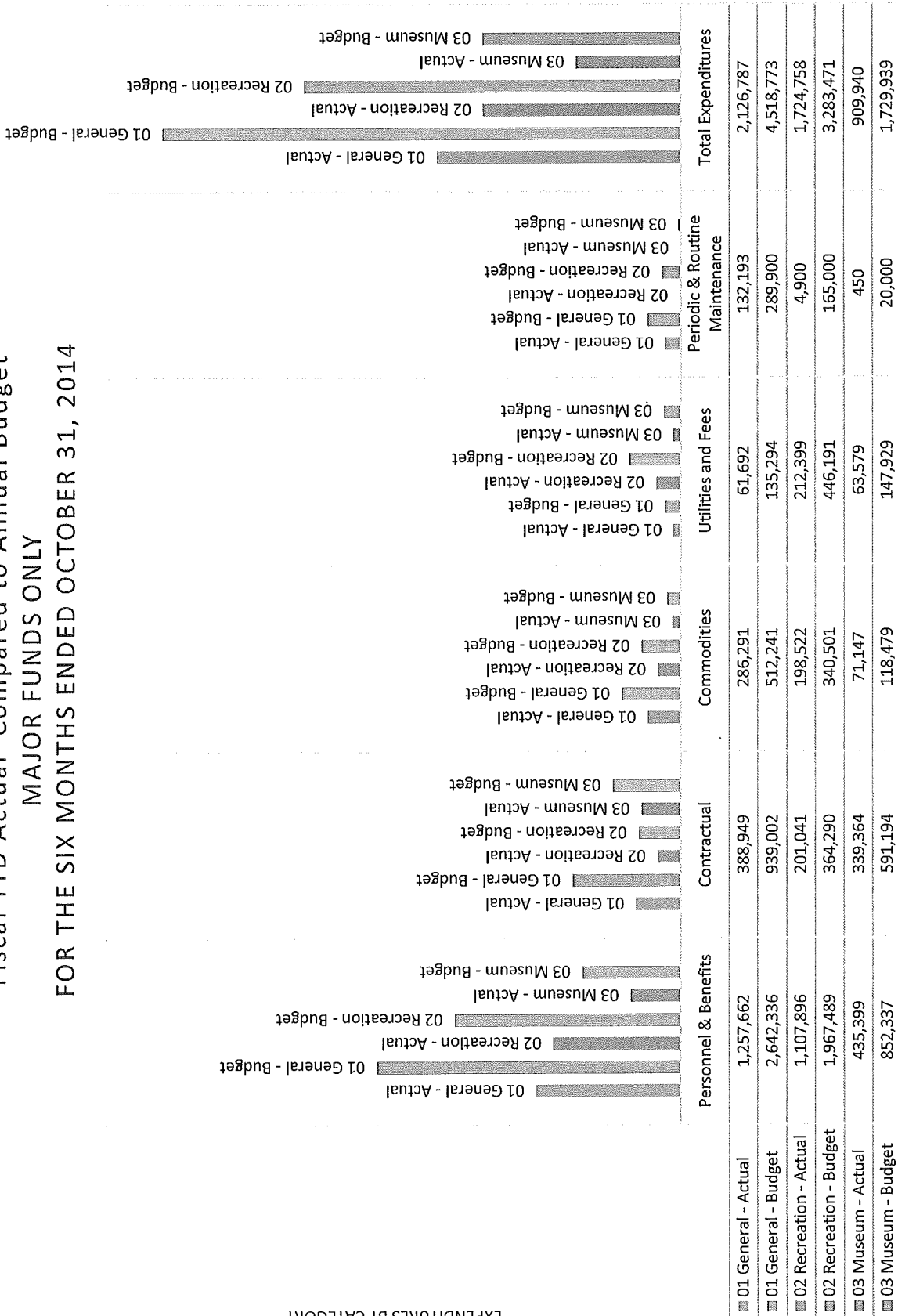


CHART 4

2014-15 Operating Expenditures Only  
 Fiscal YTD Actual Compared to Annual Budget  
 MAJOR FUNDS ONLY  
 FOR THE SIX MONTHS ENDED OCTOBER 31, 2014

EXPENDITURES BY CATEGORY



**Champaign Park District**  
**2nd Quarter Analysis**  
**All Revenues & Expenditures Included for All Funds**  
**For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15			Prior Fiscal Year 2013-14				
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Fund 01 - General</b>								
Fund Balance, 4/30/14, per Audit	\$ 6,473,440							
<b>Revenues</b>								
Property Taxes	5,126,362	5,261,513	97.43%	(135,151)	5,155,699	5,310,000	97.09%	(154,301)
Interest Income	5,734	7,500	76.45%	(1,766)	2,965	13,000	22.81%	(10,035)
Rental Income & Special Receipts	8,767	28,000	31.31%	(19,233)	13,124	13,050	100.57%	74
Contributions & Sponsorships	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	900,000	0.00%	(900,000)
Merchandise & Concession Sales	-	-	-	-	-	-	-	-
Charges for Services	127,701	130,560	97.81%	(2,859)	132,410	134,612	98.36%	(2,202)
<b>Total Revenues</b>	<b>5,268,564</b>	<b>5,427,573</b>	<b>97.07%</b>	<b>(159,009)</b>	<b>5,304,197</b>	<b>6,370,662</b>	<b>83.26%</b>	<b>(1,066,465)</b>
<b>Expenditures</b>								
Salaries & Wages	1,107,431	2,258,231	49.04%	1,150,800	1,272,339	2,285,485	55.67%	1,013,146
Fringe Benefits	150,232	384,105	39.11%	233,873	146,323	364,327	40.16%	218,003
Contractual	388,949	939,002	41.42%	550,053	384,147	880,015	43.65%	495,868
Commodities	286,291	512,241	55.89%	225,950	250,648	507,172	49.42%	256,524
Utilities	60,973	131,594	46.33%	70,621	54,255	112,114	48.39%	57,859
Periodic & Routine Maintenance	132,193	289,900	45.60%	157,707	-	-	-	-
Credit Card Fees & Sales Tax	719	3,700	19.43%	2,981	4,128	2,829	145.93%	(1,299)
Capital Outlay	54,730	493,400	11.09%	438,670	294,965	2,542,000	11.60%	2,247,035
<b>Total Expenditures</b>	<b>2,181,518</b>	<b>5,012,173</b>	<b>43.52%</b>	<b>2,830,655</b>	<b>2,406,806</b>	<b>6,693,942</b>	<b>35.95%</b>	<b>4,287,136</b>
Transfers In (Out), Net	61,037	(562,900)		(623,937)	(500,000)	-		(500,000)
Net Surplus (Deficit)	3,148,083	(147,500)		3,295,583	2,397,392	(323,280)		3,720,672
Fund Balance, 10/31/14	\$ 9,621,523							

**Champaign Park District**  
**2nd Quarter Analysis**  
**All Revenues & Expenditures Included for All Funds**  
**For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15			Prior Fiscal Year 2013-14		
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget
<b>Fund 02 - Recreation</b>						
Fund Balance, 4/30/14, per Audit	\$ 2,212,452					
<b>Revenues</b>						
Property Taxes	1,765,172	1,811,981	97.42%	1,642,626	1,690,000	97.20%
Interest Income	3,306	3,000	110.20%	2,097	3,000	69.90%
Rental Income & Special Receipts	90,416	156,565	57.75%	62,544	144,830	43.18%
Contributions & Sponsorships	-	2,500		3,450	3,950	87.34%
Grants	-	1,000		-	1,601,000	0.00%
Merchandise & Concession Sales	140,378	254,203	55.22%	148,095	251,303	58.93%
Charges for Services	1,042,859	1,511,157	69.01%	950,185	1,401,039	67.82%
<b>Total Revenues</b>	<b>3,042,131</b>	<b>3,740,406</b>	<b>81.33%</b>	<b>2,808,997</b>	<b>5,095,122</b>	<b>55.13%</b>
						Favorable (Unfavorable) \$ Variance from Annual Budget
						(47,374)
						(903)
						(82,286)
						(500)
						(1,601,000)
						(103,208)
						(450,854)
						(2,286,125)
<b>Expenditures</b>						
Salaries & Wages	1,052,221	1,792,880	58.69%	1,047,724	1,646,288	63.64%
Fringe Benefits	55,676	174,609	31.89%	68,839	148,300	46.42%
Contractual	201,041	364,290	55.19%	153,711	338,640	45.39%
Commodities	198,522	340,501	58.30%	192,803	359,163	53.68%
Utilities	188,832	413,150	45.71%	192,448	391,956	49.10%
Periodic & Routine Maintenance	4,900	165,000	2.97%	-	-	-
Service Fees	23,567	33,041	71.33%	20,796	33,562	61.96%
Capital Outlay	174,486	243,000	71.81%	1,768,192	4,158,000	42.53%
<b>Total Expenditures</b>	<b>1,899,244</b>	<b>3,526,471</b>	<b>53.86%</b>	<b>3,444,512</b>	<b>7,075,909</b>	<b>48.68%</b>
Transfers In (Out), Net	(51,861)	(116,500)		-	-	
Net Surplus (Deficit)	1,091,026	97,435		(635,515)	(1,980,787)	
Fund Balance, 10/31/14	\$ 3,303,478					1,345,272



**Champaign Park District**  
**2nd Quarter Analysis**  
**All Revenues & Expenditures Included for All Funds**  
**For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15			Prior Fiscal Year 2013-14				
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Other Special Revenue Funds</b>								
<b>Fund 04-Insurance</b>								
Fund Balance, 4/30/14, per Audit								
Revenues	\$ 498,984	316,831	98.21%	(5,686)	270,585	281,300	96.19%	(10,715)
Expenditures	311,145	349,267	35.56%	225,056	150,995	369,500	40.86%	218,505
Net Surplus (Deficit)	124,211	(32,436)		219,370	119,589	(88,200)		207,789
Fund Balance, 10/31/14	\$ 186,934							
	\$ 685,918							
<b>Fund 06-IMRF</b>								
Fund Balance, 4/30/14, per Audit								
Revenues	\$ 324,815	369,915	97.54%	(9,110)	289,490	297,846	97.19%	(8,356)
Expenditures	360,805	1,014,750	17.74%	834,703	207,958	350,000	59.42%	142,042
Transfers In (Out)	180,047	600,000		600,000	-	-		-
Net Surplus (Deficit)	-	(44,835)		1,425,594	81,532	(52,154)		133,686
Fund Balance, 10/31/14	\$ 180,759							
	\$ 505,574							
<b>Fund 08-Audit</b>								
Fund Balance, 4/30/14, per Audit								
Revenues	\$ 24,651	21,062	95.85%	(875)	18,826	18,960	99.29%	(134)
Expenditures	20,187	21,500	88.37%	2,500	17,300	18,000	96.11%	700
Net Surplus (Deficit)	1,900	(438)		1,625	1,526	960		566
Fund Balance, 10/31/14	\$ 1,187							
	\$ 25,838							
<b>Fund 09-Paving &amp; Lighting</b>								
Fund Balance, 4/30/14, per Audit								
Revenues	\$ 218,033	275,211	26.50%	(202,269)	72,119	224,654	32.10%	(152,535)
Expenditures	72,942	396,100	65.80%	135,466	212,232	285,000	74.47%	72,768
Net Surplus (Deficit)	260,634	(120,889)		(66,803)	(140,113)	(60,346)		(79,767)
Fund Balance, 10/31/14	\$ (187,692)							
	\$ 30,341							

**Champaign Park District  
2nd Quarter Analysis  
All Revenues & Expenditures Included for All Funds  
For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15				Prior Fiscal Year 2013-14			
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Fund 11--Activities &amp; Affiliates</b>								
Fund Balance, 4/30/14, per Audit	\$ 5,873	11,220	18.78%	(9,113)	17,528	6,016	291.36%	11,512
Revenues	2,107	12,175	41.91%	7,072	6,190	12,000	51.59%	5,810
Expenditures	5,103	(955)		(2,040)	11,338	(5,984)		17,322
Net Surplus (Deficit)	(2,995)							
Fund Balance,10/31/14	\$ 2,878							
<b>Fund 12--Special Donations</b>								
Fund Balance, 4/30/14, per Audit	\$ 66,314	55,015	58.22%	(22,983)	27,252	50,010	54.49%	(22,758)
Revenues	32,032	55,000	57.61%	23,314	-	60,000	0.00%	60,000
Expenditures	31,686	15		331	27,252	(9,990)		37,242
Net Surplus (Deficit)	346							
Fund Balance,10/31/14	\$ 66,660							
<b>Fund 14--Social Security</b>								
Fund Balance, 4/30/14, per Audit	\$ 435,597	350,517	97.52%	(8,703)	324,018	335,155	96.68%	(11,137)
Revenues	341,814	370,000	57.59%	156,927	230,754	365,000	63.22%	134,246
Expenditures	213,073	(19,483)		148,224	93,264	(29,845)		123,109
Net Surplus (Deficit)	128,741							
Fund Balance,10/31/14	\$ 564,338							



**Champaign Park District  
2nd Quarter Analysis  
All Revenues & Expenditures Included for All Funds  
For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15			Prior Fiscal Year 2013-14				
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$
<b>Fund 15-Champaign-Urbana Special Recreation</b>								
Fund Balance, 4/30/14, per Audit	\$ 2,106,229							
Revenues	876,510	923,554	94.91%	(47,044)	863,857	949,002	91.03%	(85,145)
Expenditures	732,779	1,589,523	46.10%	856,744	398,502	1,984,162	20.08%	1,585,660
Net Surplus (Deficit)	143,732	(665,969)		809,701	465,356	(1,035,160)		1,500,516
Fund Balance,10/31/14	\$ 2,249,961							
<b>Fund 16-Capital Improvements</b>								
Fund Balance, 4/30/14, per Audit	\$ 374,755							
Revenues	96,232	701,600	13.72%	(605,368)	100,966	403,000	25.05%	(302,034)
Expenditures	467,853	745,386	62.77%	277,533	264,718	1,267,300	20.89%	1,002,582
Net Surplus (Deficit)	(371,621)	(43,786)		(327,835)	(163,752)	(864,300)		700,548
Fund Balance,10/31/14	\$ 3,134							
<b>Fund 19-Police Protection</b>								
Fund Balance, 4/30/14, per Audit	\$ 44,739							
Revenues	23,546	24,085	97.76%	(539)	21,960	22,125	99.25%	(165)
Expenditures	-	24,000		24,000	-	30,000	0.00%	30,000
Net Surplus (Deficit)	23,546	85		23,461	21,960	(7,875)		29,835
Fund Balance,10/31/14	\$ 68,285							
<b>Fund 21-Bond Amortization</b>								
Fund Balance, 4/30/14, per Audit	\$ 766,124							
Revenues	1,412,911	1,440,250	98.10%	(27,339)	1,027,341	1,062,250	96.71%	(34,909)
Expenditures	-	-		-	-	-		-
Transfers In (Out)	-	(1,443,000)		1,443,000	-	(1,061,295)	0.00%	1,061,295
Net Surplus (Deficit)	1,412,911	(2,750)		1,415,661	1,027,341	955		1,026,386
Fund Balance,10/31/14	\$ 2,179,035							

**Champaign Park District  
2nd Quarter Analysis**

**All Revenues & Expenditures Included for All Funds  
For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15				Prior Fiscal Year 2013-14			
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Fund 22-Bond Proceeds</b>								
Fund Balance, 4/30/14, per Audit	\$ (904,241)							
Revenues	379,576	75	#####	379,501	1,125	400,160	0.28%	(399,035)
Expenditures	428,240	1,496,700	28.61%	1,068,460	441,697	1,639,100	26.95%	1,197,403
Transfers in (Out)	-	1,443,000		1,443,000	500,000	1,068,000	46.82%	(568,000)
Net Surplus (Deficit)	(48,665)	(53,625)		2,890,960	59,429	(170,940)		230,369
Fund Balance,10/31/14	<u>\$ (952,906)</u>							
<b>Fund 24-Land Acquisition</b>								
Fund Balance, 4/30/14, per Audit	\$ 200,115							
Revenues	119	100	119.32%	19	24	60	40.22%	(36)
Expenditures	-	100,000		100,000	-	-		-
Transfers in (Out)	-	100,000		(100,000)	-	100,000	0.00%	(100,000)
Net Surplus (Deficit)	119	100		19	24	100,060		(100,036)
Fund Balance,10/31/14	<u>\$ 200,234</u>							
<b>TOTAL ALL FUNDS COMBINED</b>								
Fund Balance, 4/30/14, per Audit	\$ 14,134,153							
Revenues	14,113,759	15,968,926	88.38%	(1,855,167)	12,914,010	17,880,640	72.22%	(4,966,630)
Expenditures	7,453,327	16,442,984	45.33%	8,989,657	8,782,093	21,899,810	40.10%	13,117,717
Transfers in (Out)	-	-		-	-	-		-
Net Surplus (Deficit)	6,660,432	(474,058)		7,134,490	4,131,917	(4,019,170)		8,151,087
Fund Balance,10/31/14	<u>\$ 20,794,586</u>							

**Champaign Park District  
2nd Quarter Analysis  
All Revenues & Expenditures Virginia Theatre  
For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15				Prior Fiscal Year 2013-14			
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Revenues</b>								
4.1x: Property Taxes	-	-	-	-	-	-	-	-
Other Revenues	134,823	300,837	44.82%	(166,014)	77,395	304,950	25.38%	(227,555)
Charges for Services	295,774	306,013	96.65%	(10,239)	122,573	291,000	42.12%	(168,427)
<b>Total Revenues</b>	<b>430,596</b>	<b>606,850</b>	<b>70.96%</b>	<b>(176,254)</b>	<b>199,968</b>	<b>595,950</b>	<b>33.55%</b>	<b>(395,982)</b>
<b>Expenditures</b>								
Personnel	131,960	263,963	49.99%	132,003	115,639	177,067	65.31%	61,428
Contractual	149,909	285,762	52.46%	135,853	147,889	326,747	45.26%	178,858
Commodities	22,831	30,683	74.41%	7,852	21,818	27,045	80.67%	5,227
Utilities & Fees	35,698	84,624	42.18%	48,926	21,205	75,262	28.17%	54,057
Periodic Maintenance	-	10,000	-	10,000	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>340,397</b>	<b>675,032</b>	<b>50.43%</b>	<b>334,635</b>	<b>306,551</b>	<b>606,121</b>	<b>50.58%</b>	<b>299,570</b>
<b>Net Surplus (Deficit)</b>	<b>90,199</b>	<b>(68,182)</b>		<b>158,381</b>	<b>(106,583)</b>	<b>(10,171)</b>		<b>(96,412)</b>

Note 1:

Revenues received include approximately \$72,000 for Cosby Show and not refunded until November/December 2014

Champaign Park District  
2nd Quarter Analysis  
**MAJOR FUNDS ONLY Capital Grant Revenues & Expenditures EXCLUDED**  
For the Six Months Ended October 31, 2014 and 2013

	Fiscal Year 2014-15		Favorable (Unfavorable) \$ Variance from Annual Budget		Prior Fiscal Year 2013-14		Favorable (Unfavorable) \$ Variance from Annual Budget	
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	(Unfavorable) \$ Variance from Annual Budget	Prior Fiscal Year- To-Date Actual	Annual Budget		% of Annual Budget
<b>Fund 01 - General</b>								
Property Taxes	5,126,362	5,261,513	97.43%	(135,151)	5,155,699	5,310,000	97.09%	(154,301)
Interest Income	5,734	7,500	76.45%	(1,766)	2,965	13,000	22.81%	(10,035)
Rental Income & Special Receipts	8,767	28,000	31.31%	(19,233)	13,124	13,050	100.57%	74
Contributions & Sponsorships	-	-	-	-	-	-	-	-
Merchandise & Concession Sales	-	-	-	-	-	-	-	-
Charges for Services	127,701	130,560	97.81%	(2,859)	132,410	134,612	98.36%	(2,202)
<b>Total Revenues</b>	<b>5,268,564</b>	<b>5,427,573</b>	<b>97.07%</b>	<b>(159,009)</b>	<b>5,304,197</b>	<b>5,470,662</b>	<b>96.96%</b>	<b>(166,465)</b>
<b>Expenditures</b>								
Salaries & Wages	1,107,431	2,258,231	49.04%	1,150,800	1,272,339	2,285,485	55.67%	1,013,146
Fringe Benefits	150,232	384,105	39.11%	233,873	146,323	364,327	40.16%	218,003
Contractual	388,949	939,002	41.42%	550,053	384,147	880,015	43.65%	495,868
Commodities	286,291	512,241	55.89%	225,950	250,648	507,172	49.42%	256,524
Utilities	60,973	131,594	46.33%	70,621	54,255	112,114	48.39%	57,859
Periodic & Routine Maintenance	132,193	289,900	45.60%	157,707	-	-	-	-
Credit Card Fees & Sales Tax	719	3,700	19.43%	2,981	4,128	2,829	145.93%	(1,299)
<b>Total Expenditures</b>	<b>2,126,787</b>	<b>4,518,773</b>	<b>47.07%</b>	<b>2,391,985</b>	<b>2,111,841</b>	<b>4,151,942</b>	<b>50.86%</b>	<b>2,040,101</b>
<b>Transfers</b>								
Transfers In	61,037	137,100	44.52%	(76,063)	-	-	-	-
Transfers Out	-	(700,000)	-	700,000	-	-	-	-
<b>Net Surplus (Deficit)</b>	<b>3,202,813</b>	<b>345,900</b>		<b>2,952,916</b>	<b>3,192,356</b>	<b>1,318,720</b>		<b>1,873,636</b>

**Champaign Park District**  
**2nd Quarter Analysis**  
**MAJOR FUNDS ONLY Capital Grant Revenues & Expenditures EXCLUDED**  
**For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15			Prior Fiscal Year 2013-14			
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget	Prior Fiscal Year-To-Date Actual	Annual Budget	% of Annual Budget	Favorable (Unfavorable) \$ Variance from Annual Budget
<b>Fund 02 - Recreation</b>							
<b>Revenues</b>							
Property Taxes	1,765,172	1,811,981	97.42%	1,642,626	1,690,000	97.20%	(47,374)
Interest Income	3,306	3,000	110.20%	2,097	3,000	69.90%	(903)
Rental Income & Special Receipts	90,416	156,565	57.75%	62,544	144,830	43.18%	(82,286)
Contributions & Sponsorships	-	2,500		3,450	3,950	87.34%	(500)
Grants	-	1,000		-	-	-	-
Merchandise & Concession Sales	140,378	254,203	55.22%	148,095	251,303	58.93%	(103,208)
Charges for Services	1,042,859	1,511,157	69.01%	950,185	1,401,039	67.82%	(450,854)
<b>Total Revenues</b>	<b>3,042,131</b>	<b>3,740,406</b>	<b>81.33%</b>	<b>2,808,997</b>	<b>3,494,122</b>	<b>80.39%</b>	<b>(685,125)</b>
<b>Expenditures</b>							
Salaries & Wages	1,052,221	1,792,880	58.69%	1,047,724	1,646,288	63.64%	598,564
Fringe Benefits	55,676	174,609	31.89%	68,839	148,300	46.42%	79,461
Contractual	201,041	364,290	55.19%	153,711	338,640	45.39%	184,929
Commodities	198,522	340,501	58.30%	192,803	359,163	53.68%	166,360
Utilities	188,832	413,150	45.71%	192,448	391,956	49.10%	199,508
Periodic & Routine Maintenance	4,900	165,000	2.97%	-	-	-	-
Service Fees	23,567	33,041	71.33%	20,796	33,562	61.96%	12,766
<b>Total Expenditures</b>	<b>1,724,758</b>	<b>3,283,471</b>	<b>52.53%</b>	<b>1,676,320</b>	<b>2,917,909</b>	<b>57.45%</b>	<b>1,241,589</b>
Transfers							
Transfers In	-	-		-	-		-
Transfers Out	(51,861)	(116,500)	44.52%	-	-		-
<b>Net Surplus (Deficit)</b>	<b>1,265,512</b>	<b>340,435</b>		<b>1,132,677</b>	<b>576,213</b>		<b>556,464</b>

**Champaign Park District**  
**2nd Quarter Analysis**  
**MAJOR FUNDS ONLY Capital Grant Revenues & Expenditures EXCLUDED**  
**For the Six Months Ended October 31, 2014 and 2013**

	Fiscal Year 2014-15		Favorable (Unfavorable) \$ Variance from Annual Budget		Prior Fiscal Year 2013-14		Favorable (Unfavorable) \$ Variance from Annual Budget	
	Current Fiscal Year-to-Date Actual	Annual Budget	% of Annual Budget		Prior Fiscal Year- To-Date Actual	Annual Budget	% of Annual Budget	
<b>Fund 03 - Museum</b>								
Property Taxes	1,183,865	1,215,005	97.44%	(31,140)	1,037,630	1,031,000	100.64%	6,630
Interest Income	854	700	122.02%	154	318	3,000	10.60%	(2,682)
Rental Income & Special Receipts	100,957	200,194	50.43%	(99,237)	71,496	209,505	34.13%	(138,009)
Contributions & Sponsorships	35,969	51,125	70.35%	(15,156)	38,665	39,025	99.08%	(360)
Grants	-	8,950		(8,950)	249,980	8,950	2793.07%	241,030
Merchandise & Concession Sales	50,945	91,112	55.91%	(40,167)	27,538	76,250	36.12%	(48,712)
Charges for Services	500,547	744,426	67.24%	(243,879)	340,099	746,588	45.55%	(406,489)
<b>Total Revenues</b>	<b>1,873,137</b>	<b>2,311,512</b>	<b>81.04%</b>	<b>(438,375)</b>	<b>1,765,726</b>	<b>2,114,318</b>	<b>83.51%</b>	<b>(348,592)</b>
<b>Expenditures</b>								
Salaries & Wages	396,267	762,583	51.96%	366,316	472,626	732,347	64.54%	259,721
Fringe Benefits	39,133	89,754	43.60%	50,621	33,285	78,105	42.62%	44,820
Contractual	339,364	591,194	57.40%	251,830	293,134	599,600	48.89%	306,466
Commodities	71,147	118,479	60.05%	47,332	70,322	111,097	63.30%	40,775
Utilities	47,706	117,337	40.66%	69,631	39,087	116,918	33.43%	77,831
Periodic & Routine Maintenance	450	20,000	2.25%	19,550	-	-	-	-
Service Fees	15,873	30,592	51.89%	14,719	8,977	21,830	41.12%	12,853
<b>Total Expenditures</b>	<b>909,940</b>	<b>1,729,939</b>	<b>52.60%</b>	<b>819,999</b>	<b>917,431</b>	<b>1,659,897</b>	<b>55.27%</b>	<b>742,466</b>
Transfers								
Transfers In	-	-		-	-	-		-
Transfers Out	(9,176)	(20,600)	44.55%	29,776	-	-		-
<b>Net Surplus (Deficit)</b>	<b>954,022</b>	<b>560,973</b>		<b>411,401</b>	<b>848,295</b>	<b>454,421</b>		<b>393,874</b>
<b>TOTAL 3 MAJOR FUNDS COMBINED</b>								
Revenues	10,183,832	11,479,491	88.71%	(1,295,659)	9,878,920	11,079,102	89.17%	(1,200,182)
Expenditures	4,761,485	9,532,183	49.95%	4,770,698	4,705,592	8,729,748	53.90%	4,024,156
Transfers In (Out) to Non-Major Funds	-	(700,000)		(700,000)	-	-		-
<b>Net Surplus (Deficit)</b>	<b>5,422,347</b>	<b>1,247,308</b>		<b>2,775,093</b>	<b>5,173,328</b>	<b>2,349,354</b>		<b>2,823,974</b>

Champaign Park District  
Reserve Analysis as of October 31, 2014

Fund Name FUND #	MAJOR FUNDS					Total for Main Funds	Special Recreation 15	IMRF 08
	General 01	Recreation 02	Museum 03					
Basis of Measurement	120 days	120 days	120 days	None	None			
Balance as a % of Budgeted Operating Expenditures (Excludes Capital)								
FY15 Budget:								
Operating (includes 600,000 one-time payment budgeted Capital)	\$ 5,218,773	\$ 3,399,971	\$ 1,750,539	\$ 10,369,283	\$ 709,523	\$ 1,014,750		
Total Budget	\$ 5,712,173	\$ 3,642,971	\$ 1,750,539	\$ 11,105,683	\$ 1,589,523	\$ 1,014,750		
Beginning Fund Balance, as of May 1, 2014								
Net Surplus (Deficit) for the Six Months Ended October 31, 2014	\$ 6,473,439	\$ 2,212,421	\$ 1,285,759	\$ 9,971,619	\$ 2,106,229	\$ 324,815		
Potential Commitments from Reserves - Douglass Park overruns	3,148,083	1,091,026	954,022	5,193,131	143,732	180,759		
Potential Commitments from Reserves - IMRF Unfunded Payoff		(153,648)		(153,648)				
Ending Fund Balance as of October 31, 2014	\$ 9,621,522	\$ 3,149,799	\$ 2,239,780	\$ 15,011,101	\$ 2,249,961	\$ 247,427		

Reserve Requirement		120 days	120 days	120 days	120 days	120 days	120 days	120 days	120 days
Reserve Requirement		\$ 1,715,761	\$ 1,117,799	\$ 575,520	\$ 3,409,079	\$ -	\$ -	\$ -	\$ -
<b>BASED ON Beginning Fund Balance as of May 1, 2014</b>									
Balance in Excess of Target at May 1, 2014									
Fund Balance as a % of Operating Budget		\$ 4,757,678	\$ 1,094,623	\$ 710,239	\$ 6,562,539	\$ 2,106,229	\$ 324,815	\$ 32%	\$ 32%
Reserve Requirement Met @ May 1, 2014?		91%	32%	41%	63%	297%			
<b>BASED ON Ending Fund Balance as of October 31, 2014</b>									
Balance in Excess of Target at October 31, 2014									
Fund Balance as a % of Operating Budget		\$ 7,905,761	\$ 2,032,001	\$ 1,664,260	\$ 11,602,022	\$ 2,249,961	\$ 247,427	\$ 151%	\$ 24%
Reserve Requirement Met @ October 31, 2014?		YES	60%	95%	112%	317%			



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** January 6, 2015

**SUBJECT:** Discussion on Debt Service Property Tax Abatement

### Background

During 2013 the alternate revenue bonds were refunded at a lower interest rate. The final abatement certificate filed resulted in additional property tax revenues of \$358,110 for fiscal year 2015.

### Prior Board Action

Discussed at the October 8, 2014 Board meeting in conjunction with the tax levy ordinance. Staff directed to explore the details of the additional tax revenue received in fiscal year 2015.

### Discussion

As required annually, an abatement certificate is filed relating to the General Obligation (GO) Bond and Alternate Revenue Bonds with the Champaign County Clerk's Office. When the 2005 Alternate Revenue Bonds were refunded in the summer of 2013, a final abatement certificate was filed on August 13, 2013. The certificate noted that \$358,110 was to be generated by property tax revenues, with the additional \$178,170 to be abated in its entirety. Generally for alternate revenue bond abatement certificates the amount to be generated from tax levy is \$0 and the entire debt service payment is abated. The reason is that the revenue source is to come from an alternate funding, in this case admission fees for the Sholem Aquatic Center.

Per review of prior staff correspondence with the Champaign County Clerk and bond counsel, the amount on the abatement was changed to the \$358,110. Upon further discussion with bond counsel in October 2014, it was determined that this abatement certificate was completed incorrectly and the amount to be generated from property tax revenues should have been \$0. Bond counsel also noted that although it is possible to levy taxes for an alternate revenue bond if the revenue sources identified are not generating the income desired, it is highly unusual.

Where does that leave us? Staff discussed with bond counsel in October 2014 two options as follows:

1. Do nothing, and use those funds collected towards future debt service payments.
2. File an abatement in February 2015 against next year's property tax revenues in the amount of \$358,110. This reduces the property tax revenue received fiscal year 2016 yet still preserves the District's ability to issue the full amount of the GO Bonds annually.
3. Reduce the November 2015 GO Bond issue by \$358,110. Staff is gathering more information on this to bring to the Board meeting.

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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.**



Budget Impact

If abated, property tax revenue received in fiscal year 2016 will be reduced \$358,110.

Recommended Action

Staff requests direction on how to proceed as approval of any abatements would occur at the February 11, 2015 Board meeting.

Prepared by:

Reviewed by:

Andrea N. Wallace, CPA  
Director of Finance

Joe DeLuce  
Executive Director



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director

**DATE:** January 7, 2015

**SUBJECT:** Budget Amendment for Fiscal Year Ended April 30, 2015

### Background

The Board of Commissioners adopts a budget and appropriations ordinance on an annual basis. Illinois law allows special districts to amend the budget if projected expenditures will exceed the original appropriations. As several expenditures exceeded the projected annual appropriation, staff prepared the attached proposed amended budget for FY2014-15.

Based on actual and proposed FY2015 revenues, total budgeted revenues increased from \$15,968,926 to \$17,128,984.

1. The Leonhard Recreation Center (LRC) grant funds originally included in the FY2014 budget added to the Capital Improvement fund in FY2015 since the overall project was not completed until FY2015. This \$1,250,000 increase is offset by \$300,000 Douglass Park Renovation grant that will not be received until FY2016 based on estimated project completion date and final report submission once completed by the CPA firm.
2. Sunset Ridge final grant revenue originally budgeted in FY2014 was not received until FY2015; therefore included \$379,500 of grant revenue in the Bond Proceeds Fund.
3. Revenues adjusted to actual for seasonal programs results in overall decrease of \$176,000 in Recreation and Museum funds. Changes due to program fees collected less than budget for aquatics and various programs.

Based on actual and proposed FY2015 expenditures, total budgeted expenditures increased from \$16,442,984 to \$16,674,147.

1. Capital expenditures of \$343,000 originally budgeted in General Fund for LRC transferred to the Capital fund as accounted for during FY2014. Also added additional expenditures related to overage on Douglass Park Renovation project.
2. Transfer from the Debt Service Fund reduced from \$1,443,000 to \$1,074,800 to match debt service payment paid in November 2014.
3. Additional \$200,000 transferred out of the General, Recreation, and Museum Funds to cover the additional IMRF unfunded liability payment made in December 2014.
4. Increase interest expenditure in Bond Proceeds fund by \$13,900.
5. Increase capital outlay for Douglass Park project in Recreation fund by \$70,600.
6. Remaining increase to expenditures to adjust to amounts spent or projected through end of FY2015.

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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.**

The tentative budget and appropriations ordinance will be presented at the January 28, 2015 Special Board meeting at which time staff will request the Board of Commissioners set the public hearing on the budget and appropriations ordinance.

Prior Board Action

The original budget was adopted by the Board of Commissioners on June 11, 2014.

Budget Impact

Details noted above, and summarized in the attached schedule.

Recommended Action

This is a discussion item only. No formal action required.

Prepared by:

Reviewed by:

Andrea N. Wallace, CPA  
Director of Finance

Joe DeLuce  
Executive Director

**Champaign Park District**  
**Amended Budget Summary – All Funds**  
**Fiscal Year Ended April 30, 2015**

	Original Budget			Proposed AMENDED Budget			Changes from Original Budget			
	Fund Balance, 5/1/2014 (Budget Basis)	Revenues	Expenditures	Transfers (To) / From	Revenues	Expenditures	Transfers (To) / From	Revenues	Expenditures	Fund Balance, 4/30/2015 (Budget Basis)
<b>Operating Funds</b>										
General	4,712,796	5,427,573	5,012,173	(562,900)	5,433,273	4,613,247	(955,900)	5,700	(398,926)	4,576,922
Recreation	1,187,584	3,740,406	3,526,471	(116,500)	3,596,535	3,726,994	(191,500)	(143,871)	200,523	865,625
Museum	682,707	2,311,512	1,729,939	(20,600)	2,278,735	1,783,425	(95,600)	(32,777)	53,486	1,082,417
Special Recreation	1,786,305	923,554	1,589,523	-	923,554	1,589,523	-	-	-	1,120,336
<b>Total Operating Funds</b>	<b>8,369,392</b>	<b>12,403,045</b>	<b>11,858,106</b>	<b>(700,000)</b>	<b>12,232,097</b>	<b>11,713,189</b>	<b>(1,243,000)</b>	<b>(170,948)</b>	<b>(144,917)</b>	<b>7,645,300</b>
<b>Special Revenue Funds</b>										
Liability Insurance	333,191	316,831	349,267	-	319,256	355,047	-	2,425	5,780	297,400
IMRF	148,378	369,915	1,014,750	600,000	370,121	1,274,750	800,000	206	260,000	43,749
Social Security	255,497	350,517	370,000	-	350,717	370,000	-	200	-	236,214
Audit	13,774	21,062	21,500	-	21,077	23,300	-	15	1,800	11,551
Police Protection	32,055	24,085	24,000	-	25,040	24,000	-	955	-	33,095
<b>Total Special Revenue Funds</b>	<b>782,895</b>	<b>1,082,410</b>	<b>1,779,517</b>	<b>600,000</b>	<b>1,086,211</b>	<b>2,047,097</b>	<b>800,000</b>	<b>3,801</b>	<b>267,580</b>	<b>622,009</b>
<b>Debt Service Fund</b>										
Bond Amortization/Debt Service	4,500	1,440,250	-	(1,443,000)	1,447,100	-	(1,074,800)	6,850	-	376,800
<b>Capital Funds</b>										
Bond Proceeds	449,814	75	1,496,700	1,443,000	379,636	1,510,600	1,074,800	-	-	393,650
Paving and Lighting	173,384	275,211	396,100	-	264,332	396,100	-	(10,879)	-	41,616
Capital Improvement	354,860	701,600	745,386	-	1,651,600	839,986	343,000	950,000	94,600	1,509,474
Land Acquisition	200,114	100	100,000	100,000	180	100,000	100,000	80	-	200,294
<b>Total Capital Funds</b>	<b>1,178,172</b>	<b>976,986</b>	<b>2,738,186</b>	<b>1,543,000</b>	<b>2,295,747</b>	<b>2,846,686</b>	<b>1,517,800</b>	<b>1,318,761</b>	<b>108,500</b>	<b>2,145,033</b>
<b>Other Funds</b>										
Special Donations	66,314	55,015	55,000	-	56,609	55,000	-	1,594	-	67,923
Activity	50,703	11,220	12,175	-	11,220	12,175	-	-	-	49,748
Working Cash	250,000	-	-	-	-	-	-	-	-	250,000
<b>Total Other Funds</b>	<b>367,017</b>	<b>66,235</b>	<b>67,175</b>	<b>-</b>	<b>67,829</b>	<b>67,175</b>	<b>-</b>	<b>1,594</b>	<b>-</b>	<b>367,671</b>
<b>Total ALL FUNDS</b>	<b>10,701,976</b>	<b>15,968,926</b>	<b>16,442,984</b>	<b>-</b>	<b>17,128,984</b>	<b>16,674,147</b>	<b>-</b>	<b>1,160,058</b>	<b>231,163</b>	<b>11,156,813</b>

**CHAMPAIGN PARK DISTRICT  
MINUTES OF THE REGULAR MEETING  
BOARD OF PARK COMMISSIONERS**

**December 10, 2014**

The Champaign Park District Board of Commissioners held a Regular Board Meeting on Wednesday, December 10, 2014 at 7:00 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to notice duly given. President Petry presided over the meeting.

Present: President Joseph Petry, Vice President Alvin S. Griggs, Commissioners Jane L. Solon, and Timothy P. McMahon, Treasurer Gary Wackerlin and Attorney Guy Hall.

Absent: Commissioner Barbara J. Kuhl.

Staff present: Joseph DeLuce, Executive Director, Cindy Harvey, Assistant to the Executive Director/Board Secretary, Andrea Wallace, Director of Finance, Kevin Crump, Director of Operations and Planning, Jameel Jones, Director of Cultural Arts, Tammy Hoggatt, Director of Human Resources, Shane Coats, Sports and Aquatics Coordinator, Katie Hicks, Douglass Park Program Coordinator, Shannon Meissner, Youth Programs Coordinator, and Stacey Cornell, Administrative Specialist.

Several members of the public were in attendance. Tim Mitchell, a reporter with the News-Gazette, was also present.

**Call to Order**

President Petry called the meeting to order at 7:00 p.m.

**CPD Highlights**

None.

**Comments from the Public**

Dean Ekberg, 1615 East Lake of the Woods Court, Mahomet, IL, addressed the Board regarding the McKinley Aquatics Center. He stated he is the Head Swim Coach for Mahomet-Seymour High School that currently uses and enjoys the facility located on Church Street. Mr. Ekberg reported there is discussion of the McKinley Aquatics Center closing and he would prefer to see it remain open. He stated he coached the Master's swim team and was an age group coach for the Heat when the YMCA owned the building. He is of the opinion that the McKinley Aquatics Center is a benefit to the people in central Champaign who cannot get to the new YMCA. Mr. Ekberg stated that swimming is great exercise. He commented that it would be fantastic if the Champaign Park District could get involved and keep the McKinley Aquatics Center open.

Judy Gamble, 2107 Grange Drive, Urbana, addressed the Board in support of the McKinley Aquatics Center. She stated she became acquainted with deep water exercise when she was approximately 55 years of age, and she is now 75. Ms. Gamble proceeded to demonstrate the equipment she uses for deep water exercise.

Theresa W. Truelove, 508 South McKinley Avenue, Champaign, addressed the Board in support of the McKinley Aquatics Center. She joined the YMCA in 1985, and she learned to appreciate the warm pool. Ms. Truelove stated she cannot tolerate the 80 degree water temperature in the lap pool. The other pools in town are too shallow to do deep water exercise.

Al Kagan, 310 West Hill Street, #1E, Champaign, addressed the Board in support of the McKinley Aquatics Center. He stated he started going there 5-6 years ago when it was the YMCA. Mr. Kagan commented he currently attends 3-4 times per week and enjoys the 90 degree water. He stated that you cannot find that anywhere else in town. He hopes the Park District can step in to make it a public facility.

Glenn Rasmussen, 802 West Healey Street, Champaign, addressed the Board in support of the McKinley Aquatics Center. He stated he is a 70 year old Vietnam combat veteran. The past three years he has used the deep water aerobics class. Mr. Rasmussen commented that the McKinley members are paying a higher cost of membership than those at comparable facilities. He stated it is a unique facility. Mr. Rasmussen asked the Board to assume the facility for at least a year.

Cathy Harper, 604 West Washington Street, Champaign, addressed the Board in support of the McKinley Aquatics Center. It is used by wrestlers, has a gym and could be an additional facility for the Park District. It is not just older people who use it, but many young people swim and it can be used year round. The building does need modifications. If the Park District cannot use it, then she stated it would be great if the Park District would build a new facility. She asked the Board to consider it.

Ruth Latham, 1615 West Union Street, Champaign, addressed the Board in support of the McKinley Aquatics Center. She commented that she learned to swim there. Ms. Latham stated she uses the deep water with barbells and does kicking. She asked the Board to please consider the facility.

Ramona Curry, 602 West Washington Street, Champaign, addressed the Board in support of the McKinley Aquatics Center. She stated she has an interest in the neighborhood and the facility. The neighborhood is historical and diverse. In her opinion, it is a core of Champaign that needs Park District investment. She stated she wanted to add to what the others said and speak of the social aspect. It is an important social resource.

Joe Fejes, 1612 Crabapple Lane, Champaign, addressed the Board in support of the McKinley Aquatics Center. He drives to McKinley almost every day. Mr. Fejes stated he was on the YMCA board for ten years. He believes it is a part of the community that affects numerous people.

Astrid Berkson, 12 Stanford Place, Champaign, addressed the Board in support of the McKinley Aquatics Center. She stated she lives closer to the new YMCA than the old one. The new YMCA has water that is mostly three feet deep and the area is very small. She is hopeful the Park District can keep the McKinley facility open.

President Petry thanked all individuals for their comments.

## **Presentations**

### Proposed Conceptual Design for Spalding Park Improvements, BLDD Architects

Mark Ritz and Caleb Walder from BLDD Architects, presented a proposed conceptual design for Spalding Park improvements and responded to questions from the Board. The design of the proposed Spalding Park recreation center has goals of serving as a gateway to the park and the complete integration of it with the park as a whole. Two options were presented for Board consideration. The one story 20,000 square foot facility outlined contained a lobby, reception area, multi-purpose room, kitchen, meeting space and gym. The existing parking lot would be expanded to include a drop off area. Mr. Walder showed a video of both concepts. Mr. Ritz stated the cost estimate for the 20,000 square foot building was \$3.4 million and \$5.1 for the

30,000 square foot building. Those amounts were for only the building and did not include the outdoor amenities. The facility would have a full-size basketball court. President Petry inquired about the size and cost if a pool or pools were installed instead of a gym. Mr. Ritz stated he could provide that information.

President Petry thanked Mr. Ritz and Mr. Walder for their presentation.

#### Washington Park Easement, Urbana & Champaign Sanitary District

Rick Manner from the Urbana & Champaign Sanitary District gave a presentation regarding the proposed Washington Park easement and responded to questions from the Board. He distributed a map showing the proposed route for a forcemain sewer that would cross through Washington Park. Mr. Manner stated there is currently a diagonal wear trail and a sidewalk could be installed during rehabilitation of the site. He is hoping to come to the next Board meeting with an easement proposal. Commissioner Solon inquired if the permanent easement needed to be 20 feet in width. Mr. Manner stated that it helps from a maintenance standpoint and it is a standard width. Attorney Hall stated that there is a deed restriction that the property must be used for a public park. President Petry inquired if a recreation center or other park related building would be prohibited. Attorney Hall stated a building could be erected if it is owned by the Park District. Commissioner Solon questioned if the sidewalk would prohibit certain activities in the park. President Petry inquired if input had been gathered from the neighbors. Mr. DeLuce stated it had not been.

Mr. Manner stated that during construction the neighbors would be kept informed. Commissioner Solon inquired about the timing of the work. Mr. Manner stated that as much as possible would be done during May through August of 2015. If not completed, some work may need to be done in summer 2016. Commissioner McMahan inquired what would happen if a tree dies a year later after planting. Attorney Hall stated that provisions would be made for that. Mr. Manner commented that the sidewalk width could be increased from five feet and curves added. The rehabilitation would be done to Park District standards. Mr. Crump stated that the most worn area of the park is the diagonal path. Most rentals take place on the north half of the park unless they involve sand volleyball. He thought a diagonal sidewalk in that area made sense. President Petry polled the Board members to get their opinion on the easement. Both Vice President Griggs and Commissioner McMahan were comfortable with it. Commissioner Solon thought that in general it was a satisfactory idea. She stated she would feel better talking to the fraternities and sororities to see how they feel about a diagonal sidewalk. Commissioner Solon also stated that it would incur maintenance costs of snow removal in winter and repairs as needed. Mr. DeLuce stated the fraternities and sororities input would be sought.

President Petry thanked Mr. Manner for his presentation.

#### **Communications**

President Petry circulated the communications.

#### **Treasurer's Report**

##### Consideration of Acceptance of the Treasurer's Report for the Month of November 2014

Treasurer Wackerlin presented the Treasurer's Report for the month of November 2014. He stated that the Park District's finances have been reviewed and found to be in appropriate order.

Commissioner Solon made a motion to accept the Treasurer's Report for the month of November 2014. The motion was seconded by Vice President Griggs. The motion passed 4-0.

## **Executive Director's Report**

### Staff Introductions

Mr. DeLuce introduced Shannon Meissner, Youth Programs Coordinator, and Shane Coats, Sports and Aquatics Coordinator. Mr. Jones introduced Katie Hicks, Douglass Park Program Coordinator.

### Volunteer of the Month

Mr. Jones reported that Erin Rypka was chosen as November Volunteer of the Month. She was recognized for her efforts as a costumer with the youth theatre program. Ms. Rypka was in attendance and was presented with a bag of gifts in appreciation.

The Board thanked Ms. Rypka for her efforts.

### Diversity Committee Update

Ms. Hoggatt presented the staff report and responded to questions from the Board. She stated the committee consists of six staff. A survey was done and staff members were to list three things they could begin doing in their jobs to aid the Park District. A majority said they needed to get to know other staff members better. Ms. Hoggatt plans to use staff trainings to bring staff together in an enjoyable manner. A diversity plan is also being developed that will include minority hiring practices. Currently 17% of full-time staff are African American and 5% are Asian. The United States Census for the City of Champaign is 12.8% of the population is African American. Vice President Griggs inquired if the employee goals would be shared. Ms. Hoggatt stated she would provide those for distribution to the Board. President Petry inquired what the census figures were for Asians and Hispanics. Ms. Hoggatt did not know but would find out and provide that information. Currently, there are no full-time Hispanic employees.

### Trails Master Plan Update

Mr. DeLuce presented the staff report. He stated the steering committee for the trails master plan had its first meeting on December 4<sup>th</sup>. The committee is comprised of two staff from the Champaign County Regional Planning Commission, Andrew Weiss (Champaign Park District Lead Park Planner), Max Geise (Champaign Park District Park Planner), Commissioner McMahon, Ben Leroy (City of Champaign Associate Planner), Joe Rank (Champaign-Urbana Mass Transit District Planner), Nikki Hillier (Champaign Urbana Public Health District Program Coordinator), Jeff Yockey (President of Champaign County Bikes) and himself. Mr. DeLuce stated that project scope, timeline, definition of public engagement strategy, and data collection were discussed. Park District staff will develop a trails logo. He also reported the project start date may be delayed due to the start of winter. The committee's next meeting is April 2<sup>nd</sup>. Mr. DeLuce stated there would be opportunities for updates to be provided throughout the process.

### Douglass Park Improvements Update

Mr. Crump and Ms. Wallace presented the staff report and responded to questions from the Board. Mr. Crump stated the Dodds Company completed its part of the project on November 21<sup>st</sup>. The safety surface under the playground should be completed by the end of the week. The outdoor fitness equipment has been received and placement will be made during the winter or spring. All park lighting is complete. Items yet to be done are the repositioning of the batting cages, adding horseshoe pits, and landscaping. He commented that the neighbors are excited about the improvements. A grand opening will be held in the spring. Ms. Wallace reported that projected costs are \$1,019,570. Approximately \$42,000 in expenditures were for change orders. She noted the final bill from the Dodds Company had not been received and was not included. Ms. Wallace stated that staff labor related to the installation of the playground equipment was tracked and totaled \$11,406. That amount will increase in the spring. She stated the grant auditors were able to begin but they cannot submit their report until the project is 100% complete. Ms. Wallace anticipates the project to finish slightly over budget.



## **Report of Officers**

### Attorney's Report-Ordinance No. 591

Attorney Hall recommended approval of Ordinance No. 591, Annexing Territory Pursuant to Petition (311 Staley Road; 306 and 308 Tiffany Court; 3001 W. Bradley Avenue; and 3013 W. Bradley Avenue).

Commissioner Solon made a motion to approve Ordinance No. 591. A copy of the ordinance is attached to the minutes. The motion was seconded by Vice President Griggs. The motion passed 4-0.

### President's Report

President Petry stated Mr. DeLuce and he attended "Leading People Through Change"; the last session of the Illinois Association of Park Districts Leadership Institute. The institute was very useful and worthwhile. President Petry reported he had met with Jim Acheson and Barb Leach regarding the McKinley Aquatics Center. He also toured the facility with Leon Jeske. President Petry stated the dates for filing the necessary forms to run in the election for Park Board Commissioner are December 15-22.

### **Consent Agenda**

President Petry stated that all items on the Consent Agenda are considered routine and shall be acted upon by one motion. If discussion is desired, that item shall be removed and discussed separately. The items are as follows:

1. Approval of Minutes of the Regular Board Meeting, November 12, 2014
2. Approval of Board Meeting Dates for 2015

Commissioner Solon made a motion to approve the consent agenda. The motion was seconded by Vice President Griggs. The motion passed 4-0.

### **New Business**

#### Approval of Disbursements as of November 13, 2014

Staff recommended the approval of disbursements for the period beginning November 13, 2014 and ending December 10, 2014.

Vice President Griggs made a motion to approve the list of disbursements for the period beginning November 13, 2014 and ending December 10, 2014. The motion was seconded by Commissioner McMahon. The motion passed 4-0.

#### Approval of Bid to Purchase a Stump Grinder

Staff recommended that the Board accept the bid and authorize the purchase of one new Vermeer SC372 Stump Grinder from Vermeer Sales and Service in the amount of \$29,337.

Vice President Griggs made a motion to accept the bid and authorize the purchase of one new Vermeer SC372 Stump Grinder from Vermeer Sales and Service in the amount of \$29,337. The motion was seconded by Commissioner Solon. The motion passed 4-0.

#### Approval of Bids for 2015 Bedding Plants

Mr. Crump presented the staff report and responded to questions from the Board. He stated the bids for bedding plants are divided into three orders with the contracts awarded to separate vendors to minimize the risk of disease damaging all of one nursery and having no alternative.

Mr. Crump commented that his remark was based on an incident that did happen in the past since this has been Park District policy for several years. Attorney Hall stated that using the responsibility factor he did not see an issue with the bid process.

Commissioner Solon made a motion that the Board accept the bids and authorize the Executive Director to execute contracts to purchase 2015 bedding plants as follows: Park Flower Order for 2,615 flats to Ropps Flower Factory for a total of \$37,120; Flower Island Order #1 for 2,287 flats to Jones Country Gardens for a total of \$37,289; and Flower Island Order #2 for 688 flats to Connie's Country Greenhouse for a total of \$10,200. The total cost of the three orders for 2015 will be \$84,609 and funds will be allocated in the FY15-16 operating budget. The motion was seconded by Vice President Griggs. The motion passed 4-0.

#### Approval of a Request for Proposal for Virginia Theatre Sound System and Acoustics

Mr. Crump presented the staff report and responded to questions from the Board. Two proposals were received. Mr. Crump stated that the firm would not be paid a percentage of the cost of the work and \$55,000 would be the total amount. He stated that the work is very specialized and this contributed to there being few bids. Mr. DeLuce reported that both firms that submitted proposals were subcontracting to Threshold Acoustics. References were checked and all were satisfied. Mr. Crump stated that Threshold Acoustics is one of the leaders in theatre sound systems.

Commissioner Solon made a motion that the Board accept the proposal and authorize the Executive Director to enter into a contract with the low, responsive firm, BLDD Architects of Champaign, Illinois, in the amount of \$55,000 for the design work of the Virginia Theatre Sound System project. The motion was seconded by Commissioner McMahon. The motion passed 3-0 (President Petry stepped out of the meeting at 8:43 p.m. and returned at 8:44 p.m.).

#### Approval of Bid for Sholem Pool Filter and Chlorine System Improvements

Mr. Crump presented the staff report and responded to questions from the Board. He stated contractors must be licensed in the State of Illinois and certified by the Illinois Department of Public Health. The improvements will help maintain water quality.

Vice President Griggs made a motion that the Board accept the bid and authorize the Executive Director to enter into a contract with the low, responsive bidder, Spears Corporation of Roachdale, Indiana, in the amount of \$110,136 for the Sholem pool filter and chlorine system improvements project. The motion was seconded by Commissioner Solon. The motion passed 4-0.

#### Extension of Agreement with Carle Foundation for Parking at Tennis Center

Staff recommended that the Board approve renewing the License Agreement with The Carle Foundation for parking spaces adjacent to the Dodds Tennis Center for an additional three year term commencing December 1, 2014 and expiring November 30, 2017.

Vice President Griggs made a motion to approve renewing the License Agreement with The Carle Foundation for parking spaces adjacent to the Dodds Tennis Center for an additional three year term commencing December 1, 2014 and expiring November 30, 2017. The motion was seconded by Commissioner Solon. The motion passed 4-0.

#### Approval of Patient Protection and Affordable Care Act Policies

Ms. Hoggatt presented the staff report and responded to questions from the Board. She stated the Patient Protection and Affordable Care Act (PPACA) was signed into law in 2010 to provide affordable healthcare to citizens. The Park District is considered a large employer under the law. The Park District must comply, beginning with the start of its 2015 health plan year, which is March 1. At least 70% of staff that qualify must have health insurance in 2015 or the Park

District is subject to penalties of up to \$2,000 per full-time employee in excess of 80 employees. Employees who work 30 hours per week on average year round or 1,560 hours in a year qualify. Ms. Hoggatt stated it would be most beneficial for the Park District to have a one year measurement period. Attachment B outlined the measurement period as 2014. An administrative period would follow from January 1-February 28, 2015. Employees who qualify would be put on the health insurance plan beginning March 1 for one year. New staff would have their own measurement period. Attachment A outlined current and proposed employee classifications. Ms. Hoggatt stated that currently there are ten regular part-time positions approved by the Board. All are scheduled to work 30 hours or more, and are thus eligible for health insurance. One is a Champaign-Urbana Special Recreation (CUSR) employee and the cost would affect that budget. Another employee is grandfathered and already on the health insurance plan. Eight employees would need to be provided health insurance beginning March 1, 2015 at an estimated cost of \$59,168 based upon current rates. The impact on the CUSR budget would be \$7,396.

Ms. Hoggatt stated that the employees would not have to be added the first year since the Park District does cover 70% of its staff. If any of these employees use the health insurance exchange for coverage, the Park District would get a \$3,000 fine per employee. Currently, full-time employees not utilizing Park District health insurance who show proof of coverage receive \$2,000 per year as opt-out compensation. That may be an issue to address. Ms. Hoggatt reported staff received assistance from Wells Fargo. Commissioner Solon commented on her preference to discuss this item in a study session, with a chart of the costs as well as pros and cons. She inquired if the reclassification of employees would affect any other benefits. Ms. Hoggatt reported the only employees affected by the insurance mandate are currently regular part-time and their other benefits would not change. She stated a decision could be deferred until January with the issue having an absolute deadline of March 1, 2015. Mr. DeLuce stated that he would have staff create charts with the pros, cons and costs. It would also be determined if the affected employees could take the health insurance coverage or receive opt-out compensation.

It was the consensus of the Board to defer action on this item.

#### **Discussion Items**

None.

#### **Comments from Commissioners**

Commissioner Solon reported the Parks Foundation voted at their last meeting to proceed with having a car raffle fundraiser next year. Parks Foundation Board members with terms expiring in 2015 are to let the chair know if they would like to serve another term. There are also two vacancies on the Foundation Board.

Commissioner Solon commented that the musical *From Here to Eternity* at the Virginia Theatre was a great event.

#### **Executive Session**

Commissioner Solon moved as set forth below to convene in Executive Session. The motion was seconded by Vice President Griggs. The motion passed 4-0. Upon roll call vote, the vote was as follows: Commissioner Solon – yes; Commissioner McMahon – yes; Vice President Griggs – yes; and President Petry – yes. The Board convened into Executive Session under the Illinois Open Meetings Act, specifically 5 ILCS 120/2(c)(1) for the discussion of the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, or legal counsel for the public body; 120/2(c)(5) for the purchase or lease of real property for the use of the public body; 120/2(c)(6) for the setting of a price for sale or lease of property owned by the public body.

**Return to Regular Meeting**

Following the adjournment of the Executive Session, the Board reconvened in open meeting.

**Adjourn**

There being no further business to come before the Board, Commissioner Solon made a motion to adjourn the meeting. The motion was seconded by Commissioner McMahon. The motion passed 4-0 and the meeting was adjourned at 9:45 p.m.

Approved:

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Joseph A. Petry, President

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Cindy Harvey, Secretary



## REPORT TO PARK BOARD

**FROM: Joe DeLuce, Executive Director**

**DATE: January 5, 2015**

**SUBJECT: 2015 Contract Mowing Bid**

### Background

Each year the District requests bids on contracted mowing services for various parks. This year Groups 1 -11 were up for bid.

### Bid Results

An invitation to bid was published in The News-Gazette. Thirteen (13) bids were received. Bids were opened and read aloud on December 19, 2014. The bid results are attached.

### Budget Impact

The total cost for the contracted mowing of the sites listed will be \$5,449 per month. Funding will be allocated in the FY 15/16 Landscape Maintenance line item budget. The total amount budgeted for FY 15/16 contractual mowing will be \$111,000, which is \$15,030 less than budgeted for in FY 14/15.

### Recommended Action

Staff recommends the Park Board authorize the Executive Director to enter into contracts with the low bidder on each respective site for mowing services for a period beginning May 1, 2015 through April 30, 2016 as listed in the table below. It is also requested that in the event of a contractor forfeiting his contract prior to its completion, the Park Board authorize the Executive Director to proceed to the next, lowest responsive bidder and enter into a contractual arrangement for the remainder of the original contract.

<b>Area/Contract Length</b>	<b>Recommended Bidder</b>	<b>Monthly Price</b>
<b>2 Year Contracts</b>		
<b>1-</b> Mattis Park & Parkway, Moore, and Boulware Trail	Fresh Cut Lawn Care	\$680
<b>2-</b> Hallbeck and Millage Parks	Shine's Landscapes & Services	\$229
<b>3-</b> Washington, Scott, and McCollum Parks	A Cut Above the Rest	\$375
<b>4-</b> Citizens, Willis, Thompson, and Garden Hills Parks	Fresh Cut Lawn Care	\$300
<b>5-</b> Mini 4, Bannon, Randolph & Church, Chester & 1 <sup>st</sup> , Fire Fighters, 112 Edgebrook, and 5 Henson Pl	Miller Mowing Service	\$240
<b>6-</b> O'Malley's Alley and Kaufman Lake & Park	Cains Lawn Care	\$500
<b>7-</b> Beardsley, Bridgewater, Neil & Bradley, and Hazel Park	Miller Mowing Service	\$420
<b>8-</b> Porter, Pipeline 1 & 2, and Mullikan Park	Dun Right Lawncare	\$600
<b>9-</b> Mayfair, Clark, Harris, Wisegarver, and Simon Trail	Fresh Cut Lawn Care	\$480
<b>10-</b> Skelton, Bristol, and Boneyard Properties	Cains Lawn Care	\$675
<b>11-</b> Roby Trail, Thompson Land, Cypress Dr., and Robeson Park	Cains Lawn Care	\$950

Prepared by:

Reviewed by:

Bret Johnson  
Grounds Supervisor

Kevin Crump  
Director of Operations & Planning

2015 Contract Mowing Tabulation

Opening: December 19, 2014 @ 2:00

	A Cut Above the Rest	Dun Right	Cleanvue Services	Reasonable	Shine	Miller	D&R	Fresh Cut	Cains	Waters'	Brad & Cory's	Down to Earth	All Creations
<b>Group 1</b>	\$1580	\$950	\$3,610.25	NB	NB	NB	\$2,000	\$680	\$750	\$2,200	\$1,735	\$3,920	\$1,192
<b>Group 2</b>	\$370	\$500	\$1,418.31	\$650	\$229	\$340	\$1,175	\$400	\$360	\$725	\$820	\$1,280	\$542
<b>Group 3</b>	\$375	\$600	\$1,116.88	\$525	NB	NB	\$1,250	\$460	\$525	NB	\$890	\$1,120	\$689
<b>Group 4</b>	\$399	\$1,000	\$975.21	\$675	NB	\$360	\$1,595	\$300	NB	NB	\$750	\$900	NB
<b>Group 5</b>	\$299	\$1,000	\$484.76	NB	NB	\$240	\$1,500	\$260	\$375	NB	\$930	\$780	NB
<b>Group 6</b>	\$508	\$600	\$2,481.18	NB	NB	NB	\$2,499	\$680	\$500	\$1,800	\$1,090	\$2,480	\$890
<b>Group 7</b>	\$450	\$500	\$993.17	NB	NB	\$420	\$1,650	\$440	\$650	NB	\$910	\$1,440	\$902
<b>Group 8</b>	\$1,068	\$600	\$903.55	\$1,224	\$1,069	NB	NB	\$640	\$675	NB	\$2,090	\$3,680	NB
<b>Group 9</b>	\$599	\$1,000	\$1,468.84	NB	NB	\$560	\$2,850	\$480	\$575	NB	\$1,650	\$1,520	\$1,080
<b>Group 10</b>	\$1,099	\$900	\$2,800.04	NB	NB	NB	\$1,725	\$840	\$675	NB	\$2,440	\$2,680	NB
<b>Group 11</b>	\$1,500	\$1,000	\$3,861.19	\$1,209	NB	\$1,280	\$4,950	\$1,220	\$950	\$2,600	\$2,700	\$5,140	\$1,677

\* NB = NO BID

1. Mattis Park, Mattis Parkway, H.E. Moore, and Boulware Trail
2. Hallbeck and Millage
3. Washington, Scott, and McCollum
4. Citizens, Thompson, Garden Hills, and Willis
5. Mini 4, Bannon, Randolph & Church, Chester & First, Firefighters, 112 & 114 Edgebrook, 5 Henson Place
6. O'Malley's Alley and Kaufman
7. Beardsley, Bridgewater, Neil & Bradley, and Hazel
8. Porter, Pipeline 1 & 2, and Mullikan
9. Mayfair, Clark, Harris, Wisegarver, and Simon Trail
10. Skelton, Bristol, and Boneyard Properties
11. Roby Trail, Thompson Land, Cypress Dr., and Robeson Park



## REPORT TO PARK BOARD

**FROM:** Joe DeLuce, Executive Director  
**DATE:** January 14, 2015  
**SUBJECT:** Patient Protection and Affordable Care Act

### Background

The Patient Protection and Affordable Care Act (PPACA) is a federal law providing for a fundamental reform of the United States healthcare and health insurance system. It was signed by President Barack Obama in 2010. The Act does not require businesses to provide health benefits to their workers, but larger employers face penalties if they don't make affordable coverage available. Enforcement of those penalties will begin in 2015, a year later than originally scheduled. The District is considered a large employer as we have more than 100 full-time equivalent employees, as defined by the law.

According to the PPACA, coverage is not affordable with respect to an employee if the employee's required contribution for individual coverage under the employer plan exceeds 9.5% of household income. The District currently provides affordable health insurance to full-time staff by paying the cost for the individual plan in full. Large employers who do not cover at least 70% of their employees in 2015 (95% in 2016) with health insurance are subject to penalties of up to \$2,000 per full-time employee (excess of 80 employees in 2015, in excess of 30 employees thereafter). Additionally, employers who offer coverage not at an affordable rate are also subject to penalties of up to \$3,000 for each employee who goes to the exchange and qualifies for a credit up to a maximum of \$2,000 per full-time employee.

This Act requires employers to define an employee as full-time (FT) if they work an average of at least 30 hours per week. All FT employees under the Act's definition must be provided the same health care plan at the same cost. Currently the District has four categories of employees which are listed in detail on attachment A. The District currently defines a full-time employee as an individual hired to work 37.5 to 40 hours per week. Additionally, the District employs many employees that work variable hours and there are 10 board approved positions under the classification of Regular Part Time (RPT). These RPT positions are scheduled to work 30 hours per week or more.

The District's health insurance plan year begins March 1, and therefore the District will be expected to comply with these regulations by March 1, 2015. The Act requires that employers establish measurement periods in which they will review their employees' hours of work to determine if they are full-time employees and eligible for health insurance under PPACA regulations. Any employee hired to work on average 30 hours per week or more automatically qualify.

After the measurement period, an employer can take an administrative period to enroll all eligible employees on the Health Insurance plan. The employer must then begin a stability period which is equal in length to the measurement period. During the stability period eligible employees must be



offered coverage if they were determined to be eligible during the measurement period. After a review from the Wells Fargo Compliance Department it was discovered that the initial measurement period and administrative period cannot exceed 13 months. Staff recommends using the following measurement periods.

Initial Measurement Period: February 1, 2014 – January 31, 2015

Administrative Period: February 1, 2015 – February 28, 2015

Stability Period: Every plan year beginning March 1, 2015

Initial Measurement Periods for all new hires will be the 1<sup>st</sup> of the month following their date of hire. Since the District employs so many part-time staff that work nearly 40 hours per week during busy seasons a longer measurement period is recommended. Attachment B demonstrates the measurement periods.

To comply with this regulation a change in employee classifications would assist in defining employee status that would be determined by the number of hours worked. The first change would be to redefine the RPT position to one titled Full-Time Employee II (FT2). The FT2 employees would continue their current work hours. All current RPT employees scheduled to work 30 plus hours or more per week would be classified as the FT2 going forward. The FT2 employees would only be eligible for the benefits they currently receive and the individual health insurance plan paid. Regular part-time employees currently receive leave time that is half that of a full-time employee as well as half the individual health premium paid by the District.

In addition, the District would have two classifications of Part-Time employees, one that works over 1,000 hours per year and is eligible for IMRF Pension and another that works less than 1,000 hours per year and is not eligible for benefits. Lastly, the seasonal employee position will be defined as those that work six consecutive months or less and therefore would not be eligible for benefits. These possible classifications are detailed in Attachment A.

After review from the Wells Fargo Compliance Department the definition of the introductory period will include a statement regarding the measurement period for a new employee. Even introductory employees must have their time measured during those first 90 days of employment. The health insurance initial measurement period will begin the first day of the month following the employee's first day of work for all staff.

The compliance department also advised District staff that any employee not in a seasonal position that works 90 days or more averaging 30 hours or more per week, must be immediately signed up for the health insurance. To ensure that the District complies with this regulation the PT1 and PT2 definitions now include notice that the employees in those positions may not work more than a six week period averaging 30 or more hours per week. Human Resources staff will also be responsible to monitor the staff to ensure compliance with this new regulation.

Provided below is a chart to view the current and proposed classifications changes.

<b>Current Classification</b>	<b>Current Benefits</b>	<b>Proposed Classification</b>	<b>Proposed Benefits</b>
<b>Full-Time Employee</b>	Works 37.5 to 40 hours per week, receives full benefits. <input checked="" type="checkbox"/> Health <input checked="" type="checkbox"/> Dental <input checked="" type="checkbox"/> Life <input checked="" type="checkbox"/> Paid leave <input checked="" type="checkbox"/> IMRF	<b>Full-Time Employee 1</b>	Works 37.5 to 40 hours per week, receives full benefits 2080 hours per year. <input checked="" type="checkbox"/> Health <input checked="" type="checkbox"/> Dental <input checked="" type="checkbox"/> Life <input checked="" type="checkbox"/> Paid leave <input checked="" type="checkbox"/> IMRF
<b>Regular Part-Time Employee</b>	Works more than 20 hours per week but less than 35 hours per week, receives half the amount of paid leave of a full-time employee. <input checked="" type="checkbox"/> Health (CPD Pays 50% cost for individual) <input type="checkbox"/> Dental <input type="checkbox"/> Life <input checked="" type="checkbox"/> Paid leave (1/2 of a Full-Time Employee) <input checked="" type="checkbox"/> IMRF	<b>Full-Time Employee 2</b>	Works 30 to 37 hours per week, receives half the amount of paid leave of a full-time employee. Over 1560 hours per year. <input checked="" type="checkbox"/> Health (CPD Pays 100% cost for individual) <input type="checkbox"/> Dental <input type="checkbox"/> Life <input checked="" type="checkbox"/> Paid leave (1/2 of a Full-Time 1) <input checked="" type="checkbox"/> IMRF
<b>Year Round Part-Time Employee 19 Plus</b>	Works more than 19 hours per week but less than 30 hours per week. Over 1000 hours per year. <input type="checkbox"/> Health <input type="checkbox"/> Dental <input type="checkbox"/> Life <input type="checkbox"/> Paid leave (1/2 of a Full-Time Employee) <input checked="" type="checkbox"/> IMRF	<b>Part-Time 1</b>	Works 20 to 29 hours per week. Less than 1560 hours per year. <input type="checkbox"/> Health <input type="checkbox"/> Dental <input type="checkbox"/> Life <input type="checkbox"/> Paid leave (1/2 of a Full-Time 1) <input checked="" type="checkbox"/> IMRF
<b>Part-Time 19</b>	Works on average less than 19 hours per week averaged over a 12 month period. <u>No benefits.</u>	<b>Part-Time 2</b>	Works 19 hours or less per week. Less than 1000 hours per year. <u>No benefits.</u>
<b>Seasonal</b>	Works less than six months and works less than 1000 hours during that time. <u>No benefits.</u>	<b>Seasonal</b>	Works less than six months and works less than 1000 hours during that time. <u>No benefits.</u>

\* Weekly hours worked are averaged over a one year period.

\*Paid leave for Full time employees includes Vacation, Sick, and Personal time.

The following staff that have been identified as staff that would qualify for the Health insurance under the PPACA regulations. They either qualify by the hours they have worked this past year or the hours they are scheduled to work. This is based on the last 12 months and could change after the measurement period ends. There are 10 staff members listed. One is already grandfathered into the health insurance benefit and one other works for CUSR.

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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.

Name	Title	Hours Worked	Hire Date
Albert, Kelly	Accounting Assistant Finance Dept.	1,497 last 12 months.	02/2005 <b>10 years</b>
Burson, Kim	Dance Arts Director Cultural Arts Dept.	1,484 last 12 months. Was on sick leave part of the year.	01/1994 <b>21 years</b>
Carpenter, Jennifer	Box Office Manager Virginia Theatre	504 since hire, on track to work 1,512 annually.	09/2014 <b>4 Months</b>
Gladney, Jim	Fabricator Operations Dept.	1,694 last 12 months.	02/2000 <b>15 years</b>
Horvat, Michelle	Preschool Director Cultural Arts Dept.	1,453 since starting new position. On track to work 1,700 annually	10/2006 <b>9 years</b>
Martin, Jenna	Administrative Assistant Finance Dept.	1,721 last 12 months. Was Part-Time before this new position.	05/2011 <b>4 Years</b>
McGow, Meghan	Administrative Assistant (CUSR)	769 since hire, on track to work 1,648 annually.	07/2014 <b>6 Months</b>
Sage, Marcia	Receptionist Leonhard Recreation Center	1,371 last 12 months. Was on sick leave part of the year and is on track to work 1,600 hours annually.	03/1989 <b>26 Years</b>
Shaw, Purcell	Trash/Recycling Worker Operations	1,797 last 12 months.	09/2010 <b>5 Years</b>
Zimmerman, Diana	Administrative Assistant Dodds Tennis Center	1,544 last 12 months. Was Part-Time before to this new position.	08/2012 <b>3 Years</b>

Several options for providing health insurance to eligible staff are available for consideration. The three following options are for board consideration. The options are charted below.

	Option	Notes	Cost for 2015	Cost for 2016 and beyond
1.	Have all 10 RPT staff members receive medical insurance starting on March 1, 2015	1 employee is grandfathered into the insurance and one is with CUSR	\$59,168.00 for eight additional employees paid by CPD and \$7,396.00 for one CUSR employee paid by CUSR.	\$73,960 ongoing costs for 10 Employees (if those employees continue to qualify by the number of hours they work not including any future insurance premium increases.
	Evaluate the FT 2 positions as they become vacant, to determine if they can be replaced with an employee working less than 29 hours per week	Will require more part-time or seasonal wages.	Unknown cost as we do not have an estimate of how many staff will leave their positions	
	Offer \$2,000 per to FT 2 staff who do not accept medical insurance from CPD, same as we do for the full time staff	This can be used to attract staff to stay on a spouses plan and choose the stipend	If all 10 potential staff are offered the insurance we expect 3 to take the stipend. The savings would be \$5,396 per employee who accept the stipend.	

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Option 1	PROS		CONS	
	<ul style="list-style-type: none"> <li>Assist in developing a culture of excellence and taking care of our employee family.</li> <li>Reduce turnover of key positions.</li> <li>Would develop a reputation of an excellent employer within the community.</li> <li>Benefits would be attractive to potential job candidates.</li> <li>Would immediately comply with PPACA regulations.</li> </ul>		<ul style="list-style-type: none"> <li>Cost</li> </ul>	
2	Take advantage of the 2015 special transition rule to cover only 70% of staff. Then 95% of staff in 2016.	Would continue to grandfather in the one employee, risking the headcount tax.	Potential headcount tax if one employee is able to obtain coverage on the exchange and qualifies for a subsidy of \$ 2,000 per year for all full-time employees after the first 80.	Either the cost of signing up employees on insurance or no cost if employee's hours are cut to below 30 per week.
Option 2		PROS		CONS
<ul style="list-style-type: none"> <li>Save money in 2015</li> </ul>				<ul style="list-style-type: none"> <li>Risk of fine by PPACA.</li> <li>Would not assist in creating a culture of excellence and may damage employee trust.</li> <li>May cause longstanding, key employees to resign.</li> <li>Would not work toward a reputation as an excellent workplace.</li> <li>Would not assist in recruiting potential job candidates.</li> </ul>
3	Reduce the 10 staff members to 29 hours per week starting in February 2015, so we do not have to pay medical insurance in 2016. Will also have to sign up the employee who qualified by their hours or use the special transition rule.	We will still have one employee who is grandfathered into the health insurance.	2015 cost will be for 6 employees, if the CPD signs up all staff that qualify.	2016 no cost for health insurance but the reduced hours will need to be filled by other Part-Time staff at an estimated cost of \$12,723.78 savings of \$20,561.00 after.
Option 3		PROS		CONS
Reduce Costs				<ul style="list-style-type: none"> <li>Risk of fine by PPACA</li> <li>Would not assist in creating a culture of excellence and may damage employee trust.</li> <li>May cause longstanding, key employees to resign.</li> <li>Would not work toward a reputation as an excellent workplace.</li> <li>Would not assist in recruiting potential job candidates.</li> </ul>

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.

Staff recommends Option 1 which would have the District enroll the 10 RPT staff (or the new classification of FT2) in the health insurance plan beginning March 1, 2015. All of these positions are scheduled to work 30 or more hours per week, although due to some extenuating circumstances not all have met that in this past year. The ten staff members include one employee who is already grandfathered into the health insurance and one other who works for CUSR. The District would evaluate these positions as they become vacant to determine if it is possible to hire an employee for less than 29 hours per week. Additionally, staff recommends that these staff be offered the \$2,000 stipend if they choose to stay on a group plan provided by a spouse or parent which would save the District \$5,396.00 per employee. The estimated additional cost in health insurance premiums to add eight staff members is \$59,168.00 paid by the District and \$7,396.00 from the CUSR budget for their qualifying employee. In addition, staff recommend that any employee who falls below the required 1,560 hours in 2015 will be removed from the health insurance plan for 2016.

There are many regulations that the District will need to be vigilant in maintaining, as well as, continually reviewing employee hours to ensure that the District is in compliance. At this time the Board will need to determine classifications for staff that will be most beneficial to the District and will set the course for conforming to this Act.

Prior Board Action

The Board reviewed this information at the December 2014 Board meeting and requested more information.

Budget Impact

The staff recommendation to fully comply with this new regulation of additional insurance would annually be approximately \$59,168.00 from the District's health insurance/benefits budget and \$7,396.00 from the CUSR budget for their current RPT employee.

Recommended Action

Staff recommends the Board approve of the measurement period for a one year period beginning February 1, 2014 and ending January 31, 2015 followed by a one month administrative period from February 1 to February 28, 2015 and a stability period of one year beginning March 1, 2015. Staff recommends the Board approve the proposed employment policy change in employee classifications as written on the attachment A which includes Full-Time I, Full-Time II, Part-Time I, Part-Time II, and Seasonal position. Staff recommends the Board approve the addition of health benefits for 10 staff members who are currently working in the Regular Part-Time classification to comply with PPACA regulations beginning March 1, 2015.

Prepared by:

Reviewed by:

Tammy Hoggatt  
Director of HR, IT and Risk

Joe DeLuce  
Executive Director

**Champaign Park District Employment Policies and Procedures Manual as approved August, 2014.**

**1-8 CLASSIFICATION, DEFINITIONS, AND STATUS OF EMPLOYEES**

**EMPLOYEE CLASSIFICATION**

**Full-time Employees:** Employees who are designated as full-time by the Executive Director or the Board of Park Commissioners and who have completed their Introductory Period. Full-time employees are generally scheduled to work at least 37.5 - 40 hours per work week for four consecutive calendar quarters during a calendar year. Full-time employees may be required to work additional hours as necessary to complete all assigned tasks and as-needed during busy periods. Short-term and part-time employees are excluded from the full-time employee classification regardless of the number of hours worked.

- *Exempt* employees are classified as such if their job duties are exempt from the overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis.
- *Non-Exempt* employees receive overtime pay or compensatory time in accordance with our overtime and compensatory time policies. Their salaries are calculated on an hourly basis. Non-exempt employees must utilize a time clock and/or time sheets to document hours worked.

**Introductory Employees:** During the first three months of employment with the Park District (the "Introductory Period"), all employees are classified as introductory employees for purposes of orientation, evaluation, and training. Introductory employees will also include employees who have previously served with the Park District and are beginning a new position.

During their Introductory Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They will not be entitled to other time off such as vacation, personal days, or to attend professional conferences (unless determined necessary by the Executive Director). However, this time will accrue. Sick days accrue and may be used but the employees must provide written documentation. The introductory period will be extended accordingly. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. Transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits, at the completion of the introductory period.

**Part-Time Employees:** Employees who are designated as part-time by the Executive Director or the Board of Park Commissioners and who have completed their introductory period are classified under one of the following two categories depending on work schedule:

- *Regular Part-time:* Part-time employees generally scheduled to work at least 1,000 hours in the same position for twelve consecutive months.
- *Part-time:* Part-time employees generally scheduled to work at less than 1,000 hours a calendar year in one or a variety of seasonal positions.

Part-time employees are classified as exempt or non-exempt and may be required to work more than their generally scheduled hours during busy periods. The number of hours that a part-time employee actually works will not change the employee's status as a part-time employee.

Unless specifically stated otherwise in writing by the Executive Director or the Board of Park Commissioners, part-time employees are ineligible to receive benefits. Seasonal employees are excluded from the part-time employees classification regardless of the number of hours worked.

**Seasonal Employees:** Employees who are designated as seasonal by the Executive Director or the Board of Park Commissioners are employed for a specific function or project, part-time or full-time, and for a temporary and limited period of time generally less than six months during a calendar year. These employees are hired as interim replacements to temporarily supplement the work force, or to assist in the completion of specific projects or programs. These employees' schedules are flexible based on business needs, or are seasonal in nature. Temporary and seasonal employees, are not eligible for benefits programs offered by Champaign Park District, except as required by state and/or federal laws. Temporary employees hired through agencies are employed by the respective agency and not by Champaign Park District. However, any seasonal employee who may work during three quarters or more of a calendar year shall not be considered a full-time or part-time employee unless so designated in writing by the Executive Director. A seasonal employee in a non-exempt position is paid by the hour, while a seasonal employee in an exempt position is paid according to the terms of hire for that individual. The Park District does not guarantee that seasonal employees will be rehired in a subsequent season or if rehired, for the same position.

#### **EMPLOYEE CLASSIFICATION REVIEW**

You may at any time submit a written request to your immediate supervisor for a review of the classification or status of your position. Your request must state your reasons justifying a review. Your immediate supervisor will make an investigation of the position with a view toward determining its correct classification and will report his findings in writing to the appropriate Department Head. Requests that receive Department Head approval will be forwarded to the Executive Director. The determination of the Executive Director will be in writing and will be final. If the Department Head does not approve a request, such decision shall be final.

**(PROPOSED CHANGES TO POLICY 1-8)**

**1-8 CLASSIFICATION, DEFINITIONS, AND STATUS OF EMPLOYEES**

**Full-Time Classified Personnel**

**Introductory Employees:** During the first three months of employment with the Park District (the "Introductory Period"), all employees are classified as Introductory Employees for purposes of orientation, evaluation, and training. Introductory employees will also include employees who have previously served with the Park District and are beginning a new position.

During their Introductory Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They will not be entitled to other time off such as vacation, personal days, or to attend professional conferences (unless determined necessary by the Executive Director). However, this time will accrue. Sick days accrue and may be used but the employees must provide written documentation. The Introductory Period will be extended accordingly. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. The health insurance measurement period for all Introductory Employees will begin the first of the month following their first day of work. Employees transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits, at the completion of the Introductory Period.

**Full-Time Employees I:** Full-Time Employees I are designated by the Executive Director or the Board of Park Commissioners following their introductory period. The employees are generally scheduled to work a minimum of 37.5 - 40 hours per work week for four (4) consecutive calendar quarters during a calendar year and are eligible for all employee benefits. Full-time I employees (FT1) may be required to work additional hours as necessary to complete all assigned tasks and as-needed during busy periods. FT1 employees will be classified as either exempt or non-exempt.

**Exempt employees** are classified as such if their job duties are exempt from overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a bi-weekly basis. The Executive Director may, at his or her discretion, grant administrative time off for work in excess of the normal work schedule.

**Non-Exempt employees** receive overtime pay or compensatory time in accordance with the overtime and compensatory time policies. Their salaries are calculated on an hourly basis. Non-exempt employees must utilize a time clock and/or time sheets to document hours worked.

**Full-Time Employees II: Effective January 31, 2015,** these are employees whose schedules do not justify their classification as Full-Time Employees I but who are nonetheless generally scheduled to work a minimum average of 30 hours per work week for four (4) consecutive calendar quarters during a calendar year. Full-Time II employees are designated by the Executive Director or the Board of Park



Commissioners following their Introductory Period. The Full-Time Employees II (FT2) are eligible for single coverage health benefits only, any dependent care will be covered at the employee's expense. FT2 employees are also eligible for half the leave time of a Full-time Employee I but no other employee benefits. FT2 employees who work 31 – 40 hours in a work week will be paid their regular rate of pay. In compliance with FLSA, hours worked over 40 hours will be paid in accordance to the District's overtime compensation policy. The number of hours a FT2 employee actually works will not change the employee's status or classification as FT2 employee unless specifically stated otherwise in writing by the Executive Director.

**Part-Time and Seasonal Employees**

Employees who are designated as part-time or seasonal by the department head in consultation with the Director of Human Resources are classified under one of the following two categories depending on work schedule effective January 31, 2015:

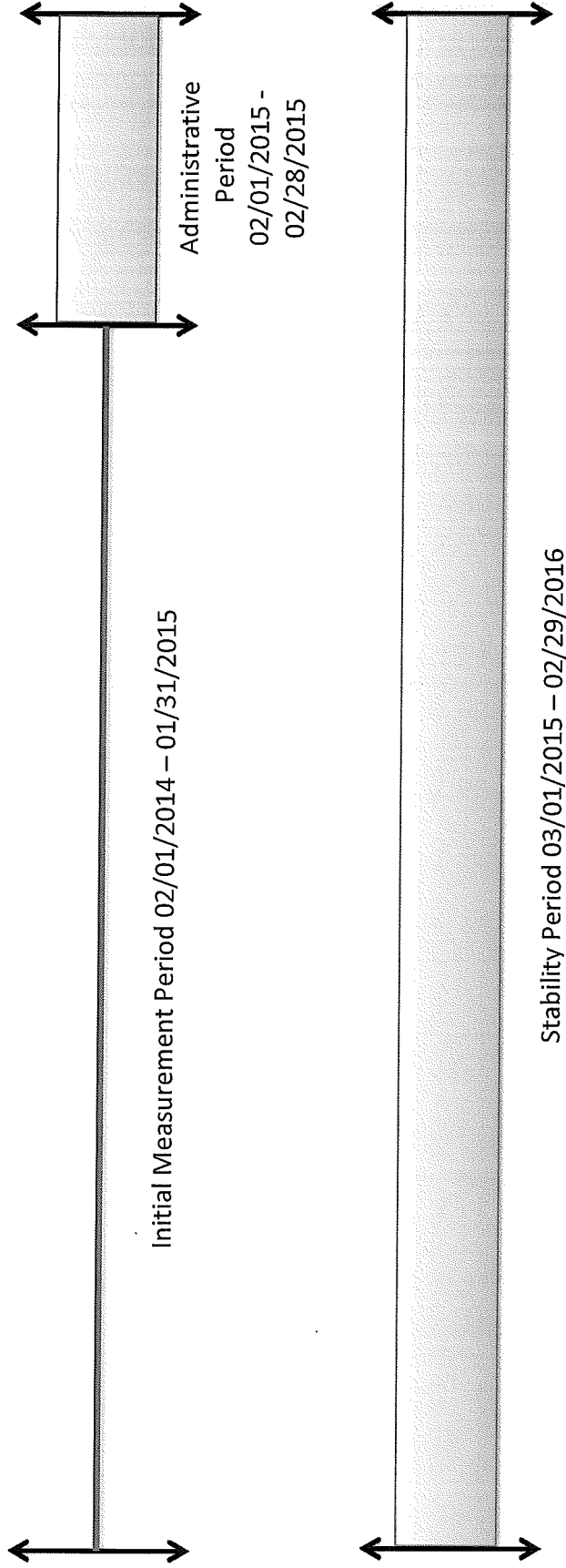
Part-Time Employees I: These are employees who are generally scheduled to work a minimum average of 20 hours per work week or more than 1,000 hours in a year beginning with the employee's anniversary date. The employee will not be eligible to work an average of 30 hours or more during the year for a period of longer than six (6) weeks. The Part-Time Employee I (PT1) is eligible for IMRF Pension and no other benefits. PT1 employees may not be scheduled to work more than 28 hours per week without prior approval from their department head in consultation with the Director of Human Resources.

Part-Time Employees II: Part-time II employees (PT2) shall be defined as those employees who are hired to work less than 20 hours per work week for more than two (2) consecutive calendar quarters per year. The employee will not be eligible to work an average of 30 hours or more during the year for a period of longer than six (6) weeks. PT2 employees are ineligible to receive benefits, unless otherwise required by law.

Seasonal Employees: These are employees who are generally hired around the same time each year for typically not more than six consecutive months each year. The seasonal classification is designated by the Director, a department head or immediate supervisor with review from the Human Resources Department. The Park District does not guarantee that seasonal employees will be rehired in a subsequent season or if rehired, for the same position. Seasonal employees are ineligible to receive benefits, unless otherwise required by law.

Part-time and seasonal employees are classified as non-exempt and may be required to work more than their generally scheduled hours during busy periods. If at any time it is determined a seasonal employee is going to exceed 1560 hours in a one year period the employee's status will require a classification change and must be approved by the Board of Park Commissioners. Unless specifically stated otherwise in writing by the Executive Director or the Board of Park Commissioners, part-time employees are ineligible to receive benefits unless specified in this Manual. Seasonal employees are excluded from the part-time employees' classification regardless of the number of hours worked.

## Outline of PPACA Measurement Periods



### Measurement Period Explanation

- Initial Measurement Period is used to determine which full-time employees worked over 30 hours per week and are eligible for health insurance
- Administrative Period is the open enrollment period in which eligible employees are enrolled in the plan
- Stability Period is the time period in which eligible employees are active in the health insurance program
- Staff hours are measured annually to determine if they qualify for health insurance in each subsequent year