

WAUKEGAN PARK DISTRICT WAUKEGAN, ILLINOIS



WAUKEGAN PARK DISTRICT

PARKS • GOLF COURSES • RECREATION • CULTURAL ARTS • FINANCE

BUDGET FISCAL YEAR 2014/2015





**Waukegan Park District
Annual Budget
Fiscal Year 2014/2015**

Board of Commissioners

Janet E. Kilkelly	President
Terrence Duffy	Vice President
William Sarocka	Treasurer
George Bridges	Commissioner
Patricia Foley	Commissioner



**LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Award*

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Waukegan Park District

Illinois

For the Fiscal Year Beginning

May 1, 2013

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States of America and Canada (GFOA) presented the Distinguished Budget Presentation Award to the Waukegan Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

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FISCAL YEAR 2014-15 BUDGET
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IMRF

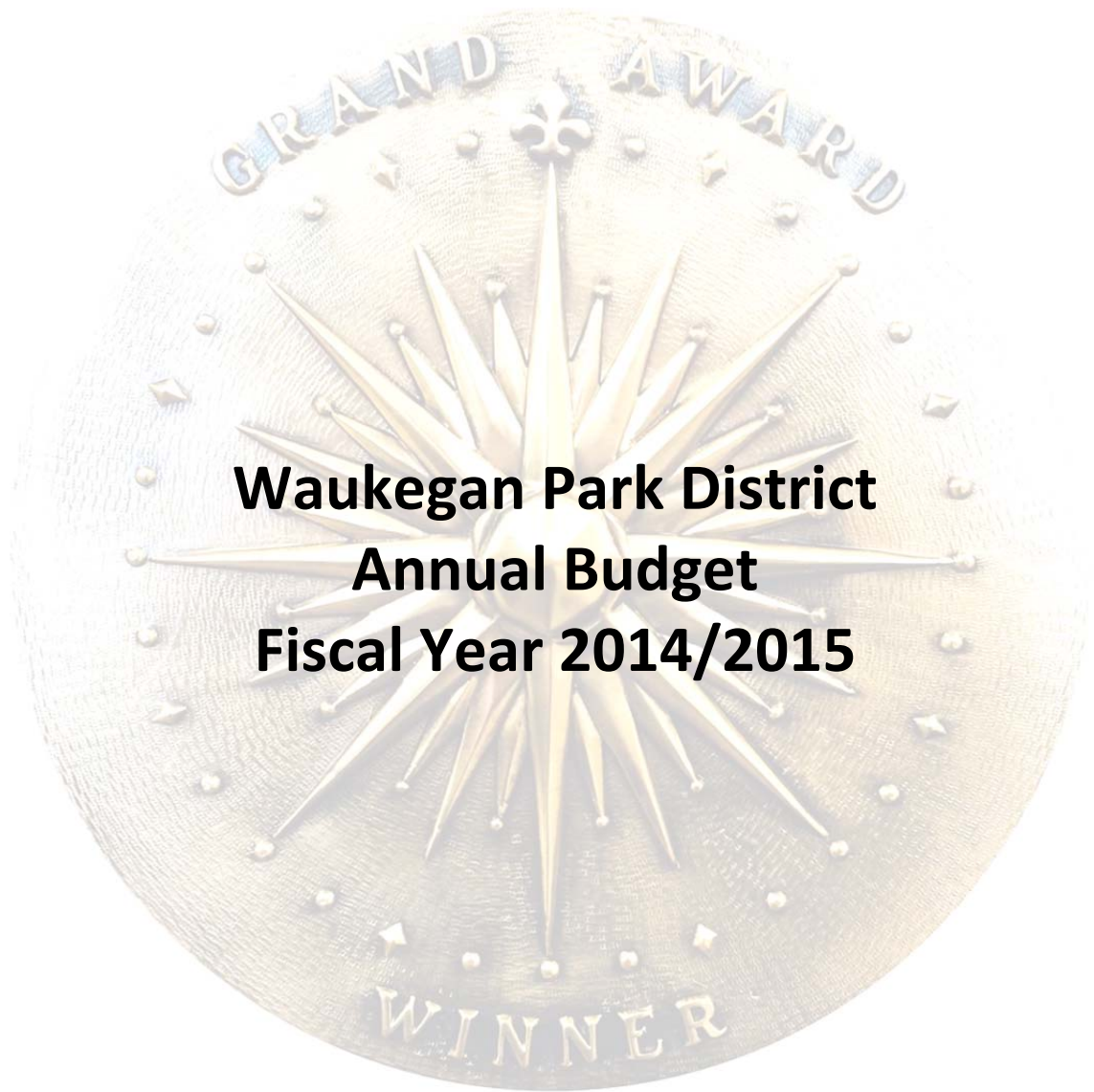
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Waukegan Park District Annual Budget Fiscal Year 2014/2015

Introduction



LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

WAUKEGAN PARK DISTRICT

OUR COMMITMENT TO YOU!

MISSION STATEMENT

The Waukegan Park District is committed to providing parks, facilities and leisure opportunities to our culturally diverse population through the resources of community involvement, dedicated staff and sound management.

VISION STATEMENT

An innovative park district that creatively adapts to our evolving community and provides exceptional parks, recreation and cultural arts that benefit all.

VALUE STATEMENTS

- **Accountability...**We will work to achieve the most effective and efficient use of our financial resources while striving for the best return on the use of our assets.
- **Excellence...**We will strive for the best in everything we do.
- **Integrity...**We will practice steadfast adherence to a high moral and ethical code and we will reliably deliver on what we say we are going to do.
- **Service Oriented...**We will focus our efforts on our customers and will operate the District based on the needs of the community.
- **Working Together...**The Board and staff will use a collaborative and cooperative team based approach that results in the best possible decisions for the greater good of the community. We will work WITH one another.

STRATEGIC PLAN

In FY 2010/2011, the Waukegan Park District (WPD) hired PROS Consulting, LLC to facilitate and develop a strategic planning process. The process relied heavily on community representatives, Park Board of Commissioners, and staff perspectives and their knowledge of the Waukegan community. In addition, this strategic plan was framed around existing initiatives the District has undertaken.

The WPD initiated the Strategic Plan process with a community focus group. Approximately 40 key leaders, partners and users of Waukegan programs and services, along with commissioners and staff, attended an evening focus group to discuss their agencies' future and the WPD future vision. Park Board members and staff attended the session and served as observers of the process. Subsequent board and staff workshops refined the plan.

The following outlines the Themes, Objectives and Initiatives developed throughout the process. In addition, each Initiative has a designated timeframe attached to it, reflecting the completion time for the task. There are four time periods as follows:

- Short Term: May 2011 through April 2012
- Mid Term: May 2011 through April 2013
- Long term: May 2011 through April 2014
- Continuous: Initiatives that are repeated year to year and can be started at any point during the time period above

Customer Theme: Culturally Diverse Population and Community Involvement

Align Programs with Community Needs

- Create a process to identify core program areas- Short Term
- Develop an ongoing process to determine customer feedback and input through a customer satisfaction measurement system that includes surveys, customer interviews, program evaluations and focus groups- Mid Term
- Develop a program assessment process that identifies the District's success in offering programs according to community need and complete it every 3-4 years- Mid Term
- Develop a corporate outreach program for taking the Waukegan Park District fitness program "on the road"- Long Term
- Track changing demographics on an ongoing basis to ensure that program participants closely mirror the demographics of the community- Continuous
- Offer family oriented programming and communication- Continuous

Provide Communication Tools that Welcome and Attract Residents

- Develop and implement the use of social media and marketing techniques- Short Term
- Ensure all staff welcome customers of all ethnic groups by creating a friendly and welcoming environment for all customers- Continuous

Develop Flexible Pricing Strategies

- Formalize a process for comparative pricing information- Short Term
- Develop pricing discounts to support family participation in programs and membership for multiple family members- Short Term

Financial Theme: Fiscally Responsible

Increase Revenue

- Assess the impact of expanded alcohol sales- Mid Term
- Assess expanded concessions and vendors in parks and facilities- Mid Term
- Implement a system wide approach to corporate sponsorships and naming rights through sponsorship valuation process- Long Term
- Develop a merchandise plan that includes branding/display/sales of WPD official apparel and merchandise- Long Term

Prudent Financial Planning

- Develop a process to review and compare vendor prices- Short Term
- Complete a preliminary planning analysis for an aquatics renovation/replacement and museum expansion in order for them to be shovel ready projects- Mid Term
- Reassess the purchasing policy including authorization levels for expenditures and signing of contracts- Mid Term

- Develop a policy for signatory authority for agreements- Mid Term
- Continually review the budget and fiscal plan and make adjustments as necessary- Continuous
- Realign capital expenditures to ensure a conservative approach to spending- Continuous

Increase Program and Facility Revenue

- Review program costs, pricing options and revenue policy- Short Term
- Increase revenue through marketing and coupon specials- Short Term
- Analyze economic impact benefits of the new sports complex and develop events and tournaments during non-peak resident use times- Long Term
- Research and recommend changes to youth athletic fees, including affiliate groups- Long Term

Internal Business Theme: Operational Excellence

Maintaining Operational Quality

- Obtain State Accreditation through the Illinois Distinguished Agency Accreditation Program (D.A.A.P)- Short Term
- Obtain National Accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA)- Long Term
- Develop and implement branding and image campaign at a corporate and core facility and program level- Long Term
- Develop an organizational performance measurement system, along with measures being implemented at the departmental level- Long Term
- Maintain accreditation with Park District Risk Management Agency (PDRMA) - Continuous
- Institutionalize the strategy planning process by reviewing this Strategic Plan annually, regular reporting and measuring progress- Continuous

Develop Park District Health/Wellness Image

- Expand current programs and events to create awareness of health and wellness issues- Short Term
- Develop a WPD health/wellness brand- Mid Term

Build Strategic Alliances

- Strengthen relationships with outside groups that provide benefit to the community, while assuring the District includes a variety of partners that represent community demographics- Continuous
- Build internal collaboration through the measurement of internal customer satisfaction and increase informal connections through better communication, working effectively with others, consideration of others' workloads and team building activities- Continuous

Develop Sustainable Practices

- Develop a baseline of current green practices- Short Term
- Develop an action plan based on best practices to implement and expand green practices- Mid Term
- Develop and implement programs to educate the public on sustainable practices on a personal level- Long Term

Employee Learning and Growth Theme: Dedicated Staff

Create Job Value

- Continue a formalized reward and recognition program for staff that includes financial rewards, recognition and trust building- Continuous

Training Approaches for Educated Staff

- Continue an organizational commitment to training and development through identification of needed employee skills and the allocation of resources to support training- Mid Term
- Develop individual career development plans to encourage and develop employees' skills beyond their individual expertise, aligned with the organization- Long Term

Employee Learning and Growth Theme: Sound Management

Empower Staff

- Develop a leadership culture that creates staff empowerment through the development of leadership guidelines and coaching leaders to develop participative styles- Mid Term
- Create an employee culture of "the best of the best" through certifications, excellent qualifications, interview process and on the job training to develop highly skilled employees- Continuous

Quality Decision Making

- Empower service staff to make final decisions through the application of flexible solution space guidelines- Short Term

STRATEGIC PLAN IMPLEMENTATION PROGRESS: Fiscal Year 2014-15

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
A. CUSTOMER THEME: Culturally Diverse Population & Community Involvement				
Objective: 1. Align programs with community needs				
Initiative: 1. Create a process to identify core program areas				
To coordinate development of new/updated/ Strategic Plan.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
To participate in the development of the new/updated 5 year Master Plan.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
Initiative: 2. Develop an ongoing process to determine customer feedback & input through a customer satisfaction measurement system that includes surveys, customer interviews, program evaluations and focus groups				
To develop and update surveys for the evaluation of historical school outreach programming and historical programming.	C.Arts	Mid Term 2014-15	2/2/2015	Not Started
To complete a comprehensive evaluation of the Jr. Bulldog Basketball League.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 3. Develop a program assessment process that identifies the District's success in offering programs according to community need & complete it every year				
To update/develop surveys for the Summer in the Park activities.	C.Arts	Mid Term 2014-15	9/30/2014	Not Started
Review and create/modify a process to determine customer satisfaction using information technology. This system will include surveys, program evaluations and tracking and reporting of results.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
To evaluate the statistics of Recreation Department programs to determine which ones should continue, be changed, or deleted.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 4. Develop a corporate outreach program for taking the Waukegan Park District fitness program "on the road"				
To implement Yoga and Zumba in the park in the summer.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 5. Track changing demographics on an ongoing basis to ensure that program participants closely mirror the demographics of the community				
To actively seek out a volunteer to assist with the development of a family-friendly Spanish language guided tour of Waukegan.	C.Arts	Mid Term 2014-15	1/30/2015	Not Started
Initiative: 6. Offer family oriented programming & communication				
To provide 40% additional free Arts Park programs and include evening hours.	C.Arts	Short Term 2014-15	9/30/2014	Not Started
To create one new family oriented history program/event.	C.Arts	Continuous	3/30/2015	Not Started
To offer a history-based full-day camp program to the community.	C.Arts	Short Term 2014-15	8/23/2014	Not Started
To offer three new K9 programs at the dog agility playground during the summer and fall.	Rec.	Long Term 2015	3/31/2015	Not Started
To provide 10 free family Fridays and 10 free weekend family recreation days throughout the year implementing at least 70% of programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To offer free reduced cost programs/events each season that introduce more families to Early Childhood programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To complete a summative evaluation for the redesigned 2014 Eggstravaganza Trail event.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement a Family Mud Run program that aligns with current trends and promotes outdoor family activity.	Rec.	Long Term 2015	3/31/2015	Not Started
To redevelop the youth fitness programming by implementing two new programs : Kid Fitness and Youth Strength and Speed and Agility.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement a Fall powerlifting event.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement a free family oriented fitness and fun event in the parks on a monthly basis in the summer.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement new outdoor recreation programs designed to appeal to families as a group activity such as a summer family overnight camping trip and outdoor education program for teens.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement the First Tee Drive group program.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement an off-season football skill and conditioning camp within the Waukegan community and also add a new session of youth Flag Football in the spring.	Rec.	Long Term 2015	3/31/2015	Not Started
To increase registration of the girls' softball program by 10%.	Rec.	Long Term 2015	3/31/2015	Not Started
To research, develop and implement an Adult Pickleball league.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement two free indoor and outdoor fitness activities for both youth and families.	Rec.	Long Term 2015	3/31/2015	Not Started

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 6. Offer family oriented programming & communication				
To increase amount of Fitness and Aquatics scholarships awarded in an effort to increase youth participation.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop and implement the HEART program, and adult day program for individuals with cognitive disabilities.	Rec.	Mid Term 2014-15	9/30/2014	Not Started
To oversee the construction, renovation, repurposing and programming of the vacant office space located at the Belvidere Recreation Center.	Rec.	Long Term 2015	3/31/2015	Not Started
Objective: 2. Provide communication tools that welcome and attract residents				
Initiative: 1. Develop & implement the use of social media & marketing techniques				
To purchase a retractable display stand and develop promotional banners for Special Recreation.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 2. Ensure all staff welcome customers of all ethnic groups by creating a friendly & welcoming environment for all customers				
To create customer service standard practices.	Mult. Depts.	Long Term 2015	3/31/2015	Not Started
To chair the Waukegan Park District Centennial Committee and plan & recommend 2016-17 Centennial Activities and associated budget.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
Evaluate the effectiveness of the Hablamous Espanol effort	Exec. Dir.	Short Term 2014-15	8/29/2014	Not Started
To comply with the new Conceal Carry Firearm Law requirements.	Parks	Short Term 2014-15	4/30/2015	Not Started
To evaluate the options for adjusting the Field House front desk counter so that staff members are eye level with customers.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement a customer service training program and manual that includes established standard practices for staff.	Rec.	Long Term 2015	3/31/2015	Not Started
To create and implement Employee Standards Guide outlining customer service, job expectations, and park district procedures for all part-time and seasonal staff to follow.	Rec.	Long Term 2015	3/31/2015	Not Started
Objective: 3. Develop flexible pricing strategies				
Initiative: 2. Develop pricing discounts to support family participation in programs & membership for multiple family members.				
To ensure Recreation staff are implementing a variety of free programs throughout the year for different program areas in an effort to increase participation and community awareness of park district programs and events .	Rec.	Long Term 2015	3/31/2015	Not Started
B. FINANCIAL THEME: Fiscally Responsible				
Objective: 1. Increase revenue				
Initiative: 3. Implement a system wide approach to corporate sponsorships & naming rights through sponsorship valuation process				
To expand the approach for sponsorships for the Dandelion Wine Fine Arts Festival and Oakwood Cemetery Walk.	C.Arts	Long Term 2015	3/30/2015	Not Started
To build cultural arts' presence in seeking sponsorships for general cultural arts programs and performing arts.	C.Arts	Long Term 2015	3/31/2015	Not Started
To create and develop the Revenue and Expense Report for the Recreation Sponsorship Committee.	Rec.	Long Term 2015	7/31/2014	Not Started
To research and determine the value for Recreation Department sponsorship exposure.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 4. Develop a merchandise plan that includes branding/display/sales of WPD official apparel & merchandise				
To evaluate the current merchandise sales within the Recreation Department to determine if more or less merchandise should be sold.	Rec.	Long Term 2015	3/31/2015	Not Started
Objective: 2. Prudent financial planning				
Initiative: 2. Complete a preliminary planning analysis for an aquatics renovation/replacement and museum expansion in order for them to be shovel ready projects.				
To coordinate submission of the Parks and Recreation Facility Construction Grant for an indoor pool at the Field House.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
To assist with the Park Grant for the funding of up to \$2.5 million for a new indoor aquatics facility.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 4. Develop a policy for signatory authority for agreements				
Develop a policy for signatory authorization for agreements.	Fin.&Admin.	Short Term 2014-15	12/31/2014	Not Started
Initiative: 5. Continually review the budget & fiscal plan & make adjustments as necessary				
To implement the recommendations of the Hay Group Classification and Compensation Study,	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
To develop guidelines and implement two financial support initiatives to participants as identified in the Special Recreation Market Plan.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 6. Realign capital expenditures to ensure a conservative approach to spending				

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 6. Realign capital expenditures to ensure a conservative approach to spending				
To create & implement the Capital Improvement Program for the Finance & Administration Department maintaining conservative approach to spending.	Fin. &Admin.	Short Term 2014-15	4/30/2015	Not Started
To implement and incorporate recommendations from the ADA Transition Plan of the district's facilities.	Parks	Short Term 2014-15	4/30/2015	Not Started
To implement OSLAD and IGIG funding for construction of Clearview Park improvements.	Parks	Long Term 2015	4/30/2015	Not Started
To participate in the implementation of the CIP for the Parks Department maintaining a conservative approach to spending.	Parks	Continuous	4/30/2015	Not Started
To implement the Park Maintenance Facility Exterior Wall Repair Project.	Parks	Short Term 2014-15	4/30/2015	Not Started
To create and implement the Capital Improvement Program for the Parks Department maintaining a conservative approach to spending.	Parks	Continuous	4/30/2015	Not Started
To implement the PARC Grant for an indoor pool.	Parks	Long Term 2015	4/30/2015	Not Started
Objective: 3. Increase program & facility revenue				
Initiative: 1. Review program costs, pricing options & revenue policy				
To increase private music lesson enrollment by 20% (65 half-hour lessons) by actively recruiting students.	C.Arts	Mid Term 2014-15	3/31/2015	Not Started
To develop a proposal to present to the arts faculty/independent contractors to provide family discounts to boost their enrollment to be ready for FY 2015.	C.Arts	Short Term 2014-15	10/31/2014	Not Started
Initiative: 2. Increase revenue through marketing & coupon specials				
To create and implement a "Try Before You Buy" program for Adult & Family programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To increase revenue by 10% for the Children's Connection program by addition afternoon and Saturday sessions.	Rec.	Long Term 2015	3/31/2015	Not Started
To increase revenue by 10% for B.A.S.E. program by adding an additional location.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop and implement a comprehensive promotional plan in an effort to increase weekday indoor facility revenue and use at BRC and JAC.	Rec.	Long Term 2015	3/31/2015	Not Started
To increase the Field House meeting room rental revenue by 20%.	Rec.	Long Term 2015	3/31/2015	Not Started
To create a year-long detailed marketing plan for Fitness Center memberships.	Rec.	Long Term 2015	3/31/2015	Not Started
To increase program revenue by 10% by developing and implementing coupon specials and other marketing specials.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 3. Analyze economic impact benefits of the new sports complex & develop events & tournaments during non-peak resident use times				
To recruit new tournament groups to the SportsPark.	Rec.	Long Term 2015	3/31/2015	Not Started
C. INTERNAL BUSINESS THEME: Operational Excellence				
Objective: 1. Maintaining Operational Quality				
Initiative: 1. Obtain State Accreditation through the Illinois Distinguished Agency Accreditation Program (D.A.A.P)				
To actively participate in the Compliance Committee.	C.Arts		4/30/2015	Not Started
To participate in the Compliance Committee to ensure that future standards are being met for Distinguished Agency Accreditation.	Parks	Continuous	4/30/2015	Not Started
To participate in the Compliance Committee to ensure future standards are being met for PDRMA Loss Control Review.	Parks	Continuous	4/30/2015	Not Started
To participate in the Compliance Committee to ensure that future standards are being met for CAPRA Accreditation.	Parks	Continuous	4/30/2015	Not Started
Initiative: 3. Develop & implement branding & image campaign at a corporate & core facility & program level				
To participate in the planning of the park district centennial celebration.	C.Arts	Long Term 2015	4/30/2015	Not Started
Continue to coordinate and complete the community engagement project.	Exec. Dir.	Short Term 2014-15	7/8/2014	Not Started
To integrate community engagement project findings into the upcoming new strategic plan.	Exec. Dir.	Mid Term 2014-15	12/31/2014	Not Started
To actively serve on the Centennial Celebration Committee to plan and budget for the 100th Anniversary that incorporates visual identity components, special event, fundraising opportunities and special promotion.	Rec.	Long Term 2015	3/30/2015	Not Started
To research and recommend apparel options for all Recreation full-time staff to create unified uniform options.	Rec.	Long Term 2015	3/30/2015	Not Started
Initiative: 4. Develop an organizational performance measurement system, along with measures being implemented at the Departmental level				
To develop a system of measuring Cultural Arts program outcomes.	C.Arts	Long Term 2015	4/30/2015	Not Started
To create a Popular Annual Financial Report (PAFR) for the citizens of Waukegan that can be inserted into the brochure.	Fin. &Admin.	Short Term 2014-15	12/31/2014	Not Started
Develop a Cash Flow Analysis System Matrix to maximize investment timing.	Fin. &Admin.	Short Term 2014-15	1/31/2015	Not Started

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 4. Develop an organizational performance measurement system, along with measures being implemented at the Departmental level				
Install new Hyper-V server and migrate virtual machines to new server platform.	Fin.&Admin.	Short Term 2014-15	2/28/2015	Not Started
Install and virtualize new Microsoft Exchange 2013 server to upgrade e-mail platform.	Fin.&Admin.	Short Term 2014-15	12/31/2014	Not Started
Review and upgrade Microsoft Windows servers on existing virtual hosts.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Review and build new database platforms to enhance administrative efficiencies for district staff.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Continue enhancement of the districts computing infrastructure; including, restructuring network architecture, improving network functionality, keeping hardware and software current, implementing effective and affordable technologies .	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Conduct an all employee Safety Perception Survey and enhance the District's safety program based on the survey's results.	Fin.&Admin.	Short Term 2014-15	9/30/2014	Not Started
Update and post all facility maps and evaluate posting locations.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Working with the Parks Department, evaluate, update and implement the Confined Space Procedures.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Conduct a study based on 10 years (2004 – 2014) of employee injuries and property damage, identify trends, and make recommendations for prevention/ hazard reduction.	Fin.&Admin.	Short Term 2014-15	2/28/2015	Not Started
Develop a process to evaluate and report on loss trends on an annual basis.	Fin.&Admin.	Short Term 2014-15	2/28/2015	Not Started
Develop templates for forms the Recreation Department has requested that will aid in training.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Prepare the records and process of the Debt Service compliance checklist, annual review and reporting.	Fin.&Admin.	Short Term 2014-15	9/30/2014	Not Started
To implement recommendations as outlined in the Playground Safety Compliance Audit.	Parks	Short Term 2014-15	4/30/2015	Not Started
To update the district's 5-year Parks & Open Space Master Plan.	Parks	Short Term 2014-15	4/30/2015	Not Started
To implement a Geographic Information System (GIS) park mapping and inventory system with Global Positioning System (GPS) technology.	Parks	Continuous	4/30/2015	Not Started
To update the Ordinances Regulating the Use of the Parks and Property Owned by the Waukegan Park District.	Parks	Short Term 2014-15	4/30/2015	Not Started
To implement a performance measurement of the athletics category within Special Recreation that will support better management of programs.	Rec.	Mid Term 2014-15	12/31/2014	Not Started
To finalize and implement a Field Trip checklist as directed by the Manager of Risk Management.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop a marketing plan that includes creating a teen page on the WPD website to attract youth and teens to programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To submit quarterly reports on the effectiveness of the retention plan through retention rates, cancellation reasons and other statistics.	Rec.	Long Term 2015	3/31/2015	Not Started
To create and implement an External Facility Use checklist to be used prior to visiting any external field trip site as directed by the Manager of Risk Management.	Rec.	Long Term 2015	3/30/2015	Not Started
Initiative: 5. Maintain accreditation with Park District Risk Management Agency (PDRMA)				
To develop a new Patron Lift and Transfer Policy for Special Recreation.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop and use a training checklist for new hires pertaining to the positions in the Adult & Family program area.	Rec.	Long Term 2015	3/31/2015	Not Started
To update the Belvidere Recreation Center and Jane Addams Center Facility Use Agreement with newest changes from legal.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 6. Institutionalize the strategy planning process by reviewing this Strategic Plan annually, regular reporting and measuring progress				
To provide information to the Executive Director, Board of Commissioners and the Cultural Arts Advisory Committee based on AEK/MSI reports, patron surveys, focus groups and interviews to assess progress, growth and satisfaction as requested.	C.Arts		4/30/2015	Not Started
To participate in the 2014-2017 strategic plan.	C.Arts	Short Term 2014-15	7/4/2014	Not Started
Objective: 2. Develop Park District Health/Wellness Image				
Initiative: 1. Expand current programs & events to create awareness of health & wellness issues				
To plan and develop a display and presentation to be used at health and wellness fairs to increase Field House Sports & Fitness Center visibility to prospective members.	Rec.	Long Term 2015	3/31/2015	Not Started
To create a new Health & Fitness special event for individuals with disabilities.	Rec.	Short Term 2014-15	8/29/2014	Not Started
To research the feasibility of creating Special Recreation swim lessons for individuals with disabilities.	Rec.	Long Term 2015	3/31/2015	Not Started
To work with Northern Illinois Food Bank to provide free healthy meals for summer camps and B.A.S.E. programs.	Rec.	Long Term 2015	3/31/2015	Not Started
Objective: 3. Build Strategic Alliances				
Initiative: 1. Strengthen relationships with outside groups that provide benefit to the community, while assuring the District includes a variety of partners that represent community demographics.				

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 1. Strengthen relationships with outside groups that provide benefit to the community, while assuring the District includes a variety of partners that represent community demographics.				
To update and develop new surveys to better evaluate the needs of our residents to be presented at events, programs and outreach programs throughout the community.	C.Arts	Mid Term 2014-15	1/30/2015	Not Started
To showcase Waukegan's history to community groups.	C.Arts	Mid Term 2014-15	2/2/2015	Not Started
To create two new exhibits for the museum, based on the needs expressed by community members and the Waukegan Historical Society.	C.Arts	Mid Term 2014-15	2/27/2015	Not Started
To serve on the Waukegan Park District's Centennial Celebration Committee.	C.Arts	Long Term 2015	4/30/2015	Not Started
To actively seek an intern who will act as a Latino Arts and Humanities Ambassador in the Summer of 2014.	C.Arts	Short Term 2014-15	9/5/2014	Not Started
To add additional cultural events for the community that are supported through partnerships and grants.	C.Arts	Mid Term 2014-15	4/30/2015	Not Started
To implement and participate in the Foundation.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
To participate in the City of Waukegan Economic and Development Advisory Board.	Exec. Dir.	Long Term 2015	4/30/2015	Not Started
To implement the Waukegan Park District Foundation.	Exec. Dir.	Short Term 2014-15	12/31/2014	Not Started
To serve on the City of Waukegan Planning and Zoning Commission	Exec. Dir.	Long Term 2015	5/27/2016	Not Started
To serve as Project Manager of the CAG's GLRI Grant for the Bowen Park Ravine Restoration Project.	Parks	Short Term 2014-15	4/30/2015	Not Started
To collaborate with Solid Waste Agency of Lake County (SWALCO) on district and communitywide green initiatives.	Parks	Continuous	4/30/2015	Not Started
To develop a relationship with Waukegan School District for facility sharing through a reservation request for both the park district and the school district facilities.	Rec.	Long Term 2015	3/31/2015	Not Started
To assist the Field House Supervisors with creating a new Workfit plan and securing new Workfit memberships.	Rec.	Long Term 2015	3/31/2015	Not Started
To establish relationships with local hotels and find new sponsors for the Field House Sports & Fitness Center and Waukegan SportsPark.	Rec.	Long Term 2015	3/31/2015	Not Started
To create a process to promote Park District programs through the local youth soccer league WAYS.	Rec.		3/31/2015	Not Started
To assist in the development and implementation of a school outreach program with a focus on environmental education.	Rec.	Long Term 2015	3/31/2015	Not Started
To be actively involved with community and state groups such as Leave No Child Inside Initiative, Outdoor Coalition, IPRA Early Childhood and Camping Committees to gain insight, support and ideas to enhance existing programs and develop new programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To work collaboratively with Waukegan Public Library on joint Early Childhood programs and services.	Rec.	Long Term 2015	3/31/2015	Not Started
To further develop the relationship with Waukegan Public Schools by tying in our fitness programs with the PEP grant initiative by promoting programs designed to make kids more healthy and active such as Let's Move, Kid Fitness and Youth Strength, Speed and Agility.	Rec.	Long Term 2015	3/31/2015	Not Started
To be actively involved with community youth groups (BMX, Skate Board, Boy Scouts, Boys & Girls Club, 4-H) by working collaboratively on existing programs and developing new programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To actively work with youth football affiliate and ensure that WPD Affiliate objectives are met.	Rec.	Long Term 2015	3/31/2015	Not Started
To secure funding, develop and implement a school outreach program with a focus on environmental education.	Rec.	Long Term 2015	3/31/2015	Not Started
To be actively involved with Youth Affiliate Groups by providing operational and programming guidance and ensuring that all groups meet agreement objectives.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement the Fastest Kid on the Block program.	Rec.	Long Term 2015	3/31/2015	Not Started
To implement an annual Mayor's Cup Soccer Tournament for adults at the Waukegan SportsPark.	Rec.	Long Term 2015	3/31/2015	Not Started
To be actively involved with local youth affiliate baseball groups with the purpose of focusing on increasing youth baseball participation within the Waukegan Community.	Rec.	Long Term 2015	3/31/2015	Not Started
To identify new member target groups. This includes focusing on building the Workfit membership program and adding to the number of health insurance membership programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To expand the partnership with Vista Health Systems by working collaboratively on existing programs and developing new programs.	Rec.	Long Term 2015	3/31/2015	Not Started
To expand the partnership with Waukegan Public Schools by collaborating on existing programs and developing new programs.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 2. Build internal collaboration through the measurement of internal customer satisfaction & increase informal connections through better communication, working effectively with others, consideration of others' workloads and team building activities				
To review the Recreation Department as a whole to determine if reorganization of staff and/or responsibilities is needed.	Rec.		3/31/2015	Not Started
Objective: 4. Develop Sustainable Practices				

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 2. Develop an action plan based on best practices to implement & expand green practices				
To continue to serve on the Green Team committee.	C.Arts	Continuous	4/30/2015	Not Started
To implement the Emerald Ash Borer (EAB) Management Plan.	Parks	Continuous	4/30/2015	Not Started
To implement a tree hazard recognition and response program to monitor and track trees in heavy traffic areas.	Parks	Continuous	4/30/2015	Not Started
To implement outdoor LED parking lot lights retrofit project.	Parks	Short Term 2014-15	4/30/2015	Not Started
To participate in the Parks and Natural Resource Management (PNRM) Section committee of IPRA.	Parks	Continuous	4/30/2015	Not Started
To participate in the Green Team Committee to develop and implement best practices for sustainability and green practices.	Parks	Continuous	4/30/2015	Not Started
To participate in the IPRA Environmental Committee.	Parks	Continuous	4/30/2015	Not Started
To serve as Chairman of a Green Team Committee to develop and implement best practices for sustainability and green practices.	Parks	Continuous	4/30/2015	Not Started
Initiative: 3. Develop & implement programs to educate the public on sustainable practices on a personal level				
To provide additional locations to patrons to recycle programs and playbills for all performances and recitals.	C.Arts	Short Term 2014-15	10/1/2014	Not Started
To develop and implement a new class each session for the Bowen Heritage Circle and /or For Earth's Sake that educates the public on sustainable practices that can take place in the home.	C.Arts	Mid Term 2014-15	12/31/2014	Not Started
To participate in the Green Team initiatives.	C.Arts	Continuous	3/31/2015	Not Started
To expand recycling in park playgrounds and picnic shelters.	Parks	Continuous	4/30/2015	Not Started
To conduct a Community Recycling Event	Parks	Continuous	12/1/2014	Not Started
To research, create and submit a green message for the quarterly WPD and SRSNLC brochures that educates the public and staff on sustainable practices that can be implemented at home and individually .	Rec.	Long Term 2015	3/31/2015	Not Started
D. Employee Learning & Growth Theme: Dedicated Staff				
Objective: 1. Create Job Value				
Initiative: 1. Continue a formalized reward & recognition program for staff that includes financial rewards, recognition & trust building				
To implement a formal and informal employee recognition program.	C.Arts	Continuous	4/30/2015	Not Started
To review the Recreation Department Internal survey to ensure the strong points are continuing and the weak points are being addressed and implement changes where needed.	Rec.	Long Term 2015	3/31/2015	Not Started
Objective: 2. Training Approaches for Educated Staff				
Initiative: 1. Continue an organizational commitment to training & development through identification of needed employee skills & the allocation of resources to support training				
To attend RMI	C.Arts	Mid Term 2014-15	3/27/2015	Not Started
To attend the IAPD/IPRA 2015 Conference				
To attend an appropriate museum workshop or conference.	C.Arts		2/1/2016	Not Started
To attend Arts Alliance Illinois and Illinois Arts Council education programs and also attend Illinois Parks and Recreation Association Conference .	C.Arts	Continuous	4/30/2015	Not Started
To continue training by attending educational conferences such as IPRA Professional Development School (Year 1).	Fin. &Admin.	Short Term 2014-15	11/30/2014	Not Started
To attend National American Camping Association (ACA) Conference.	Rec.	Long Term 2015	3/31/2015	Not Started
To complete Year One of Professional Development School.	Rec.	Long Term 2015	3/31/2015	Not Started
To attend Illinois Recreational Therapy Association Annual Conference on Therapeutic Recreation.	Rec.	Mid Term 2014-15	11/28/2015	Not Started
To complete Year Two of Indiana University's Executive Development School.	Rec.	Long Term 2015	4/30/2015	Not Started
To complete Year One of Revenue Management School.	Rec.	Long Term 2015	4/30/2015	Not Started
To determine the training & development needs of the full-time Field House staff.	Rec.	Long Term 2015	3/31/2015	Not Started
To complete Year Two of Revenue Management School.	Rec.	Long Term 2015	3/31/2015	Not Started
To complete Early Childhood courses at College of Lake County.	Rec.	Long Term 2015	3/31/2015	Not Started
To attend IHRSA (International Health, Racquet & SportClub Association).	Rec.	Long Term 2015	3/31/2015	Not Started
To obtain Lifeguard Certification.	Rec.	Long Term 2015	3/31/2015	Not Started
Initiative: 2. Develop individual career development plans to encourage & develop employees' skills beyond their individual expertise aligned with the organization				

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 2. Develop individual career development plans to encourage & develop employees' skills beyond their individual expertise aligned with the organization				
To continue to implement the Employee Development Program with the aid of the "Career Architect Development Planner".	C. Arts	Continuous	4/30/2015	Not Started
To cross train with accounts payable and cash receipts to be able to perform daily and weekly processes.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Expand responsibilities to include supervisory responsibilities within the Finance Division.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
Continue to review and evaluate the Supervisor's Safety Handbook and update with additional relevant topics.	Fin.&Admin.	Short Term 2014-15	4/30/2015	Not Started
To attend IPRA Conference.	Parks	Short Term 2014-15	1/30/2015	Not Started
To attend STMA Conference.	Parks	Short Term 2014-15	1/30/2015	Not Started
To attend Year One of NRPA Maintenance Management School.	Parks	Short Term 2014-15	4/30/2015	Not Started
To attend Year Two of NRPA Green School.	Parks	Short Term 2014-15	4/1/2015	Not Started
To continue to implement the Employee Development Program with the aid of the "Career Architect Development Planner".	Parks	Continuous	4/30/2015	Not Started
To research, initiate, and develop a minimum of one cooperative agency referral relationship for transition aged adults with disabilities.	Rec.	Long Term 2015	3/31/2015	Not Started
To work in cooperation with IT staff to learn and implement new technology for improved volunteer and registration management.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop the knowledge and implement the skill of hiring seasonal staff.	Rec.	Mid Term 2014-15	9/30/2014	Not Started
To assist in the transition to the new registration software.	Rec.	Long Term 2015	3/31/2015	Not Started
To expand and improve current approaches in developing strategic alliances with the school district and parents of children with disabilities.	Rec.	Long Term 2015	3/31/2015	Not Started
To research and implement a new registration software system for the district with the assistance of the IT staff.	Rec.	Long Term 2015	3/31/2015	Not Started

E. Employee Learning & Growth Theme: Sound Management

Objective: 1. Empower Staff

Initiative: 2. Create an employee culture of the "best of the best" through certifications, excellent qualifications, interview process and on the job training to develop highly skilled employees

To obtain the Certified Parks & Recreation Executive (CPRE) designation.	Fin.&Admin.	Short Term 2014-15	4/30/2014	Not Started
To obtain Certified Pool Operator - CPO.	Parks	Short Term 2014-15	4/30/2015	Not Started
To attend Toro Maintenance School.	Parks	Short Term 2014-15	4/30/2015	Not Started
To obtain CPRP certification.	Parks	Short Term 2014-15	4/30/2015	Not Started
To obtain CPRE certification.	Parks	Short Term 2014-15	4/30/2015	Not Started
To obtain CPRP certification.	Rec.	Long Term 2015	3/31/2015	Not Started
To recertify Primary Group Exercise Certification with the Aerobics and Fitness Association of America.	Rec.	Long Term 2015	3/31/2015	Not Started

Objective: 2. Quality Decision Making

Initiative: 1. Empower service staff to make final decisions through the application of flexible solution space guidelines

To have conversations and coaching sessions with employees to empower decision making.	C. Arts	Continuous	4/30/2015	Not Started
To implement decision making guidelines that empowers full-time and part-time/seasonal staff in area of responsibility.	Rec.	Long Term 2015	3/31/2015	Not Started
To develop and implement a guide of Frequently Asked Questions for staff to refer to when answering public inquiries at the Field House Sports and Fitness Center to improve customer service.	Rec.	Long Term 2015	3/31/2015	Not Started

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STRATEGIC PLAN IMPLEMENTATION PROGRESS: Fiscal Year 2013-14

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
A. CUSTOMER THEME: Culturally Diverse Population & Community Involvement				
Objective: 1. Align programs with community needs				
Initiative: 2. Develop an ongoing process to determine customer feedback & input through a customer satisfaction measurement system that includes surveys, customer interviews, program evaluations and focus groups				
To create an annual review of survey results of outreach programming, and the attendance figures gathered throughout 2013-14.	C.Arts	Mid Term 2011-13	4/30/2014	In Process
Initiative: 3. Develop a program assessment process that identifies the District's success in offering programs according to community need & complete it every year				
To develop a survey to determine future of "Movies in the Park".	C.Arts	Mid Term 2011-13	10/31/2013	Completed
To develop a process to determine customer satisfaction using information technology . This system will process surveys, program evaluations and tracking and reporting of results.	Fin.&Admin.	Long Term 2014	4/30/2014	Ongoing
Initiative: 4. Develop a corporate outreach program for taking the Waukegan Park District fitness program "on the road"				
To create and implement the curriculum and identify the strategies for a corporate fitness outreach program.	Rec.	Long Term 2014	3/30/2014	In Process
Initiative: 5. Track changing demographics on an ongoing basis to ensure that program participants closely mirror the demographics of the community				
To open the museum one Sunday afternoon during the months of June, July, and August to attract people using Bowen Park during their leisure time and to evaluate the effectiveness of the additional hours .	C.Arts	Continuous	8/31/2013	Completed
To integrate ESRI demographic information focusing on Target Markets #1 and #2 for the promotion of low to no cost programs that will be taken into the neighborhoods.	C.Arts	Continuous	12/20/2013	Ongoing
To integrate use of ESRI data throughout the decision making processes of the district.	Exec. Dir.	Continuous	4/30/2014	Not Started
To collect and report on program statistics to confirm that program participants closely mirror the demographics of the community as identified by ESRI target markets.	Rec.	Continuous	3/30/2014	Ongoing
Initiative: 6. Offer family oriented programming & communication				
To enhance expanded program offerings in the division's special events and programming such as Dandelion Wine Fine Arts Festival, Movies in the Park, Summer Heat, and Arts Park.	C.Arts	Continuous	4/30/2014	Ongoing
To create one additional family oriented history program/event annually.	C.Arts	Continuous	4/30/2014	Completed
To create, administer and report on a short survey for youth, parents, and local public and private music teachers to determine the satisfaction level of the Young People's concert .	C.Arts	Continuous	4/30/2014	Not Started
To develop significant relationships with new District #60 enhancement director for K-5 and Lori Massimo 6th-12th to better serve the Waukegan student population .	C.Arts	Continuous	12/20/2013	Ongoing
To convene families, including children, to Cultural Arts Division focus groups to discuss preferred arts programming for children and families within the community.	C.Arts	Mid Term 2011-13	4/30/2014	In Process
To implement a Family Mud Run program that aligns with current trends and promotes outdoor activity as a family.	Rec.	Continuous	3/30/2014	In Process
To implement outdoor Recreation programs that are designed to appeal to families as a group activity.	Rec.	Continuous	3/30/2014	Ongoing
To connect more families to nature by providing free and low cost programming each season that aligns with current trends and meets community needs.	Rec.	Continuous	3/30/2014	Ongoing
To connect more families to health, wellness and fitness by providing free and low cost programming to families with an individual with a disability	Rec.	Continuous	3/30/2014	Ongoing
Objective: 2. Provide communication tools that welcome and attract residents				
Initiative: 1. Develop & implement the use of social media & marketing techniques				
To create an annual social media posting schedule which is updated monthly and implemented across the district on all social media platforms.	Mult. Depts.	Continuous	4/30/2014	In Process
Initiative: 2. Ensure all staff welcome customers of all ethnic groups by creating a friendly & welcoming environment for all customers				
To develop and implement a customer service training for front line staff (PTE) to better relate to and understand the needs of the four target markets residing in the community.	C.Arts	Continuous	4/30/2014	In Process

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 2. Ensure all staff welcome customers of all ethnic groups by creating a friendly & welcoming environment for all customers				
To use the demographic information provided by ESRI to create and implement programming that brings the arts into the neighborhoods on a consistent basis.	C.Arts	Continuous	4/30/2014	Ongoing
To ensure that photos and illustrations in publications, electronic media and displays reflect Waukegan demographics.	Exec. Dir.	Continuous	4/30/2014	Ongoing
To continue to expand the use of video on the website through YouTube.	Exec. Dir.	Continuous	4/30/2014	Ongoing
To continue to refresh the brochure design.	Exec. Dir.	Continuous	4/30/2014	Ongoing
To install English and Spanish "Smoke Free Parks" signage in all parks.	Parks	Continuous	4/30/2014	Completed
To implement a customer service training program and develop a manual that includes established standard practices for staff.	Rec.	Continuous	3/30/2014	In Process
B. FINANCIAL THEME: Fiscally Responsible				
Objective: 1. Increase revenue				
Initiative: 2. Assess expanded concessions & vendors in parks & facilities				
To research new arts venues and regional cultural centers to approach new artists as vendors for Ray Bradbury "Dandelion Wine" Fine Arts Festival that reflect the target markets in the community.	C.Arts	Mid Term 2011-13	2/20/2014	Completed
Initiative: 3. Implement a system wide approach to corporate sponsorships & naming rights through sponsorship valuation process				
To form a collaboration between the Recreation Department and the Cultural Arts Division to identify the valuation process for sponsorships, to develop a district-wide approach, and to provide a "return on investment" to sponsors.	C.Arts	Long Term 2014	4/30/2014	Not Started
To identify and report on the return on investment for corporate sponsors.	Rec.	Long Term 2014	3/30/2014	Not Started
Initiative: 4. Develop a merchandise plan that includes branding/display/sales of WPD official apparel & merchandise				
To create a catalog of merchandise to sell available merchandise online.	C.Arts	Long Term 2014	4/30/2014	Completed
To coordinate WPD products and apparel for sale and create website page to promote products and provide purchase information.	Exec. Dir.	Long Term 2014	12/30/2013	In Process
To create a catalog of park photos to sell to the public.	Parks	Long Term 2014	4/30/2014	Not Started
To sell merchandise via website and onsite at the Field House and Belvidere Recreation Center.	Rec.	Long Term 2014	3/30/2014	Ongoing
Objective: 2. Prudent financial planning				
Initiative: 4. Develop a policy for signatory authority for agreements				
To create a district bond policy.	Fin. &Admin.	Mid Term 2011-13	12/31/2013	Completed
To upgrade Filemaker Pro to volume license agreement to unify all versions to current version, put district in compliance with licensing requirements and allow for free upgrades for both client and server in the future.	Fin. &Admin.	Long Term 2014	4/30/2014	In Process
To develop a policy for signatory authority for agreements.	Fin. &Admin.	Mid Term 2011-13	12/31/2013	In Process
To conduct a Classification/Compensation study of positions in the district.	Fin. &Admin.	Mid Term 2011-13	12/31/2013	In Process
Initiative: 5. Continually review the budget & fiscal plan & make adjustments as necessary				
To review monthly budget reports and stay within budgeted revenues and expenses.	Mult. Depts.	Continuous	3/30/2014	Ongoing
Initiative: 6. Realign capital expenditures to ensure a conservative approach to spending				
To create and implement the Capital Improvement Program for the Finance and Administration Department maintaining conservative approach to spending.	Fin. &Admin.	Continuous	4/30/2014	Ongoing
To review and implement recommendations from the ADA Transition Plan of the district's facilities.	Parks	Long Term 2014	4/30/2014	In Process
To participate in the implementation of the Capital Improvement Program for the Parks Department maintaining a conservative approach to spending.	Parks	Continuous	4/30/2014	Ongoing
To submit an application for the Open Space Lands Acquisition & Development Grant (OSLAD) for park improvements.	Parks	Long Term 2014	4/30/2014	Completed
To submit an application for a PARC Grant for the development of the new aquatic facility.	Parks	Long Term 2014	4/30/2014	Not Started
To develop plans and budget for aquatic facilities.	Parks	Long Term 2014	4/30/2014	In Process
To create and implement the Capital Improvement Program for the Recreation Department maintaining a conservative approach to spending.	Rec.	Continuous	3/30/2014	Ongoing
Objective: 3. Increase program & facility revenue				

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 1. Review program costs, pricing options & revenue policy				
To implement pricing options with independent contractors to ensure competitive pricing with the goal of increasing enrollment of private music lessons by 20% and a 10% increase in the visual arts programs.	C.Arts	Short Term 2011-12	4/30/2014	In Process
Initiative: 3. Analyze economic impact benefits of the new sports complex & develop events & tournaments during non-peak resident use times				
To determine and report on the economic impact of athletic tournaments at the SportsPark to the local economy and the Park District.	Rec.	Long Term 2014	3/30/2014	Completed
Initiative: 4. Research & recommend changes to youth athletic fees, including affiliate groups				
To create a matrix that identifies the price per hour for consumers for youth athletic fees, including affiliate groups.	Rec.	Long Term 2014	3/30/2014	In Process
C. INTERNAL BUSINESS THEME: Operational Excellence				
Objective: 1. Maintaining Operational Quality				
Initiative: 1. Obtain State Accreditation through the Illinois Distinguished Agency Accreditation Program (D.A.A.P)				
To participate in the Compliance Committee to ensure that future standards are being met for Distinguished Agency Accreditation.	Mult. Depts.	Continuous	4/30/2014	In Process
To participate in the Compliance Committee to ensure future standards are being met for PDRMA Loss Control Review.	Mult. Depts.	Continuous	4/30/2014	In Process
Initiative: 2. Obtain National Accreditation through the Commission for Accreditation of Park & Recreation Agencies (CAPRA)				
To participate in the Compliance Committee to ensure future standards are being met for CAPRA accreditation.	Mult. Depts.	Continuous	4/30/2014	In Process
To participate in one CAPRA Accreditation agency visit to determine best practices that meet CAPRA requirements.	Rec.	Long Term 2014	6/28/2013	Completed
Initiative: 3. Develop & implement branding & image campaign at a corporate & core facility & program level				
To create a 100 year anniversary celebration plan and budget that incorporates visual identity components, special events, fund raising opportunities, and special promotions.	Mult. Depts.	Long Term 2014	4/30/2014	In Process
To create and implement a visual identity and long term branding strategy initiative for the Waukegan Park District.	Exec. Dir.	Long Term 2014	12/31/2013	Deferred
To select and hire a branding and identity consultant.	Exec. Dir.	Long Term 2014	4/30/2013	Deferred
Initiative: 4. Develop an organizational performance measurement system, along with measures being implemented at the Departmental level				
To develop a dashboard for district programs offered each quarter.	Fin.&Admin.	Long Term 2014	10/31/2013	In Process
To install Open-Source IT Desk ticket system to assist with managing support issues for IT and web.	Fin.&Admin.	Long Term 2014	7/31/2013	Completed
To review current intranet platform and upgrade system software.	Fin.&Admin.	Long Term 2014	4/30/2014	Completed
To create a district wide combined contact solution by upgrading remaining computers to the latest version of Microsoft Office to enable the creation of a global district contact distribution list.	Fin.&Admin.	Long Term 2014	4/30/2014	Completed
To work with Harris AEK to rebuild/updated street residency database in AEK Recreation Software.	Fin.&Admin.	Mid Term 2011-13	4/30/2014	Deferred
To submit the Annual Budget and the Comprehensive Annual Financial Report to GFOA for consideration in the "Excellence Awards" Program.	Fin.&Admin.	Mid Term 2011-13	11/30/2013	Completed
To conduct playground safety audits to determine how existing playgrounds comply with 2010 CPSC Guidelines and 2011 ASTM Standards.	Parks	Long Term 2014	4/30/2014	In Process
To update the District's five-year Parks & Open Space Master Plan.	Parks	Long Term 2014	4/30/2014	In Process
To create an outline for development of a comprehensive Park Maintenance Plan.	Parks	Long Term 2014	4/30/2014	Not Started
To measure the success of Park Facility Rentals and Park Permits registered versus cancellations.	Parks	Long Term 2014	4/30/2014	Completed
To identify and implement performance measures that will support better management of programs and facilities.	Rec.	Long Term 2014	3/30/2014	In Process
To implement a Market Retention Plan for Special Recreation.	Rec.	Long Term 2014	3/30/2014	In Process
To measure the success of the member retention program through various performance measurements.	Rec.	Long Term 2014	3/30/2014	In Process
Initiative: 6. Institutionalize the strategy planning process by reviewing this Strategic Plan annually, regular reporting and measuring progress				
To provide updated information to the Executive Director, Board of Commissioners, the Cultural Arts Advisory Committee and residents through reports as requested.	C.Arts	Continuous	4/30/2014	Ongoing
To meet this initiative through the continued use of AEK/MSI reports; surveys and evaluations; focus groups and interviews to assess the progress and satisfaction of the CAD meeting the Waukegan Park District and the Cultural Arts Strategic Plans.				
To continuously monitor and report the progress of Strategic Plan to the Board of Commissioners and staff.	Exec. Dir.	Continuous	4/30/2014	Ongoing

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 6. Institutionalize the strategy planning process by reviewing this Strategic Plan annually, regular reporting and measuring progress				
To conduct an annual presentation of Recreation Department's status and progress regarding the Waukegan Park District Strategic Plan Initiatives and goals.	Rec.	Continuous	3/30/2014	Completed
Objective: 2. Develop Park District Health/Wellness Image				
Initiative: 1. Expand current programs & events to create awareness of health & wellness issues				
To continue reinforcing proper body mechanics through increased training, implementing a stretching incentive program, and hiring Accelerated to evaluate specific job tasks.	Fin. & Admin.	Continuous	4/30/2014	In Process
To organize and implement miscellaneous playground safety improvements in various parks as outlined in CIP.	Parks	Continuous	4/30/2014	In Process
Objective: 3. Build Strategic Alliances				
Initiative: 1. Strengthen relationships with outside groups that provide benefit to the community, while assuring the District includes a variety of partners that represent community demographics.				
To improve historical outreach programming through interviews /focus groups of selected teachers and local scout leaders and to develop two exhibits for the museum and two exhibits for the community based on the interviews/focus groups.	C.Arts	Continuous	4/30/2014	Completed
1. To develop stronger ties and provide opportunities for residents through the Waukegan schools arts and history /social studies classes.	C.Arts	Continuous	4/30/2014	Ongoing
2. To work with the faith community for expanding the environmental, historical and /or arts education programming.				
To continue to identify and represent the district with community and professional organizations.	Exec. Dir.	Continuous	4/30/2014	Ongoing
To create a Waukegan Park District Foundation.	Exec. Dir.	Continuous	12/30/2013	In Process
To serve as Project Manager of the CAG's GLRI Grant for the Bowen Park Ravine Restoration Grant.	Parks	Long Term 2014	4/30/2014	In Process
To participate in the development of the Sunset Avenue Median Landscape project of the Lake County Department of Transportation Partnership for Roadside Enhancement.	Parks	Continuous	9/30/2013	In Process
To collaborate with Solid Waste Agency of Lake County (SWALCO) on district and communitywide green initiatives.	Parks	Continuous	4/30/2014	In Process
To expand the partnership with Vista Health System by working collaboratively on existing programs and developing new programs.	Rec.	Continuous	3/30/2014	Ongoing
To work with the Lake County Convention and Visitors Bureau to establish a process that gives a percentage of hotel nights for tournament teams to the park district.	Rec.	Continuous	3/30/2014	Ongoing
To implement a volunteer Baby Boomer program to ensure Baby Boomers are able to utilize their skills to benefit the community through park district programs.	Rec.	Continuous	3/30/2014	Ongoing
To be actively involved with Youth Affiliate Groups providing support, guidance and oversight.	Rec.	Continuous	3/30/2014	Ongoing
To collaborate with Waukegan Public Schools for the PEP Grant to ensure that the Waukegan Park District is active in planning and implementing PEP Grant initiatives.	Rec.	Continuous	3/30/2014	Ongoing
To collaborate with Healthways Health System to continue to build Prime and SilverSneakers memberships and ensure payment is received by the Park District.	Rec.	Continuous	3/30/2014	Ongoing
Objective: 4. Develop Sustainable Practices				
Initiative: 1. Develop a baseline of current green practices				
To develop and initiate two new topics to include in For Earth's Sake and Summer HEAT.	C.Arts	Continuous	2/20/2014	Completed
Initiative: 2. Develop an action plan based on best practices to implement & expand green practices				
To participate and implement the action plan of the Green Team within the Cultural Arts Division.	C.Arts	Continuous	4/30/2014	In Process
To serve on the Green Team committee and provide assistance for the implementation of green practices action plan as adopted by the district.	C.Arts	Long Term 2014	4/30/2014	In Process
To conduct a district-wide facility Energy Efficiency Assessment.	Parks	Long Term 2014	4/30/2014	In Process
To participate in the IPRA Environmental Committee.	Parks	Long Term 2014	4/30/2014	Ongoing
To serve as Chairman of a Green Team Committee to develop and implement best practices for sustainability and green practices.	Parks	Continuous	4/30/2014	In Process
To continue the site assessment and environmental plan towards the Audubon Cooperative Sanctuary Program for Bonnie Brook Golf Course.	Parks	Mid Term 2011-13	4/30/2014	Deferred
To complete GCSAA's online tool establishing an IPM plan for Bonnie Brook and Greenshire Golf Courses.	Parks	Mid Term 2011-13	4/30/2014	In Process
Initiative: 3. Develop & implement programs to educate the public on sustainable practices on a personal level				

	DEPT	TERM	DUE DATE	STATUS
Initiative: 3. Develop & implement programs to educate the public on sustainable practices on a personal level				
To strengthen relationships with the Lake County Forest Preserve's education team, SWALCO and Chicago Wilderness to develop and present programs that reflect the Green Team's action plan for sustainable practices .	C.Arts	Long Term 2014	12/20/2013	Not Started
To assist in the development of programming that reflects the green practices within the district and follow directives of the Green Team.	C.Arts	Long Term 2014	4/30/2014	In Process
To develop sustainability and green practices programming and opportunities to take place at special events such as DWFAF; programs such as For Earth's Sake and Summer HEAT; and recycling of programs at all performances .				
To conduct a Community Recycling Event	Parks	Mid Term 2011-13	9/1/2013	Completed
To submit an application for a Coca-Cola Keep American Beautiful grant to expand recycling in park playgrounds and picnic shelters.	Parks	Long Term 2014	4/30/2014	Completed
To include a green message in the quarterly brochure that educates the public on sustainable practices that can be implemented at home and individually.	Rec.	Long Term 2014	3/30/2014	Not Started
To include demonstrations and activities at the Live Green Family Festival that would educate participants on sustainable practices for the home and individually.	Rec.	Long Term 2014	3/30/2014	In Process

D. Employee Learning & Growth Theme: Dedicated Staff

Objective: 1. Create Job Value

Initiative: 1. Continue a formalized reward & recognition program for staff that includes financial rewards, recognition & trust building

To work with full time and part time staff to encourage the recognition of one another through both formal and informal activities/programs, encourage input/ideas of all full time and part time staff, and to continue to build open relationships with staff that also build trust.	C.Arts	Continuous	4/30/2014	Ongoing
To continue an incentive program for the Belvidere Recreation Center front desk staff that recognizes staff practices and professional behavior.	Rec.	Continuous	3/30/2014	Ongoing
To continue an incentive program for the Field House Sports and Fitness and Waukegan SportsPark Athletic staff that recognizes responsible and professional behavior.	Rec.	Continuous	3/30/2014	Ongoing
To continue an incentive program for Field House Sports & Fitness Center front desk staff that recognizes staff practices and professional behavior.	Rec.	Continuous	3/30/2014	Ongoing
To continue an incentive program for summer aquatics staff that recognizes responsibility and professional behavior.	Rec.	Continuous	8/30/2103	Ongoing
To continue an incentive program for summer camp staff that recognizes responsible and professional behavior.	Rec.	Continuous	8/30/2013	Ongoing
To implement an incentive program for summer day camp counselors that recognizes staff practices and professional behavior.	Rec.	Continuous	8/30/2013	Ongoing
To recognize the Recreation Employee of the Year annually at the Employee Recognition Dinner.	Rec.	Continuous	1/31/2014	Ongoing
To continue the Awesome Performance Program for the Recreation Department on a quarterly basis.	Rec.	Continuous	3/30/2014	Completed

Objective: 2. Training Approaches for Educated Staff

Initiative: 1. Continue an organizational commitment to training & development through identification of needed employee skills & the allocation of resources to support training

To encourage all staff to attend appropriate trainings offered through professional associations allowing staff to build skills .	C.Arts	Continuous	4/30/2014	In Process
Ty Rohrer to attend a museum workshop/conference through Association of Illinois Museums .				
Debra Carl to attend IPRA Conference in January 2014 and additional PDRMA/IPRA trainings and workshops.				
Jackie Rijos to attend the IPRA Conference pre-conference event in January 2014.				
Claudia Freeman to attend Art Alliance Illinois/Illinois Arts Council conference .				
All staff required to attend RMI will attend.				
To attend Parks Day at the Capitol and Legislative Forum.	Exec. Dir.	Mid Term 2011-13	5/30/2014	Not Started
To participate in the IPRA C&M section.	Exec. Dir.	Mid Term 2011-13	4/30/2014	Ongoing
To attend the IAPD/IPRA Conference.	Fin.&Admin.	Continuous	1/31/2014	In Process
To attend IAPD/IPRA and the NSC Conferences.	Fin.&Admin.	Continuous	4/30/2014	In Process
To attend the GFOA, IAPD/IPRA and IGFOA Conferences.	Fin.&Admin.	Continuous	1/31/2014	In Process
To learn and grow through participation on the IPRA Finance Committee.	Fin.&Admin.	Continuous	4/30/2014	Ongoing

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 1. Continue an organizational commitment to training & development through identification of needed employee skills & the allocation of resources to support training				
To attend the PFM (LAF) Public Finance Investment Seminar.	Fin. & Admin.		10/31/2013	Deferred
To complete Year Two University of Indiana's Executive Development Program.	Rec.	Continuous	3/30/2014	In Process
To complete Second Year of Revenue Management School.	Rec.	Continuous	3/30/2014	In Process
To attend National American Camp Association (ACA) Conference.	Rec.	Continuous	3/30/2014	In Process
To attend IHRSA (International Health, Racquet & SportClub Assoc) Conference	Rec.	Continuous	3/30/2014	Not Started
To complete Year One University of Indiana's Executive Development Program.	Rec.	Continuous	3/30/2014	Not Started
To complete Early Childhood courses at College of Lake County.	Rec.	Continuous	3/30/2014	In Process
To complete Professional Development Graduate School.	Rec.	Continuous		Completed
To complete First Year of Revenue Management School.	Rec.	Continuous	3/30/2014	Deferred
To attend Regional NYSCA Training	Rec.	Continuous	3/30/2014	Completed
To take sign language courses to maintain current ability level.	Rec.	Continuous	3/30/2014	Not Started
To determine the training and development needs of full time Recreation staff.	Rec.	Continuous	2/28/2014	Completed

status note - Jay and Jen completed, Julie not started

To provide financial support in the budget for full time staff to participate in identified conference, schools, workshops and /or other trainings.

Rec. Continuous 2/28/2014 Not Started

To attend NRPA Congress

Rec. Continuous 10/31/2013 Completed

Initiative: 2. Develop individual career development plans to encourage & develop employees' skills beyond their individual expertise aligned with the organization				
To continue to implement the Employee Development Program with the aid of the "Career Architect Development Planner."	Mult. Depts.	Continuous	3/30/2014	Ongoing
To attend NRPA Conference.	Exec. Dir.	Mid Term 2011-13	12/30/2013	Completed
To attend IPRA Conference.	Exec. Dir.	Long Term 2014	1/30/2014	In Process
To expand and gain an in-depth institutional knowledge of the financial software and processes to include budget, payroll, audit and bond.	Fin. & Admin.	Long Term 2014	4/30/2014	Ongoing
To update Safety Handbook and consolidate into one handbook for full-time, part-time and seasonal employees. A reorganized and in-depth management handbook would also be created.	Fin. & Admin.	Mid Term 2011-13	12/31/2013	In Process
To review, update and post on the intranet all facility Emergency Operations Plans (EOP).	Fin. & Admin.	Mid Term 2011-13	12/31/2013	In Process
To review, reorganize, update and enhance all main Special Event Plans to a new format.	Fin. & Admin.	Long Term 2014	4/30/2014	Completed
To attend IPRA Conference.	Parks	Long Term 2014		Not Started
To attend STMA Conference.	Parks	Long Term 2014	4/30/2014	Not Started
To attend Year One of NRPA Green School.	Parks	Long Term 2014	4/30/2014	Not Started
To develop and individual career development plan that encourages and develops personal skills beyond current individual expertise aligned with the organization.	Rec.	Continuous	3/30/2014	In Process

E. Employee Learning & Growth Theme: Sound Management

Objective: 1. Empower Staff

Initiative: 1. Develop a leadership culture that creates staff empowerment through the development of leadership guidelines & coaching leaders to develop participative styles

To assist with the development or selection of guidelines for leadership and coaching through the Career Architect Development Planner to help build staff empowerment and trust.

C.Arts Mid Term 2011-13 4/30/2014 Ongoing

To develop criteria and guidelines for a leadership culture that creates staff empowerment within the Recreation Department.

Rec. Mid Term 2011-13 3/30/2014 In Process

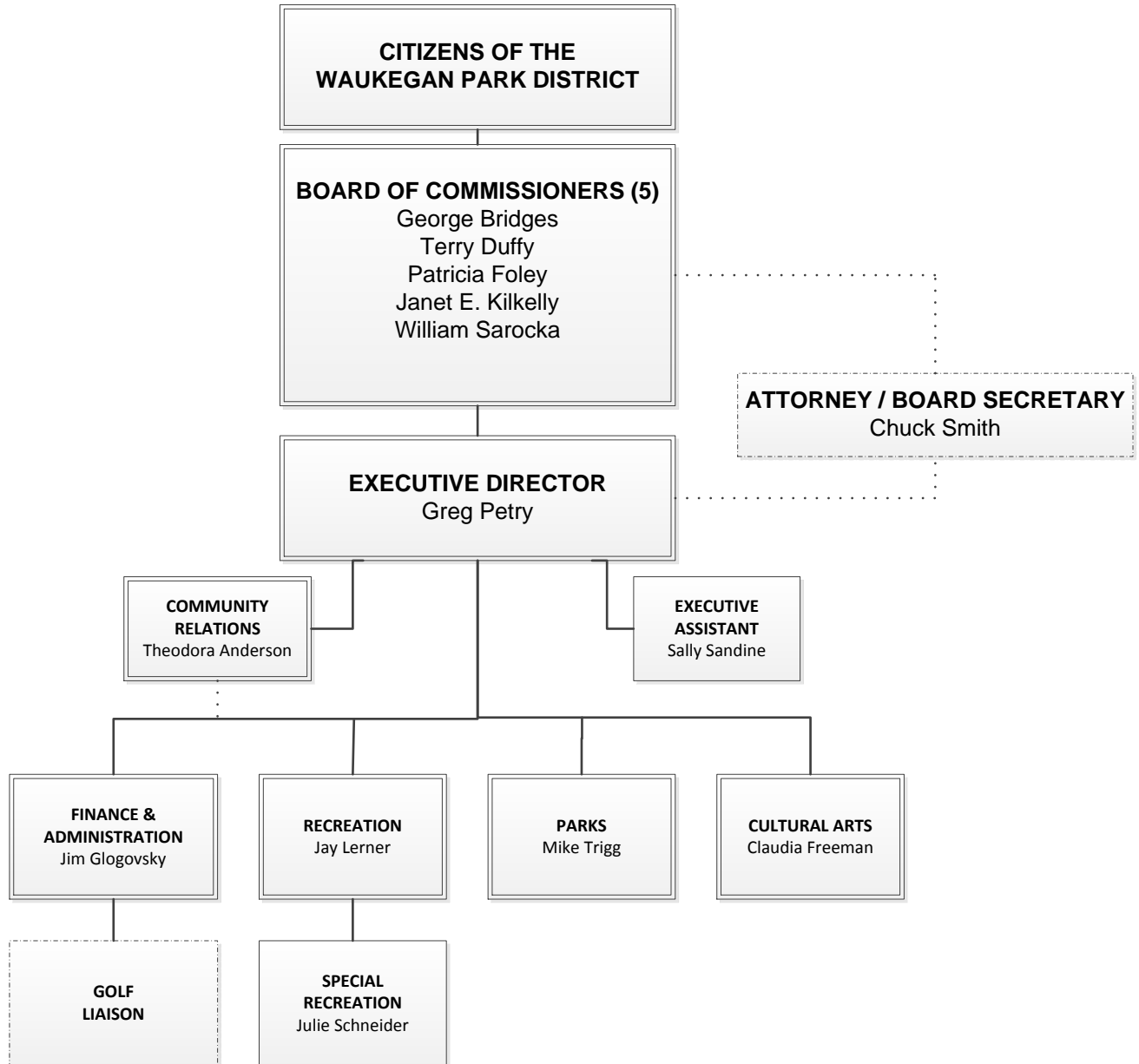
Initiative: 2. Create an employee culture of the "best of the best" through certifications, excellent qualifications, interview process and on the job training to develop highly skilled employees

	<u>DEPT</u>	<u>TERM</u>	<u>DUE DATE</u>	<u>STATUS</u>
Initiative: 2. Create an employee culture of the "best of the best" through certifications, excellent qualifications, interview process and on the job training to develop highly skilled employees				
To encourage CAD staff to see the possibilities (and their possibilities) and to stretch themselves to reach personal goals, goals of the division and to meet the district-wide initiatives.	C.Arts	Continuous	4/30/2014	Ongoing
To obtain CPRE Certification.	Exec. Dir.	Long Term 2014	3/31/2014	Not Started
To prepare and test to acquire the Certified Parks and Recreation Professional (CPRP) designation.	Fin. & Admin.	Long Term 2014	4/30/2014	Completed
To obtain Linux Red Hat Certified System Administrator/Red Hat Certified Engineer Certification.	Fin. & Admin.		4/30/2014	In Process
To obtain CPRE certification.	Mult. Depts.	Continuous	4/30/2014	Not Started
To attain Certified Playground Safety Inspector (CPSI) Certification.	Parks	Continuous	4/30/2014	Completed
To obtain CPRP	Rec.	Continuous	10/30/2013	Completed
To obtain Bachelors of Science in Sports Management	Rec.	Continuous	12/30/2013	Completed
To obtain CTRS	Rec.	Continuous	3/30/2014	In Process
Objective: 2. Quality Decision Making				
Initiative: 1. Empower service staff to make final decisions through the application of flexible solution space guidelines				
To re-address means of empowerment with all staff (full and part-time) through stated trust in decision making.	C.Arts	Short Term 2011-12	4/30/2014	In Process
To implement decision making guidelines that empowers full and part-time staff in area area of responsibility.	Rec.	Short Term 2011-12	3/30/2014	In Process

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WAUKEGAN PARK DISTRICT

ORGANIZATIONAL CHART



WAUKEGAN PARK DISTRICT

PROFILE

Chartered

Established by local referendum on December 26, 1916 as a special purpose unit of government as provided by the Illinois Park District Code.

Governance

An elected Board of Park Commissioners consisting of five members constitutes the governing board of the Park District. Commissioners are elected to serve 6-year terms. Commissioners serve without receiving any compensation.

Officers

Commissioners elect from among themselves a President, Vice President and a Treasurer. These officers each serve a one year term.

Appointed Officials

Commissioners appoint an Executive Director and an Attorney/Secretary. The Executive Director serves as the chief executive officer for the Park District and carries out the policies of the Board.

Boundaries

The Park District is approximately coterminous with the City of Waukegan north of Tenth Street. The Park District also includes most of the Waukegan Township and portions of Benton, Warren, Newport, and Libertyville Townships, and portions of the villages of Beach Park and Gurnee. The Park District boundaries encompass approximately 21 square miles.

Population

Park District population is approximately 90,100 (2010).

Real Estate

Equalized assessed value of real estate for 2013 is \$967,248,091.

Tax Rate

Levy year 2013 - \$1.107 per \$100 of assessed value.

Fiscal Year Budget

Proposed operating and capital budget for FY 2014-15 is \$26,105,557. The fiscal year begins on May 1 and concludes on April 30.

Bond Rating

Moody's Rating Service rates the 2008B Bond Issue, 2009 Bond Issue, 2012B Bond Issue and 2013A Bond Issue as Aa3. Standard & Poor's Rating Service rates the Bond Issues as AA.

Park Resources

The District has 47 properties and control of 721 acres of land, which includes the 18-hole Bonnie Brook Golf Course and the 9-hole Greenshire Golf Course which are managed by GolfVisions Management, Inc. Other park resources include a bird sanctuary, nature preserve, wild flower and wetlands areas. The District operates 4 recreation centers: Belvidere Recreation Center, Bevier Center, the Community Recreation Center (leased by The Boys & Girls Club of Lake County) and the Field House Sports and Fitness Center at Hinkston Park, as well as the Jack Benny Center for the Arts, an outdoor swimming pool (Howard E. Ganster), the Waukegan History Museum, the Waukegan SportsPark, 1 rental hall (Jane Addams Center), 19 ball diamonds, 19 soccer fields, 13 tennis courts, 12 picnic areas, 7 picnic shelters, 33 playgrounds, 14 basketball courts, 1 skate park, 1 BMX track, 1 disc golf course, 3 spray parks, 1 dog exercise area, 1 pickleball court, 1 formal garden and 15 jogging/hiking trails.

Programs and Services

Provides a full range of activities and services year round. Major recreation programs include athletics, music, visual arts, dance, drama, day camps, fitness, preschools, outdoor recreation, trips, and special events. Programs and services are provided for special populations such as senior citizens and individuals with disabilities. The District sponsors the Waukegan Symphony Orchestra and Concert Chorus. The District also sponsors the Bowen Park Theatre Company.

Staffing

Fifty seven authorized full-time staff and over 220 part-time, year round, seasonal and temporary employees.

Affiliations

National Recreation and Park Association (NRPA), Illinois Association of Park Districts (IAPD), Illinois Park and Recreation Association (IPRA) and Park District Risk Management Agency (PDRMA).

Accreditations

The Distinguished Park and Recreation Accreditation Agency from the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA); Excellence in Operations and Service Accreditation from the Commission for Accreditation of Park and Recreation Agencies (CAPRA).

Waukegan Park District
Telephone: (847) 360-4712 Fax: (847) 244-8270
Website: www.waukeganparks.org

WAUKEGAN PARK DISTRICT

Summary for all Categories of Funds

Fiscal Years 2013/14 and 2014/15

Category	FY 13/14	FY 14/15	FY 13/14	FY 14/15	FY 13/14	FY 14/15	FY 13/14	FY 14/15	FY 13/14	FY 14/15	FY 13/14	FY 14/15
	Total	Total	General	General	Recreation	Recreation	Debt	Debt	Capital	Capital	Special	Special
	All Funds	All Funds					Service	Service			Funds	Funds
Revenue												
Tax Receipts	10,595,563	10,402,974	3,550,430	3,240,821	3,507,379	3,426,012	1,647,543	1,711,688	-	-	1,890,211	2,024,453
Other Taxes	760,816	889,340	595,541	818,193	-	-	-	-	-	-	165,275	71,147
Bond Proceeds	1,671,000	1,696,065	-	-	-	-	1,671,000	1,696,065	-	-	-	-
Interest	37,305	43,720	5,100	4,500	5,100	4,800	5,750	8,900	15,800	17,000	5,555	8,520
Contribution/Grant/Shared Rev	14,548	2,635,913	-	-	13,048	74,413	-	-	-	2,500,000	1,500	61,500
Reimbursements	395,000	398,000	-	-	-	-	-	-	-	-	395,000	398,000
Fees & Rentals	416,780	421,486	12,850	14,600	402,050	405,006	-	-	-	-	1,880	1,880
Pool Admissions	21,309	20,357	-	-	21,309	20,357	-	-	-	-	-	-
Green Fees	-	-	-	-	-	-	-	-	-	-	-	-
Carts	-	-	-	-	-	-	-	-	-	-	-	-
Golf Rentals	-	-	-	-	-	-	-	-	-	-	-	-
Driving Range	-	-	-	-	-	-	-	-	-	-	-	-
Pool Passes	1,983	1,549	-	-	1,983	1,549	-	-	-	-	-	-
Leagues & Reserved Time	-	-	-	-	-	-	-	-	-	-	-	-
Golf Passes	-	-	-	-	-	-	-	-	-	-	-	-
Concessions	198,050	198,300	-	-	197,750	198,100	-	-	-	-	300	200
Pro Shop	800	2,525	-	-	800	2,525	-	-	-	-	-	-
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	3,555,456	3,188,408	1,850	6,650	44,912	48,393	1,500,000	1,500,000	2,000,000	1,600,000	8,694	33,365
Fitness Center Fees	490,295	626,116	-	-	490,295	626,116	-	-	-	-	-	-
Miscellaneous	276,593	255,289	12,500	12,000	264,093	243,289	-	-	-	-	-	-
Program Revenue	540,315	557,579	-	-	470,785	491,341	-	-	-	-	69,530	66,238
Totals:	18,975,812	21,337,620	4,178,271	4,096,764	5,419,504	5,541,901	4,824,293	4,916,653	2,015,800	4,117,000	2,537,945	2,665,303
Expenditure												
Salaries & Wages	3,996,442	4,029,542	557,899	403,135	2,735,986	2,969,450	-	-	-	-	702,557	656,957
Debt Service	4,261,300	4,345,146	-	-	-	-	4,261,300	4,345,146	-	-	-	-
Services	2,461,632	2,478,646	440,663	464,757	541,649	542,177	87,500	25,000	16,000	25,000	1,375,820	1,421,712
Utilities	480,260	470,760	120,100	114,400	305,800	303,700	-	-	-	-	54,360	52,660
Insurance	1,106,603	1,007,472	160,861	126,476	548,960	501,165	-	-	-	-	396,782	379,831
Materials & Supplies	309,587	312,945	137,175	138,526	139,050	142,220	-	-	-	-	33,362	32,199
Merchandise	1,273	2,576	-	-	1,273	2,576	-	-	-	-	-	-
Maintenance & Repair	429,325	378,450	168,600	162,800	196,275	199,700	-	-	50,000	1,500	14,450	14,450
Miscellaneous	5,050	7,700	5,050	7,700	-	-	-	-	-	-	-	-
Transfers	3,555,456	3,188,408	3,500,000	3,125,000	913	-	-	-	-	-	54,543	63,408
Program Services	187,844	217,630	-	-	174,314	198,439	-	-	-	-	13,530	19,191
Program Personnel	180,212	185,893	-	-	130,617	137,707	-	-	-	-	49,595	48,186
Program Supplies	131,754	132,286	-	-	106,972	107,403	-	-	-	-	24,782	24,883
Program Supervision	512	-	-	-	512	-	-	-	-	-	-	-
Miscellaneous	7,195	7,195	3,145	3,145	4,050	4,050	-	-	-	-	-	-
Capital Outlay	1,386,700	9,340,908	-	-	722,500	974,208	-	-	598,000	8,326,700	66,200	40,000
Totals:	18,501,145	26,105,557	5,093,493	4,545,939	5,608,871	6,082,795	4,348,800	4,370,146	664,000	8,353,200	2,785,981	2,753,477

This matrix summarizes revenues and expenditures for the General, Recreation, Debt Service, Capital and Special Funds for FY2013-14 and FY2014-15.

WAUKEGAN PARK DISTRICT

REVENUE

Revenue Category	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	% of Budget
Real Estate Tax	10,733,609	10,815,377	10,595,563	10,738,006	10,402,974	48.75%
Bond Proceeds	1,614,345	5,808,441	1,671,000	1,770,338	1,696,065	7.95%
Replacement Tax	929,976	922,017	760,816	1,025,253	889,340	4.17%
Food & Beverage	629,224	494,258	-	-	-	0.00%
Green Fees	532,516	446,582	-	-	-	0.00%
Fitness Center Fees	370,510	428,053	490,295	634,157	626,116	2.93%
Contributions/Grants/Shared Rev.	702,493	151,331	14,548	80,281	2,635,913	12.35%
SRA Reimbursement - SRSNLC	492,015	449,471	395,000	404,750	398,000	1.87%
Field House Fees	257,945	286,072	289,520	294,427	297,570	1.39%
Carts	246,216	230,489	-	-	-	0.00%
Recreation Program Fees	292,237	224,536	352,547	254,878	332,136	1.56%
SportsPark Concessions	140,192	139,716	189,120	184,789	189,120	0.89%
Golf Passes	167,855	173,770	-	-	-	0.00%
Fees & Rentals	159,634	139,597	135,550	133,295	130,436	0.61%
Merchandise	139,791	100,713	800	2,500	2,525	0.01%
SportsPark Fees	80,590	118,991	122,310	101,385	112,550	0.53%
Field House Program Fees	93,047	97,563	69,485	78,341	77,069	0.36%
Cultural Arts Program Fees	65,983	58,804	57,055	62,028	60,390	0.28%
Interest Income	67,790	60,703	37,305	68,148	43,720	0.20%
All Other Revenue	288,994	311,098	239,442	276,593	255,289	1.20%
Total Revenue	\$ 18,004,961	\$ 21,457,582	\$ 15,420,356	\$ 16,109,169	\$ 18,149,213	85.06%
Interfund Transfers	4,781,285	4,086,306	3,555,456	3,573,839	3,188,408	14.94%
Total	\$ 22,786,246	\$ 25,543,888	\$ 18,975,812	\$ 19,683,008	\$ 21,337,621	100.00%

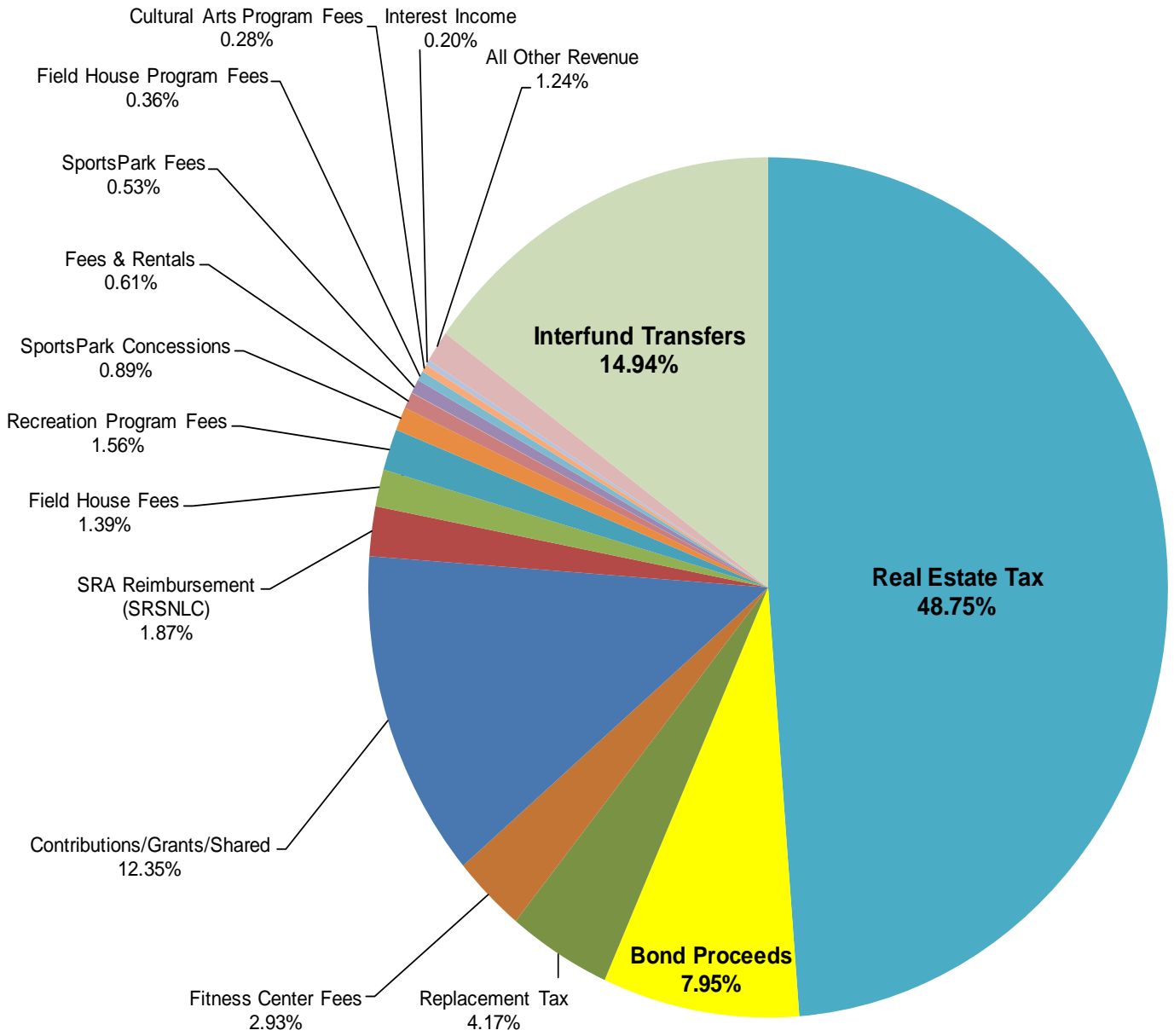
All Other Revenue Includes:

SportsPark Program Fees	76,618	74,945	81,060	68,985	75,295	0.35%
Special Recreation Program Fees	40,832	36,889	61,355	49,214	57,558	0.27%
Aquatic Program Fees	31,277	39,740	34,875	43,359	38,505	0.18%
Pool Admissions	26,617	20,420	21,309	20,008	20,357	0.10%
Miscellaneous	36,568	28,278	16,535	75,516	40,865	0.19%
Driving Range	14,083	10,880	-	-	-	0.00%
Concessions	13,574	68,212	8,930	8,885	8,980	0.04%
Leagues & Reserved Time	25,903	8,775	-	-	-	0.00%
Golf Program Fees	9,552	4,273	-	-	-	0.00%
Symphony Fees	4,860	4,772	5,200	3,425	3,500	0.02%
Golf Rentals	4,801	4,339	-	-	-	0.00%
Museum Program Fees	2,264	7,885	8,195	5,841	8,680	0.04%
Pool Passes	2,045	1,690	1,983	1,360	1,549	0.01%
Total	\$ 288,994	\$ 311,098	\$ 239,442	\$ 276,593	\$ 255,289	1.20%

FY2014-15 revenues, excluding bond proceeds, of \$16,453,148 are budgeted 19.66% or \$2,703,792 higher than the previous fiscal year's budget of \$13,749,356. This increase is primarily due to budgeting for grants/contributions of \$2,635,913 compared to \$14,548 the previous fiscal year. The District has budgeted for a \$2,500,000 state grant for an indoor pool project that will be attached to the Sports & Fitness Center.

WAUKEGAN PARK DISTRICT

REVENUE: FISCAL YEAR 2014-15



WAUKEGAN PARK DISTRICT

EXPENDITURE

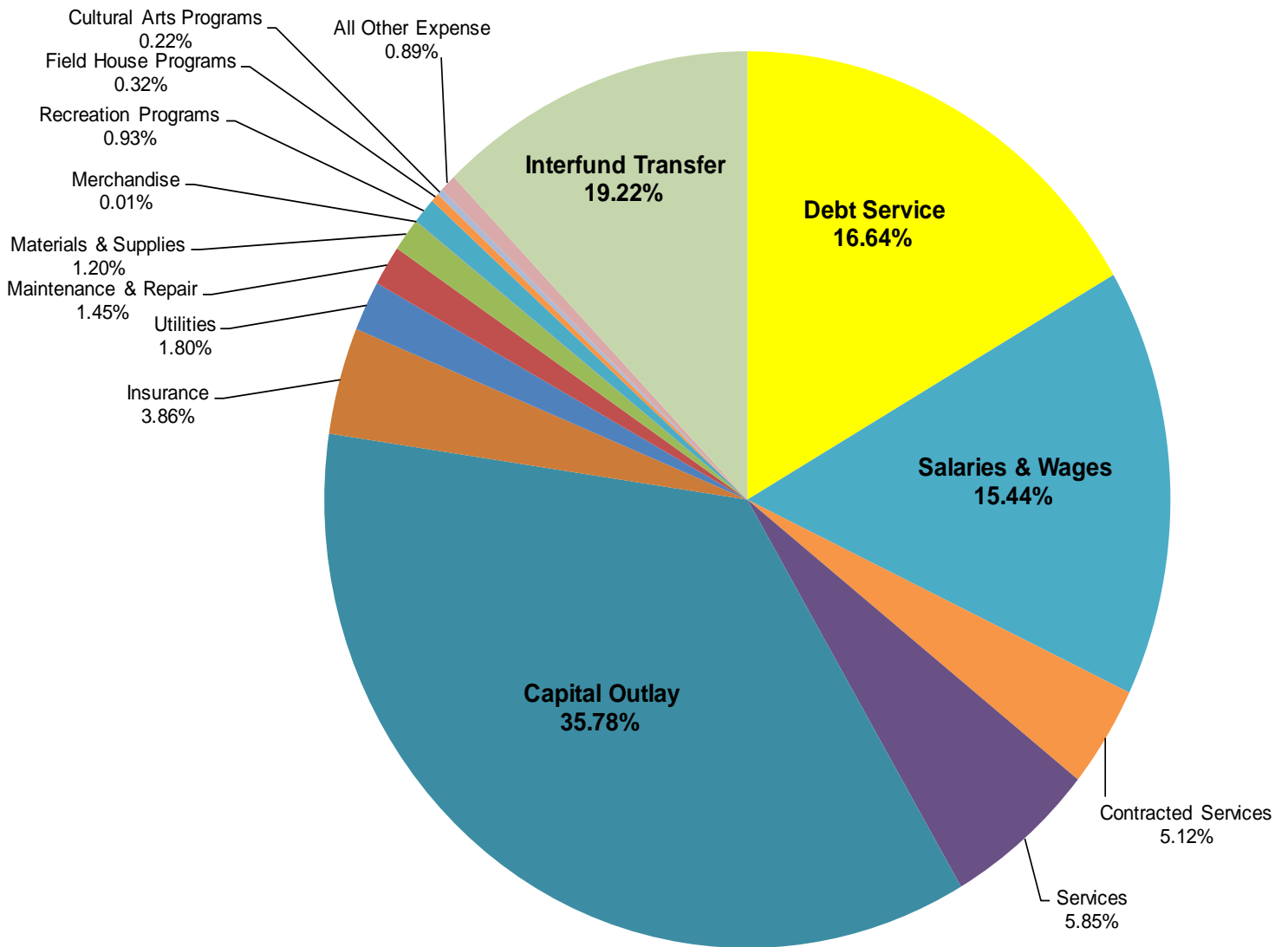
Expenditure Category	Actual FY 2011-12	Actual FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	% of Budget
Debt Service	4,842,970	8,877,393	4,261,300	4,147,408	4,345,146	16.64%
Salaries & Wages	4,363,100	4,261,886	3,996,442	3,788,429	4,029,542	15.44%
Contracted Services	793,537	812,847	947,074	899,977	952,668	3.65%
Services	1,570,341	1,567,231	1,514,559	1,482,882	1,525,978	5.85%
Capital Outlay	737,170	851,584	1,386,700	1,396,789	9,340,908	35.78%
Insurance	1,020,409	938,645	1,106,603	902,663	1,007,472	3.86%
Utilities	479,995	474,343	480,260	394,052	470,760	1.80%
Maintenance & Repair	823,784	607,550	429,325	363,651	378,450	1.45%
Materials & Supplies	360,811	339,642	309,587	290,709	312,945	1.20%
Merchandise	327,946	264,529	1,273	3,123	2,576	0.01%
Recreation Programs	182,785	171,850	219,641	177,720	243,290	0.93%
Field House Programs	66,810	69,100	71,307	65,428	83,547	0.32%
Cultural Arts Programs	59,462	54,740	56,156	62,484	58,684	0.22%
All Other Expense	125,559	144,586	165,463	174,602	165,183	0.63%
Total Expenditure	\$ 15,754,679	\$ 19,435,926	\$ 14,945,690	\$ 14,149,917	\$ 22,917,149	87.79%
Interfund Transfer	4,781,285	4,127,136	3,555,456	3,573,837	3,188,408	12.21%
Total	\$ 20,535,964	\$ 23,563,062	\$ 18,501,146	\$ 17,723,754	\$ 26,105,557	100.00%

All Other Expenditure Includes:

Special Recreation Programs	44,219	44,408	71,477	43,808	70,169	0.27%
SportsPark Programs	44,862	52,633	54,332	41,895	50,968	0.20%
Miscellaneous	13,718	24,548	12,245	68,939	14,895	0.06%
Aquatic Programs	13,461	12,822	15,108	13,184	17,276	0.07%
Museum Programs	5,040	7,418	12,301	6,776	11,875	0.05%
Golf Programs	4,259	2,757	-	-	-	0.00%
Total	\$ 125,559	\$ 144,586	\$ 165,463	\$ 174,602	\$ 165,183	0.63%

FY2014-15 operating expenditures (excluding Debt Service and Capital Outlay) are down -0.72% or \$66,595 to \$9,231,095 over the previous year's budget. Capital Outlay of \$9,340,908 includes construction of a \$7,500,000 indoor aquatics facility that will only be built this fiscal year if awarded a state grant.

WAUKEGAN PARK DISTRICT
EXPENDITURE: FISCAL YEAR 2014-15



WAUKEGAN PARK DISTRICT

HISTORY

The Park District traces its origin to December 26, 1916, when the people of Waukegan authorized the creation of the Park District in a local referendum. The Park District marked its first official act on January 8, 1917, when the first five Park Commissioners met to organize the District and elect officers. The Park District, which had become a reality through the efforts of the Waukegan Women's Club, the Waukegan Park Day Association, and the Waukegan Chamber of Commerce, began to embark on its mission to acquire and provide public parks and recreation facilities for Waukegan.

The initial planning efforts of the Park District were concentrated on acquiring property for parks. Roosevelt and Washington Parks were among the earliest acquisitions of the new Park District. Other parks acquired in the first 14 years were Smith Park, Upton Park, Victory Park, Yeoman Park, Hinkston Park and the Powell Park expansion on Grand Avenue.

The boldest park acquisition of all was to come in 1931 when the District acquired the Bonnie Brook Golf Club. As early as 1926, citizens had urged the Park Commissioners to acquire a municipal golf course. At the height of the Great Depression, the private Bonnie Brook Golf Club became available. A public golf course for Waukegan became a reality. Today, this 152-acre course is one of the finest municipal golf courses in northern Illinois and an indication of the importance of public opinion and changing economic conditions in affecting park planning and acquisition.

After the acquisition of the golf course, the Park District settled into a period of slow growth. From 1932 through 1941, the only new park added was Belvidere Park in 1938. However, by its 25th anniversary year, the Park District had acquired 12 parks totaling over 225 acres.

After World War II, the City of Waukegan and the Park District experienced another period of growth and expansion. Demands for new housing spurred development and increased the competition for available land. The Park District not only had to compete with developers, but with the City's Recreation Department, which was still acquiring small parks and playgrounds for its programs.

From the end of World War II through the early 1960s, the Park District began providing and expanding the recreational facilities in parks. These facilities included tennis courts, basketball courts, playgrounds, picnic areas and ball diamonds. The Park District also built a new outdoor swimming pool at Belvidere Park in 1956, which was named for former Commissioner Howard E. Ganster.

The most significant land acquisition made in the era after World War II came in 1963 when the Park District purchased Bowen Park. The Hull House had established the Bowen Park Country Club, as it was then known, as a summer retreat for Chicago's urban youth.

The Bowen Country Club was opened in 1912. It included a full range of facilities including dormitories, activity buildings, a pool and a dining hall. For 50 summers, the children of Hull House came to Bowen Country Club to enjoy the "country life" far from the streets of Chicago.

Today, Bowen Park has been transformed into a public park with the widest possible range of recreation facilities. The park houses Lilac Cottage, which is the home of the John L. Raymond Historic Research Library, and the Waukegan History Museum, which is the headquarters for the Waukegan Historical Society. Other facilities include Grosche Baseball Field, Waukegan Skate Park and an award-winning playground. Bowen Park is also home to the Jack Benny Center for the Arts that opened in February 1987.

When the Park District celebrated its 50th anniversary in 1967, at the new Administration Building in Belvidere Park, it seemed to have reached a peak of accomplishment. The District had truly come of age. In marking this anniversary, the District dedicated the 34-acre parcel it had acquired on Western Avenue in honor of William H. "Pop" Larsen, a long-time commissioner. The Park District launched into a new period of expansion after 1967. That wave of expansion was based on the preparation of the Comprehensive Master Plan for Parks and Recreation. This Master Plan, which was commissioned by the Board of Commissioners in March of 1967 and executed by T.E. Samuelson and Associates and Ahrendt Engineering, became the Park District's first District-wide plan for parks and recreation. The plan, which was approved by the Board in August of 1967, helped pave the way for a new era of growth for the Park District.

In 1968 the Park District purchased Greenshire Golf Course and opened the course in the spring of 1969.

Between 1967 and 1969, the Park District acquired six separate sites with matching funds provided by the Bureau of Outdoor Recreation (B.O.R.). This period of growth produced Bevier and Clearview Parks, additions to Dugdale Park, and the Callahan and Adelphi sites.

The City of Waukegan, under the leadership of Mayor Robert Sabonjian, moved by Council action on December 4, 1967 to transfer City-owned parks to the Park District. Among the sites acquired from the City during this period were Ben Diamond Park, Roger Edwards Field and Dugdale Park.

The City also agreed to transfer the Department of Recreation and Playgrounds to the Park District. The City had operated a very active Recreation Department with Bevier Butts serving as Director since 1944. Upon Mr. Butt's retirement in 1970, the City formally transferred all City-run recreation and playground programs to the Park District. This act made the Park District the principal provider of parks and recreation for the Waukegan community.

With the Park District now coordinating recreation services, it began to plan and develop indoor facilities to meet the community's needs. The Park District built the Belvidere Recreation Center (BRC) in 1972. The District also developed the Community Recreation Center (CRC) in 1977, which is located in Smith Park on South Genesee Street. The CRC is a prime example of a public and private partnership in recreation. The building was funded by the Park District, and was jointly operated by the South Genesee Branch of the YMCA and the Park District.

During its 70th year, the Waukegan Park District continued its tradition of providing first quality parks and recreation facilities. On March 22, 1987, the District dedicated the Jack Benny Center for the Arts. On August 1, 1987, the Bonnie Brook Golf Course Clubhouse was dedicated. These facilities are examples of the spirit of accomplishment that has inspired the Waukegan Park District Board of Commissioners to provide one of the finest park and recreation systems in Illinois.

That spirit of accomplishment is further evidenced by the Commissioners' decision on April 4, 1987 to undertake a Comprehensive Plan for the Park District. This new plan was completed in 1989, and served as a tool and guide for the Commissioners and staff to prepare the District for its 75th Anniversary in 1991.

During the 75th Anniversary year, a number of major projects were undertaken or completed which enhanced the park system including Besley Park, Belvidere Park, Bowen Formal Garden and the King Park playground. A new playground was dedicated at the Western Tot Lot in 1989, and in 1990, the Ray Bradbury Park was dedicated.

In fall 1991, the Governor signed the Property Tax Limitation Act, which established a tax cap and eliminated non-referendum bonding for non-home rule municipalities and districts in the collar

counties. This law had an immediate negative impact on the financing of capital projects and improvements by the Park District. From that point on, many projects contemplated in the Master Plan were out of reach of the Park District.

Despite this setback, the District continued to pursue those priority projects that were funded. In 1992, the District acquired Country Lane Park. The District also entered into a cooperative venture with the City of Waukegan and Waukegan Township to provide for a senior center in Belvidere Park to be known as Park Place.

In 1993, the District received a major matching grant of \$151,800 for the Bevier Park rehabilitation. Construction at Bevier Park began in the summer of 1993 and would be completed by 1994. New playgrounds were installed at Kirk, Dugdale, Clearview and Plonien Parks. Also in 1994, a new park was dedicated at Country Lane.

The District also added the Janet Morrison Picnic Center at Bowen Park in the fall of 1993 through the generous financial support of the Robert Morrison family.

The Board of Commissioners adopted the Parks and Open Space Master Plan in 1994. The Park District celebrated its first official "Parks Month." Sports courts were constructed in cooperation with the Waukegan Township south of Park Place in Belvidere Park and the Haines Museum was restored in Bowen Park.

Another Partners in Parks project was the Jack Hofflander Wildflower Refuge. The construction started in spring 1995 with dedication of Phase I during "Parks Month" in May 1995. Phase II was constructed in spring 1996 and dedicated during the 1996 "June Is Parks Month" activities. The final phase was completed and dedicated during the 2000 "June Is Parks Month" celebration.

Projects completed in 1996 included Bowen Park lighting, parking lot and roadway improvements, Arbor Park construction and dedication, and the Bonnie Brook Golf Course Master Plan.

In 1996, Saturn donated equipment, material and labor to replace the playground at Ben Diamond Park. From 1996 to 1999, the District renovated the tennis and basketball courts, installed new fencing at the ball field and along Sunset Avenue, and constructed sidewalks around the park. Also in 1996, the District dedicated the nine-hole Henry Pfau Callahan Disc Golf Course with the assistance of donations from the Callahan family.

The Board of Commissioners' directive implemented the Benefits-Based Parks and Recreation philosophy in December 1996. The voters of Waukegan overwhelmingly passed a referendum to increase the corporate rate of the Park District by \$.25 in November of 1997. The money was used to support Capital Improvement Projects and enhance recreation programs and services. New steps were constructed in 1997 at Powell Park from Park Avenue to the bridge.

A new playground was constructed at Graham Park from 1997 to 1998. In 1997, Clark Park was rededicated as Joe Sisolak Park.

The Park District received the Illinois Environmental Protection Agency's Section (IEPA) 319 Grant for wetland restoration and riverbank stabilization in Washington Park in 1998. The Park District completed the project in 2000 and received a reimbursement of \$71,250 from the IEPA.

In 1998, the Park District was able to acquire property and build park sites through developer land/cash donations. The sites included Lancaster Subdivision (formerly Rudd Farm) and the Fields of Bayberry site. OSLAD funding allowed for the development of paths, play area, shelter, tennis courts and a half-court basketball court at the Lancaster subdivision site and was completed in 2002.

During 1998 and 1999, masonry and carpentry repairs were completed at Douglas House.

Additional acreage was acquired adjacent to Hinkston Park with the purchase of part of the Delong family property and adjacent to Clearview Park with the purchase of the McAree Road property. The developers of Hidden Glen Subdivision donated a park site and through OSLAD grant funding, a boardwalk, paths and play area were developed.

The Park District acquired Orchard Hills Golf Course in January 1999. Prior to its purchase, the golf course was slated for development of single and multi-family homes. The Park District negotiated a price of \$3.6 million with the intention of converting the 135 acres into a community-wide sports complex consisting of a nine-hole golf course and soccer, baseball and softball fields.

The bridge at Yeoman Park was replaced in 1999.

In 1999, the District worked with the Bowen Country Club Reunion Committee to design and construct a memorial at the north end of the Bowen Formal Garden for Ma and Pa Hicks, long-time directors of the Bowen Country Club.

Legislative Line Item Grants and Department of Commerce and Community Affairs/Illinois First funding were received for several park improvement projects in 1999 and 2000. The parks include the Waukegan Municipal Beach, Upton Park, Rudd Farm Park Site, Bevier Park, Washington Bandshell, Roosevelt Bridge, Ray Bradbury Park, Roosevelt Park, Kirk Park and the Community Recreation Center.

In 1999 and 2000, developers donated property for park development at the Fields of Cambridge site and Eagle Ridge/Lewis Avenue Apartment Site, and the Park District acquired land adjacent to King and Bevier Parks.

In 2000, half of the second floor of Lilac Cottage was converted into living quarters for interns. Also, the District dedicated the Callahan-Franklin Dog Exercise Area at Larsen Park with the assistance of donations from the Callahan-Franklin families.

In 2000, the Park District received the Illinois Environmental Protection Agency's Section (IEPA) 319 Grant for wetland restoration and riverbank stabilization in Roosevelt Park. The Park District, which completed the project in 2004, received reimbursement of \$430,473 from the IEPA.

In 2001, the Park District purchased and renovated an industrial facility from Cherry Electric, Inc. creating the Park Maintenance Facility which houses planning and park maintenance operations.

The Park District received the Public Museum Capital Grants Program for the restoration of the Haines Museum in Bowen Park. The restoration project continued through 2003.

In February 2002, the Board of Commissioners adopted the 2001-2005 Waukegan Park District Parks and Open Space Master Plan.

The Park District, with the City of Waukegan Community Development Block Grant funding, purchased properties adjacent to King Park in 2002.

In 2003, the Boys and Girls Club of Lake County leased the Community Recreation Center.

In February 2003, a groundbreaking ceremony was held for the Bowen Skate Park. The skate park was constructed at the site of the former Charles L. Whyte Pool. Skate Park construction began in April with the grand opening held on September 12, 2003 and named Waukegan Skate Park.

In addition, in 2003, rededication ceremonies were conducted at Roosevelt Park in recognition of the installation of a new playground, entrance plaza, bridge and interpretive signs. Also, a new playground and pathway system was dedicated at Powell Park.

At Bowen Park on December 11, 2003, a dedication was held for the Dr. Lynn Schornick Theatre in Goodfellow Hall. Also in 2003, an elevator was installed at the Jack Benny Center.

The Park District completed a playground renovation at Woodard Park and received OSLAD Grant funding for the Fields of Cambridge park development in 2004.

For 2004, additional capital improvement projects included construction of a Veterans Memorial Plaza in Washington Park, a field house with gymnasiums, a fitness center and Recreation Division headquarters, and development of an outdoor sports complex at the former Johns Manville plant site by the Waukegan lakefront.

The Park District, with family and friends of the late Jack Hofflander, held a memorial celebration at the Jack Hofflander Wildflower Refuge on May 30, 2004.

The Rudd Farm Park sign unveiling ceremony took place on June 17, 2004. The park is located in the Lancaster Subdivision off O'Plaine Road.

On August 20, 2004, a groundbreaking ceremony was held at Hinkston Park to build a new field house. Located in the facility are a fitness center with walking track, basketball courts, volleyball courts, program rooms, childcare, and concessions. Also included are a library and computer lab, which are governed by a cooperative intergovernmental agreement with the Waukegan Public Library.

The first dog drinking fountain was installed at Larsen Park in October 2004.

Through the efforts of parents and members of the National Bicycle League and Park District staff, the Parks Division planned and built a BMX track at Henry Pfau Callahan Park. The BMX track officially opened June 12, 2005.

New playgrounds and basketball courts were built at Bedrosian and Woodard Parks, and a new restroom building was built at Ben Diamond Park.

The Veterans Memorial Plaza located in Washington Park was dedicated on November 11, 2005, with dignitaries present to honor the deceased veterans and the United States Navy Band performing taps. Keynote speakers included Congressman Mark Kirk and State Senator Terry Link.

A park development was planned and built at the Fields of Cambridge subdivision. The park was dedicated in June 2006 and named Serenity Park.

An OSLAD Grant application was submitted and received for the construction of a new playground at Bowen Park.

In 2006, the Highland Park Opera House closed, leaving the Jack Benny Center for the Arts as the sole remaining opera house in Lake County.

The Field House Sports & Fitness Center at Hinkston Park opened its doors on September 1, 2006 with formal dedication ceremonies held on September 16th. The facility is 85,000 square feet and features six gymnasiums, a fitness center, climbing wall and a branch of the Waukegan Public Library.

In late 2006 and early 2007, Fireman's Memorial Park was renovated with a new playground, walkways and a brick plaza.

In early 2007, the golf division was reorganized. The Superintendent of Parks was given the responsibility of overseeing the golf maintenance division, and the Superintendent of Finance and Administration now oversees the golf operations division.

Additional park improvements in 2007 included: a new playground at Bonnie Brook; Western Tot Lot was renovated with a new playground; a new stone stairway in Bowen Park ravine; and a new irrigation system and deep well at Bonnie Brook Golf Course.

In July and August of 2007, in conjunction with Waukegan BMX Club, National Bicycle League Regional and State Races were held at the BMX Track in Henry Pfau Callahan Park.

In December 2007, it was determined the Johns Manville site was not suitable and the Board of Commissioners authorized the closing of Orchard Hills Golf Course and directed staff to bring forward a conceptual site plan and estimate of probable costs for the development of an outdoor community sports complex at the Orchard Hills Golf Course site.

In early 2008, the Barwell Dental building was purchased with the intention of expanding Bedrosian Park. An application for OSLAD Grant funding was submitted for Bedrosian Park improvements. The planned park improvements included a water spray park, a multi-age playground, a picnic area, a "cultural mural" over an existing concrete wall, color-coated four square and hopscotch with a "triple play" basketball goal, a drinking fountain, outdoor fitness equipment and new bleachers for the basketball area.

The new Bowen Park Playground was dedicated on June 7, 2008. Improvements included all new play equipment, a water spray feature, a new restroom building, a new exercise station pathway, an amphitheater for outdoor education, new park benches and landscaping.

Additional park improvements included: Ray Bradbury Park - the play equipment and benches were replaced and relocated to improve accessibility, a concrete walk was installed to provide access from Park Avenue to the Ray Bradbury Memorial and the wood stairway was replaced with a more permanent and vandal-resistant limestone stairway; new play equipment at Larsen Nature Preserve; and ornamental fencing at Bonnie Brook and Western Tot Lot playgrounds.

In August and September of 2008, in conjunction with the Waukegan BMX Club, NBL State Qualifier and State Championship races were held at the BMX track in Henry Pfau Callahan Park.

The flag wall sculpture by artist Tom Queoff was installed and dedicated on November 11, 2008 at the Veterans Memorial Plaza.

In December 2008, saunas and steam rooms were added to the member locker rooms at the Field House Sports and Fitness Center at Hinkston Park.

The Board of Commissioners adopted the 2008-2013 Waukegan Park District Parks and Open Space Master Plan.

A preliminary Site Master Plan for the Outdoor Community Sports Complex was developed and unveiled to the public in July of 2008. The Master Plan was developed from a series of meetings with sports organization representatives and the development team. It was determined to develop the project in two phases.

In 2009, Phase I work began on the SportsPark which included construction of four lighted softball/baseball fields, 13 natural turf sports fields suitable for soccer, football and lacrosse, one lighted championship synthetic field, playground with splashpad, restrooms, roads and parking lots, concession buildings, and a maintenance building.

The Park District was awarded an OSLAD Grant for playground and park improvements for Bedrosian Park in 2009.

In June 2009, Bonnie Brook Clubhouse reopened after renovations which included reconfiguration of the banquet room and kitchen areas, new kitchen equipment, tables, chairs and an elevator installation. Construction was also completed on Phase I of the River Road Bike Trail in conjunction with Libertyville Township.

In September of 2009, the Park District completed work on a Streambank Restoration Project at Powell Park as part of an Illinois EPA Section 319 Grant.

In fall of 2009, mandated renovations to the Howard Ganster Pool were completed to meet the federal government's compliance requirements of the Virginia Graeme Baker (VGB) Act.

Additional park improvements included the installation of new playground equipment at Larsen Park, the rededication of Ray Bradbury Park playground equipment and the unveiling of a new interpretive sign about Ray Bradbury, along with the installation of the Discovery Boardwalk at Roosevelt Park.

In January 2010, an indoor golf learning center was opened at Bonnie Brook. It was named the "Howie Robinson Learning Center" after a longtime employee.

Neighborhood families and children filled Bedrosian Park on July 1, 2010 to celebrate the park's rededication. Park District Commissioners and other dignitaries were present for the ribbon cutting ceremony at the new playground. Based on the enthusiastic request of the children present, the splash pad was opened first.

In September 2010, the Board of Commissioners approved and formally adopted a three-year (2011-2013) Strategic Plan. The process included public and staff participation and reaffirmed the district's mission statement and a new vision statement was created.

For Veteran's Day 2010, an American Legion memorial cornerstone and Homer Dahringer Post plaque honoring the former site of Post 281 were unveiled at Veteran's Plaza.

The Waukegan SportsPark Grand Opening Celebration held on June 3, 2011 featured a VIP reception, the unveiling of Wayne Motley Drive, along with opening ceremonies, softball and soccer games, entertainment, games and concessions and a fireworks finale. The SportsPark won multiple awards for design excellence and green initiatives including: Illinois Park and Recreation Association Outstanding Facility and Parks Award, American Council of Engineering Companies of Illinois/Gewalt Hamilton, Special Achievement Award, Illinois Society of Landscape Architects, Merit Award American Public Works Association/Chicago Metro Chapter and Illinois Association, Gewalt Hamilton/Project of the Year, Lake County Stormwater Management Commission/Best Management Practices Development Project of the Year and Great Lakes Park Training Institute Daniel Flaherty Parks Excellence Award.

In 2011, Midwest Generation partnered with the Waukegan Park District to create a Children's Garden behind the Jane Addams Center in Bowen Park. The company's employee volunteers built garden components and prepared the site for the new garden.

Roosevelt Park, Waukegan's oldest park was rededicated on Saturday, June 18, 2011. Final components in the park's ten year long rehabilitation were a rain garden, a permeable paver parking lot, new playground, elevated boardwalk that connected the loop walking trail and interpretive signage, all installed in 2011.

In partnership with the Waukegan Park District, the Citizen's Advisory Group (CAG) obtained two important grants, a US Fish and Wildlife Program Grant for Bowen Park Ravine Restoration valued at \$93,000 and Great Lakes Restoration Initiative Grant for \$1.4 million which also addresses Bowen Park ravines.

The 2011-2015 Cultural Arts Strategic Plan was adopted by the Board of Commissioners on September 13, 2011. The plan provides a blueprint for engaging the broader community, getting the word out, fostering strategic alliances and collaborations, enhancing and diversifying the quality and content of program offerings, taking leadership and increasing support.

In fall 2011, the District engaged PHN Architects to conduct an aquatic needs study. In addition to a community survey conducted by Public Research Group, PHN Architects lead several public meetings to gather input from the Board of Commissioners, staff, the Recreation Advisory Committee and the community.

The family of Robert Morrison, an enthusiastic, longtime supporter of the Waukegan Park District, designated memorial donations made in Mr. Morrison's name would be used to upgrade the Janet Morrison Picnic Pavilion in Bowen Park. A ceremony attended by Mr. Morrison's family and friends was held November 5, 2011.

In December 2012, the District entered into a management agreement with GolfVisions Management, Inc., to manage the district's golf operations. The agreement includes operation and maintenance of Bonnie Brook and Greenshire golf courses as well as the food and beverage operation.

Plonien Park upgrades were completed in 2013 with the installation of new playground equipment, landscaping, fencing and sidewalks.

Improvements were made to the Callahan Franklin Dog Exercise Area which included fenced areas for large and small dogs, special water fountains and dog agility course and equipment. A grand opening celebration was held in September 2013.

In 2013, two grants were received by the District to assist with the management of ash trees by the Emerald Ash Borer. The first grant was a Technical Assistance Grant of \$18,000 supporting a tree inventory, tree inventory management software and the development of the Emerald Ash Borer Management Plan. The second grant was a Reforestation Grant of \$30,000, supporting the removal of diseased trees and planting of replacements. Both grants were funded through the Great Lakes Restoration Initiative.

In October 2013, after being selected a national finalist in 2012 and 2013, the Waukegan Park District was awarded the 2013 Gold Medal for Excellence in Park and Recreation Management in Class III (Population of 50,001 to 100,000) by the American Academy for Park and Recreation

Administration (AAPRA), in partnership with the National Recreation and Park Association at the NRPA Congress in Houston, Texas.

In April 2014, a \$400,000 OSLAD grant was awarded to the Waukegan Park District for playground and park improvements for Clearview Park.

WAUKEGAN PARK DISTRICT

Award & Certification History

YEAR	ORGANIZATION	CATEGORY
2014	Midwest Institute of Park Executives	Outstanding Park Employee: Evaristo (Vari) Duran
2014	Midwest Institute of Park Executives	Ralph Voris Community Service Award: Evaristo (Vari) Duran
2013	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2013	Illinois Park & Recreation Association	1st Place: Outstanding Sustainability/Conservation Award
2013	Illinois Park & Recreation Association	Exceptional Workplace Award
2013	Illinois Park & Recreation Association	1st Place: Outstanding Special Event: Live Green Family Festival
2013	Government Finance Officers Association	Distinguished Budget Presentation Award
2013	American Academy for Park and Recreation Administration, in partnership with the National Recreation and Park Association	National Gold Medal for Excellence in Park and Recreation Management
2013	Illinois Association of Park Districts	Board Member Service Anniversary Award: 10 years: Terry Duffy
2013	Illinois Association of Park Districts	Board Member Service Anniversary Award: 10 years: Janet Kilkelly
2013	Illinois Association of Park Districts	Best of the Best Award : Green Practices
2013	Waukegan Township	Men of Distinction Honoree: Greg Petry
2013	Rotary Club of Waukegan	Rotarian of the Year: Alicia Mentell
2013	American Academy for Park and Recreation Administration, in partnership with the National Recreation and Park Association	Gold Medal Finalist
2013	YWCA of Lake County	Women of Achievement Honoree: Arts & Culture: Claudia Freeman
2013	Waukegan Main Street	Mark MacLeod Friend of Main Street: Theodora Anderson
2012	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2012	Park District Risk Management Agency	Loss Control Program Review: Excellence Level A 2012-2014
2012	Park District Risk Management Agency	Accreditation Award: Loss Control 2012-2014 : Special Recreation Services of Northern Lake County
2012	Park District Risk Management Agency	Loss Control Award Highest Overall Score: Special Recreation Services of Northern Lake County
2012	Illinois Sports Turf Managers Association	Field of the Year Award: Waukegan SportsPark
2012	Illinois Association of Park Districts/Illinois Park & Recreation Association	Community Impact Award: Claudia Freeman, Superintendent, Cultural Arts
2012	Waukegan Park District Board of Commissioners	President's Award: Special Recognition for 25 years of Leadership, Dedication & Achievements: Greg Petry, Executive Director
2012	Sports Turf Managers Association	Schools/ Parks Soccer Field of the Year: Waukegan SportsPark Field #2
2012	National Recreation and Park Association	Accreditation from the Commission for Accreditation of Park and Recreation Agencies
2012	Government Finance Officers Association	Distinguished Budget Presentation Award
2012	Illinois Association of Park Districts	Illinois Parks' Top Journalist Award: Charles Selle, Editor, Lake County News Sun
2012	National Recreation and Park Association (NRPA)	Dorothy Mullen Arts and Humanities Award: Cultural Arts Division
2012	Chicago Building Congress	Merit Award Finalist: Waukegan SportsPark
2012	American Academy for Park and Recreation Administration, in partnership with the National Recreation and Park Association	Gold Medal Finalist
2012	10th Congressional District	Community Leadership Award: Friend of the Environment: Jean (Susie) Schreiber

YEAR	ORGANIZATION	CATEGORY
2011	Park District Risk Management Agency	Level A Loss Control
2011	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2011	Great Lakes Park Training Institute	Daniel Flaherty Parks Excellence Award: Waukegan SportsPark
2011	American Public Works Association-Chicago Metro Chapter	Project of the Year: Gewalt Hamilton: Waukegan SportsPark
2011	American Council of Engineering Companies of Illinois	Special Achievement Award: Gewalt Hamilton: Waukegan SportsPark
2011	Illinois Association of Park Districts	Mike Cassidy Community Service Award: Wayne Motley
2011	Illinois Park & Recreation Association	Robert Artz Distinguished Service Award: Greg Petry
2011	Illinois Park & Recreation Association	Outstanding Conservation Program Award: Roosevelt Park
2011	Illinois Park & Recreation Association	Outstanding Facility and Parks Award: Waukegan SportsPark
2011	Illinois Society of Landscape Architects	Merit Award: Waukegan SportsPark
2011	Lake County Stormwater Management Commission	Best Management Practices Development Project of the Year Award: Waukegan SportsPark and Roosevelt Park
2011	Government Finance Officers Association	Distinguished Budget Presentation Award
2011	Illinois Association of Park Districts	1st Place: Arts in the Park Award: Waukegan Park District, Cultural Arts
2011	Illinois Association of Park Districts	2nd Runner-Up: Partnership Award: Midwest Generation
2011	National Parks & Recreation Association	Barb King Environmental Leadership Award: Jean (Susie) Schreiber
2010	Sports Turf Management Association	Dick Ericson Award: Mike Trigg
2010	Park District Risk Management Agency	Level A Loss Control
2010	Illinois Association of Park Districts/ Illinois Park and Recreation Association	Illinois Distinguished Accredited Agency
2010	Illinois Park and Recreation Association	No Employee Left Behind Award
2010	Illinois Park and Recreation Association	1st Place: Outstanding Facility & Parks Award: Bedrosian Park
2010	Illinois National Bicycle League	Illinois Track of the Year: Waukegan BMX Track
2010	Illinois Association of Park Districts	2nd Place: Partnership Award: SilverSneakers®
2010	Illinois Association of Park Districts	Board Member Service Anniversary Award: 15 years: Wayne Motley
2009	Illinois Park and Recreation Association	1st Place: Outstanding Special Event: 2009 Polar Bear Plunge
2009	Illinois Park and Recreation Association	3rd Place: Agency Showcase
2009	Illinois Park and Recreation Association	Honorable Mention: Marketing Campaign: Field House Sports and Fitness Center Go Healthy Campaign
2009	Illinois Park and Recreation Magazine	Best legal/Legislative Article: Greg Petry
2009	Illinois Association of Park Districts	2nd Place: Best Friend of the Illinois Parks: Al Nowakowski-AAA Tent Masters
2009	Illinois Association of Park Districts & Arts Alliance Illinois	3rd Place: Arts in the Park Program
2009	Illinois Association of Park Districts	3rd Place: Partnership Award: Boys and Girls Club of Lake County
2009	Illinois Association of Park Districts	3rd Place: Good Sportsmanship Award: Andrew Frazier
2009	Illinois Association of Park Districts	3rd Place: Outstanding Volunteer of the Year: Jean (Susie) Schreiber
2009	Illinois Association of Park Districts	Board Member Service Anniversary Award: 10 years: Bill Durkin
2009	Jeff Ellis & Associates	Platinum Award: Ganster Pool
2009	Learning Resources Network	1st Place: Marketing: The Field House Sports & Fitness Center
2009	Park District Risk Management Agency	Level A Loss Control
2009	Illinois Association of Park Districts	Certification of Appreciation: Arbor Day
2009	Waukegan Public Library	Community Partner Award
2009	Rotary Club of Waukegan	Rotarian of the Year: Theodora Anderson

YEAR	ORGANIZATION	CATEGORY
2008	Illinois Parks & Recreation Association	1st Place: Outstanding Special Event: American Independence Festivities
2008	Illinois Parks & Recreation Association	1st Place: Outstanding Multiple Use Facility: Field House Sports & Fitness Center
2008	Illinois Parks & Recreation Association	1st Place: Showcase Award: <i>In God We Trust</i> , Waukegan Concert Chorus Flyer
2008	Illinois Parks & Recreation Association	3rd Place: Showcase Award: Bowen Playground Rededication Logo
2008	Midwest Institute of Park Executives	Outstanding Parks Employee: Carlos Lebron
2008	Midwest Institute of Park Executives	Ralph Voris Community & Professional Service Award: Carlos Lebron
2008	Illinois Society of Landscape Architects	Honor Award: Hitchcock Group for Bowen Park Playground
2008	Jeff Ellis & Associates	Platinum Award: Ganster Pool
2008	Waukegan Main Street	Friend of Main Street: Waukegan Park District
2008	Park District Risk Management Agency	Level A Loss Control
2008	Sports Turf Management Association	George Toma Golden Rake Award: Tony Diaz
2007	Illinois Association of Park Districts	1st Place: Good Sportsmanship Award: Caryn Clothier
2007	Illinois Association of Park Districts	3rd Place: Best Friend of Illinois Parks: Great Lakes Credit Union
2007	Illinois Association of Park Districts	3rd Place: Outstanding Citizen of the Year: Susan Smock
2007	Illinois Parks & Recreation Association	1st Place: 2007 Citizen of the Year: Beverly Millard
2007	Illinois Parks & Recreation Association	1st Place: Outstanding Special Event: Halloweenfest
2007	Illinois Parks & Recreation Association	1st Place: Showcase Award: Single Brochure Cover: 2007 Winter Brochure Cover
2007	Illinois Parks & Recreation Association	3rd Place: Showcase Award: Logo: Field House Sports and Fitness Center
2007	Chicago Builders Congress	Merit Award: The Field House at Hinkston Park
2007	Lake County Contractors Association	The Apex : Award for Project Excellence, The Field House at Hinkston Park
2007	Jeff Ellis & Associates	Gold Award: Ganster Pool
2007	Park District Risk Management Agency	Level A Loss Control- Review Year
2006	Illinois Parks & Recreation Association	1st Place: Outstanding Park Renovation: Veterans Plaza
2006	Illinois Parks & Recreation Association	3rd Place: Showcase Award: Logo: BMX Track
2006	Park District Risk Management Agency	Level A Loss Control
2006	Government Finance Officers' Association	Distinguished Budget Presentation Award
2006	Midwest Institute of Park Executives	Outstanding Park Employee Award: Kevin Boehm
2006	Midwest Institute of Park Executives	Outstanding Park Employee Award: Chris Murphy
2005	Illinois Parks & Recreation Association	Distinguished Agency Award
2005	Park District Risk Management Agency	Level A Loss Control
2005	Illinois Association of Park Districts	Board Member Service Anniversary Award: 10 years Wayne Motley
2005	Government Finance Officers' Association	Distinguished Budget Presentation Award
2005	Great Lakes Park Training Institute	Daniel L. Flaherty Memorial Award: Waukegan Skate Park
2005	Midwest Institute of Park Executives	Outstanding Park Employee: Gary Trantham
2005	Jeff Ellis & Associates	Platinum Award: Ganster Pool
2004	National Recreation & Parks Association- Great Lakes Region	3rd Place: Partnership Award: The Boys and Girls Club of Lake County
2004	Park District Risk Management Agency	Level A Loss Control
2004	Midwest Institute of Park Executives	Outstanding Park Employee: Ervin Jacobs
2004	Midwest Institute of Park Executives	Ralph Voris Award: Ervin Jacobs
2003	Illinois Society of Landscape Architects	Merit Award: Roosevelt Park Signage
2003	Park District Risk Management Agency	Level A Loss Control- Review Year
2003	Midwest Institute of Park Executives	Outstanding Park Employee: Tony Diaz

YEAR	ORGANIZATION	CATEGORY
2002	Illinois Association of Park Districts	Board Member Service Anniversary Award: 25 years Joe Favero
2002	Park District Risk Management Agency	Level A Loss Control
2002	US Environmental Protection Agency	Honorable Mention-Conservation & Native Landscaping Award: Waukegan River Wetland Restoration
2002	Jeff Ellis & Associates	Gold Award: Ganster Pool
2001	Park District Risk Management Agency	Level A Loss Control
2001	Midwest Institute of Park Executives	Outstanding Park Employee: Manuel Pasillas
2001	Midwest Institute of Park Executives	Ferdinand Arndt Award: Manuel Pasillas
2001	Sports Turf Management Association	President's Award: Greg Petry
2000	Park District Risk Management Agency	Level A Loss Control
1999	National Recreation & Parks Association- Great Lakes Region	1st Place: Best Benefits Program Award
1999	Park District Risk Management Agency	Level A Loss Control- Review Year
1999	National Arbor Day Foundation	Certificate of Merit
1999	Midwest Institute of Park Executives	Outstanding Park Employee: Mike Pavelich
1999	Midwest Institute of Park Executives	Ferdinand Arndt Award: Mike Pavelich
1999	Jeff Ellis & Associates	Gold Award: Ganster Pool
1998	National Recreation and Park Association Citizen-Board Member Branch	Robert M. Artz Award: Robert Morrison
1998	Park District Risk Management Agency	Level A Loss Control
1997	Illinois Association of Park Districts	Park Section: Park Professional of the Year: Greg Petry
1997	Park District Risk Management Agency	Level A Loss Control
1997	National Association of Park Districts	Board Member Service Anniversary Award: 20 years Joe Favero
1997	National Association of Park Districts	Board Member Service Anniversary Award: 10 years Corrine Rose
1997	Illinois Association of Park Districts	Merit Award: Waukegan River Restoration Project
1997	Midwest Institute of Park Executives	Outstanding Park Employee: Tom Landers
1997	Landscape Management Magazine	Green Industry Award
1996	Park District Risk Management Agency	Level A Loss Control- Review Year
1996	Sports Turf Managers Association	Henry C. Gill Award: Groundskeeper of the Year: Greg Petry
1995	Sports Turf Managers Association	President's Award: Greg Petry
1995	Park District Risk Management Agency	Level A Loss Control
1995	Illinois Association of Park Districts	Board Member Service Anniversary Award: 15 years Ralph Bufano
1995	Midwest Institute of Park Executives	Outstanding Park Employee: Willie Neals
1994	Park District Risk Management Agency	Level A Loss Control
1994	National Recreation and Parks Association	Gold Medal Award Finalist: Waukegan-Foss Special Recreation Association
1994	Jeff Ellis & Associates	Gold Award: Ganster Pool
1993	Jeff Ellis & Associates	Silver Award: Ganster Pool
1993	Park District Risk Management Agency	Level A Loss Control- Review Year
1992	Midwest Institute of Park Executives/ Midwest Chapter	Founder and Honorary Life Member: Greg Petry
1992	Midwest Institute of Park Executives	Outstanding Park Employee: Jimmy Cooks

YEAR	ORGANIZATION	CATEGORY
1991	Midwest Institute of Park Executives	Park Professional of the Year: Greg Petry
1991	Illinois Park and Recreation Association	Parks Section Director: Greg Petry
1991	Professional Grounds Management Society	Honor Award: Bowen Park
1991	Midwest Institute of Park Executives	Outstanding Park Employee: Rich Warner
1990	Midwest Institute of Park Executives	President's Award: Greg Petry
1990	National Recreation and Park Association	Member, Board of Regents: Greg Petry
1990	Government Finance Officers' Association	Distinguished Budget Presentation Award
1990	Midwest Institute of Park Executives	Outstanding Park Employee: Chuck Kisonis
1989	Government Finance Officers' Association	Distinguished Budget Presentation Award
1989	Sports Turf Management Association	Beam Clay Baseball Diamond of the Year: Grosche Field
1986	Illinois Society of Landscape Architects	Honor Award: Bowen Park Playground

The City of Waukegan Profile

Waukegan, Illinois is located on the shores of Lake Michigan in Lake County, 36 miles north of Chicago and 60 miles south of Milwaukee, Wisconsin. Early settlers visited the area in the 1650's making it one of the oldest communities in Illinois. By 1725, traders had established a French trading post and Potawatomi Indian settlement know as Little Fort. In 1849, the name was changed to Waukegan, which is the Potawatomi word for fort/trading post.

Today Waukegan is a culturally diverse city with a population of approximately 90,000. It is largely a residential community with shopping districts, industry, financial, healthcare and legal services. It is also home to the County government.

The Waukegan Public School District 60 serves 17,000 students in grades preschool through twelve. District 60 is composed of twenty-three individual schools. The student body of the district is diverse, with its students being 70% Hispanic, 22% African-American, 7% Caucasian and 1% other ethnic groups.

POPULATION

2010 Census.....	89,078
Total Male Population	44,885
Total Female Population	44,193
Median Age	30.5
Hispanic	47,612
White	19,370
Black or African-American	16,240
Asian	3,722
American Indian	173
Native Hawaiian & Other Pacific Islander	26
Some Other Race	577
Two or More Races.....	1,358

INCOME

Median Household Income	\$ 42,335
Median Family Income.....	\$ 47,341
Male Full Time Median Earnings	\$ 30,556
Female Full Time Median Earnings	\$ 25,632

TOP TAXPAYERS

Colliers International	\$ 20,773,608
Community Health Systems	\$ 16,227,179
Marquette Enterprises.....	\$ 9,393,197
Allegiance Healthcare Corp	\$ 8,849,184
Northern Crossing.....	\$ 8,156,996

GENERAL

Total Labor Force.....	43,880
Total Employed	39,056
Resident Unemployed.....	4,824
Percent Unemployed	11.0%
Housing Units.....	30,746
Occupied Housing Units	28,079 – 91.3%
Owner Occupied	14,959 – 53.3%
Renter Occupied	13,120 – 46.7%
Median Home Value	\$ 75,200
Median Monthly Rent	\$ 701

Area.....23.67 Square Miles

The County of Lake Profile

Lake County, Illinois is located in the northeast corner of Illinois, midway between the cities of Chicago, Illinois and Milwaukee, Wisconsin. Lake County's 457 square miles of land contains a mixture of urban and rural communities. The County has a population of 703,462 and is the third largest county in Illinois. The County consists of 222 taxing districts including 53 municipalities, 18 townships, 52 school districts and 22 park districts.

Lake County was created by the Illinois legislature in 1839 and operates a County Board form of government. Policy making and legislative authority are vested in 23 board members elected from individual districts.

Lake County's economic condition and outlook continues to be comparatively strong. Its tax base and a healthy business community continue to provide the County with financial strength needed to support the service and capital demands facing County residents. The County continues a healthy median income and home ownership levels and property values, as well as a solid residential, commercial and industrial base.

DEMOGRAPHICS

2010 Census	703,462
White	528,204
Hispanic	139,987
Black or African-American	49,033
Asian	44,358
Median Age	36.7
Number of Households	241,712
Number of Housing Units	260,310
Average Household Size	2.82
Homeownership Rate	76.8%
Median Household Income	\$ 74,836
Illinois Median Income	\$ 52,104
U.S. Median Income	\$ 46,868
Percent Unemployed	8.2%

LARGEST EMPLOYERS

Department of the Navy	23,000
Abbott	15,300
Hewitt Associates	5,570
Motorola	5,000
Kemper Insurance	3,700
Baxter Healthcare Corp	3,470
Six Flags Great America	3,190
Allegiance Corp	2,900
Lake County	2,700
Manpower	2,300

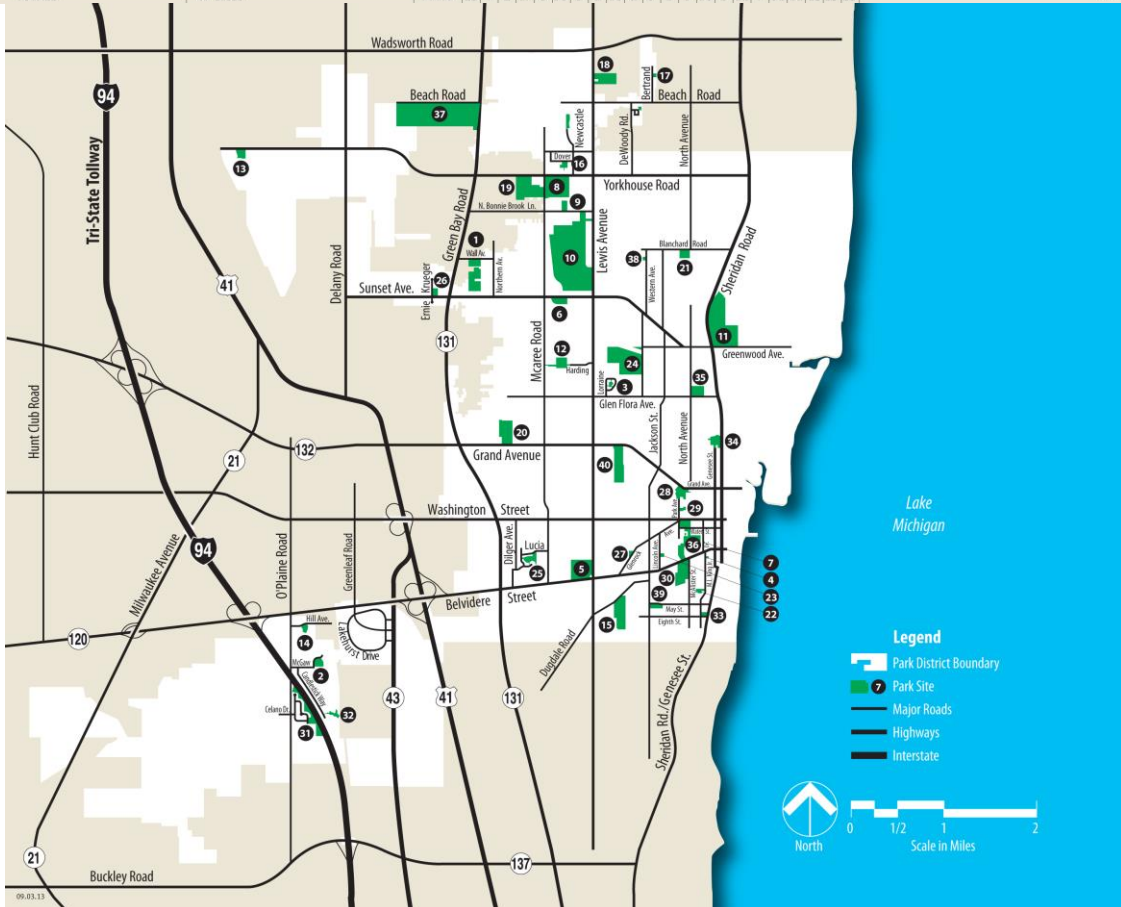
TOP TAXPAYERS

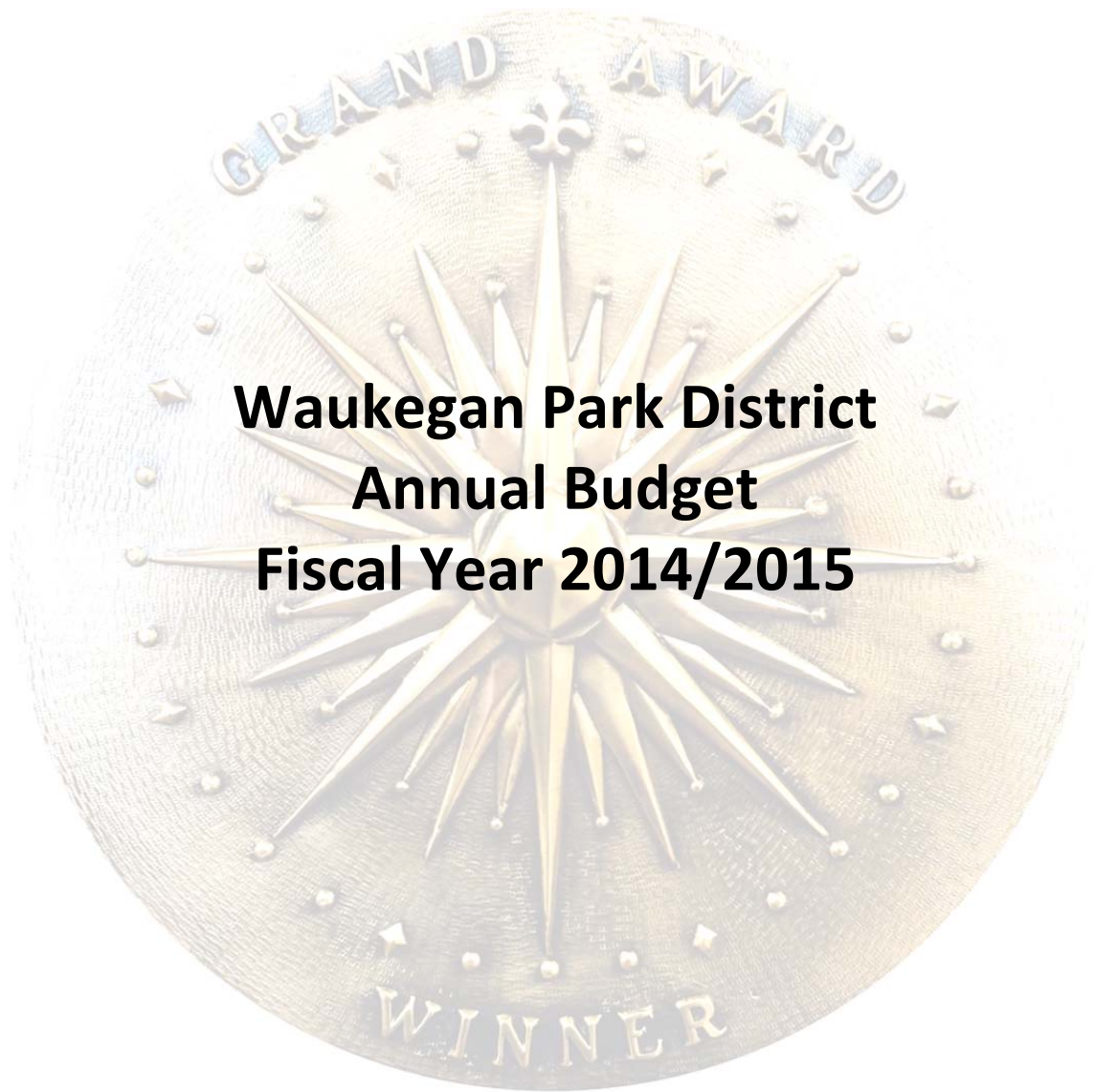
Colliers International	Commercial Real Estate
Community Health Systems Inc.	Hospital System
Marquette Enterprises	Privately Held Company
Allegiance HealthCare Corp	Hospital Services
Northern Crossing	Residential Real Estate
Health Care Services Corp	Health Insurer
Abbott	Pharmaceuticals-Hospital Supplies
Redwood Lakes at Fountain Square, LLC	Commercial Real Estate
Paul, Brady	Individual
JRC/CSE Eagle Ridge JV LLC	Commercial Real Estate

WAUKEGAN PARK DISTRICT Facilities & Locations

Map No.	Facility	Location	Acres	Baseball Courts	Compressor Start	Diamonds, Baseball	Diamonds, Softball	Fishing Area	Flower Bed	Golf	Gymnasium	Hiking/Jogging	Historic Preservation	Hopscotch Pits	Ice	Outdoor Volleyball	Parking	Public Fitness Course	Public Art/Gallery	Play Structure	Regrooming	Soccer	Stream/Pond	Tennis Courts	Special Facilities/Status		
1	Adelphi Park	3151 Wall Avenue	17.7																								
2	Arbor Park	1151 Pleasant Hill Gate	4.5	1																							
3	Armory Park	1335 Lorraine Place	0.6																								
4	Bedrosian Park	201 W. Liberty Street	0.8	1																						Sprayground	
5	Belvidere Park	412 South Lewis Avenue	29.7	2	1	2																				Admin. Bldg./Rec. Center/Ganster Pool/Park Place	
6	Ben Diamond Park	2413 Sunset Avenue	4.5	1		1																				2	
7	Besley Park	205 S. Martin Luther King Jr. Avenue	0.2																								
8	Bevier Park	2255 Yorkhouse Road	30.4	2	1																					Bevier Center/Disc Golf Course/Pickleball Courts	
9	Bonnie Brook Bird Sanctuary	2350 North Bonnie Brook Lane	4.0																								
10	Bonnie Brook Golf Course	2800 North Lewis Avenue	157.6	1																						18 Hole-Par 72/Pro Shop/Restaurant & Banquets	
11	Bowen Park	1800 North Sheridan Road	61.1	1	1																					Benny/Lilac/Haines/Grosche Field/Garden/Pavilion	
12	Clearview Park	1600 North Berwick Boulevard	11.4	1		1																					
13	Country Lane Park	3353 North Country Lane	4.3	1		1																					
14	Diversity Park	4499 W. Hill Avenue	1.2																								
15	Dugdale Park	1525 Dugdale Road	18.2	1		1																				1	
16	Fireman's Memorial Park	2115 Dover Road	1.6																								
17	Graham Park	3935 Bertrand Lane	0.9																								
18	Greenshire Golf Course	38727 North Lewis Avenue	15.5	1																						9 Hole-Par 3/Pro Shop	
19	Henry Pfau Callahan Park	2785 Yorkhouse Road	24.9																							Waukegan BMX Track	
20	Hinkston Park	810 North Baldwin Avenue	21.4																							The Field House Sports & Fitness Center	
21	Joe Sisolak Park	505 Blanchard Road	8.8																								
22	King Park	301 South Avenue	2.7			1																					
23	Kirk Park	321 Lincoln Street	1.5	1		1																					
24	Larsen Nature Preserve	1720 Western Avenue	34.3																							Callahan-Franklin Dog Exercise Area & Agility Playground	
25	Park In The Glen	2675 W. Lucia Avenue	5.7																							Wetland/Boardwalk/Interpretive Trail	
26	Park Maintenance Facility	2211 Ernie Krueger Circle	3.0																							Park Maintenance & Planning Department	
27	Plonien Park	1216 Glen Rock Avenue	1.7	1		1																					
28	Powell Park	533 Grand Avenue	6.5																								
29	Ray Bradbury Park	41 North Park Avenue	1.6																								
30	Roosevelt Park	520 South McAlister Avenue	12.0																								
31	Rudd Farm Park	1645 South Falcon Drive	14.4	1																						1	
32	Serenity Park	1561 S. Candlestick Way	5.2																							1	
33	Smith Park	724 South Genesee Street	1.2																							Boys & Girls Club of Lake County	
34	Upton Park	732 North Genesee Street	4.9			1																				Douglas House, Special Recreation Office	
35	Victory Park	1325 North Avenue	8.5			3																				Pickleball Courts	
36	Washington Park	15 South Park Avenue	19.0																							Bandshell, River/Wetland Interpretive Area, Veterans Plaza	
37	Waukegan SportsPark	3391 W. Beach Road	138.3	2		4																				Sports Complex, Sprayground	
38	Western Tot Lot	2500 Western Avenue	0.5																								
39	Woodard Park	905 May Street	3.8	1																							
40	Yeoman Park	1535 Grand Avenue	9.5																								
	Unimproved Land	7 sites (not shown on map)	28.4																								
TOTALS				47 Sites																							
				722.0	13	7	2	17	3	16	3	2	15	2	6	1	3	16	2	7	33	11	15	13			

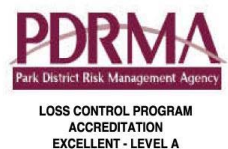
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**Waukegan Park District
Annual Budget
Fiscal Year 2014/2015**

Budget Policy and Planning



WAUKEGAN PARK DISTRICT

FISCAL YEAR 2014-15 BUDGET

BUDGET PLANNING PROCESS

Phase One – Planning

While the budget process is an ongoing effort, preparation begins in earnest in January. The FY2014-15 Budget Schedule may be found on page XLVII. Planning meetings are held with staff early in the process. These meetings involve discussion of the budget process itself, as well as proposed changes of significance in operation or direction within operating divisions.

Phase Two – Board Workshops

Budget Workshops have been conducted with the Board of Commissioners. The issues discussed range from general budget philosophy and financial assumptions to operational policy and service levels. A summary list of issues discussed may be found beginning on page 5. These key issues, while general in nature, formed the basis of direction for preparation of the FY2014-15 Budget.

Phase Three – Budget Requests

The third stage of the process was to develop and prepare the FY2014-15 Budget requests and revenue projections. Operating expenditures, under the direct control of Division Heads, were submitted with justifications by the Division Heads to the Finance Office. The Superintendent of Finance & Administration prepared full-time wages, fixed contractual services, utilities, centrally purchased materials and supplies, and insurance budget requests.

A series of meetings are regularly held with management staff to discuss budget issues throughout the process. District allocated budget amounts, across various operating funds, are determined by staff based upon actual usage or justifiable estimates. As necessary, budget request adjustments are determined jointly between the Division Head, Superintendent of Finance & Administration and the Executive Director.

Phase Four – Current FY Projections

The next stage of the process is to project the revenue and expenditures for the current FY2013-14. Each division is responsible for submitting these projections to the Superintendent of Finance & Administration. The projections are updated as necessary throughout the process.

Phase Five – Document Preparation

The Superintendent of Finance & Administration has primary responsibility for preparation of the budget document. Final compilation, documentation and background data is completed during this phase.

Phase Six – Presentation and Adoption

The budget is presented to the Board of Commissioners at the regularly scheduled meeting in April. A Special Board Meeting is held in April to discuss the document in detail. Public comment is solicited and accepted at both of these public meetings. The budget is adopted prior to May 1st to launch operations and projects in the new fiscal year.

Phase Seven – Capital Program

The District has Capital Expenditure Plans. There is a three (3) year Capital Improvement Plan (CIP), and a five (5) year Long Range Capital Development Financing Plan. Park upgrades and replacements are identified in the Park's Master Plan. Other capital projects are prioritized based upon need and projected available funds. Funds for capital projects are funds available after the operating and debt service payment budgets are finalized. Each plan is updated annually throughout the budget process. Both plans are funded by proceeds received from the 1997 Referendum and Debt Service/Bond Obligations. Once a capital project is identified, a cost analysis is completed as part of the process to determine its impact on the operational budget.

Phase Eight – Appropriation Ordinance

The Budget and Appropriation Ordinance is prepared following adoption of the budget. This ordinance includes the budgeted and appropriated amounts, an estimate of expected cash during the fiscal year and an estimate of cash expected to be on hand at the end of said year. The appropriated amounts in the ordinance exceed the budget amount in order to include contingencies that may occur during the fiscal year. The following funds will be included in the Budget and Appropriation Ordinance: Audit, Capital Projects, Corporate, Debt Service, Endowment/Memorial, IMRF, FICA, Insurance, Museum, Paving & Lighting, Police Systems, Recreation, Special Recreation and Working Cash. The ordinance, in tentative form, is available for public inspection at least 30 days prior to final action. A public hearing is held after public notice is published in the local newspaper and at least a week prior to adoption of the ordinance, which must be done within the first quarter of the fiscal year.

Phase Nine – Implementation, Reporting and Amendments

Once adopted, management and staff of the District will put in place the operational policies, directions and divisional budgets developed during the budget process. The concepts and goals of the budget will translate into purchase orders, requests for payment and payroll transactions. Management staff is provided monthly budget status reports which detail monthly and year-to-date activity. The staff and the Superintendent of Finance & Administration meet regularly to discuss revenue and expenditure levels. A detailed Mid-Year Report is prepared, and presented to the Board. This report includes information regarding the financial position of the District at mid-year and projections for the balance of the year.

Amendments and transfers are authorized on two levels. On the budget level, the Superintendent of Finance & Administration is authorized to approve expenditures in an activity which exceeds the budget, provided the amount will not cause the aggregate for that category of expense to exceed the appropriated amount. The Board is regularly informed of significant authorizations.

On the appropriation level, transfers of appropriations among expense categories require Board approval by ordinance. A Supplemental Appropriation Ordinance is required prior to the end of the fiscal year if the total appropriation for a fund is to be exceeded. Public notice and a public hearing are required prior to approval of a Supplemental Appropriation Ordinance.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2014-15 BUDGET SCHEDULE

November	Preliminary Tax Levy
December	Tax Levy 2013 FY2014-15 Mid-Year Report Develop and Review Golf Fees
January	Budget Document Format Distribute Budget Worksheets Distribute CIP Request Forms Prepare Classification and Compensation Recommendations Review Policy and Financial Assumptions Review Fees and Charges <ul style="list-style-type: none">▪ Pool▪ Programs▪ Rentals Review District Functions Priority Ranking Identify Significant Budget Changes Review General Ledger Chart of Accounts Project FY2014-15 Non-Program Revenues Project FY2014-15 Operating Expense Requests
February	Project FY2014-15 Program Revenue and Expense Requests Compile FY2014-15 Initial Budget Projections Division Budget Meetings Compile and Evaluate Capital Improvement Program Requests Review/Update Center and Activity Descriptions Board Budget Workshops
March	Project FY2013-14 Non-Program Revenue Estimates Project FY2013-14 Operating Expense Estimates Project FY2013-14 Program and Expense Estimates Division Meetings for Analysis and Adjustments Compile & Update FY2014-15 Revenue and Expense Projections Board Budget Workshop Review Capital Improvement Program
April	Division Meeting – Final Budget Review Prepare Supplementary Budget Information Compile Budget Documents Board Budget Meeting Presentation to Board for Adoption by Board of Commissioners
May	Prepare Budget & Appropriation Ordinance Publish Notice of Public Hearing for Budget & Appropriation Ordinance
June	Budget and Appropriation Ordinance Public Hearing Budget and Appropriation Ordinance Adoption

WAUKEGAN PARK DISTRICT

BUDGET POLICY

Overview

The State Legislature has placed significant restraints on the financial resources of the District through the 1991 "Property Tax Extension Limitation Law" (PTELL or the Tax Cap). The Tax Cap imposes a limit on the aggregate tax extension. The lesser of 5% or the percentage increase in the Consumer Price Index (CPI) during the 12 month calendar year preceding the levy year. This fiscal year the CPI is 1.7% compared to last year's CPI of 3.0%. As of June 2006, Public Act 94-976 states the district may exceed a voter-approved fund rate as long as it does not exceed a statutorily prescribed maximum rate ceiling. The sum of all rates still cannot exceed the limiting rate.

The desires and needs of the community continue to outpace resources available. Therefore, it is the Board's responsibility, with staff assistance, to determine the priority and scope of District services and activities. The Board and Staff must continue to review District-wide priorities. The District's Mission Statement, Vision Statement and the annual assessment of District Functions should guide this determination by the Commissioners and staff. Consensus must be reached as to the direction and scope of services provided by the District in the future.

General Policy

1. The District intends to work toward the goal of a balanced budget where operating expenditures will not exceed projected revenues. Exceptions to this goal are as follows:
 - a) Budgeted expenditures and encumbrances which are deferred or delayed in FY2013-14 may be budgeted in FY2014-15 using the available fund balance as the source of funding.
 - b) As authorized by the Board of Commissioners, a portion of the fund balance may be utilized for certain expenditures.
 - c) The concept of an ideal ending fund balance or cash balance varies by each fund. Generally, the minimum ending fund balance should be no less than 25% of the budget. The cash balance should be no less than the amount equal to one month's expenditure. It is generally recommended that cash reserves be maintained at a level equal to three (3) months' expenditures. Cash reserves will be reduced in certain Funds in response to the Real Estate Tax limitations and to meet target reserves.
 - d) Modified accrual accounting and budgeting are used and is the basis of accounting that recognizes an economic transaction or event as revenues when the revenues are both measureable and available to liquidate liabilities of the current period. Expenditures are generally recognized when a transaction or event is expected to draw on current expendable resources.
2. Budgeted expenditures for FY2014-15 are based upon projections developed by senior staff within their own area of responsibility. Where applicable, budgets are controlled and monitored on a department level. Certain items, while included in the department budget, are not subject to control by the department (i.e. insurance, utilities and certain general allocated expenditures).

3. The District recognizes that contingencies, disasters and emergencies do occur in an organization as diverse as the District. Conversely, proper planning and foresight is the essence of budgeting. The District places vital emphasis upon planning through its Operating Budget, Strategic Plan, Capital Improvement Program, the Parks and Open Space Master Plan and individual department long-range plans. Authorization for purchase of an unbudgeted item or service is vested in the Board of Commissioners upon recommendation of the affected Division Superintendent and the Executive Director. The request for an unbudgeted item or service must include the source of additional funds or a corresponding reduction in the budget which will fund such a request.
4. The Board of Commissioners must approve transfers of appropriation among expense categories and funds. Supplemental appropriations are approved as required by state statute. The Superintendent of Finance & Administration, in consultation with the Executive Director, is authorized to approve expenditures in a line item that exceeds the budget, provided that the amount will not cause the aggregate for that category of expense to exceed the appropriated or re-appropriated amount.
5. The District is committed to the continuation of Capital Improvement Program (CIP). The CIP is a multi-year capital plan. Capital funds are spent to acquire or upgrade physical assets such as facilities, parks and equipment and are classified as fixed assets.

Every five years, the District updates the five year Parks and Open Space Master Plan. After conducting a community-wide survey of Waukegan Park District citizens about parks and recreation to evaluate the District's effectiveness at meeting the needs and expectations of the community, the 2008-2013 Parks & Open Space Master Plan was presented and approved by the Board of Commissioners on December 9, 2008. The District will work with consultants during this fiscal year to create a Parks & Open Space Master Plan for 2015-2020. The District will continue to use this process to aid in the formulation of its Capital Improvement Program.

The District utilizes four methods of financing capital improvements. The ongoing capital program will be funded as follows:

1. On a "pay as we go" basis.
2. A portion of the Corporate Tax increase from the referendum is dedicated to ongoing capital improvement programs.
3. The balance of the Corporate Tax increase is used or transferred for debt service for a series of General Obligation Alternate Revenue Bonds. The amount transferred for capital projects will be determined so that it does not adversely impact the operations budget.
4. Debt service extension base, which allows us to issue General Obligation Limited Tax Park Bonds. The proceeds from these bonds can be used for capital projects or debt service on General Obligation Alternate Revenue bonds.

During the annual budget process the District reviews and analyzes capital requests, and must acknowledge that while projects may be worthy, they must be prioritized in a logical fashion. Unfortunately, not all requests will be funded in the multi-year plan. Senior staff will arrive at a consensus prior to Board discussion and approval.

The District has several capital plans which serve as a guide for developing, improving and maintaining its infrastructure and facilities.

- The three year Capital Improvement Plan is reviewed and updated annually. The first year represents projects that will be undertaken in the fiscal year. The second and third years of the plan are more forward thinking projects that are identified by the staff or master plans. Some projects may not be completed in the fiscal year assigned and the funding may be considered a “carryover.”
- There is also a Long Range Capital Development & Financing Plan which represents major developments that require extensive long range planning and financing.

While the primary funding source for the Capital Improvement Program will be the interfund transfer from the Corporate Fund to the Capital Project Fund, bond issues and Special Revenue Funds will fund certain capital items.

Anticipated Special Revenue Fund capital budgets are stated below:

- | | |
|-----------------------|---|
| a) Paving & Lighting | Road and parking lot improvements. |
| b) Museum | Historic District land and building improvements. |
| c) Recreation | Equipment for recreation programs and facilities. |
| d) Special Recreation | Equipment for recreation programs and facilities. |

6. Property Tax Extension Limitation Law (PTELL) will continue to impact the District’s operation by limiting the growth in the aggregate tax extension. The effects of this limit must be considered when increasing the operating budget. Generally speaking, every operating budget increase has an effect upon the Insurance Fund and every staffing increase has an effect upon the IMRF, FICA and Insurance Funds.
7. Although the Executive Director is ultimately responsible for all District fiscal matters, the Superintendent of Finance & Administration has the responsibility and authority to conduct all financial business for the District, including the budget process. The Superintendent of Finance & Administration’s authority will remain within the limitations of District policies and guidance from the Executive Director and the Board of Commissioners.

Revenue

1. The District’s 2013 Tax Levy was adopted in December 2013. The Corporate, Recreation, Special Recreation, Paving & Lighting and Audit levies were based on the maximum non-referendum statutory tax rate. The Museum, and Police levies are projected to be below the statutory rate limits. Levies for IMRF, FICA and Insurance were adopted based upon the requirements of those funds.

Real Estate Tax levy was based upon an estimated decrease of 10.5% in the equalized assessed valuation, subject to provisions of PTELL, and a 99% collection rate. For budgeting purpose, Real Estate Taxes primarily reflect the current year levy (e.g. the 2013 Levy will be budgeted for FY2014-15). Generally accepted accounting principles (GAAP) account for the 2013 Levy in both FY2013-14 and FY2014-15. In effect, the District budgets Real Estate Tax on a cash basis rather than a modified accrued basis.

Real Estate and Personal Property Replacement Tax revenues account for two-thirds of the District’s revenue. The chart below highlights the 10 year revenue trend. When budgeting for these revenues, it is done so conservatively.

Fiscal Year	Real Estate Tax Distribution	Percent of Change	Replacement Tax Distribution	Percent of Change	Total	Percent of Change by Total
2003/04	6,481,846		635,235		7,117,081	
2004/05	7,009,868	8.15%	774,588	21.94%	7,784,456	9.38%
2005/06	8,532,818	21.73%	955,358	23.34%	9,488,176	21.89%
2006/07	9,025,859	5.78%	1,061,875	11.15%	10,087,734	6.32%
2007/08	9,375,918	3.88%	1,170,488	10.23%	10,546,406	4.55%
2008/09	9,806,515	4.59%	942,277	-19.50%	10,748,792	1.92%
2009/10	10,053,105	2.51%	810,200	-14.02%	10,863,305	1.07%
2010/11	10,186,243	1.32%	1,030,892	27.24%	11,217,135	3.26%
2011/12	10,734,130	5.38%	929,976	-9.79%	11,664,106	3.98%
2012/13	10,815,376	0.76%	922,017	-0.86%	11,737,393	0.63%
2013/14 Est.	10,738,006	0.04%	1,025,253	10.25%	11,763,259	0.85%
2014/15 Bgt.	10,402,974	-3.12%	889,340	-13.26%	11,292,314	-4.00%

- Personal Property Replacement Tax revenues will be allocated to the Corporate and IMRF Funds. The Personal Property Replacement Tax is considered "soft" money. The amount received each year is dependent on economic conditions and should not be utilized as a source for "hard" costs.
- A portion of the total revenue from the Recreation and Cultural Arts revenue producing programs will fund a portion of overhead costs in the Recreation Fund. An assessment of programs and services is ongoing. Marginal programs will be eliminated and all fees reviewed. Revenue shall be based upon minimum enrollment or the average enrollment and historical data for a program.
- Building and facility fees will be reviewed and updated as necessary. Rentals will be projected based upon historic trends.
- As the District develops facilities, the Board and staff must be conscious of the revenue potential available. The fee setting process must acknowledge market conditions and realistic discounts for residents.
- Program fees and charges are adjusted accordingly by the staff.
- The District has entered into agreements, leases and licenses for various facilities. A list of these follows.

<u>Agency</u>	<u>Location</u>
Ann M. Kiley Center	1202 N. Dugdale Circle
Artists' Leases	533 Grand Avenue
Boys & Girls Club	Community Recreation Center
Clearbrook	Douglas House
Dental Dreams	810 N. Baldwin Avenue
Discontinuum Disc Golf Club	Bevier and Callahan Park
GolfVisions Management, Inc	2800 N. Lewis Avenue
Jeff Ellis & Associates	416 S. Lewis Avenue
University of Illinois Extension Services	Community Recreation Center
Waukegan Harbor Citizens Advisory Group/ Illinois Audubon Society	Jack Benny Center
Waukegan Association for Youth Soccer	Various Parks
Waukegan Baseball Association	Waukegan SportsPark
Waukegan Historical Society	Waukegan History Museum
Waukegan Historical Society	Lilac Cottage Research Library
Waukegan Youth Football Association	Various Parks
Waukegan BMX	Callahan Park

8. Interest income will be based upon an average rate of .005% for the Illinois Trust, (F/K/A Liquid Asset Fund), .03% for Wintrust Public Money Market Fund, .05% for First Midwest Public Money Market Fund, .15% for Associated Bank and .20% for Certificates of Deposit upon projected available balances.
9. The Golf Operations budget will be submitted by GolfVisions for Park District review and will be primarily based upon prior attendance/use factoring in current rates, usage trends and projections and general market conditions. The excess/deficiency of revenue will be added to the budget.
10. Pool revenues will be based upon a 10-week season.
11. Each year, the District projects certain intergovernmental and agency grants and shared revenue. It has been the District's experience that expenditure commitments are not to be made before the grant is committed to the District. It is therefore recommended that the budget not include the grant unless the District has a written commitment or the funds in hand from the agency or unit of government at the time the District's budget is approved. Potential sources of this category are as follows:

<u>Source</u>	<u>Purpose</u>
Arts Alliance of Illinois	Legislative Arts Advocacy
IDNR OSLAD	Clearview Park Improvements
IDNR PARC	Field House Indoor Pool
IEPA IGIG	Clearview Park-Permeable Paver Parking & Rain Garden Lot
Illinois Arts Council	Jack Benny Center
	Waukegan Symphony Orchestra and Concert Chorus
	Bowen Park Theatre Company
Illinois DCEO Grant	Energy Grant for Facility Energy Efficiency Improvements
Special Recreation Services of Northern Lake County	Special Recreation Association

12. The projection and allocation of the Horse Racing Tax revenue historically was budgeted in the Museum Fund. This tax will fund reasonable building and ground operations and maintenance costs and capital expenditures within the Historic District.

The District has not received its Horse Racing Tax revenue since February 2007. We are not planning for the revenue distribution to be reinstated. At the present time, the District will not budget for this revenue in FY2014-15. The District continues to work with IAPD and state legislators to have the revenues redirected back to park districts from the state budget.

Expenditure

1. During the FY2005-06 Budget process, the allocation of additional corporate tax funds was determined between capital acquisition and improvements, replacement and addition of equipment, program and service level enhancements and support services. This allocation was based upon an organized and logical decision making process. The basic allocation established will continue in the FY2014-15 budget.
2. Certain Corporate Fund activities provide support services to other operating divisions. These general administrative services will be allocated to all appropriate funds based upon actual expenditures or reasonable estimates of each fund's share of costs. Likewise, certain centrally purchased services and supplies are allocated to each fund.

These allocated expenditures will be budgeted in the District Administration Center of each fund.

- The District provides monetary grants to certain agencies and associations that provide community services. The grants proposed in the FY2014-15 budget are listed below.

	<u>FY2013-14</u>	<u>FY2014-15</u>
Waukegan Arts Council	\$1,500	\$1,000
Waukegan Main Street	\$1,500	\$1,500
Youth Conservation Corps	\$2,500	\$2,500

- The District offers several community-wide special events each year. These special events have been well received by the community and well attended. The Recreation and Cultural Arts Divisions, in-kind services from other Divisions, and external funding support these activities. The following events will be held in FY2014-15:

American Independence Festival	Live Green Family Festival
American Independence Parade	Oakwood Cemetery Walk
Dandelion Wine Fine Arts Festival	Polar Bear Plunge
Eggstravaganza Trail	Turkey Trot
Field House Fitness Expo	Very Special Arts Festival
Fishing Derby	Worldwide Day of Play
Halloweenfest	
Joseph A. Favero Memorial Do it Yourself Messiah	

- Various District Divisions provide in-kind services to other agencies and affiliated groups. In some cases, in-kind services are in turn provided to the District. Divisions also provide similar services to other Divisions without a budget allocation. The dollar amount and an all-inclusive list are difficult to determine. The District has identified some of these in-kind services by division and services provided.

Administration

- ArtsSpace
- Boys & Girls Club
- City of Waukegan

Services Provided

- Parking provided by lease agreement
- Lease of building
- Participate in Renaissance Commission & general planning initiatives

Cultural Arts

- Bowen Country Club Committee
- Concert Call
- Gang Outreach
- Lake County Art League
- North Chicago Center for the Arts
- Recreation Department
- St. Anastasia School
- Waukegan Arts Council
- Waukegan Harbor Citizens' Advisory Group/IEPA

- Exhibition & meeting space
- Photocopying & meeting space
- Meeting space
- Exhibition, PA system & meeting space
- Theatre space
- Special events – Use of stage & dance studio for day camp
- Use of risers
- Facility Use
- Meeting space – Lilac, Schornick Theatre & classroom

- Waukegan Historical Society
- Waukegan Unit School District #60

Program space & storage at Dr. Lynn Schornick Theatre & Lilac Cottage
 Assistance with theatre program
 Assistance with music program
 Exhibition space and use of risers
 Facility space for special arts projects
 Assistance with grants
 Provide historical outreach program at schools
 Provide dance studio for dance team
 Space for theatre & music programming
 Meeting & training space for staff

Golf Operations

- Exchange Club
- Waukegan Unit School District #60

Use of kitchen for Pancake Day
 Golf team use of golf course

Parks

- American Legion
- Bayside Terrace Intermediate Care Facility
- Boys and Girls Club
- Cancer Society Relay for Life
- Center for Conservation Leadership
- Citizen's Advisory Group (CAG)
- College of Lake County
- Country Lane Homeowners Assn.
- Cultural Arts Division
- DISContinuum Disc Golf Club
- GolfVisions, Management, Inc.
- Independence Center
- Lake County Clerk's Office
- Lake County Health Department
- Recreation Division
- Rudd Farm Homeowner's Assn.
- St. Anastasia
- Uniting America
- Vista Health System
- Walnut Street Neighbor Outreach
- Waukegan Association for Youth Soccer
- Waukegan BMX Club
- Waukegan Baseball Association
- Waukegan Downtown Association
- Waukegan Fire Department
- Waukegan Football Association
- Waukegan Port District
- Waukegan Public Library
- Waukegan Township

Special Events & use of PA System
 Annual Mini – Olympics

Facility Maintenance
 Special Event – Bevier Park – Golf Carts
 Work Day – Provide hand tools & bags
 GLRI 2010 Bowen Park Project
 Special Events – Picnic tables & tents
 Work Days – Provide hand tools & bags
 WSO, WCC, BPO Work Orders,
 Special Events & Facility Work Orders
 Tournaments & Course Maintenance
 Work Orders & Facility Maintenance
 Adults with mental illness-fee waiver
 Setup for Elections
 Work Day for Kick Butts Day
 Special Events, Work Orders, Golf Carts
 Work Days – Provide tools and bags
 PE classes, Football
 Practice Field & Use of PA System
 Work Day – Provide hand tools & bags
 Special Event – Fee waiver
 Use of tables & tents
 Field maintenance & improvements

Track maintenance, improvements,
 & special events
 Field maintenance & improvements
 Special Event – Picnic tables
 Special Event at Fireman's Park
 Work Day – Provide hand tools & bags
 Field maintenance & improvements
 Special Event – Golf carts, tables
 Special Event – picnic tables
 Special Events – Golf carts

- Waukegan Unit School District #60 Cross Country Program, P.E. Classes
Facility fee waivers

Recreation

- Boy Scouts & Girl Scouts Facility usage
- City of Waukegan Tents, tables, chairs, assistance with special events
- Lake County Clerk Facility usage
- Other Park District Departments Tents, tables, chairs, benefits promotional materials
- Rotary Club of Waukegan Facility fee waiver
- Waukegan Animals Getting Saved Food for Paws Drive
- Waukegan Main Street Tents, tables, chairs, assistance with special events
- Waukegan Port District Tents, tables & chairs
- Waukegan School District #60 Facility usage
- Waukegan Township Facility usage for senior citizens, tents, tables & chairs
- Youth Sports Associations Various assistance

6. A portion of all Recreation building operating expenditures will be funded by general revenue of the Recreation and Museum Funds and fees.

Belvidere Recreation Center	Lilac Cottage
Bevier Center	The Field House Sports & Fitness Center
Bonnie Brook Clubhouse	Visual Arts Center
Community Recreation Center	Waukegan SportsPark
Jack Benny Center for the Arts	Waukegan History Museum
Jane Addams Center	

7. The operating expenditures relating to athletic field maintenance are supported by general revenue from the Recreation and Corporate Funds and athletic fees. A standard level of field maintenance will be determined and may vary by age group served and frequency of use.
8. The budget for the Paving and Lighting Fund is used for roadway and parking lot improvements. As authorized by state statute, utilities are budgeted in the fund.
9. Salaries and wages of full-time staff will be projected assuming there are no vacant positions. Projections will comply with the existing approved compensation plans. Overtime and accrued sick time will be budgeted separately.

A full-time employee Merit Pool has been recommended at 3.0% for FY2014-15. This recommendation is based upon Park District and local government survey's and WorldatWork's 2014 Salary Survey provided by the HayGroup. The HayGroup completed a Classification and Compensation Study in FY2013-14. Based upon that study, new salary ranges and adjustments were adopted. The HayGroup can provide annual merit increase and salary range movement data on an annual basis. There will be select market adjustments made based upon changing job responsibilities and other considerations.

The part-time-year-round and seasonal staff and budgets will be developed based upon aggregate amounts within general ledger codes.

10. Part-time year round and seasonal employee hours will be kept under an average of 30 hours per week (based on a 52 week average) to remain in compliance with and avoid the pay or play penalty provisions of the Patient Protection and Affordable Care Act (PPACA).
11. The District is participating in the PDRMA Health Insurance Program, which is a partially self-funded insurance program. The intent of the plan(s) are to provide consistent health and life insurance benefits while stabilizing the cost of those benefits. The District's total costs will be allocated to the various funds on a pro-rated basis based upon full employment.

*The employee contribution for FY2014-15 was changed to a percentage of the monthly premium for Employee, Employee & Spouse, Employee & Child and Family coverage. The employee contribution for the PPO Plan is 8% and the contribution to the HMO and Vision & Dental Plans are 6%. The district has a Section 125 Plan which allows employee to pay their contributions through pre-tax dollars.

Employees who are eligible for insurance coverage may select the Insurance Waiver Option if they prefer not to be covered by the District. This option allows a cash payout over 26 pay periods per District policy.

*Note-This is subject to change during the fiscal year based upon the district adjusting to the Patient Protection and Affordable Care Act (PPACA) or financial considerations.

12. As previously stated, the District is a member of the Park District Risk Management Agency (PDRMA). PDRMA is a partially self-funded insurance program comprised of Illinois Park Districts. The PDRMA program provides for comprehensive liability for vehicle, equipment and property, Public Officials' Errors & Omissions, Workers' Compensation and other necessary insurance.

The Insurance Fund provides the source of funding for the District's contribution to PDRMA, a comprehensive Risk Management Program and other related liability expenditures. Legal defense of the District's position relative to potential landfill liability is budgeted in the Insurance Fund.

13. The Police System Fund budget will reflect expenses related to park security operations including contracted services with the City of Waukegan Police Department and alarm protection of certain buildings.
14. The 2014 Illinois Municipal Retirement Fund (IMRF) employer contribution is 10.84%, a decrease of .60%. An analysis of part-time staff continues to ensure compliance with the IMRF 1000 hours participation rule.

Transfers

1. An operating transfer from the Working Cash Fund to the Corporate Fund will be made in the amount of the interest earnings of the Working Cash Fund for FY2014-15.
2. Transfers from the Corporate and Endowment/Memorial Funds will be made to the Capital, Debt Service, Recreation, Special Recreation, Paving & Lighting and Audit Funds.

3. The Special Recreation Fund, which represents Special Recreation Services of Northern Lake County (SRSNLC), will budget an amount that represents the rental of the Park District facilities used by the Special Recreation Association Programs.
4. Transfers to and from the Endowment/Memorial Fund may be authorized during FY2014-15 based upon the need and restrictions of the account.

The Endowment/Memorial Fund is composed of 34 dedicated accounts. Interest earned in the Fund is proportionately allocated to each account. Interfund transfers are budgeted from these accounts to support their established purpose. Certain accounts have had no activity other than interest income for many years. It is recommended that each account be reviewed to evaluate its use and possible closure through an interfund transfer.

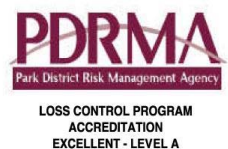
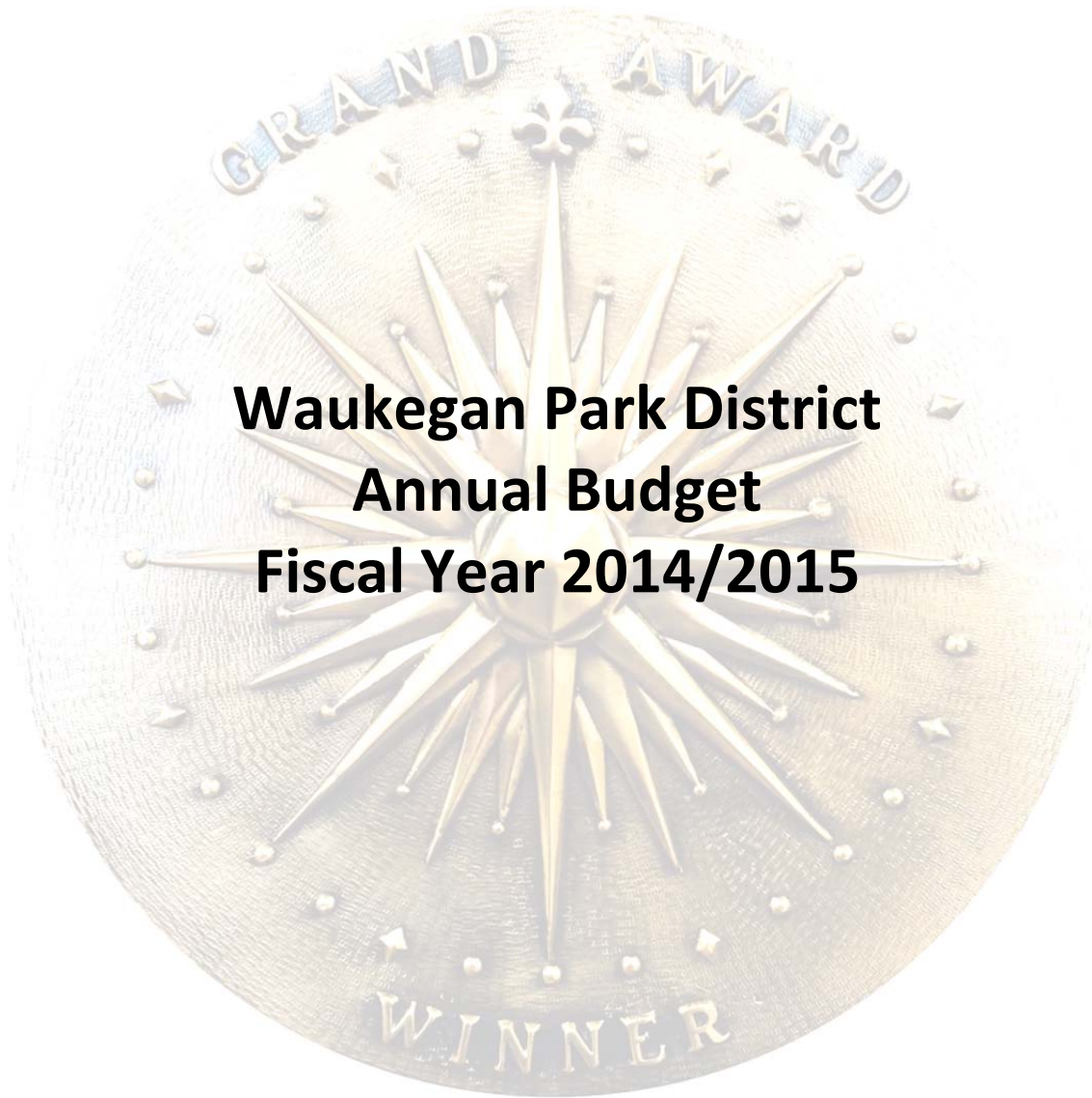
5. A transfer from the Endowment/Memorial Fund is planned from the "Friends of the Parade" account to fund the 2014 American Independence Festivities that include the parade and festival.
6. Net proceeds from the Partners in Parks Golf Outing will be placed in the Endowment/Memorial Fund.
7. The District continues to research the feasibility and benefits of establishing a Foundation. The Foundation would be exclusively for the benefit of the District's mission. A transfer from the Endowment/Memorial Fund is planned once the Foundation is legally established.

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Waukegan Park District Annual Budget Fiscal Year 2014/2015

Budget Message



WAUKEGAN PARK DISTRICT

MEMORANDUM

TO: Board of Commissioners

FROM: Greg Petry
Executive Director

RE: Fiscal Year 2014-15 Budget Message

DATE: April 22, 2014

I am pleased to present for your review and adoption the proposed FY2014-15 Budget for the Park District.

This budget document is the culmination of work and decision making by the Board of Commissioners and staff, which included three formal Board Budget Workshops and several updates. At the workshops, the Board reviewed and approved a full range of policy statements and financial assumptions that would guide staff in preparing the budget. I am pleased to report that this budget achieves those statements and assumptions.

The proposed operating expenditures, excluding debt service and capital outlay, are \$9,231,095 for FY2014-15. This represents a decrease of \$66,595, or -0.72%, from the FY2013-14 budget. The budget also includes \$9,340,908 for all capital project expenditures and \$4,345,146 for debt service payments. Projected budget revenues are \$16,453,148 (excluding bond proceeds) which is a \$2,703,792, or 19.66%, increase from the previous year. The large increase is due to budgeting for a \$2,500,000 state grant for construction of an indoor aquatics facility.

I commend the staff for their efforts and support in producing this document.

In keeping with our long-standing practice, I recommend adoption of the FY2014-15 Operating Budget as well as the Capital Improvement Program budget prior to the beginning of the new fiscal year which begins on May 1, 2014.

Thank you.

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WAUKEGAN PARK DISTRICT

MEMORANDUM

TO: Board of Commissioners

FROM: Jim Glogovsky
Superintendent of Finance & Administration

RE: Fiscal Year 2014-15 Budget Message

DATE: April 22, 2014

I. INTRODUCTION

We are pleased to submit to you the FY2014-15 Budget for the Waukegan Park District. This budget document communicates the District's financial plan, policies and acts as an operations guide which incorporates the District's strategic plan initiatives to provide our park and recreation services for the Waukegan community and all its users. The District has been awarded the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the past three years and we believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

The Budget, as adopted, is the basis of the Combined Annual Budget and Appropriation Ordinance, which will be adopted within or before the first quarter of each fiscal year as required by the Illinois Park District Code (70 ICLS 1205 et seq). Generally speaking, the Budget is the management tool that guides our operations while the Combined Annual Budget and Appropriation Ordinance is the legal document authorizing the District's expenditures.

The Board of Commissioners and the entire staff believe the budget document is a policy document, a financial plan, an operations guide, and a communications device. The commitment of the Commissioners and staff to focus on the challenging issues and continuing mission of the District places the Waukegan Park District at the forefront of Park Districts in the State of Illinois.

This budget message contains an overview of key issues and summary budget data that should assist the reader, whether it be a Board Commissioner, employee, citizen or other interested party.

The budget message is organized into the following sections:

- I. Introduction
- II. Current Financial Position, Budget Assumptions & Short Term Issues
- III. Fund Balances
- IV. Real Estate Tax – Assessed Valuation & Tax Rates
- V. Budget FY2014-15
- VI. Service Level Changes
- VII. Debt Services & Long Range Capital Development Financing Plan
- VIII. Acknowledgements

The format of the budget has been changed this fiscal year to improve the format, the flow of information and its readability. The budget message was reduced by creating two additional sections, budget planning & policy and personnel. Individual fund information was removed from the budget message and placed in its appropriate fund section.

The variance column depicts variances in the budgeted and actual amounts that can be used to measure how closely the district met budget expectations. A description of each center precedes a budget summary. The budget summary provides historical comparisons by category of expenditure and revenue sources related to that center. Comparative budget data is provided following the objectives of each activity. References and schedules related to the FY2014-15 Budget are as originally adopted.

The District continues to utilize a detailed line item budget for accounting, expenditure control and monitoring purposes. The line item detail budget is available for review.

All funds are budgeted and accounted for using the modified accrual basis. Revenues are recognized when they become measurable and available as net current assets. Taxes receivable beyond sixty days of the year-end are recognized in the year they are received. Budgeted expenditures are recognized when the related fund liability is incurred.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2014-15 BUDGET

II. CURRENT FINANCIAL POSITION, BUDGET ASSUMPTIONS AND SHORT TERM ISSUES

Taken as a whole, the District's financial position is solid even though it is experiencing a severe decline in the Equalized Assessed Valuation (EAV). The District maintains solid financial reserves and prudent financial management and planning. In 2013, Standard & Poor's assigned a "AA" rating with a "Stable Outlook" for the refinanced 2013A Series G.O. Refunding Park Bonds. S & P also reaffirmed "AA" rating for the District's G.O. Limited Park Bonds and G.O. Refunding Alternative Revenue Source Bonds (ARS). Moody's however, downgraded the District's rating to Aa3 from Aa2. Although Moody's acknowledged the District's solid financial reserves and favorable geography, they felt the District had challenges with the severe EAV decline, high annual debt service requirements and the socio-economic profile of the community.

The commitment of the District Board and staff to evaluate, plan and implement programs, services and projects that meet the District's Mission and Vision Statements is a prime reason for its financial position.

Interest rates have continued to remain very low during the past year and no change is foreseen in the near future. The Illinois Trust, F/K/A the Illinois Park District Liquid Asset Fund (IPDLAF), continues to be a reliable investment option for our short-term investment program. The District also invests with Wintrust Financial Corporation, NorStates Bank and Associated Bank. The District will continue to seek the highest rate on our investments within the guidelines of the investment policy.

A small increase is projected in the Personal Property Replacement Tax budget for FY2014-15. Distributions are tied to economic activity in the state and are monitored very closely. The Personal Property Replacement Tax is considered "soft" revenue and will be distributed between the Corporate Fund and the IMRF Fund.

The district is continuing to experience a decline in the Equalized Assessed Valuation. Each year the District receives several updates from the Township Assessors on the District's current and projected EAV, new construction, new legislation and projections. When the budget process began, it was estimated that the EAV would decline 10.50% resulting in a approximate extension loss of \$259,000. However, the EAV declined 11.42% which brings the total decline to approximately 40% over the past five years. The FY2014-15 tax extension decreased \$310,301 or 2.82%. This is attributed to the severe decline in EAV which has caused some of the funds to reach their individual fund rate limit maximums. Funds that are at their rate limit maximums are the Corporate, Recreation, Audit, Paving & Lighting and the Special Recreation Funds.

The District's golf operations were contracted with GolfVisions Management Company effective December 1, 2012. This decision was made for the long term financial interest of the Park District as well as for improving efficiencies and service for golf operations customers. The anticipated net revenue from their budget will be placed in the District's FY2014-15 budget.

It appears that the State of Illinois will not be redirecting the State Horse Racing Tax for the FY2014-15 budget year. Therefore, the District will not budget for these funds since no funds have been received since February 2007.

User fees are an integral part of the District's revenue stream. Various fees, primarily in the Recreation Fund, provide approximately 11% of the District's revenue.

The FY2014-15 Budget includes drawdowns of fund balances in the Corporate, Insurance, Police Systems and IMRF Funds. These drawdowns are either planned or due to transfers or carryover projects.

As previously stated, the overall financial position of the district is solid but current national, state and local economic conditions remain poor and are of concern. Overall, revenues are estimated to remain flat and there will be a reduction in the District's debt service payments of approximately \$300,000 next year. In FY2014-15, the district's long term debt principal and interest payments are \$2,636,350. The District refinanced the General Obligation Series 2005 Alternate Revenue Source Bonds during FY2013-14. The new bond issue is the 2013A Series. We will continue to refinance bonds if there is significant savings for the District without extending years of maturity to the debt.

We are keenly aware of expenditures and continually review staffing levels, programs and operational expenses during the budget process and throughout the year. Any future capital projects would include a comprehensive analysis of staffing levels and operational budgets of any such project.

The District completed conceptual planning and has applied for the state PARC Grant for a new indoor aquatics facility. That project is contingent on receiving the grant otherwise the Board of Commissioners has decided to postpone large capital developments until economic conditions improve. The indoor aquatics facility has a \$7,500,000 budgeted expenditure along with \$2,500,000 in grant revenue. Certain smaller recreation capital expenses will be budgeted for in the Recreation Fund.

FY2014-15 organizational priorities, not in any particular order, include;

- 1.) If awarded the PARC Grant, begin final design and construction of the aquatics facility
- 2.) Update the District's five year Parks and Open Space Master Plan
- 3.) Update the District's Strategic Plan
- 4.) Implement the Emerald Ash Borer (EAB) Management Plan
- 5.) If awarded the OSLAD Grant and IGIG funding for construction of Clearview Park improvements to include a permeable paver parking lot and rain garden
- 6.) Maintain and improve our parks, facilities and programs for the community

The following table displays a five-year comparison of fund balances. Fund balance is the accounting term which, simply put, is the difference between assets and liabilities. The primary difference between the District's fund balances and cash balances is the recognition of Real Estate Tax and Corporate Replacement Tax distributions received in the two months following the end of the fiscal year as revenue in that fiscal year. Therefore, the District recognizes revenue at year-end, which does not enter the cash flow cycle until 30-60 days later. Care must be taken to monitor cash balances in the 4th quarter of the fiscal year. In a very simplified fund balance formula, prior year fund balance + fund revenues – fund expenses = current fund balance. The beginning fiscal year fund balance is the previous fiscal year's ending fund balance.

**FUND BALANCES
FISCAL YEAR-END BALANCES**

Fund	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated FY 2013-14	Projected FY 2014-15
Corporate	\$ 4,153,944	\$ 3,275,762	\$ 2,451,532	\$ 1,848,682	\$ 1,399,507
Recreation	1,387,444	1,567,596	2,483,820	3,018,767	2,477,873
Police Systems	73,616	73,040	60,413	80,095	75,925
Special Recreation	170,995	258,669	246,361	228,648	222,559
Paving & Lighting	125,533	98,281	56,058	16,668	13,400
Museum	102,352	136,396	179,819	181,209	170,841
Audit	13,836	25,303	32,908	26,133	16,443
Insurance	85,716	168,091	194,618	160,943	126,745
*IMRF/FICA	322,154	233,864	181,101		
FICA	-	-		117,593	154,154
IMRF	-	-		172,531	106,885
Endowment/Memorial	1,194,150	1,226,794	1,245,279	1,255,529	1,264,221
Debt Service	3,773,365	4,707,731	5,248,916	5,994,447	6,540,954
Working Cash	339,932	339,932	339,937	339,937	339,937
Capital	6,516,832	8,431,817	9,647,522	10,899,611	6,663,411
Total	\$ 18,259,869	\$ 20,543,276	\$ 22,368,284	\$ 24,340,793	\$ 19,572,855

*Note- The IMRF/FICA Fund levy was levied separately beginning in FY2013-14.

FUND BALANCES

Due to declining Equalized Assessed Valuation (EAV) and its effect on the statutory maximum fund rate limits in the tax levy process, trends of note have developed in regard to fund balances. This year the Corporate, Recreation, Special Recreation, Paving & Lighting and the Audit Funds have all reached their individual fund rate limit maximums. This may require transfers from the Corporate Fund to cover expenditures and maintain fund balance targets. Expenditure level and allocations in the Corporate, Recreation and Special Recreation Funds have been, and will continue to be, assessed during the annual budget process.

The Corporate fund balance has been declining over the last five years because that fund reached its statutory maximum fund rate maximum in 2009. The fund balance was built up to ensure transfers could be made to meet debt service payments and capital project needs. This has been accomplished and the fund balance has been reduced.

The levy has gradually increased for the Recreation Fund to build up that fund balance as some expenditures and capital have been reallocated to the Recreation Fund from the Corporate Fund. As the fund balance table illustrates, the Recreation fund balance is beginning to decline in FY2014-15.

The Debt Service Fund has seen a steady increase in its fund balance to ensure future debt service payments can be made even though its primary source of funds are transferred from the Corporate Fund. In FY2015-16, the Debt Service fund balance will begin to be drawn down as debt service obligations decrease.

The Capital Fund is scheduled to be reduced substantially this coming year due to construction of an aquatic facility. The District has applied for a \$2,500,000 state grant to offset the \$7,500,000 project. Moving forward with this project in FY2014-15 is contingent on being awarded this grant.

The remaining fund balances are at, or near our targeted fund balance of 25% of annual operating expenditures.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2014-15 BUDGET

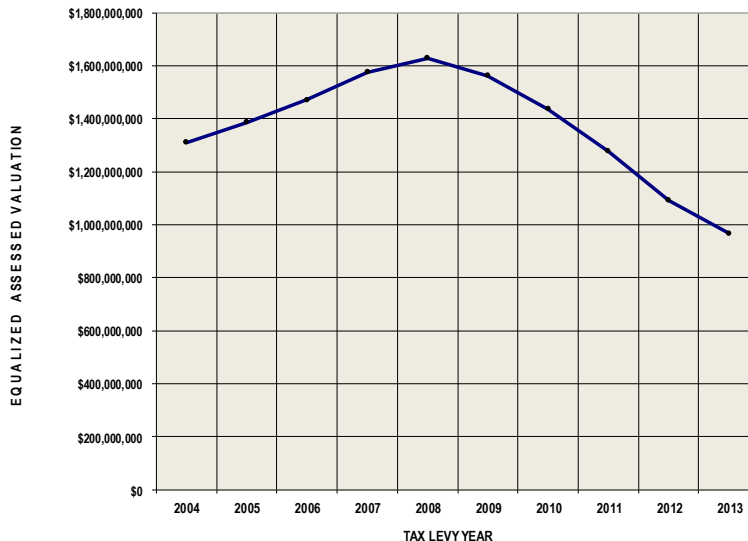
III. REAL ESTATE TAX – ASSESSED VALUATION & TAX RATES

Real Estate Tax provides approximately 65% of the total revenue (excluding bond proceeds) to the District. The District Tax Levy Ordinance is passed by the Board of Commissioners and filed with the County of Lake by the last Tuesday of December. The levy amounts for each tax are extended against the assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the aggregate extension exceeds the limiting rate, the extension is reduced to the limiting limit.

The Property Tax Extension Limitation Law (PTELL) of 1991 imposed additional restrictions of the District's tax extension. The law limits the growth in the amount of taxes to be extended to the lesser of 5% or the percentage increase of the Consumer Price Index (CPI) for the calendar year preceding the levy year. An allowance for new property is also provided for in the calculation of the limitation.

Several times a year, conversations are initiated with the Township Assessors to discuss the District's EAV, new construction, new legislation and projections. The assessed valuation of the District has declined for three consecutive years and is estimated to decline again this year. Smaller declines are being projected for the next couple years. The table displays the assessed valuation and the percent of change since levy year 2004. The assessed valuation decreased 11.42% to \$967,248,091 in 2013.

Levy Year	Real Estate Tax Assessed Valuation	Percent of Change
2004	1,310,626,301	
2005	1,387,359,256	5.85%
2006	1,471,248,939	6.05%
2007	1,575,970,614	7.12%
2008	1,629,849,667	3.42%
2009	1,562,796,981	-4.11%
2010	1,436,355,160	-8.09%
2011	1,277,676,230	-11.05%
2012	1,091,946,273	-14.54%
2013	967,248,091	-11.42%

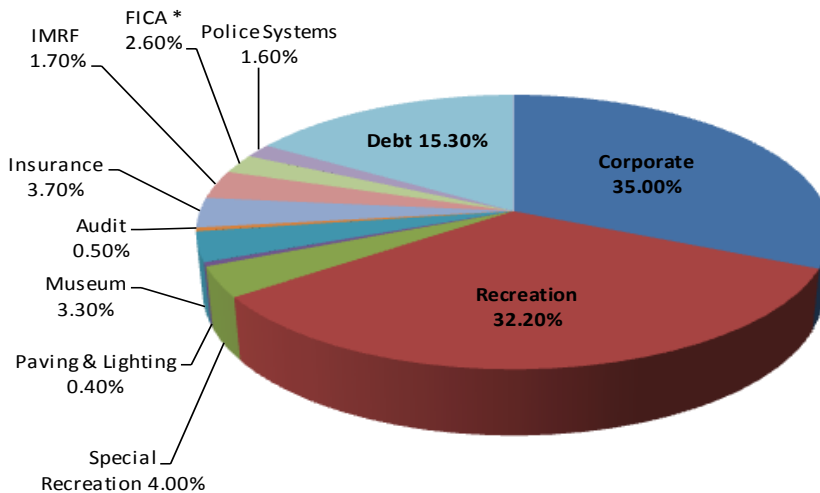
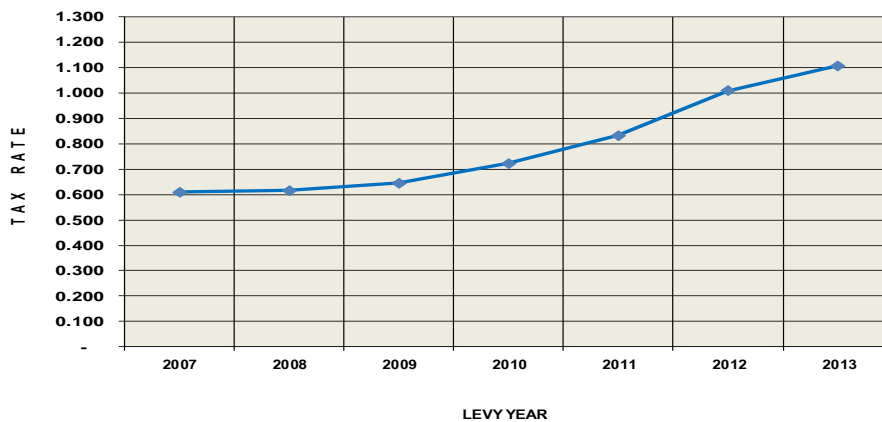


LEVY YEARS TAX RATES PER \$100 EQUALIZED VALUATION

	2007	2008	2009	2010	2011	2012	2013
Fund							
Corporate	0.337	0.346	0.350	0.349	0.350	0.350	0.350
Recreation	0.073	0.073	0.084	0.139	0.200	0.326	0.370
Special Recreation	0.019	0.020	0.021	0.024	0.031	0.038	0.040
Paving & Lighting	0.005	0.002	0.001	0.001	0.002	0.004	0.005
Museum	0.016	0.016	0.017	0.023	0.028	0.033	0.039
Audit	0.002	0.002	0.003	0.003	0.005	0.005	0.005
Insurance	0.018	0.020	0.023	0.030	0.037	0.037	0.039
FICA *	-	-	-	-	-	0.027	0.037
IMRF	0.032	0.033	0.037	0.031	0.040	0.017	0.025
Police Systems	0.006	0.006	0.008	0.010	0.011	0.016	0.018
Debt	0.102	0.098	0.101	0.113	0.129	0.156	0.179
District Total	0.610	0.616	0.645	0.723	0.833	1.009	1.107

* The IMRF/FICA Fund levy was levied separately beginning in 2012.

- Statutory tax rate limits for the District are as follows: Corporate (0.350); Recreation (0.370); Audit (0.005); Special Recreation (0.040); Paving /Lighting (0.005); Museum (0.070); and Police Systems (0.025)



WAUKEGAN PARK DISTRICT

BUDGET FISCAL YEAR 2014-15

IV. BUDGET – FISCAL YEAR 2014-15

The total proposed budget expenditures for FY2014-15 is \$26,105,557 which is comprised of operating expenditures of \$10,193,803, debt service expenditures of \$4,370,146, and capital projects expenditures of \$8,353,200. The budget also includes interfund transfers of \$3,188,408.

Expenditure	Actual FY 2012-13	Budget FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15	Budget % Change
Corporate Fund	\$ 1,739,022	\$ 1,919,739	\$ 1,473,113	\$ 1,593,493	\$ 1,420,938	-10.8%
Special Revenue Funds						
Recreation	5,188,072	5,981,175	5,015,318	5,607,958	6,082,795	8.5%
Police Systems	169,612	175,482	152,738	155,775	179,011	14.9%
Special Recreation	904,710	892,043	858,981	898,700	836,362	-6.9%
Paving & Lighting	77,114	76,700	85,176	74,700	49,700	-33.5%
Museum	349,202	385,081	370,907	402,258	404,772	0.6%
Audit	51,606	52,228	57,689	55,466	60,987	10.0%
Insurance	403,432	409,553	421,652	444,335	444,038	-0.1%
*IMRF/FICA	724,175	747,074	-	-	-	n/a
FICA	-	-	303,500	312,009	319,700	2.5%
IMRF	-	-	390,582	388,194	395,500	1.9%
Capital Projects Fund						
Capital Projects	877,697	1,483,090	784,871	664,000	8,353,200	1158.0%
Trust Fund						
Endowment / Memorial	-	-	1,000	-	-	n/a
Working Cash	-	-	-	-	-	n/a
Debt Service Fund	8,951,284	4,877,482	4,234,391	4,348,800	4,370,146	0.5%
Total	\$ 19,435,926	\$ 16,999,647	\$ 14,149,918	\$ 14,945,688	\$ 22,917,149	53.3%
Interfund Transfers	4,127,136	4,096,271	3,573,837	3,555,456	3,188,408	-10.3%
GASB 34	-	-	-	-	-	
Total (All Funds)	\$ 23,563,062	\$ 21,095,918	\$ 17,723,755	\$ 18,501,144	\$ 26,105,557	41.1%

*Note- The IMRF/FICA Fund levy was levied separately beginning in FY2013-14.

WAUKEGAN PARK DISTRICT

BUDGET FISCAL YEAR 2014-15

V. SERVICE LEVEL CHANGES

The following is a compilation of significant changes in the level of services and activities of the District proposed for FY2014-15:

Cultural Arts

Programs

- Implement additional Arts Park opportunities by adding an additional day and adding evening hours to the community through the Arts Park program. The Cultural Arts Specialist and part-time seasonal employee will lead this free program. (Budget increase \$1,700)
- Implement a full day week-long History Adventure week program geared to children grades 4-6 with new themes daily. Class fee would be \$125/participant. The Museum Supervisor and intern will facilitate this program. (Budget increase \$750)

District Administration

Operations

- Purchase electronic tablets for Board meeting use to eliminate paper Board packets by utilizing a drop box to distribute Board packets and other related documentation. (Budget increase \$8,500)
- Reassess District-wide advertising and reallocation initiative.
- Implement the HayGroup's compensation/classification study recommendations.
- Pay District interns minimum wage rather than the \$150 weekly stipend due to intern program clarification and increased federal audits. (Budget increase without reducing interns \$49,710)
- Purchase and utilize Strategic Plan software. (Budget increase \$3,000)

Personnel

- Add a part-time position to maintain global contact information and database for the District. (Budget increase \$5,375)
- Add a part-time communication specialist for no more than 999 hours. (Budget increase \$16,150)
- Budget for a minimum wage increase from \$8.25 to \$10.00.

Services

- Update the Strategic Plan. (Budget increase \$10,000)
- Complete the second phase of the District branding project. (Budget increase \$7,500)

Finance & Administration

- Capital
 - Implement a Capital Improvement Projects plan for FY2014-15. (Budget increase \$9,367,408)
- Personnel
 - Convert the Accounting/Payroll Specialist position to a Accounting/Payroll Supervisor position.
- Transfers
 - Transfers from the Corporate Fund to the Capital Fund for current and future projects of \$1,600,000; the Debt Service Fund, \$1,500,000 to support future debt service payments; \$20,000 to the Insurance Fund and \$5,000 to the Audit Fund to maintain targeted fund balances.

Parks

- Operations
 - Increase facility rentals by \$5.00. (Budget revenue increase \$1,500)
 - Increase vehicle repair budget for vehicle diagnostic software upgrade. (Budget increase approximately \$3,000)
 - Increase SportsPark small equipment repair budget. (Budget increase \$1,500)
 - Increase SportsPark miscellaneous services budget to include Contractual Championship Field GMAX testing, vacuuming and grooming. (Budget increase \$1,500)
 - Purchase and install no guns signage.
 - Implement Emerald Ash Borer (EAB) Management Plan.
- Planning
 - Implement a Geographic Information System (GIS) park mapping and inventory system with high accuracy Global Positioning System (GPS) technology. (Budget increase \$4,500)
 - Implement recommendations as outlined in the Playground Safety Compliance Audit. (Budget increase \$50,000)
 - With matching funds from Waukegan Harbor CAG and in conjunction with Morrison Pavilion improvements, improve the Bowen Park “frog pond” area through enhanced and expanded naturalized area, parking lot rain garden/bioswale, permeable paver shelter expansion, improved path and accessible boardwalk. (Budget impact WPD \$50,000/CAG \$50,000)
 - If awarded, utilize OSLAD Grant and IGIG funding for construction of Clearview Park improvements to include a permeable paver parking lot and rain garden. (Budget impact WPD \$1,003,200 / IDNR / IEPA \$558,000)

- If awarded, utilize Park & Recreation Facility Construction (PARC) Grant funding for construction of an indoor pool at the Field House. (Budgeted in CIP)

Recreation

Operations

- Decrease hours of operation at the Belvidere Recreation Center. Mondays from 9am-9pm to 9am-6pm. Tuesdays-Fridays from 9am-9pm to 9am-8pm. (Budget decrease \$8,200)
- Renew contract with Jeff Ellis & Associates for the management of Ganster Pool.
- Upgrade to new recreation software. (Budget increase \$90,000)

Personnel

- Eliminate the seasonal clerk position which was used by the former Recreation Superintendent. (Budget decrease \$9,150)
- Reduce the number of interns in Recreation by six.
- Add Fitness Attendants during all hours of operation in the fitness center due to increased memberships. (Budget increase \$9,700)

Programs

- Add one Basic Fitness class and two Specialized Fitness classes per week due to an increase in fitness center memberships. (Budget increase \$6,000)
- Create and implement a new annual holiday special event in December.
- Create and implement a new format for the Eggstravaganza special event which will be more family friendly by eliminating the dash for eggs.
- Reduce the costs of early childhood and youth programs which are led by the Recreation Specialists in an effort to increase participation.
- Reorganize summer camp offerings which include: Offer one week sessions at Camp Little Fort, Bowen Park Rangers, Belvidere Park Explorers, and Teen Quest camps. Offer a daily option at Bowen Park Rangers camp. Offer swim lessons, at an additional cost, to Bowen Park Rangers, Belvidere Explorers and Teen Quest campers. Partner with the school district to allow parents to register their child for both summer school and summer camp at one time. The school district will provide transportation to the summer camps.

Services

- Implement the First Tee programs. First Drive will be offered as part of the summer camps and Life Skills Experience will be offered at Bonnie Brook. Both programs are in collaboration with The First Tee of Greater Chicago organization. (Budget increase \$1,000)
- Add ice rinks at Arbor and Belvidere Parks. Provide night skating at Belvidere Park along with various programs throughout the winter months. (Budget increase \$5,000)
- Design a new program room that will be used for youth programs at the Belvidere Recreation Center former Superintendent of Recreation's office.
- Develop free introductory programs and other free programs throughout the year at facilities and/or parks for youth and families. Programs will be led by the Recreation Specialist in an effort to increase participation and awareness of park district programs within the community.
- Implement the Child and Adult Care Food Program (CACFP) during out-of-school times in collaboration with Northern Illinois Food Bank. Free healthy meals will be provided for participants registered in summer camps and Before and After School Experience (B.A.S.E.) programs.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2014-15 BUDGET

VI. DEBT SERVICE FUND & LONG RANGE CAPITAL DEVELOPMENT FINANCING PLAN

The Debt Service Fund has been established for principal and interest payment for the Series 2008B, 2009, 2012B and 2013A Bond Issues. Principal, interest and fees of \$4,370,146 is budgeted for FY2014-15. The legal debt margin of the District is .575% of the Equalized Assessed Value (EAV) for non-referendum debt and 2.875% of the EAV for statutory debt. The Series 2008B, 2009, 2012B and 2013A bonds issued as general obligation "alternative bonds" under Illinois Statutes, do not count against either debt limitation, as long as the debt service levy for such bonds is annually abated and is not extended.

During FY2013-14, the 2013A Series Bonds refinanced the 2005 Series Bonds for a total savings to the District of \$321,590.

These bond issues financed many capital improvement projects throughout the District such as the Hinkston Field House Sports & Fitness Center (\$10,000,000) and the Waukegan SportsPark (\$21,000,000).

As of April 30, 2013, the District's outstanding long-term debt was \$23,693,425.

Debt Service Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Tax Receipts	\$ 1,675,222	\$ 1,604,948	\$ 70,274	\$ 1,697,385	\$ 1,647,543	\$ 1,711,688
Bond Proceeds	5,808,441	1,646,000	4,162,441	1,770,338	1,671,000	1,696,065
Interest	8,808	5,800	3,008	12,200	5,750	8,900
Total Revenue	\$ 7,492,471	\$ 3,256,748	\$ 4,235,723	\$ 3,479,923	\$ 3,324,293	\$ 3,416,653
Interfund Transfer	2,000,000	2,000,000	-	1,500,000	1,500,000	1,500,000
Total	\$ 9,492,471	\$ 5,256,748	\$ 4,235,723	\$ 4,979,923	\$ 4,824,293	\$ 4,916,653
Expenditure						
Contracted Services	\$ 73,891	\$ 88,000	\$ (14,109)	\$ 86,983	\$ 87,500	\$ 25,000
Services	-	-	-	-	-	-
Debt Services	8,877,393	4,789,482	4,087,911	4,147,408	4,261,300	4,345,146
Total Expenditure	\$ 8,951,284	\$ 4,877,482	\$ 4,073,802	\$ 4,234,391	\$ 4,348,800	\$ 4,370,146
Surplus/(Deficit)	\$ 541,187	\$ 379,266	\$ 161,921	\$ 745,532	\$ 475,493	\$ 546,507

Legal Debt Limits

<u>(Long-term)</u>	2013 Equalized Assessed Valuation (EAV)	\$967,248,091
	Outstanding Statutory Debt	\$23,619,345
	Current Ratio of Statutory Outstanding Debt to EAV	2.442%
	Maximum Ratio Limit for Statutory Debt	2.875%

Calculation EAV x 2.875% = Debt Ratio

<u>(Short-term)</u>	2013 Equalized Assessed Valuation (EAV)	\$967,248,091
	Outstanding Non-Referendum Statutory Debt	\$1,661,000
	Current Ratio of Non-Referendum Outstanding Debt to EAV	0.172%
	Maximum Ratio Limit for Non-Referendum Debt	0.575%

Calculation EAV x .575% = Debt Ratio

Debt Limitation - The District may issue bonds or notes and pledge its property and credit to an amount, including existing principal indebtedness, not exceeding 2.875% of the District's taxable property in the Park District's boundaries.

Issuance – Generally, absent voter approval via a referendum, park districts may not issue bonds and notes where the aggregate outstanding unpaid principal balance exceeds 0.575%. Park districts located in tax cap counties are subject to different limitations on their ability to issue non-referendum debt. Although previously precluded from doing so, in 1995 an amendment to the tax cap authorized park districts to issue bonds up to the amount levied for non-referendum debt in 1994, up to their Debt Service Extension Base (DSEB). Refer to 30 ILCS 200/18-185.

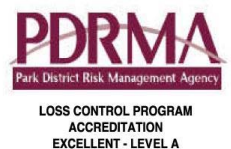
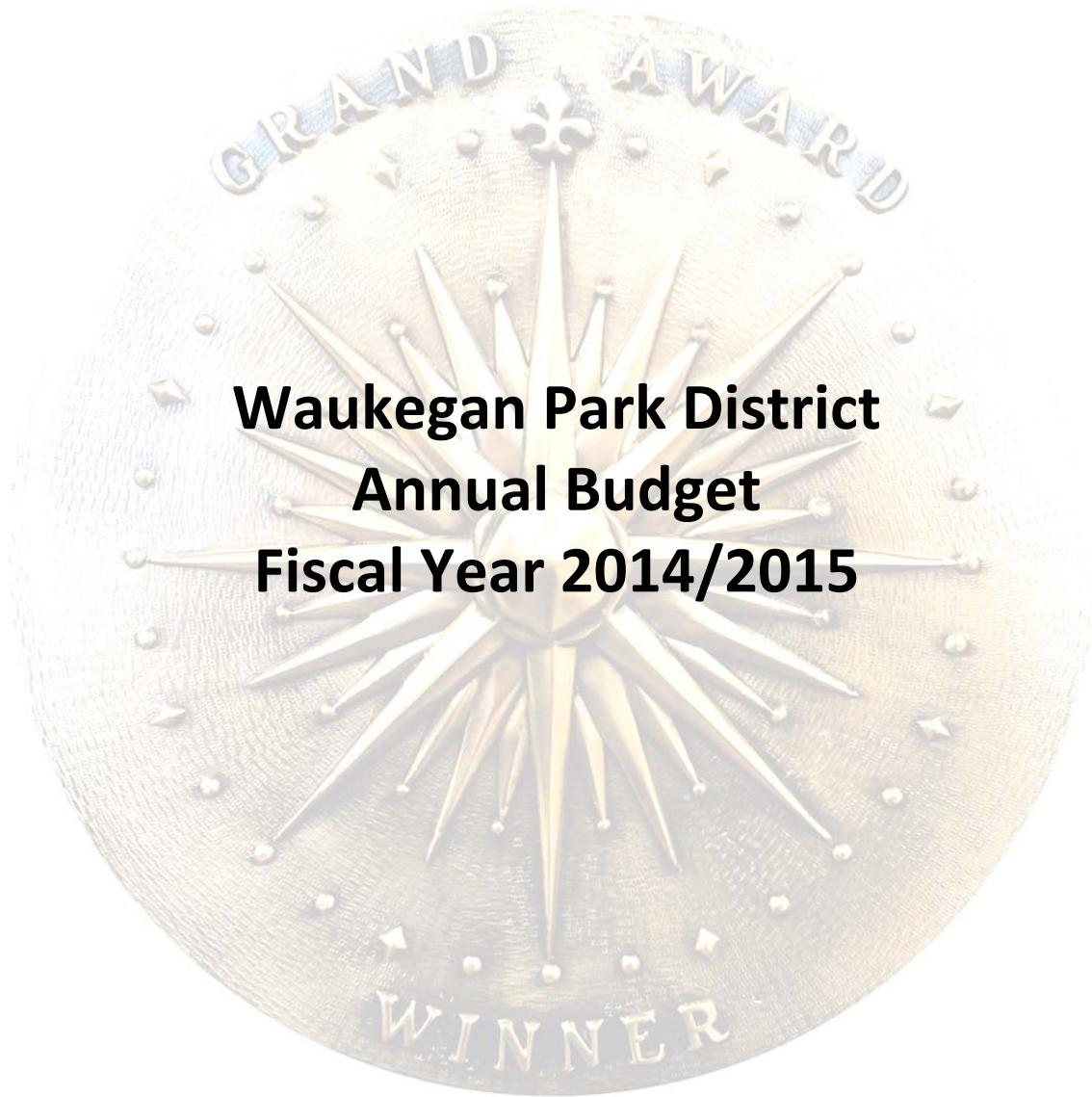
*The chart on page 17 illustrates all future long-term debt service principal and interest payments.

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Waukegan Park District Annual Budget Fiscal Year 2014/2015

Personnel



WAUKEGAN PARK DISTRICT

PERSONNEL

In order to properly analyze District personnel, both staff levels and costs, allocations to activities must be continually reviewed.

Staff levels are authorized for full-time and part-time year round positions. Staff levels are not determined for part-time seasonal, temporary or program personnel. A full-time position is authorized for at least 35 hours per week, 52 weeks per year. A part-time, year round position is authorized for less than full-time hours, 52 weeks per year. A table of authorized staff levels by position and division for FY2014-15 is on page 22 and 23. A fiscal year comparison of five years (2010-11 to 2014-15) by division may be found on page 24.

Full-time personnel costs are allocated to activities on the basis of projected hours devoted to that particular activity. Full-time work units express this measurement. One full-time work unit refers to the 2080 working hours per year. Full-time work units allocated by funds are summarized on page 24.

For budget purposes, part-time personnel costs include part-time year round, part-time seasonal and temporary personnel. Program Personnel costs include part-time personnel who conduct programs offered to our users. Program Contract Service Providers are not employees, and therefore are not included as personnel. Program Personnel may be compensated on an hourly basis, a flat rate per program or a percentage of revenue less certain expenses.

The employees' merit pool is 3.00% of base salaries effective on a fiscal year basis. Following the evaluation of each full-time employee, merit increases will be granted in FY2014-15. Salary adjustments may also be made for market or job responsibility changes.

An evaluation is regularly conducted regarding the classification of part-time, year round and seasonal employees.

Classification of full-time positions regarding within the District's organization and market conditions are based on a Classification and Compensation Study completed in FY2013-2014. The HayGroup compiled and analyzed survey data and new salary schedules were adopted and various compensation adjustments were approved.

The following table displays the personnel wage changes by fund.

PERSONNEL CHANGES BY FUND BUDGET FISCAL YEAR 2013-14 TO BUDGET FISCAL YEAR 2014-15

Fund	Full-Time	Part-Time	Overtime	Other	Program Personnel	Program Supervision	Total
Corporate	\$ (166,692)	\$ 23,530	\$ (6,000)	\$ (5,602)	\$ -	\$ -	\$ (154,764)
Recreation	113,817	92,576	13,940	13,129	7,090	(512)	240,040
Police Systems	1,386	-	-	(1,042)	-	-	344
Special Recreation	(63,938)	2,075	1	8,502	(1,409)	-	(54,769)
Museum	10,479	3,120	(800)	(1,740)	-	-	11,059
Audit	(432)	-	-	(297)	-	-	(729)
Insurance	(1,543)	248	-	(1,618)	-	-	(2,913)
Total Change	\$ (106,923)	\$ 121,549	\$ 7,141	\$ 11,332	\$ 5,681	\$ (512)	\$ 38,268

**FISCAL YEAR 2014-15 BUDGET
AUTHORIZED STAFF LEVELS BY POSITION**

Division	Full-Time	Part-Time Year Round	Subtotal
<u>Office of Executive Director</u>			
Executive Director	1		1
Executive Assistant	1		1
Manager of Community Relations	1		1
Graphics & Media Coordinator	1		1
Community Relations/Communications		2	2
<u>Cultural Arts</u>			
Superintendent of Cultural Arts	1		1
Cultural Arts Supervisor	1		1
Cultural Arts Specialist	1		1
Secretary	1		1
Clerical/Specialist		3	3
<u>Finance and Administration</u>			
Superintendent of Finance & Administration	1		1
Manager of Management Information Services	1		1
Manager of Risk Management	1		1
Accounting/Payroll Supervisor	1		1
Human Resource & Payroll Coordinator	1		1
Account Assistant	2		2
Information Technology Specialist	1		1
Clerical		1	1
Manager of Golf Operations	0		0
Food & Beverage Supervisor	0		0
Food & Beverage Specialist	0		0
Wait Staff/Bar/Counter Staff/ Custodian		0	0
Cook	0		0
<u>Parks</u>			
Superintendent of Parks	1		1
Manager of Construction and Building Maintenance	1		1
Manager of Parks Maintenance	1		1
Park Planner	1		1
Secretary	1		1
Maintenance Foreman	1		1
Maintenance Worker	10	3	13
Mechanic	2		2
Trades Worker	2		2
Manager of Course Operations	0		0
Golf Maintenance Supervisor	0		0
Golf Maintenance Worker	0		0

**FISCAL YEAR 2014-15 BUDGET
AUTHORIZED STAFF LEVELS BY POSITION**

Division	Full-Time	Part-Time Year Round	Subtotal
Recreation			
Superintendent of Recreation	1		1
Manager of Sports and Fitness	1		1
Manager of Special Recreation	1		1
Recreation Supervisor	6		6
Recreation Specialist	6		6
Recreation Programs		4	4
Maintenance Worker	2	1	3
Secretary	1		1
Clerical	3	3	6
Total	57	17	74

In February 2014, a classification and compensation study was completed by the HayGroup. The study included analyzing the District's classification structure, the FLSA overtime exemption, identification of part-time and seasonal jobs that may be reclassified as independent contractors, consistent differentiation among job levels, competitiveness of existing salary ranges and internal equity concerns. The HayGroup reviewed job descriptions, interviewed senior staff and compared positions to other park districts, governmental agencies, not-for-profits and the private sector both locally and nationally. Potential changes were identified by HayGroup and recommendations were approved by the Board of Commissioners on February 25, 2014 for implementation in FY2014-15. New salary ranges were adopted, certain job titles were changed and a plan and timeline addressing the fourteen positions identified to be over the new salary range maximum and the two positions under the minimum salary range were selected.

In FY2014-15, the Accounting/Payroll position was being given additional responsibility and the title changed to Accounting/Payroll Supervisor in the Finance and Administration Division. The full-time Information Technology Specialist continues to be a shared position with another park district. An intergovernmental agreement defines the sharing of time, duties and expenses of this position.

Several job titles have been changed this fiscal year, the Graphics and Media Specialist was changed to Graphics and Media Coordinator and the Account Assistant- Human Resources was changed to Human Resource & Payroll Coordinator. The Site Supervisor and Facility Supervisor job titles were combined to become the Recreation Facility Attendant.

Under the Executive Director Division, two new part-time-year-round positions were created. An Electronic Communications Coordinator and a Clerk- Community Relations. These positions will support electronic media and marketing data in support of community outreach and information dissemination while reporting to the Manager of Community Relations.

In December of 2012, golf operations, which included golf maintenance and food and beverage operations, was turned over to a golf management company. This decision was made to improve management of the operation, produce customer service consistency and reduce expenses. There was a reduction of eight full-time staff as a result of the decision.

The net changes in FY2014-15 are; full-time positions (none) and part-time positions (+2).

**FISCAL YEAR 2010-11 TO FISCAL YEAR 2014-15
AUTHORIZED STAFF LEVELS BY DIVISION**

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Executive Director					
Full-Time	3	3	3	4	4
Part-Time, Year Round	0	0	0	0	2
Cultural Arts					
Full-Time	3	3	4	4	4
Part-Time, Year Round	3	4	6	3	3
Finance & Administration					
Full-Time	7	7	7	8	8
Part-Time, Year Round	0	0	2	1	1
Golf Operations					
Full-Time	4	4	5	0	0
Part-Time, Year Round	2	2	3	0	0
Parks					
Full-Time	23	23	23	20	20
Part-Time, Year Round	3	3	3	3	3
Recreation					
Full-Time	21	20	20	21	21
Part-Time, Year Round	8	8	8	8	8
Total					
Full-Time	61	60	62	57	57
Part-Time, Year Round	16	17	22	15	17

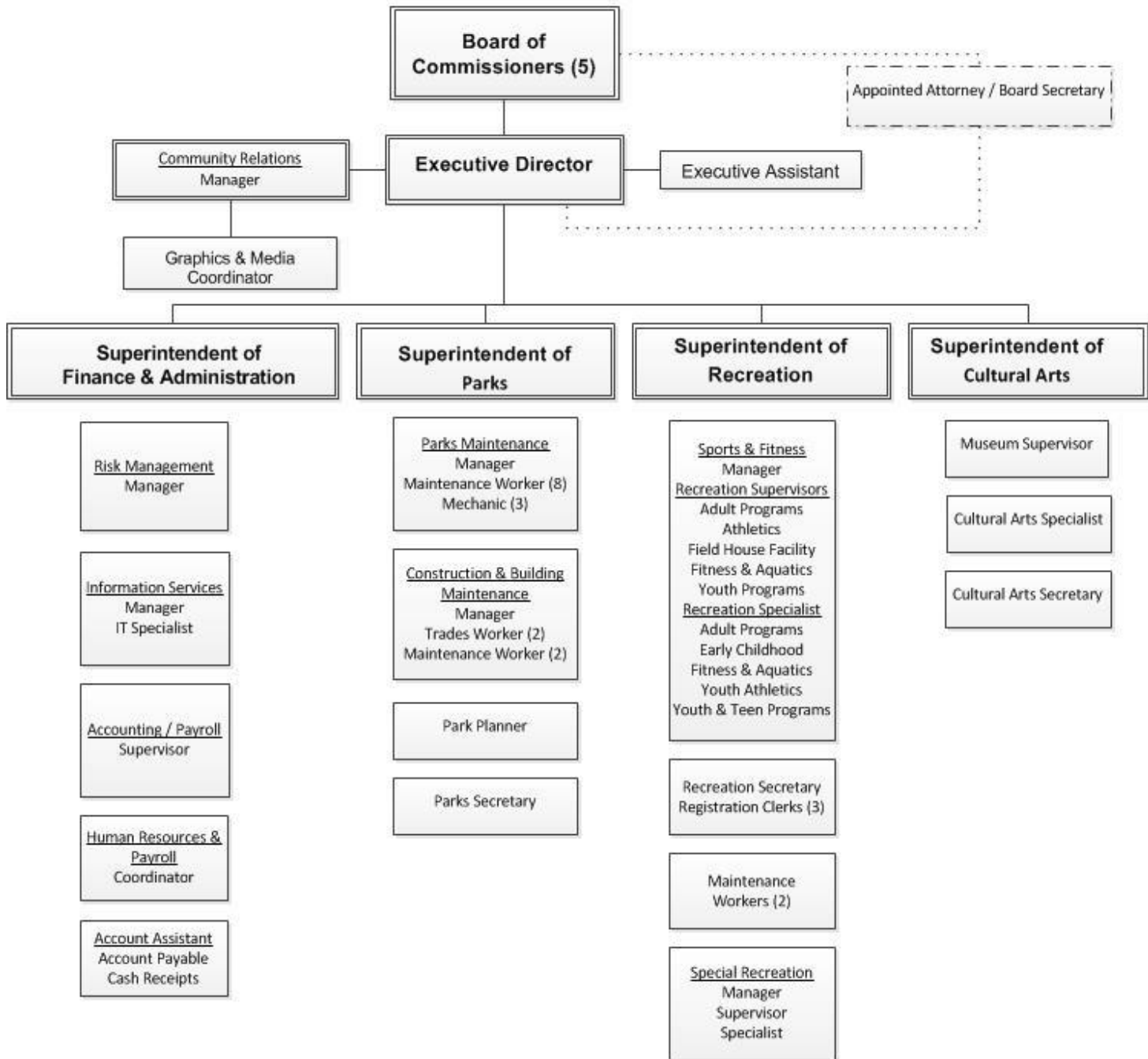
**FISCAL YEAR 2014-15 BUDGET
FULL-TIME WORK UNITS ALLOCATION BY FUND**

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Fund					
Corporate	14.96	11.77	11.57	11.18	6.21
Recreation	21.54	23.90	26.17	27.93	33.59
Golf Division	7.50	6.68	7.03	-	-
Field House	7.90	5.60	4.55	4.13	4.12
SportsPark	-	1.16	1.95	2.56	2.55
Police Systems	0.35	0.90	0.88	0.92	0.92
Special Recreation	4.10	4.42	4.33	4.52	3.87
Museum	3.25	3.59	3.57	3.60	3.60
Audit	0.25	0.46	0.45	0.52	0.52
Insurance	1.15	1.52	1.50	1.64	1.62
Total	61.00	60.00	62.00	57.00	57.00

Reviewed and updated work unit allocations and no positions were added or eliminated. Wage distributions among funds were also reviewed and allocations were transferred from the Corporate and Special Recreation Funds to the Recreation Fund. Work units decreased (4.97) and (.65) respectively while general Recreation increased 5.66 for FY2014-15.

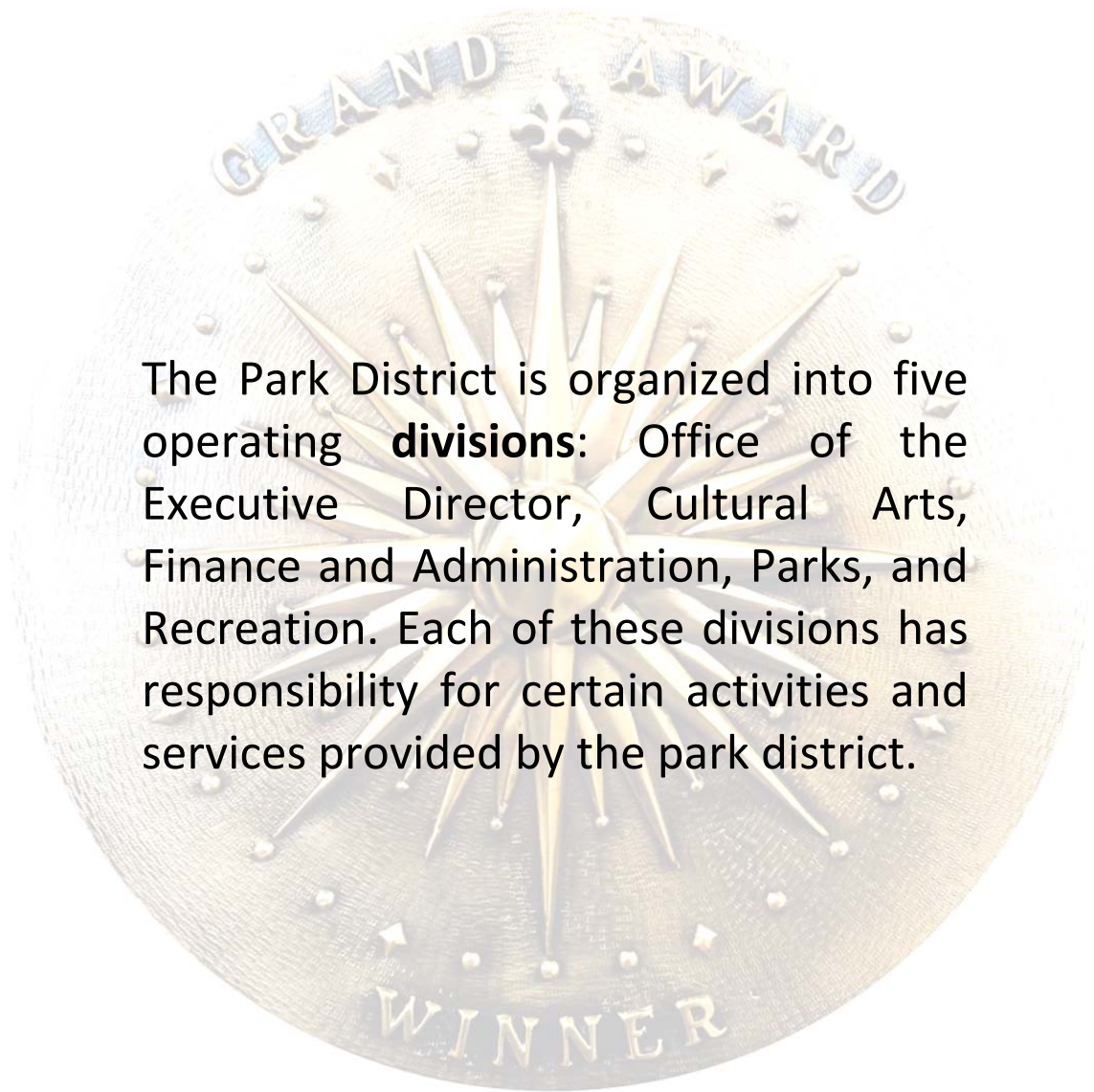
WAUKEGAN PARK DISTRICT

Personnel Structure



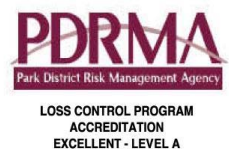
There are also Part – Time (17), Seasonal (220), Intern (10) and Volunteer (over 24,000 hours) personnel that support the Park District.

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The Park District is organized into five operating **divisions**: Office of the Executive Director, Cultural Arts, Finance and Administration, Parks, and Recreation. Each of these divisions has responsibility for certain activities and services provided by the park district.

Divisions



WAUKEGAN PARK DISTRICT

DISTRICT STRUCTURE AND ORGANIZATION

The Waukegan Park District was established as a municipal corporation in 1916. The District covers 21 square miles and is nearly coterminous with the City of Waukegan. The 2010 Census shows the population of the City of Waukegan at 89,078. The Park District's estimated population is 90,100. The District operates 47 sites with a combined total of more than 720 acres.

The Board of Commissioners is composed of five members elected at large, who serve without compensation. The commissioners serve six year terms and annually elect a President, Vice-President and Treasurer from among themselves. The Executive Director is appointed by the Board and is responsible for managing the day-to-day operations of the District.

The accounts of the District are organized on the basis of funds. The 14 funds are grouped into 5 generic fund types and 3 broad fund categories as follows:

Government Funds

- General Fund
 - Special Funds
 - Capital Project Funds
- Corporate Fund
 - Audit Fund
 - IMRF Fund
 - FICA Fund
 - Insurance Fund
 - Museum Fund
 - Paving & Lighting Fund
 - Police Systems Fund
 - Recreation Fund
 - Special Recreation Fund
 - Capital Project Fund

Fiduciary Funds

- Trust Funds
- Working Cash Fund
 - Endowment/Memorial Fund

Debt Service

Debt Service

Of these funds, the Corporate, Recreation, Capital and Debt Service are considered "major" funds and the remaining funds "non-major".

Within each fund are various centers, which represent an area within the fund that designates a particular responsibility. A center may also designate a category of recreation or arts programs offered by the District. Each center is further broken down into one or more sub-centers or activities.

The District is organized into four operating divisions each headed by a Division Head who reports to the Executive Director. The District also has one unit with operating responsibilities within the office of the Executive Director (Community Relations). Certain Division Heads have responsibilities across the various funds of the District. A brief position description follows including a listing of centers for which the position has primary responsibility.

Superintendent of Cultural Arts

Responsible for the administration and coordination of cultural arts programs and activities offered by the Jack Benny Center for the Arts and the Waukegan Symphony Orchestra and Concert Chorus; responsible for Historic District and Museum programs offered by the Waukegan History Museum and the Bowen Heritage Circle.

Fund: Recreation

Center: Cultural Arts
Waukegan Symphony Orchestra and Concert Chorus

Fund: Museum

Center: Cultural Arts
Waukegan History Museum

Superintendent of Finance & Administration

Serves as the Chief Financial Officer of the District; responsible for the administration of the payroll, personnel, accounts payable, revenue collection, data processing, cash management, risk management, budgeting and accounting of the District. Acts as the Golf Operation Liaison.

Fund: Corporate

Center: District Administration

Fund: Insurance

Center: Risk Management

Fund: All Other Funds

Center: District Administration

Superintendent of Parks

Responsible for maintenance of and capital improvements to all grounds, properties, vehicles and equipment within the District; also responsible for District security.

Fund: Corporate

Center: Parks Operation

Fund: Recreation

Center: Parks Operation
Athletic Fields
Aquatics
SportsPark

Fund: Police Systems

Center: Parks Operation

Fund: Paving & Lighting

Center: Parks Operation

Fund: Museum

Center: Historic District

Superintendent of Recreation

Responsible for the administration, planning, organization and supervision of Recreation and Special Recreation.

Fund: Recreation

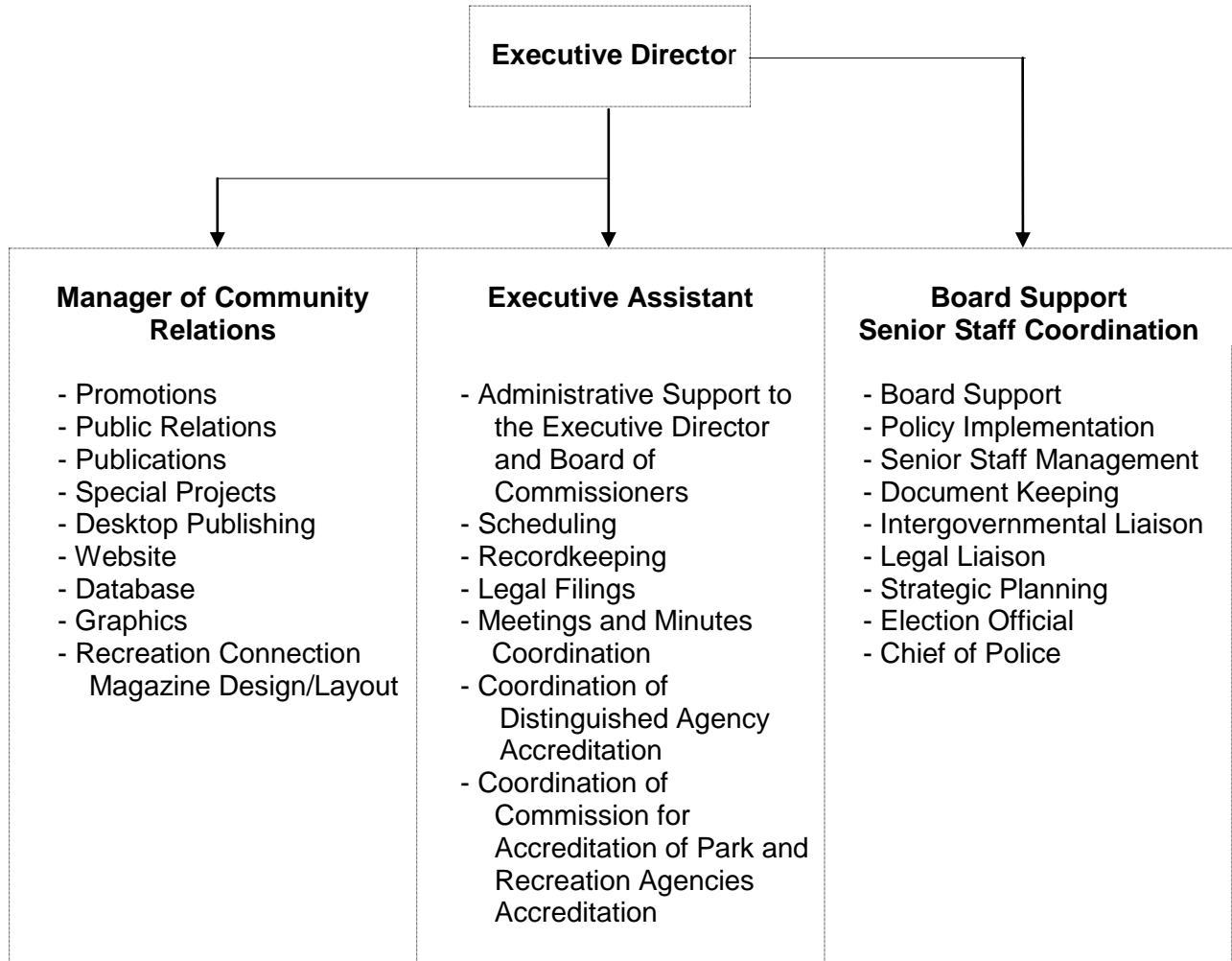
<u>Center:</u> Adult Programs	Belvidere Recreation Center
Aquatics Programs	Bevier Center
Athletic Programs	Jane Addams Center
Fitness Programs	Field House Sports & Fitness Center
General Programs	Waukegan SportsPark
Youth Programs	

Fund: Special Recreation

Center: Arts
Athletics
Douglas House
General Programs
Recreation Programs

WAUKEGAN PARK DISTRICT

OFFICE OF THE EXECUTIVE DIRECTOR



Under the direction of the Executive Director, this division provides policy implementation and the executive management for the park district. Utilizing management and clerical staff, the division is responsible for support to the Board of Commissioners, managing the senior staff and Manager of Community of Relations. The division is also responsible for document keeping, legal records, contracts, elections, legal liaison, and intergovernmental liaison.

Staff: Executive Director (1)
 Executive Assistant (1)
 Manager of Community Relations (1)
 Graphics and Media Coordinator (1)
 Electronic Communications Coordinator ******(1)
 Clerk- Community Relations ******(1)

****** Part-time, Year Round

**OFFICE OF THE EXECUTIVE DIRECTOR
RESPONSIBILITIES BY PRIORITY FOR FY2014-15**

Responsibility #1

To provide leadership and support to the commissioners, and direction and coordination to the staff in meeting the mission and goals of the park district.

Responsibility #2

To implement and administer the ordinances, policies, plans and procedures of the park district.

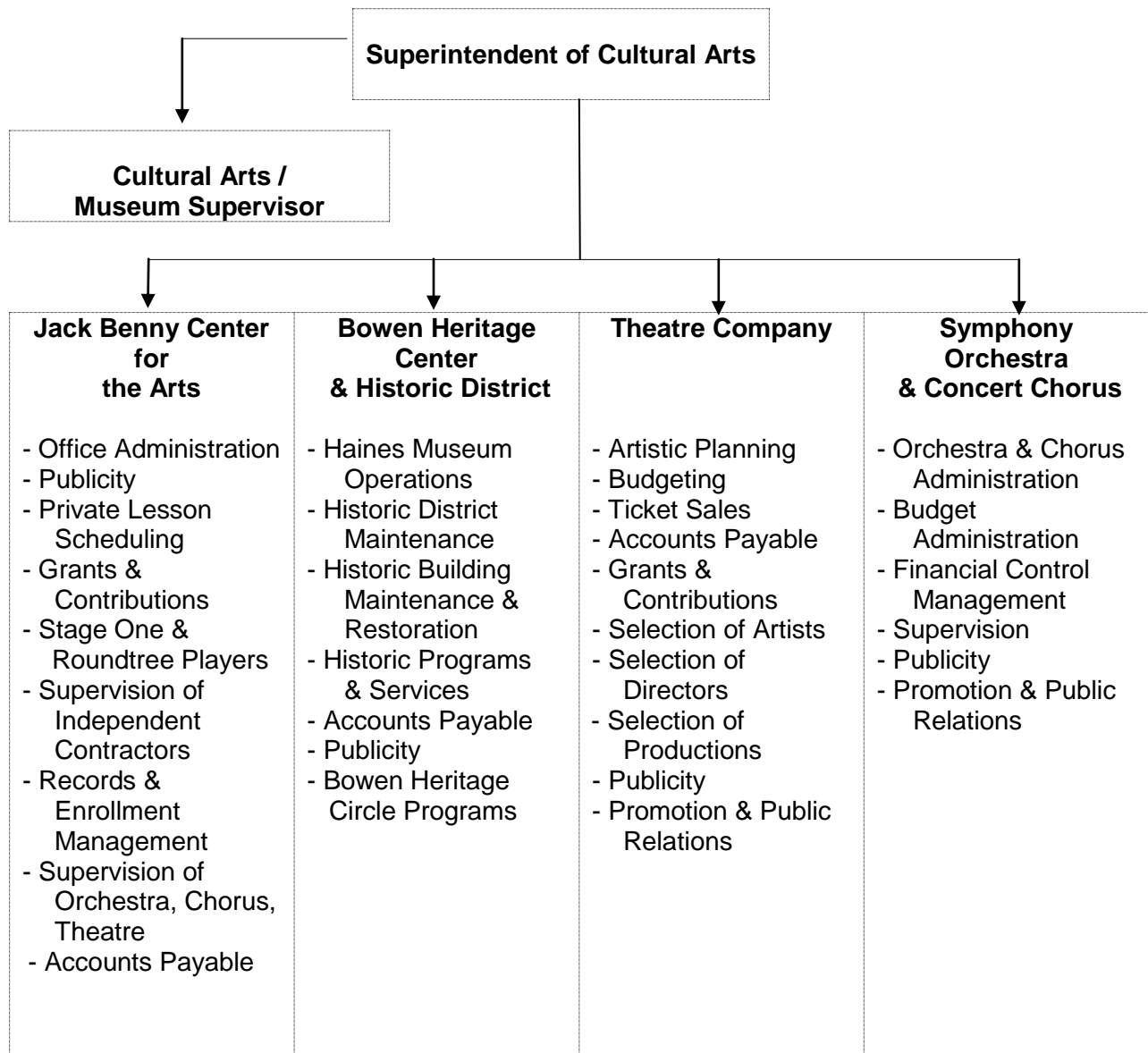
Responsibility #3

To coordinate the activities and interests of the park district with the individuals and institutions of the community.

Priority #1	Priority #2	Priority #3
<ul style="list-style-type: none"> - Provide Response to Public Inquiries to the Board of Commissioners and the Executive Director - Coordination of Complaint and/or Request Procedures - Liaison and Staffing to the Board of Commissioners - Research, Formulation & Implementation of Policies & Procedures - Coordination & Management of Senior Staff - Implementation of and Compliance of Fiscal Year Budget - Implementation of Manager of Community Relations and Related Activities - Liaison and Coordination with Attorney/Secretary to the District - Coordination and Direction to Special Legal Counsel to the District - Implementation of the Strategic Planning (Strategic Plan, Parks & Open Space Master Plan, Capital Improvement Program & Long Range Plans - Special Projects as Assigned by Board of Commissioners. - Liaison to Other Governmental Bodies: City, School District, Township, County, State, etc. - Safety and Risk Management 	<ul style="list-style-type: none"> - Liaison to Community Groups and Institutions - Review Communications and Publications - Coordination of Clerical Support Assigned to the Executive Director - Maintain Positive Media Relations - Special Events Planning & Coordination - Maintain Distinguished Agency Accreditation 	<ul style="list-style-type: none"> - Local Election Official Duties. - Official Document Processing and Record Retention - Chief of Police Duties - Serve on the Special Recreation Services of Northern Lake County Committee - Marketing Assistance to Divisions - Volunteer Activity - Maintain Photo Library of Golf Courses & Park Improvements - Plan & Develop Flyers/Posters/Brochures /Signs for Other Departments

WAUKEGAN PARK DISTRICT

CULTURAL ARTS DIVISION



Under the direction of the Superintendent of Cultural Arts, the Division provides education services in the Cultural Arts for the Waukegan Park District. Utilizing full-time and part-time staff and independent contractors, the Cultural Arts program is responsible for teacher selection, class and lesson planning, facility scheduling, fund raising, grant writing, school program development and coordination, the Bowen Park Theatre Company, touring programs, camps, special events, Stage One, Roundtree Players, and the Waukegan Symphony Orchestra and Concert Chorus.

Staff: Superintendent of Cultural Arts (1)
 Cultural Arts Supervisor - Museum (1)
 Cultural Arts Specialist (1)
 Secretary (1)
 Music Director (*2)

Theatre Artistic Director (*1)
 Children's Theatre Director (*1)
 Instructors (*24-30)
 Clerical (**3)

* Independent Contractor ** Part-time, Year Round

**CULTURAL ARTS DIVISION
RESPONSIBILITIES BY PRIORITY FOR FY2014-15**

Responsibility #1

To plan and offer Cultural Arts and Historic District programs to the community and to actively promote participation in those programs.

Responsibility #2

To develop and implement services that enhance Cultural Arts and Historic District programs.

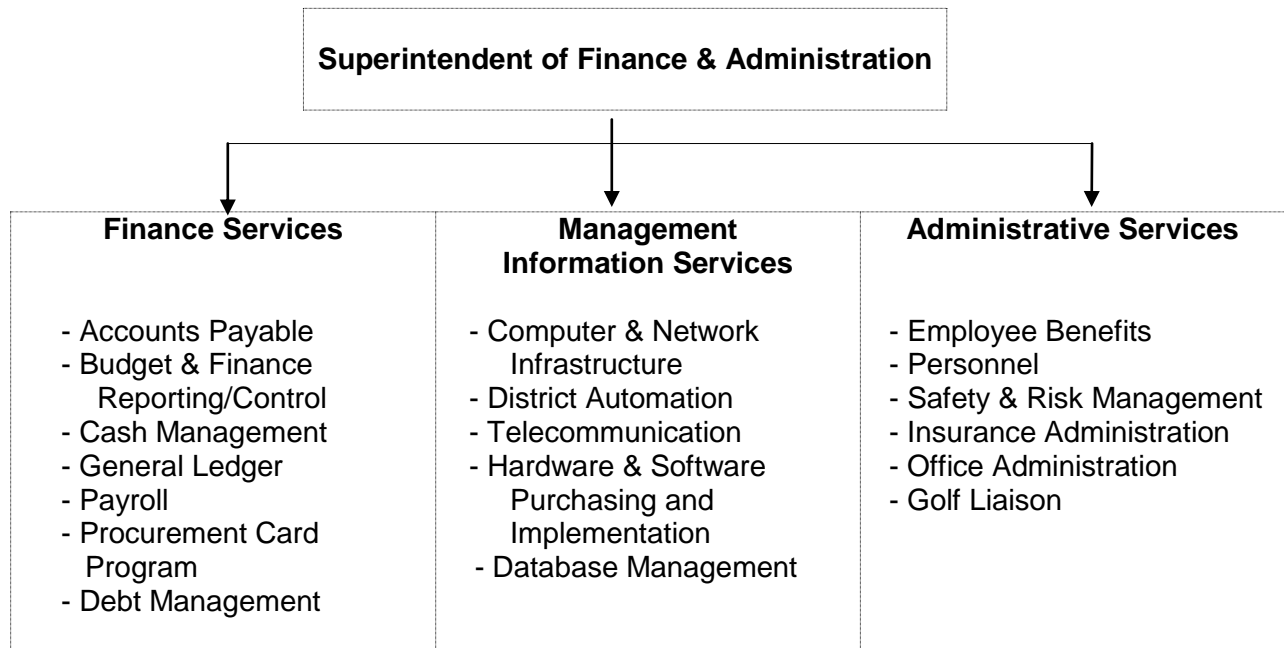
Responsibility #3

To oversee the maintenance and improvements of the Jack Benny Center, Waukegan History Museum, and other resources and facilities of the Cultural Arts Division.

Priority #1	Priority #2	Priority #3
<ul style="list-style-type: none"> - Budget Preparation & Monitoring Cultural Arts & History Museum - Publicity - Music, Dance, Drama & Visual Arts - Oversee Rental Agreements of Affiliate Groups & Individuals - Student Recitals - Stage One - Roundtree Players & Ensemble Players - Bowen Park Theatre Company - Waukegan Symphony Orchestra & Concert Chorus - Performances to Schools - Waukegan Historical Museum Operations & Restorations - Historic Programs & Services - Bowen Heritage Circle Programs - Visual Arts Center Operations Program Development, Planning & Evaluation - Safety & Risk Management 	<ul style="list-style-type: none"> - Program Promotional Materials - Box Office Administration - Subscription Ticket Sales Management - Historic District Maintenance - Historic Building Maintenance - Program Booklet Advertising - Sales - Sponsorships - Children's Theatre - Performance Documentation - Visual Arts Exhibitions - Special Events & Performances - Special Advertising Mailings - Volunteer Development & Use - Clerical Support of Affiliate Organizations (e.g. Friends of the Jack Benny Center) - Grants 	<ul style="list-style-type: none"> - Concert Call Activities - Liaison to Historical Society - Scholarship Funding & Allocation - Consultation & Advisory Services to Community Organizations - Participation in Area Organizations Special Events - Facility Usage by Outside Organizations - Distribution of Non-District Arts Information - Facility Rentals

WAUKEGAN PARK DISTRICT

FINANCE & ADMINISTRATION DIVISION



Under the direction of the Superintendent of Finance & Administration, this division provides financial services for the park district utilizing both technical and clerical staff. The Finance & Administration Division is responsible for personnel and payroll; accounts payable, cash management; budgeting, capital and debt planning; office automation; risk management; and the accounting functions of the park district.

Staff: Superintendent of Finance & Administration (1)
Manager of Information Services (1)
Manager of Risk Management (1)
Accounting/Payroll Supervisor (1)
Information Technology Specialist (1)
Human Resources/Payroll Coordinator (1)
Account Assistant (2)
Clerk (Part-time, Year Round) (1)

**FINANCE AND ADMINISTRATION
RESPONSIBILITIES BY PRIORITY FOR FY2014-15**

Responsibility #1

To plan, manage and account for the financial resources of the park district.

Responsibility #2

To provide and manage the information and communication systems of the park district.

Responsibility #3

To provide administrative, budgetary and personnel systems to support the operations of the park district.

Priority #1	Priority #2	Priority #3
<ul style="list-style-type: none"> - General Ledger Accounting - Budget Preparation - Safety and Risk Management - Budget Management - Financial Planning - Financial Reporting - Ordinance Preparation - Cash Management & Investments - Bank Statement Reconciliation - Fixed Asset Maintenance - Annual Audit - Office Automation Planning & Implementation - Employee Health & Accident Insurance Management - District General Liability, Property, Employment Practice and Worker's Compensation Insurance Management 	<ul style="list-style-type: none"> - Accounts Payable - Daily Reconciliation, Data Entry & Reporting of Receipts - Payroll Operations & Service - Maintain Personnel Data - Process Employee Transactions - Office Equipment Support - Process & Maintain Employee Benefits & Options - Computer Hardware & Software Support - Employee Recruitment & Screening - Capital Planning - Procurement Card Program - Telecommunications and Technology - Debt Management 	<ul style="list-style-type: none"> - Administrative Office Reception - Record Retention - Employee Training - Maintain Endowment/Memorial Accounts - Maintain Attendance - Participation & Usage Records - Mail Distribution - General Administrative Support of District Operations - Retirement Fund Agent

WAUKEGAN PARK DISTRICT

PARKS DIVISION

Superintendent of Parks

Park Security	Building Maintenance & Construction	Park Maintenance	Park Improvements & Planning
<ul style="list-style-type: none"> - Contract City Police Services - Courtesy & Information Services - Safety & Risk Management Assistance - Ordinance Enforcement - Crime Prevention - Facility Inspections 	<ul style="list-style-type: none"> - Building Custodian Maintenance & Repair - Pool Maintenance - Building Facility Construction & Improvement Projects - Parks Lighting & Electrical Maintenance & Repair - Parks Water & Sewer Maintenance & Repair - Custodial Supply Room Storage - Building Security Systems - ADA Building Accessibility - Contractual Custodial Services - Building Electrical & HVAC Maintenance & Repair - Facility Safety Inspections - Construction & Facility Improvement Projects Management - Veterans Memorial Plaza - Spraygrounds Equipment Maintenance 	<ul style="list-style-type: none"> - SportsPark Athletic Field Maintenance & Renovation - Landscape Maintenance & Installation - Parks Trash Removal & Cleanup - Vehicle & Equipment Maintenance & Repair - Outdoor Ice Rink - Tree, Shrub, Perennial Beds Planting & Maintenance - Snow & Ice Removal - Plant Propagation & Annual Beds - Special Events Internal & External In-Kind Service - Grant Contributions & In-Kind Services - Playground and Site Inspections & Repair & Maintenance - Skate Park Maintenance - Park Signage - BMX Track Maintenance - Winter Tree Pruning - Native Landscape Maintenance - Contractual Mowing Services - Irrigation Maintenance & Scheduling - Fertilizer & Pesticide Applications - Turf Cultural Practices - Basketball & Tennis Court Maintenance - EAB Management Plan - CAG Grant Management 	<ul style="list-style-type: none"> - Paving Improvements & Maintenance - Parks & Open Space Master Plan - Capital Improvement Program (CIP) - Site Design & Program Development - Specifications, Bids & Contract Management - Plant Material Selection - Construction and Park Projects Management - Paving/Lighting - Grant Applications & Administration - Land Acquisitions Management - Pond/River Management - Internal/External Committees - Memorial/Park Improvement Donations & Endowments - Park Use Permit Applications - Property Research/ Investigation - Vehicle/Equipment Replacement Schedule - GIS/GPS Mapping

Staff:	Superintendent of Parks (1)	Parks Maintenance Worker III (4)
	Manager of Construction & Building Maintenance (1)	Parks Maintenance Worker II (6)
	Manager of Parks Maintenance (1)	Trades Worker (2)
	Park Planner (1)	Parks Maintenance Worker
	Parks Secretary (1)	Part-Time, Year Round (3)
	Mechanic Foreman (1)	Parks Maintenance Worker
	Mechanic (2)	Seasonal Personnel (20)
		SportsPark Maintenance Worker
		Seasonal Personnel (8)

**PARKS DIVISION
PARK MAINTENANCE OPERATIONS
RESPONSIBILITIES BY PRIORITY FOR FY 2014-15**

Responsibility #1

To plan, organize and perform operations, services and tasks vital to maintaining and protecting park resources.

Responsibility #2

To plan, organize and perform operations services and tasks required to maintain and protect buildings, recreation facilities and structures.

Responsibility #3

To plan and implement capital improvements and replace capital assets that sustain and enhance the operation of the park system and use of park facilities.

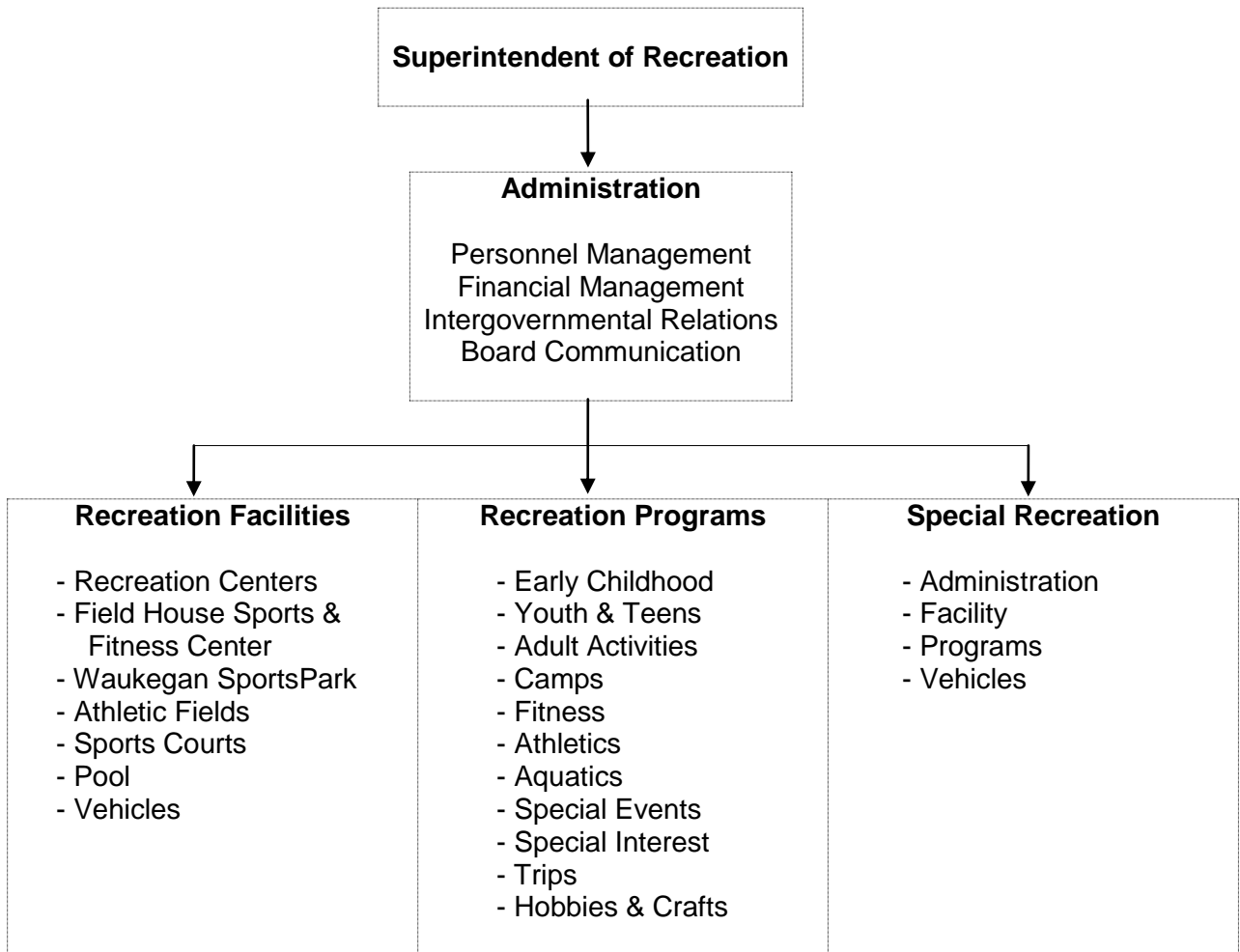
Responsibility #4

To plan, organize and provide district security services.

Priority #1	Priority #2	Priority #3
<ul style="list-style-type: none"> - Park Mowing & Turf Maintenance - Park Cleanup - Recycling/Garbage Collection - Equipment & Vehicle Fleet Maintenance - Basketball/Tennis Court Maintenance - Safety & Risk Management/ Inspections - Playground Inspection & Maintenance - Snow & Ice Removal Operations - Building/Structure Maintenance & Repair - Restroom Cleaning & Maintenance - Security & General Lighting - Pool Maintenance - Shelter & Facility Repair - Athletic Field Preparation - Maintenance of Site Amenities at Athletic Fields - Annual Flower Beds & Formal Gardens: Planting & Maintenance - Skate Park Maintenance & Repair - Vandalism & Weather Repairs - Appurtenance & Amenity Repair & Maintenance - Planting & Maintenance of Landscape (Trees/Shrubs) - Pathway Inspection & Maintenance - BMX Track Maintenance & Repair - Veterans Plaza Maintenance - Park Rules Signage - Safety & Risk Management - Irrigation System Maintenance & Repair - SportsPark Maintenance 	<ul style="list-style-type: none"> - Paving & Lighting Projects - Building Pest Control - Contractual Turf Cultural Programs for Parks - Fertilization/Herbicide Applications - In House & Contractual Services - Hire/Supervise Contractors - Park Mapping - Construction/Refurbishment & Placement of Signs - Security/Police Program - Pond & River Management - Contractual Custodial Services - Building Security Systems - Maintenance Outdoor Ice Rink - Update & Implement Parks & Open Space Master Plan & Capital Improvement Program - Athletic Field Renovation - Utility Monitoring - Special Events & Programs - Park Development/Site Restoration - Contractual Mowing Services - Landscape Improvements - Drainage System Maintenance & Repair - Parking & Path Maintenance & Repair - Construction Project Management 	<ul style="list-style-type: none"> - Property Inventory & Boundary Updates - Prepare Specifications & Plans for Parks & Building Improvements - Supply & Inventory Control - Support & Site Preparation (Internal & External) - Park Use Permit Guide & Application - Special "Executive" Projects - Budget Preparation & Monitoring - Park Planning/Services/ Support (Internal & External) - Special Events Internal & External - In-Kind Services - Support to Affiliated Groups - Vehicle & Equipment Replacement Schedule - Mapping & Record Keeping - Maintain/Update records & Legal Descriptions of Park District Properties and Boundaries - Grant Writing and Administration

WAUKEGAN PARK DISTRICT

RECREATION DIVISION



Under the direction of the Superintendent of Recreation, the division provides recreational programs, events, services, and facilities to the general public. The division is responsible for program planning and development, implementation and analysis, marketing and evaluation, facility maintenance, administration, and staff supervision. Management/professional staff, specialists and clerical staff perform the duties within the Recreation Division.

Staff: Superintendent of Recreation (1)
 Manager of Special Recreation (1)
 Manager of Sports & Fitness (1)
 Recreation Supervisor (6)
 Recreation Specialist (6)

Part-Time, Year Round-
 Personnel (8)
 Secretary (1)
 Clerical (3)
 Maintenance (2)

**RECREATION DIVISION
RESPONSIBILITIES BY PRIORITY FOR FY 2014-15**

Responsibility #1

To plan and offer recreation programs and effectively promote community participation in those programs.

Responsibility #2

To operate and maintain recreation buildings and facilities to support programs and services offered by the park district.

Responsibility #3

To develop and implement services that will enhance Recreation Division programs, activities and facilities.

Responsibility #4

To plan and offer programs and services to special needs population through the Special Recreation Services of Northern Lake County (SRSNLC).

Priority #1	Priority #2	Priority #3
<u>Programs</u> - Youth Athletic Programs - Camp Programs - General Recreation (instructional) - Early Childhood Programs - Adult Programs - Special Events - Fitness Programs - Aquatic Programs - Athletic Leagues - Cooperative Program Ventures - After-school Programs - Teen Programs <u>Facilities</u> - Belvidere Recreation Center - The Field House Sports & Fitness Center - Jane Addams Center - Howard E. Ganster Pool - Waukegan SportsPark <u>Support Services</u> - Program Planning, Development & Evaluation - Program Promotion & Marketing - Budget Preparation & Monitoring - Sponsorship & Fundraising - Strategic Planning	<u>Programs</u> - Adult Trips - Aquatic Events - Adult Athletic Programs - General Recreation (non-instructional) <u>Facilities</u> - Facility Rentals - Douglas House - Bevier Center - Athletic Fields - Baseball Fields - Grosche Field - School District Facility Usage <u>Support Services</u> - Registration for Programs - Volunteer Activity - Grants - Advisory Committees	<u>Programs</u> - Special Recreation Camps - Special Recreation Events - Special Recreation Social Programs - Special Recreation Instructional Programs - Special Recreation Athletic Programs - Sports & Entertainment Trips - Hobbies & Crafts - Senior Trips <u>Facilities</u> - Facility Usage - Community Recreation Center <u>Support Services</u> - Consultation & Advisory Services to Community Organizations - Collection & Sharing of Data with Other Organizations - Transportation for Programs - Support to Affiliate Organizations - Concession & Vending



The **Corporate Fund** is established to fund and support Corporate functions of the district. Expenses related to general government purposes, the Executive Director, Superintendent of Finance and Administration and Superintendent of Parks are included in the Corporate Fund. This fund is financially supported by the Corporate Levy of the Real Estate Tax, the Personal Property Replacement Tax, rentals, interest income and miscellaneous fees.

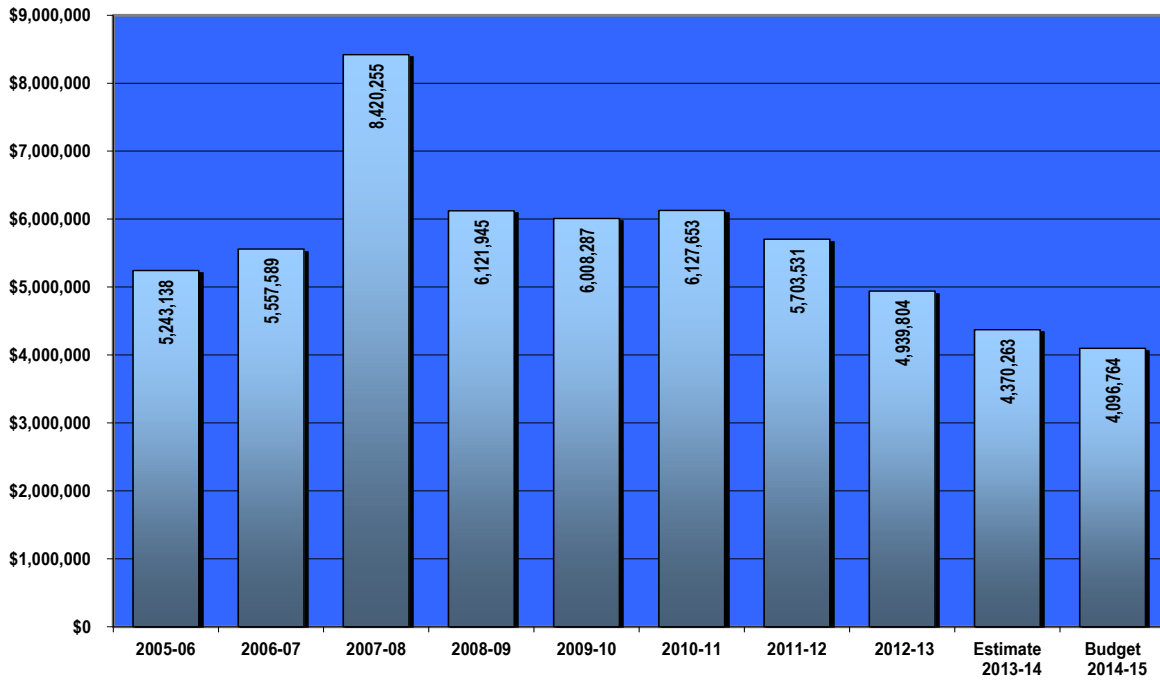
Corporate Fund



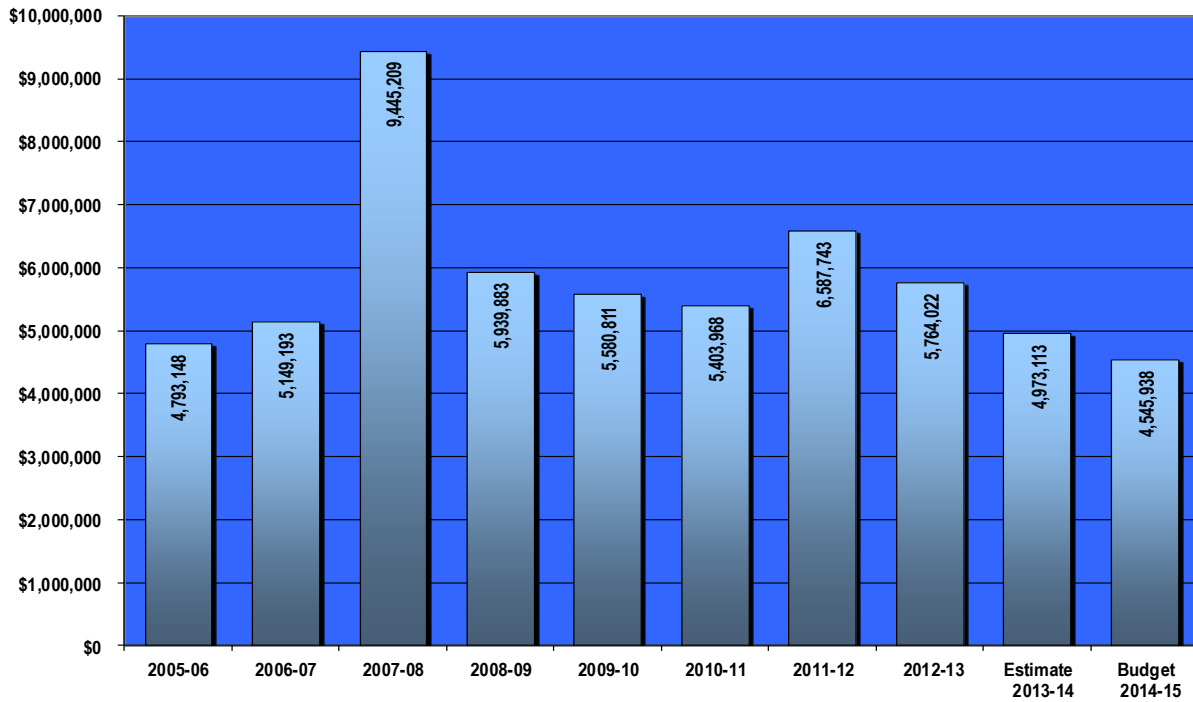
LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

CORPORATE FUND REVENUE AND EXPENDITURE COMPARISON

Revenue

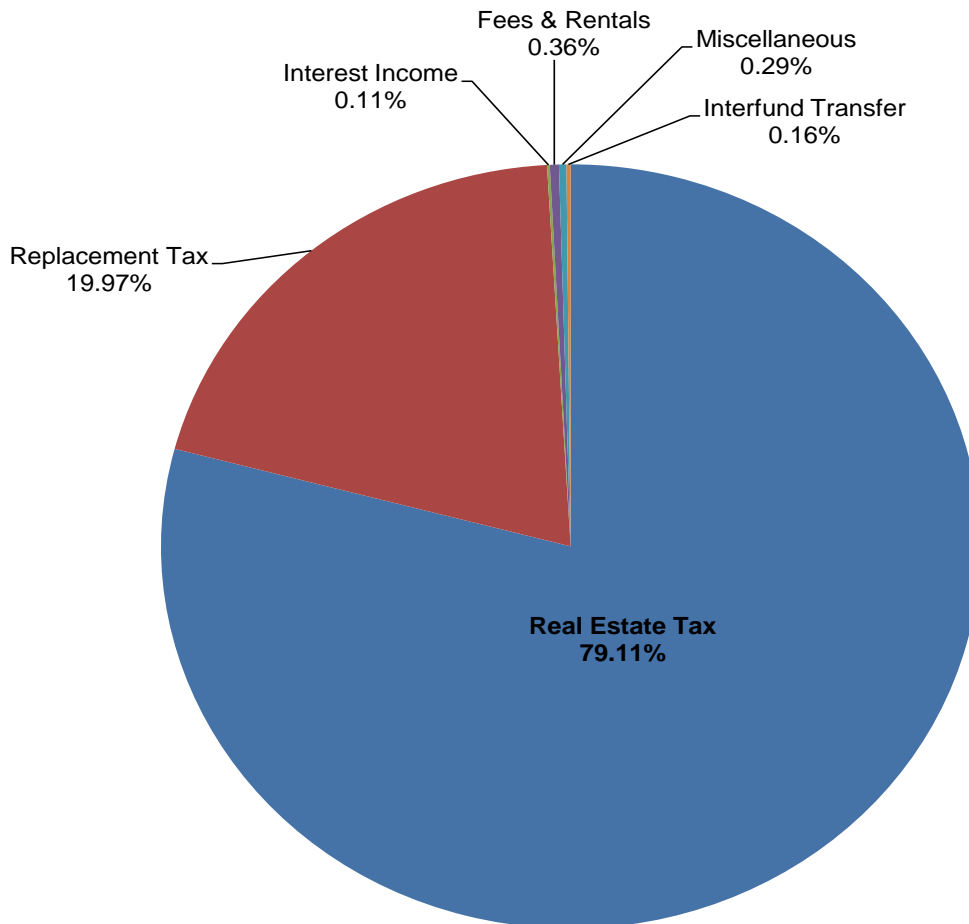


Expenditure



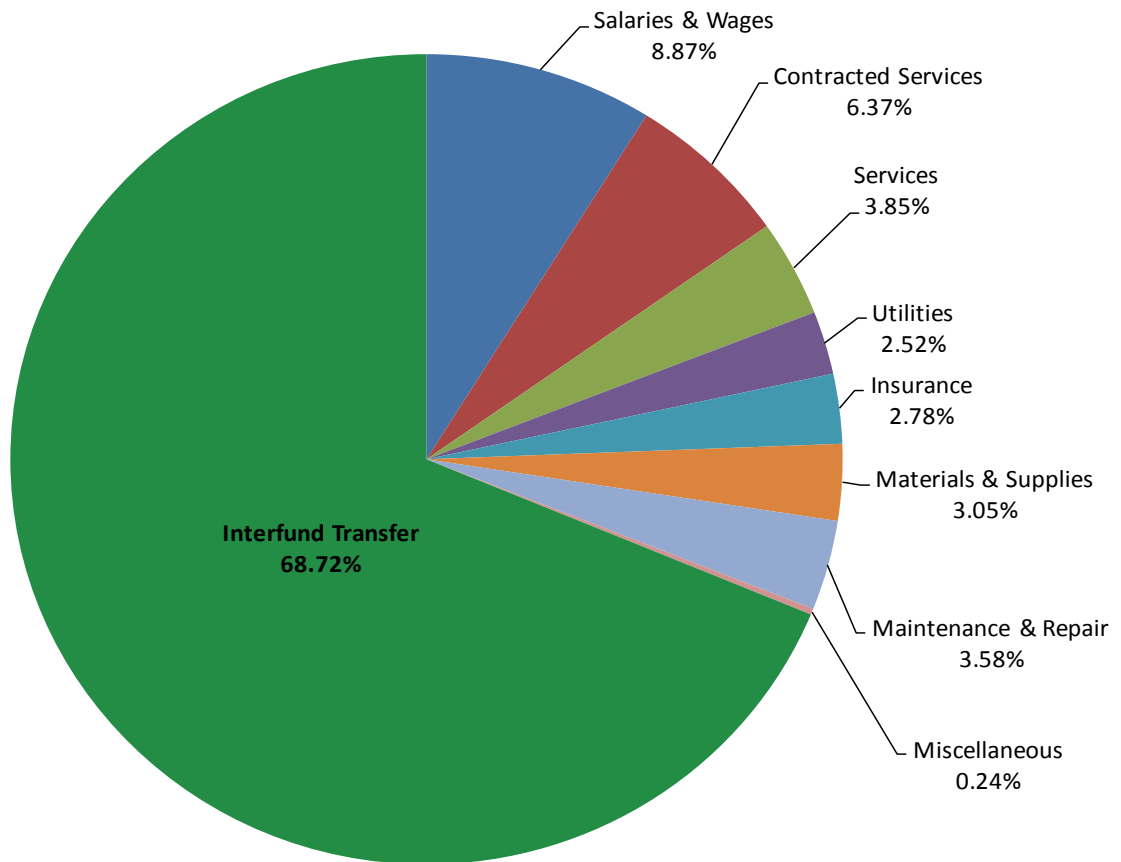
**CORPORATE
REVENUE: FISCAL YEAR 2014-15**

Revenue Category	Amount	Percent
Real Estate Tax	\$ 3,240,821	79.11%
Replacement Tax	818,193	19.97%
Interest Income	4,500	0.11%
Fees & Rentals	14,600	0.36%
Miscellaneous	12,000	0.29%
Total Revenue	\$ 4,090,114	99.84%
Interfund Transfer	6,650	0.16%
Total	\$ 4,096,764	100.00%

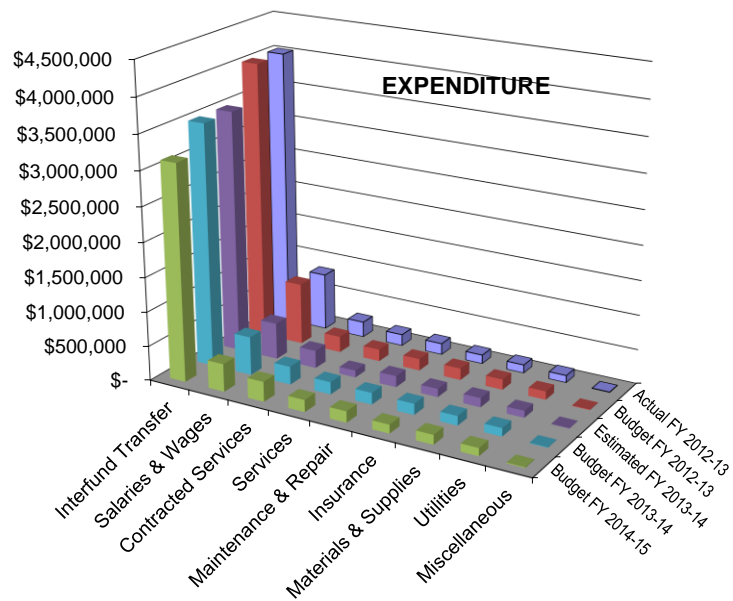
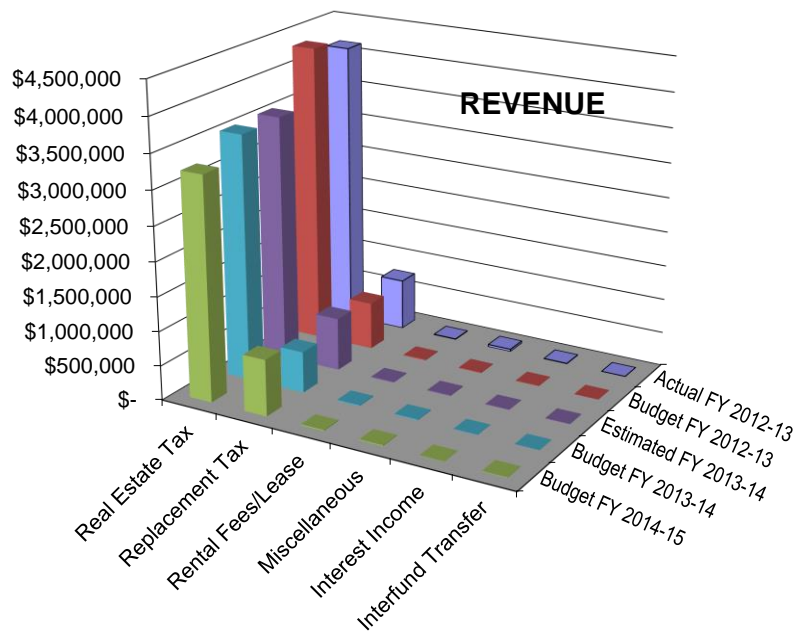


**CORPORATE
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure Category	Amount	Percent
Salaries & Wages	\$ 403,135	8.87%
Contracted Services	289,768	6.37%
Services	174,989	3.85%
Utilities	114,400	2.52%
Insurance	126,476	2.78%
Materials & Supplies	138,526	3.05%
Maintenance & Repair	162,800	3.58%
Miscellaneous	10,845	0.24%
Total Expenditure	\$ 1,420,939	31.26%
Interfund Transfer	3,125,000	68.74%
Total	\$ 4,545,939	100.00%



Corporate Fund: Revenue and Expenditure Charts



Corporate Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 4,146,725	\$ 4,335,494	\$ (188,769)	\$ 3,563,664	\$ 3,550,430	\$ 3,240,821
Replacement Tax	744,253	690,971	53,282	768,940	595,541	818,193
Interest Income	5,952	6,000	(48)	6,025	5,100	4,500
Rental Fees/Lease	7,579	12,800	(5,221)	12,430	12,850	14,600
Miscellaneous	33,087	8,500	24,587	12,988	12,500	12,000
Total Revenue	\$ 4,937,596	\$ 5,053,765	\$ (116,169)	\$ 4,364,047	\$ 4,176,421	\$ 4,090,114
Interfund Transfer	2,207	4,775	(2,568)	6,216	1,850	6,650
Total	\$ 4,939,803	\$ 5,058,540	\$ (118,737)	\$ 4,370,263	\$ 4,178,271	\$ 4,096,764
Expenditure						
Salaries & Wages	\$ 829,207	\$ 894,544	\$ (65,337)	\$ 527,731	\$ 557,899	\$ 403,135
Contracted Services	225,693	231,240	(5,547)	256,197	261,649	289,768
Services	165,060	173,325	(8,265)	166,155	179,014	174,989
Utilities	104,330	121,700	(17,370)	100,599	120,100	114,400
Insurance	127,769	169,085	(41,316)	120,149	160,861	126,476
Materials & Supplies	119,339	150,200	(30,861)	133,672	137,175	138,526
Maintenance & Repair	162,952	170,450	(7,498)	162,310	168,600	162,800
Miscellaneous	4,671	9,195	(4,524)	6,300	8,195	10,845
Capital	-	-	-	-	-	-
Total Expenditure	\$ 1,739,021	\$ 1,919,739	\$ (180,718)	\$ 1,473,113	\$ 1,593,493	\$ 1,420,939
Interfund Transfer	4,025,000	4,025,000	-	3,500,000	3,500,000	3,125,000
Total	\$ 5,764,021	\$ 5,944,739	\$ (180,718)	\$ 4,973,113	\$ 5,093,493	\$ 4,545,939
Surplus/(Deficit)	\$ (824,218)	\$ (886,199)	\$ 61,981	\$ (602,850)	\$ (915,222)	\$ (449,175)

***Note-** The 'Variance' column denotes the differences in the budgeted and actual amounts for FY2012-2013. This can be used to measure how closely the District met budget expectations. Most tables throughout this budget document contain a variance column.

FY2014-15 Corporate Fund Highlights:

- A.) The Corporate Fund budget has expenditures of \$1,420,939 and transfers out of \$3,125,000. This represents a decrease of \$172,554 or (10.83%) and a decrease of \$375,000 or (10.71%), respectively.
- B.) Full-time salaries and wages decreased \$154,764 or (27.74%) when compared to the FY 2013-14 budget. Personnel wage allocations were reviewed and some allocations were increased to the Recreation Fund. Full-time Work Units of 3.40 heads are down from 6.21.
- C.) The health insurance budget decreased \$34,385 to \$126,476 due to the district using the PDRMA alternate funding balance to offset this year's premiums. Alternate funding is no longer be permitted under the Patient Protection & Affordability Care Act (PPACA) requiring the district to use the funds this fiscal year.
- D.) Transfers of \$1,600,000 to the Capital Fund, \$1,500,000 to the Debt Service Fund, \$20,000 to the Insurance Fund and \$5,000 to the Audit Fund are planned for this fiscal year.
- E.) Revenues of \$4,090,114 and transfers in of \$6,650 support the Corporate Fund. Total revenue decreased \$81,507 or (1.95%).
- F.) Transfers to the fund of \$6,650 from the Working Cash Fund interest income and the Endowment/Memorial Fund to offset Partners in Parks expenses comprise the transfer revenue.
- G.) The fund is budgeted to receive \$818,193 in personal property replacement taxes compared to \$595,541 in the previous year. Personal property replacement tax revenue increased over the past year due to small improvements in the state economy as well as changes in the allocation percentage between the Corporate and IMRF Funds to maintain targeted fund balance levels.
- H.) The real estate tax revenue budget decreased \$309,609 or (8.72%) to \$3,240,821 this fiscal year. Equalized Assessed Value (EAV) continues to decline and has impacted the Corporate Fund for the last five years.
- I.) The Corporate Fund has reached its statutory rate limit of \$.350 per \$100 of equalized assessed valuation for real estate tax revenue.
- J.) The fund has a planned deficit of (\$449,175) due to the large transfer out of the fund.
- K.) The FY2012-13 variance of (\$188,769) in real estate revenue was due to a larger than anticipated decline in EAV affecting the extension total while the \$53,282 variance in replacement tax revenue was due to an improving Illinois economy. The variance in salaries and wages and insurance was due to vacant positions for a period of time during the fiscal year.

Corporate Fund Center Detail

Fund: Corporate

Center: District Administration

Code: 0111

Center Description

The District Administration Center of the Corporate Fund provides for the development and coordination of the general government administrative operations and policies of the park district as it relates to the activities of the Corporate Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 4,146,725	\$ 4,335,494	\$ (188,769)	\$ 3,563,664	\$ 3,550,430	\$ 3,240,821
Replacement Tax	744,253	690,971	53,282	768,940	595,541	818,193
Interest Income	5,952	6,000	(48)	6,025	5,100	4,500
Fees & Rentals	904	800	104	930	850	1,100
Concessions	-	-	-	-	-	-
Miscellaneous	9,589	3,500	6,089	6,300	7,500	7,000
Total Revenue	\$ 4,907,423	\$ 5,036,765	\$ (129,342)	\$ 4,345,859	\$ 4,159,421	\$ 4,071,614
Interfund Transfer	1,375	3,775	(2,400)	6,216	850	5,650
Total	\$ 4,908,798	\$ 5,040,540	\$ (131,742)	\$ 4,352,075	\$ 4,160,271	\$ 4,077,264
Expenditure						
Salaries & Wages	\$ 267,131	\$ 269,463	\$ (2,332)	\$ 148,357	\$ 177,406	\$ 96,799
Contracted Services	166,759	159,358	7,401	187,815	178,884	191,740
Services	151,106	162,725	(11,619)	152,655	168,414	164,389
Utilities	32,646	35,000	(2,354)	26,884	34,200	29,200
Insurance	127,769	169,085	(41,316)	120,149	160,861	126,476
Materials & Supplies	14,494	20,300	(5,806)	14,325	20,775	23,490
Maintenance & Repair	-	800	(800)	-	800	800
Miscellaneous	4,671	9,195	(4,524)	6,300	8,195	10,845
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 764,576	\$ 825,926	\$ (61,350)	\$ 656,485	\$ 749,535	\$ 643,739
Interfund Transfer	4,025,000	4,025,000	-	3,500,000	3,500,000	3,125,000
Total	\$ 4,789,576	\$ 4,850,926	\$ (61,350)	\$ 4,156,485	\$ 4,249,535	\$ 3,768,739
Surplus / (Deficit)	\$ 119,222	\$ 189,614	\$ (70,392)	\$ 195,590	\$ (89,264)	\$ 308,525

Activity Descriptions

- Administrative

Description: Under the direction of the Executive Director, the office develops, implements and coordinates the policies and procedures of the district as adopted by the Board of Commissioners.

Fiscal Year	Budget	Actual/ Estimated
2011-12	4,480,607	5,143,505
2012-13	4,436,700	4,397,188
2013-14	3,915,800	3,845,443
2014-15	3,451,837	

Activity Descriptions

▪ Marketing & Promotions

Description: Under the direction of the Executive Director, the Manager of Community Relations develops and oversees marketing and promotion services for the district. These services include administrative support to senior and management staff, editing and writing publications, conducting market research, and general public relations.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	154,994	143,407
2012-13	173,348	173,565
2013-14	137,927	137,921
2014-15	179,431	

▪ Finance & Administration

Description: Under the direction of the Superintendent of Finance & Administration, the division provides financial services for the district utilizing both technical and clerical staff. Finance and Administration is responsible for personnel and payroll, accounts payable, cash management, budgeting, capital and debt planning, data processing, risk management, and the district accounting functions.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	235,284	227,252
2012-13	240,878	218,824
2013-14	195,808	173,121
2014-15	137,471	

Fund: Corporate
Center: Parks Operations
Code: 0112

Center Description

The management of human and physical resources necessary to acquire, developing, improving, and maintaining the district's park system.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	6,675	12,000	(5,325)	11,500	12,000	13,500
Miscellaneous	23,498	5,000	18,498	6,688	5,000	5,000
Total Revenue	\$ 30,173	\$ 17,000	\$ 13,173	\$ 18,188	\$ 17,000	\$ 18,500
Interfund Transfer	832	1,000	(168)	-	1,000	1,000
Total	\$ 31,005	\$ 18,000	\$ 13,005	\$ 18,188	\$ 18,000	\$ 19,500
Expenditure						
Salaries & Wages	\$ 562,076	\$ 625,081	\$ (63,005)	\$ 379,374	\$ 380,493	\$ 306,336
Contracted Services	58,934	71,882	(12,948)	68,382	82,765	98,028
Services	13,954	10,600	3,354	13,500	10,600	10,600
Utilities	71,684	86,700	(15,016)	73,715	85,900	85,200
Materials & Supplies	104,844	129,900	(25,056)	119,347	116,400	115,036
Maintenance & Repair	162,952	169,650	(6,698)	162,310	167,800	162,000
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 974,444	\$ 1,093,813	\$ (119,369)	\$ 816,628	\$ 843,958	\$ 777,200
Surplus / (Deficit)	\$ (943,439)	\$ (1,075,813)	\$ 132,374	\$ (798,440)	\$ (825,958)	\$ (757,700)

Activity Descriptions

▪ Administrative

Description: Under the direction of the Superintendent of Parks, the activity provides administrative services for the Parks Division. Facilities rentals generate revenue.

Fiscal Year	Budget	Actual/ Estimated
2011-12	107,930	124,912
2012-13	125,498	123,720
2013-14	85,508	84,742
2014-15	101,107	

Activity Descriptions

▪ Construction and Building Maintenance

Description: Under the direction of the Superintendent of Parks and the Construction and Building Maintenance Supervisor, the activity provides operational and maintenance services for the district's buildings.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	82,978	77,116
2012-13	85,024	80,660
2013-14	42,174	47,603
2014-15	40,385	

▪ Operations and Maintenance

Description: Under the direction of the Superintendent of Parks and Parks Supervisors, the activity provides operational services for the maintenance of the park sites managed by the Park Division.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	660,468	688,667
2012-13	685,886	578,641
2013-14	529,606	521,768
2014-15	471,994	

▪ Equipment Maintenance

Description: Under the direction of the Superintendent of Parks and Parks Supervisors, the activity provides services for the maintenance of the district fleet and equipment.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	105,478	112,119
2012-13	106,930	115,541
2013-14	96,756	79,135
2014-15	74,300	

▪ Maintenance Facility

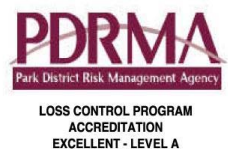
Description: Under the direction of the Superintendent of Parks and Parks Supervisors, the activity provides operational services for the Park Maintenance Facility (PMF).

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	96,475	72,051
2012-13	90,475	75,883
2013-14	89,914	83,380
2014-15	89,414	



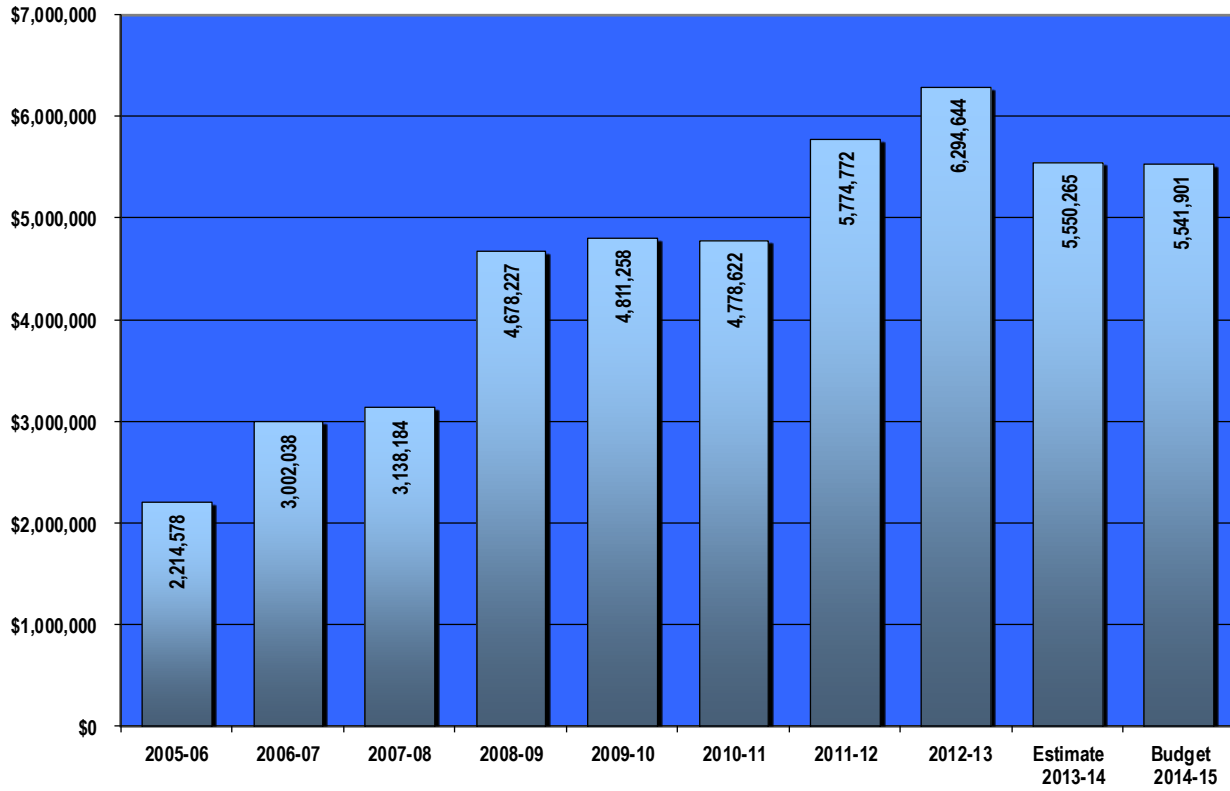
The **Recreation Fund** is established for the purpose of planning, establishing and maintaining recreation and leisure activities for the community. General operating and administrative expenses related to the function of the Superintendent of Recreation are included in the Recreation Fund. Expenses related to the operation and maintenance of the district's community centers: Belvidere Recreation Center, Jane Addams Center, SportsPark, Community Recreation Center, Howard E. Ganster Pool and The Field House Sports and Fitness Center at Hinkston Park are reflected in this fund. The expenses of the Jack Benny Center for the Arts and the Waukegan Symphony and Concert Chorus are also included in this fund, and are supervised by the Superintendent of Cultural Arts. Included are excess revenues/deficiencies from golf operations derived from the Golf Management Agreement. Recreation and leisure services, park food service and field maintenance expenses are also accounted for in the Recreation Fund. The Recreation Levy of the Real Estate Tax, program fees, rentals, interest income and miscellaneous fees financially support the Recreation Fund.

Recreation Fund

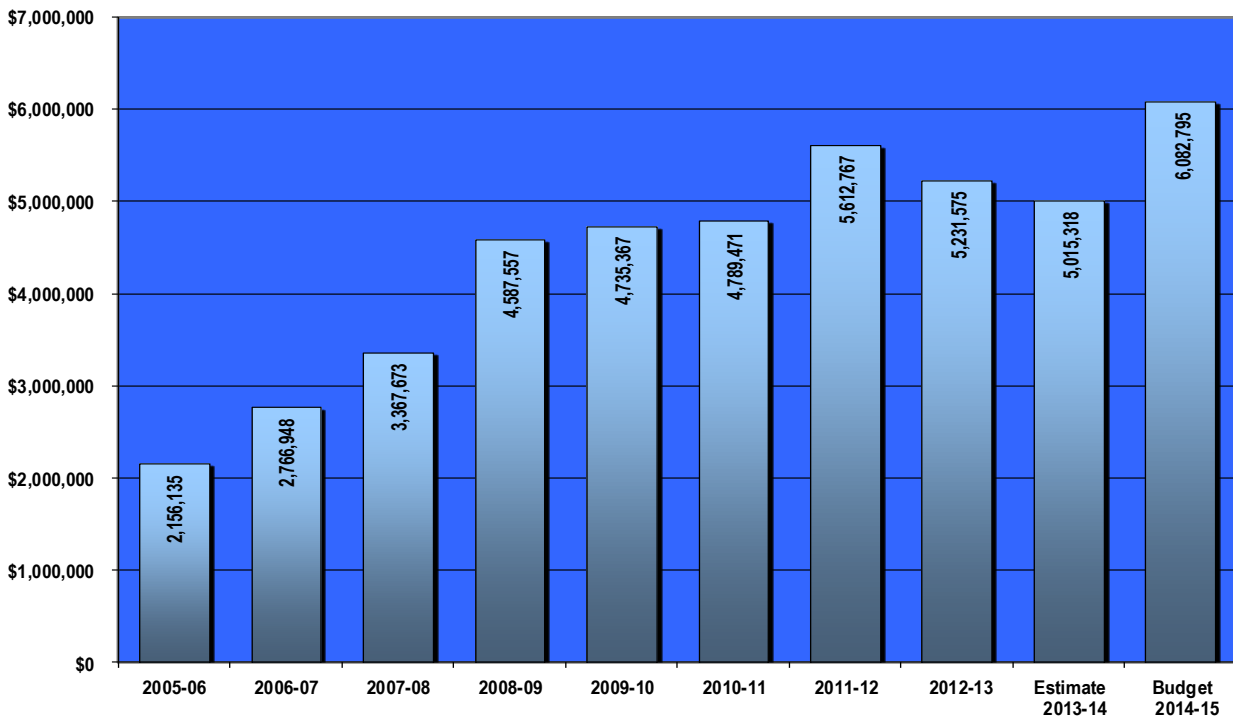


RECREATION FUND REVENUE AND EXPENDITURE COMPARISON

Revenue

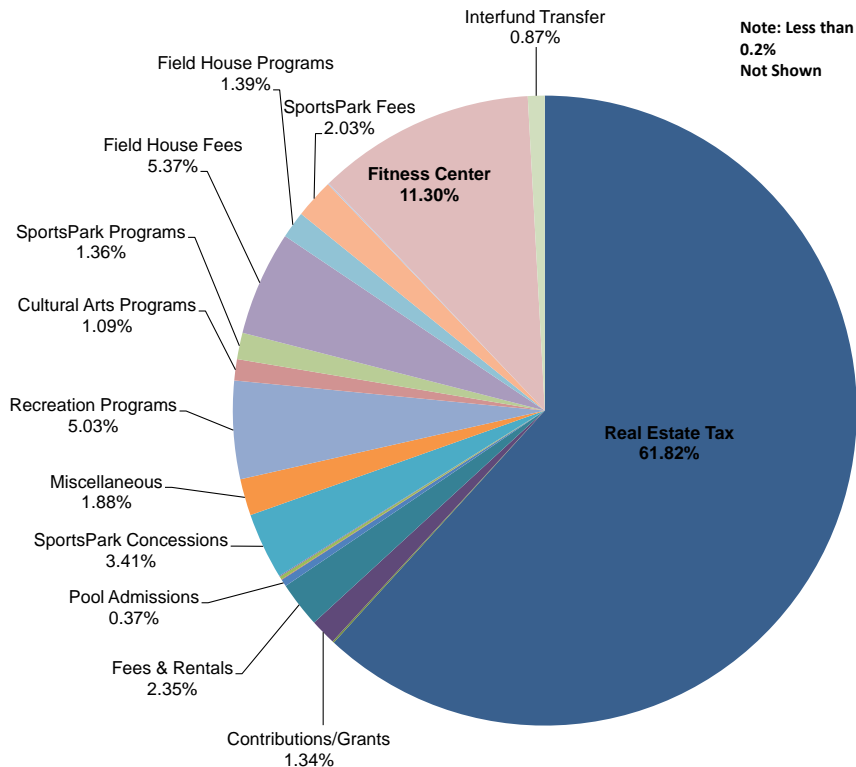


Expenditure



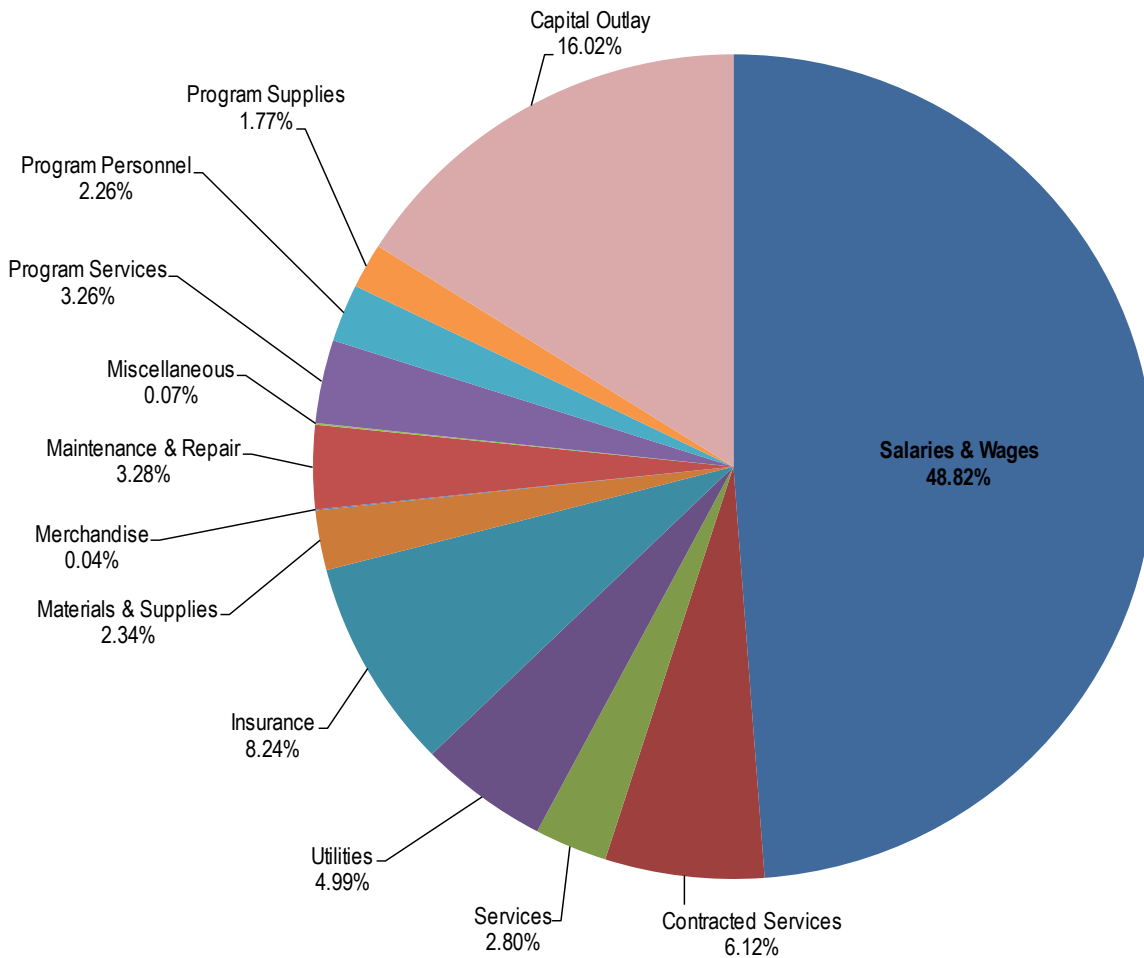
**RECREATION FUND
REVENUE: FISCAL YEAR 2014-15**

Revenue Category	Amount	Percent
Real Estate Tax	\$ 3,426,012	61.82%
Replacement Tax	-	0.00%
Interest Income	4,800	0.09%
Contributions/Grants	74,413	1.34%
Fees & Rentals	130,436	2.35%
Golf Green Fees	-	0.00%
Golf Carts	-	0.00%
Golf Rentals	-	0.00%
Driving Range	-	0.00%
Leagues & Reserved Times	-	0.00%
Golf Passes	-	0.00%
Food & Beverage	-	0.00%
Pool Admissions	20,357	0.37%
Pool Passes	1,549	0.03%
Concessions	8,980	0.16%
Merchandise	2,525	0.05%
SportsPark Concessions	189,120	3.41%
Miscellaneous	104,239	1.88%
Recreation Programs	278,587	5.03%
Cultural Arts Programs	60,390	1.09%
SportsPark Programs	75,295	1.36%
Field House Fees	297,570	5.37%
Field House Programs	77,069	1.39%
SportsPark Fees	112,550	2.03%
Symphony Fees	3,500	0.06%
Fitness Center	626,116	11.30%
Total Revenue	\$ 5,493,508	99.13%
Interfund Transfer	48,393	0.87%
Total	\$ 5,541,901	100.00%

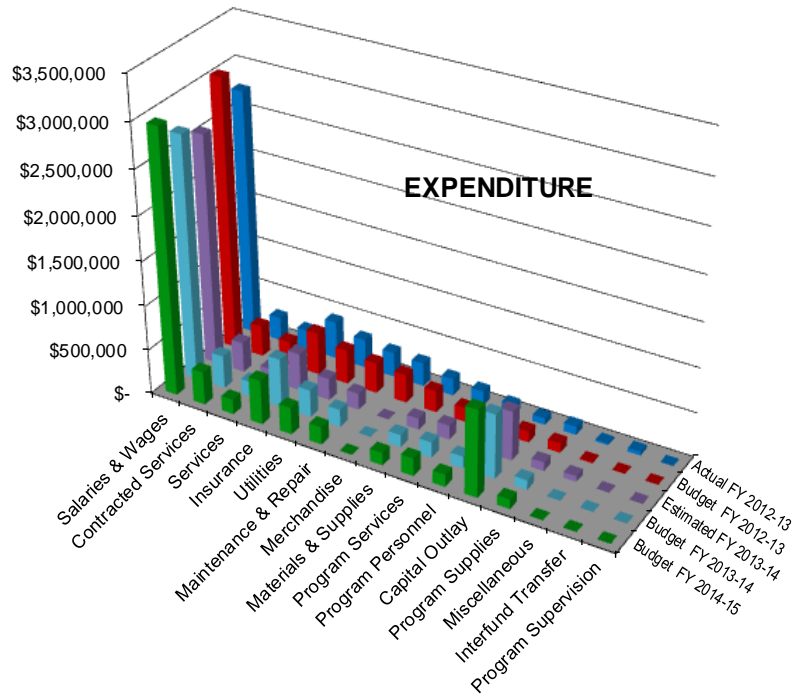
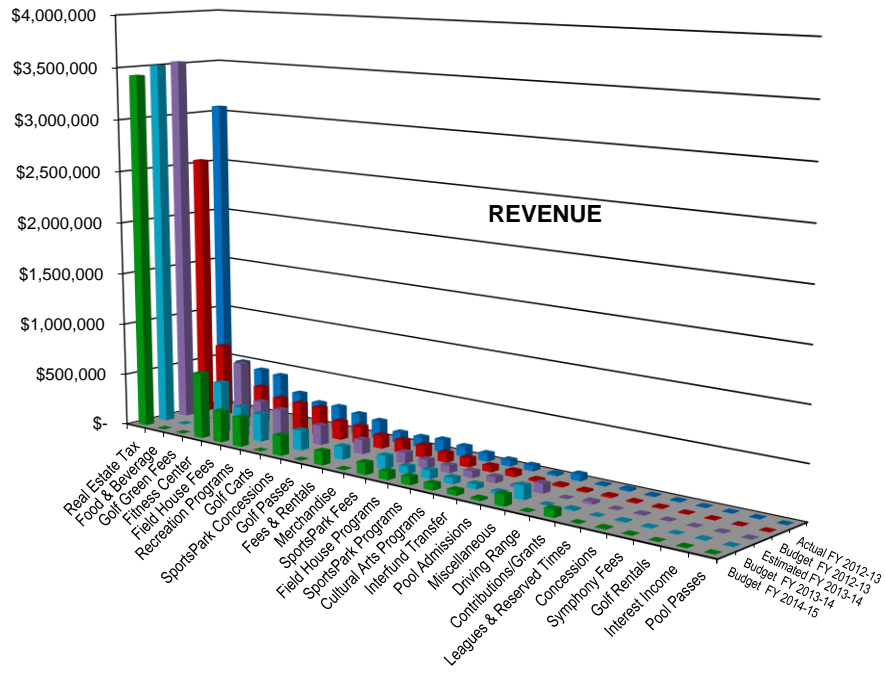


**RECREATION
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure Category	Amount	Percent
Salaries & Wages	\$ 2,969,450	48.82%
Contracted Services	372,067	6.12%
Services	170,111	2.80%
Utilities	303,700	4.99%
Insurance	501,165	8.24%
Materials & Supplies	142,220	2.34%
Merchandise	2,576	0.04%
Maintenance & Repair	199,700	3.28%
Miscellaneous	4,050	0.07%
Program Services	198,439	3.26%
Program Personnel	137,707	2.26%
Program Supplies	107,403	1.77%
Program Supervision	-	0.00%
Capital Outlay	974,208	16.02%
Total Expenditure	\$ 6,082,796	100.00%
Interfund Transfer	-	0.00%
Total	\$ 6,082,796	100.00%



Recreation Fund: Revenue and Expenditure Charts



Recreation Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 3,054,895	\$ 2,539,362	\$ 515,533	\$ 3,527,838	\$ 3,507,379	\$ 3,426,012
Replacement Tax	-	-	-	-	-	-
Interest Income	5,998	3,400	2,598	4,100	5,100	4,800
Contributions/Grants	18,957	16,150	2,807	23,981	13,048	74,413
Fees & Rentals	101,967	124,752	(22,785)	133,295	120,820	130,436
Golf Green Fees	446,582	560,600	(114,018)	-	-	-
Golf Carts	230,489	269,000	(38,511)	-	-	-
Golf Rentals	4,339	5,900	(1,561)	-	-	-
Driving Range	10,880	16,500	(5,620)	-	-	-
Leagues & Reserved Times	8,775	11,000	(2,225)	-	-	-
Golf Passes	173,770	169,540	4,230	-	-	-
Food & Beverage	494,258	695,704	(201,446)	-	-	-
Pool Admissions	20,420	21,196	(776)	20,008	21,309	20,357
Pool Passes	1,690	1,964	(274)	1,360	1,983	1,549
Concessions	8,697	10,450	(1,753)	8,885	8,630	8,980
Merchandise	100,713	120,380	(19,667)	2,500	800	2,525
SportsPark Concessions	199,064	175,030	24,034	184,789	189,120	189,120
Miscellaneous	62,398	19,785	42,613	89,462	128,293	104,239
Recreation Programs	228,809	272,995	(44,186)	256,003	263,185	278,587
Cultural Arts Programs	58,804	57,783	1,021	62,028	57,055	60,390
SportsPark Programs	74,945	83,940	(8,995)	68,985	81,060	75,295
Field House Fees	286,072	282,125	3,947	294,427	289,520	297,570
Field House Programs	97,563	88,472	9,091	78,341	69,485	77,069
SportsPark Fees	118,991	113,000	5,991	101,385	122,310	112,550
Symphony Fees	4,771	6,200	(1,429)	3,425	5,200	3,500
Fitness Center	428,053	356,262	71,792	634,157	490,295	626,116
Total Revenue	\$ 6,241,900	\$ 6,021,490	\$ 220,411	\$ 5,494,969	\$ 5,374,592	\$ 5,493,508
Interfund Transfer	52,746	55,620	(2,874)	55,297	44,912	48,393
Total	\$ 6,294,646	\$ 6,077,110	\$ 217,537	\$ 5,550,266	\$ 5,419,504	\$ 5,541,901
Expenditure						
Salaries & Wages	\$ 2,757,743	\$ 3,049,433	\$ (291,690)	\$ 2,583,857	\$ 2,735,986	\$ 2,969,450
Contracted Services	267,785	348,853	(81,068)	337,127	368,668	372,067
Services	217,541	271,096	(53,555)	135,926	172,981	170,111
Utilities	323,762	384,850	(61,088)	244,959	305,800	303,700
Insurance	423,761	478,572	(54,811)	422,139	548,960	501,165
Materials & Supplies	194,033	244,293	(50,260)	125,919	139,050	142,220
Merchandise	264,529	319,558	(55,029)	3,123	1,273	2,576
Maintenance & Repair	279,571	345,625	(66,054)	186,546	196,275	199,700
Miscellaneous	19,877	12,725	7,152	62,637	4,050	4,050
Program Services	159,531	159,957	(426)	161,403	174,314	198,439
Program Personnel	110,204	134,096	(23,892)	101,352	130,617	137,707
Program Supplies	93,949	106,305	(12,356)	97,838	106,972	107,403
Program Supervision	-	512	(512)	-	512	-
Capital Outlay	75,788	125,300	(49,512)	552,491	722,500	974,208
Total Expenditure	\$ 5,188,074	\$ 5,981,175	\$ (793,101)	\$ 5,015,317	\$ 5,607,958	\$ 6,082,796
Interfund Transfer	43,503	3,000	40,503	-	913	-
Total	\$ 5,231,577	\$ 5,984,175	\$ (752,598)	\$ 5,015,317	\$ 5,608,871	\$ 6,082,796
Surplus/(Deficit)	\$ 1,063,069	\$ 92,935	\$ 970,134	\$ 534,949	\$ (189,367)	\$ (540,895)

FY2014-15 Recreation Fund Highlights and Tables:

- A.) The Recreation Fund has budgeted expenditures of \$6,082,796 which is a \$474,838 or 8.47% increase from the previous fiscal year. Expenditures increased due to the shifting of wage allocations from the Corporate and Special Recreation Funds to the Recreation Fund. Salaries & wages of \$2,969,450 increased \$233,464.
- B.) Capital spending of \$974,208 represents an increase of \$251,708.
- C.) The health insurance budget decreased \$47,795 to \$501,165 due to the district using the PDRMA alternate funding balance to offset this year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA) requiring the district to use the funds this fiscal year.
- D.) The Waukegan Symphony Orchestra and Concert Chorus (WSOCC) expenditures are \$46,141, an increase of \$843. The WSOCC is supported by concert ticket sales, contributions, grants and contracted services. Projected ticket sales of \$3,500 are 18.95% of the WSOCC's \$18,466 total revenue. The WSOCC will be further supported through contributions and grants of \$2,866, special events of \$4,000 and interfund transfers of \$8,000 from the Endowment / Memorial Fund.
- E.) Revenue of \$5,493,508 and transfers in of \$48,393 represents an overall revenue increase of \$122,397.
- F.) Golf operations were contracted out to GolfVisions Management Inc. on December 1, 2012. A revenue of \$101,534 is budgeted to be received from golf operations. \$124,000 is budgeted for capital improvement projects.
- G.) Season pool passes are sold for the Howard E Ganster Pool which are budgeted to be \$1,549 while daily admission fees are budgeted at \$20,357. An agreement with Jeff Ellis Management was entered into for management of the pool in FY2013-14 and will continue through FY2014-15.
- H.) Fitness Center membership revenue of \$626,116 increased \$135,821 compared to \$490,295 the previous fiscal year.
- I.) The Recreation Fund has reached its statutory rate limit of \$.370 per \$100 of equalized assessed valuation for real estate tax revenue.
- J.) There is a projected deficit of (\$540,895) for the Recreation Fund.
- K.) The FY2012-13 variance of \$515,533 in real estate tax revenue was a larger variance than expected due to a larger than anticipated decline in EAV which resulted in less real estate revenue in the Corporate Fund and more in the Recreation Fund.
- L.) In FY2012-13 Golf and food & beverage revenues total variance of (\$381,621) were due in part by poor weather but more so that golf operations were contracted to a management company seven months into the fiscal year. That also accounts for most of the variances in expenditures.

Recreation Centers	Budget		Budget	
	FY 2014-15	FY 2014-15	FY 2014-15	FY 2013-14
	Revenue	Expenditure	Net	Net
District Administration	\$ 3,460,812	\$ 1,087,716	\$ 2,373,096	\$ 2,462,579
Parks Operations	62,040	1,601,712	(1,539,672)	(1,346,464)
Recreation Operations	29,567	616,325	(586,758)	(645,195)
Arts	6,294	2,836	3,458	2,326
Athletics	9,822	6,085	3,737	3,402
Athletic Fields	11,000	293,859	(282,859)	(154,710)
Belvidere Recreation Center	41,894	98,088	(56,194)	(69,162)
Cultural Arts	78,242	270,156	(191,914)	(185,105)
Bonnie Brook	101,534	124,000	(22,466)	51,558
Jane Addams Center	15,550	3,668	11,882	8,522
Community Recreation Center	28,000	28,000	-	-
Field House	1,013,730	1,030,985	(17,255)	(106,594)
General Programs	52,926	40,521	12,405	15,177
Greenshire	-	5,000	(5,000)	-
Aquatics	63,093	150,142	(87,049)	(82,227)
SportsPark	378,465	548,800	(170,335)	(165,483)
WSOCC	18,466	46,141	(27,675)	(21,657)
Youth Programs	170,466	128,760	41,706	43,665
Total	\$ 5,541,901	\$ 6,082,794	\$ (540,893)	\$ (189,368)

Recreation Centers Table Highlights:

- A.) The overall net deficit for the Recreation Center is (\$540,893) compared to the previous fiscal year.
- B.) Park Operations net change of (\$193,208) is due to increased capital spending and increased salary & wages allocation compared to the previous fiscal year.
- C.) Athletic Fields net deficit increase of (\$128,149) is attributed to increased salary and wage allocations of \$130,149.
- D.) Bonnie Brook Golf Course's (\$74,024) negative shift is due to a \$23,524 reduction in the revenue due to the District and increased capital spending of \$50,500.
- E.) The Field House net decrease in the deficit of (\$106,594) last fiscal year compared to (\$17,255) this fiscal year is due to an increase in fitness center membership revenue.

Fees & Rental Center	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Administration	\$ 36,000	\$ 36,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
<u>Athletic Fields</u>						
Soccer Fields	-	-	-	-	-	-
Ball Diamonds	9,340	10,000	(660)	13,203	10,000	11,000
Belvidere Recreation Center	37,067	26,390	10,677	39,000	36,818	41,894
Jack Benny Center	715	2,160	(1,445)	2,220	2,220	2,220
Bonnie Brook	600	1,600	(1,000)	-	-	-
Jane Addams Center	15,893	18,830	(2,937)	19,096	12,010	15,550
Community Recreation Center	28,000	28,000	-	28,000	28,000	28,000
<u>Field House</u>						
Rental Concessions	8,925	7,200	1,725	7,800	7,800	8,400
Building Rentals	3,624	4,735	(1,111)	6,029	3,730	6,130
Specialized Rentals	35,719	70,190	(34,471)	68,046	70,190	70,190
Open Gym Fees	59,161	62,800	(3,639)	66,788	62,800	64,800
Walking Track Fees	9,811	11,400	(1,589)	9,379	9,200	9,000
Tournaments / Expos	135,600	125,800	9,800	130,000	135,800	133,250
Ganster Pool	1,818	1,772	46	1,777	1,772	1,772
<u>SportsPark</u>						
Baseball/Softball Fields	23,751	14,800	8,951	19,143	21,010	21,250
Football/Soccer Fields	95,240	98,200	(2,960)	82,242	101,300	91,300
Specialized Rentals	-	-	-	-	-	-
WSOCC Fees	4,771	6,200	(1,429)	3,425	5,200	3,500
Total	\$ 506,035	\$ 526,077	\$ (20,042)	\$ 526,148	\$ 537,850	\$ 538,256

Fees & Rental Center Table Highlights:

- A.) Total Recreation Fund fees & rental revenue remains flat at \$538,256 compared to the previous fiscal year of \$537,850.
- B.) The Belvidere Recreation Center, Jane Addams Center, Field House building rentals and open gym fees are projected to increase with decreases to Field House tournaments/expos, SportsPark football/soccer fields and WSOCC fees.

(Grants/Contributions) Cultural Arts		Actual	Budget	Variance	Estimated	Budget	Budget
Revenue Source		FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Center							
Administration	Illinois Arts Council	\$ 2,833	\$ 3,334	\$ (501)	\$ 2,833	\$ 1,666	\$ 1,666
	Miscellaneous Contributions	1,100	750	350	985	1,100	975
	Designated Contributions	1,133	400	733	1,897	400	1,000
Special Events	Illinois Arts Council	2,834	3,333	(499)	2,683	1,666	1,666
	Miscellaneous Contributions	-	200	(200)	-	200	200
	Designated Contributions	5,766	3,300	2,466	7,000	3,500	3,500
WSOCC	City of Waukegan	-	-	-	-	-	-
	Illinois Arts Council	2,833	3,333	(500)	2,683	1,666	1,666
	Miscellaneous Contributions	-	-	-	-	-	-
	Designated Contributions	2,457	1,000	1,457	1,932	2,350	1,200
Preschool	Designated Contributions	-	500	(500)	2,844	500	500
Total		\$ 18,956	\$ 16,150	\$ 2,806	\$ 22,857	\$ 13,048	\$ 12,373

(Grants/Contributions) Cultural Arts Table Highlights:

- A.) Contributions and grants from various sources continue to support various fund programs. Efforts continue to seek outside support primarily for Cultural Arts Programs and Waukegan Symphony Orchestra and Concert Chorus. Additional contributions are recorded in the Endowment/Memorial Fund and are transferred to the Recreation Fund, which additionally support programs and services.
- B.) \$12,373 is budgeted compared to \$13,048 last fiscal year.

(Concessions) Center		Actual	Budget	Variance	Estimated	Budget	Budget
Revenue		FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Facilities & Vending							
Special Events		\$ -	\$ 450	\$ (450)	\$ -	\$ 250	\$ -
Jack Benny Center		712	1,200	(488)	682	625	600
Bowen Park Theatre		-	-	-	-	-	-
Pool Vending		146	200	(54)	305	155	280
Field House							
Concessions		5,914	3,600	2,314	4,531	3,900	4,550
Catering		-	-	-	-	-	-
Advertising Sales		1,925	5,000	(3,075)	3,367	3,000	3,000
SportsPark							
Vending Machines		161	120	41	135	120	120
Concession Rental/Lease		9,935	11,660	(1,725)	13,152	15,000	15,000
Parking Admission Fees		186,033	160,250	25,783	168,877	171,000	171,000
Sponsors/Advertising		2,935	3,000	(65)	2,625	3,000	3,000
WSOCC Advertising		-	-	-	-	250	100
Total		\$ 207,761	\$ 185,480	\$ 22,281	\$ 193,674	\$ 197,300	\$ 197,650

(Concessions) Center Table Highlights:

- A.) This revenue category includes food and beverage sales, merchandise sales, Waukegan Baseball Association concession fees, parking fees, vending machine revenue and advertising sales.
- B.) Concessions of \$197,650 remain flat to the previous fiscal year of \$197,300.

A comparison by program center follows. Certain programs and special events are highly subsidized; these centers are listed separately.

Program Center	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Arts	\$ 4,656	\$ 6,984	\$ (2,328)	\$ 4,033	\$ 5,886	\$ 6,294
Athletics	5,885	9,728	(3,843)	9,119	10,211	9,522
Golf Programs	4,273	9,200	(4,927)	-	-	-
Field House	97,563	88,472	9,091	78,341	69,485	77,069
General	27,117	33,769	(6,652)	52,454	55,289	49,926
Aquatic Programs	39,740	33,228	6,512	43,559	34,875	38,505
SportsPark	74,945	83,940	(8,995)	68,985	81,060	75,295
Camps	69,697	88,700	(19,003)	76,390	77,631	81,864
Preschool	27,188	33,786	(6,598)	24,004	33,111	41,610
School Age Programs	31,992	31,530	462	37,746	34,138	42,416
Program Revenue	\$ 383,056	\$ 419,337	\$ (36,281)	\$ 394,631	\$ 401,686	\$ 422,501
Contributions/Grants	-	500	(500)	3,968	500	500
Interfund Transfers	11,127	11,970	(843)	7,248	10,445	11,926
Total Revenue	\$ 394,183	\$ 431,807	\$ (37,624)	\$ 405,847	\$ 412,631	\$ 434,927
Expenditure						
Arts	\$ 2,512	\$ 4,220	\$ (1,708)	\$ 2,480	\$ 3,560	\$ 2,836
Athletics	2,371	6,699	(4,328)	3,772	7,109	6,085
Golf Programs	2,757	4,200	(1,443)	-	-	-
Field House	69,100	66,476	2,624	65,428	71,307	83,547
General	22,773	26,459	(3,686)	34,652	42,787	40,521
Aquatic Programs	12,822	16,307	(3,485)	13,184	15,108	17,276
SportsPark	52,633	48,000	4,633	41,895	54,332	50,968
Camps	50,193	62,909	(12,716)	51,244	56,449	63,395
Preschool	19,329	24,974	(5,645)	17,854	24,733	32,289
School Age Programs	16,940	21,863	(4,923)	20,160	23,853	32,476
Program Expenditure	\$ 251,430	\$ 282,107	\$ (30,677)	\$ 250,669	\$ 299,238	\$ 329,393
Interfund Transfers	-	-	-	-	-	-
Total Expenditure	\$ 251,430	\$ 282,107	\$ (30,677)	\$ 250,669	\$ 299,238	\$ 329,393
Net	\$ 142,753	\$ 149,700	\$ (6,947)	\$ 155,178	\$ 113,393	\$ 105,534
Gross Margin	36.21%	34.67%	1.55%	38.24%	27.48%	24.26%

Program Center Table Highlights:

- A.) The Recreation Division offers programs in various program centers. While program revenue is based upon past history of registrations, it has been one of the most difficult revenue categories to project. The number and diversity of programs require a significant effort to prepare a budget and monitor during the year.
- B.) The Superintendent of Recreation and Recreation staff review program fees on an annual basis. Programs are classified into six categories ranging from free programs to special interest/high demand programs. Most programs (except free programs) are to generate sufficient revenue to cover direct costs. Programs, depending on classification, are to generate additional revenue above direct costs as a contribution to overhead costs. It has been District policy that approximately 25% of the total revenue, excluding specific program grants from revenue producing programs, should fund a portion of overhead costs in the Recreation Fund.
- C.) Program revenue of \$422,501 is an increase of \$20,815 or 5.18% compared to the previous fiscal year. Increases are budgeted for arts, Field House, aquatics, camps, preschool and school age programs. Program revenue is projected to decrease in athletics, general and the SportsPark.
- D.) Program expenditures of \$329,393 are projected to increase in Field House, aquatics, camps, preschool and school age programs.
- E.) A net of \$105,534 and a gross margin of 24.26% are budgeted this year.
- F.) FY2012-13 variances in revenue (\$37,624) and expenditures (\$30,677) are consistent and attributed to lower than anticipated program participation.

The following is a summary of subsidized programs and events.

Subsidized Programs & Events	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Community Service	\$ 37,200	\$ 46,470	\$ (9,270)	\$ 29,107	\$ 26,337	\$ 26,917
Total Revenue	\$ 37,200	\$ 46,470	\$ (9,270)	\$ 29,107	\$ 26,337	\$ 26,917
Expenditure						
Community Service	\$ 60,188	\$ 66,251	\$ (6,063)	\$ 46,992	\$ 49,335	\$ 46,603
Total Expenditure	\$ 60,188	\$ 66,251	\$ (6,063)	\$ 46,992	\$ 49,335	\$ 46,603
Net						
Gross Margin	(22,988)	(19,781)	(3,207)	(17,885)	(22,998)	(19,686)

Subsidized Programs & Events Table Highlights:

- A.) The American Independence Parade & Festival, Eggstravaganza, Fishing Derby, Halloweenfest, Live Green Family Festival, Turkey Trot, Worldwide Day of Play and Partnership special events are highly subsidized community events.
- B.) The net deficit is projected at (\$19,686) compared to (\$22,998) last fiscal year.

Cultural Arts Programs	Actual	Budget	Variance	Estimated	Budget	Budget
Centers	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Administrative	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Arts & Theatre	5,717	7,250	(1,533)	8,465	9,560	8,345
Dance & Exercise	15,495	17,640	(2,145)	14,614	11,606	15,240
Private Lessons	29,301	23,220	6,081	30,359	25,054	26,540
Class Lessons	531	1,073	(542)	690	2,135	1,565
Special Events	7,760	8,600	(840)	7,900	8,500	8,500
Total Revenue	\$ 58,804	\$ 57,783	\$ 1,021	\$ 62,028	\$ 57,055	\$ 60,390
Expenditure						
Administrative	\$ 5,765	\$ 7,100	\$ (1,335)	\$ 9,765	\$ 10,175	\$ 11,575
Arts & Theatre	3,753	4,994	(1,241)	4,690	7,172	4,453
Dance & Exercise	10,823	13,319	(2,496)	12,175	8,785	11,843
Private Lessons	20,578	18,763	1,815	22,751	17,387	18,453
Class Lessons	4,315	737	3,578	503	1,838	1,500
Special Events	9,089	10,600	(1,511)	12,600	10,800	10,860
Total Expenditure	\$ 54,323	\$ 55,513	\$ (1,190)	\$ 62,484	\$ 56,157	\$ 58,684
Net	\$4,481	2,270	2,211	(456)	898	1,706
Gross Margin	7.62%	3.93%	3.69%	-0.74%	1.57%	2.82%

Cultural Arts Programs Table Highlights:

- A.) Program fees and direct support for Cultural Arts programs offered at the Jack Benny Center for the Arts are projected to be \$60,390. Cultural Arts program expenditures are budgeted \$58,684 or an increase of \$2,527.
- B.) The net is \$1,706 while the gross margin as a percent, is 2.82% compared to 1.57% in the previous fiscal year.
- C.) Revenue and expenditures for dance & exercise and private lessons are projected to increase this fiscal year while arts & theater and class lessons decline.

Interfund Transfers:

A.) Transfers for FY2014-15 into the Recreation Fund of \$48,393 are detailed below.

Transfer From	Amount	Purpose
Endowment/Memorial Fund	\$ 5,000	American Independence Parade
	2,750	American Independence Festival
	1,000	AT&T Cup Tournament
	4,800	Do It Yourself Messiah
	2,900	Children's Garden Program
	2,000	Field House Court Side Chairs
	1,250	Fishing Derby
	3,000	JBC Scholarship
	4,000	Halloweenfest
	500	Indoor Sports Scholarships
	3,000	Live Green Family Festival
	2,867	Nature Coordinator Program Personnel
	350	Summer Camps
	3,426	Preschool Scholarships
	200	Swim Scholarships
	300	T-Ball Scholarships
	650	Teen Program Scholarships
	600	Turkey Trot
	100	Trips & Family Programs
	3,200	WSOCC
	3,000	Wilson Endowment
	3,000	Worldwide Day of Play
	500	Youth Scholarships
	\$ 48,393	Total Transfers

Golf Operations	Actual	Budget	Variance	Estimated	Budget	Budget
Revenue	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Bonnie Brook						
Administration	\$ 9,283	\$ -	(9,283)	\$ 82,500	\$ 125,058	\$ 101,534
Golf Shop	935,687	1,067,240	131,553	-	-	-
Restaurant & Bar	232,231	296,550	64,319	-	-	-
Banquet Services	276,215	400,374	124,159	-	-	-
Maintenance	8,310	-	(8,310)	63	-	-
Total Bonnie Brook	1,461,726	1,764,164	302,438	82,563	125,058	101,534
Greenshire						
Clubhouse	89,381	114,630	25,249	-	-	-
Maintenance	-	-	-	-	-	-
Total Greenshire	89,381	114,630	25,249	-	-	-
Total Revenue	\$ 1,551,107	\$ 1,878,794	\$ 327,687	\$ 82,563	\$ 125,058	\$ 101,534
Expenditure						
Bonnie Brook						
Administration	\$ 121,734	\$ 182,378	\$ 60,644	\$ 99,179	\$ 73,500	\$ 124,000
Golf Shop	306,249	390,320	84,071	-	-	-
Restaurant & Bar	236,605	325,096	88,491	-	-	-
Banquet Services	200,977	311,791	110,814	-	-	-
Maintenance	362,589	560,608	198,019	-	-	-
Total Bonnie Brook	1,228,154	1,770,193	542,039	99,179	73,500	124,000
Greenshire						
Clubhouse	32,036	53,344	21,308	-	-	-
Maintenance	40,280	56,542	16,262	-	-	-
Total Greenshire	72,316	109,886	37,570	-	-	-
Total Expenditures	\$ 1,300,470	\$ 1,880,079	\$ 579,609	\$ 99,179	\$ 73,500	\$ 124,000
Surplus(Deficit)	\$ 250,637	\$ (1,285)	\$ (251,922)	\$ (16,616)	\$ 51,558	\$ (22,466)

GolfVisions FY 2014-15 budget was developed with input from the District. It was presented to the Board of Commissioners on February 25, 2014. A copy of that detailed budget can be provided upon request.

Golf Operations was contracted out to GolfVisions Management, Inc. in December of 2012. The District is budgeting a receipts of \$101,534 in revenue and \$124,000 in capital expenditures for golf operations.

Recreation Participant Program Statistics

District Program Participation

Fiscal Year Ending April 30,	2009	2010	2011	2012	2013
Programs Offered:	863	889	922	959	980
Change in Programs Offered		26	33	37	21
Percent Change		2.9%	3.6%	3.9%	2.1%
Programs: Total Participants	7,366	7,329	7,780	7,052	7,656
Change in Total Participants		-37	451	-728	604
Percent Change		-0.5%	5.8%	-10.3%	7.9%
Programs: Non-Residents	1,717	1,747	1,977	1,911	1,864
Change in Non-Residents		30	230	-66	-47
Percent Change		1.7%	11.6%	-3.5%	-2.5%
Program Classification:					
Adult Programs	376	306	343	322	216
Aquatics	689	644	614	599	745
Athletics	1,507	1,570	1,578	1,596	1,604
Cultural Arts	619	894	1,009	874	825
Fitness	457	380	310	255	630
General	1,505	915	1,618	1,274	3,962
Special Rec	656	1,041	747	640	544
Youth	<u>1,557</u>	<u>1,579</u>	<u>1,561</u>	<u>1,492</u>	<u>1,247</u>
Total Program Classification	7,366	7,329	7,780	7,052	9,773
Aquatic Attendance:	7,886	6,701	9,300	9,344	7,100
Change in Aquatic Attendance		-1,185	2,599	44	-2,244
Percent Change		-17.7%	27.9%	0.5%	-31.6%
* Golf Rounds Played:	41,311	46,917	43,478	42,927	42,892
Change in Golf Rounds Played		5,606	-3,439	-551	-35
Percent Change		11.9%	-7.9%	-1.3%	-0.1%

(*2009 decrease due to facility closure)

The Recreation Participant Program Statistics table indicates trends for recreation programs for the past five years.

Recreation Fund Center Detail

Fund: Recreation

Center: District Administration

Code: 0211

Center Description: The District Administration Center of the Recreation Fund provides for the development and coordination of the general government administrative operations and policies of the park district as it relates to the activities of the Recreation Fund.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 3,054,895	\$ 2,539,362	\$ (515,533)	\$ 3,527,838	\$ 3,507,379	\$ 3,426,012
Replacement Tax	-	-	-	-	-	-
Interest Income	5,998	3,400	(2,598)	4,100	5,100	4,800
Fees & Rentals	36,000	36,000	-	30,000	30,000	30,000
Miscellaneous	3,963	-	(3,963)	817	-	-
Total Revenue	\$ 3,100,856	\$ 2,578,762	\$ (522,094)	\$ 3,562,755	\$ 3,542,479	\$ 3,460,812
Interfund Transfer	-	-	-	-	-	-
Total	\$ 3,100,856	\$ 2,578,762	\$ (522,094)	\$ 3,562,755	\$ 3,542,479	\$ 3,460,812
Expenditure						
Salaries & Wages	\$ 361,456	\$ 390,461	\$ (29,005)	\$ 534,495	\$ 579,464	\$ 613,261
Contracted Services	32,519	31,330	1,189	41,694	32,780	59,130
Services	20,612	34,350	(13,738)	24,821	38,650	30,650
Insurance	310,272	259,321	50,951	310,610	411,406	369,875
Materials & Supplies	13,413	16,800	(3,387)	10,000	16,800	14,000
Maintenance & Repair	-	800	(800)	-	800	800
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 738,272	\$ 733,062	\$ 5,210	\$ 921,620	\$ 1,079,900	\$ 1,087,716
Interfund Transfer	-	-	-	-	-	-
Total	\$ 738,272	\$ 733,062	\$ 5,210	\$ 921,620	\$ 1,079,900	\$ 1,087,716
Surplus/(Deficit)	\$ 2,362,584	\$ 1,845,700	\$ (516,884)	\$ 2,641,135	\$ 2,462,579	\$ 2,373,096

Activity Descriptions

▪ Administrative

Description: This activity provides general administrative support to the activities of the Recreation Fund. Centrally purchased commodities or services allocated to fund activities are included.

Fiscal Year	Budget	Actual/ Estimated
2011-12	500,038	514,978
2012-13	533,576	551,742
2013-14	791,221	652,649
2014-15	746,429	

Activity Descriptions

- Finance Administration

Description: Under the direction of the Superintendent of Finance & Administration, this activity provides financial services for the district utilizing both technical and clerical staff. The Finance & Administration Division is responsible for personnel and payroll, accounts payable, cash management, budgeting, capital and debt planning, data processing, risk management and the district's accounting functions.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	194,498	198,868
2012-13	199,486	186,529
2013-14	288,679	268,971
2014-15	341,287	

Fund: Recreation

Center: Park Operations

Code: 0212

Center Description

Provides for the allocation of maintenance and administrative support provided by the Parks Division to recreation facilities.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Contribution/ Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7,789	-	7,789	2,035	-	62,040
Total Revenue	\$ 7,789	\$ -	\$ 7,789	\$ 2,035	\$ -	\$ 62,040
Interfund Transfers	-	-	-	12,128	-	-
Total	\$ 7,789	\$ -	\$ 7,789	\$ 14,163	\$ -	\$ 62,040
Expenditure						
Salaries & Wages	\$ 440,917	\$ 418,304	\$ 22,613	\$ 541,608	\$ 614,364	\$ 672,404
Contracted Services	21,160	34,750	(13,590)	40,525	41,100	42,100
Services	-	-	-	-	-	-
Materials & Supplies	3,849	5,500	(1,651)	4,500	5,500	5,500
Maintenance & Repair	37,476	16,500	20,976	22,625	36,500	36,500
Capital Outlay	75,788	125,300	(49,512)	502,454	649,000	845,208
Total Expenditure	\$ 579,190	\$ 600,354	\$ (21,164)	\$ 1,111,712	\$ 1,346,464	\$ 1,601,712
Surplus/(Deficit)	\$ (571,401)	\$ (600,354)	\$ 28,953	\$ (1,097,549)	\$ (1,346,464)	\$ (1,539,672)

Activity Descriptions

▪ Construction and Building Maintenance

Description: Under the direction of the Superintendent of Parks and the Construction and Building Maintenance Supervisor, the activity provides operational and maintenance services for the district's buildings.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	195,133	199,245
2012-13	206,046	212,533
2013-14	255,319	232,250
2014-15	246,193	

▪ Operations and Maintenance

Description: Under the direction of Superintendent of Parks, the activity provides a cost allocation of the Parks Division salaries and wages, disposal costs, and supplies that support Recreation facilities.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	187,662	202,608
2012-13	287,711	243,283
2013-14	926,253	735,655
2014-15	1,203,557	

Activity Descriptions

- Equipment Maintenance

Description: Provides maintenance support for the vehicle fleet of the Recreation Division.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	101,909	114,629
2012-13	106,597	123,374
2013-14	164,892	143,806
2014-15	151,962	

Fund: Recreation

Center: Recreation Operations

Code: 0213

Center Description

Under the direction of the Superintendent of Recreation to oversee and account for the general operations aspects of providing recreation programs and services to the public.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Concessions	\$ -	\$ 450	\$ (450)	\$ -	\$ 450	\$ 450
Miscellaneous	2,177	2,560	(383)	3,000	2,410	2,200
Program Revenue	15,454	16,820	(1,366)	5,570	5,870	4,450
Total Revenue	\$ 17,631	\$ 19,830	\$ (2,199)	\$ 8,570	\$ 8,730	\$ 7,100
Interfund Transfer	21,746	29,650	(7,904)	23,537	20,467	22,467
Total	\$ 39,377	\$ 49,480	\$ (10,103)	\$ 32,107	\$ 29,197	\$ 29,567
Expenditure						
Salaries & Wages	\$ 417,537	\$ 420,389	\$ (2,852)	\$ 445,841	\$ 522,365	\$ 484,843
Contracted Services	17,211	23,911	(6,700)	17,566	26,925	16,745
Services	44,387	44,060	327	36,608	43,866	45,510
Utilities	3,213	3,600	(387)	2,781	3,200	3,200
Materials & Supplies	22,602	27,500	(4,898)	19,680	28,700	19,425
Program Services	31,317	37,395	(6,078)	18,509	22,560	20,430
Program Personnel	4,405	4,340	65	5,789	6,755	6,656
Program Supplies	21,792	21,516	276	22,694	19,107	19,517
Total Expenditure	\$ 562,464	\$ 582,711	\$ (20,247)	\$ 569,468	\$ 673,478	\$ 616,326
Interfund Transfer	2,673	3,000	(327)	-	913	-
Total	\$ 565,137	\$ 585,711	\$ (20,574)	\$ 569,468	\$ 674,391	\$ 616,326
Surplus/(Deficit)	\$ (525,760)	\$ (536,231)	\$ 10,471	\$ (537,361)	\$ (645,194)	\$ (586,759)

Activity Descriptions

▪ Community Services

Description: To provide free programs and services which have community appeal to the public, including the American Independence Parade, Waukegan Heritage Festival, Fishing Derby, Halloweenfest, Eggstravaganza Trail and Turkey Trot. The activity also supports funding to affiliated clubs and organizations.

Fiscal Year	Budget	Actual/ Estimated
2011-12	63,182	61,241
2012-13	66,251	60,188
2013-14	49,335	46,992
2014-15	46,603	

Activity Descriptions

▪ Concessions

Description: Provides concession and vending machine operations in the parks and facilities. The concession stands are owned by the district, but leased to other organizations.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	10	52
2012-13	10	0
2013-14	40	0
2014-15	40	

▪ Operations and Maintenance

Description: This activity includes partial salary of the Superintendent of Recreation and the Recreation Department secretary. The full-time salaries include: Recreation Supervisors (4) and Recreation Specialists (5). Individuals are responsible for the operation of the Belvidere Recreation Center, Community Recreation Center, and Jane Addams Center, preschool and youth programs, craft and recreation programs, and adult and youth athletic programs. A portion of the Recreation Aquatics Supervisor's salary is also covered by this activity with the balance of the salary taken from the Aquatics Center. Other operational costs in this activity include meetings, education and training, supplies, and services that are related to the overall Recreation Division.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	518,782	494,708
2012-13	519,450	504,950
2013-14	625,016	522,476
2014-15	569,683	

Fund: Recreation

Center: Arts

Code: 0215

Center Description

To provide organized recreational programs at an introductory skill level that are oriented toward the arts.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Program Revenue	\$ 4,656	\$ 6,984	\$ (2,328)	\$ 4,033	\$ 5,886	\$ 6,294
Total Revenue	\$ 4,656	\$ 6,984	\$ (2,328)	\$ 4,033	\$ 5,886	\$ 6,294
Expenditure						
Program Services	\$ 2,512	\$ 4,076	\$ (1,564)	\$ 2,480	\$ 3,416	\$ 2,836
Program Personnel	-	54	(54)	-	54	-
Program Supplies	-	90	(90)	-	90	-
Total Expenditure	\$ 2,512	\$ 4,220	\$ (1,708)	\$ 2,480	\$ 3,560	\$ 2,836
Surplus/(Deficit)	\$ 2,144	\$ 2,764	\$ (620)	\$ 1,553	\$ 2,326	\$ 3,458

Activity Descriptions

▪ Crafts

Description: This activity involves all recreational craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	100	0
2012-13	144	0
2013-14	144	0
2014-15	0	

▪ Dance

Description: The dance programs offer a variety of dance experiences to meet the needs and interests of all age groups.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	4,058	4,012
2012-13	4,076	2,144
2013-14	3,416	2,480
2014-15	2,836	

Fund: Recreation

Center: Athletics

Code: 0216

Center Description

Provides organized sports programs to the community.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Program Revenue	\$ 5,885	\$ 9,728	\$ (3,843)	\$ 9,119	\$ 10,211	\$ 9,522
Total Revenue	\$ 5,885	\$ 9,728	\$ (3,843)	\$ 9,119	\$ 10,211	\$ 9,522
Interfund Transfer	-	300	(300)	-	300	300
Total	\$ 5,885	\$ 10,028	\$ (4,143)	\$ 9,119	\$ 10,511	\$ 9,822
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Services	282	2,188	(1,906)	512	2,204	1,224
Program Personnel	980	2,276	(1,296)	493	1,784	1,368
Program Supplies	1,109	2,235	(1,126)	2,767	3,121	3,493
Program Supervision	-	-	-	-	-	-
Total Expenditure	\$ 2,371	\$ 6,699	\$ (4,328)	\$ 3,772	\$ 7,109	\$ 6,085
Surplus/(Deficit)	\$ 3,514	\$ 3,329	\$ 185	\$ 5,347	\$ 3,402	\$ 3,737

Activity Descriptions

▪ Baseball/Softball

Description: This activity involves all baseball and softball programs organized by the park district.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	3,690	4,011
2012-13	3,255	1,753
2013-14	4,505	2,516
2014-15	4,288	

▪ Individual Sports

Description: This activity involves sports programs for people to participate or compete individually as opposed to a team situation.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	2,596	1,138
2012-13	2,644	618
2013-14	1,804	1,256
2014-15	1,797	

Activity Descriptions

▪ Team Sports

Description: Sports programs other than baseball and softball in which individuals participate on teams as opposed to participating individually. This activity was budgeted in 2006-07 under the Field House (Center 46; Activity: Team Sports).

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	800	0
2012-13	800	0
2013-14	800	0
2014-15	0	

Fund: Recreation

Center: Athletic Fields

Code: 0217

Center Description:

To maintain the soccer, baseball, softball and football athletic fields throughout the district's park system excluding the SportsPark.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 9,340	\$ 10,000	\$ (660)	\$ 13,203	\$ 10,000	\$ 11,000
Total Revenue	\$ 9,340	\$ 10,000	\$ (660)	\$ 13,203	\$ 10,000	\$ 11,000
Expenditure						
Salaries & Wages	\$ 108,515	\$ 104,626	\$ 3,889	\$ 196,675	\$ 113,710	\$ 243,859
Contracted Services	6,957	9,500	(2,543)	7,500	9,500	9,500
Services	-	-	-	-	-	-
Utilities	14,461	20,500	(6,039)	14,476	20,500	19,500
Materials & Supplies	534	1,500	(966)	500	1,500	1,500
Maintenance & Repair	15,511	19,500	(3,989)	22,033	19,500	19,500
Total Expenditure	\$ 145,978	\$ 155,626	\$ (9,648)	\$ 241,184	\$ 164,710	\$ 293,859
Surplus/(Deficit)	\$ (136,638)	\$ (145,626)	\$ 8,988	\$ (227,981)	\$ (154,710)	\$ (282,859)

Activity Description

▪ Operations and Maintenance

Description: This activity provides operational services for the maintenance of the athletic fields managed by the Parks Division.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	144,733	157,836
2012-13	155,626	145,979
2013-14	164,710	241,184
2014-15	293,859	

Fund: Recreation

Center: Belvidere Recreation Center

Code: 0222

Center Description

To provide the Belvidere Recreation Center for public use.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 37,067	\$ 26,390	\$ 10,677	\$ 39,000	\$ 36,818	\$ 41,894
Total Revenue	\$ 37,067	\$ 26,390	\$ 10,677	\$ 39,000	\$ 36,818	\$ 41,894
Expenditure						
Salaries & Wages	\$ 76,948	\$ 76,915	\$ 33	\$ 81,160	\$ 82,050	\$ 73,733
Contracted Services	800	850	(50)	1,380	1,380	1,480
Services	-	-	-	-	-	-
Utilities	18,998	21,800	(2,802)	17,389	21,700	21,700
Materials & Supplies	841	800	41	850	850	1,175
Total Expenditure	\$ 97,587	\$ 100,365	\$ (2,778)	\$ 100,779	\$ 105,980	\$ 98,088
Surplus/(Deficit)	\$ (60,520)	\$ (73,975)	\$ 13,455	\$ (61,779)	\$ (69,162)	\$ (56,194)

Activity Description

▪ Operations and Maintenance

Description: This activity involves the costs related to the operations of the Belvidere Recreation Center including full-time and part-time staff wages associated with the facility. An allocation of full-time wages is made for the Recreation Clerk (1). Part-time wages are paid to clerks and building attendants. Operational costs in this activity include utilities and services costs. The activity includes revenue generated from the building room rentals by community groups and individuals.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	101,879	98,006
2012-13	100,365	97,587
2013-14	105,980	100,779
2014-15	98,088	

Fund: Recreation

Center: Cultural Arts

Code: 0224

Center Description

To provide the community with the opportunity to experience the cultural arts of music, art, dance and theatre through educational programs, performances and exhibits.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Contributions/Grants	\$ 13,666	\$ 11,317	\$ 2,349	\$ 15,398	\$ 8,532	\$ 9,007
Fees & Rentals	715	2,160	(1,445)	2,220	2,220	2,220
Concessions	712	1,200	(488)	682	875	600
Miscellaneous	-	25	(25)	-	25	25
Program Revenue	58,804	57,783	1,022	62,028	57,055	60,390
Total Revenue	\$ 73,897	\$ 72,485	\$ 1,413	\$ 80,328	\$ 68,707	\$ 72,242
Interfund Transfer	11,873	6,000	5,873	4,384	6,000	6,000
Total	\$ 85,770	\$ 78,485	\$ 7,286	\$ 84,712	\$ 74,707	\$ 78,242
Expenditure						
Salaries & Wages	\$ 151,650	\$ 154,595	\$ (2,945)	\$ 158,304	\$ 158,491	\$ 169,984
Contracted Services	23,168	22,986	182	21,500	23,550	20,923
Services	7,253	9,610	(2,357)	10,400	12,145	10,961
Utilities	7,968	6,700	1,268	4,902	6,300	6,300
Materials & Supplies	1,326	1,950	(624)	2,225	2,370	2,505
Merchandise	739	800	(61)	800	800	800
Program Services	42,834	47,913	(5,079)	52,584	46,456	49,184
Program Personnel	-	-	-	-	810	-
Program Supplies	11,906	7,600	4,306	9,900	8,890	9,500
Total Expenditure	\$ 246,844	\$ 252,154	\$ (5,310)	\$ 260,615	\$ 259,812	\$ 270,157
Surplus/(Deficit)	\$ (161,074)	\$ (173,669)	\$ 12,595	\$ (175,903)	\$ (185,105)	\$ (191,915)

Activity Descriptions

▪ Administrative

Description: Under the direction of the Superintendent of Cultural Arts, the activity provides services for the Cultural Arts Division. The revenue of this activity reflects funds generated for the support of Cultural Arts activities.

Fiscal Year	Budget	Actual/ Estimated
2011-12	173,903	164,236
2012-13	191,002	186,233
2013-14	201,556	197,446
2014-15	211,921	

Activity Descriptions

▪ Art & Theatre

Description: A series of programs offered to initiate young people to art and theatre.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	4,048	3,787
2012-13	4,994	3,753
2013-14	7,172	4,690
2014-15	4,453	

▪ Dance and Exercise

Description: A series of preschool through adult programs offered in the area of ballet and popular dance for the long-term development of dance techniques and appreciation.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	8,190	14,683
2012-13	13,319	10,823
2013-14	8,785	12,175
2014-15	11,843	

▪ Private Lessons

Description: Offering beginning through advanced instruction to individuals with a goal of long-term education in the area of performance.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	28,894	20,551
2012-13	18,763	20,578
2013-14	17,387	22,751
2014-15	18,453	

▪ Group Instruction

Description: A string ensemble training class which prepares musicians for the Waukegan Symphony while enhancing performance skills in school organizations and offering ensemble performances for the Cultural Arts programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	970	767
2012-13	737	4,733
2013-14	1,838	503
2014-15	1,500	

Activity Descriptions

▪ Special Events

Description: Offers a broad range of activities for the general public in the area of Cultural Arts, which includes the Bowen Park Theatre Company, Fine Arts Festival, Young Peoples Concert, Summer In The Parks programming, Joseph A. Favero Memorial Concert and Dandelion Wine Festival.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	33,251	21,247
2012-13	23,338	20,724
2013-14	23,075	23,050
2014-15	21,986	

Fund: Recreation

Center: Bonnie Brook Golf Course

Code: 0226

Center Description

Revenue and expenditures reflecting services provided to the public by the golf course facilities at Bonnie Brook Golf Course.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	600	1,600	(1,000)	-	-	-
Green Fees	383,154	477,300	(94,146)	-	-	-
Carts	221,664	260,800	(39,136)	-	-	-
Golf Rentals	946	1,800	(854)	-	-	-
Driving Range	10,880	16,500	(5,620)	-	-	-
Leagues & Reserved Time	5,507	6,500	(993)	-	-	-
Golf Passes	173,770	169,540	4,230	-	-	-
Merchandise	95,401	115,900	(20,499)	-	-	-
Food & Beverage	489,084	688,124	(199,040)	-	-	-
Miscellaneous	47,190	15,900	31,290	82,563	125,058	101,534
Program Revenue	2,902	6,000	(3,098)	-	-	-
Total Revenue	\$ 1,431,098	\$ 1,759,964	\$ (328,866)	\$ 82,563	\$ 125,058	\$ 101,534
Interfund Transfer	4,717	4,200	517	-	-	-
Total	\$ 1,435,815	\$ 1,764,164	\$ (328,349)	\$ 82,563	\$ 125,058	\$ 101,534
Expenditure						
Salaries & Wages	\$ 554,397	\$ 799,321	\$ (244,924)	\$ -	\$ -	\$ -
Contracted Services	40,279	75,709	(35,430)	-	-	-
Services	93,615	117,323	(23,708)	-	-	-
Utilities	48,564	80,900	(32,336)	-	-	-
Insurance	7,509	97,529	(90,020)	-	-	-
Materials & Supplies	71,658	107,396	(35,738)	-	-	-
Merchandise	260,257	313,465	(53,208)	-	-	-
Maintenance & Repair	110,801	174,350	(63,549)	-	-	-
Program Personnel	2,757	4,200	(1,443)	-	-	-
Miscellaneous	8,574	-	8,574	49,142	-	-
Capital Outlay	-	-	-	50,037	73,500	124,000
Total Expenditure	\$ 1,198,411	\$ 1,770,193	\$ (571,782)	\$ 99,179	\$ 73,500	\$ 124,000
Interfund Transfer	40,830	-	40,830	-	-	-
Total	\$ 1,239,241	\$ 1,770,193	\$ (530,952)	\$ 99,179	\$ 73,500	\$ 124,000
Surplus/(Deficit)	\$ 196,574	\$ (6,029)	\$ 202,603	\$ (16,616)	\$ 51,558	\$ (22,466)

*Note- In December 2012, the management of the golf operation was contracted out to GolfVisions Management Inc.

Activity Descriptions

▪ Administrative

Description: Under the direction of the Manager of Golf Operations, this activity reflects all administrative expenditures for golf, restaurant and banquet operation of the facility.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	196,127	187,299
2012-13	182,378	65,650

▪ Golf Shop

Description: The income of all golf related fees including green fees, golf cart rentals, merchandise, locker rentals, driving range fees and golf passes are included in the activity. Also included are expenditures such as labor and purchase of golf merchandise to provide services.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	354,562	436,670
2012-13	390,320	376,245

▪ Restaurant

Description: Provides refreshments and food to the golfers. A daily Grill Room lunch menu and a Wednesday evening dinner menu are offered to the public.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	315,770	303,380
2012-13	325,096	236,605

▪ Banquet Service

Description: Provides rental and catering services for weddings, parties, dances, golf outings, and business and organization luncheons and meetings.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	219,411	250,161
2012-13	311,791	198,153

▪ Course Maintenance

Description: Provides the maintenance operation of the Bonnie Brook Golf Course.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	533,244	568,032
2012-13	560,608	362,589

Fund: Recreation

Center: Jane Addams Center

Code: 0229

Center Description

To provide the Jane Addams Center in Bowen Park for public use.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Fees & Rentals	\$ 15,893	\$ 18,830	\$ (2,937)	\$ 19,096	\$ 12,010	\$ 15,550
Total Revenue	\$ 15,893	\$ 18,830	\$ (2,937)	\$ 19,096	\$ 12,010	\$ 15,550
Expenditure						
Salaries & Wages	\$ 3,295	\$ 3,727	\$ (432)	\$ 3,600	\$ 2,638	\$ 2,818
Utilities	1,083	1,250	(167)	648	850	850
Total Expenditure	\$ 4,378	\$ 4,977	\$ (599)	\$ 4,248	\$ 3,488	\$ 3,668
Surplus/(Deficit)	\$ 11,515	\$ 13,853	\$ (2,338)	\$ 14,848	\$ 8,522	\$ 11,882

Activity Description

▪ Operations and Maintenance

Description: This activity involves the costs related to the operation of the Jane Addams Center including part-time wages associated with the facility. Part-time wages include Building Attendants (3). Other operational costs in this activity include utilities and services costs. Revenue from the room rentals by community groups and individuals is included.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	5,800	6,350
2012-13	4,977	4,378
2013-14	3,488	4,248
2014-15	3,668	

Fund: Recreation

Center: Community Recreation Center

Code: 0237

Center Description

To provide the use of the Community Recreation Center in Smith Park for public use.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
Total Revenue	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
Interfund Transfer	-	-	-	-	-	-
Total	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
Expenditure						
Contracted Services	\$ 28,000	\$ 28,000	-	\$ 28,000	\$ 28,000	\$ 28,000
Services	-	-	-	-	-	-
Utilities	318	400	(82)	-	-	-
Total Expenditure	\$ 28,318	\$ 28,400	\$ (82)	\$ 28,000	\$ 28,000	\$ 28,000
Surplus/(Deficit)	\$ (318)	\$ (400)	\$ 82	\$ -	\$ -	\$ -

Activity Descriptions

▪ Operations and Maintenance

Description: Costs related to the facility operations of the Community Recreation Center including part-time staff wages. Part-time wages are paid to Clerk (1) and Building Attendants (3). Additional operating costs include utilities and services.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	29,440	29,497
2012-13	28,400	28,318
2013-14	28,000	28,000
2014-15	28,000	

Fund: Recreation

Center: Field House

Code: 0246

Center Description

To provide the use of the Field House at Hinkston Park for the public.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 117,240	\$ 282,125	\$ (164,885)	\$ 158,042	\$ 289,520	\$ 158,520
Concessions	7,839	8,600	(761)	7,898	6,900	7,550
Contributions/Grants	-	-	-	-	-	-
Merchandise	1,417	730	687	2,500	800	2,525
Fitness Center Fees	428,053	356,262	71,792	634,157	490,295	626,116
Miscellaneous	141,806	-	141,806	137,365	-	139,450
Program Revenue	97,563	88,472	9,091	78,341	69,485	77,069
Total Revenue	\$ 793,918	\$ 736,189	\$ 57,730	\$ 1,018,303	\$ 857,000	\$ 1,011,230
Interfund Transfer	1,250	500	750	265	1,500	2,500
Total	\$ 795,168	\$ 736,689	\$ 58,480	\$ 1,018,568	\$ 858,500	\$ 1,013,730
Expenditure						
Salaries & Wages	\$ 376,092	\$ 380,657	\$ (4,565)	\$ 416,545	\$ 435,582	\$ 458,028
Contracted Services	56,941	67,724	(10,783)	69,173	68,596	74,830
Services	35,573	40,570	(4,997)	49,928	56,385	62,665
Utilities	146,055	164,500	(18,445)	146,244	164,100	166,000
Insurance	98,075	105,090	(7,015)	93,573	113,427	110,630
Materials & Supplies	38,043	35,455	2,588	46,743	40,825	53,510
Merchandise	524	293	232	2,323	473	1,776
Maintenance & Repair	11,484	12,400	(916)	24,612	14,400	20,000
Program Services	36,427	30,204	6,223	38,161	34,978	60,391
Program Personnel	24,280	25,394	(1,114)	17,275	25,051	11,428
Program Supplies	8,393	10,878	(2,485)	9,992	11,278	11,728
Program Supervision	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 831,887	\$ 873,164	\$ (41,277)	\$ 914,569	\$ 965,095	\$ 1,030,986
Surplus/(Deficit)	\$ (36,719)	\$ (136,475)	\$ 99,756	\$ 103,999	\$ (106,595)	\$ (17,256)

Fitness Programs

Description:

This activity includes programs such as body fitness, aerobics, and spirit/mind fitness.

Fiscal Year	Budget	Actual/ Estimated
2011-12	24,246	19,973
2012-13	20,184	25,172
2013-14	29,747	28,336
2014-15	37,654	

- Indoor Individual Sports

Description:

This activity includes the martial arts and climbing wall programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	13,877	13,697
2012-13	14,112	13,817
2013-14	764	52
2014-15	585	

- Fitness Center

Description:

This activity provides for fitness center memberships and the corresponding expenditures.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	99,279	87,496
2012-13	92,038	80,685
2013-14	98,826	94,373
2014-15	121,575	

- Operations and Maintenance

Description:

This activity includes salaries and wages for Field House personnel. Other operational costs include services, utilities and supplies for the Field House.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	743,362	676,789
2012-13	719,750	685,695
2013-14	807,127	764,973
2014-15	841,232	

- Team Sports

Description:

Sports programs such as basketball and volleyball are included in this activity.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	27,290	29,636
2012-13	27,079	26,517
2013-14	28,631	26,835
2014-15	29,940	

Fund: Recreation

Center: General Programs

Code: 0248

Center Description

To provide a variety of recreation programs and services covering diversified interests to the general public.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Program Revenue	\$ 27,117	\$ 33,769	\$ (6,652)	\$ 52,454	\$ 55,289	\$ 49,926
Total Revenue	\$ 27,117	\$ 33,769	\$ (6,652)	\$ 52,454	\$ 55,289	\$ 49,926
Interfund Transfer	1,995	1,000	995	2,667	2,675	3,000
Total	\$ 29,112	\$ 34,769	\$ (5,657)	\$ 55,121	\$ 57,964	\$ 52,926
Expenditure						
Program Services	\$ 5,587	\$ 3,226	\$ 2,361	\$ 17,315	\$ 16,770	\$ 17,370
Program Personnel	4,579	4,790	(211)	5,674	5,468	4,148
Program Supplies	12,607	18,443	(5,836)	11,662	20,549	19,003
Total Expenditure	\$ 22,773	\$ 26,459	\$ (3,686)	\$ 34,651	\$ 42,787	\$ 40,521
Surplus/(Deficit)	\$ 6,339	\$ 8,310	\$ (1,971)	\$ 20,470	\$ 15,177	\$ 12,405

Activity Descriptions

▪ Special Events

Description: This activity involves one-day functions, holiday events, or other events designed for a particular occasion.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	1,617	1,537
2012-13	1,373	2,089
2013-14	1,373	1,540
2014-15	1,390	

▪ Special Interest

Description: Involves programs and services which may be appealing to some, but not to a large number of people. Examples of special interest include Dog Obedience, Hunter Safety and Real Estate Tips programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	7,876	10,539
2012-13	7,863	12,133
2013-14	23,688	25,315
2014-15	24,106	

Activity Descriptions

- Trips

Description: Recreational trips to various sporting, entertainment and miscellaneous events.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	15,702	15,659
2012-13	17,223	8,551
2013-14	17,726	7,796
2014-15	15,025	

Fund: Recreation

Center: Greenshire Golf Course

Code: 0251

Center Description

To provide golf resources and services of a par 3 golf course to individuals and leagues. The golf course accommodates all skill levels.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Green Fees	\$ 63,429	\$ 83,300	\$ (19,871)	\$ -	\$ -	\$ -
Carts	8,825	8,200	625	-	-	-
Golf Rentals	3,393	4,100	(707)	-	-	-
Leagues & Reserved Time	3,269	4,500	(1,231)	-	-	-
Golf Passes	-	-	-	-	-	-
Merchandise	3,896	3,750	146	-	-	-
Food & Beverage	5,174	7,580	(2,406)	-	-	-
Program Revenue	1,371	3,200	(1,829)	-	-	-
Miscellaneous	25	-	25	-	-	-
Total Revenue	\$ 89,382	\$ 114,630	\$ (25,248)	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 45,603	\$ 61,120	\$ (15,517)	\$ -	\$ -	\$ -
Contracted Services	2,978	5,161	(2,183)	-	-	-
Services	1,709	2,833	(1,124)	-	-	-
Utilities	4,389	6,200	(1,811)	-	-	-
Materials & Supplies	5,301	7,122	(1,821)	-	-	-
Merchandise	3,010	5,000	(1,990)	-	-	-
Maintenance & Repair	9,327	22,450	(13,123)	-	-	-
Capital Outlay	-	-	-	-	-	5,000
Total Expenditure	\$ 72,317	\$ 109,886	\$ (37,569)	\$ -	\$ -	\$ 5,000
Surplus/(Deficit)	\$ 17,065	\$ 4,744	\$ 12,321	\$ -	\$ -	\$ (5,000)

*Note- In December 2012, the management of the golf operation was contracted out to GolfVisions Management, Inc.

Activity Descriptions

▪ Golf Shop

Description: The income of all golf related fees including green fees, golf cart rentals, merchandise, and food and beverage sales are included in this activity. Also included are the expenditures such as wages and the purchase of merchandise to provide services.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	54,144	47,608
2012-13	53,344	32,036

▪ Course Maintenance

Description: Provides for the maintenance operation of Greenshire Golf Course.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	54,476	60,545
2012-13	56,542	40,280

Fund: Recreation

Center: Aquatics

Code: 0271

Center Description

Revenue and expenditures related to aquatics programs at the Howard E. Ganster Pool are located in this center. Charles L. Whyte Pool ceased operations at the end of the 2001 season and was renovated to a skate park in 2003.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 1,818	\$ 1,772	\$ 46	\$ 1,777	\$ 1,772	\$ 1,772
Pool Admissions	20,420	21,196	(776)	20,008	21,309	20,357
Pool Passes	1,690	1,964	(274)	1,360	1,983	1,549
Concessions	146	200	(54)	305	155	280
Miscellaneous	814	1,300	(486)	67	800	80
Program Revenue	39,740	33,228	6,512	43,559	34,875	38,505
Total Revenue	\$ 64,628	\$ 59,660	\$ 4,968	\$ 67,076	\$ 60,894	\$ 62,543
Interfund Transfer	336	550	(214)	422	550	550
Total	\$ 64,964	\$ 60,210	\$ 4,754	\$ 67,498	\$ 61,444	\$ 63,093
Expenditure						
Salaries & Wages	\$ 66,218	\$ 69,738	\$ (3,520)	\$ 18,972	\$ 17,063	\$ 24,198
Contracted Services	2,466	3,632	(1,166)	74,608	75,750	73,718
Services	3,330	4,600	(1,270)	1,800	4,600	3,800
Utilities	14,315	19,650	(5,335)	15,699	18,800	18,800
Materials & Supplies	12,543	12,430	113	7,285	8,100	8,100
Maintenance & Repair	2,004	4,750	(2,746)	3,600	4,250	4,250
Program Services	-	-	-	-	-	336
Program Personnel	9,720	13,157	(3,437)	10,386	11,958	14,010
Program Supplies	3,102	3,150	(48)	2,798	3,150	2,930
Total Expenditure	\$ 113,698	\$ 131,107	\$ (17,409)	\$ 135,148	\$ 143,671	\$ 150,142
Interfund Transfer	-	-	-	-	-	-
Total	\$ 113,698	\$ 131,107	\$ (17,409)	\$ 135,148	\$ 143,671	\$ 150,142
Surplus/(Deficit)	\$ (48,734)	\$ (70,897)	\$ 22,163	\$ (67,650)	\$ (82,227)	\$ (87,049)

Activity Descriptions

▪ Pool Programs

Description: Provides several types and skill levels of swimming lessons at Howard E. Ganster Pool.

Fiscal Year	Budget	Actual/ Estimated
2011-12	19,005	15,261
2012-13	18,107	14,622
2013-14	16,908	14,984
2014-15	19,076	

Activity Descriptions

▪ Howard E. Ganster Pool

Description: Daily admission revenues and expenditures that are pertinent to the operation of Howard E. Ganster pool. Part-time staff wages and utilities are included in this activity.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	72,350	58,025
2012-13	68,345	61,565
2013-14	94,630	91,982
2014-15	94,808	

▪ Operations and Maintenance

Description: Revenues and expenditures related to Howard E. Ganster Pool operations are involved in this activity. Revenue includes pool rentals, discount booklets and pool passes. Expenditures include staff uniforms and postage cost and a partial full-time salary for the Aquatics Recreation Supervisor. Costs related to pool maintenance: chemicals, supplies, pool passes, film and program supplies are included in this activity.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	44,059	38,716
2012-13	44,655	37,510
2013-14	32,133	28,182
2014-15	36,258	

Fund: Recreation

Center: SportsPark

Code: 0283

Center Description

To provide the use of the outdoor SportsPark for the public.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 118,991	\$ 113,000	\$ 5,991	\$ 101,385	\$ 122,310	\$ 112,550
Concessions	199,064	175,030	24,034	184,789	189,120	189,120
Miscellaneous	-	-	-	-	-	-
Program Revenue	74,945	83,940	(8,995)	68,985	81,060	75,295
Total Revenue	\$ 393,000	\$ 371,970	\$ 21,030	\$ 355,159	\$ 392,490	\$ 376,965
Interfund Transfer	-	1,500	(1,500)	195	1,500	1,500
Total	\$ 393,000	\$ 373,470	\$ 19,530	\$ 355,354	\$ 393,990	\$ 378,465
Expenditure						
Salaries & Wages	\$ 154,992	\$ 169,580	\$ (14,588)	\$ 186,638	\$ 210,160	\$ 226,223
Contracted Services	10,896	13,690	(2,794)	9,715	31,594	15,575
Services	9,556	14,950	(5,394)	10,815	14,460	13,650
Utilities	64,212	59,100	5,112	42,633	70,100	67,100
Insurance	7,904	16,632	(8,728)	17,955	24,127	20,660
Materials & Supplies	23,923	27,310	(3,387)	32,446	33,875	35,975
Maintenance & Repair	92,968	94,875	(1,907)	113,676	120,825	118,650
Miscellaneous	-	1,000	(1,000)	3,560	-	-
Program Services	35,075	29,490	5,585	26,437	33,865	32,383
Program Personnel	305	1,000	(695)	217	1,525	1,525
Program Supplies	17,253	16,998	255	15,241	18,430	17,060
Program Supervision	-	512	(512)	-	512	-
Total Expenditure	\$ 417,084	\$ 445,137	\$ (28,053)	\$ 459,333	\$ 559,473	\$ 548,801
Surplus/(Deficit)	\$ (24,084)	\$ (71,667)	\$ 47,583	\$ (103,979)	\$ (165,483)	\$ (170,336)

Activity Descriptions

▪ Administration

Description: This activity provides general administrative support to the activities of the SportsPark.

Fiscal Year	Budget	Actual/ Estimated
2011-12	0	0
2012-13	0	0
2013-14	0	0
2014-15	0	

Activity Descriptions

▪ Programs

Description: This activity provides softball, baseball, football and soccer camps and programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	31,155	44,862
2012-13	48,000	45,023
2013-14	49,332	41,895
2014-15	45,968	

▪ Operations and Maintenance

Description: This activity provides operational services for the maintenance of the athletic fields managed by the Parks Division.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	113,385	95,930
2012-13	121,402	100,516
2013-14	152,717	99,130
2014-15	136,420	

▪ SportsPark Maintenance

Description: Provides for the allocation of maintenance and administrative support provided by the Parks Division to the outdoor SportsPark.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	231,820	221,330
2012-13	275,735	271,544
2013-14	357,424	318,308
2014-15	366,413	

Fund: Recreation

Center: Waukegan Symphony Orchestra & Concert Chorus

Code: 0291

Center Description

To provide a community based orchestra and chorus which performs and presents high quality artistic musical programs for various audiences. Programs are designed for development of music education and to enhance the cultural environment of Waukegan and the Chicago to Milwaukee corridor.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Contributions/Grants	\$ 5,291	\$ 4,333	\$ 958	\$ 4,615	\$ 4,016	\$ 2,866
Symphony Fees	4,771	6,200	(1,429)	3,425	5,200	3,500
Concessions	-	-	-	-	250	100
Miscellaneous	-	-	-	-	-	-
Program Revenue	2,808	9,250	(6,442)	3,128	6,175	4,000
Total Revenue	\$ 12,870	\$ 19,783	\$ (6,913)	\$ 11,168	\$ 15,641	\$ 10,466
Interfund Transfer	8,000	8,000	-	8,000	8,000	8,000
Total	\$ 20,870	\$ 27,783	\$ (6,913)	\$ 19,168	\$ 23,641	\$ 18,466
Expenditure						
Contracted Services	\$ 24,410	\$ 31,611	\$ (7,201)	\$ 25,466	\$ 29,493	\$ 30,066
Services	1,505	2,800	(1,295)	1,554	2,875	2,875
Utilities	186	250	(64)	187	250	250
Materials & Supplies	-	30	(30)	25	30	30
Program Services	-	-	-	450	8,600	8,870
Miscellaneous	11,303	11,725	(422)	9,935	4,050	4,050
Total Expenditure	\$ 37,404	\$ 46,416	\$ (9,012)	\$ 37,617	\$ 45,298	\$ 46,141
Interfund Transfer	-	-	-	-	-	-
Total	\$ 37,404	\$ 46,416	\$ (9,012)	\$ 37,617	\$ 45,298	\$ 46,141
Surplus/(Deficit)	\$ (16,534)	\$ (18,633)	\$ 2,099	\$ (18,449)	\$ (21,657)	\$ (27,675)

Activity Descriptions

▪ Administrative

Description: Under the direction of the Cultural Arts Performance Supervisor, provides the symphony orchestra and chorus with administrative services. The revenue of this activity reflects general revenue generated for the support of performances and other activities.

Fiscal Year	Budget	Actual/ Estimated
2011-12	20,851	11,621
2012-13	17,773	14,895
2013-14	18,455	14,201
2014-15	18,897	

Activity Descriptions

▪ Orchestra

Description: Musicians are given an opportunity to perform in a community orchestra with varied programs that appeal to diverse audiences, and provide music education programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	18,425	16,047
2012-13	18,425	15,277
2013-14	18,646	17,526
2014-15	18,146	

▪ Concert Chorus

Description: Performs varied programs that appeal to diverse audiences, provides music education programs, and also provides a social and musical environment for the community.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	12,018	5,193
2012-13	10,218	7,232
2013-14	8,197	5,890
2014-15	9,098	

Fund: Recreation

Center: Youth Programs

Code: 0297

Center Description

Provides recreational programs and services for preschool through elementary age youth in Waukegan.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Contributions/Grants	\$ -	\$ 500	\$ (500)	\$ 3,968	\$ 500	\$ 500
Program Revenue	128,877	154,016	(25,139)	138,140	144,880	165,890
Total Revenue	\$ 128,877	\$ 154,516	\$ (25,639)	\$ 142,108	\$ 145,380	\$ 166,390
Interfund Transfer	2,829	3,920	(1,091)	3,699	3,920	4,076
Total	\$ 131,706	\$ 158,436	\$ (26,730)	\$ 145,807	\$ 149,300	\$ 170,466
Expenditure						
Salaries & Wages	\$ 125	\$ -	\$ 125	\$ 19	\$ 100	\$ 100
Materials & Supplies	-	500	(500)	1,665	500	500
Program Services	5,498	5,465	33	4,955	5,465	5,415
Program Personnel	63,178	78,885	(15,707)	61,518	77,211	98,572
Program Supplies	17,787	25,396	(7,609)	22,785	22,358	24,173
Total Expenditure	\$ 86,588	\$ 110,246	\$ (23,658)	\$ 90,942	\$ 105,634	\$ 128,760
Surplus/(Deficit)	\$ 45,118	\$ 48,190	\$ (3,072)	\$ 54,865	\$ 43,666	\$ 41,706

Activity Descriptions

▪ Camps

Description: Summer day camp programs that are comprised of mainly of outdoor activities.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	63,824	48,166
2012-13	62,909	50,303
2013-14	56,549	51,263
2014-15	63,495	

▪ Preschool

Description: Programs, activities and day camps that are designed to meet the needs and interests of children up to five years old and their families.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	26,396	23,378
2012-13	25,474	19,329
2013-14	25,233	19,519
2014-15	32,789	

Activity Descriptions

▪ School Age Programs

Description: Ongoing recreational programs for school age children on weekdays and holidays when school is not in session.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	42,039	19,766
2012-13	21,863	16,955
2013-14	23,853	20,160
2014-15	32,476	



The **Police Systems Fund** is established for the purpose of organizing and maintaining a Police and Security System within the parks and playgrounds maintained by the park district. Expenditures related to scheduling and supervising the City of Waukegan police officers that provide security within the park system are included in this fund. The Police Systems Fund is financially supported by the Police System Levy of the Real Estate Tax and interest income.

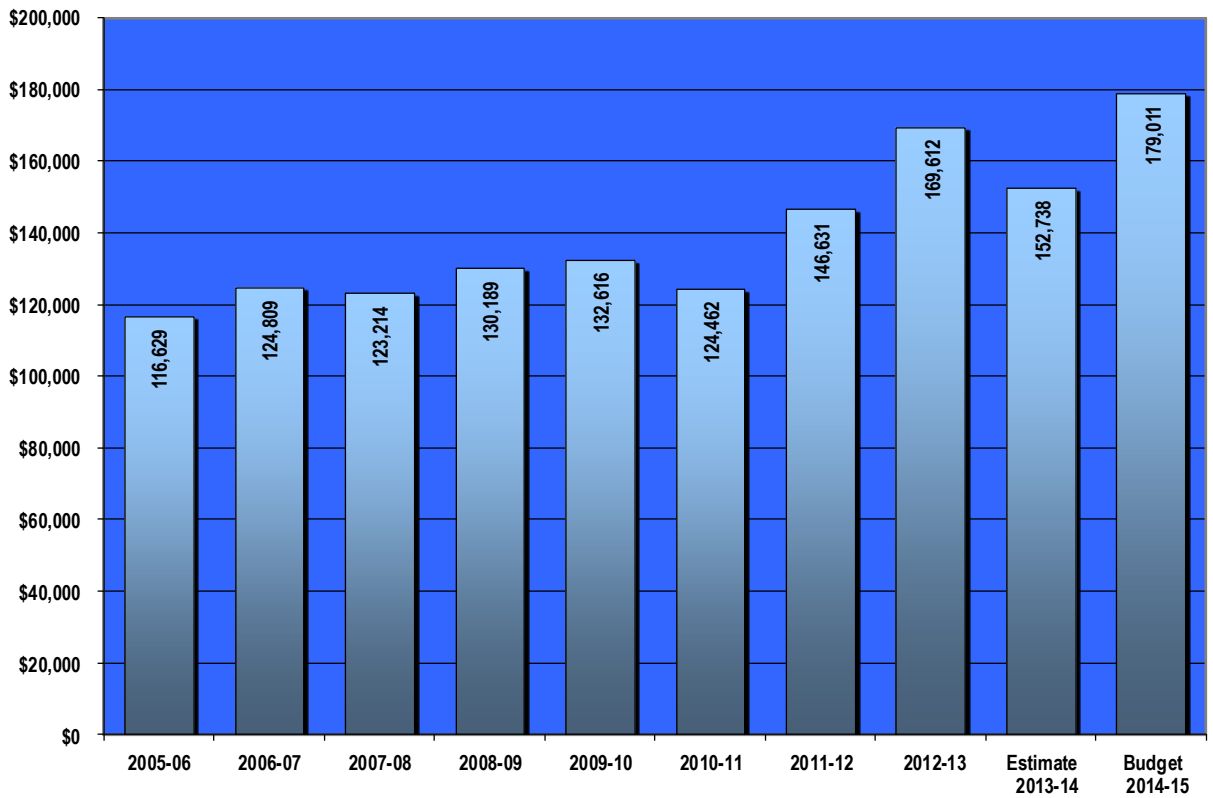
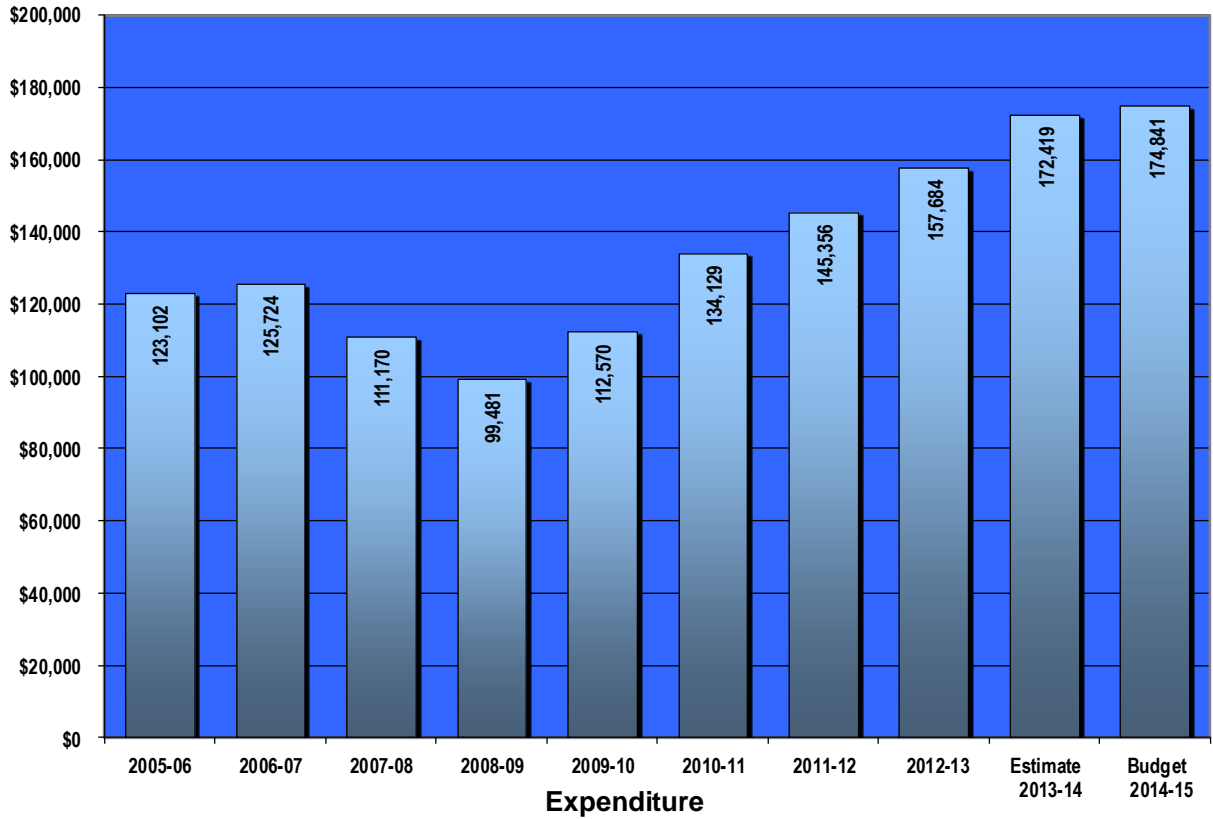
Police Fund



LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENT - LEVEL A

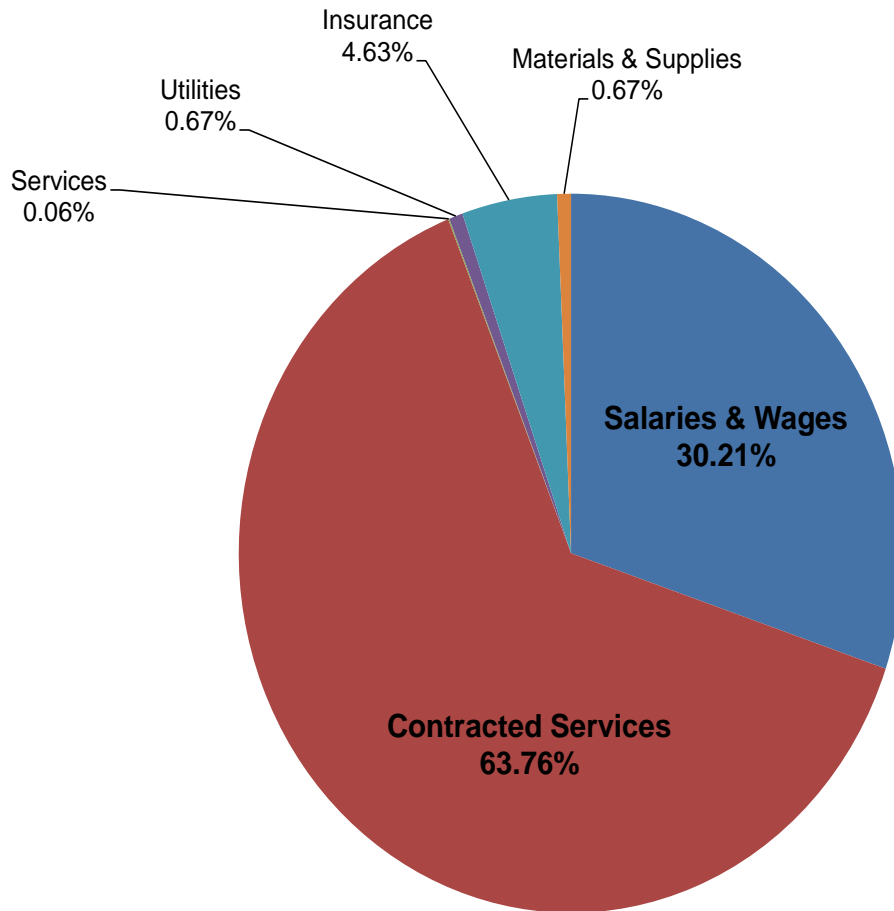
POLICE SYSTEMS FUND REVENUE AND EXPENDITURE COMPARISON

Revenue



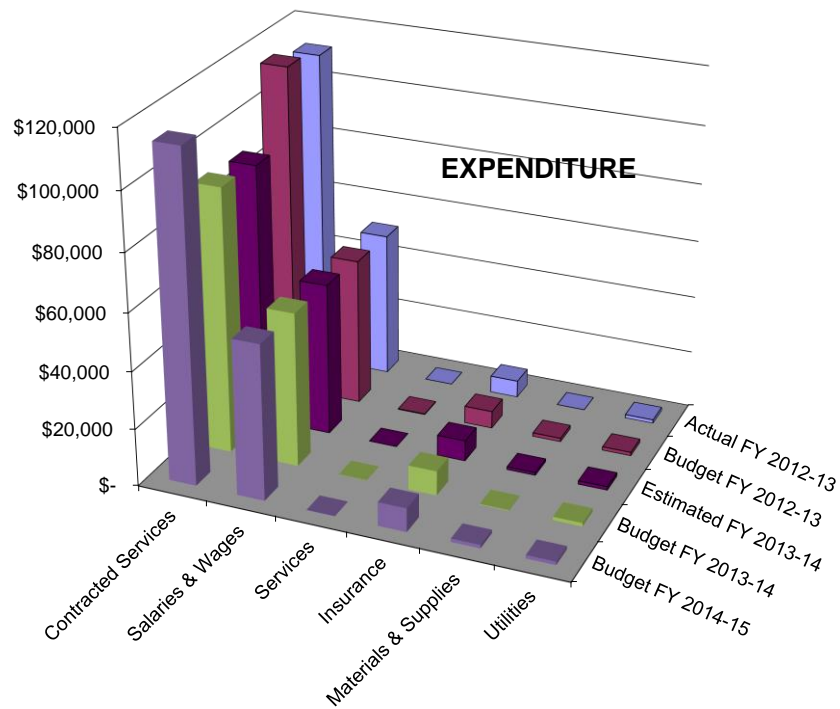
**POLICE SYSTEMS FUND
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure Category		Amount	Percent
Salaries & Wages	\$	54,071	30.21%
Contracted Services		114,144	63.76%
Services		100	0.06%
Utilities		1,200	0.67%
Insurance		8,294	4.63%
Materials & Supplies		1,202	0.67%
Total Expenditure	\$	179,011	100.00%



Police Systems Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 157,522	\$ 136,259	\$ 21,263	\$ 172,389	\$ 172,292	\$ 174,751
Interest Income	163	100	63	30	120	90
Total Revenue	\$ 157,685	\$ 136,359	\$ 21,326	\$ 172,419	\$ 172,412	\$ 174,841
Expenditure						
Salaries & Wages	\$ 50,818	\$ 51,483	\$ (665)	\$ 53,038	\$ 53,727	\$ 54,071
Contracted Services	111,664	115,348	(3,684)	90,340	91,957	114,144
Services	-	200	(200)	-	100	100
Utilities	1,200	1,200	-	1,200	1,200	1,200
Insurance	5,931	6,049	(118)	7,208	8,541	8,294
Materials & Supplies	-	1,202	(1,202)	952	250	1,202
Total Expenditure	\$ 169,613	\$ 175,482	\$ (5,869)	\$ 152,738	\$ 155,775	\$ 179,011
Surplus/(Deficit)	\$ (11,928)	\$ (39,123)	\$ 27,195	\$ 19,681	\$ 16,637	\$ (4,170)



FY2014-15 Police Systems Fund Highlights:

- A.) The Police Systems Fund budget is \$179,011 which is an increase of \$23,236 or 14.92%. This is primarily due to an increase in the contracted service expenditure. Park patrol hours were increased for this fiscal year resulting in a \$22,187 increase.
- B.) The contracted services expenditure includes park security and facility alarm systems have been included in this fund. \$88,270 has been budgeted for police services from the City of Waukegan for park patrol.
- C.) Revenue remained stable at \$174,841 which is an increase of \$2,429.
- D.) The Police Systems Fund's real estate tax final extension rate this fiscal year is \$.018 per \$100 of equalized assessed valuation. The statutory rate limit maximum is \$.025.
- E.) The fund has a planned deficit of (\$4,170).

Police Systems Fund Center Detail

Fund: Police Systems

Center: District Administration

Code: 0711

Center Description

This center reflects only revenue to the fund. There is no allocation of District Administration expenditures.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
<u>Revenue</u>						
Real Estate Tax	\$ 157,522	\$ 136,259	\$ 21,263	\$ 172,389	\$ 172,292	\$ 174,751
Interest Income	163	100	63	30	120	90
Total Revenue	\$ 157,685	\$ 136,359	\$ 21,326	\$ 172,419	\$ 172,412	\$ 174,841
<u>Expenditure</u>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ 157,685	\$ 136,359	\$ 21,326	\$ 172,419	\$ 172,412	\$ 174,841

Fund: Police Systems

Center: Park Operations

Code: 0712

Center Description

Under the direction of the Executive Director, this center is responsible for park security and police services funded by the Police System tax of the district.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 50,818	\$ 51,483	\$ (665)	\$ 53,038	\$ 53,727	\$ 54,071
Contracted Services	111,664	115,348	(3,684)	90,340	91,957	114,144
Services	-	200	(200)	-	100	100
Utilities	1,200	1,200	0	1,200	1,200	1,200
Insurance	5,931	6,049	(118)	7,208	8,541	8,294
Materials & Supplies	-	1,202	(1,202)	952	250	1,202
Total Expenditure	\$ 169,613	\$ 175,482	\$ (5,869)	\$ 152,738	\$ 155,775	\$ 179,011
Surplus/(Deficit)	\$ (169,613)	\$ (175,482)	\$ 5,869	\$ (152,738)	\$ (155,775)	\$ (179,011)

Activity Descriptions

▪ Operations and Maintenance

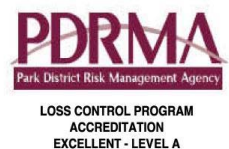
Description: The activity budget reflects salaries and wages for administration, general services, utilities, and materials related to the district's park security program, and contractual services provided by the City of Waukegan Police Department.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	157,066	146,631
2012-13	175,482	169,613
2013-14	155,775	152,738
2014-15	179,011	



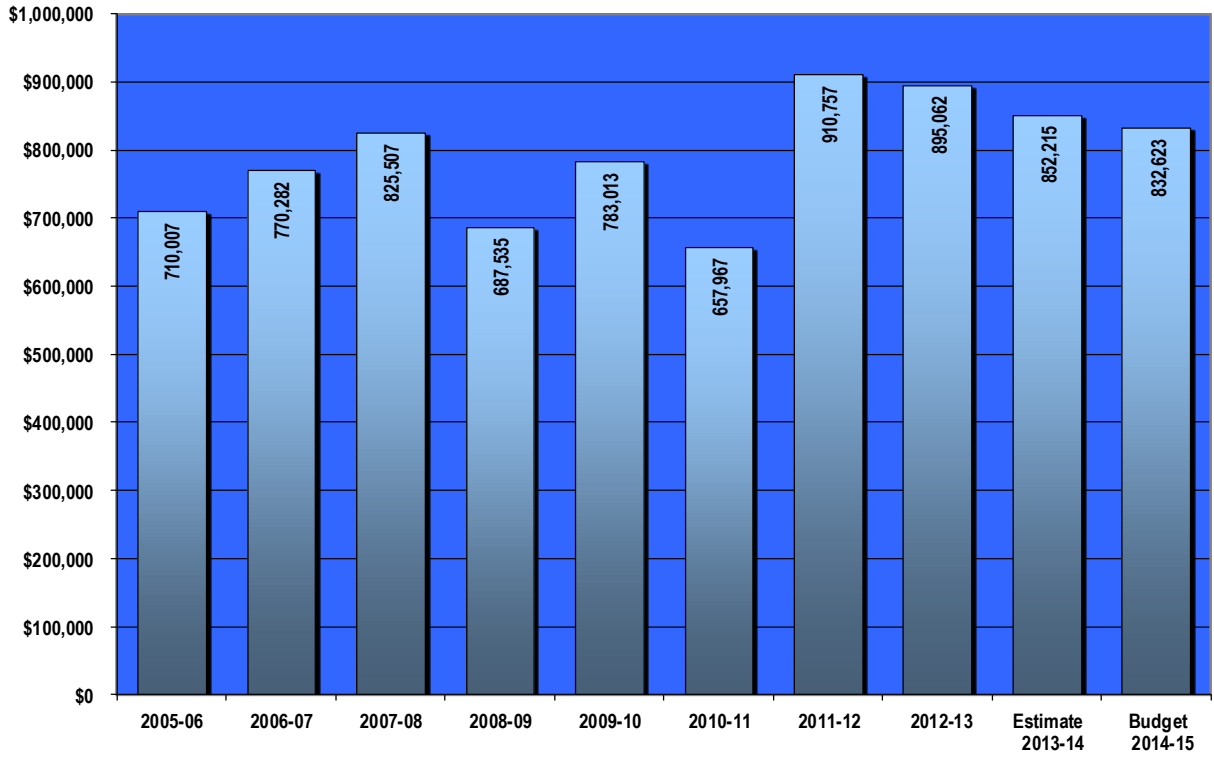
The Waukegan Park District is a member of the Special Recreation Services of Northern Lake County (SRSNLC), which also includes the Round Lake Area Park District, Lindenhurst Park District, and Zion Park District for individuals with special needs within the member districts. The Waukegan Park District is authorized to enter into the intergovernmental agreement pursuant to Section 5-8 and Section 8-10b of the Illinois Park District Code, 70ILCS 1205/5-8 and 70ILCS 1205/8-10b, and Article VII, Section 10 of the Constitution of the State of Illinois as a member of SRSNLC. The Special Recreation Levy of the Real Estate Tax, program fees, contributions, donations and interest income financially supports the **Special Recreation Fund**. The fund is used for financial management, program management and operational expenses of SRSNLC.

Special Recreation Fund

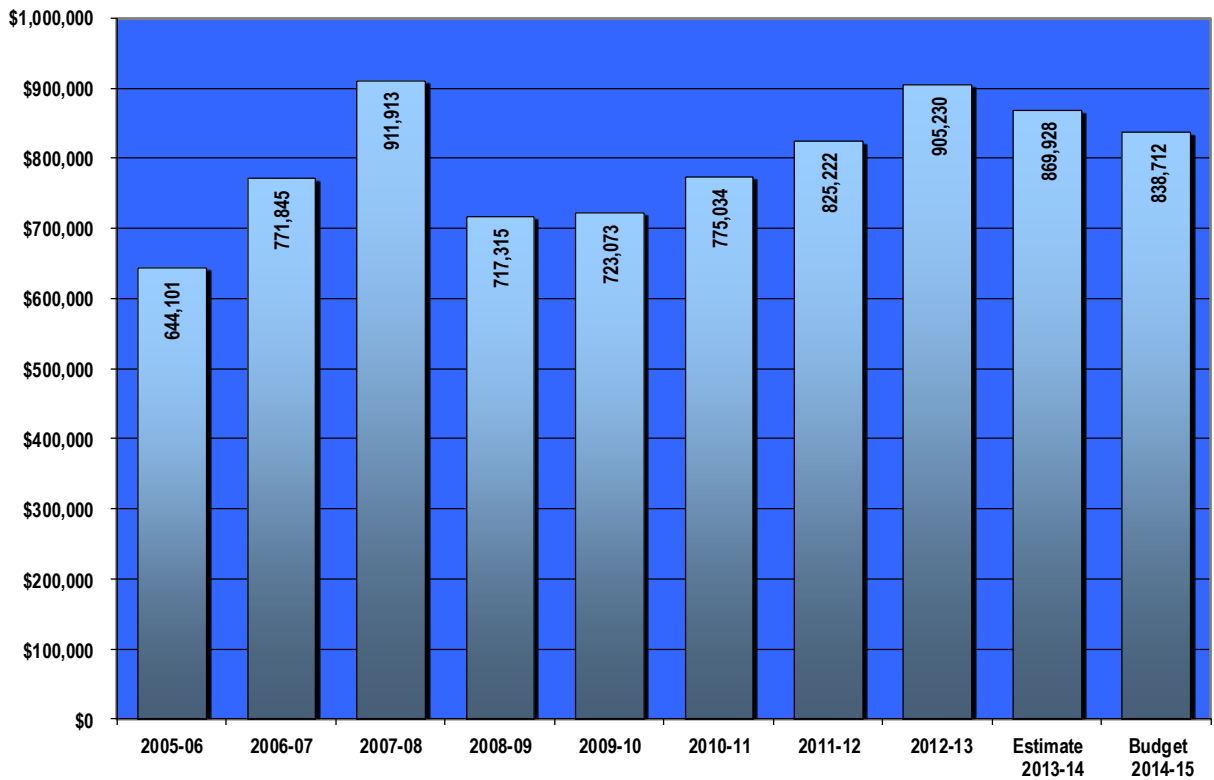


SPECIAL RECREATION REVENUE AND EXPENDITURE COMPARISON

Revenue

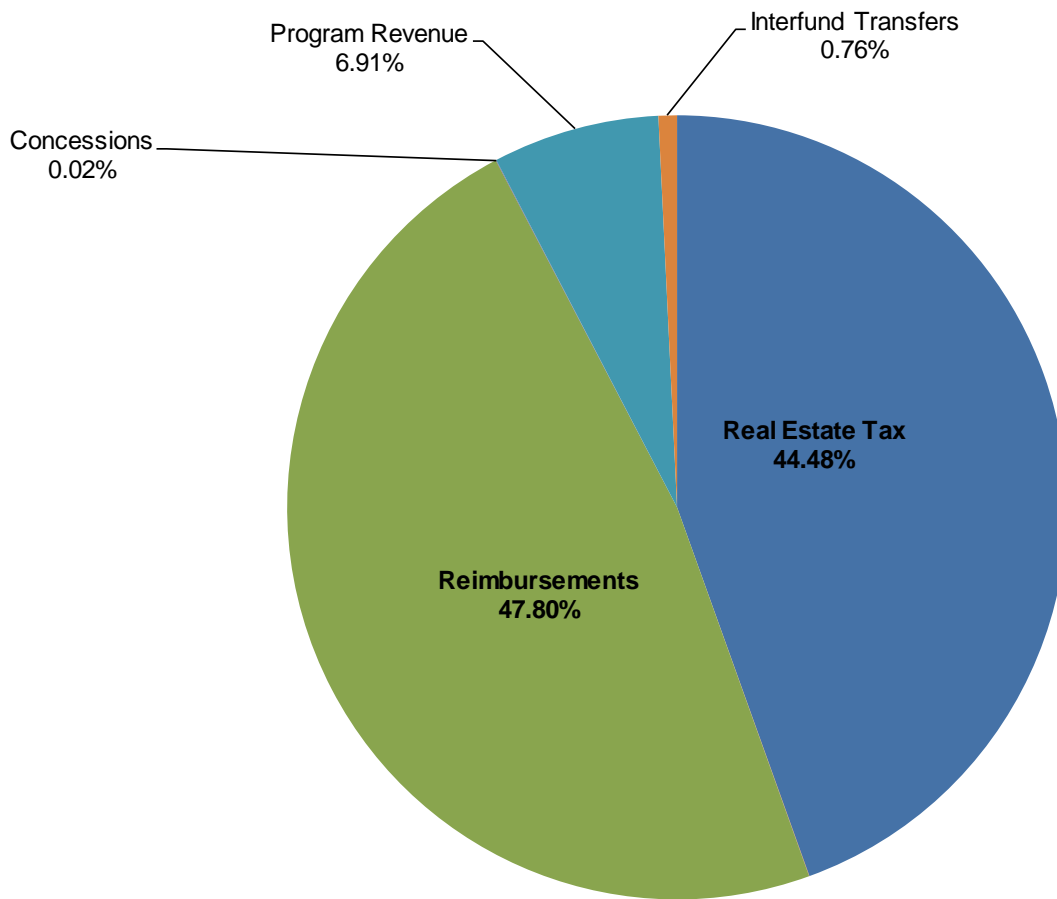


Expenditure



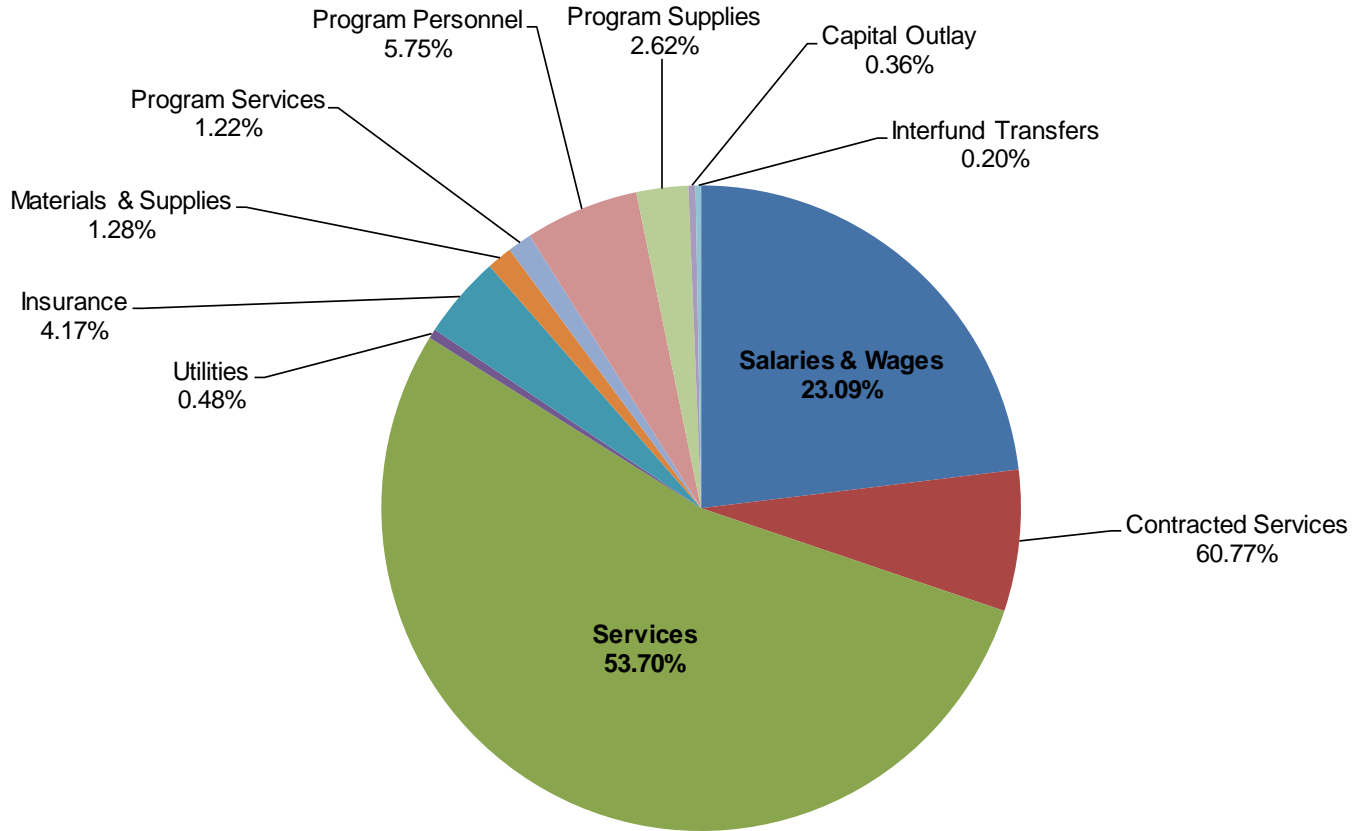
**SPECIAL RECREATION
REVENUE: FISCAL YEAR 2014-15**

Revenue Category		Amount	Percent
Real Estate Tax	\$	370,380	44.48%
Interest Income		120	0.01%
Reimbursements		398,000	47.80%
Concessions		200	0.02%
Program Revenue		57,558	6.91%
Total Revenue	\$	826,258	99.24%
Interfund Transfers		6,365	0.76%
Total	\$	832,623	100.00%

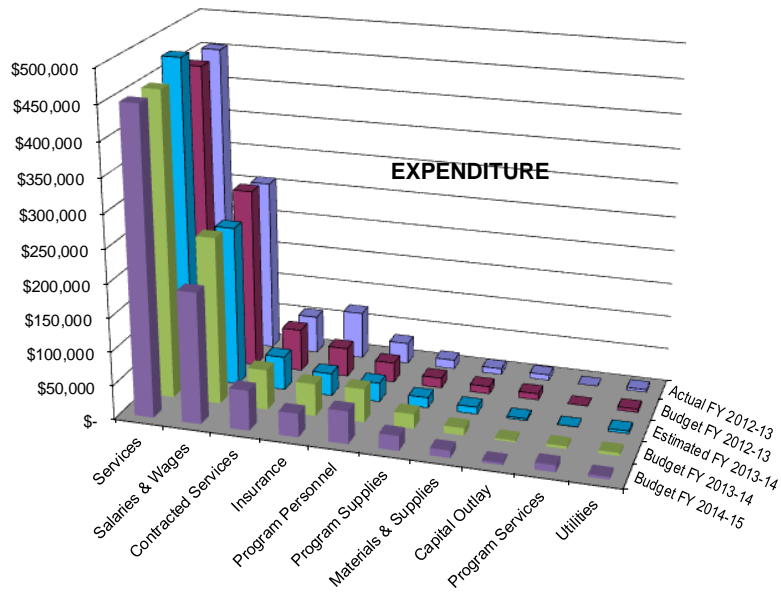
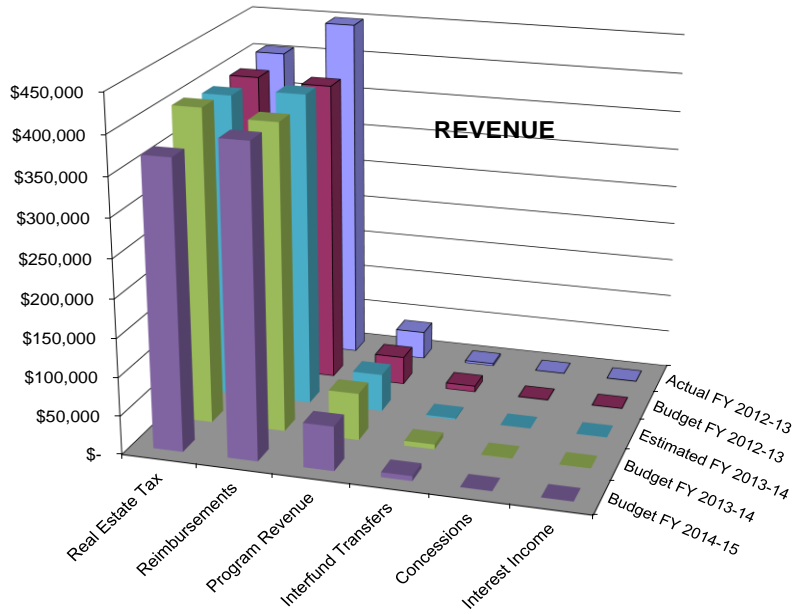


**SPECIAL RECREATION
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure Category	Amount	Percent
Salaries & Wages	\$ 193,623	23.09%
Contracted Services	59,301	7.07%
Services	450,349	53.70%
Utilities	4,000	0.48%
Insurance	34,952	4.17%
Materials & Supplies	10,752	1.28%
Program Services	10,216	1.22%
Program Personnel	48,186	5.75%
Program Supplies	21,983	2.62%
Capital Outlay	3,000	0.36%
Total Expenditure	\$ 836,362	99.72%
Interfund Transfers	2,350	0.28%
Total	\$ 838,712	100.00%



Special Recreation Fund: Revenue & Expenditure Charts



Special Recreation Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 405,353	\$ 396,388	\$ 8,965	\$ 396,392	\$ 405,193	\$ 370,380
Interest Income	295	175	120	194	110	120
Reimbursements	449,471	392,000	57,471	404,750	395,000	398,000
Concessions	168	300	(132)	-	300	200
Program Revenue	36,889	36,796	93	49,214	61,335	57,558
Total Revenue	\$ 892,176	\$ 825,659	\$ 66,517	\$ 850,550	\$ 861,938	\$ 826,258
Interfund Transfers	2,887	7,876	(4,989)	1,665	6,311	6,365
Total	\$ 895,063	\$ 833,535	\$ 61,528	\$ 852,215	\$ 868,249	\$ 832,623
Expenditure						
Salaries & Wages	\$ 257,870	\$ 268,555	\$ (10,685)	\$ 236,985	\$ 246,983	\$ 193,623
Contracted Services	55,982	63,115	(7,133)	49,810	59,541	59,301
Services	454,100	447,323	6,777	477,423	450,784	450,349
Utilities	3,872	5,000	(1,128)	3,951	4,600	4,000
Insurance	70,488	43,095	27,393	33,566	47,785	34,952
Materials & Supplies	8,990	11,047	(2,057)	10,520	10,902	10,752
Maintenance & Repair	435	-	435	-	-	-
Program Services	-	-	-	118	4,129	10,216
Program Personnel	31,112	29,460	1,652	28,317	49,595	48,186
Program Supplies	13,515	14,948	(1,433)	15,491	21,882	21,983
Capital Outlay	8,347	9,500	(1,153)	2,800	2,500	3,000
Total Expenditure	\$ 904,711	\$ 892,043	\$ 12,668	\$ 858,981	\$ 898,701	\$ 836,362
Interfund Transfers	520	350	306	10,947	1,820	2,350
Total	905,231	892,393	12,838	869,928	900,521	838,712
Surplus/(Deficit)	\$ (10,168)	\$ (58,858)	\$ 48,690	\$ (17,713)	\$ (32,272)	\$ (6,089)

FY2014-15 Special Recreation Fund Highlights:

- A.) The Waukegan Park District is a member of Special Recreation Services of Northern Lake County (SRSNLC). Reimbursement revenue is received from the SRSNLC and is offset in the services expenditure as real estate tax revenue that is paid to the SRSNLC.
- B.) The Special Recreation Fund expenditures are \$838,712 which is a decrease of \$61,809 or (6.86%). The decrease can be attributed to insurance and salaries and wages. A percentage of staff salaries was reallocated to the Recreation Fund this fiscal year accounting for the decrease of \$53,360.
- C.) The health insurance budget decreased \$12,833 or (26.86%) to \$34,952 due to the district using the PDRMA alternate funding balance to offset this year's premiums. Alternate funding is no longer be permitted under the Patient Protection & Affordability Care Act (PPACA) requiring the district to use the funds this fiscal year. Some of the decrease is also due to the allocation of salary to the Recreation Fund.
- D.) The interfund transfer expenditure of \$10,947 was excess revenue from the Polar Bear Plunge fundraiser transferred to the Memorial/Endowment Fund for future use.
- E.) Revenue of \$832,623 which includes interfund transfers of \$6,365 decreased \$35,626 or (4.10%) from the previous fiscal year due to real estate tax revenue.
- F.) This fiscal year the Special Recreation Fund has reached its real estate tax statutory rate limit maximum of \$.040 per \$100 of equalized assessed valuation.
- G.) The fund has a planned deficit of (\$6,089).

Special Recreation Fund Center Detail

Fund: Special Recreation

Center: District Administration

Code: 0811

Center Description

The District Administrative Center of the Special Recreation Fund provides for the development and coordination of the general government administrative operations and policies of the district as it relates to the activities of the Special Recreation Fund.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Tax Receipts	\$ 405,353	\$ 396,388	\$ 8,965	\$ 396,392	\$ 405,193	\$ 370,380
Interest	295	175	120	194	110	120
Reimbursements	449,471	392,000	57,471	404,750	395,000	398,000
Total Revenue	\$ 855,119	\$ 788,563	\$ 66,556	\$ 801,336	\$ 800,303	\$ 768,500
Expenditure						
Salaries & Wages	\$ 57,745	\$ 61,432	\$ (3,687)	\$ 40,083	\$ 42,729	\$ 38,353
Contracted Services	8,118	7,472	646	7,500	8,972	8,372
Services	439,053	429,748	9,305	461,745	432,748	433,900
Insurance	70,488	43,095	27,393	33,566	47,785	34,952
Materials & Supplies	900	1,200	(300)	800	1,200	1,000
Maintenance & Repair	435	-	435	-	-	-
Capital Outlay	8,347	9,500	(1,153)	2,800	2,500	3,000
Total Expenditure	\$ 585,086	\$ 552,447	\$ 32,639	\$ 546,494	\$ 535,934	\$ 519,577
Surplus/(Deficit)	\$ 270,033	\$ 236,116	\$ 33,917	\$ 254,842	\$ 264,369	\$ 248,923

Activity Description

▪ Administrative

Description: This activity provides general administrative costs including salaries or portions of salaries and wages, various administrative services and supplies, insurance, and capital outlay. The activity includes tax receipts and interest income.

Fiscal Year	Budget	<u>Actual/ Estimated</u>
2011-12	491,849	506,803
2012-13	552,447	585,086
2013-14	535,934	546,494
2014-15	519,577	

Fund: Special Recreation

Center: Park Operations

Code: 0812

Center Description

Provides for the allocation of maintenance and administrative support provided by the Parks Division to Special Recreation facilities.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 3,687	\$ 3,678	\$ 9	\$ 3,595	\$ 3,825	\$ 4,120
Total Expenditure	\$ 3,687	\$ 3,678	\$ 9	\$ 3,595	\$ 3,825	\$ 4,120
Surplus/(Deficit)	\$ (3,687)	\$ (3,678)	\$ (9)	\$ (3,595)	\$ (3,825)	\$ (4,120)

Activity Description

- Park Operations

Description: This activity includes wages for park maintenance personnel.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	3,579	3,591
2012-13	3,678	3,687
2013-14	3,825	3,595
2014-15	4,120	

Fund: Special Recreation
Center: Recreation Operations
Code: 0813

Center Description

To account for the general operational aspects of providing recreation programs and services to individuals with special needs residing in Waukegan, North Chicago and the surrounding area.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Concessions	\$ 168	\$ 300	\$ -	\$ -	\$ 300	\$ 200
Total Revenue	\$ 168	\$ 300	\$ -	\$ -	\$ 300	\$ 200
Expenditure						
Salaries & Wages	\$ 196,394	\$ 203,345	\$ (6,951)	\$ 193,300	\$ 200,329	\$ 151,050
Contracted Services	47,863	55,643	(7,780)	42,310	50,569	50,929
Services	15,047	17,575	(2,528)	15,678	18,036	16,449
Utilities	3,872	5,000	(1,128)	3,951	4,600	4,000
Materials & Supplies	8,090	9,847	(1,757)	9,720	9,702	9,752
Total Expenditure	\$ 271,266	\$ 291,410	\$ (20,144)	\$ 264,959	\$ 283,236	\$ 232,180
Interfund Transfers	39	-	39	-	-	-
Total	\$ 271,305	\$ 291,410	\$ (20,105)	\$ 264,959	\$ 283,236	\$ 232,180
Surplus/(Deficit)	\$ (271,137)	\$ (291,110)	\$ 20,105	\$ (264,959)	\$ (282,936)	\$ (231,980)

Activity Description

▪ Operation and Maintenance

Description: This activity involves costs related to the general operations of Special Recreation including full-time and part-time salaries. Full-time salaries are paid to the Manager of Special Recreation (1), Recreation Supervisor (1) and Recreation Specialist (1) who are in charge of operating recreation programs for the special needs. Seasonal wages are paid to Recreation Aides and Program Instructors. The activity also includes costs for services, utilities, materials and supplies, and portions of salaries for administrative staff and support staff.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	285,424	270,219
2012-13	291,410	271,305
2013-14	283,236	264,959
2014-15	232,180	

Fund: Special Recreation

Center: Arts

Code: 0815

Center Description

Provides organized classes for individuals with special needs that are oriented toward arts and crafts.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Program Revenue	\$ 1,294	\$ 764	\$ 530	\$ 1,661	\$ 764	\$ 980
Total Revenue	\$ 1,294	\$ 764	\$ 530	\$ 1,661	\$ 764	\$ 980
Expenditure						
Program Personnel	\$ 316	\$ 442	\$ (126)	\$ 670	\$ 442	\$ 495
Program Supplies	334	300	34	485	312	360
Total Expenditure	\$ 650	\$ 742	\$ (92)	\$ 1,155	\$ 754	\$ 855
Surplus/(Deficit)	\$ 644	\$ 22	\$ 622	\$ 506	\$ 10	\$ 125

Activity Description

▪ Crafts

Description: This activity involves all craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	1,055	822
2012-13	742	650
2013-14	754	1,155
2014-15	855	

Fund: Special Recreation

Center: Athletics

Code: 0816

Center Description

To provide organized sports programs and training to individuals with special needs.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Program Revenue	\$ 9,239	\$ 8,181	\$ 1,058	\$ 21,116	\$ 16,346	\$ 16,271
Total Revenue	\$ 9,239	\$ 8,181	\$ 1,058	\$ 21,116	\$ 16,346	\$ 16,271
Interfund Transfers	700	5,230	(4,530)	-	1,665	1,565
Total	\$ 9,939	\$ 13,411	\$ (3,472)	\$ 21,116	\$ 18,011	\$ 17,836
Expenditure						
Program Services	\$ -	\$ -	\$ -	\$ 118	\$ 3,625	\$ 8,400
Program Personnel	3,470	3,838	(368)	2,051	8,878	4,895
Program Supplies	3,403	4,001	(598)	5,819	7,407	7,911
Total Expenditure	\$ 6,873	\$ 7,839	\$ (966)	\$ 7,988	\$ 19,910	\$ 21,206
Interfund Transfers	-	-	-	10,661	1,470	2,000
Total	\$ 6,873	\$ 7,839	\$ (966)	\$ 18,649	\$ 21,380	\$ 23,206
Surplus/(Deficit)	\$ 3,066	\$ 5,572	\$ (2,506)	\$ 2,467	\$ (3,369)	\$ (5,370)

Activity Description

- Special Recreation Athletics

Description: This activity involves all individual and team sports programs and fitness programs. The Polar Bear Plunge special event is also held in this activity.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	8,789	5,327
2012-13	7,839	6,873
2013-14	21,380	18,649
2014-15	23,206	

Fund: Special Recreation

Center: General Programs

Code: 0848

Center Description

Provides a variety of recreation programs and services to individuals with special needs covering diversified interests.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Program Revenue	\$ 26,356	\$ 27,851	\$ (1,495)	\$ 26,438	\$ 44,225	\$ 40,307
Total Revenue	\$ 26,356	\$ 27,851	\$ (1,495)	\$ 26,438	\$ 44,225	\$ 40,307
Interfund Transfers	2,187	2,646	(459)	1,665	4,646	4,800
Total	\$ 28,543	\$ 30,497	\$ (1,954)	\$ 28,103	\$ 48,871	\$ 45,107
Expenditure						
Salaries & Wages	\$ 44	\$ 100	\$ (56)	\$ 6	\$ 100	\$ 100
Program Services	-	-	-	-	504	1,816
Program Personnel	27,325	25,180	2,145	25,596	40,276	42,796
Program Supplies	9,778	10,647	(869)	9,187	14,163	13,713
Total Expenditure	\$ 37,147	\$ 35,927	\$ 1,220	\$ 34,789	\$ 55,043	\$ 58,425
Interfund Transfers	481	350	131	286	350	350
Total	\$ 37,628	\$ 36,277	\$ 1,351	\$ 35,075	\$ 55,393	\$ 58,775
Surplus/(Deficit)	\$ (9,085)	\$ (5,780)	\$ (3,305)	\$ (6,972)	\$ (6,522)	\$ (13,668)

Activity Descriptions

▪ Camps

Description: This activity provides for day programs when school is not in session. It includes education, crafts, sports, swimming, field trips and other fun activities.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	23,874	31,505
2012-13	25,971	29,400
2013-14	29,725	26,291
2014-15	32,222	

▪ Miscellaneous

Description: This activity provides leisure and community education and miscellaneous youth programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	2,441	1,591
2012-13	2,050	2,028
2013-14	15,759	2,713
2014-15	16,963	

Activity Descriptions

▪ Socialization

Description: This activity involves programs that give individuals with special needs the opportunity gather for the purpose of socializing while enjoying a recreational activity with their peers.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	5,027	3,384
2012-13	4,117	2,981
2013-14	3,942	2,302
2014-15	3,968	

▪ Special Events

Description: This activity involves one day annual, holiday or other events designed for a particular occasion.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	4,696	1,982
2012-13	4,140	3,218
2013-14	5,967	3,770
2014-15	5,623	



The **Paving and Lighting Fund** is established for the purpose of construction, maintaining and lighting of streets and roadways within the parks and playgrounds maintained by the park district. The Paving and Lighting Fund is financially supported by the Paving and Lighting Levy of the Real Estate Tax and interest income.

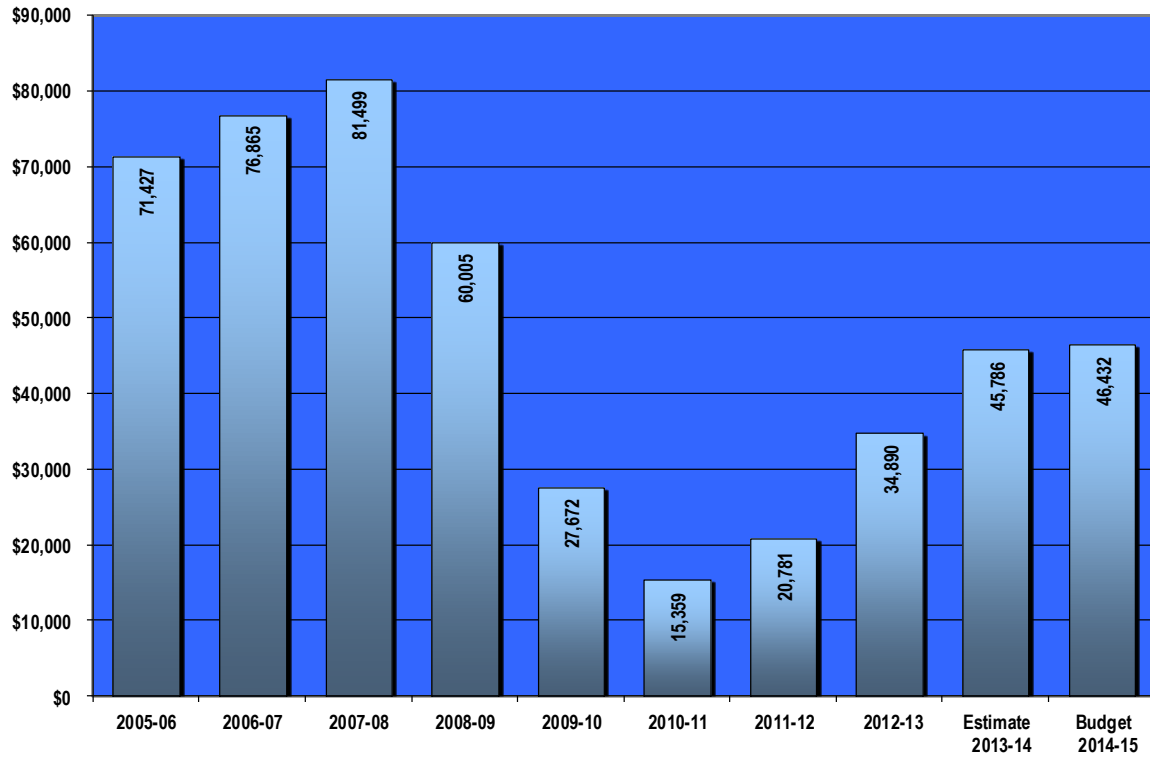
Paving and Lighting Fund



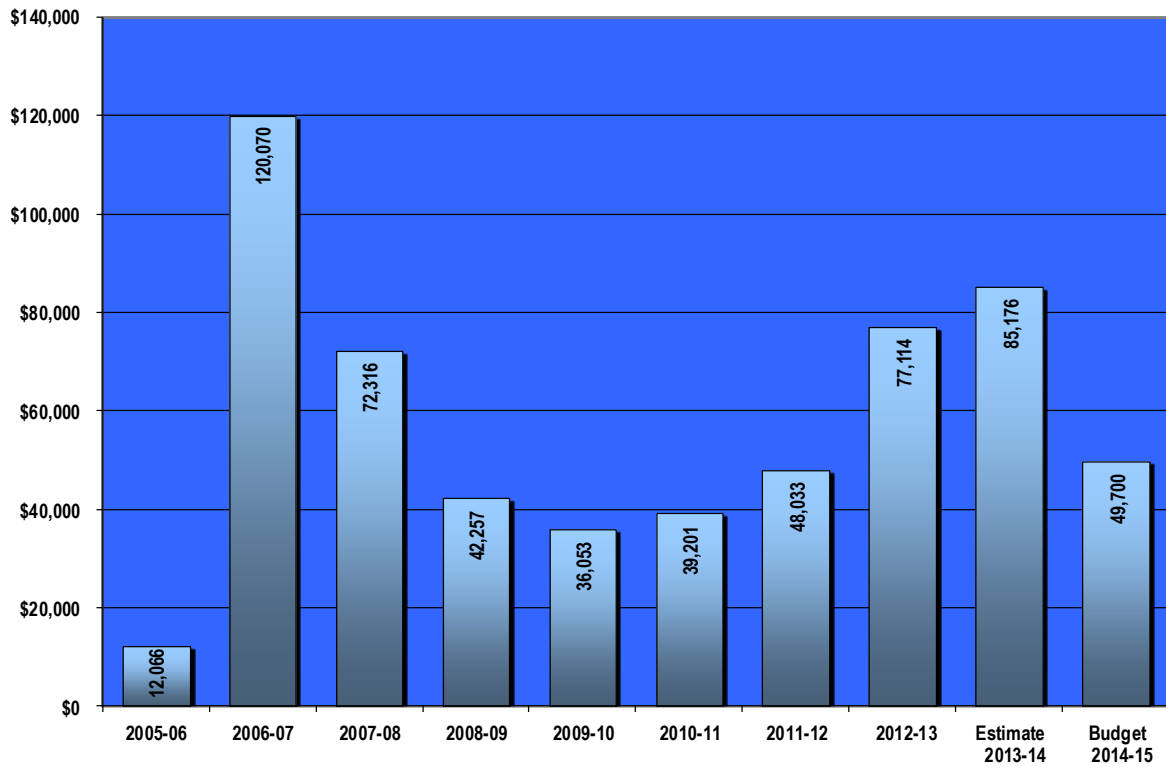
LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

PAVING & LIGHTING REVENUE & EXPENDITURE COMPARISON

Revenue

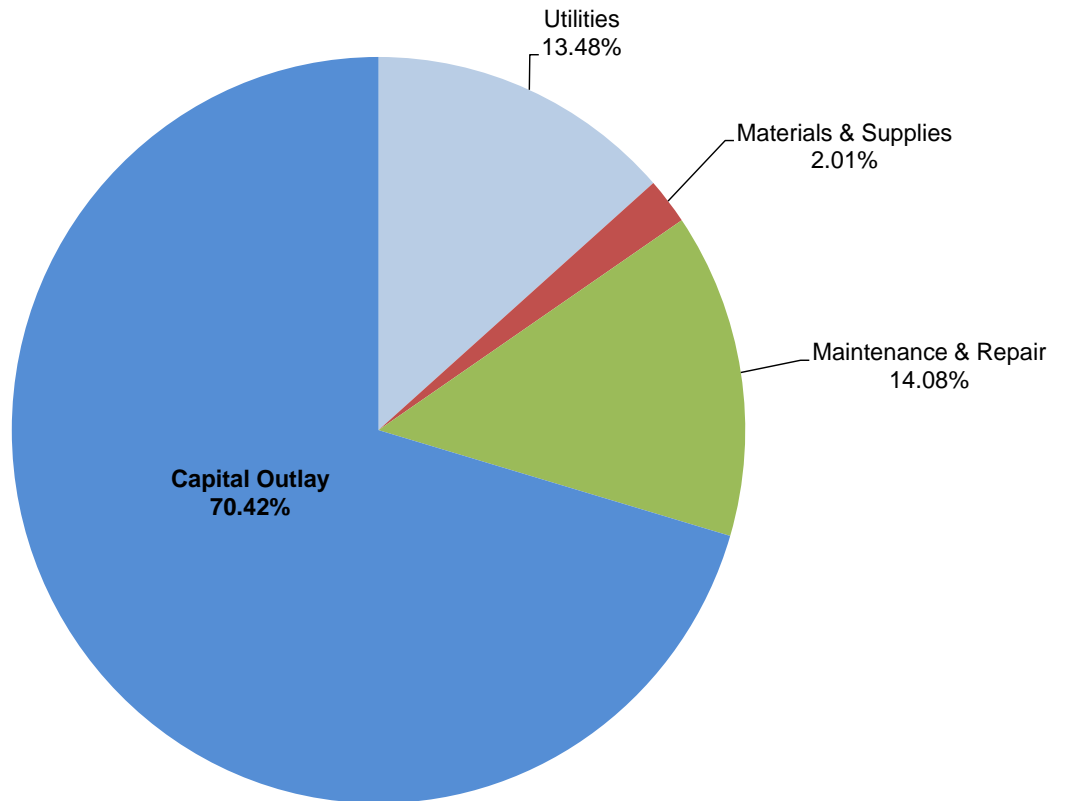


Expenditure



**PAVING & LIGHTING
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure		Amount	Percent
Utilities	\$	6,700	13.48%
Materials & Supplies		1,000	2.01%
Maintenance & Repair		7,000	14.08%
Capital Outlay		35,000	70.42%
Total Expenditure	\$	49,700	100.00%



Paving & Lighting Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 34,574	\$ 24,774	\$ 9,800	\$ 45,466	\$ 43,073	\$ 46,297
Interest Income	317	210	107	320	100	135
Total Revenue	\$ 34,891	\$ 24,984	\$ 9,907	\$ 45,786	\$ 43,173	\$ 46,432
Expenditure						
Utilities	\$ 6,216	\$ 6,700	\$ (484)	\$ 6,130	\$ 6,700	\$ 6,700
Materials & Supplies	1,302	1,000	302	892	1,000	1,000
Maintenance & Repair	69,596	7,000	62,596	8,627	7,000	7,000
Capital Outlay	-	62,000	(62,000)	69,527	60,000	35,000
Total Expenditure	\$ 77,114	\$ 76,700	\$ 414	\$ 85,176	\$ 74,700	\$ 49,700
Surplus/(Deficit)	\$ (42,223)	\$ (51,716)	\$ 9,493	\$ (39,390)	\$ (31,527)	\$ (3,268)

FY2014-15 Paving & Lighting Fund Highlights:

- A.) Fiscal year revenue of \$46,432 continues to remain stable compared to the previous fiscal year of \$43,173.
- B.) The expenditure budget is \$49,700 which is a decrease of \$25,000 or (33.47%). Capital projects budgeted for the road and parking lot system throughout the District, decrease from \$60,000 to \$35,000 this fiscal year.
- C.) The Paving & Lighting Fund has reached its statutory rate limit of \$.005 per \$100 of equalized assessed valuation for real estate tax revenue.
- D.) The fund has a planned deficit of (\$3,268).
- E.) FY2012-13 variances in maintenance & repair \$62,596 and capital outlay (\$62,000) are due to the projects being reclassified as maintenance rather than capital.

Paving & Lighting Fund Center Detail

Fund: Paving and Lighting

Center: District Administration

Code: 0911

Center Description

This center reflects only revenue to the fund. There is no allocation of District Administration expenditures.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 34,574	\$ 24,774	\$ 9,800	\$ 45,466	\$ 43,073	\$ 46,297
Interest Income	317	210	107	320	100	135
Total Revenue	\$ 34,891	\$ 24,984	\$ 9,907	\$ 45,786	\$ 43,173	\$ 46,432
Expenditure						
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ 34,891	\$ 24,984	\$ 9,907	\$ 45,786	\$ 43,173	\$ 46,432

Fund: Paving and Lighting

Center: Park Operations

Code: 0912

Center Description

Under the direction of the Superintendent of Parks, this center is responsible for road, parking lot and lighting maintenance funded by the Paving & Lighting Tax of the district.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Utilities	\$ 6,216	\$ 6,700	\$ (484)	\$ 6,130	\$ 6,700	\$ 6,700
Materials & Supplies	1,302	1,000	302	892	1,000	1,000
Maintenance & Repair	69,596	7,000	62,596	8,627	7,000	7,000
Capital Outlay	-	62,000	(62,000)	69,527	60,000	35,000
Total Expenditure	\$ 77,114	\$ 76,700	\$ 414	\$ 85,176	\$ 74,700	\$ 49,700
Surplus/(Deficit)	\$ (77,114)	\$ (76,700)	\$ (414)	\$ (85,176)	\$ (74,700)	\$ (49,700)

Activity Description

- Park Operations

Description: This activity contains expenditures for repair and maintenance of parking lots, pathways and lighting of the district's parks.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	75,000	48,033
2012-13	76,700	77,114
2013-14	74,700	85,176
2014-15	49,700	

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The **Museum Fund** is established to account for the activities related to the preservation of historical artifacts by the district. Expenses related to the Waukegan History Museum, Bowen Heritage Circle, Douglas House and various designated historic park areas are included in this fund. The Museum Fund is financially supported by the Museum Levy of the Real Estate Tax, rentals, programs and interest income.

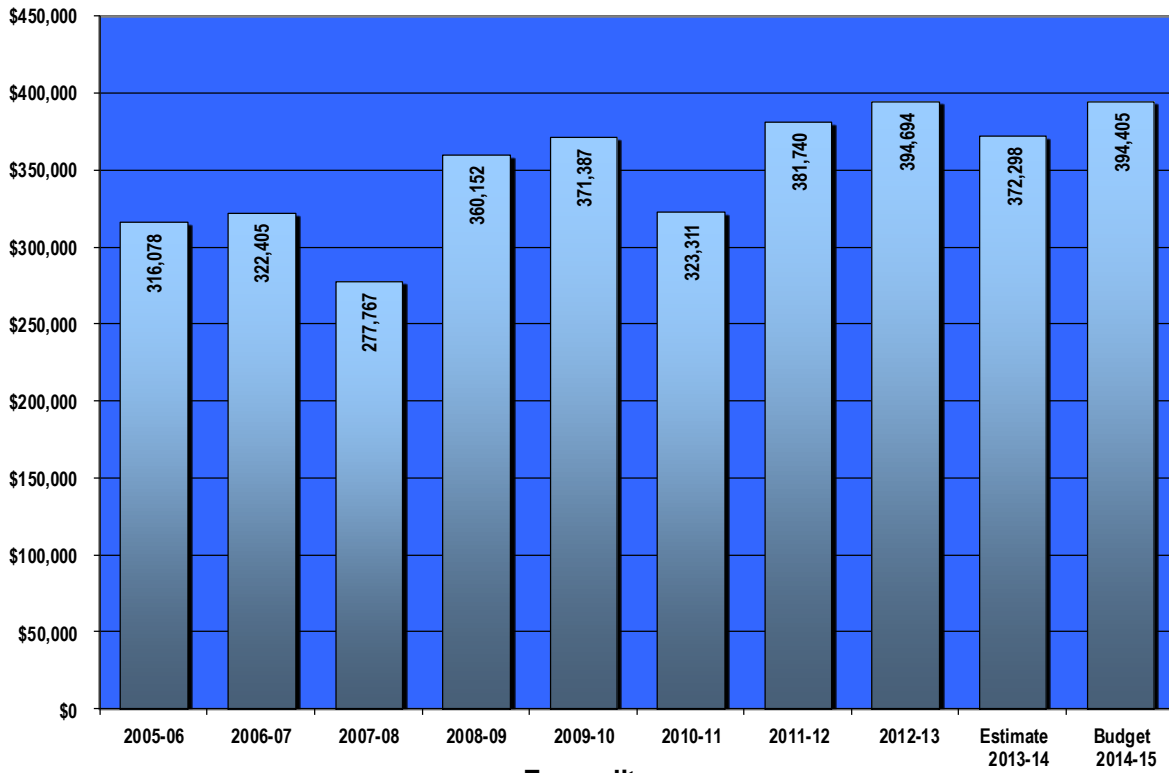
Museum Fund



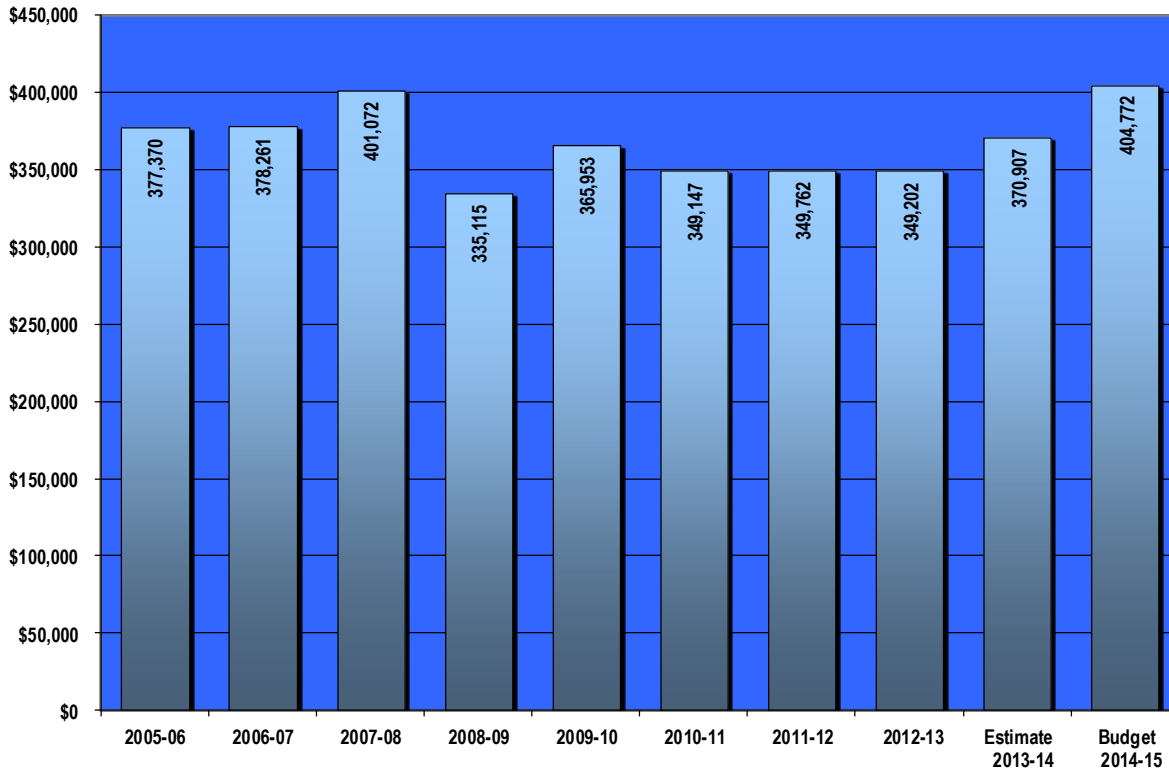
LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

MUSEUM REVENUE AND EXPENDITURE COMPARISON

Revenue

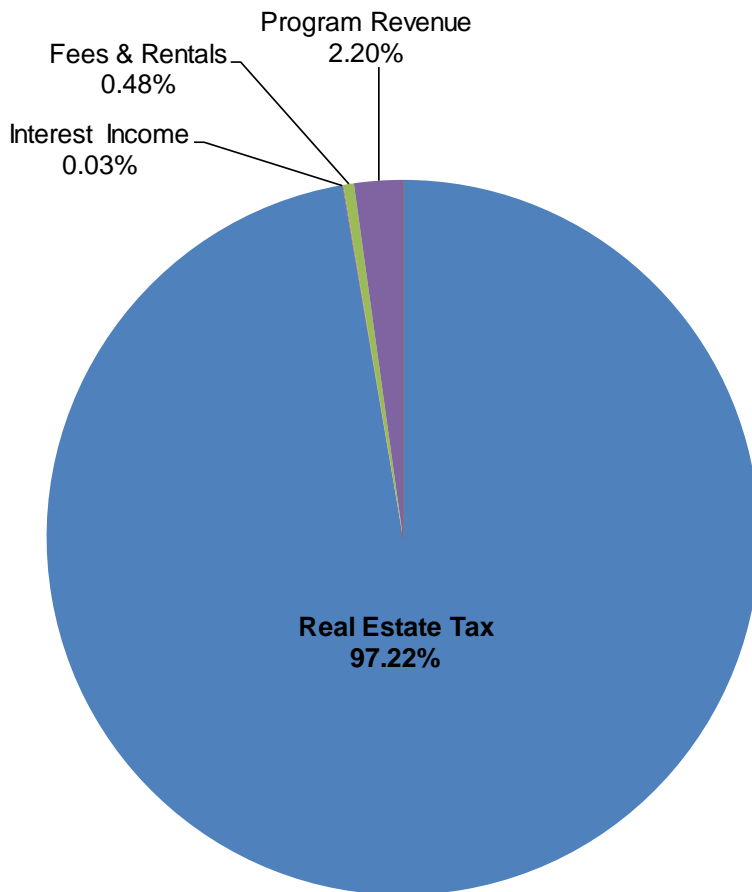


Expenditure



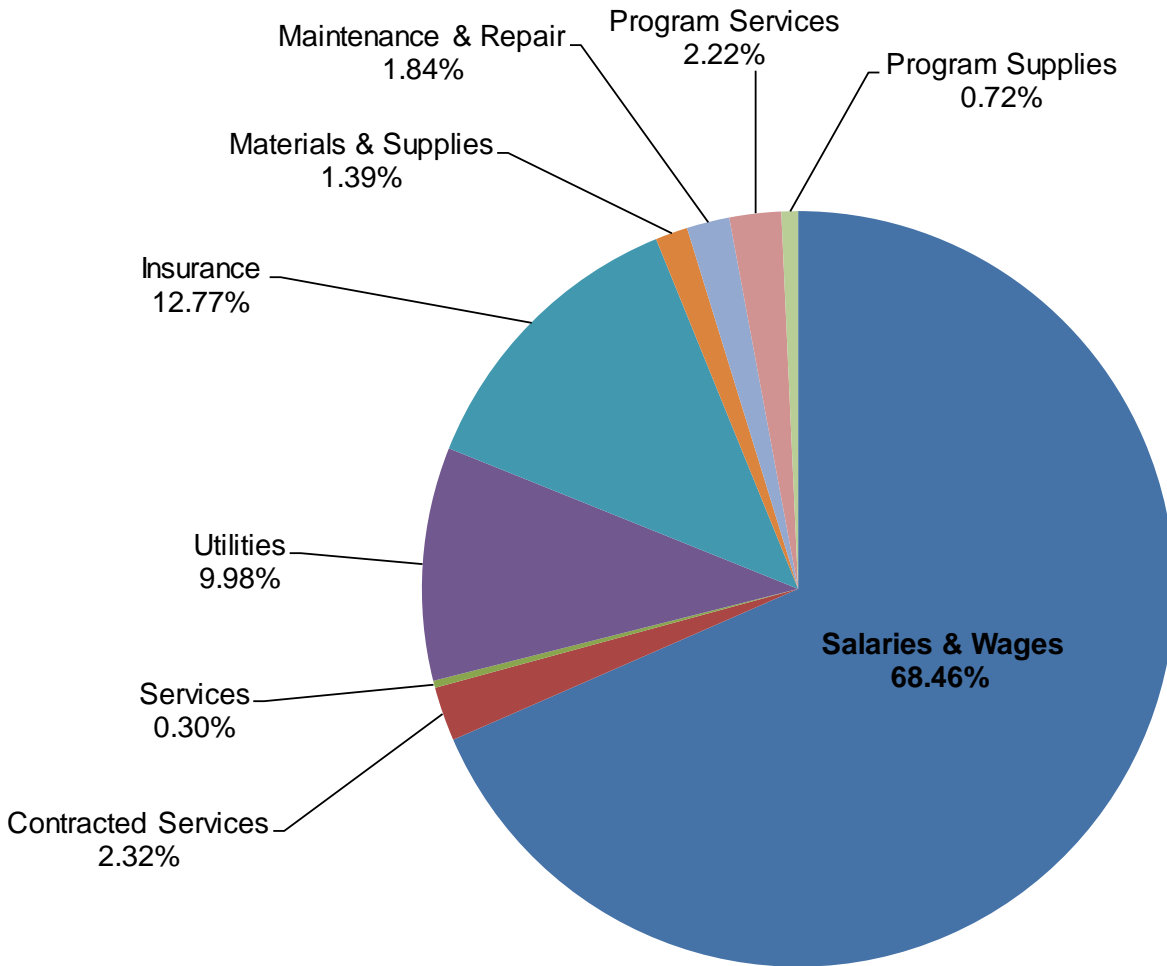
**MUSEUM
REVENUE: FISCAL YEAR 2014-15**

Revenue	Amount	Percent
Real Estate Tax	\$ 383,720	97.29%
Interest Income	125	0.03%
Fees & Rentals	1,880	0.48%
Program Revenue	8,680	2.20%
Total Revenue	\$ 394,405	100.00%
Interfund Transfers	-	0.00%
Total	\$ 394,405	100.00%

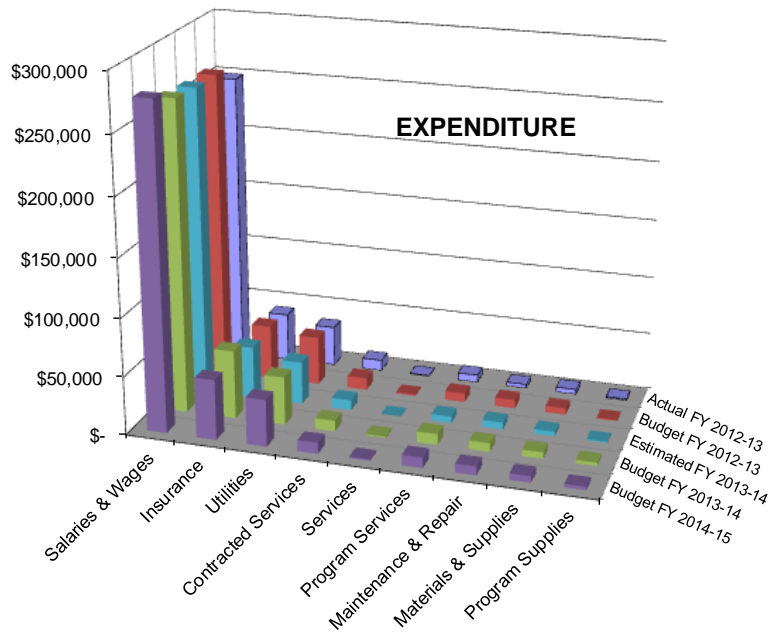
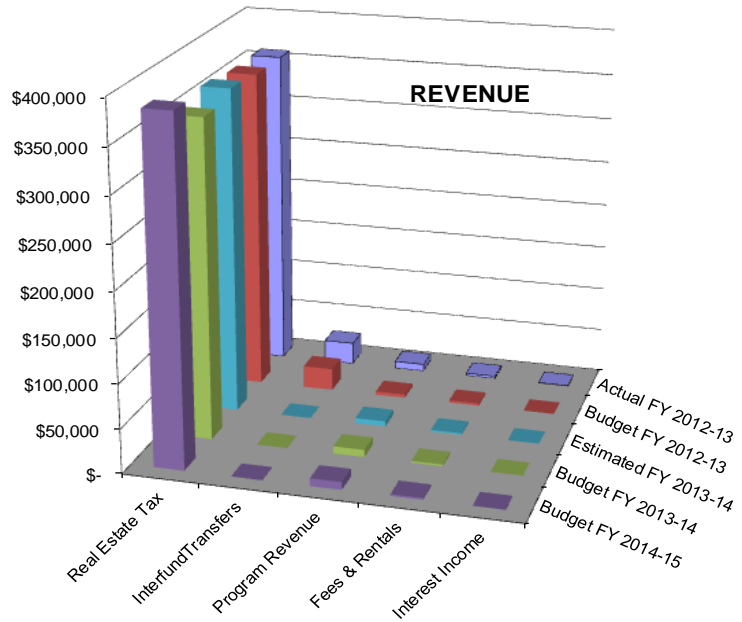


**MUSEUM
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure	Amount	Percent
Salaries & Wages	\$ 277,122	68.46%
Contracted Services	9,384	2.32%
Services	1,230	0.30%
Utilities	40,400	9.98%
Insurance	51,687	12.77%
Materials & Supplies	5,625	1.39%
Maintenance & Repair	7,450	1.84%
Program Services	8,975	2.22%
Program Supplies	2,900	0.72%
Total Expenditure	\$ 404,773	100.00%



Museum Fund: Revenue & Expenditure Charts



Museum Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 358,934	\$ 359,227	\$ (293)	\$ 364,440	\$ 355,352	\$ 383,720
Interest Income	289	125	164	106	100	125
Fees & Rentals	2,586	2,480	106	1,911	1,880	1,880
Miscellaneous	-	-	-	-	-	-
Program Revenue	7,885	3,750	4,135	5,841	8,195	8,680
Total Revenue	\$ 369,694	\$ 365,582	\$ 4,112	\$ 372,298	\$ 365,527	\$ 394,405
Interfund Transfers	25,000	25,000	-	-	-	-
Total	\$ 394,694	\$ 390,582	\$ 4,112	\$ 372,298	\$ 365,527	\$ 394,405
Expenditure						
Salaries & Wages	\$ 248,617	\$ 262,979	\$ (14,362)	\$ 263,425	\$ 266,063	\$ 277,122
Contracted Services	9,263	10,412	(1,149)	8,695	9,324	9,384
Services	510	1,030	(520)	50	1,230	1,230
Utilities	34,602	42,000	(7,398)	36,853	41,500	40,400
Insurance	41,350	46,875	(5,525)	44,920	58,765	51,687
Materials & Supplies	4,159	5,625	(1,466)	4,020	5,625	5,625
Maintenance & Repair	3,282	7,450	(4,168)	6,168	7,450	7,450
Program Services	6,284	7,660	(1,376)	5,686	9,401	8,975
Program Supplies	1,133	1,050	83	1,090	2,900	2,900
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 349,200	\$ 385,081	\$ (35,881)	\$ 370,907	\$ 402,258	\$ 404,773
Surplus/(Deficit)	\$ 45,494	\$ 5,501	\$ 39,993	\$ 1,391	\$ (36,731)	\$ (10,368)

FY2014-15 Museum Fund Highlights:

- A.) Budget expenditures remain stable at \$404,773 which is an increase of \$2,515. It is supported by revenue of \$394,405 which increased \$28,878 or 7.90% over the previous fiscal year.
- B.) The health insurance budget decreased \$7,078 to \$51,687 due to the district using the PDRMA alternate funding balance to offset this year's premiums. Alternate funding is no longer be permitted under the Patient Protection & Affordability Care Act (PPACA) requiring the district to use the funds this fiscal year.
- C.) The Museum Fund's real estate tax final extension rate this fiscal year is \$.039 per \$100 of equalized assessed valuation. The statutory rate limit maximum is \$.070.
- D.) There is a projected deficit of (\$10,368) in the Museum Fund.

Museum Fund Center Detail

Fund: Museum

Center: District Administration

Code: 1011

Center Description

The District Administration Center of the Museum Fund provides for the development and coordination of the general government administrative operations and policies of the park district as it relates to the activities of the Museum Fund.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 358,934	\$ 359,227	\$ (293)	\$ 364,440	\$ 355,352	\$ 383,720
Interest Income	289	125	164	106	100	125
Total Revenue	\$ 359,223	\$ 359,352	\$ (129)	\$ 364,546	\$ 355,452	\$ 383,845
Interfund Transfers	25,000	25,000	-	-	-	-
Total	\$ 384,223	\$ 384,352	\$ (129)	\$ 364,546	\$ 355,452	\$ 383,845
Expenditure						
Salaries & Wages	\$ 26,055	\$ 28,896	\$ (2,841)	\$ 36,880	\$ 35,877	\$ 38,411
Contracted Services	1,523	1,500	23	1,686	1,600	1,675
Services	-	-	-	-	-	-
Insurance	41,350	46,875	(5,525)	44,920	58,765	51,687
Total Expenditure	\$ 68,928	\$ 77,271	\$ (8,343)	\$ 83,486	\$ 96,242	\$ 91,773
Surplus/(Deficit)	\$ 315,295	\$ 307,081	\$ 8,214	\$ 281,060	\$ 259,210	\$ 292,072

Activity Description

▪ Administrative

Description: This activity provides for an allocation of full-time salaries, employee health insurance, and legal retainer.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	79,548	73,750
2012-13	77,221	68,928
2013-14	96,242	83,486
2014-15	91,773	

Fund: Museum

Center: Cultural Arts

Code: 1024

Center Description

The District Administration Center of the Museum Fund includes budget amounts related to the activities of the Bowen Heritage Circle and the general coordination and supervision of the historic preservation and education programs.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Fees & Rentals	\$ 2,586	\$ 2,480	\$ 106	\$ 1,911	\$ 1,880	\$ 1,880
Program Revenue	7,885	3,750	4,135	5,841	8,195	8,680
Total Revenue	\$ 10,471	\$ 6,230	\$ 4,241	\$ 7,752	\$ 10,075	\$ 10,560
Expenditure						
Salaries & Wages	\$ 38,844	\$ 38,028	\$ 816	\$ 40,772	\$ 40,524	\$ 44,262
Contracted Services	528	1,600	(1,072)	1,050	1,140	1,009
Services	511	640	(129)	50	840	840
Utilities	2,417	3,300	(883)	2,019	2,900	2,300
Materials & Supplies	36	275	(239)	75	275	275
Program Services	6,284	7,660	(1,376)	5,686	9,401	8,975
Program Supplies	1,133	1,050	83	1,090	2,900	2,900
Total Expenditure	\$ 49,753	\$ 52,553	\$ (2,800)	\$ 50,742	\$ 57,980	\$ 60,561
Surplus/(Deficit)	\$ (39,282)	\$ (46,323)	\$ 7,041	\$ (42,990)	\$ (47,905)	\$ (50,001)

Activity Descriptions

▪ Administrative

Description: Provides for the operational budget of Cultural Arts as related to the Bowen Heritage Circle and other historic activities.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	38,702	37,342
2012-13	43,843	42,336
2013-14	45,679	43,966
2014-15	48,685	

▪ Special Events

Description: This activity includes programs for the Bowen Heritage Circle.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	8,933	5,040
2012-13	8,710	7,418
2013-14	12,301	6,776
2014-15	11,875	

Fund: Museum

Center: Waukegan History Museum

Code: 1054

Center Description

The district operates the museum with the Waukegan Historical Society. It contains numerous historical artifacts and exhibits. The museum is open to the public, provides guided tours and hosts regular special events.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 28,994	\$ 28,895	\$ 99	\$ 29,916	\$ 29,769	\$ 30,694
Contracted Services	1,287	1,487	(200)	75	200	200
Services	-	390	(390)	-	390	390
Utilities	385	500	(115)	363	500	500
Materials & Supplies	253	850	(597)	445	850	850
Maintenance & Repair	281	1,450	(1,169)	1,425	1,450	1,450
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 31,200	\$ 33,572	\$ (2,372)	\$ 32,224	\$ 33,159	\$ 34,084
Surplus/(Deficit)	\$ (31,200)	\$ (33,572)	\$ 2,372	\$ (32,224)	\$ (33,159)	\$ (34,084)

Activity Description

▪ Operations and Maintenance

Description: This activity includes the budget for operation and capital improvements related to the Waukegan History Museum.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	32,854	31,478
2012-13	33,572	31,200
2013-14	33,159	32,224
2014-15	34,084	

Fund: Museum

Center: Historic District

Code: 1056

Center Description

The center provides maintenance support and accounts for utility expenditures within the historic district.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 154,725	\$ 167,160	\$ (12,435)	\$ 155,858	\$ 159,893	\$ 163,755
Contracted Services	5,925	5,825	100	5,884	6,384	6,500
Services	-	-	-	-	-	-
Utilities	31,800	38,200	(6,400)	34,471	38,100	37,600
Materials & Supplies	3,870	4,500	(630)	3,500	4,500	4,500
Maintenance & Repair	3,002	6,000	(2,998)	4,743	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 199,322	\$ 221,685	\$ (22,363)	\$ 204,456	\$ 214,877	\$ 218,355
Surplus/(Deficit)	\$ (199,322)	\$ (221,685)	\$ 22,363	\$ (204,456)	\$ (214,877)	\$ (218,355)

Activity Description

▪ Operations and Maintenance

Description: Includes maintenance operating and capital budget for activities within the historic district.

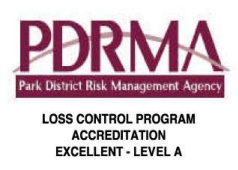
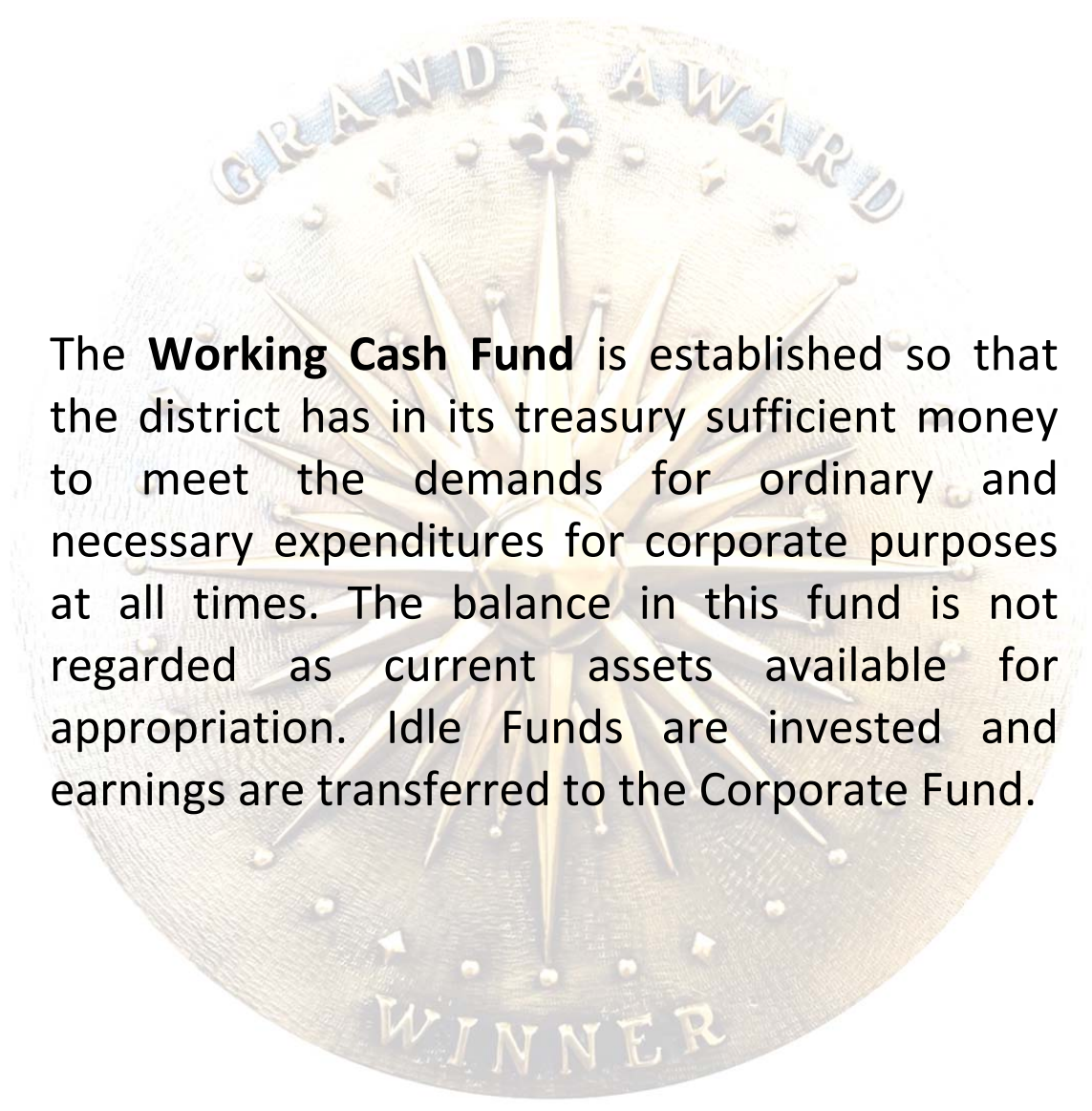
<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	225,231	202,153
2012-13	221,685	199,322
2013-14	214,877	204,456
2014-15	218,355	

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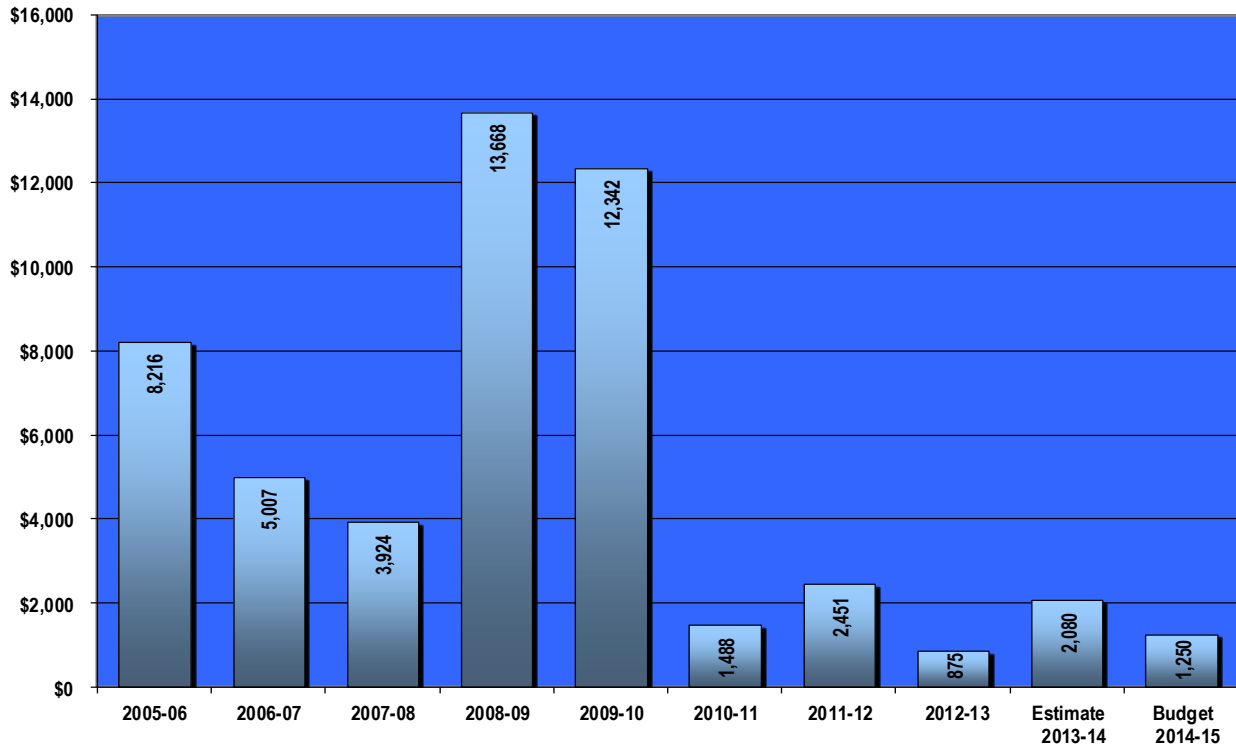
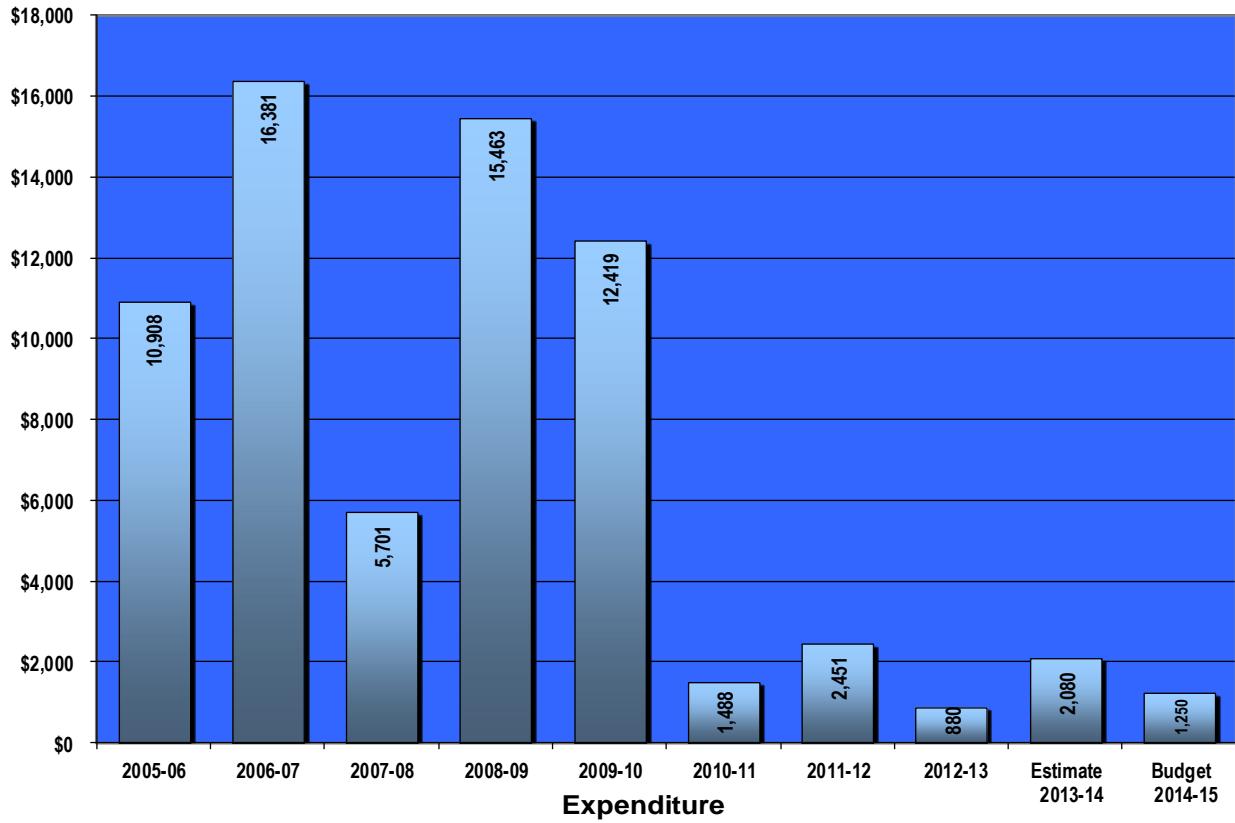
The **Working Cash Fund** is established so that the district has in its treasury sufficient money to meet the demands for ordinary and necessary expenditures for corporate purposes at all times. The balance in this fund is not regarded as current assets available for appropriation. Idle Funds are invested and earnings are transferred to the Corporate Fund.

Working Cash Fund



WORKING CASH REVENUE AND EXPENDITURE COMPARISON

Revenue



Working Cash

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Interest Income	\$ 880	\$ 1,275	\$ (395)	\$ 2,080	\$ 850	\$ 1,250
Total Revenue	\$ 880	\$ 1,275	\$ (395)	\$ 2,080	\$ 850	\$ 1,250
Expenditure						
Interfund Transfer	\$ 875	\$ 1,275	\$ (400)	\$ 2,080	\$ 850	\$ 1,250
Total Expenditure	\$ 875	\$ 1,275	\$ (400)	\$ 2,080	\$ 850	\$ 1,250
Surplus/(Deficit)	\$ 5	\$ -	\$ 5	\$ -	\$ -	\$ -

FY2014-15 Working Cash Fund Highlights:

- A.) Interest income of \$1,250 is budgeted for this fiscal year.
- B.) As in previous fiscal years, interest income will be transferred to the Corporate Fund.

Working Cash Fund Center Detail

Fund: Working Cash

Center: District Administration

Code: 1111

Center Description

The \$339,000 Working Cash Fund is invested throughout the year. Interest earned is transferred to the Corporate Fund on an annual basis.

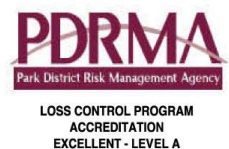
	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Interest Income	\$ 880	\$ 1,275	\$ (395)	\$ 2,080	\$ 850	\$ 1,250
Total Revenue	\$ 880	\$ 1,275	\$ (395)	\$ 2,080	\$ 850	\$ 1,250
Expenditure						
Interfund Transfers	\$ 875	\$ 1,275	\$ (400)	\$ 2,080	\$ 850	\$ 1,250
Total Expenditure	\$ 875	\$ 1,275	\$ (400)	\$ 2,080	\$ 850	\$ 1,250
Surplus/(Deficit)	\$ 5	\$ -	\$ 5	\$ -	\$ -	\$ -

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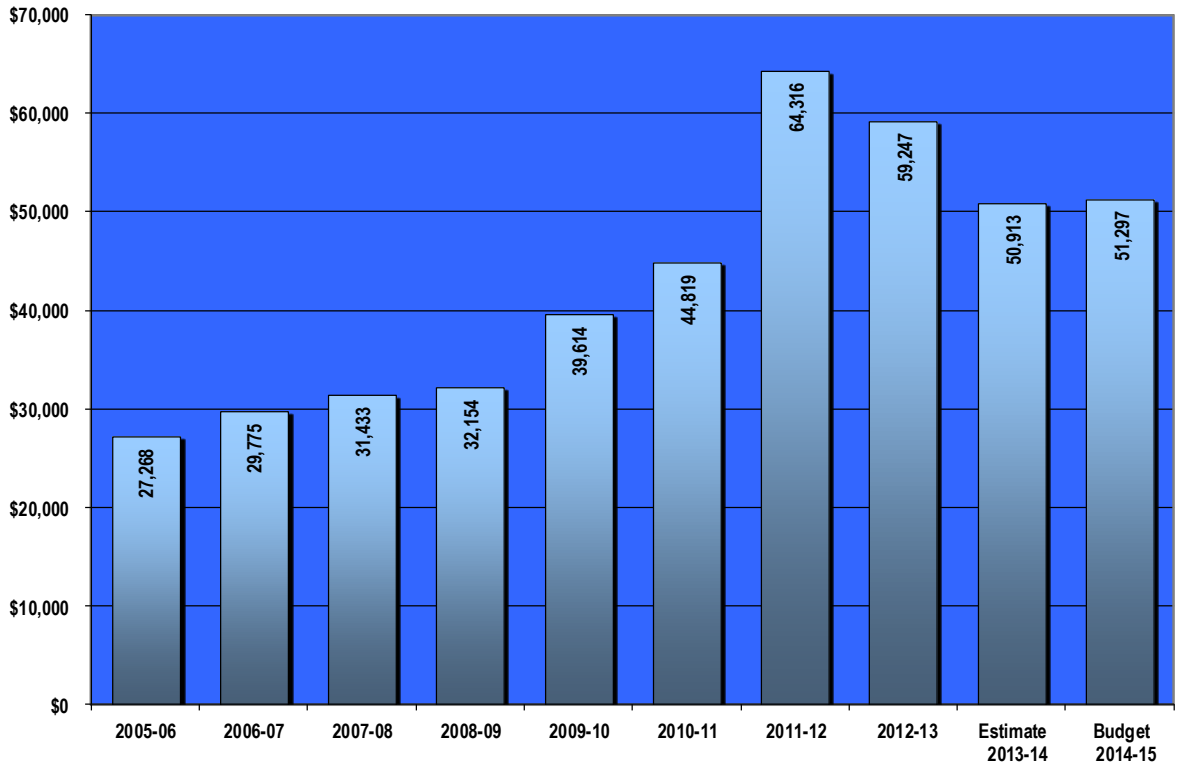
The **Audit Fund** is established to account for the expenses related to the annual audit and investigation of accounts. The Audit Levy of the Real Estate Tax and interest income financially support the Audit Fund.

Audit Fund

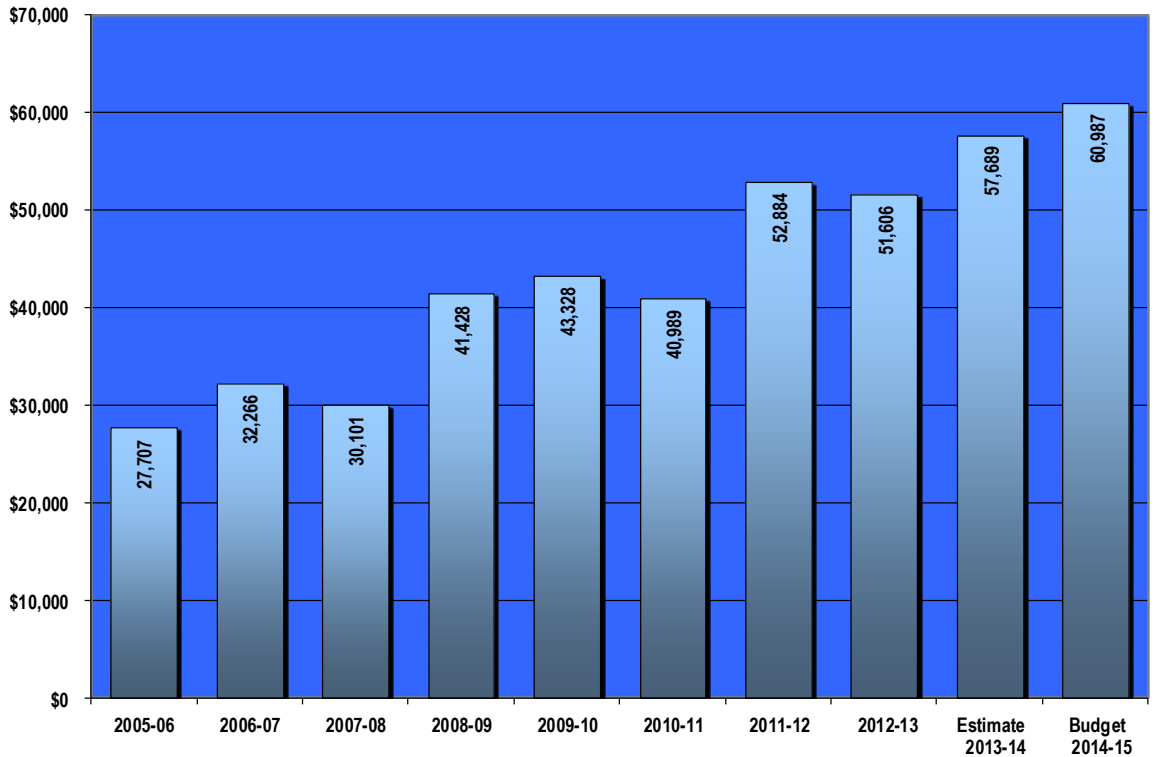


AUDIT FUND REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



Audit Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 59,239	\$ 61,936	\$ (2,697)	\$ 50,909	\$ 52,841	\$ 46,297
Interest Income	8	-	8	4	-	-
Total Revenue	\$ 59,247	\$ 61,936	\$ (2,689)	\$ 50,913	\$ 52,841	\$ 46,297
Interfund Transfer	-	-	-	-	-	5,000
Total	\$ 59,247	\$ 61,936	\$ (2,689)	\$ 50,913	\$ 52,841	\$ 51,297
Expenditure						
Salaries & Wages	\$ 23,333	\$ 25,803	\$ (2,470)	\$ 27,764	\$ 30,041	\$ 29,312
Contracted Services	26,357	26,425	(68)	29,925	25,425	31,675
Services	-	-	-	-	-	-
Insurance	1,916	-	1,916	-	-	-
Total Expenditure	\$ 51,606	\$ 52,228	\$ (622)	\$ 57,689	\$ 55,466	\$ 60,987
Surplus/(Deficit)	\$ 7,641	\$ 9,708	\$ (2,067)	\$ (6,776)	\$ (2,625)	\$ (9,690)

FY2014-15 Audit Fund Highlights:

- A.) Real estate tax revenue is budgeted at \$46,297 or \$6,544 or (12.38%) less than the previous fiscal year.
- B.) Contractual services expenditures are budgeted at \$31,675 compared to the previous fiscal year. \$4,000 is included for the golf operations audit.
- C.) The Audit Fund has reached its real estate tax statutory rate limit maximum of \$.005 per \$100 of equalized assessed valuation.
- D.) There is a \$5,000 transfer budgeted from the Corporate Fund to maintain the targeted fund balance in the Audit Fund.

Audit Fund Center Detail

Fund: Audit

Center: District Administration

Code: 1211

Center Description

This center provides for the internal and external auditing and financial statement preparation functions.

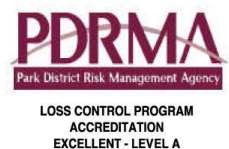
	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Real Estate Tax	\$ 59,239	\$ 61,936	\$ (2,697)	\$ 50,909	\$ 52,841	\$ 46,297
Interest Income	8	-	8	4	-	-
Total Revenue	\$ 59,247	\$ 61,936	\$ (2,689)	\$ 50,913	\$ 52,841	\$ 46,297
Interfund Transfer	-	-	-	-	-	5,000
Total	\$ 59,247	\$ 61,936	\$ (2,689)	\$ 50,913	\$ 52,841	\$ 51,297
Expenditure						
Salaries & Wages	\$ 23,333	\$ 25,803	\$ (2,470)	\$ 27,764	\$ 30,041	\$ 29,312
Contracted Services	26,357	26,425	(68)	29,925	25,425	31,675
Services	-	-	-	-	-	-
Insurance	1,916	-	1,916	-	-	-
Total Expenditure	\$ 51,606	\$ 52,228	\$ (622)	\$ 57,689	\$ 55,466	\$ 60,987
Surplus/(Deficit)	\$ 7,641	\$ 9,708	\$ (2,067)	\$ (6,776)	\$ (2,625)	\$ (9,690)

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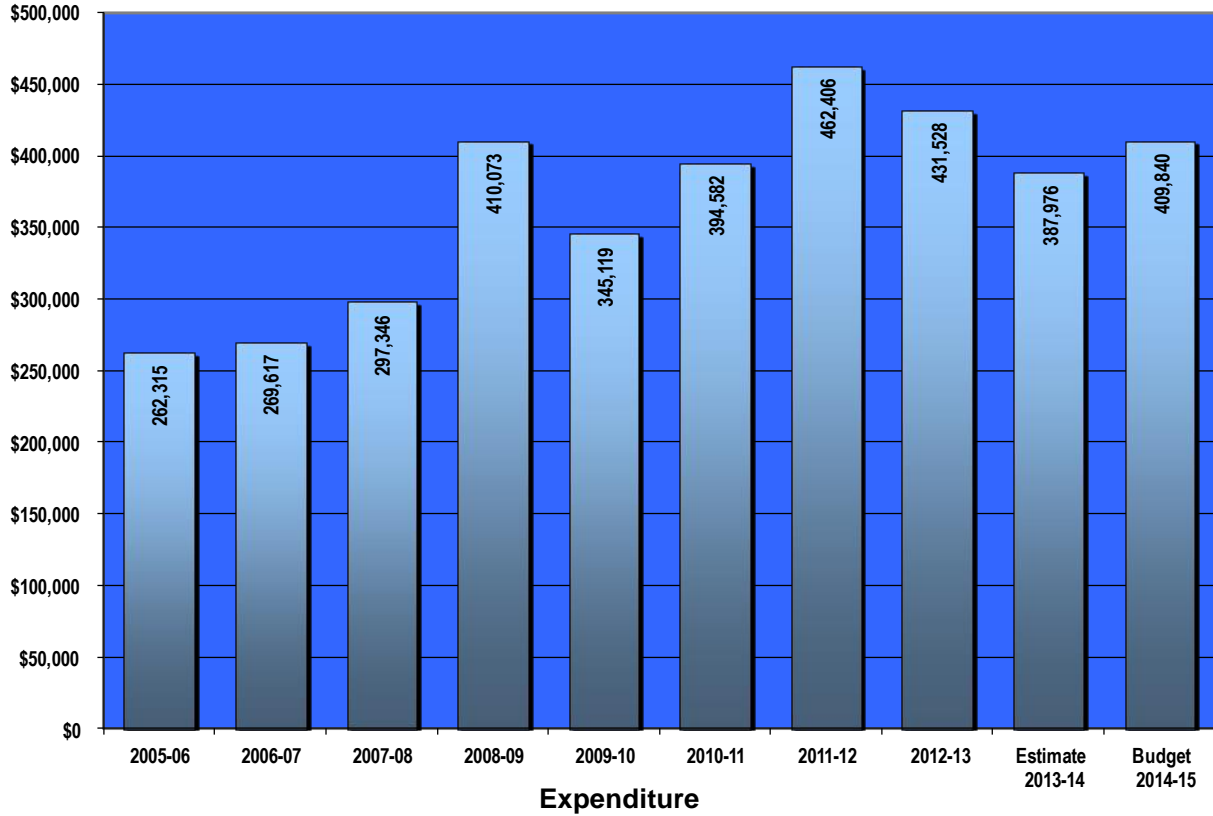
The **Insurance Fund** is established for the purpose of funding insurance premiums and for payment of liability judgments or settlements; unemployment insurance for the protection of the district's employees under the Unemployment Insurance Act and to pay judgments and settlements or otherwise provide protection under the Worker's Compensation and Occupation Acts. The fund also includes expenditures related to the district's membership in the Park District's Risk Management Agency (PDRMA) and other risk management functions. The Insurance Fund is financially supported by the Insurance Levy of the Real Estate Tax and interest income.

Insurance Fund

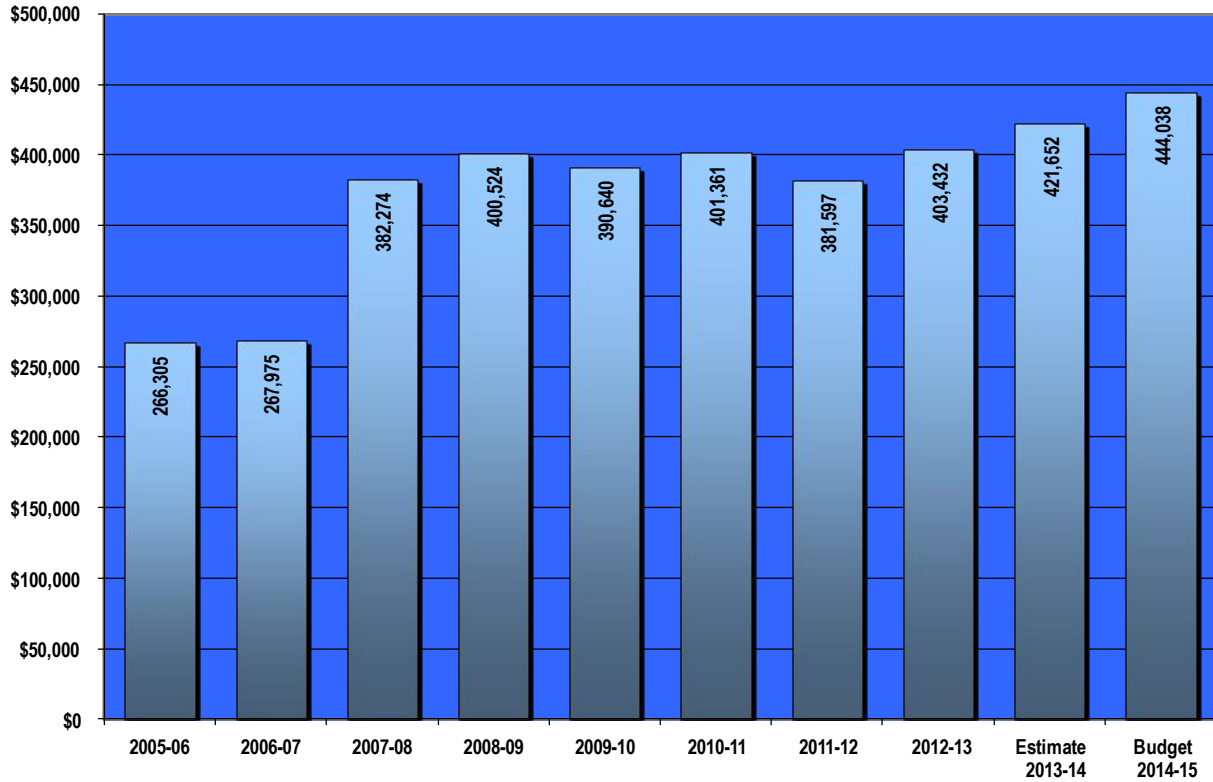


INSURANCE REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



Insurance Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Tax Receipts	\$ 427,247	\$ 470,711	\$ (43,464)	\$ 386,209	\$ 398,426	\$ 388,240
Interest	201	50	151	267	75	100
Contributions/Grants	4,080	1,500	-	-	1,500	1,500
Total Revenue	\$ 431,528	\$ 472,261	\$ (43,313)	\$ 386,476	\$ 400,001	\$ 389,840
Interfund Transfers	-	-	-	1,500	-	20,000
Total	\$ 431,528	\$ 472,261	\$ (43,313)	\$ 387,976	\$ 400,001	\$ 409,840
Expenditure						
Salaries & Wages	\$ 94,299	\$ 92,932	\$ 1,367	\$ 95,629	\$ 105,743	\$ 102,830
Contracted Services	23,678	30,442	(6,764)	23,600	27,010	26,329
Services	5,846	11,130	(5,284)	9,247	10,247	14,001
Utilities	360	360	0	360	360	360
Insurance						
Liability & Property	62,719	63,436	(717)	65,591	63,436	72,511
Health Insurance	12,670	14,365	(1,695)	15,574	22,737	17,920
Unemployment Comp.	57,263	44,250	13,013	54,500	55,500	50,400
Worker's Compensation	87,064	87,416	(352)	90,416	90,716	94,437
Comprehensive Liability	47,715	49,402	(1,687)	48,600	49,300	49,630
Materials & Supplies	11,819	15,820	(4,001)	14,734	15,585	13,620
Capital Outlay	-	-	-	3,400	3,700	2,000
Total Expenditure	\$ 403,433	\$ 409,553	(6,120)	\$ 421,651	\$ 444,334	\$ 444,038
Surplus/(Deficit)	\$ 28,095	\$ 62,708	(34,613)	\$ (33,675)	\$ (44,333)	\$ (34,198)

FY2014-15 Insurance Fund Highlights:

- A.) The District is a member of the Park District Risk Management Agency (PDRMA). As allowed by state statute, the District has organized the Insurance Fund to include risk management activities within the fund. The partially self-funded insurance coverage for liability, property and worker's compensation is comparable to conventional coverage at a reduced cost to the District.
- B.) Real estate revenue of \$388,240 is \$10,186 or (2.56%) less than the previous year.
- C.) There is a \$20,000 transfer budgeted from the Corporate Fund to maintain the targeted fund balance in the Insurance Fund.
- D.) The Insurance Fund's real estate tax final extension rate this fiscal year is \$.039 per \$100 equalized assessed valuation. There is no statutory rate limit for the Insurance Fund.
- E.) Liability & property, worker's compensation and comprehensive liability insurance, all have increased over the previous fiscal year.
- F.) The health insurance budget decreased \$4,817 to \$17,920 due to the district using the PDRMA alternate funding balance to offset this year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA) requiring the district to use the funds this fiscal year.
- G.) Capital of \$2,000 is budgeted for a confined space monitor and base radios.

Insurance Fund Center Detail

Fund: Insurance

Center: District Administration

Code: 1311

Center Description

This center provides the funding for insurance and related costs permitted by state statute.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Tax Receipts	\$ 427,247	\$ 470,711	\$ (43,464)	\$ 386,209	\$ 398,426	\$ 388,240
Interest Income	201	50	151	267	75	100
Contributions/Grants	4,080	1,500	2,580	1,500	1,500	1,500
Total Revenue	\$ 431,528	\$ 472,261	\$ (40,733)	\$ 387,976	\$ 400,001	\$ 389,840
Interfund Transfers	-	-	-	-	-	20,000
Total	\$ 431,528	\$ 472,261	\$ (40,733)	\$ 387,976	\$ 400,001	\$ 409,840
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	254,760	244,504	10,256	259,108	258,952	266,978
Total Expenditure	\$ 254,760	\$ 244,504	\$ 10,256	\$ 259,108	\$ 258,952	\$ 266,978
Surplus/(Deficit)	\$ 176,768	\$ 227,757	\$ (50,989)	\$ 128,868	\$ 141,049	\$ 142,862

Activity Description

▪ Administrative

Description: This activity includes property, liability, worker's compensation and unemployment compensation insurance coverage.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	245,033	231,263
2012-13	244,504	254,760
2013-14	258,952	259,108
2014-15	266,978	

Fund: Insurance

Center: Risk Management

Code: 1373

Center Description

This center contains the budget for the district Risk Management Program.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 94,299	\$ 92,932	\$ 1,367	\$ 95,629	\$ 105,743	\$ 102,830
Contracted Services	23,678	30,442	(6,764)	23,600	27,010	26,329
Services	5,846	11,130	(5,284)	9,247	10,247	14,001
Utilities	360	360	-	360	360	360
Insurance	12,670	14,365	(1,695)	15,574	22,737	17,920
Materials & Supplies	11,819	15,820	(4,001)	14,734	15,585	13,620
Capital Outlay	-	-	-	3,400	3,700	2,000
Total Expenditure	\$ 148,672	\$ 165,049	\$ (16,377)	\$ 162,544	\$ 185,382	\$ 177,060
Surplus/(Deficit)	\$ (148,672)	\$ (165,049)	\$ 16,377	\$ (162,544)	\$ (185,382)	\$ (177,060)

Activity Description

- Finance & Administration

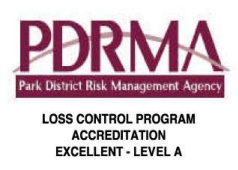
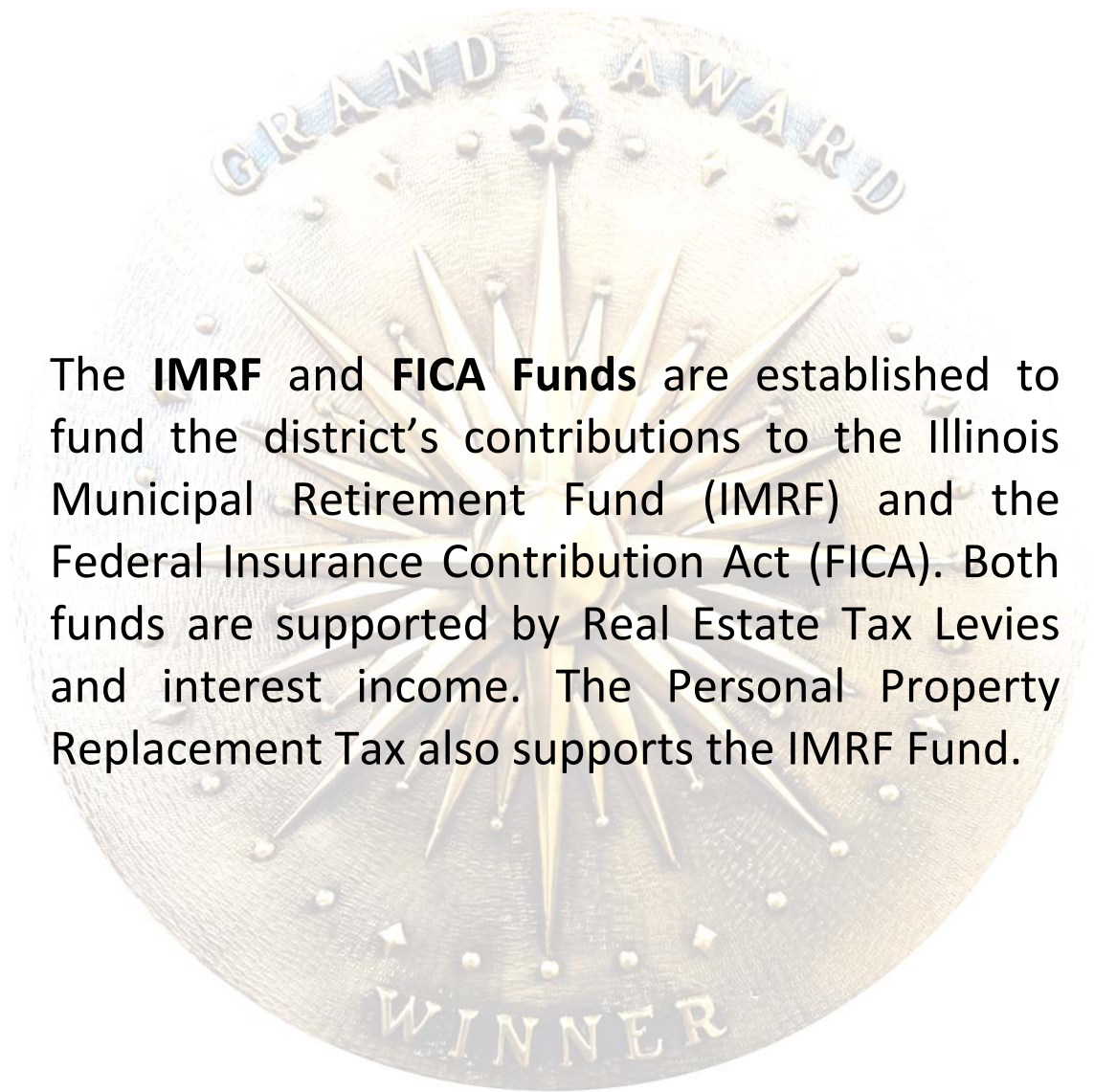
Description: This activity includes wages, services, utilities, insurance and materials for the district's Risk Management Program.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2011-12	167,939	150,333
2012-13	165,049	148,672
2013-14	185,382	162,544
2014-15	177,060	



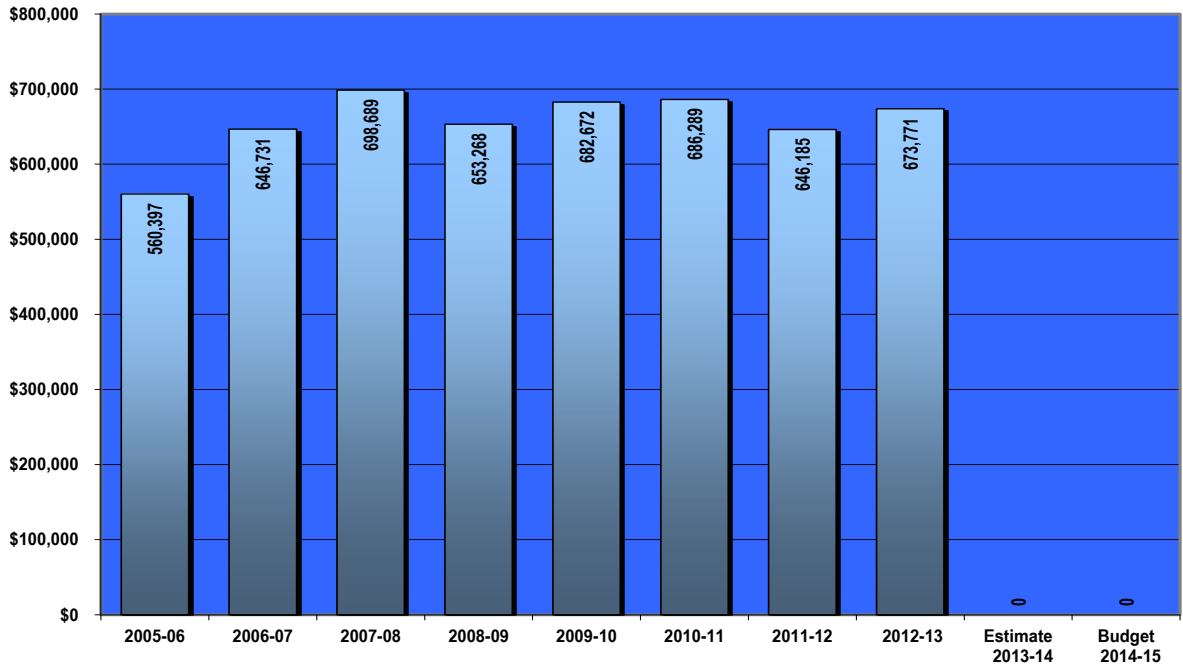
The **IMRF** and **FICA Funds** are established to fund the district's contributions to the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Contribution Act (FICA). Both funds are supported by Real Estate Tax Levies and interest income. The Personal Property Replacement Tax also supports the IMRF Fund.

IMRF and FICA Funds

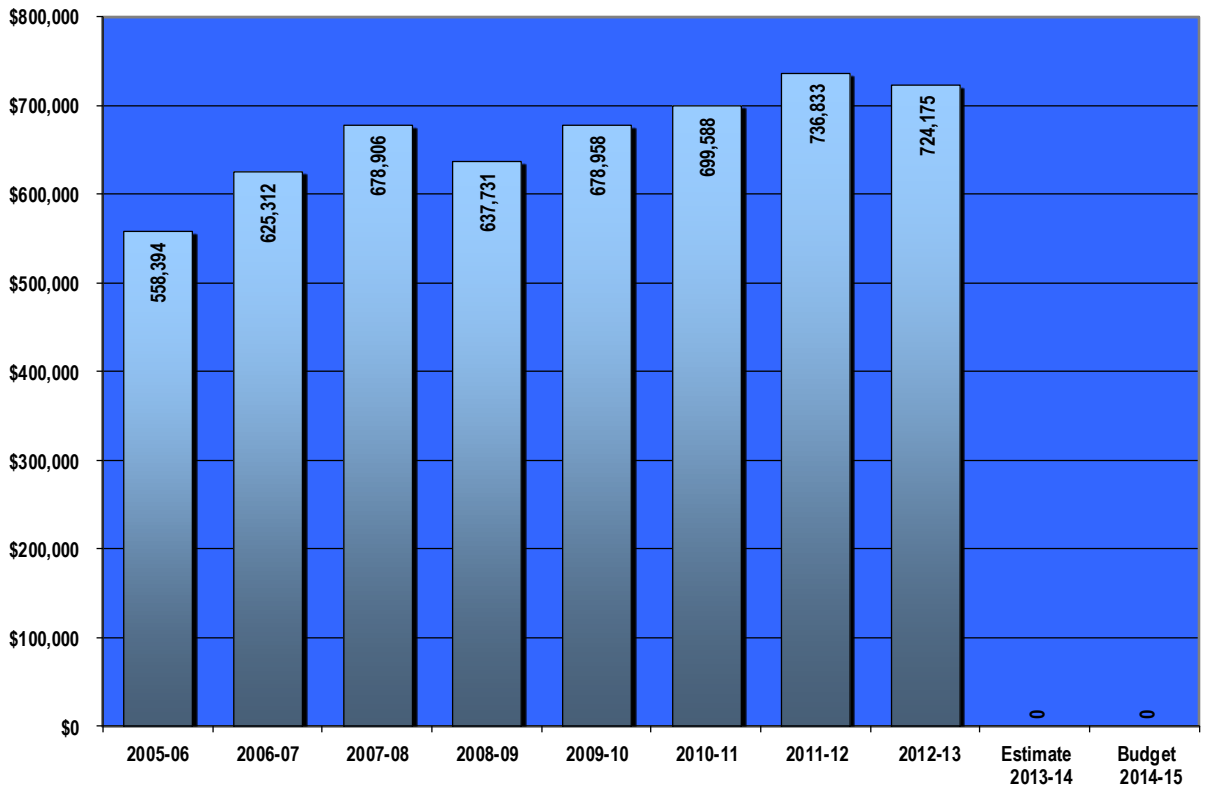


IMRF/FICA FUND (HISTORICAL) REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



WAUKEGAN PARK DISTRICT

IMRF / FICA FUND

(Historical Data)

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Real Estate Tax	\$ 495,668	\$ 507,873	\$ (12,205)	\$ -	\$ -	\$ -
Replacement Tax	177,764	162,080	15,684	-	-	-
Interest Income	339	275	64	-	-	-
Total Revenue	\$ 673,771	\$ 670,228	\$ 3,543	\$ -	\$ -	\$ -
Expenditures						
IMRF	\$ 397,132	\$ 391,574	\$ 5,558	\$ -	\$ -	\$ -
FICA	327,043	355,500	(28,457)	-	-	-
Total Expenditure	\$ 724,175	\$ 747,074	\$ (22,899)	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ (50,404)	\$ (76,846)	\$ 26,442	\$ -	\$ -	\$ -

Fund: IMRF/FICA (HISTORICAL)

Center: District Administration

Code: 1511

Center Description

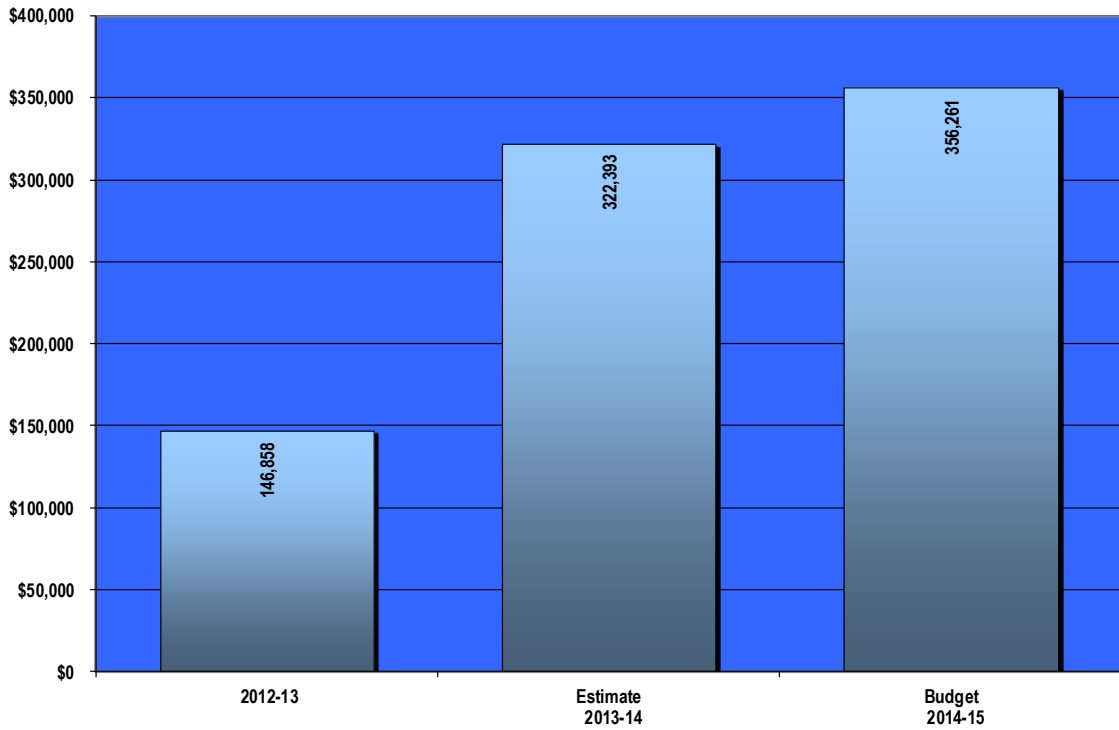
This center accounts for the funding and expenses of an employee retirement plan and Social Security.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Real Estate Tax	\$ 495,668	\$ 507,873	\$ (12,205)	\$ -	\$ -	\$ -
Replacement Tax	177,764	162,080	15,684	-	-	-
Interest Income	339	275	64	-	-	-
Total Revenue	\$ 673,771	\$ 670,228	\$ 3,543	\$ -	\$ -	\$ -
Expenditure						
Services	\$ 724,175	\$ 747,074	\$ (22,899)	\$ -	\$ -	\$ -
Total Expenditure	\$ 724,175	\$ 747,074	\$ (22,899)	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ (50,404)	\$ (76,846)	\$ 26,442	\$ -	\$ -	\$ -

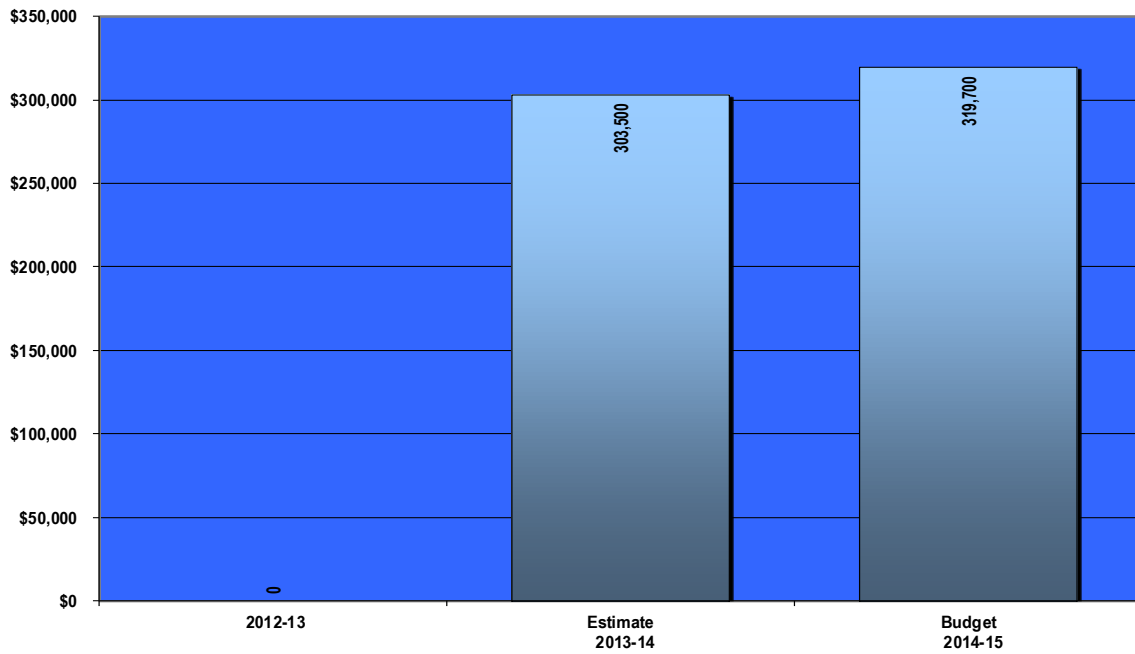
*Due to Illinois Municipal Retirement Fund (IMRF) requirements, beginning in FY2013-14, IMRF and FICA were levied separately. The data above is for historical purposes while the data on the following pages is for the current and future budgets.

FICA FUND REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



FICA FUND

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 146,858	\$ -	\$ -	\$ 322,306	\$ 279,974	\$ 356,161
Interest Income	-	-	-	87	100	100
Total Revenue	\$ 146,858	\$ -	\$ 146,858	\$ 322,393	\$ 280,074	\$ 356,261
Expenditure						
FICA	\$ -	\$ -	\$ -	\$ 303,500	\$ 312,009	\$ 319,700
Total Expenditure	\$ -	\$ -	\$ -	\$ 303,500	\$ 312,009	\$ 319,700
Surplus/(Deficit)	\$ 146,858	\$ -	\$ 146,858	\$ 18,893	\$ (31,935)	\$ 36,561

FY2014-15 FICA Fund Highlights:

- A.) Real estate tax of \$356,161 is budgeted this fiscal year which is \$76,187 more than the previous fiscal year. This occurred because in the previous fiscal year, the FICA and IMRF levy was split and we did not want to increase both fund's levies the first year after the split.
- B.) The FICA Fund surplus is budgeted for \$36,561 compared to last fiscal year's deficit of (\$31,935).
- C.) The real estate tax final extension rate this fiscal year is \$.037 per \$100 equalized assessed valuation. There is no statutory rate limit for the FICA Fund.

FICA Fund Center Detail

Fund: FICA

Center: District Administration

Code: 1411

Center Description

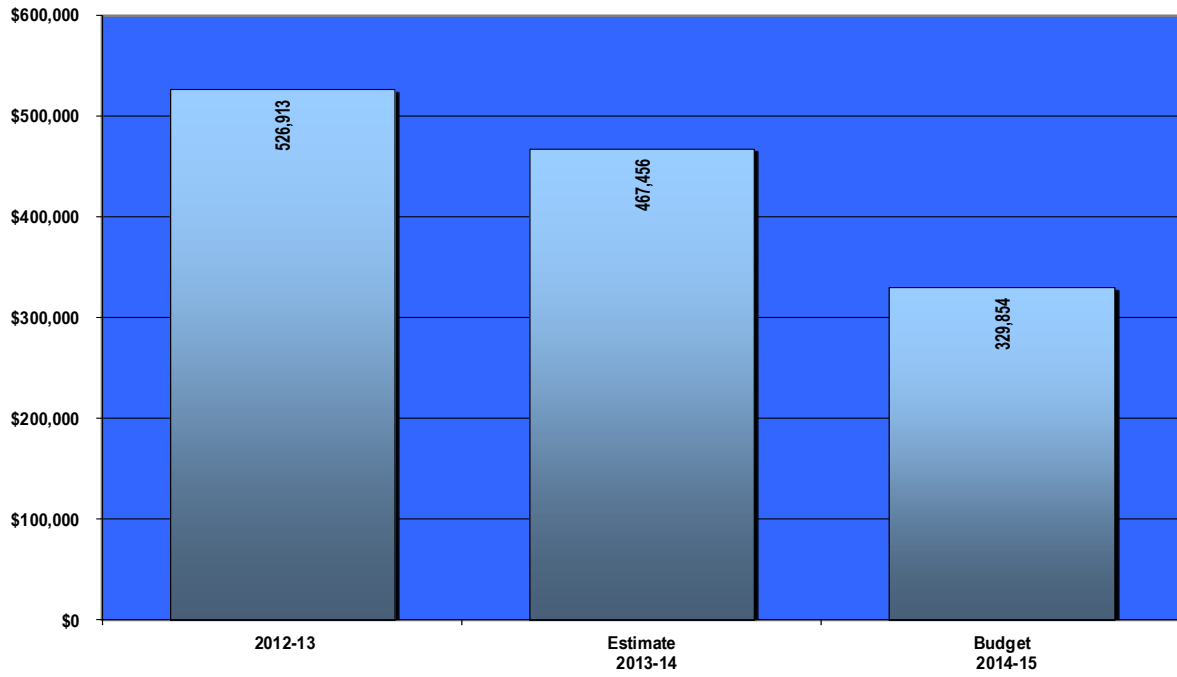
This center accounts for the funding and expenses of Social Security.

FICA FUND

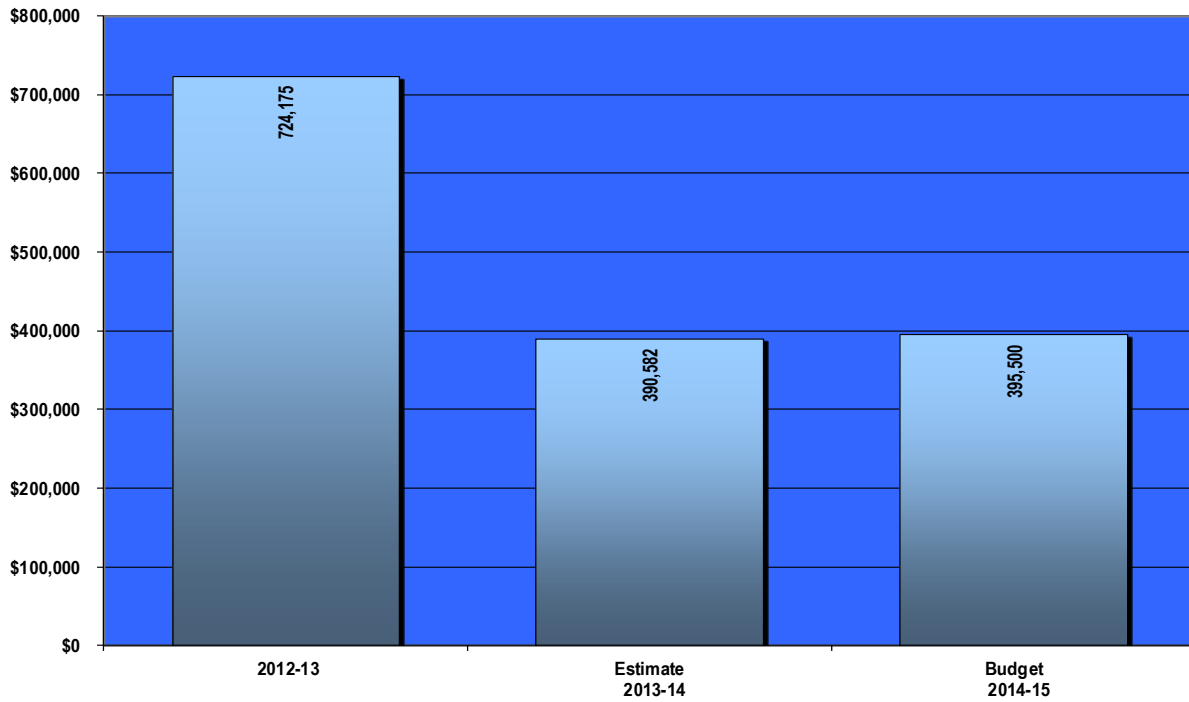
	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
<u>Revenue</u>						
Real Estate Tax	\$ 146,858	\$ -	\$ -	\$ 322,306	\$ 279,974	\$ 356,161
Interest Income	-	-	-	87	100	100
Total Revenue	\$ 146,858	\$ -	\$ 146,858	\$ 322,393	\$ 280,074	\$ 356,261
<u>Expenditure</u>						
FICA	\$ -	\$ -	\$ -	\$ 303,500	\$ 312,009	\$ 319,700
Total Expenditure	\$ -	\$ -	\$ -	\$ 303,500	\$ 312,009	\$ 319,700
Surplus/(Deficit)	\$ 146,858	\$ -	\$ 146,858	\$ 18,893	\$ (31,935)	\$ 36,561

IMRF FUND REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



IMRF FUND

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Real Estate Tax	\$ 348,810	\$ -	\$ -	\$ 211,008	\$ 183,060	\$ 258,607
Replacement Tax	177,764	-	-	256,313	165,275	71,147
Interest Income	339	-	-	135	100	100
Total Revenue	\$ 526,913	\$ -	\$ 526,913	\$ 467,456	\$ 348,435	\$ 329,854
Expenditure						
IMRF	\$ 724,175	\$ -	\$ -	\$ 390,582	\$ 388,194	\$ 395,500
Total Expenditure	\$ 724,175	\$ -	\$ 724,175	\$ 390,582	\$ 388,194	\$ 395,500
Surplus/(Deficit)	\$ (197,262)	\$ -	\$ (197,262)	\$ 76,874	\$ (39,759)	\$ (65,646)

FY2014-15 IMRF Fund Highlights:

- A.) Real estate tax of \$258,607 is budgeted this fiscal year which is \$75,547 more than the previous fiscal year. This occurred because in the previous fiscal year, the FICA and IMRF levy was split and we did not want to increase both funds levies the first year after the split.
- B.) Personal property replacement tax is budgeted at \$71,147 compared to the previous fiscal year of \$165,275. The allocation between the Corporate and IMRF Fund's was changed to accommodate the targeted fund balance.
- C.) The Employer IMRF Contribution Rate decreased from 11.44% in 2013 to 10.84% in 2014. The estimated rate for 2015 is 10.72%.
- D.) The real estate tax final extension rate this fiscal year is \$.025 per \$100 equalized assessed valuation. There is no statutory rate limit for the IMRF Fund.

IMRF Fund Center Detail

Fund: IMRF

Center: District Administration

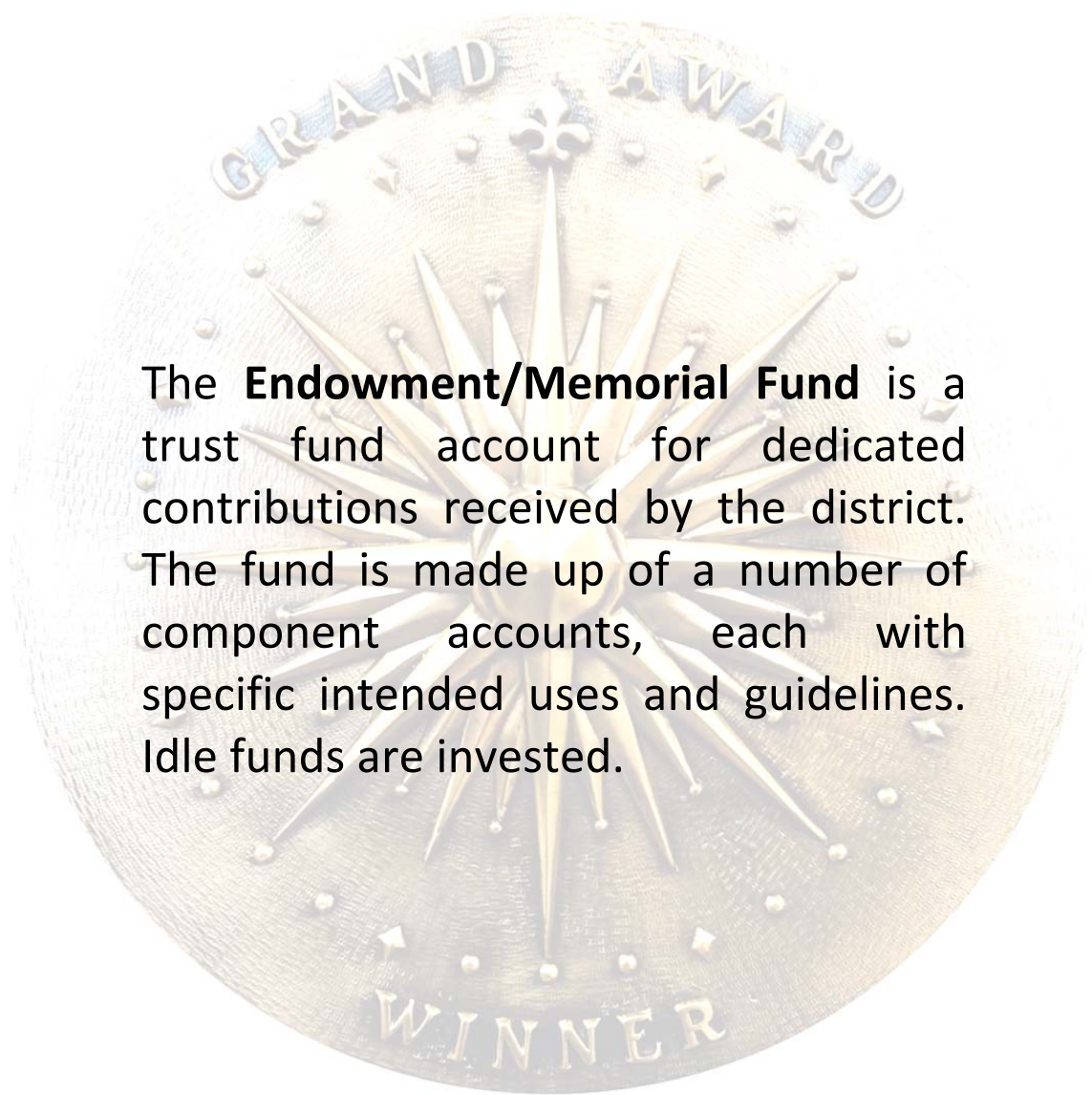
Code: 1511

Center Description

This center accounts for the funding and expenses of an employee retirement plan.

IMRF FUND

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
<u>Revenue</u>						
Real Estate Tax	\$ 348,810	\$ -	\$ -	\$ 211,008	\$ 183,060	\$ 258,607
Replacement Tax	177,764	-	-	256,313	165,275	71,147
Interest Income	339	-	-	135	100	100
Total Revenue	\$ 526,913	\$ -	\$ 526,913	\$ 467,456	\$ 348,435	\$ 329,854
<u>Expenditure</u>						
IMRF	\$ 724,175	\$ -	\$ -	\$ 390,582	\$ 388,194	\$ 395,500
Total Expenditure	\$ 724,175	\$ -	\$ 724,175	\$ 390,582	\$ 388,194	\$ 395,500
Surplus/(Deficit)	\$ (197,262)	\$ -	\$ (197,262)	\$ 76,874	\$ (39,759)	\$ (65,646)



The **Endowment/Memorial Fund** is a trust fund account for dedicated contributions received by the district. The fund is made up of a number of component accounts, each with specific intended uses and guidelines. Idle funds are invested.

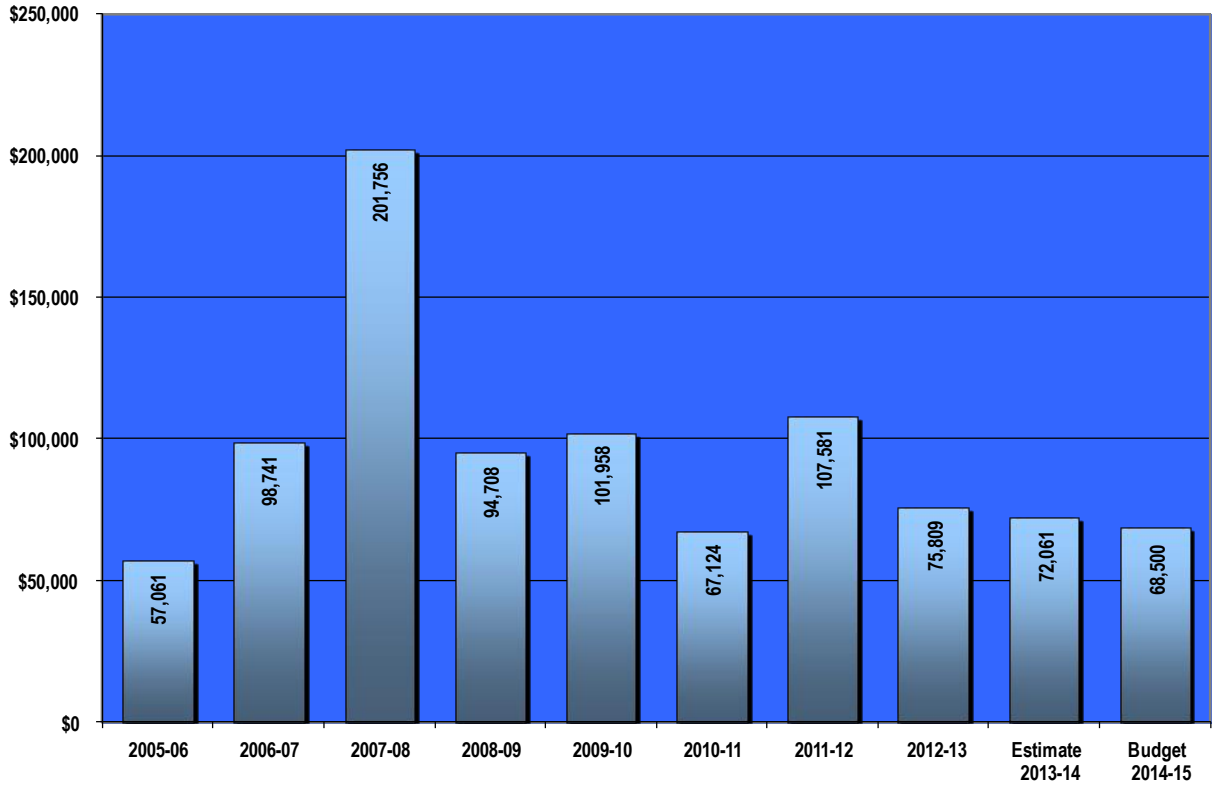
Endowment/Memorial Fund



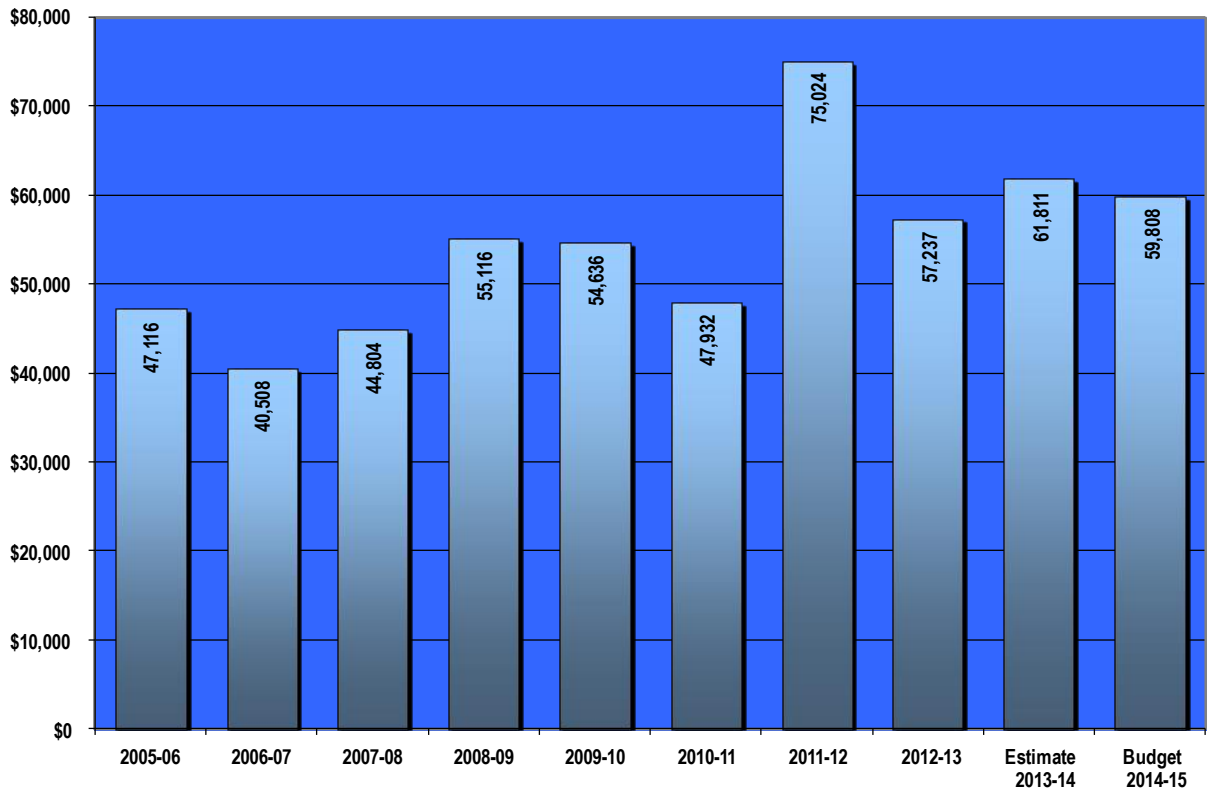
LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

ENDOWMENT/MEMORIAL FUND REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



ENDOWMENT/MEMORIAL FUND

The Endowment/Memorial Fund was established as an expendable Trust Fund to reserve funds for designated purposes. Accounts in this fund may be established provided that an initial amount of \$1,000 is allocated and the expenditure is projected over longer than a fiscal year.

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Interest Income	\$ 16,596	\$ 3,350	\$ 13,246	\$ 7,400	\$ 4,000	\$ 6,500
Contributions/Grants	55,748	-	55,748	54,000	-	60,000
Total Revenue	\$ 72,344	\$ 3,350	\$ 68,994	\$ 61,400	\$ 4,000	\$ 66,500
Interfund Transfer	3,465	3,000	465	10,661	2,383	2,000
Total	\$ 75,809	\$ 6,350	\$ 69,459	\$ 72,061	\$ 6,383	\$ 68,500
Expenditure						
Contracted Services	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Services	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Interfund Transfer	57,237	66,646	(9,409)	60,811	51,873	59,808
Total	\$ 57,237	\$ 66,646	\$ (9,409)	\$ 61,811	\$ 51,873	\$ 59,808
Surplus/(Deficit)	\$ 18,572	\$ (60,296)	\$ 78,868	\$ 10,250	\$ (45,490)	\$ 8,692

FY2014-15 Endowment/Memorial Fund Highlights:

- A.) The Memorial/Endowment Fund's balance as of March 31, 2014 is \$1,222,389.
- B.) Contributions of \$60,000 are budgeted this fiscal year.
- C.) Interest income of \$6,500 is an increase of \$2,500 from the previous fiscal year.
- D.) Interfund transfer expenditures are budgeted at \$59,808. These transfers support scholarships and offset programming expenses. (See details on the next page.)
- E.) The FY2012-13 variance of \$13,246 for interest income was due to longer term investments maturing that year. The (\$9,409) variance for interfund transfers was due to a greater need for scholarships that fiscal year.

ENDOWMENT/MEMORIAL FUND:

Transfer to	Amount	Purpose
<u>Administration:</u>		
Golf Outing	\$4,400	Fundraiser- Partners in Parks
<u>Recreation:</u>		
Athletics	500	Indoor Sports - Partners in Parks
Aquatics	200	Scholarships - Partners in Parks
Camps	3,048	Scholarships - Partners in Parks
Children's Garden	2,900	Programming and Scholarships
Football	500	Scholarships - Partners in Parks
Preschool	378	Scholarships - Partners in Parks
Recreation Equipment	2,000	Purchase Courtside Chairs
Recreation Operations	22,467	Special Events
T-Ball	300	Scholarships - Partners in Parks
Teen Programs	650	Scholarships - Partners in Parks
Tournament	1,000	AT&T Cup Tournament
Trips	100	Scholarships - Partners in Parks
<u>Cultural Arts:</u>		
	3,000	Scholarships - Jack Benny Center Scholarship Fund
	3,000	Bowen Park Theatre - Florence Wilson Memorial Account
<u>Waukegan Symphony Orchestra and Concert Chorus:</u>		
	8,000	WSOCC - Guest Artists and Marketing
<u>Parks:</u>		
	1,000	Hofflander
<u>Special Recreation:</u>		
	6,365	Scholarships - Special Recreation
Total	\$59,808	

Endowment/Memorial Fund Center Detail

Fund: Endowment/Memorial

Center: District Administration

Code: 1611

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Interest Income	\$ 16,596	\$ 3,350	\$ 13,246	\$ 7,400	\$ 4,000	\$ 6,500
Contributions/Grants	55,748	-	55,748	54,000	-	60,000
Total Revenue	\$ 72,344	\$ 3,350	\$ 68,994	\$ 61,400	\$ 4,000	\$ 66,500
Interfund Transfer	3,465	3,000	465	10,661	2,383	2,000
Total	\$ 75,809	\$ 6,350	\$ 69,459	\$ 72,061	\$ 6,383	\$ 68,500
Expenditure						
Contracted Services	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Services	-	-	-	-	-	-
Interfund Transfer	57,237	66,646	(9,409)	60,811	51,873	59,808
Total Expenditure	\$ 57,237	\$ 66,646	\$ (9,409)	\$ 61,811	\$ 51,873	\$ 59,808
Surplus/(Deficit)	\$ 18,572	\$ (60,296)	\$ 78,868	\$ 10,250	\$ (45,490)	\$ 8,692

Center Description

- Administrative

Description: This fund is comprised of 34 accounts that represent various purposes. In order to qualify as a designated endowment/memorial account, a minimum of \$1,000 is required, and the use of the funds will extend beyond the fiscal year in which they are received.

Memorial/Endowment Cash Balances – March 31, 2014

AT&T Endowment	\$ 5,158
Bowen Country Club Memorial	367
Corrine J. Rose Scholarship Memorial	5,399
David Maxwell Memorial	5,787
DeYoung Memorial	31,431
Fishing Derby	7,770
Florence M. Wilson Endowment	99,285
Friends of the Parade	20,478
Fuqua Endowment	28,943
General Memorial	40,433
Halloweenfest Reserve	10,158
Henry P. Callahan Memorial	123,546
Howie Robinson Memorial	1,711
Jack Benny Center Scholarship Memorial	28,636
Jack Benny Memorial	7,941
Janet O'Dell Endowment	8,818
Jerry Kahn Endowment	5,698
Joseph A. Favero Memorial	48,787
Judge John Hughes Memorial	6,476
Junior Golf Memorial	17,762
Justin Mentell Arts Endowment	-
Lois Stewart Memorial	4,260
Lynn Schornick Scholarship Endowment	3,802
Marilyn Reynolds Endowment	2,508
Marvin Oestreicher Memorial	7,202
Parks Improvement Memorial	32,727
Partners in Parks – Cub Foods Memorial	29,740
Partners In Parks Golf Outing	53,584
Recreation Endowment	451,809
Recreation Scholarship Memorial	20,972
Recreation Sponsorships	31,513
Robert Morrison Memorial	8,743
Special Recreation Athletics	39,982
Waukegan Park District Foundation Memorial	11,955
Waukegan Symphony Orchestra & Concert Chorus Memorial	19,008
TOTAL	\$ 1,222,389

ENDOWMENT/MEMORIAL FUND

The following are the accounts within the Endowment/Memorial Fund:

	<u>AT&T Endowment</u>
Established:	In 2010 by AT&T Corporation.
Purpose of Fund:	To provide funds to support community events.
Authorized Agent:	Superintendent of Recreation and Executive Director
	<u>Bowen Country Club Memorial</u>
Established:	In 1998 by former campers and counselors of Hull Settlement House to recognize past leadership and their contributions to the lives of children.
Purpose of Fund:	To provide funds for enhancements to Bowen Park and reunion of those who worked and played at Bowen Park between the years of 1912 and 1962.
Authorized Agent:	Superintendent of Cultural Arts and Executive Director
	<u>Corrine J. Rose Scholarship Memorial</u>
Established:	By the Waukegan Park District Board of Commissioners.
Purpose of Fund:	To provide a scholarship to students in an established park and recreation curriculum at the undergraduate or graduate level.
Authorized Agent:	Executive Director
	<u>David Maxwell Memorial</u>
Established:	In September of 2007 by individual donations in memory of David Maxwell, a former music student at Jack Benny Center for the Arts.
Purpose of Fund:	To provide funds for music students scholarships at the Jack Benny Center for the Arts.
Authorized Agent:	Superintendent of Cultural Arts and Executive Director
	<u>De Young Memorial</u>
Established:	By Marge De Young.
Purpose of Fund:	To be used for picnic tables, benches and improvements at the SportsPark.
Authorized Agent:	Executive Director
	<u>Fishing Derby</u>
Established:	As an annual recreational special event for the park district.
Purpose of Fund:	To fund the annual Waukegan Park District event.
Authorized Agent:	Superintendent of Recreation and Executive Director
	<u>Friends of the Parade</u>
Established:	By individual and corporate donations.
Purpose:	To fund the ongoing expenses of the American Independence Parade.
Authorized Agent:	Superintendent of Recreation and Executive Director
	<u>Florence M. Wilson Endowment</u>
Established:	By Florence M. Wilson in 1993 with a \$10,000 contribution. In 1995, her estate paid out \$92,000.
Purpose:	To help support the cost of singers participating and activities of the Bowen Park Theatre Company and Bowen Park Opera Company
Authorized Agent:	Superintendent of Cultural Arts and Executive Director

ENDOWMENT/MEMORIAL FUND

- Fuqua Endowment
Established: By Ellis and Madeleine Fuqua in memory of their daughter, Nancy Fuqua Erkkila. In March 1980 the fund was expanded in January 1988 as a memorial for Ellis Fuqua.
Purpose of Fund: To provide funds for prizes for the Young Artists' Competition of the Waukegan Symphony Orchestra and Concert Chorus.
Authorized Agent: Superintendent of Cultural Arts and Executive Director
- General Memorial
Purpose of Fund: Unrestricted uses in support of park district.
Authorized Agent: Executive Director
- Halloween Reserve
Established: In 2008.
Purpose of Fund: To provide sponsorship funds to support Halloweenfest.
Authorized Agent: Superintendent of Recreation
- Henry P. Callahan Memorial
Established: In 1982 by Harold and Joan Pfau Callahan in memory of their son, Henry Pfau Callahan.
Purpose of Fund: Primary purpose is to fund improvements at Henry Pfau Callahan Park.
Authorized Agent: Executive Director and Superintendent of Parks
- Howie Robinson Memorial
Established: In 2009 by Bill Nichols and the Board of Commissioners.
Purpose of Fund: To establish and maintain an indoor instructional facility for adult and youth golf beginners and enthusiasts.
Authorized Agent: Executive Director and Board of Commissioners
- Jack Benny Center Scholarship Memorial
Established: In March 1985 individual donations.
Purpose of Fund: To provide scholarship funds for students of music, dance, drama, and visual arts at the Jack Benny Center.
Authorizing Agent: Superintendent of Cultural Arts and Executive Director
- Jack Benny Memorial
Established: In February 1987 by the Board of Commissioners in memory of Jack Benny. The fund was added to by donation of the proceeds of the 1987 Jack Benny Tribute committee.
Purpose of Fund: To fund an annual Benny Tribute Program and/or support projects and programs of the Jack Benny Center for the Arts.
Authorizing Agent: Superintendent of Cultural Arts and Executive Director
- Janet O'Dell Endowment
Established: By Milo O'Dell in memory of his wife, Janet, in January 1988.
Purpose of Fund: To benefit students enrolled in music and dance at the Jack Benny Center and/or the Waukegan Symphony Orchestra.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

ENDOWMENT/MEMORIAL FUND

Jerry Kahn Endowment

Established: By Lynn Schornick in memory of Jerry Kahn who passed away in July 1998.
Purpose of Fund: Interest from the account to be used to aid the Waukegan Symphony at the discretion of Lynn Schornick.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

Joseph A. Favero Memorial

Established: April 2006 by individual donations in memory of Joseph Favero and money that Mr. Favero bequeathed for the Waukegan Symphony Orchestra and Concert Chorus program.
Purpose of Fund: To support the Waukegan Symphony Orchestra and Concert Chorus Program.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

Judge John Hughes Memorial

Established: By Ann Hughes-Johnson in FY 2003-04.
Purpose of Fund: To Support students of the Jack Benny Center for art scholarships.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

Junior Golf Memorial

Established: In September 1990 by collecting aluminum cans at the golf courses for recycling, by private contributions, and contributions from the David Ogrin Pro/Am Tournament.
Purpose of Fund: To promote the junior golf program.
Authorized Agent: Executive Director

Lois Stewart Memorial

Established: In August 1996.
Purpose of Fund: To provide support to recreation and park programs.
Authorized Agent: Executive Director

Lynn Schornick Scholarship Endowment

Established: By friends of Lynn Schornick in honor of his 50th birthday, January 20, 2000.
Purpose of Fund: Interest from the account to be used to fund scholarships for students in financial need attending the Jack Benny Center for the Arts.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

Marilyn Reynolds Endowment

Established: By her husband, Richard Reynolds, and daughter Cynthia Reynolds in July 2003.
Purpose of Fund: To provide scholarships to students in art, music or drama.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

ENDOWMENT/MEMORIAL FUND

Marvin Oestreicher Memorial

Established: By Harriet Oestreicher Lane in October 1994.
Purpose of Fund: To provide financial assistance through scholarships for music instruction of children.
Authorized Agent: Superintendent of Cultural Arts and Executive Director

Parks Improvement Memorial

Established: By Waukegan Park District Staff in April 2005, which includes funds from the following consolidated accounts: Formal Garden, Jack Hofflander Wildlife Refuge, Andrew Kocal and Fred Reckling.
Purpose of Fund: To support improvements to various parks in the District.
Authorized Agent: Superintendent of Parks and Executive Director

Partners in Parks – Cub Food Memorial

Established: By Cub Foods in 1994.
Purpose of Fund: An initiative of the park district to secure corporate and community support for the ongoing maintenance and improvements to Clearview Park.
Authorized Agent: Superintendent of Parks and Executive Director

Partners in Parks Golf Outing

Established: In May 1995.
Purpose of Fund: Proceeds from annual Partners in Parks Golf Outing.
Authorized Agent: Executive Director

Recreation Endowment

Established: In Fiscal Year 1994-95 by the Waukegan Park District Board of Commissioners.
Purpose of Fund: To serve as an endowment benefiting Recreation programs, activities and capital improvements for the district.
Authorized Agent: Executive Director and Board of Commissioners

Recreation Scholarship Memorial

Established: By Waukegan Park District Staff in June 1997.
Purpose of Fund: To provide scholarships to Recreation programming participants.
Authorized Agent: Superintendent of Recreation and Executive Director

Recreation Sponsorships

Established: In 2008.
Purpose of Fund: To provide sponsorships funds for Recreation Department special events and programs with the exception of American Independence Festivities and Halloweenfest, which have their own designated funds.
Authorized Agent: Superintendent of Recreation

Robert Morrison Memorial

Established: In 2011.
Purpose of Fund: Established to support improvements to the Janet and Robert Morrison picnic center.
Authorized Agent: Executive Director and the Superintendent of Parks

ENDOWMENT/MEMORIAL FUND

Special Recreation Athletics
Established: As an annual fund raising event for Special Recreation athletic programs. Event is a collaborative effort between the City of Waukegan, Waukegan Park District, and the Waukegan Downtown Association.
Purpose of Fund: To support special recreation athletic programs. Proceeds are utilized to purchase uniforms and fund travel expenses for tournaments.
Authorized Agent: Superintendent of Recreation and Manager of Special Recreation

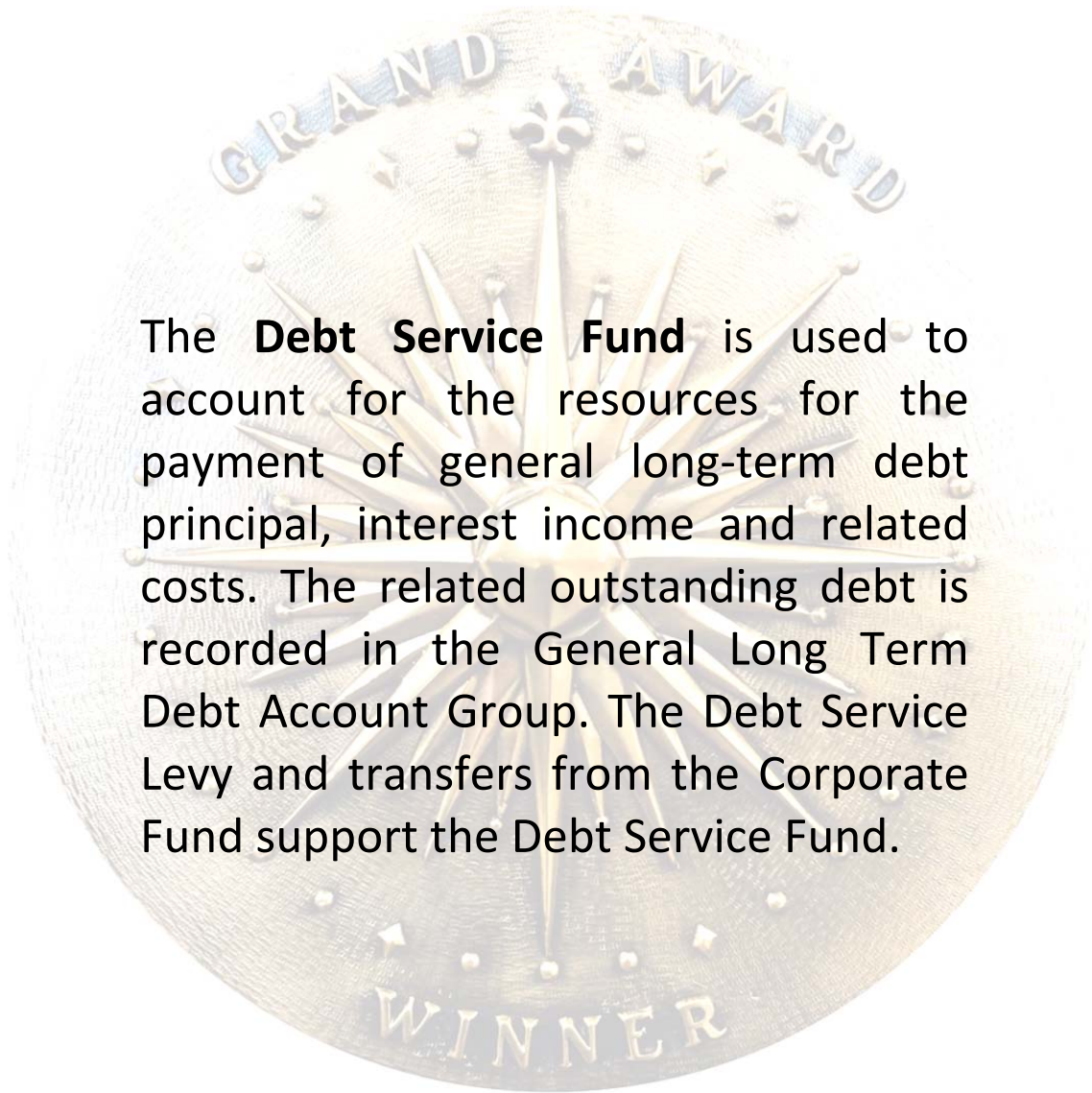
Waukegan Park District Foundation Memorial
Established: In 1997 by Waukegan Park District.
Purpose of Fund: To establish a Waukegan Park District Foundation.
Authorized Agent: Executive Director and Board of Commissioners

Waukegan Symphony Orchestra and Concert Chorus Memorial
Established: In April 1988 by the Waukegan Park District Board of Commissioners.
Purpose of Fund: To provide funds to support the general operation of the Waukegan Symphony Orchestra and Concert Chorus (WSOCC).
Authorized Agent: Superintendent of Cultural Arts and Executive Director



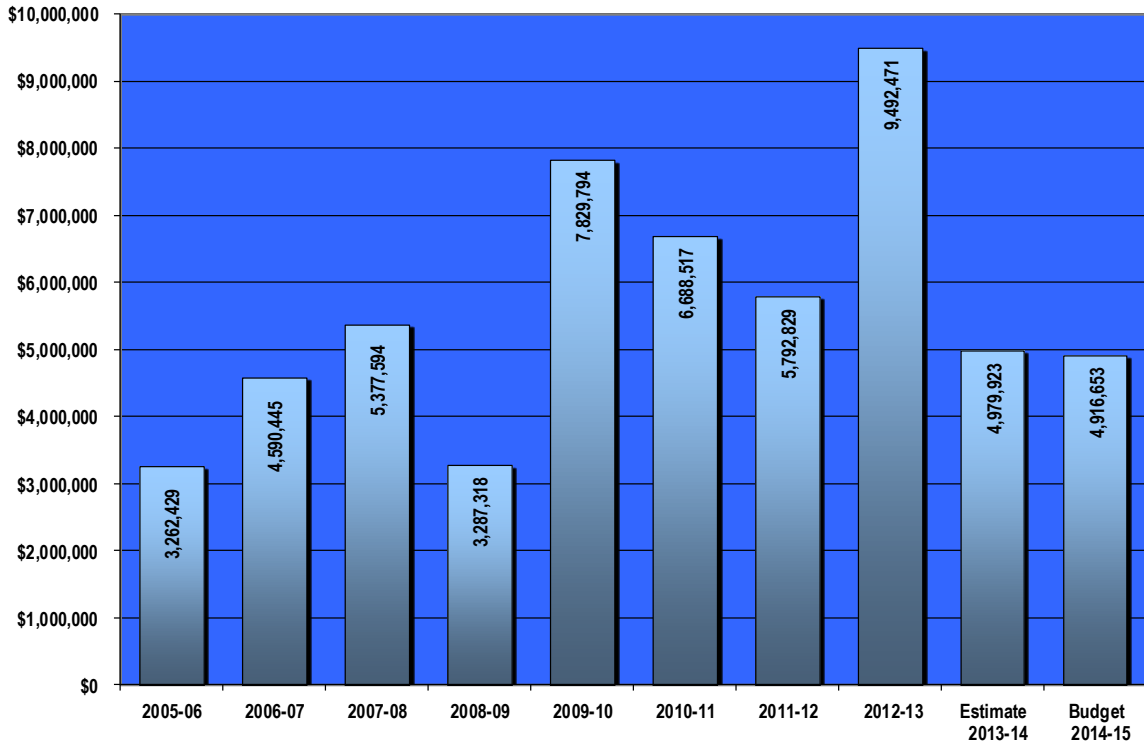
The **Debt Service Fund** is used to account for the resources for the payment of general long-term debt principal, interest income and related costs. The related outstanding debt is recorded in the General Long Term Debt Account Group. The Debt Service Levy and transfers from the Corporate Fund support the Debt Service Fund.

Debt Service Fund

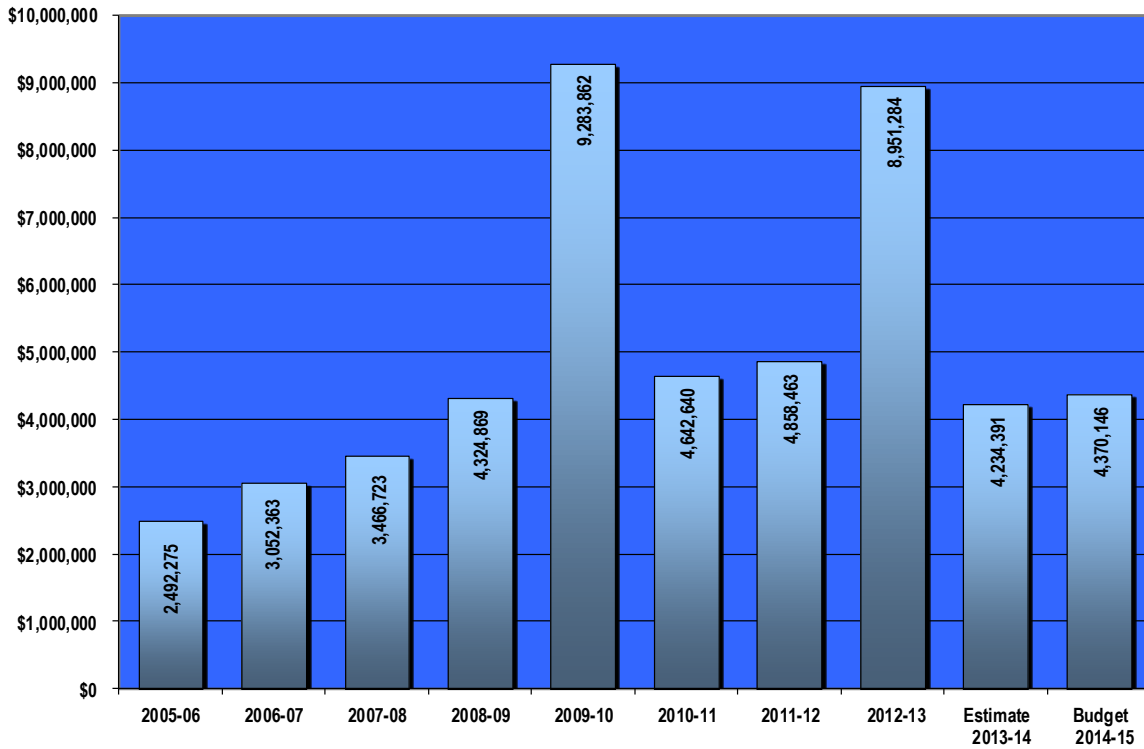


LOSS CONTROL PROGRAM
ACCREDITATION
EXCELLENCE - LEVEL A

**DEBT SERVICE
REVENUE AND EXPENDITURE COMPARISON**
Revenue

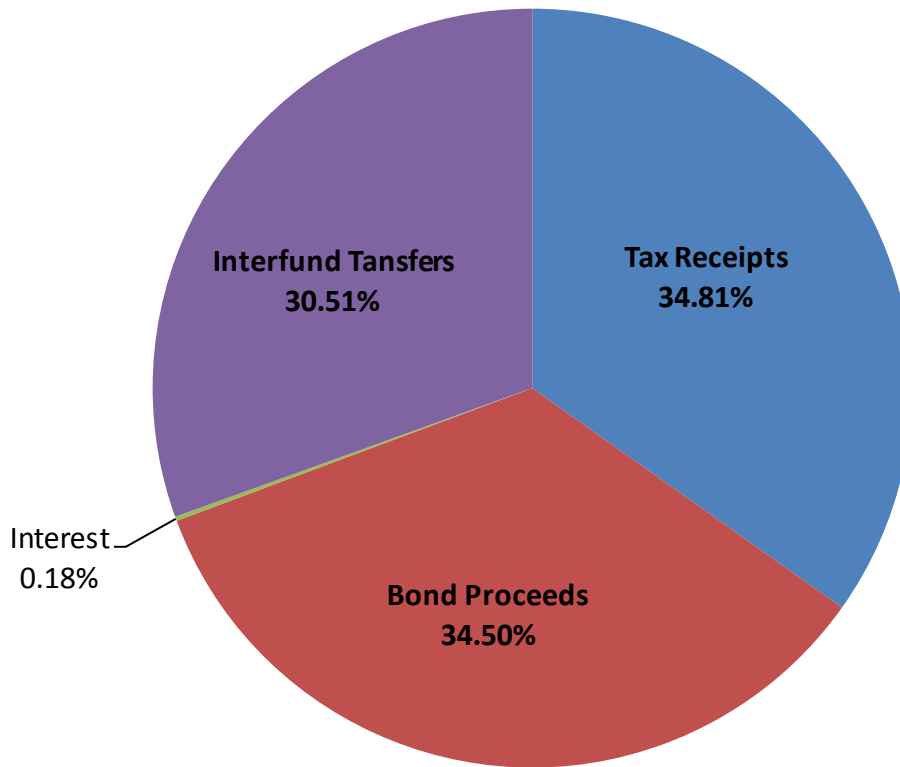


Expenditure



**DEBT SERVICE
REVENUE: FISCAL YEAR 2014-15**

Revenue		Amount	Percent
Tax Receipts	\$	1,711,688	34.81%
Bond Proceeds		1,696,065	34.50%
Interest		8,900	0.18%
Total Revenue	\$	3,416,653	69.49%
Interfund Tansfers		1,500,000	30.51%
Total Revenue	\$	4,916,653	100.00%



Debt Service Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Tax Receipts	\$ 1,675,222	\$ 1,604,948	\$ 70,274	\$ 1,697,385	\$ 1,647,543	\$ 1,711,688
Bond Proceeds	5,808,441	1,646,000	4,162,441	1,770,338	1,671,000	1,696,065
Interest	8,808	5,800	3,008	12,200	5,750	8,900
Total Revenue	\$ 7,492,471	\$ 3,256,748	\$ 4,235,723	\$ 3,479,923	\$ 3,324,293	\$ 3,416,653
Interfund Transfer	2,000,000	2,000,000	-	1,500,000	1,500,000	1,500,000
Total	\$ 9,492,471	\$ 5,256,748	\$ 4,235,723	\$ 4,979,923	\$ 4,824,293	\$ 4,916,653
Expenditure						
Contracted Services	\$ 73,891	\$ 88,000	\$ (14,109)	\$ 86,983	\$ 87,500	\$ 25,000
Services	-	-	-	-	-	-
Debt Services	8,877,393	4,789,482	4,087,911	4,147,408	4,261,300	4,345,146
Total Expenditure	\$ 8,951,284	\$ 4,877,482	\$ 4,073,802	\$ 4,234,391	\$ 4,348,800	\$ 4,370,146
Surplus/(Deficit)	\$ 541,187	\$ 379,266	\$ 161,921	\$ 745,532	\$ 475,493	\$ 546,507

The Debt Service Fund has been established for principal and interest bond payments. Current outstanding Series are the 2008B, 2009, 2012B and 2013A General Obligation "Alternative Bonds" issues. Principal, interest and fees of \$4,370,146 are budgeted for FY2014-15.

As of April 30, 2013, the District's outstanding long-term debt principal was \$23,693,425.

During FY2013-14, the 2013A Series Bonds refinanced the 2005 Series Bonds for a total savings to the District of \$380,423.

FY2014-15 Debt Service Fund Highlights:

- A.) Total debt service revenue is budgeted at \$4,916,653 or \$92,360 over the previous fiscal year.
- B.) The contractual services expenditure is budgeted at \$25,000 or \$62,500 less than the previous fiscal year due to no expectation of refinancing any current bond issues.
- C.) The district plans to issue the annual rollover General Obligation Limited Tax Park Bond as allowed under the Debt Service Extension Base (DSEB).
- D.) The \$4,162,441 variance in the FY2012-13 bond proceeds revenue was due to a refinancing opportunity the district took advantage of. The 2004 Series was refinanced into the 2012B Series for an overall savings of \$321,590.

Debt Service Fund Center Detail

Fund: Debt Service

Center: District Administration

Code: 1711

Center Description

The District Administration Center of the Debt Service Fund provides for payments of principal and interest on existing bond issues.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15
Revenue						
Real Estate Tax	\$ 1,675,222	\$ 1,604,948	\$ 70,274	\$ 1,697,385	\$ 1,647,543	\$ 1,711,688
Bond Proceeds	5,808,441	1,646,000	4,162,441	1,770,338	1,671,000	1,696,065
Interest Income	8,808	5,800	3,008	12,200	5,750	8,900
Total Revenue	\$ 7,492,471	\$ 3,256,748	\$ 4,235,723	\$ 3,479,923	\$ 3,324,293	\$ 3,416,653
Interfund Transfer	2,000,000	2,000,000	-	1,500,000	1,500,000	1,500,000
Total	\$ 9,492,471	\$ 5,256,748	\$ 4,235,723	\$ 4,979,923	\$ 4,824,293	\$ 4,916,653
Expenditures						
Contracted Services	\$ 73,891	\$ 88,000	\$ (14,109)	\$ 86,983	\$ 87,500	\$ 25,000
Services	-	-	-	-	-	-
Debt Services	8,877,393	4,789,482	4,087,911	4,147,408	4,261,300	4,345,146
Total Expenditures	\$ 8,951,284	\$ 4,877,482	\$ 4,073,802	\$ 4,234,391	\$ 4,348,800	\$ 4,370,146
Surplus/(Deficit)	\$ 541,187	\$ 379,266	\$ 161,921	\$ 745,532	\$ 475,493	\$ 546,507

**Waukegan Park District
Debt Service Schedule by Fiscal Year
Total Payments (Principal + Interest)**

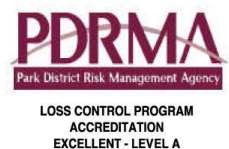
Fiscal Year	Series 2008B	Series 2009	Series 2012B	Series 2013A	Totals
5/01/14 - 4/30/15	\$ 400,500	\$ 880,650	\$ 948,800	\$ 406,400	\$ 2,636,350
5/01/15 - 4/30/16	400,500		946,200	991,400	2,338,100
5/01/16 - 4/30/17	400,500		963,300	997,600	2,361,400
5/01/17 - 4/30/18	400,500		749,700	1,002,200	2,152,400
5/01/18 - 4/30/19	400,500			1,020,200	1,420,700
5/01/19 - 4/30/20	400,500			850,600	1,251,100
5/01/20 - 4/30/21	400,500			204,000	604,500
5/01/21 - 4/30/22	400,500				400,500
5/01/22 - 4/30/23	400,500				400,500
5/01/23 - 4/30/24	925,500				925,500
5/01/24 - 4/30/25	1,626,876				1,626,876
5/01/25 - 4/30/26	1,820,624				1,820,624
5/01/26 - 4/30/27	1,928,125				1,928,125
5/01/27 - 4/30/28	1,927,750				1,927,750
5/01/28 - 4/30/29	1,899,000				1,899,000
Totals	\$ 13,732,375	\$ 880,650	\$ 3,608,000	\$ 5,472,400	\$ 23,693,425

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The **Capital Projects Fund** is established to account for capital expenditures of the district. This fund is financially supported by authorized transfers from other funds, grant reimbursements, developer and dedicated donations and interest income.

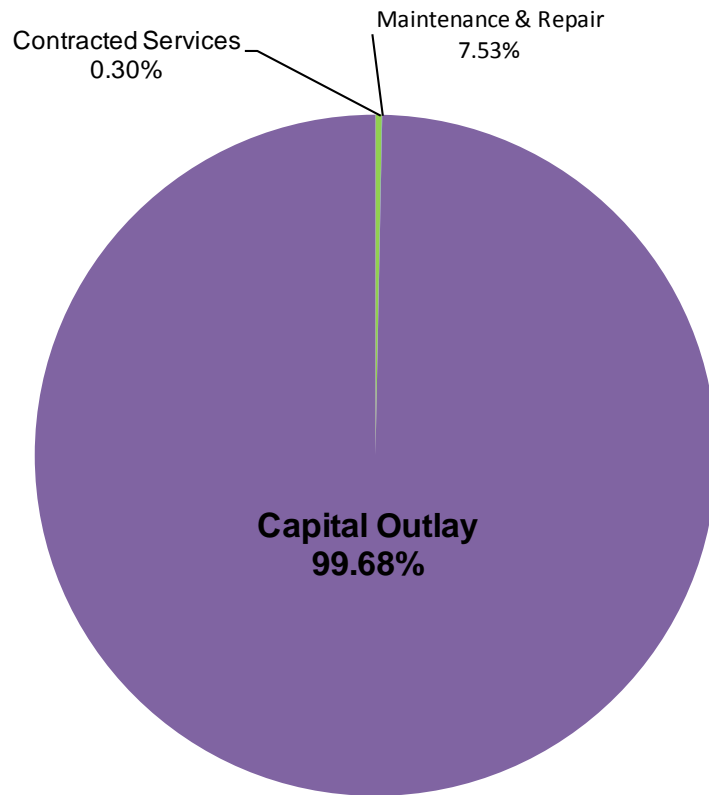
Capital Fund



**CAPTIAL PROJECTS FUND
EXPENDITURE: FISCAL YEAR 2014-15**

Expenditure

Contracted Services	\$	25,000	0.30%
Services		-	0.00%
Maintenance & Repair		1,500	0.02%
Capital Outlay		8,326,700	99.68%
Total Expenditure	\$	8,353,200	100.00%



WAUKEGAN PARK DISTRICT

CAPITAL PROJECT FUND

The Capital Project Fund was reestablished in FY1993-94 to account for District capital expenditures, authorized transfers from other funds, grant reimbursements, developed and dedicated donations and proceeds from the sale of surplus property.

As of May 1, 2013, the fund held a balance of \$9,647,522. It is estimated that by April 30, 2014, the balance will be approximately \$10,899,611.

The Capital Project Fund is budgeted to receive an interfund transfer of \$1,600,000 from the Corporate Fund in FY2014-15.

The FY2014-15 Capital Projects are listed on page 169. A five year Long Range Capital Development and Financing Plan matrix which outlines any major capital projects the District may undertake is provided on page 170.

Capital Projects Fund

	Actual FY 2012-13	Budget FY 2012-13	Variance FY 2012-13	Estimated FY 2013-14	Budget FY 2013-14	Budget FY 2014-15
Revenue						
Interest Income	\$ 20,857	\$ 17,100	\$ 3,757	\$ 35,200	\$ 15,800	\$ 17,000
Contributions/Grants	72,547	-	72,547	800	-	2,500,000
Miscellaneous	-	-	-	960	-	-
Total Revenue	\$ 93,404	\$ 17,100	\$ 76,304	\$ 36,960	\$ 15,800	\$ 2,517,000
Interfund Transfer	2,000,000	2,000,000	-	2,000,000	2,000,000	1,600,000
Total	\$ 2,093,404	\$ 2,017,100	\$ 76,304	\$ 2,036,960	\$ 2,015,800	\$ 4,117,000
Expenditure						
Contracted Services	\$ 18,534	\$ 40,000	\$ (21,466)	\$ 16,300	\$ 16,000	\$ 25,000
Services	-	-	-	-	-	-
Maintenance & Repair	91,714	10,000	81,714	-	50,000	1,500
Capital Outlay	767,449	1,433,090	(665,641)	768,571	598,000	8,326,700
Total Expenditure	\$ 877,697	\$ 1,483,090	\$ (605,393)	\$ 784,871	\$ 664,000	\$ 8,353,200
Surplus/(Deficit)	\$ 1,215,707	\$ 534,010	\$ 681,697	\$ 1,252,089	\$ 1,351,800	\$ (4,236,200)

Note - Certain capital improvement projects are budgeted for in the Recreation, Special Recreation, Insurance and Paving & Lighting Funds.

A complete three year capital budget project list can be found on pages 171 to 174.

**PROJECTED CAPITAL PROJECTS FUND
FY 2014-15**

Finance & Administration		Fund
Division	Data Processing Equipment, Upgrades, Phone Conversions, Etc.	\$ 5,000 30
	Network Attached Storage (NAS)	3,200 30
	Replace HyperVisor Virtual Server	7,000 30
	Furniture, Chairs	1,000 30
	Workstation Replacements (5 Year Cycle)	5,000 30
	Electronic Tablets for Board Meetings	8,000 30
	Finance & Administration Division Total	29,200
Cultural Arts	JBC Elevator Hydraulic Drain Lines	\$ 1,500 30
	Cultural Arts Division Total	1,500
Parks Division	Field House Indoor Pool (PARC Grant)	\$ 7,500,000 30
	Parks Vehicle Replacement (P39 Truck w/ Snow Plow-Cab and Tools)	5,000 30
	Tree Replacement/EAB Management Plan	50,000 30
	Step Replacement (Bradbury East side & Washington Park)	15,000 30
	Playground Audit Recommendations/Improvements	50,000 30
	Building Demo - Victory Washroom Buildings	5,000 30
	Dugdale Ball Diamond Bleacher Removal	5,000 30
	PMF Radio Antenna Replacement & Grounding	4,000 30
	Barrier Fence Replacement/Repair (Roosevelt, Boys & Girls Club)	10,000 30
	GPS Handheld Unit (Mobile GPS Tablet)	4,000 30
	SportsPark Restroom Building Doors- (Hinges & Door Closers in buildings)	10,500 30
	SportsPark Heat in Championship Concessions, Pump House	5,000 30
	Douglas House & PMF Roof Replacement Evaluation	10,000 30
	RAC Additional Window Replacement	6,000 30
	Clearview OSLAD Grant	250,000 30
	IGIG Grant	60,000 30
	Morrison Shelter Renovation/Frog Pond Project with CAG	50,000 30
	LED Retrofit Lighting - Parking Lots	60,000 30
	Belvidere Park Conceptual Improvement Plan	15,000 30
	Parks Division Total	8,114,500
	Contingency Capital Repairs/Replacement	75,000 30
	Future Land Purchases	50,000 30
	<u>CARRYOVERS FROM FY2013-14</u>	
	Besley Playground and Park Improvements	50,000 30
	Veterans Plaza Capstone Tuckpointing/Drain & Paver Repairs	20,000 30
	Haines Museum Porch/Chimney Tuckpointing	13,000 30
	Total	83,000
	TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 8,353,200

WAUKEGAN PARK DISTRICT
Long Range Capital Development & Financing Plan

		(Estimated)					
		FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	
Capital Projects	(Capital Fund 30)	2013	2014	2015	2016	2017	Total
<u>**Major Projects (Alphabetically Listed):</u>							
Aquatics/Indoor Pool (\$7.5 million)		16,000	7,500,000	0	0	0	7,516,000
Museum Addition (\$4 million)		0	0	0	0	0	0
Nature/Environmental Center (\$4 million)		0	0	0	0	0	0
SportsPark (Phase II) (\$20 million)		0	0	0	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
<u>Ongoing Projects:</u>							
***Allocated to Land Acquisition Reserve		50,000	50,000	50,000	50,000	50,000	250,000
CIP (Maintenance & Improvements)		555,653	770,200	1,445,324	316,000	850,000	3,937,177
CIP Carryovers (Maintenance & Improvements)		152,000	83,000	0	0	0	235,000
Annual Capital Costs		773,653	8,403,200	1,495,324	366,000	900,000	11,938,177
<u>Revenues:</u>							
Capital Project Fund (Estimate of Fund Balance)		9,647,522	10,899,611	6,663,411	7,237,628	8,086,128	
Transfers to the Capital Fund from the Corporate Func		2,000,000	1,600,000	1,500,000	1,200,000	1,200,000	7,500,000
Interest		35,200	17,000	11,500	14,500	15,500	93,700
Grants		0	2,550,000	558,041	0	0	3,108,041
Future Bond Issues		0	0	0	0	0	0
Annual Total Revenues		11,682,722	15,066,611	8,732,952	8,452,128	9,301,628	
	Total Capital Funds:	10,909,069	6,663,411	7,237,628	8,086,128	8,401,628	
	***Less Designated Funds for Future Land Acqui	(193,000)	(243,000)	(293,000)	(343,000)	(393,000)	
NET FUNDS FOR CAPITAL PROJECTS		10,716,069	6,420,411	6,944,628	7,743,128	8,008,628	

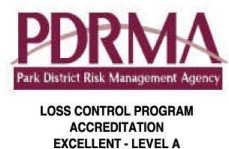
**The District has identified possible major capital projects and is now in the process of determining financial feasibility, timelines and priorities.

***The District sets aside \$50,000 each year in the event of a land purchase opportunity.



The **Three Year Capital Plan** outlines capital improvement projects over the next three fiscal years. The projects listed will be funded in the following funds: Capital, Paving & Lighting, Recreation and Special Recreation.

Three Year Capital Plan



**PROJECTED CAPITAL PROJECTS FUND
FY 2014-15**

Finance & Administration			Fund
Division		\$	
	Data Processing Equipment, Upgrades, Phone Conversion, Etc.	5,000	30
	Network Attached Storage (NAS)	3,200	30
	Replace HyperVisor Virtual Server	7,000	30
	Furniture, Chairs	1,000	30
	Workstation Replacements (5 Year Cycle)	5,000	30
	Base Radios (RAC, FH, JBC and DH)	1,000	13
	Confined Space Monitor	1,000	13
	Electronic Tablets for Board Meetings	8,000	30
	Finance & Administration Division Total	31,200	
Cultural Arts			
	Theater Chandeliers	\$ 15,000	02
	JBC Elevator Hydraulic Drain Lines	1,500	30
	Build a Mobile Pageant Wagon for Events and Programming	15,000	02
	Cultural Arts Division Total	31,500	
Golf Operations			
	Remodel Bathrooms of Bonnie Brook	\$ 60,000	02
	Replace Irrigation Pump Communication Equipment	5,000	02
	Replace Greenshire Bridge (Due to Erosion)	5,000	02
	Replace East Fence at Bonnie Brook	5,000	02
	Commercial Carpet/Upholstery Cleaner	3,000	02
	Small Equipment Repair/ Replacement	3,000	02
	Replace Bonnie Brook Maintenance Flat Roof	40,000	02
	Replace 1999 John Deere 2500 Tri-Plex Tractor	30,000	02
	Replace 1999 John Deere 4600 Tractor	25,000	02
	Replace 1990 Ranger Carryall Cart	8,000	02
	Replace 1991 Toro Groundsmaster with blown engine (Move to Greenshire)	23,000	02
	Replace Kitchen Dishwasher	11,000	02
	Emerald Ash Borer (EAB) Management Plan	25,000	02
	Golf Operations Total	243,000	
Parks Division			
	Field House Indoor Pool (PARC Grant)	\$ 7,500,000	30
	ADA Accessibility Improvements	50,000	02
	Ganster Pool Improvements & Emergency Capital Repairs	25,000	02
	Pathway & Parking Lot Repairs/Sealcoating at Smith, Upton, & Bowen Park Parking Lot/Playground Crosswalk Speed Table	35,000	09
	Small Equipment Replacement	5,000	02
	Turfco Fertilizer Spreader (SportsPark & Golf)	9,500	02
	Parks Vehicle Replacement (P39 Truck w/ Snow Plow-Cab and Tools)	5,000	30
	Tree Replacement/EAB Management Plan	50,000	30
	Basketball/Tennis Court Maintenance (Upton & Ben Diamond tennis)	30,000	02
	Step Replacement (Bradbury East side & Washington Park)	15,000	30
	Playground Audit Recommendations/Improvements	50,000	30
	Building Demo - Victory Washroom Buildings	5,000	30
	Dugdale Ball Diamond Bleacher Removal	5,000	30
	PMF Radio Antenna Replacement & Grounding	4,000	30
	Bonnie Brook Maintenance Water Meter Replacement (City of Waukegan)	14,000	02
	Additional Trash & Recycling Receptacles	5,000	02
	Barrier Fence Replacement/Repair (Roosevelt, Boys & Girls Club)	10,000	30
	GPS Handheld Unit (Mobile GPS Tablet)	4,000	30
	SportsPark Restroom Building Doors- (Hinges & Door Closers in buildings)	10,500	30
	SportsPark Heat in Championship Concessions, Pump House	5,000	30
	Douglas House & PMF Roof Replacement Evaluation	10,000	30
	RAC Additional Window Replacement	6,000	30
	Clearview OSLAD Grant	250,000	30
	IGIG Grant	60,000	30
	Morrison Shelter Renovation/Frog Pond Project with CAG	50,000	30
	LED Retrofit Lighting - Parking Lots	60,000	30
	New Ice Rinks at Belvidere & Arbor Parks	5,000	02
	Athletic Field Courts & Field Lighting Safety Inspections	10,000	02
	Mower Replacement (M102-2003)	55,000	02
	Basketball/Tennis Court Maintenance (Belvidere Park)	40,000	02
	Recreation Vehicle Replacement (R63 -1999 Van)	40,000	02
	HP Plotter (Park Planner)	2,000	02
	Belvidere Park Conceptual Improvement Plan	15,000	30
	Parks Division Total	8,440,000	

Recreation Division

Youth Recreation Equipment (Preschool Equipment - Tablets)	\$ 2,000	02
Youth Recreation Equipment (Eggstravaganza Trail Costumes)	2,300	02
BRC Room Remodeling & Equipment	15,000	02
Tent Replacement & Repairs	1,500	02
Safety Back Up System for Recreation Vans	3,300	02
Meeting Room Table & Chair Replacement at BRC	5,500	02
BRC Security Camera Replacement	4,000	02
Recreation Software	90,000	02
Refrigerators (3)	7,500	02
Gym Equipment	3,000	02
Replacement of Courtside chairs	3,000	02
Fitness Center TV Replacement	2,000	02
Group Fitness Equipment	3,000	02
Replacement of Strength Equipment	2,500	02
Replacement Cardio Equipment	2,500	02
Replacement of Bleacher Seats on the Top Row Championship Court	1,500	02
Gym Carpet Replacement	6,000	02
Practice Goals	6,000	02
Girls Softball Equipment	3,000	02
Two Way Radio	1,000	02
Replacement Outfield Fencing	3,000	02
Golf Carts (2)	7,000	02
Corner Flags	1,000	02
Pickleball Equipment	2,000	02
Lounge Chair Replacement (Pool)	1,500	02
Lighting Replacement in Basement	5,000	02
Accessible Equipment	3,000	08
Recreation Division Total	187,100	
 Contingency Capital Repairs/Replacement	75,000	30
Future Land Purchases	50,000	30

TOTAL CAPITAL PROJECT FUND EXPENDITURES \$ 9,057,800

Fund 02	\$ 747,600
Fund 08	3,000
Fund 09	35,000
Fund 13	2,000
Fund 30	8,270,200
Total	\$ 9,057,800

CARRYOVERS FROM 2013/14

Besley Playground and Park Improvements	50,000	30
Veterans Plaza Capstone Tuckpointing/Drain & Paver Repairs	20,000	30
JBC Roof Repair & Exterior Improvements	12,000	02
Douglas House Exterior Painting & Caulking	11,000	02
Haines Porch/Chimney Tuckpointing	13,000	30
Electronic Marquees: Bevier, Bowen, Belvidere and Bonnie Brook	167,000	02
Recreation Vehicle Replacement (A2 - 2001) State Contract	21,608	02
Plan/Design a Banquet Garden at BBCH	15,000	02
Total	309,608	

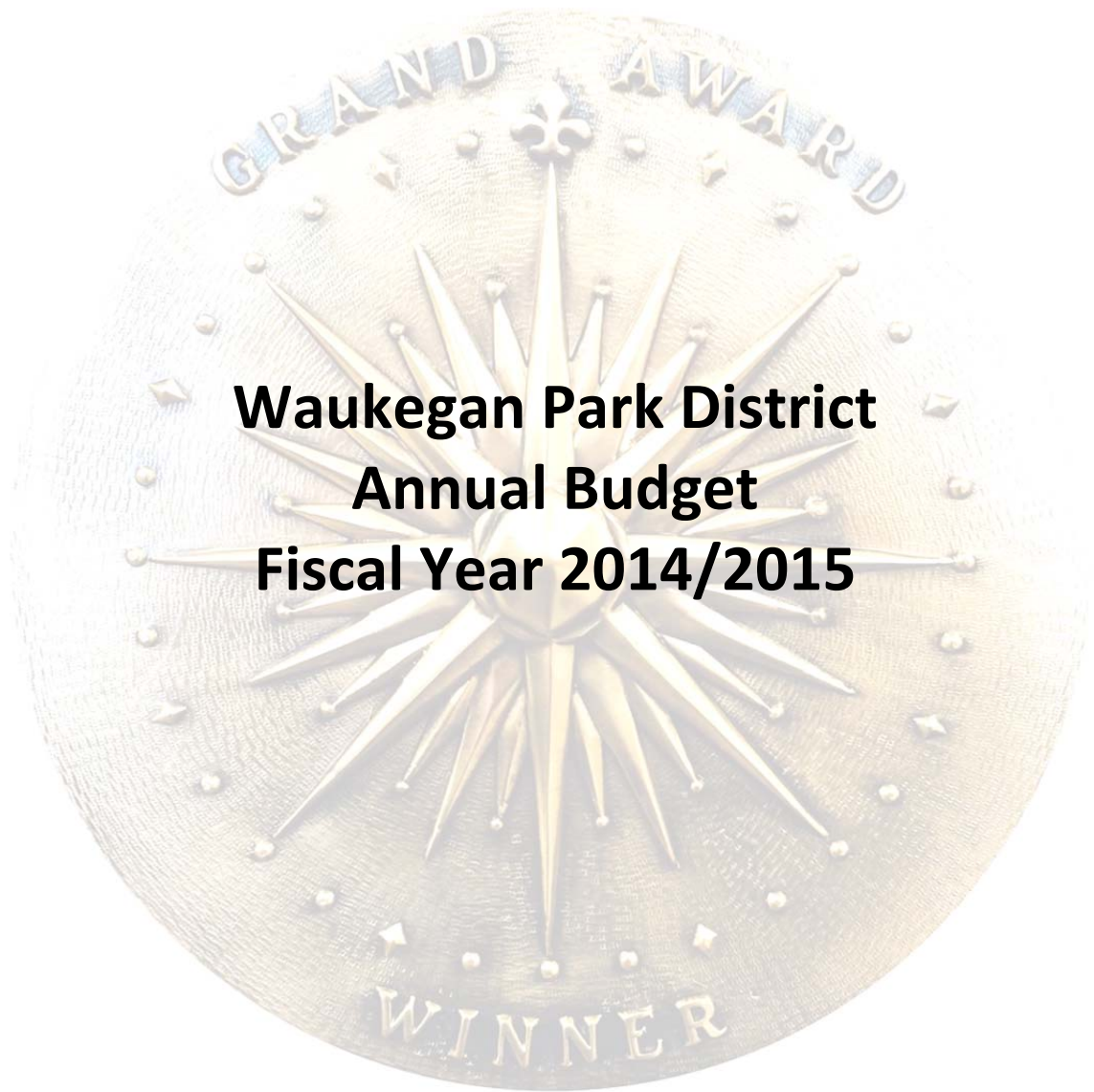
Fund Total with Carryovers	F02	974,208
Fund Total with Carryovers	F08	3,000
Fund Total with Carryovers	F09	35,000
Fund Total with Carryovers	F13	2,000
Fund Total with Carryovers	F30	8,353,200
Grand Total		9,367,408

**PROJECTED CAPITAL PROJECTS FUND
FY 2015-16**

Finance & Administration			Fund
Division	Data Processing Equipment, Upgrades, Phone Conversion, Etc.	\$ 5,000	30
	Furniture and Chairs	2,000	30
	BRC Security Camera Replacement	4,000	30
	Network Attached Storage (NAS)	3,200	30
	Workstation Replacements (5 Year Cycle)	5,000	30
	Emergency Generator	20,000	30
	Finance & Administration Division Total	39,200	
Cultural Arts	Paint Main Room & Woodwork on Lower Level of Lilac Cottage	\$ 2,000	30
	Banquet Tables for Rentals	700	02
	New Living Room Furniture for Lilac Cottage Main Room	15,000	02
	Cultural Arts Division Total	17,700	
Golf Operations	Clubhouse Bag Racks	\$ 2,500	02
	Clubhouse Scoreboard	6,000	02
	Small Equipment Repair	5,000	02
	Material Storage Bins Maintenance	5,000	02
	Pesticide Building Gutters	5,000	02
	Re-roof the Northside of the Clubhouse	50,000	02
	Golf Operations Total	73,500	
Parks Division	ADA Accessibility Improvements	\$ 50,000	02
	Ganster Pool Improvements & Emergency Capital Repairs	10,000	30
	Pathway & Parking Lot Repairs/Sealcoating (BBCH)	50,000	09
	Small Equipment Replacement	5,000	02
	PMF Pressure Washer Replacement	10,000	02
	Tree Replacement/ EAB Management Plan	20,000	30
	Landfill Grading (Callahan Park)	5,000	30
	Playground Audit Recommendations/Improvements	50,000	02
	Additional Trash & Recycling Receptacles	5,000	02
	SportsPark Softball Infield Sprinklers- Install Decoders	10,000	30
	Clearview OSLAD Grant	870,000	30
	IGIG Grant	414,124	30
	Parks Division Total	1,499,124	
Recreation Division	Youth Recreation Equipment (preschool equipment replacement)	\$ 2,500	02
	Sandwich Board Replacements	1,000	02
	Tent Replacement & Repairs	1,500	02
	Table and Chair Replacements for BRC and JAC	1,500	02
	Replacement of Courtside Chairs	4,000	02
	Replacement of Gym Equipment	4,000	02
	Batting Cage Net Replacement	6,000	02
	Group Fitness Equipment	3,000	02
	Replacement of Strength Equipment	7,500	02
	Replacement Cardio Equipment	7,500	02
	Replacement of Meeting Room Table & Chairs	1,500	02
	TV Replacements	5,000	02
	Replacement of Flooring in Member Locker Room	9,000	02
	Lounge Chair Replacement	1,500	02
	Girls Softball Equipment	1,000	02
	Baseball/Softball Field Equipment	2,000	02
	Replacement of Outfield Fencing	3,000	02
	Corner Flags	1,500	02
	Painting of Restrooms & Walls at Douglas House	5,000	08
	Recreation Division Total	68,000	
	Contingency Capital Repairs/Replacement	75,000	30
	Future Land Purchases	50,000	30
 TOTAL CAPITAL PROJECT FUND EXPENDITURES		 \$ 1,822,524	

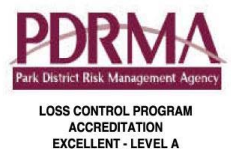
**PROJECTED CAPITAL PROJECTS FUND
FY 2016-17**

			<u>Fund</u>	
Finance & Administration Division	Data Processing Equipment, Upgrades, Phone Conversion, Etc.	\$ 5,000	30	
	Furniture, Chairs	2,000	30	
	Workstation Replacements (5 Year Cycle)	<u>5,000</u>	30	
	Finance & Administration Division Total	12,000		
Cultural Arts	New Tables & Stools for Visual Arts	<u>1,800</u>	02	
	Cultural Arts Division Total	1,800		
Golf Operations	Move 2007 Sand Pro to Greenshire and Replace	\$ 25,000	02	
	Small Equipment Repair	5,000	02	
	Move 2003 Toro 3500 Bank Mower to Greenshire and Replace	30,000	02	
	Replace 1999 John Deere 4600 Tractor	25,000	02	
	Shingle Pesticide Building/Gutters	12,000	02	
	Toro 3500 Banks Mower	30,000	02	
	Replace Kubota 1995 L3600 Tractor	<u>25,000</u>	02	
Golf Operations Total	152,000			
Parks Division	ADA Accessibility Improvements	\$ 50,000	30	
	Ganster Pool Improvements & Emergency Capital Repairs	10,000	30	
	Pathway & Parking Lot Repairs/Sealcoating	50,000	09	
	Hinkston Field House Exterior Improvements (Metal columns and parking lot poles)	25,000	30	
	Bevier Tennis Court Replacement (2 courts)	100,000	02	
	Bowen Formal Garden Renovation	50,000	30	
	Bowen Gazebo Replacement	25,000	02	
	Misc. Concrete & Asphalt Sidewalk Repairs/Replacement (Bradbury, Smith, Belvidere, Dog Park)	10,000	30	
	Small Equipment Replacement	5,000	02	
	PMF Rooftop HVAC Unit Replacement	10,000	30	
	RAC & Douglas House HVAC Replacement	20,000	30	
	Recreation Vehicle Replacement	40,000	02	
	PMF Rooftop HVAC Unit Replacement	10,000	30	
	RAC Rooftop HVAC Unit Replacement	10,000	30	
	PMF Office Furniture Replacement (Mechanic's Office)	4,000	30	
	Recreation Vehicle Replacement (R64 1999 Van)	40,000	02	
	Basketball/Tennis Court Maintenance	<u>30,000</u>	02	
	Parks Division Total	489,000		
	Recreation Division	Youth Recreation Equipment	2,500	02
		Sandwich Board Replacement	1,000	02
Tent Replacement & Repair		1,500	02	
Table and Chair Replacement for BRC and JAC		1,500	02	
Office and Hallway Repainting at BRC		7,000	02	
Replacement of Courtside Chairs		4,000	02	
Replacement of Gym Equipment		4,000	02	
Replacement of Score Clock Controllers		5,000	02	
Group Fitness Equipment		3,000	02	
Replacement of Strength Equipment		10,000	02	
Replacement of Cardio Equipment		10,000	02	
Banner-Artwork-Pictures		5,000	02	
Replacements of Lobby Tables & Chairs		3,000	02	
Lounge Chair Replacement		1,500	02	
Replacement of Outfield Fencing		3,000	02	
Two Way Radios		1,000	02	
Girls Softball Equipment		1,000	02	
Baseball/Softball Field Equipment		2,000	02	
Soccer Nets		<u>6,000</u>	02	
Recreation Division Total		72,000		
Emergency Capital Repairs/Replacement	75,000	30		
Future Land Purchases	50,000	30		
TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 851,800			



**Waukegan Park District
Annual Budget
Fiscal Year 2014/2015**

Glossary



GLOSSARY

Accounting Procedures - All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Annual Budget - A plan proposed by the Park District Board of Commissioners for raising and spending monies for the park, recreation and cultural interests of its residents.

Appropriations - Amounts expended for the administration, maintenance and management of properties and programs for the park district.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Assets – Property owned by the District.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the audit or investigation made.

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

B & A - Budget and Appropriations Ordinance appropriates monies necessary to cover the projected expenses and liabilities the district will incur during the next budget year. The Board of Commissioners must approve the B & A but not before a public hearing is held. Notice of the hearing must be published at least one week prior to the hearing and the tentative B & A must be conveniently available for public inspection for at least 30 days prior to final action.

B.A.S.E. – Before and After School Experience. Offered for grades Kindergarten-5th that allows children to be in the care of highly qualified child care professionals while learning, playing and relaxing at the before and after school programs.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

BBM - Bonnie Brook Maintenance.

BMP – Best Management Practices.

BRC - Belvidere Recreation Center. - A registration and room rental center.

Board of Commissioners – A board of five individuals elected at large by the residents of the Waukegan Park District.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Budgetary Control - The level at which management must seek government body approval to amend the budget once it has been approved.

CAFR – Comprehensive Annual Financial Report.

CAPRA – Commission for Accreditation of Park and Recreation Agencies.

CAG – Citizen’s Advisory Group.

Cash Management - The management of cash necessary to pay government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflow and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

CIP/Capital Expenditure – Capital Improvement Program - Funds spent on capital expenditures to acquire or upgrade physical or fixed assets such as facilities, parks and equipment.

Committee of the Whole – Board of Commissioners Committee consisting of all the Board members and is chaired by the Board Vice-President. No action may be taken at a Committee of the Whole meeting.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood, emergencies, federal mandates, increased revenues, and similar eventualities.

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government’s share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

CPI – Consumer’s Price Index. The CPI measures changes in the price level of consumer goods and services purchased by households. The CPI is published by the United States Bureau of Labor Statistics.

CPRE – Certified Park and Recreation Executive, a designation for managerial, administrative and executive parks and recreation professionals. This mastery-level credential focuses on the practical knowledge and current real-world skills necessary in today's changing park and recreation environment.

CPRP – Certified Park and Recreation Professional, a designation for professionals with a bachelor's or higher degree, who meet certain years of experience and successfully pass an NRPA examination.

DCDO - Department of Commerce and Economic Opportunity

Deferred Projects – Capital projects that were appropriated and considered important enough for continued work in the next fiscal year.

Deficit - The excess of the liabilities of a fund over its assets.

Depreciation - That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the cost of using up a fixed asset.

DNR – Department of Natural Resources.

DSEB – Debt Service Extension Base - 1995, an amendment to the tax cap authorized park districts to issue bonds up to the amount levied for non-referendum debt in 1994, up to their DSEB. This DSEB is the amount equal to the 1991 non-referendum debt service tax levy. In 2010 an amendment was passed that provides that each taxing district's debt service extension base shall be increased each year beginning with the later of (i) the 2009 levy year or (ii) the first levy year in which the Law becomes applicable to the taxing district, by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year.

EAB – Emerald Ash Borer – Management Plan.

EAV - Equalized Assessed Valuation. Property value on which real estate taxes are levied. EAV represents 33 1/3% of the total assessed value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Extension - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

FICA Department - Is used to account for the revenues and expenditures associated with the obligation to make payments to the Social Security Administration for the employer portion of the FICA payroll tax. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the District's contributions on behalf of the District's employees. Expenditures are limited to payment of the employer portion of the FICA tax for non-enterprise salaries and wages of park district employees.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FFE - Fixtures, Furniture & Equipment.

FLSA - Fair Labor Standards Act. An act which prescribes standards for the basic minimum wage and overtime pay, affects most private and public employment. The Act is administered by the Employment Standards Administration's Wage and Hour Division within the U.S. Department of Labor.

Fund - Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

Fund Balance - The unrestricted fund balance reflects the amount available to be used for general operations. The district's targeted fund balance is 25% of that fund's annual operating expenditures.

GAAP - Generally Accepted Accounting Principles. GAAP refers to the standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as Accounting Standards. GAAP includes the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.

GIS - Geographic Information System – for park mapping and inventory.

General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GASB - Governmental Accounting Standards Board. GASB establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GFOA – Government Finance Officers Association.

GLRI - Great Lakes Restoration Initiative.

GMAX Testing – Sports field testing service that also includes vacuuming and grooming.

GPS – Global Positioning System.

Grant - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Liabilities - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

IAPD - Illinois Association of Park Districts. A statewide organization of park districts that ensures the quality of life through education, research and advocacy.

IDNR – Illinois Department of Natural Resources.

IEPA IGIG – Illinois Environmental Protection Agency – Illinois Green Infrastructure Grant

IMRF - Illinois Municipal Retirement Fund, state established retirement fund for municipal workers. Both the employee and the District pay into this defined benefit plan.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

IPRA - Illinois Parks and Recreation Association is a statewide organization of park and recreation professionals that advocates the lifetime benefits of parks, recreation and conservation.

LED - Light-Emitting Diode.

Long Term Debt - Debt with a maturity of more than one year from the original date of issuance.

JAC - Jane Addams Center. - A child care and room rental center.

JBC - Jack Benny Center. - A cultural arts center.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Accounting - This basis of accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

NRPA - National Parks and Recreation Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States. One of the District's Board Members serves as an NRPA Trustee.

Operating Budget - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses - Fund expenses that are directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

OSLAD - Open Space Land Acquisition and Development - State of Illinois Grant Program.

Ordinance - A formal legislative enactment by the governing board of the Park District.

PAD/AED – Public Access Defibrillation- Automated External Defibrillator.

PARC Grant – Park and Recreation Facility Construction Grant. It is a grant program funded by the Illinois Department of Natural Resources.

PDRMA - Park District Risk Management Agency. An association of Illinois Park Districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risk of recreation activities.

Personal Property Replacement Tax (Corporate Replacement Tax) – Personal Property Replacement Taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships and other business entities were taken away. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.

PMF - Parks Maintenance Facility.

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

PTELL – Property Tax Extension Limitation Law. The PTELL is designed to limit the increases in property tax extensions (total taxes billed) for non-home rule taxing districts. Although the law is commonly referred to as "tax caps," use of this phrase can be misleading. The PTELL does not "cap" either individual property tax bills or individual property assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Public Act 87-17 - The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts such as park and school districts.

Receipts - Cash received.

SRSNLC - Special Recreation Services of Northern Lake County. SRSNLC is a cooperative agreement between Lindenhurst, Round Lake, Waukegan and Zion Park Districts. This organization provides recreation and leisure services for people with special needs.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (Public Act. 87-17).

Tax Levy - The amount the Park District requests from the property owners, both commercial and residential, to fund the recreational activities of the community.

Tax Rates - The rate derived from dividing the tax levy by the EAV. The tax rate, combined for all funds, is multiplied by the equalized assessed valuation of each real estate parcel to arrive at the taxes owed by each parcel owner. Amounts are billed semiannually, usually in June and September.

Tax Increment Financing (TIF) – A method of public financing that is used for redevelopment, infrastructure and other community-improvement projects. EAV and tax dollars generated from the TIF increment are dedicated to improvements within that TIF district. When a TIF district is created, it lasts for a duration of 23 years unless the municipality passes a resolution or ordinance dissolving the TIF.

Transmittal Letter - The opening section of the budget which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

Truth in Taxation Act - Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

User Fee - The payment of a fee for direct receipt of a service by the party benefiting from the service.

WAGS – Waukegan Animals Getting Saved.

WBMX – Waukegan Bicycle Motocross.

WSOCC – Waukegan Symphony Orchestra and Concert Chorus.

WAUKEGAN **P**ARK DISTRICT

Fiscal Year: 2014-15 Budget Notes
