

# WAUKEGAN PARK DISTRICT WAUKEGAN, ILLINOIS



## BUDGET FISCAL YEAR 2015/2016



PARKS • GOLF COURSES • RECREATION • CULTURAL ARTS • FINANCE



# Waukegan Park District Annual Budget Fiscal Year 2015-2016

## Board of Commissioners

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**President**

**Patricia Foley**

**Vice President**

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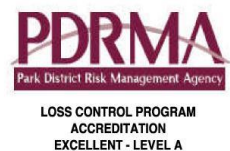
**Treasurer**

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**Commissioner**

**George Bridges**

**Commissioner**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Waukegan Park District**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2014**

A handwritten signature in black ink, reading "Jeffrey R. Enow".

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, 2014. 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.

**WAUKEGAN PARK DISTRICT**  
**FISCAL YEAR 2015-16 BUDGET**  
**TABLE OF CONTENTS**

(Interactive Page Linking)

---

<b>Introduction</b>	
Mission, Vision, Value Statements and Strategic Plan Overview	1
Organizational Chart	6
Park District Profile	7
Summary for All Categories of Funds	8
Revenue: Fiscal Year 2015-16 - All Funds	9
Expenditure: Fiscal Year 2015-16 - All Funds	11
History	13
Award History	22
City of Waukegan Profile	27
County of Lake Profile	28
District Map with Facilities and Location Guide	29

---

<b>Budget Planning and Policy</b>	
Budget Planning Process	31
Budget Schedule	33
Budget Policy	34

---

<b>Budget Message</b>	
Executive Director	45
Superintendent of Finance and Administration	47
Introduction	47
Current Financial Position, Budget Assumptions and Short Term Issues	49
Fund Balances	51
Real Estate Tax: Assessed Valuation and Tax Rates	53
Real Estate Tax: Levy Years and Tax Rates	54
Budget Fiscal Year 2015-16	55
Service Level Changes	56
Debt Service Fund and Long Range Capital Development Financing Plan	60
Long Range Capital Development and Financing Plan	63
Acknowledgements	64

---

<b>Personnel</b>	
Personnel	65
Personnel Structure	69

---

<b>Divisions</b>	
District Structure and Organization	71
Office of the Executive Director	74
Cultural Arts	76
Finance and Administration	78
Parks	80
Recreation	83

**WAUKEGAN PARK DISTRICT**  
**FISCAL YEAR 2015-16 BUDGET**  
**TABLE OF CONTENTS**  
 (Interactive Page Linking)

<b>Corporate Fund</b>	
Graph: Revenue and Expenditure Comparison	85
Graph: Revenue Fiscal Year 2015-16	86
Graph: Expenditure Fiscal Year 2015-16	87
Chart: Revenue and Expenditure	88
Fund Budget	89
Fund Highlights	90
Center Detail	
▪ District Administration	91
▪ Park Operations	93
<b>Recreation Fund</b>	
Graph: Revenue and Expenditure Comparison	95
Graph: Revenue Fiscal Year 2015-16	96
Graph: Expenditure Fiscal Year 2015-16	97
Chart: Revenue and Expenditure	98
Fund Budget	99
Fund Highlights and Tables	100
▪ Center Totals	101
▪ Fees and Rental Center	102
▪ Grants / Contribution	103
▪ Concessions	103
▪ Recreation Program Centers	104
▪ Subsidized Programs	105
▪ Cultural Arts Programs	105
▪ Interfund Transfers	106
▪ Golf Operations	107
▪ Recreation Participant Program Statistics	108
Center Detail	
▪ District Administration	109
▪ Park Operations	111
▪ Recreation Operations	113
▪ Arts	115
▪ Athletics	116
▪ Athletic Fields	118
▪ Belvidere Recreation Center	119
▪ Cultural Arts	120
▪ Bonnie Brook Golf Course	122
▪ Jane Addams Center	124
▪ Community Recreation Center	125
▪ Field House	126
▪ General Programs	128
▪ Greenshire Golf Course	130
▪ Aquatics	132
▪ SportsPark	134
▪ Waukegan Symphony Orchestra and Concert Chorus	136

**WAUKEGAN PARK DISTRICT**  
**FISCAL YEAR 2015-16 BUDGET**  
**TABLE OF CONTENTS**  
*(Interactive Page Linking)*

<b>Recreation Fund (continued)</b>			
	▪ Youth Programs		138

---

**Police Systems Fund**

	Graph: Revenue and Expenditure Comparison		141
	Graph: Expenditure Fiscal Year 2015-16		142
	Fund Budget		143
	Chart: Revenue and Expenditure		143
	Fund Highlights		144
	Center Detail		
	▪ District Administration		145
	▪ Park Operations		146

---

**Special Recreation Fund**

	Graph: Revenue and Expenditure Comparison		147
	Graph: Revenue Fiscal Year 2015-16		148
	Graph: Expenditure Fiscal Year 2015-16		149
	Chart: Revenue and Expenditure		150
	Fund Budget		151
	Fund Highlights		151
	Center Detail		
	▪ District Administration		152
	▪ Park Operations		153
	▪ Recreation Operations		154
	▪ Arts		155
	▪ Athletics		156
	▪ General Programs		157

---

**Paving and Lighting Fund**

	Graph: Revenue and Expenditure Comparison		159
	Graph: Expenditure Fiscal Year 2015-16		160
	Fund Budget		161
	Fund Highlights		161
	Center Detail		
	▪ District Administration		162
	▪ Park Operations		163

---

**Museum Fund**

	Graph: Revenue and Expenditure Comparison		165
	Graph: Revenue Fiscal Year 2015-16		166
	Graph: Expenditure Fiscal Year 2015-16		167
	Chart: Revenue and Expenditure		168
	Fund Budget		169
	Fund Highlights		169
	Center Detail		
	▪ District Administration		170
	▪ Cultural Arts		171

**WAUKEGAN PARK DISTRICT**  
**FISCAL YEAR 2015-16 BUDGET**  
**TABLE OF CONTENTS**  
 (Interactive Page Linking)

<b>Museum Fund (continued)</b>	
▪ Waukegan History Museum	172
▪ Historic District	173

---

**Working Cash Fund**

Graph: Revenue and Expenditure Comparison	175
Fund Budget	176
Fund Highlights	176
Center Detail	
▪ District Administration	177

---

**Audit Fund**

Graph: Revenue and Expenditure Comparison	179
Fund Budget	180
Fund Highlights	180
Center Detail	
▪ District Administration	181

---

**Insurance Fund**

Graph: Revenue and Expenditure Comparison	183
Fund Budget	184
Fund Highlights	184
Center Detail	
▪ District Administration	185
▪ Risk Management	186

---

**IMRF / FICA Fund**

Graph: Revenue and Expenditure Comparison (Historical)	187
<b>FICA</b>	
Graph: Revenue and Expenditure Comparison	188
Fund Budget	189
Fund Highlights	189
Center Detail	
▪ District Administration	190
<b>IMRF</b>	
Graph: Revenue and Expenditure Comparison	191
Fund Budget	192
Fund Highlights	192
Center Detail	
▪ District Administration	193

---

**Endowment / Memorial Fund**

Graph: Revenue and Expenditure Comparison	195
Fund Budget	196
Fund Highlights	196
Center Detail	
▪ District Administration	198

**WAUKEGAN PARK DISTRICT**  
**FISCAL YEAR 2015-16 BUDGET**  
**TABLE OF CONTENTS**  
 (Interactive Page Linking)

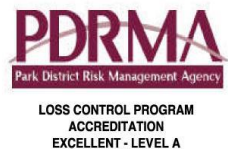
<b>Endowment / Memorial Fund (continued)</b>	
Cash Balances	199
Account Descriptions	200
<hr/>	
<b>Debt Service Fund</b>	
Graph: Revenue and Expenditure Comparison	205
Graph: Revenue Fiscal Year 2015-16	206
Fund Budget	207
Fund Highlights	207
Center Detail	
▪ District Administration	208
Debt Service Schedule	209
<hr/>	
<b>Capital Projects Fund</b>	
Graph: Expenditure Fiscal Year 2015-16	211
Fund Budget	212
Long Range Capital Development and Financing Plan	214
<hr/>	
<b>Three Year Capital Improvement Plan</b>	
Projected Capital Improvement Plan	215
<hr/>	
<b>Glossary</b>	
Glossary of Terms	221
<hr/>	
<b>Appendix</b>	
<b>A. Strategic Plans</b>	
▪ Strategic Plan Implementation: Fiscal Year 2015-16	229
▪ Strategic Plan Implementation Progress: Fiscal Year 2014-15	251
<b>B. Financial Policies</b>	
▪ 2.01 Fees & Charges	283
▪ 2.02 Purchasing	286
▪ 2.03 Investment	288
▪ 2.04 Payment of Bills	290
▪ 2.05 Debt Management and Bond Policy	291
<b>C. Proforma</b>	
▪ Hinkston Park Indoor Pool Addition	293





# Waukegan Park District Annual Budget Fiscal Year 2015-2016

Introduction



# WAUKEGAN PARK DISTRICT

## ***OUR COMMITMENT TO YOU!***

### Introduction

The Waukegan Park District (WPD) collaborated with Heller and Heller Consulting, Inc. (HHC) to develop the District's Strategic Plan 2015-2017. The Plan will be aligned with the start of the budget year, beginning FY2015-16 and continuing through FY2017-18. The Strategic Plan's intent is to:

- Continue the District's ability to execute strategy as a follow up to the District's previous 2010 Strategic Plan
- Position the District for the future
- Reaffirm the Vision, Mission, and Values of the District
- Build upon the recently completed Community Engagement process
- Establish strategic themes in support of the Mission and Vision Statements
- Create a roadmap for reinvestment in the system, together with the Parks and Open Space Master Plan
- Continue to increase awareness of the District's services
- Continue improvement of operations

The process included staff, Board, and community engagement, resulting in a more meaningful document for the District. A public meeting was held with approximately 87 Waukegan area leaders involved in providing their perspectives about the future direction of WPD. Another 18 submitted information but did not attend.

The District, through its Vision Statement, "An innovative park district that creatively adapts to our evolving community and provides exceptional parks, recreation and cultural arts that benefit all" will align its efforts around the key words in the statement. Words such as innovative, creatively adapts, evolving community, and exceptional are repeated throughout this document and form the basis for many of the strategic initiatives.

The process for the strategic planning effort includes the following:

- Summary of input sessions, including the staff, Board, and community
- Revised Mission, Vision, and Values
- Information about the Balanced Scorecard framework for strategy
- Strategic Themes
- Strategic Goals
- Strategy Map
- Strategic Initiatives
- Guidelines for Implementation
- Strategic Plan Definitions

## Mission, Vision, and Values

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A good starting point for strategy is a review and development of Mission and Vision Statements. This was achieved in successive Board and staff workshops, providing an opportunity to reflect on the revised statements. Mission statements define the business or purpose of the organization. Vision statements are more aspirational; what do we hope to become? The essence of strategic planning asks these three basic questions:

- Where are we now?
- Where do we want to go?
- How will we get there?

The intent of the Waukegan Park District Strategic Plan is to address these questions, as well as how the Plan will be successfully implemented. Both the Mission and Vision Statements were reviewed and refined.

### MISSION STATEMENT

*The Waukegan Park District is committed to providing parks, facilities and leisure opportunities to our culturally diverse population through leadership with 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.*

### VALUES

In addition to the mission and vision, the District also reviewed its values. Values define the way individuals in the organization work with one another. Values are important for reinforcing the desired organizational culture. The existing values were reviewed and modified to describe the current organization. The values are:

- **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...**We will work WITH one another.
- **Sustainability...**The Board and staff will use a collaborative and cooperative team based approach that results in the best possible decisions for the long term greater good of the entire community.

## Strategic Themes, Goals, Initiatives, and Objectives 2015-2017

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The following are the themes, organizational goals, and initiatives for the next three fiscal years, 2015-16 through fiscal years 2017-18. Initiatives are aligned with the strategic themes and goals and provide more detail about how they will be implemented.

Before the budget year begins each year, the initiatives will be reviewed and individual objectives (specific action steps) supporting the initiatives will be detailed by staff, as part of their yearly work plan. The individual objectives are not included within this Strategic Plan document, but will supplement the Plan in a separate reporting format.

### CUSTOMER THEME: COMMUNITY CONNECTION

#### Goal 1: Enhance Waukegan's Image

- Promote the District's history, current initiatives and partnerships to enhance the image of the City and the Park District
- Create new traditions relevant to the population
- Develop methods to inform and educate the public about safety and security while in the parks

#### Goal 2: Customer Expectations

- Create and implement a system wide process to measure customer satisfaction

#### Goal 3: Strategic Communications

- Identify and use effective channels for external communication
- Implement multilingual communication

#### Goal 4: Community Engagement

- Develop and maintain partnerships
- Create formal public input and involvement strategies

### PROGRAM THEME: ALIGNING INITIATIVES WITH COMMUNITY NEED

#### Goal 1: Innovative Programming

- Expand youth-based programming
- Expand family programming options
- Enhance health and wellness opportunities
- Offer community programming to relevant trends and opportunities

#### Goal 2: Interdepartmental Program Partnerships (IPP)

- Implement multi-departmental outreach programs to neighborhoods and the underserved

#### Goal 3: Evaluating Program Affordability

- Continue to assess, provide and expand free and low cost, affordable programs

## **PARKS/FACILITIES THEME: INFRASTRUCTURE DEVELOPMENT AND INVESTMENT**

### **Goal 1: Invest in Maintaining Infrastructure**

- Implement fiscal year Capital Improvement Projects (CIP)
- Implement playground audit recommendations
- Create Capital Assets Maintenance/Replacement (CAMR) schedule for all facilities

### **Goal 2: Parks and Open Space Master Plan (POSMP) Implementation**

- Annually evaluate POSMP recommendations and Implement into CIP
- Submit Grant Applications for Open Space Land Acquisition and Development (OSLAD) and Park and Recreation Facility Construction (PARC) for community and neighborhood Park development and renovation
- Participate in and support Waukegan Lakefront Development
- Seek and support community input for new park development and existing park redevelopment

### **Goal 3: Sustainable Infrastructure Development**

- Utilize Smart Energy Design Assistance Center (SEDAC) assistance when developing new facilities
- Integrate School and Community Property to Access Park Needs
- Integrate SMART Design and BMP's (best management practices) with Park Redevelopment
- Utilize methods to support crime prevention through environmental design practices

## **FINANCIAL THEME: SOUND FINANCIAL MANAGEMENT**

### **Goal 1: Strengthen Financial Resources and Processes**

- Optimize external funding and non-tax revenue
- Maintain financial strength and sustainability

### **Goal 2: Financial Transparency and Accountability**

- Enhance community access to financial information
- Practice and demonstrate financial compliance standards
- Ensure employee access to financial information

### **Goal 3: Financial Assessment and Analysis**

- Document economic impact of District services and programs
- Analyze and report budget and financial condition
- Continually assess program cost recovery
- Develop budgets based on strategic and long range plan goals

## **INTERNAL BUSINESS SUPPORT THEME: OPERATIONAL EXCELLENCE**

### **Goal 1: Provide Professional Staff**

- Enhance new employee job orientation
- Engage the staff in healthy lifestyle opportunities
- Improve internal communication with all levels

- Recruit and hire the most qualified candidates

#### Goal 2: Provide Sound Internal Operations

- Develop and implement systems to benchmark, analyze data, and evaluate programs
- Continuously improve and integrate technology into operations

#### Goal 3: Provide Sustainable Business Practices

- Review and update standard operating procedures for all departments
- Maintain professional designations: Commission for Accreditation of Park and Recreation Agencies (CAPRA), Distinguished Agency (DA) and Park District Risk Management Agency (PDRMA)

### LEARNING AND GROWTH THEME: DEDICATED AND CONTINUOUSLY LEARNING STAFF

#### Goal 1: Employee Training

- Maintain and develop relevant policies and procedures, in alignment with the District's vision
- Ensure the District's support of employee growth and development opportunities
- Create technology learning opportunities
- Optimize staff competencies through the Employee Development Program

#### Goal 2: Develop Future Leaders

- Create a succession plan
- Create ways to address internal cultural disconnect and language barriers
- Provide opportunities for Board of Commissioners learning and growth

#### Goal 3: Develop a Culture that Optimizes Employee Morale

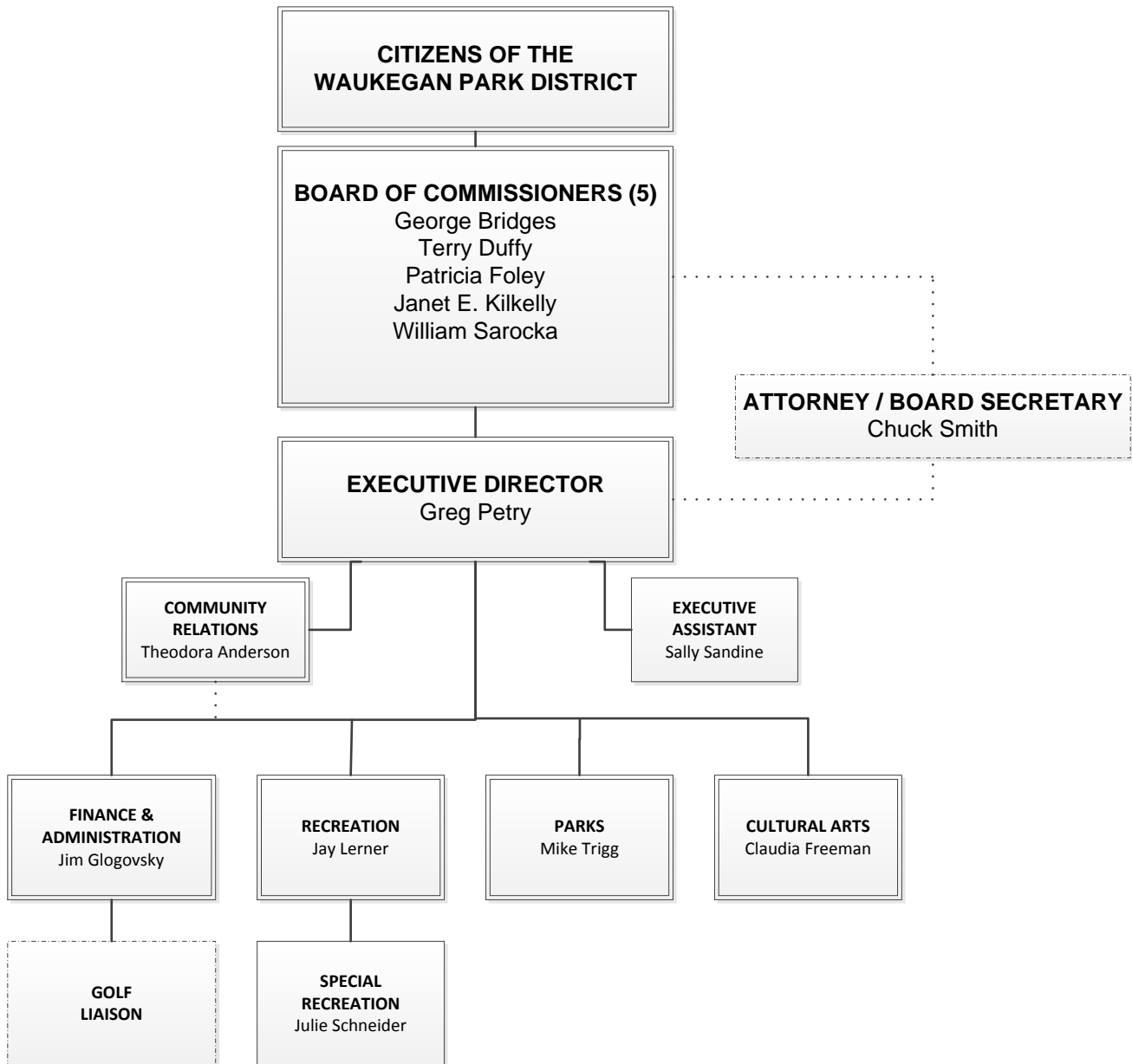
- Assess employee satisfaction and organizational culture gaps through an annual satisfaction survey
- Continuously evaluate staff responsibilities and determine if/how to position for adequate staffing
- Assess what drives individual morale and have supervisors utilize techniques in support of morale

**Note:** To review individual staff objectives and end-of-year target measurements for FY2015-16, please refer to the appendix at the back of this budget document.

The FY2014-15 individual objectives are also in the appendix of this budget document. When the objectives were developed, the District was in the process of purchasing Strategic Plan software so the objectives were inserted mid-year and did not allow for proper measurement of outcomes due to software restrictions. The outcomes were tracked manually and as the date of printing this document are projected to be 82% completed for FY2014-15.

# 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 2014 is \$923,714,061.

### **Tax Rate**

Levy year 2014 - \$1.125927 per \$100 of assessed value.

### **Fiscal Year Budget**

Proposed operating and capital budget for FY2015-16 is \$29,565,207. The fiscal year begins on May 1 and concludes on April 30.

### **Bond Rating**

Moody's Rating Service rates the 2008B 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 nine 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 Accredited Agency from the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA); Agency 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](http://www.waukeganparks.org)



# WAUKEGAN PARK DISTRICT

## Summary for all Categories of Funds

Fiscal Years 2014/15 and 2015/16

Category	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 14/15</u>	<u>FY 15/16</u>
	Total All Funds	Total All Funds	General	General	Recreation	Recreation	Debt Service	Debt Service	Capital	Capital	Special Funds	Special Funds
<b>Revenue</b>												
Tax Receipts	10,402,974	10,257,734	3,240,821	3,173,027	3,426,012	3,407,200	1,711,688	1,723,619	-	-	2,024,453	1,953,888
Other Taxes	889,340	889,341	818,193	809,300	-	-	-	-	-	-	71,147	80,041
Bond Proceeds	1,696,065	1,735,000	-	-	-	-	1,696,065	1,735,000	-	-	-	-
Interest	43,720	45,585	4,500	3,250	4,800	4,600	8,900	9,850	17,000	19,000	8,520	8,885
Contribution/Grant/Shared Rev	2,635,913	3,503,649	-	-	74,413	7,025	-	-	2,500,000	3,435,124	61,500	61,500
Reimbursements	398,000	350,000	-	-	-	-	-	-	-	-	398,000	350,000
Fees & Rentals	421,486	450,914	14,600	13,100	405,006	435,409	-	-	-	-	1,880	2,405
Pool Admissions	20,357	18,876	-	-	20,357	18,876	-	-	-	-	-	-
Pool Passes	1,549	1,225	-	-	1,549	1,225	-	-	-	-	-	-
Concessions	198,300	199,418	-	-	198,100	199,218	-	-	-	-	200	200
Merchandise	2,525	3,166	-	-	2,525	3,166	-	-	-	-	-	-
Transfers	3,188,408	2,618,604	6,650	7,200	48,393	49,050	1,500,000	-	1,600,000	2,500,000	33,365	62,354
Fitness Center Fees	626,116	728,692	-	-	626,116	728,692	-	-	-	-	-	-
Miscellaneous	255,289	290,167	12,000	14,000	243,289	276,167	-	-	-	-	-	-
Program Revenue	557,579	541,289	-	-	491,341	493,131	-	-	-	-	66,238	48,158
<b>Totals:</b>	<b>21,337,620</b>	<b>21,633,660</b>	<b>4,096,764</b>	<b>4,019,877</b>	<b>5,541,901</b>	<b>5,623,759</b>	<b>4,916,653</b>	<b>3,468,469</b>	<b>4,117,000</b>	<b>5,954,124</b>	<b>2,665,303</b>	<b>2,567,431</b>
<b>Expenditure</b>												
Salaries & Wages	4,029,542	4,058,386	403,135	556,318	2,969,450	2,851,630	-	-	-	-	656,957	650,438
Debt Service	4,345,146	4,073,181	-	-	-	-	4,345,146	4,073,181	-	-	-	-
Services	2,478,646	2,538,739	464,757	551,973	542,177	512,636	25,000	90,000	25,000	15,000	1,421,712	1,369,130
Utilities	470,760	493,630	114,400	117,900	303,700	321,670	-	-	-	-	52,660	54,060
Insurance	1,007,472	1,137,041	126,476	135,741	501,165	599,475	-	-	-	-	379,831	401,825
Materials & Supplies	312,945	318,183	138,526	136,248	142,220	148,215	-	-	-	-	32,199	33,720
Merchandise	2,576	2,664	-	-	2,576	2,664	-	-	-	-	-	-
Maintenance & Repair	378,450	376,823	162,800	159,800	199,700	202,573	-	-	1,500	-	14,450	14,450
Miscellaneous	7,700	7,700	7,700	7,700	-	-	-	-	-	-	-	-
Transfers	3,188,408	2,618,604	3,125,000	2,550,000	-	-	-	-	-	-	63,408	68,604
Program Services	217,630	254,788	-	-	198,439	241,067	-	-	-	-	19,191	13,721
Program Personnel	185,893	189,487	-	-	137,707	144,566	-	-	-	-	48,186	44,921
Program Supplies	132,286	115,664	-	-	107,403	95,281	-	-	-	-	24,883	20,383
Program Supervision	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	7,195	136,400	3,145	23,000	4,050	113,400	-	-	-	-	-	-
Capital Outlay	9,340,908	13,239,366	-	-	974,208	530,700	-	-	8,326,700	12,655,166	40,000	53,500
<b>Totals:</b>	<b>26,105,557</b>	<b>29,560,656</b>	<b>4,545,939</b>	<b>4,238,680</b>	<b>6,082,795</b>	<b>5,763,877</b>	<b>4,370,146</b>	<b>4,163,181</b>	<b>8,353,200</b>	<b>12,670,166</b>	<b>2,753,477</b>	<b>2,724,752</b>

This matrix summarizes revenues and expenditures for the General, Recreation, Debt Service, Capital and Special Funds for FY2014-15 and FY2015-16.

# WAUKEGAN PARK DISTRICT

## REVENUE

Revenue Category	Actual FY 2012-13	Actual FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	% of Budget
Real Estate Tax	10,815,377	10,880,796	10,402,974	10,438,955	<b>10,257,734</b>	47.42%
Bond Proceeds	5,808,441	7,064,011	1,696,065	1,721,000	<b>1,735,000</b>	8.02%
Replacement Tax	922,017	1,055,159	889,340	962,067	<b>889,341</b>	4.11%
Fitness Center Fees	428,053	661,539	626,116	720,836	<b>728,692</b>	3.37%
Contributions/Grants/Shared Rev.	151,331	167,971	2,635,913	157,952	<b>3,503,649</b>	16.20%
SRA Reimbursement - SRSNLC	449,471	392,487	398,000	398,000	<b>350,000</b>	1.62%
Field House Fees	286,072	309,615	297,570	352,501	<b>332,120</b>	1.54%
Carts	230,489	-	-	-	-	0.00%
Recreation Program Fees	224,536	253,258	332,136	262,151	<b>265,699</b>	1.23%
SportsPark Concessions	139,716	182,452	189,120	177,490	<b>191,370</b>	0.88%
Golf Passes	173,770	-	-	-	-	0.00%
Fees & Rentals	139,597	130,879	130,436	123,537	<b>135,689</b>	0.63%
Merchandise	100,713	2,775	2,525	4,157	<b>3,166</b>	0.01%
SportsPark Fees	118,991	103,875	112,550	135,521	<b>134,800</b>	0.62%
Field House Program Fees	97,563	82,880	77,069	87,197	<b>84,612</b>	0.39%
Cultural Arts Program Fees	58,804	66,169	60,390	59,061	<b>67,955</b>	0.31%
Interest Income	60,703	71,458	43,720	43,720	<b>45,585</b>	0.21%
All Other Revenue	311,098	304,803	255,289	293,136	<b>289,644</b>	1.34%
<b>Total Revenue</b>	<b>\$ 20,516,742</b>	<b>\$ 21,730,127</b>	<b>\$ 18,149,213</b>	<b>\$ 15,937,281</b>	<b>\$ 19,015,056</b>	<b>87.90%</b>
Interfund Transfers	4,086,306	3,573,594	3,188,408	2,013,478	<b>2,618,604</b>	12.10%
<b>Total</b>	<b>\$ 24,603,048</b>	<b>\$ 25,303,721</b>	<b>\$ 21,337,621</b>	<b>\$ 17,950,759</b>	<b>\$ 21,633,660</b>	<b>100.00%</b>

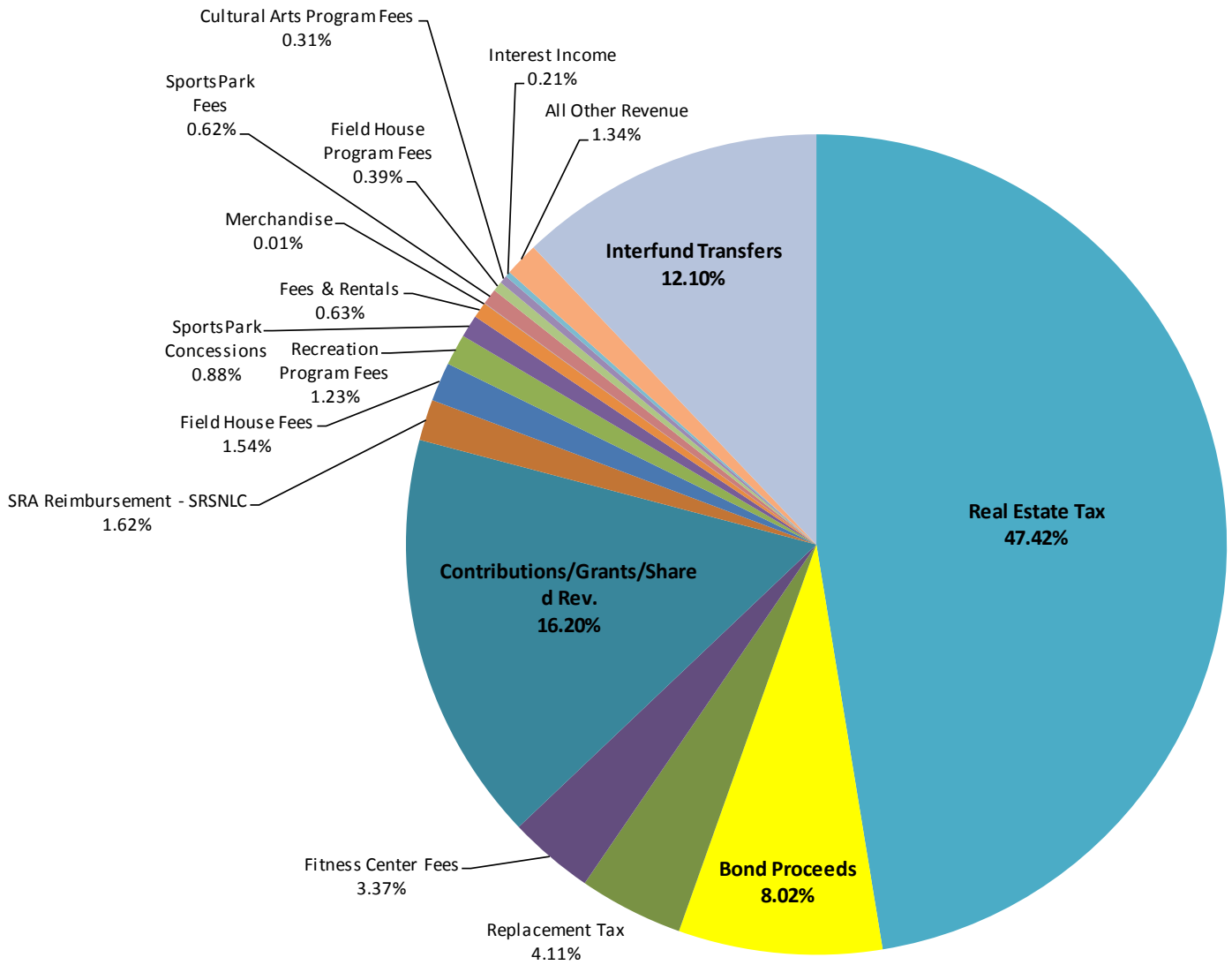
**All Other Revenue Includes:**

SportsPark Program Fees	74,945	68,055	75,295	70,805	<b>74,865</b>	0.35%
Special Recreation Program Fees	36,889	49,763	57,558	45,327	<b>41,339</b>	0.19%
Aquatic Program Fees	39,740	44,310	38,505	37,390	<b>38,854</b>	0.18%
Pool Admissions	20,420	20,008	20,357	18,239	<b>18,876</b>	0.09%
Miscellaneous	28,278	103,504	40,865	104,849	<b>96,017</b>	0.44%
Driving Range	10,880	-	-	-	-	0.00%
Concessions	68,212	8,808	8,980	<b>7,289</b>	<b>8,048</b>	0.04%
Leagues & Reserved Time	8,775	-	-	-	-	0.00%
Golf Program Fees	4,273	-	-	-	-	0.00%
Symphony Fees	4,772	2,795	3,500	3,000	<b>3,600</b>	0.02%
Golf Rentals	4,339	-	-	-	-	0.00%
Museum Program Fees	7,885	6,200	8,680	5,254	<b>6,820</b>	0.03%
Pool Passes	1,690	1,360	1,549	983	<b>1,225</b>	0.01%
<b>Total</b>	<b>\$ 311,098</b>	<b>\$ 304,803</b>	<b>\$ 255,289</b>	<b>\$ 293,136</b>	<b>\$ 289,644</b>	<b>1.34%</b>

FY2015-16 revenues, excluding bond proceeds, are budgeted at \$17,280,056 which is an increase of \$826,908 or 5.03% higher than the previous fiscal year's budget of \$16,453,148. This increase is primarily due to budgeting for grants/contributions of \$3,503,649 compared to \$2,635,913 the previous fiscal year. There are two grants included in the budget totaling \$874,124 to improve Clearview Park this fiscal year. The District has budgeted for a \$2,500,000 state grant for an indoor pool project that will be an addition to the Hinkston Field House Sports & Fitness Center. This is a carry-over project from FY2015-16.

# WAUKEGAN PARK DISTRICT

## REVENUE: FISCAL YEAR 2015-16



# WAUKEGAN PARK DISTRICT

## EXPENDITURE

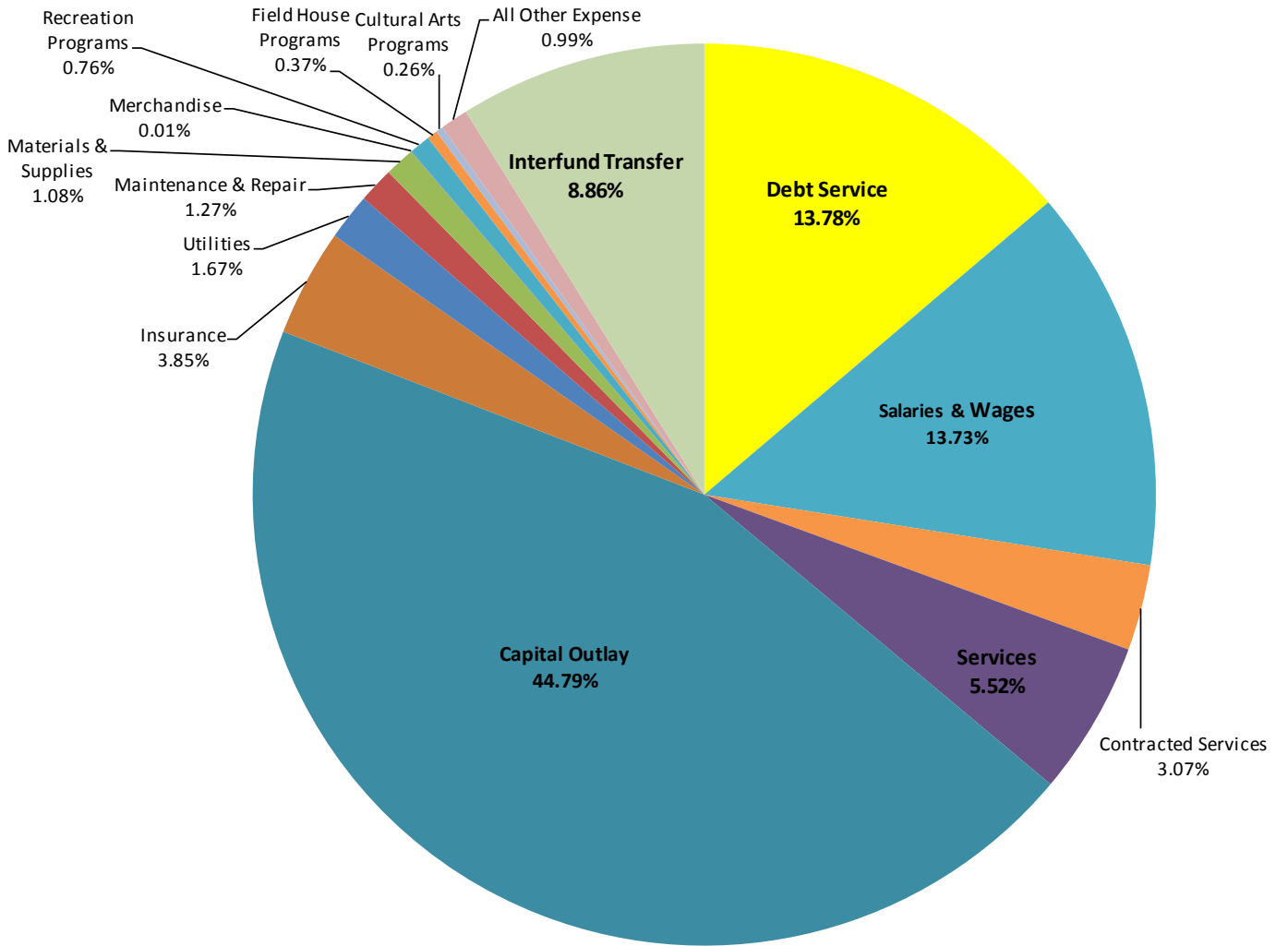
Expenditure Category	Actual FY 2012-13	Actual FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	% of Budget
Debt Service	8,877,393	9,440,881	4,345,146	4,345,146	4,073,181	13.78%
Salaries & Wages	4,261,886	3,727,870	4,029,542	3,933,765	4,058,386	13.73%
Contracted Services	812,847	820,331	952,668	803,223	907,900	3.07%
Services	1,567,231	1,483,486	1,525,978	2,975,307	1,630,839	5.52%
Capital Outlay	851,584	1,002,269	9,340,908	1,376,719	13,239,366	44.79%
Insurance	938,645	911,878	1,007,472	857,242	1,137,041	3.85%
Utilities	474,343	393,824	470,760	411,485	493,630	1.67%
Maintenance & Repair	607,550	713,399	378,450	379,407	376,823	1.27%
Materials & Supplies	339,642	264,718	312,945	285,211	318,183	1.08%
Merchandise	264,529	2,808	2,576	4,031	2,664	0.01%
Recreation Programs	171,850	174,027	243,290	199,898	224,827	0.76%
Field House Programs	69,100	75,284	83,547	105,208	108,778	0.37%
Cultural Arts Programs	54,740	57,041	58,684	66,750	76,650	0.26%
All Other Expense	144,586	181,387	165,183	195,658	293,784	0.99%
<b>Total Expenditure</b>	<b>\$ 19,435,926</b>	<b>\$ 19,249,203</b>	<b>\$ 22,917,149</b>	<b>\$ 15,939,050</b>	<b>\$ 26,942,052</b>	<b>91.14%</b>
Interfund Transfer	4,127,136	3,573,594	3,188,408	2,013,479	2,618,604	8.86%
<b>Total</b>	<b>\$ 23,563,062</b>	<b>\$ 22,822,797</b>	<b>\$ 26,105,557</b>	<b>\$ 17,952,529</b>	<b>\$ 29,560,656</b>	<b>100.00%</b>

**All Other Expenditure Includes:**

Special Recreation Programs	44,408	40,741	70,169	62,407	68,570	0.23%
SportsPark Programs	52,633	43,475	50,968	43,513	53,538	0.18%
Miscellaneous	24,548	77,055	14,895	69,952	144,100	0.49%
Aquatic Programs	12,822	13,823	17,276	13,222	17,121	0.06%
Museum Programs	7,418	6,293	11,875	6,564	10,455	0.04%
Golf Programs	2,757	-	-	-	-	0.00%
<b>Total</b>	<b>\$ 144,586</b>	<b>\$ 181,387</b>	<b>\$ 165,183</b>	<b>\$ 195,658</b>	<b>\$ 293,784</b>	<b>0.99%</b>

FY2015-16 operating expenditures (excluding Debt Service and Capital Outlay) are budgeted for an increase of 4.32% or \$398,410 to \$9,629,505 over the previous year's budget. Capital Outlay of \$13,239,366 includes construction of a \$9,400,000 indoor aquatics facility that will be built this fiscal year as a carryover project from FY2014-15. The project is an addition to the Hinkston Field House Sports and Fitness Center.

**WAUKEGAN PARK DISTRICT**  
**EXPENDITURE: FISCAL YEAR 2015-16**



# 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 June of 2000, the Waukegan, Lindenhurst, Round Lake Area and Zion Park Districts formed the Special Recreation Services of Northern Lake County (SRSNLC). The SRSNLC provides recreational programs and services for individuals with special needs.

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.

In March of 2013, the Waukegan Park District entered into an agreement with Jeff Ellis and Associates to privatize the management of Ganster Pool including the hiring and supervision of pool staff for summer.

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 diseased ash trees from 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 affected 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.

In 2014, a new youth recreation room was added to the Belvidere Recreation Center.

In the winter of 2014, two new outdoor ice rinks were added, one at Arbor Park and the other at Belvidere Park.

On November 1, 2014, Governor Pat Quinn held a press conference at the Field House and announced the Waukegan Park District would receive an Illinois Department of Natural Resources Park and Recreational Facility Construction (PARC) Grant of \$2.5M to support building an indoor pool at the Field House Sports and Fitness Center. He also announced the District would receive an Illinois Green Infrastructure Grant (IGIG) for \$470,000 for Clearview Park. The IGIG funds support green initiatives such as the installation of permeable pavers in the parking lot, a rain garden, native plantings and bioswales.

In the fall of 2014, Heller & Heller Consulting worked with the District to prepare a new Strategic Plan for 2015-17. It was approved by the Waukegan Park District Board on February 10, 2015.

In October 2014, Executive Director Greg Petry was elected to the American Academy of Parks & Recreation Administration and installed at the NRPA Congress in Charlotte, North Carolina.

On February 10, 2015, the Board of Commissioners approved the District's Strategic Plan for 2015-2017.

# WAUKEGAN PARK DISTRICT

## Award & Certification History

YEAR	ORGANIZATION	CATEGORY
2014	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2014	Sports Turf Managers Association	Schools/Parks Softball Field of the Year: Waukegan SportsPark
2014	Chicago Wilderness Alliance	Conservation and Native Landscaping Award: Bowen Park Glen Flora Restoration Project
2014	Suburban Life Reader's Choice Award	Readers' Choice Award: Best Neighborhood Park: Bowen Park
2014	Suburban Life Reader's Choice Award	Best Fitness Center in Lake County: Hinkston Field House Sports & Fitness Center
2014	Illinois Park & Recreation Association	IAPD Good Sportsmanship Award: Ralph MacLean
2014	IAPD/Arts Alliance Illinois	Best of the Best Arts in the Parks
2014	Illinois Park & Recreation Association	Best Friend of Illinois Parks-Mid Sized Business: North Shore Gas
2014	Illinois Park & Recreation Association	Illinois Parks' Top Journalist Award: Dan Moran, Reporter, Lake Country News Sun
2014	Government Finance Officers Association	Distinguished Budget Presentation Award
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

YEAR	ORGANIZATION	CATEGORY
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
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



YEAR	ORGANIZATION	CATEGORY
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
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

YEAR	ORGANIZATION	CATEGORY
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
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 Pety
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 Pety
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 Pety
1995	Sports Turf Managers Association	President's Award: Greg Pety
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

<b>YEAR</b>	<b>ORGANIZATION</b>	<b>CATEGORY</b>
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
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/EAV**

Colliers International .....	\$ 19,968,518
Community Health Systems.....	\$ 17,851,227
Marquette Enterprises.....	\$ 9,458,455
Allegiance Healthcare Corp .....	\$ 8,846,090
Northern Crossing.....	\$ 7,874,311

### **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**

Abbott.....	16,000
Walgreen Co .....	6,100
Hewitt Associates Inc.....	6,000
Medline Industries Inc .....	5,000
Gurnee Mills .....	5,000
Aon Hewitt.....	4,000
Baxter Healthcare Corp.....	4,000
Discover Financial Services.....	3,000
Hospira Inc.....	3,000
Six Flags .....	3,000
Lake County.....	2,944

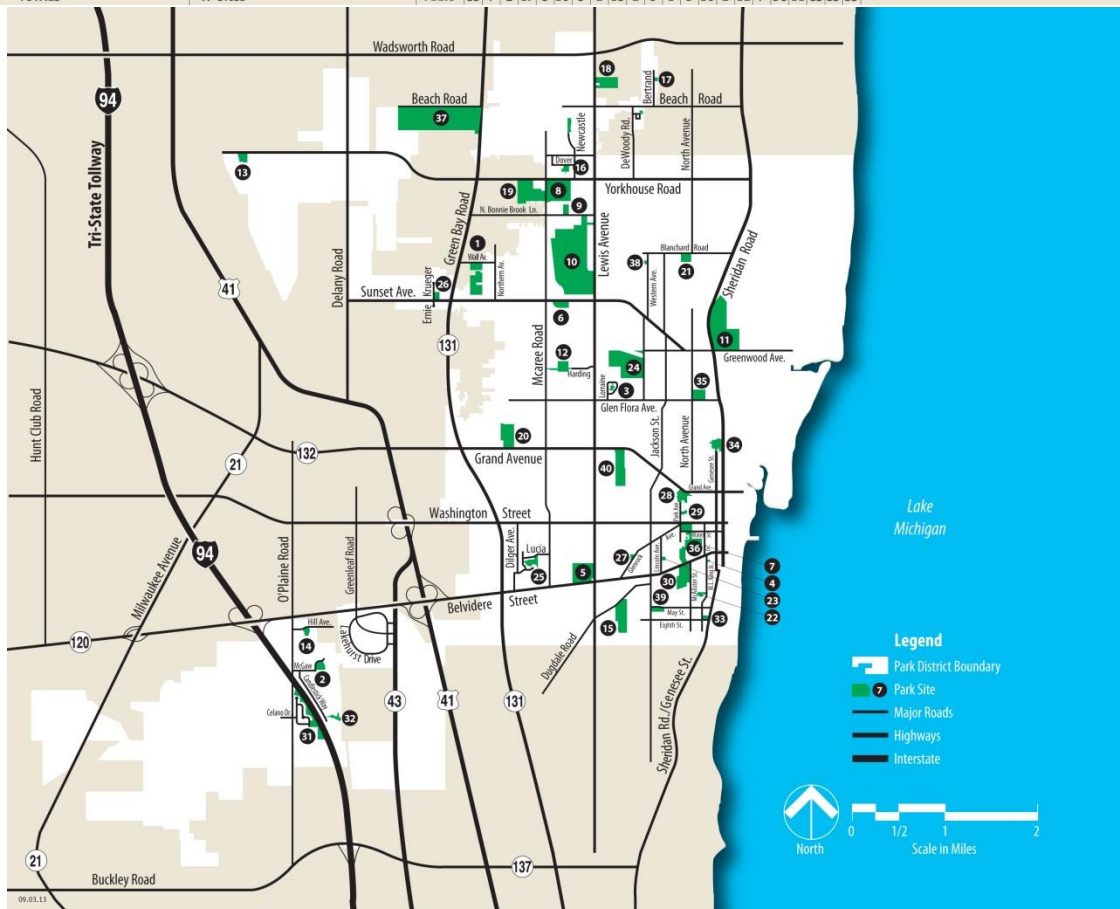
### **TOP TAXPAYERS/EAV**

Abbott Laboratories.....	\$149,825,159
Gurnee Mills .....	\$49,312,686
Discover Properties LLC .....	\$42,595,033
Midwest Family Housing .....	\$40,866,555
Walmart Stores Inc .....	\$36,380,410
Arden Realty .....	\$35,825,134
Van Vlissingen & Co. ....	\$33,024,648
Walgreen Co.....	\$29,551,335
Baxter Healthcare Corp.....	\$29,065,534
Scott Dessing.....	\$28,149,369

# WAUKEGAN PARK DISTRICT Facilities & Locations

Map No.	Facility	Location	Acres	Basketball Courts	Concession Stand	Diamonds	Softball	Fishing Area	Flower Area	Golf	Greenhouse	Hanging Basket	Horse Shoe	Ice Skating	Hours	Registered Site	Oxley Volleyball	Physical Fitness Course	Pickleball Courts	Picnic Shelter	Picnic Tables	Play Equipment	Restrooms	Soccer Fields	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								2	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	1																				4	
9	Bonnie Brook Bird Sanctuary	2350 North Bonnie Brook Lane	4.0																							Bevier Center/Disc Golf Course/Pickleball Courts	
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																							
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							4													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																								
<b>TOTALS</b>				<b>47 Sites</b>	<b>722.0</b>	<b>13</b>	<b>7</b>	<b>2</b>	<b>17</b>	<b>3</b>	<b>16</b>	<b>3</b>	<b>2</b>	<b>15</b>	<b>2</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>16</b>	<b>2</b>	<b>12</b>	<b>7</b>	<b>33</b>	<b>11</b>	<b>15</b>	<b>13</b>	

02.19.14 MGP

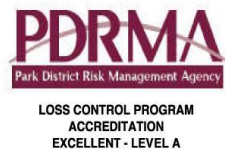


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# Waukegan Park District Annual Budget Fiscal Year 2015-2016

Budget Policy  
and Planning





# WAUKEGAN PARK DISTRICT

## FISCAL YEAR 2015-16 BUDGET

### BUDGET PLANNING PROCESS

#### **Phase One – Planning**

While the budget process is an ongoing effort, preparation begins in earnest in January. The FY2015-16 Budget Schedule may be found on page 33. 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 are conducted with the Board of Commissioners. The issues discussed range from general budget philosophy and financial assumptions to operational policy, service levels and capital improvement projects. A summary list of issues discussed may be found beginning on page 49. These key issues, while general in nature, formed the basis of direction for preparation of the FY2015-16 Budget.

#### **Phase Three – Budget Requests**

The third stage of the process was to develop and prepare the FY2015-16 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 Fiscal Year Projections**

The next stage of the process is to project the revenue and expenditures for the current FY2014-15. 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 1<sup>st</sup> 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 2015-16 BUDGET SCHEDULE

<b>November</b>	Preliminary Tax Levy
<b>December</b>	Tax Levy 2014 FY2014-15 Mid-Year Report Develop and Review Golf Fees
<b>January</b>	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"><li>▪ Pool</li><li>▪ Programs</li><li>▪ Rentals</li></ul> Review District Functions Priority Ranking Identify Significant Budget Changes Review General Ledger Chart of Accounts Project FY2015-16 Non-Program Revenues Project FY2015-16 Operating Expense Requests
<b>February</b>	Project FY2015-16 Program Revenue and Expense Requests Compile FY2015-16 Initial Budget Projections Division Budget Meetings Compile and Evaluate Capital Improvement Program Requests Review/Update Center and Activity Descriptions Board Budget Workshops
<b>March</b>	Project FY2014-15 Non-Program Revenue Estimates Project FY2014-15 Operating Expense Estimates Project FY2014-15 Program and Expense Estimates Division Meetings for Analysis and Adjustments Compile and Update FY2015-16 Revenue and Expense Projections Board Budget Workshop Review Capital Improvement Program
<b>April</b>	Division Meeting – Final Budget Review Prepare Supplementary Budget Information Compile Budget Documents Board Budget Meeting Presentation to Board for Adoption by Board of Commissioners
<b>May</b>	Prepare Budget and Appropriation Ordinance Publish Notice of Public Hearing for Budget and Appropriation Ordinance
<b>June</b>	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 1.5% compared to last year's CPI of 1.7%. 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 available resources. 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. There are several budget workshops held at which the Board and staff review and discuss the development of the new budget. 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 FY2014-15 may be budgeted in FY2015-16 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. The District uses modified accrual accounting for budget and audit presentation.
2. Budgeted expenditures for FY2015-16 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 large and diverse as the District. Conversely, proper planning and foresight is the essence of budgeting. The District places vital emphasis on 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 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 reappropriated amount.
5. The District is committed to continuation of the 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 which 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 2015-2020 Parks and Open Space Master Plan will be completed and should be approved by the Board early in FY2015-16. 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. Capital projects that have an effect on operating expenditures will be thoroughly analyzed. 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.
- The Parks and Open Space Master Plan provides the basis for the District’s multi-year Capital Improvement Program (CIP). The CIP provides the link between the Master Plan, a fiscal plan and actual physical development. In addition to capital projects identified through the Master Plan process, the CIP includes vehicle and equipment replacement schedules and reoccurring and existing capital commitments.

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 budget uses 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 2014 Tax Levy was adopted in December 2014. 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.

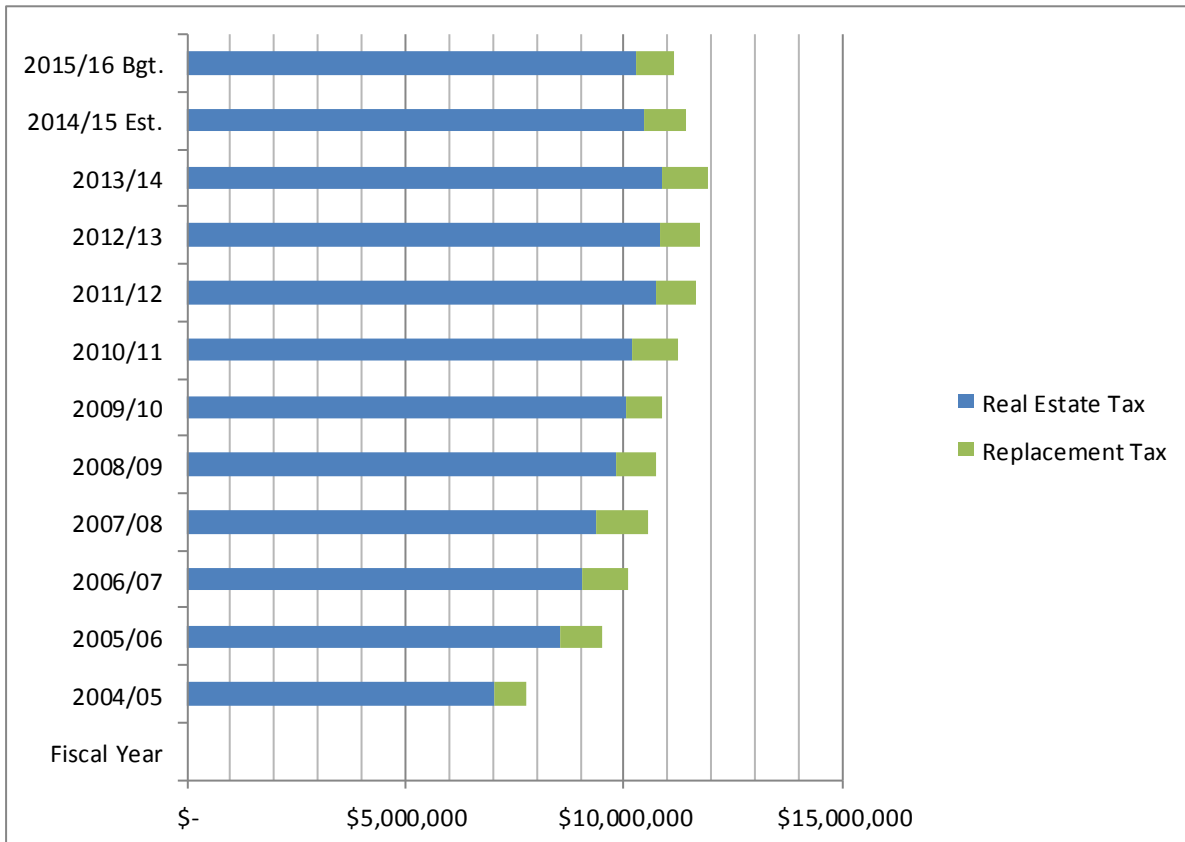
Real Estate Tax levy was based upon an estimated decrease of 6.0% in the equalized assessed valuation, subject to provisions of PTELL, and a 99% collection rate. For budgeting purpose, Real Estate Taxes primarily reflect the current year levy (e.g. the 2014 Levy will be budgeted for FY2015-16). Generally accepted accounting principles (GAAP)

account for the 2014 Levy in both FY2014-15 and FY2015-16. In effect, the District budgets Real Estate Tax on a cash basis rather than a modified accrued basis.

Revenue estimates are based on current economic conditions, historical trends, the most recent tax levy, State of Illinois replacement tax estimates, staffing changes, new facilities, and a program analysis.

Real Estate and Personal Property Replacement Tax revenues account for approximately two-thirds of the District's annual 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
<b>2004/05</b>	7,009,868		774,588		7,784,456	
<b>2005/06</b>	8,532,818	21.73%	955,358	23.34%	9,488,176	21.89%
<b>2006/07</b>	9,025,859	5.78%	1,061,875	11.15%	10,087,734	6.32%
<b>2007/08</b>	9,375,918	3.88%	1,170,488	10.23%	10,546,406	4.55%
<b>2008/09</b>	9,806,515	4.59%	942,277	-19.50%	10,748,792	1.92%
<b>2009/10</b>	10,053,105	2.51%	810,200	-14.02%	10,863,305	1.07%
<b>2010/11</b>	10,186,243	1.32%	1,030,892	27.24%	11,217,135	3.26%
<b>2011/12</b>	10,734,130	5.38%	929,976	-9.79%	11,664,106	3.98%
<b>2012/13</b>	10,815,376	0.76%	922,017	-0.86%	11,737,393	0.63%
<b>2013/14</b>	10,880,800	0.60%	1,055,159	14.44%	11,935,959	1.69%
<b>2014/15 Est.</b>	10,438,955	-4.06%	962,067	-8.82%	11,401,022	-4.48%
<b>2015/16 Bgt.</b>	10,257,734	-1.74%	889,341	-7.56%	11,147,075	-2.23%



2. 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.
3. 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.
4. Building and facility fees will be reviewed and updated as necessary. Rentals will be projected based upon historic trends.
5. 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.
6. Program fees and charges are analyzed and adjusted accordingly by the staff.
7. 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
Compass Creative Dramatics	533 Grand & 39 Jack Benny Drive
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
Lake County Forest Preserves	Various Parks
University of Illinois Extension Services	Community Recreation Center
Waukegan Harbor Citizens Advisory Group/ Illinois Audubon Society	Jack Benny Center
Waukegan Association for Youth Soccer	Waukegan SportsPark
Waukegan Baseball Association	Various Parks
Waukegan BMX	Waukegan History Museum
Waukegan Historical Society	Callahan Park
Waukegan Historical Society	Lilac Cottage Research Library
Waukegan Library	Field House Sports & Fitness Center
Waukegan Township	Belvidere Recreation Center
Waukegan Youth Football Association	Various Parks

8. Interest income for public money market accounts will be based upon an average rate of .03% for the Illinois Trust, (F/K/A Liquid Asset Fund), .05% for NorStates Bank, .05% for First Midwest, .15% for Associated Bank upon projected available balances. Interest rates for Certificate of Deposits will be based on a rate of .45%.
9. The golf operations budget will be submitted by GolfVisions Management Inc. 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, Special Events
Illinois DCEO Grant & Illinois Clean Energy Community Foundation	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 FY2015-16. The District continues to work with IAPD and state legislators to have the revenues redirected back to park districts from the state budget.

### **Expenditures**

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 FY2015-16 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.
3. The District provides monetary grants to certain agencies and associations that provide community services. The grants proposed in the FY2015-16 budget are listed below.

	<u>FY2014-15</u>	<u>FY2015-16</u>
Waukegan Arts Council	\$1,000	\$1,000
Waukegan Band Foundation	\$1,000	\$1,000
Waukegan Main Street	\$1,500	\$1,500
Youth Conservation Corps	\$2,500	\$2,500

4. 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 FY2015-16:

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

5. 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

- Artspace
- 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  | Exhibition & meeting space   |
| ▪ Concert Call  | Photocopying & meeting space   |
| ▪ Lake County Art League  | Exhibition, PA system & meeting space  |
| ▪ North Chicago Center for the Arts                                       | Theatre space & technical support  |
| ▪ Puerto Rican Society of Waukegan & Puerto Rican Arts Alliance (Chicago) | Meeting space, park facility, administration of grant staffing                           |
| ▪ Recreation Department   | Special events – Use of stage & dance studio for day camp, Lilac & JBC for Halloweenfest |
| ▪ St. Anastasia School  | Use of risers  |
| ▪ Waukegan Arts Council   | Facility Use, mailings, photocopying   |
| ▪ Waukegan Harbor Citizens' Advisory Group/IEPA/USEPA                     | Meeting space – Lilac, Schornick Theatre & classroom                                     |
| ▪ Waukegan Historical Society   | Program space & storage at Dr. Lynn Schornick Theatre & Lilac Cottage                    |

- Waukegan Unit School District #60 Assistance with theatre 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 and training space & administration

### Golf Operations

- Exchange Club Use of kitchen for Pancake Day
- Waukegan Unit School District #60 Golf team use of golf course

### Parks

- American Legion Special Events at Veteran's Memorial Plaza
- Bayside Terrace Intermediate Care Facility Annual Mini – Olympics
- Boys and Girls Club Facility Maintenance
- Cancer Society Relay for Life Special Event – Bevier Park – Golf Carts
- Center for Conservation Leadership Work Day – Provide hand tools & bags
- Citizen's Advisory Group (CAG) Project Management of GLRI 2010
- Bowen Park Project
- College of Lake County Special Events – Picnic tables & tents
- Country Lane Homeowners Assn. Work Days – Provide hand tools & bags
- Cultural Arts Division WSO, WCC, BPTC Work Orders,  
Special Events & Facility Work Orders
- DISContinuum Disc Golf Club Tournaments & Course Maintenance
- GolfVisions, Management, Inc. Work Orders & Facility Maintenance
- Independence Center Adults with mental illness-fee waiver
- Lake County Clerk's Office Setup for Elections
- Lake County Health Department Work Day for Kick Butts Day
- Recreation Division Special Events, Work Orders, Golf Carts
- Rudd Farm Homeowner's Assn. Work Days – Provide tools and bags
- St. Anastasia PE classes, Football  
Practice Field at Victory Park
- Uniting America Work Day – Provide hand tools & bags
- Vista Health System Special Event – Fee waiver
- Waukegan Association for Youth Soccer Field maintenance & improvements
- Waukegan BMX Club Track maintenance, improvements,  
& special events
- Waukegan Baseball Association Field maintenance & improvements
- Waukegan, City of Lakefront beach cleanup & invasive  
removal
- Waukegan Downtown Association Special Event – Picnic tables
- Waukegan Fire Department Special Event at Fireman's Park  
Work Day – Provide hand tools & bags
- Waukegan Football Association Field maintenance & improvements
- Waukegan Port District Special Event – Golf carts, tables
- Waukegan Public Library Special Event – picnic tables
- Waukegan Township Special Events – Golf carts

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

Recreation

- AARP Tax Seminars Facility usage
- 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 & 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.

The Hay Group completed a Classification and Compensation Study in FY2013-14 and based upon that study, new salary ranges and adjustments were adopted. The Hay Group is able provide 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. Based upon data from Park District and local government surveys as well as WorldatWork's 2015 Salary Survey provided by the Hay Group, the following recommendations for FY2015-16 are:

- 3.00% Merit Pool
- 0.50% Market Adjustment Pool
- 2.25% Adjustment upward of the Salary Ranges

The part time year round and seasonal staff and budgets will be developed based upon aggregate amounts within general ledger codes. In Illinois, we are anticipating an increase in the minimum wage and will base budgets on \$10.00 per hour (legislation is pending).

10. Part time year round and seasonal employee hours range from 1-30 hours on average 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), any employees averaging 30 hours or more per week will be offered health insurance.
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 prorated basis based upon full employment.

\*The employee monthly contribution for FY2015-16 will remain unchanged 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 2015 Illinois Municipal Retirement Fund (IMRF) employer contribution is 10.72%, a decrease of .12%. An analysis of part-time staff continues to ensure compliance with the IMRF 1000 hour participation standard.

## **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 FY2015-16.

2. Transfers from the Corporate and Endowment/Memorial Funds will be made to the Capital, Recreation and Special Recreation.
3. The Special Recreation Fund, which represents Special Recreation Services of Northern Lake County (SRSNLC), will budget an amount that represents 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 FY2015-16 based upon the need and restrictions of the account.

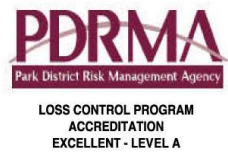
The Endowment/Memorial Fund is composed of 36 dedicated accounts. Interest earned in the Fund is proportionately allocated to each account. Interfund transfers are budgeted from these accounts to support their established purpose. Certain accounts have had no activity other than interest income for many 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 2015 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 has established the Waukegan Parks Foundation. The Foundation will be exclusively for the benefit of the District's mission. A transfer from the Endowment/Memorial Fund is planned during FY2015-16.



# Waukegan Park District Annual Budget Fiscal Year 2015-2016

Budget Message



# WAUKEGAN PARK DISTRICT

## MEMORANDUM

TO: Board of Commissioners

FROM: Greg Petry  
Executive Director

RE: Fiscal Year 2015-16 Budget Message

DATE: April 27, 2015

I am pleased to present for your review and adoption the proposed FY2015-16 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 happy to report that this budget achieves those statements and assumptions.

The proposed operating expenditures, excluding debt service and capital outlay, are \$9,629,505 for FY2015-16. This represents an increase of \$398,410, or 4.32%, from the FY2014-15 budget. The budget also includes \$13,239,366 for all capital project expenditures and \$4,073,181 for debt service payments. Capital projects include \$9,400,000 for an indoor aquatics addition and \$2,009,166 for Clearview Park improvements. Projected budget revenues are \$17,280,056 (excluding bond proceeds) which is a \$826,908, or 5.03%, increase from the previous year. \$3,435,124 in grant revenue is also budgeted this fiscal year.

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 FY2015-16 Operating Budget as well as the Capital Improvement Program budget prior to the beginning of the new fiscal year which begins on May 1, 2015.

Thank you.



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# WAUKEGAN PARK DISTRICT

## MEMORANDUM

TO: Board of Commissioners

FROM: Jim Glogovsky  
Superintendent of Finance & Administration

RE: Fiscal Year 2015-16 Budget Message

DATE: April 27, 2015

### I. INTRODUCTION

We are pleased to submit to you the FY2015-16 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. A copy of the budget is available at the Rose Administrative Center or on the Waukegan Park District website at [www.waukeganparks.org](http://www.waukeganparks.org).

The budget message is organized into the following eight 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 FY2015-16
- VI. Service Level Changes
- VII. Debt Services & Long Range Capital Development Financing Plan
- VIII. Acknowledgements

The format of the budget is similar to last year's budget document. It is in section format; Introduction, Budget Policy and Planning, Budget Message, Personnel, Divisions, by each Fund, Financial Policies, Glossary and Appendix. There is a table of contents in the beginning of the document.

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 FY2015-16 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 2015-16 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 socioeconomic 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 NorStates Bank and Associated Bank. The District will continue to seek the highest rate on our investments within the guidelines of the investment policy.

The Personal Property Replacement Tax budget for FY2015-16 is budgeted as remaining flat. 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 (EAV). 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. The EAV declined 4.5% this year resulting in an approximate extension loss of \$307,090 or 2.87%. This would bring the total EAV aggregate decline to 43.33% over the past six years however, local Township Assessors predict the decline will end and EAV will increase next year. This severe decline in EAV which has caused some of the funds to reach their individual fund rate limit maximums. This has led to a small decline in property tax revenue for the last two years. The District has reduced capital spending for the past few years due to this anticipated situation. Funds that are at their rate limit maximums are the Corporate, Recreation, Audit, Paving & Lighting and the Special Recreation Funds. With the EAV decline of 4.5%, and was projected at a decline of 6%, we look forward to the Township Assessor's prediction of an increase next year of approximately 2-4% in the EAV. As a result of this news, we will reevaluate our long-term financial planning and capital development in anticipation of future property tax revenue increases.

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 District is satisfied with the partnership and on January 13, 2015, the Board approved a three year contract extension that runs through April 30, 2018. The anticipated net revenue from their budget will be placed in the District's FY2015-16 budget.

It appears that the State of Illinois will not be redirecting the State Horse Racing Tax for the FY2015-16 budget year. Therefore, the District will not budget for these funds since no funds have been received since February 2007. IAPD will continue to lobby the legislature to restore the funding.

User fees are an integral part of the District's revenue stream. Various fees, primarily in the Recreation Fund, provide approximately 12% of the District's revenue.

The FY2015-16 Budget includes drawdowns of fund balances in the Corporate, Recreation, Police Systems Museum, IMRF, FICA, Debt Service and Capital 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 level of national, state and local economic conditions and slow recovery is a concern. Overall, revenues are estimated to remain flat. There will be a reduction in the District's debt service payments of approximately \$300,000 this year as the 2009 Series General Obligation Bonds were paid off last fiscal year. In FY2015-16, the district's long term debt principal and interest payments are \$2,338,100. The District will continue to refinance bonds if there is significant savings without extending years of maturity. In anticipation of the Fed increasing rates in 2015, we will analyze an advanced refunding of the 2008B Series Bonds this fiscal year.

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.

With the District's EAV declining for a sixth year, capital project funding has slowed and replacement schedules extended. The District anticipates EAV increases to begin next year and with that, more capital spending to catch up on equipment and park replacement schedules. An indoor aquatics addition was budgeted for in last fiscal year and the conceptual design phase completed in anticipation of being awarded a \$2,500,000 PARC Grant, which the district was awarded in November of 2014. We are now in the final planning phase with the construction phase scheduled to begin in the late summer of 2015. The current Proforma is attached in the Appendix at the back of this budget document. The District was also awarded a \$475,000 OSLAD Grant for renovation of Clearview Park which will begin in 2015 as well. Certain smaller recreation capital expenses will be budgeted for in the Recreation Fund. This fiscal year's actuals are estimated to be positive with overall revenue exceeding budget and overall expenditures remaining below budget. Capital expenditures will be well below budget due to the indoor aquatics addition being carried over into FY2015-16.

\* Last minute developments: There was a new Governor elected in November of 2014 and we recently were notified he has suspended all awarded grant funding. The Governor is trying to close a \$1.6 billion budget deficit. At this point it is not known when or if those grants discussed in the previous paragraph will be released. We can delay projects a few months while finalizing designs and plans, but the Board and staff will discuss whether we will move forward with any projects if the grant funding is not released.

We have reorganized several personnel positions in various departments. (See the Personnel Section for details). The District was recently notified by the Illinois Labor Relations Board that they received enough interest from staff to form a union. We anticipate contract negotiations to begin early in FY2015-16. Positions affected are non-management maintenance, administrative and program personnel. Any wage adjustments and merit increases for those job classifications are on hold pending contract negotiations.

FY2015-16 organizational priorities, in no particular order, include:

- Implementation of the new Strategic Plan
- Final design and beginning construction of the indoor aquatics facility
- Begin renovation of the Clearview Park project
- Purchase and installation of the new Recreation Software
- Implementation of the new 2015-2020 Parks & Open Space Master Plan
- Redesign of the District's website
- Resolve the labor and union situation
- Planning for the District's centennial celebration which commences in December 2016
- Continue implementation of the Emerald Ash Borer (EAB) Management Plan
- Maintain and improve our parks, facilities and programs for the community
- Complete 95% of the Strategic Plan's Objectives

### III. FUND BALANCES

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 4<sup>th</sup> 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.

#### FISCAL YEAR-END BALANCES

Fund	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Estimated FY 2014-15	Projected FY 2015-16
Corporate	\$ 3,275,762	\$ 2,451,532	\$ 2,019,108	\$ 1,515,738	\$ 1,296,935
Recreation	1,567,596	2,483,820	3,357,378	3,477,934	3,337,816
Police Systems	73,040	60,413	84,932	58,447	46,406
Special Recreation	258,669	246,361	226,031	199,879	203,870
Paving & Lighting	98,281	56,058	12,991	38,049	19,702
Museum	136,396	179,819	193,008	192,089	146,264
Audit	25,303	32,908	26,960	18,818	17,801
Insurance	168,091	194,618	158,870	169,228	136,545
*IMRF/FICA	233,864	181,101	-	-	-
FICA	-	-	180,135	144,391	117,328
IMRF	-	-	135,878	113,609	97,977
Endowment/Memorial	1,226,794	1,245,279	1,263,034	1,247,835	1,239,131
Debt Service	4,707,731	5,248,916	6,018,898	5,096,088	4,401,376
Working Cash	339,932	339,937	339,937	339,937	339,937
Capital	8,431,817	9,647,522	10,980,910	12,382,167	5,666,125
<b>Total</b>	\$ 20,543,276	\$ 22,368,284	\$ 24,998,070	\$ 24,994,209	\$ 17,067,213

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

# WAUKEGAN PARK DISTRICT

## **FUND BALANCES (continued)**

Fund balance reflects the net financial resources of a fund, in other words, assets minus liabilities. 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.

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. Again this year, the Corporate, Recreation, Special Recreation, Paving & Lighting and the Audit Funds are at their individual fund rate limit maximums. This requires a transfer from the Corporate Fund to the Special Recreation Fund cover expenditures and maintain the fund balance target. Expenditure levels 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 limit 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 continues to be 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 FY2015-16. This trend will continue in the near future.

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 indoor aquatic facility. The District has been awarded a \$2,500,000 state grant to offset the \$9,400,000 project. The construction is scheduled to begin in FY2015-16.

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

# WAUKEGAN PARK DISTRICT

## FISCAL YEAR 2015-16 BUDGET

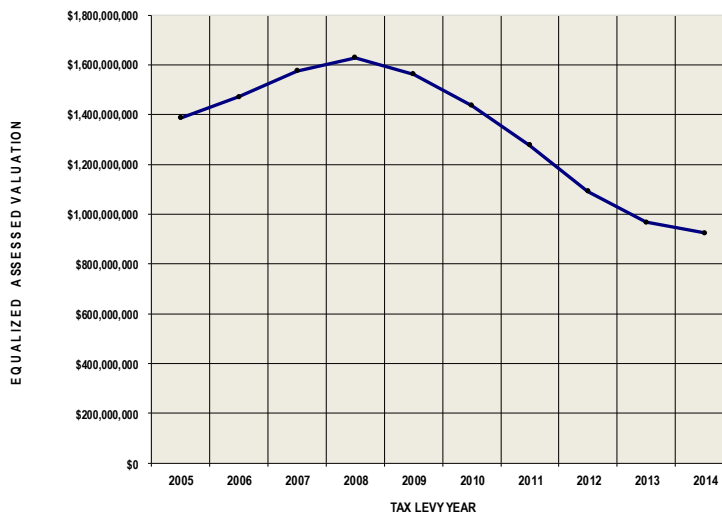
### IV. REAL ESTATE TAX – ASSESSED VALUATION & TAX RATES

Real Estate Tax provides approximately 60% 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 six consecutive years and is expected to begin increasing next year. Small increases are being projected for the next several years. The table displays the assessed valuation and the percent of change since levy year 2005. The assessed valuation decreased (-4.50%) to \$923,714,061 in 2014.

Levy Year	Real Estate Tax Assessed Valuation	Percent of Change
2005	1,387,359,256	
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%
2014	923,714,061	-4.50%





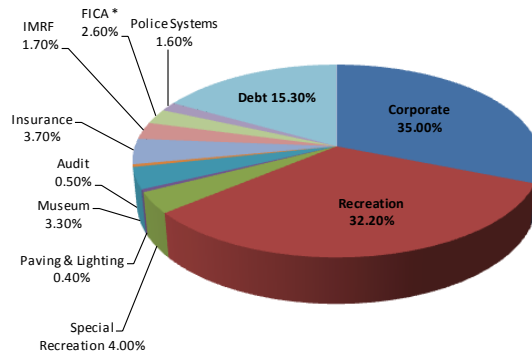
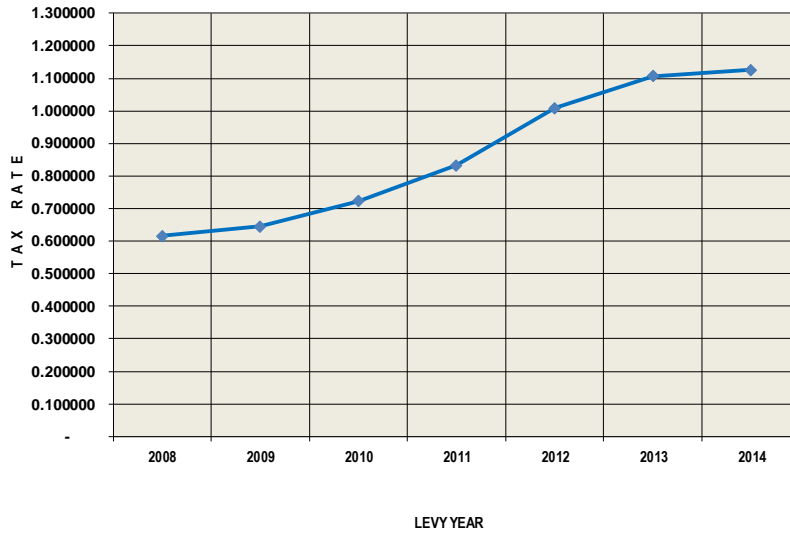
## LEVY YEARS

### TAX RATES PER \$100 EQUALIZED VALUATION

	2008	2009	2010	2011	2012	2013	2014
<b>Fund</b>							
Corporate	0.346	0.350	0.349	0.350	0.350	0.350	<b>0.350000</b>
Recreation	0.073	0.084	0.139	0.200	0.326	0.370	<b>0.370000</b>
Special Recreation	0.020	0.021	0.024	0.031	0.038	0.040	<b>0.040000</b>
Paving & Lighting	0.002	0.001	0.001	0.002	0.004	0.005	<b>0.005000</b>
Museum	0.016	0.017	0.023	0.028	0.033	0.039	<b>0.040814</b>
Audit	0.002	0.003	0.003	0.005	0.005	0.005	<b>0.005000</b>
Insurance	0.020	0.023	0.030	0.037	0.037	0.039	<b>0.047959</b>
FICA *	-	-	-	-	0.027	0.037	<b>0.032262</b>
IMRF	0.033	0.037	0.031	0.040	0.017	0.025	<b>0.028364</b>
Police Systems	0.006	0.008	0.010	0.011	0.016	0.018	<b>0.017105</b>
Debt	0.098	0.101	0.113	0.129	0.156	0.179	<b>0.189423</b>
<b>District Total</b>	<b>0.616</b>	<b>0.645</b>	<b>0.723</b>	<b>0.833</b>	<b>1.009</b>	<b>1.107</b>	<b>1.125927</b>

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

- Statutory tax rate limits for the District are as follows: Corporate (0.350000); Recreation (0.370000); Audit (0.005000); Special Recreation (0.040000); Paving /Lighting (0.005000); Museum (0.070000); and Police Systems (0.025000).



# WAUKEGAN PARK DISTRICT

## BUDGET FISCAL YEAR 2015-16

### V. BUDGET – FISCAL YEAR 2015-16

The total proposed budget expenditures for FY2015-16 is \$29,560,655 which is comprised of operating expenditures of \$9,629,505, debt service expenditures of \$4,163,181, and capital projects expenditures of \$12,670,166. The budget also includes interfund transfers of \$2,618,604.

Expenditure	Actual FY 2013-14	Budget FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16	Budget % Change
<b>Corporate Fund</b>	\$ 1,376,286	\$ 1,593,493	\$ 2,762,737	\$ 1,420,938	\$ 1,688,680	18.8%
<b>Special Revenue Funds</b>						
Recreation	4,937,921	5,607,958	5,634,069	6,082,795	5,763,876	-5.2%
Police Systems	150,223	155,775	190,437	179,011	169,183	-5.5%
Special Recreation	855,047	898,700	807,972	836,362	814,108	-2.7%
Paving & Lighting	89,403	74,700	22,553	49,700	64,500	29.8%
Museum	364,805	402,258	381,224	404,772	436,634	7.9%
Audit	57,506	55,466	60,676	60,987	47,070	-22.8%
Insurance	428,759	444,335	417,089	444,038	438,753	-1.2%
FICA	285,315	312,009	315,000	319,700	332,500	4.0%
IMRF	385,088	388,194	391,400	395,500	341,400	-13.7%
<b>Capital Projects Fund</b>						
Capital Projects	789,984	664,000	592,495	8,353,200	12,670,166	51.7%
<b>Trust Fund</b>						
Endowment / Memorial	1,000	-	1,015	-	12,000	n/a
Working Cash	-	-	-	-	-	n/a
<b>Debt Service Fund</b>	9,527,864	4,348,800	4,362,473	4,370,146	4,163,181	-4.7%
<b>Total</b>	\$ 19,249,201	\$ 14,945,688	\$ 15,939,140	\$ 22,917,149	\$ 26,942,051	17.6%
Interfund Transfers	3,573,594	3,555,456	2,013,479	3,188,408	2,618,604	-17.9%
<b>Total (All Funds)</b>	\$ 22,822,795	\$ 18,501,144	\$ 17,952,619	\$ 26,105,557	\$ 29,560,655	13.2%

# WAUKEGAN PARK DISTRICT

## BUDGET FISCAL YEAR 2015-16

### VI. SERVICE LEVEL CHANGES

The following is a compilation of significant changes in the level of services and activities of the District proposed for FY2015-16:

#### Cultural Arts

- Personnel
- Add a part-time clerk that will work four days a week at four hours per day covering the 2:00 – 6:00 pm slot. (Budget impact: \$9,903).
  - Add a Cultural Art Specialist position. (Budget impact \$51,415-72,369)
- Programs
- Implement a Parks and Play program to showcase parks and programming offered to the community bringing in the Summer HEAT entertainment, lifelong sports activities, nature/environmental education, highlighting programming offered by the district and showcasing the parks. (Budget impact: \$1,000)
  - Add concerts at the Washington Park Bandshell. A new program to be introduced to the community utilizing the bandshell. Entertainment would occur three Fridays, July 10, 17, and 24. Arts Park will be present for the children. This program will have a different group of musicians each night and poets would be welcome to share their work at the beginning and at intermission. (Budget impact: \$2,050)
  - Expand Arts Park in the summer of 2015. This is our lead in to providing 100 ARTS PARKS in 2017. (Budget impact: \$9,000)
  - To provide funding to the Puerto Rican Arts Alliance Christmas in July event. Staffing, administration of any grants, providing facility space and assistance (Budget impact: \$2,500).
  - To provide funds to Recreation so that the Cultural Arts Division can be included in the Motion Picture Licensing Corporation's (MPLC) umbrella license. (Budget impact: \$565/year).
  - Provide the Waukegan Arts Council \$1,000 to support their sponsorship of the "Those Who Serve" art exhibit. (Budget impact \$1,000)

#### Administration

- Operations
- Allocate funds for planning the Centennial Celebration. A sponsorship catalog will be developed to offset expenses. (Budget impact \$23,000)
  - Budget funds appropriate to cover the union legal work and negotiations. (Budget impact \$72,000)

- Personnel
  - Budget for a minimum wage increase from \$8.25 to \$10.00.
  - Establish a market adjustment pool that is separate from the merit pool based on the Hay Group recommendation.
  - Analyze seasonal staff positions to determine if reclassification to Part Time Year Round is required to comply with the new Healthcare law.

- Services
  - Redesign the District website. (Budget impact \$15,500)
  - Absorb the police protection rate increase to \$70.00 per hour (up from \$65 per hour) from the City of Waukegan. Awaiting results of the police union negotiations for a fixed fee across all ranks. (Budget impact \$6,950)

**Finance**

- Capital
  - Implement a Capital Improvement Project plan for FY2015-16.

- Transfers
  - Transfers from the Corporate Fund to the Capital Fund for current and future projects of \$2,500,000; \$50,000 to the Special Recreation Fund to maintain targeted fund balances.

**Parks**

- Operations
  - Increase funding for SportsPark grass seed due to increased usage and material costs. (Budget impact \$2,500)
  - Increase funding for SportsPark Champ Field for Level 1 annual basic maintenance package with Astroturf. (Budget impact \$1,500)

- Personnel
  - Assess Park Planner expanded responsibilities and pay grade level and provide salary adjustment if called for. (Budget impact pending Hay Group review)
  - Hire an additional Park Planner due to an increase of projected capital improvement projects and districtwide park improvement projects. (Budget impact \$66,803-\$87,757)
  - Reclassify one Maintenance Worker III position to a Maintenance Specialist/Supervisor with expanded responsibilities (Budget impact pending Hay Group review)
  - To assess the organization of personnel at the SportsPark for improved cost recovery.

- Planning
  - Submit application for OSLAD Grant for redevelopment of King Park. (Budget impact \$25,000)

**Recreation**

- Operations
  - Increase building, HVAC and miscellaneous repair accounts at the Field House due to the building aging and the increased usage requiring additional repairs or replacements. (Budget impact \$11,000)

- Research the possibility of converting the Bowen Park Green House to a teaching area for Nature Programs from March through November. Seek sponsors and/or receive matched funding by District.
- Assess the possibility of relocating Special Recreation to the Belvidere Recreation Center and move either or both youth and teen and adult program staff and some programs to the Douglas House at Upton Park.

#### Personnel

- After reviewing the registration statistics for the past 2 years at the Belvidere Recreation Center (BRC), the need for the facility to be open from 9am-8pm daily for registration is no longer needed year round. The facility will be open from 4pm-8pm Monday thru Friday from September–April and 9am-8pm May-August and keeping the same time on Saturdays of 9am-2pm year round. As a result of the new operational hours at the Belvidere Recreation Center, the morning part-time year round Registration Clerk and the full-time Registration Clerk positions would be eliminated. (Budget Impact of approximately \$60,500. Full-time savings of \$55,000 and \$5,500 for part-time staff)
- The Recreation Specialist for Adult Programs who reports to Recreation Supervisor of Adult Programs and the Recreation Specialist for Early Childhood Programs, who reports to Recreation Supervisor of Youth Programs, would be merged into one position which would be called Recreation Specialist for Family Programs, Special Interests and Volunteers. The position would report to the newly titled position of Recreation Supervisor for Family Programs, Special Interests and Sponsorships which was the Recreation Supervisor of Adult Programs. The Recreation Supervisor of Youth Programs title would change to Recreation Supervisor for Youth Programs and Belvidere Recreation Center.
- With the merging of the two Recreation Specialists (Early Childhood and Adult programs), additional staff is needed due to an increase in members, activities, workloads and programs at the Field House. The new position would be titled Recreation Specialist for the Field House and would report to Recreation Supervisor-Field House. (No budget impact due to the merging of the two Recreation Specialists)
- Add an additional Fitness Attendant in the fitness center during PM shift on Monday – Wednesday from October – May due to the increased memberships. (Budget impact \$6,000)
- Increase the part-time weekday 10am-2pm and 4pm-8pm front desk shifts at the Field House to 9am-8pm to help with various clerical work, to handle the increased phone calls and registrations due to the change in registration hours at Belvidere Recreation Center. (Budget impact \$8,000)
- Due to the elimination of the Recreation Specialist for Early Childhood Programs, a Day Camp Coordinator would be hired to work from April to August to assist with summer camp planning. (Budget impact approximately \$10,000)

- Increase the part-time custodial staff shift by one hour each day at the Field House to help maintain cleanliness of the facility due to the increase in usage. (Budget impact \$3,640)
  - Add Day Camp Inclusion positions to cover Rangers, Explorers, Teen Camp, Kaleidoscope, Camp Little Fort and ½ Day Schools Off Recreation Camps. (Budget impact \$12,100)
  - Add a seasonal Special Recreation Camp Site Coordinator position. Position would support the Special Recreation Supervisor in pre-camp camper assessments, field trip planning, training and interviewing of counselors, scholarship applications, and overall camp preparations. Special Recreation Supervisor has been inundated with pre-camp tasks within a limited time frame with the addition of a fourth camp and growth of Special Recreation camp registrations. (Budget impact \$7,000)
- Programs
- Create and implement an annual Touch a Truck event at Belvidere Park. (Budget impact \$2,000)
  - Offer a Family Yard Sale in place of the Kids Yard Sale and make it an annual event.
  - Summer camp registration will be lower than the previous year due to Waukegan Public Schools running 3 weeks longer because of the teachers strike. Summer camps will still be offered the first three weeks while Waukegan Public Schools are finishing the school year because there are children who attend private schools or other area schools but registration is expected to be much lower than normal for the first three weeks. (Budget impact \$12,000)
  - Implement the Fitness on Demand group fitness classes at the Field House which will include an annual Fitness on Demand Licensing Fee. It will increase group fitness class offerings without having to pay for an instructor for these classes. (Budget Impact \$2,400)
  - Subsidize the cost of the HEART Day Program in an effort to secure registration from interested participants that are faced with financial hardships. (Budget impact \$6,885)
  - Determine the future plans and concepts for the American Independence Festivities and HalloweenFest due to the high cost of each event and the decrease in sponsorships over the last few years. Consider a new concept for both events that will cost less but still offer a quality experience.
- Services
- Purchase umbrella MPLC license for BRC, Bevier, JAC and the Field House in order to show movies at camps, before/after school programs and preschool. (Budget impact \$2,300)
  - Add contracting a bus company to support Camp Door-to-Door and/or Field Trips for the Special Recreation Campapalooza Day Camp for 5-12 years. Implementing a bus company would save personnel costs under camp and fuel and vehicle maintenance. (Budget impact \$7,000)

# WAUKEGAN PARK DISTRICT

## FISCAL YEAR 2015-16 BUDGET

### VII. DEBT SERVICE FUND & LONG RANGE CAPITAL DEVELOPMENT FINANCING PLAN

The Debt Service Fund has been established for debt service principal and interest payments. Principal, interest and fees of \$4,073,181 is budgeted for FY2015-16. 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, 2012B, 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. The District also issues an annual General Obligation Limited Refunding Park Bond at approximately \$1.7 million.

During FY2014-15, the 2009 Series Bonds were paid off and retired. With interest rates still very low, the district will analyze the cost benefits of pursuing an advanced refinancing of the 2008B Series Bonds in FY2015-16. No new bond issues are planned for capital projects this fiscal year.

These bond issues have 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, 2014, the District's outstanding long-term debt was \$21,429,264.

#### Debt Service Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Tax Receipts	\$ 1,720,474	\$ 1,647,543	\$ 72,931	\$ 1,708,643	\$ 1,711,688	\$ 1,723,619
Bond Proceeds	7,064,011	1,671,000	5,393,011	1,721,000	1,696,065	1,735,000
Interest	11,362	5,750	5,612	12,020	8,900	9,850
<b>Total Revenue</b>	<b>\$ 8,795,847</b>	<b>\$ 3,324,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 3,416,653</b>	<b>\$ 3,468,469</b>
Interfund Transfer	1,500,000	1,500,000	-	-	1,500,000	-
<b>Total</b>	<b>\$ 10,295,847</b>	<b>\$ 4,824,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 4,916,653</b>	<b>\$ 3,468,469</b>
<b>Expenditure</b>						
Contracted Services	\$ 86,983	\$ 87,500	\$ (517)	\$ 17,328	\$ 25,000	\$ 90,000
Services	-	-	-	-	-	-
Debt Services	9,440,881	4,261,300	5,179,581	4,345,146	4,345,146	4,073,181
<b>Total Expenditure</b>	<b>\$ 9,527,864</b>	<b>\$ 4,348,800</b>	<b>\$ 5,179,064</b>	<b>\$ 4,362,474</b>	<b>\$ 4,370,146</b>	<b>\$ 4,163,181</b>
<b>Surplus/(Deficit)</b>	<b>\$ 767,983</b>	<b>\$ 475,493</b>	<b>\$ 292,490</b>	<b>\$ (920,811)</b>	<b>\$ 546,507</b>	<b>\$ (694,712)</b>

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**Legal Debt Limits**

<u>(Long-term)</u>	2014 Equalized Assessed Valuation (EAV)	\$923,714,061
	Outstanding Statutory Debt	\$21,429,264
	Current Ratio of Statutory Outstanding Debt to EAV	2.320%
	<b>Maximum Ratio Limit for Statutory Debt</b>	<b>2.875%</b>

Calculation    EAV x 2.875% = Debt Ratio

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<u>(Short-term)</u>	2014 Equalized Assessed Valuation (EAV)	\$923,714,061
	Outstanding Non-Referendum Statutory Debt	\$1,721,000
	Current Ratio of Non-Referendum Outstanding Debt to EAV	0.186%
	<b>Maximum Ratio Limit for Non-Referendum Debt</b>	<b>0.575%</b>

Calculation    EAV x .575% = Debt Ratio

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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.

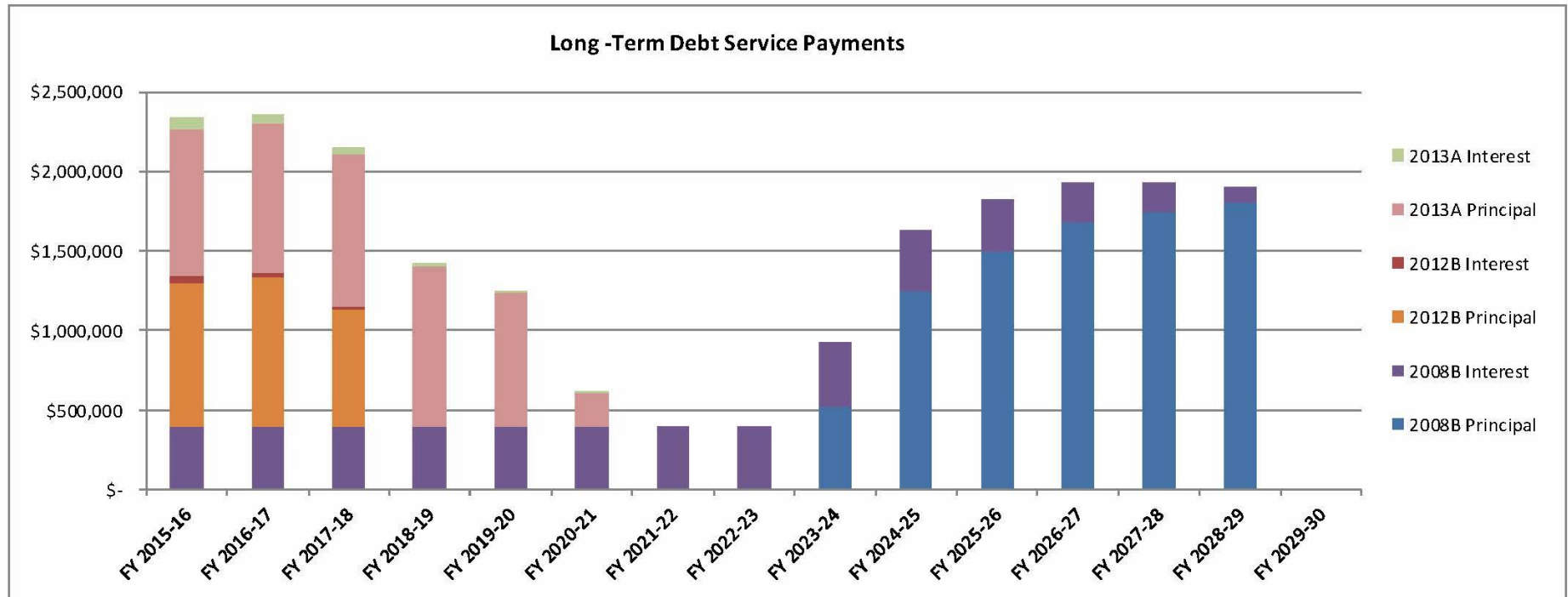
Issuance – Generally, absent voter approval via a referendum, park districts may not issue bonds and notes where the aggregate outstanding unpaid principal balance exceeds 0.575%. Park districts located in tax cap counties are subject to different limitations on their ability to issue non-referendum 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 Illinois Statute 30 ILCS 200/18-185.

\*The chart on page 62 illustrates all future long-term debt service principal and interest payments.



## LONG-TERM BOND SERVICE PAYMENT SCHEDULE

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
<b>2008B Principal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000	\$ 1,250,000	\$ 1,500,000	\$ 1,675,000	\$ 1,750,000	\$ 1,800,000	\$ -
<b>2008B Interest</b>	400,500	400,500	400,500	400,500	400,500	400,500	400,500	400,500	400,500	376,875	320,625	253,125	177,750	99,000	-
<b>Total 2008B Payment</b>	400,500	400,500	400,500	400,500	400,500	400,500	400,500	400,500	925,500	1,626,875	1,820,625	1,928,125	1,927,750	1,899,000	-
<b>2012B Principal</b>	895,000	930,000	735,000	-	-	-	-	-	-	-	-	-	-	-	-
<b>2012B Interest</b>	51,200	33,300	14,700	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 2012B Payment</b>	946,200	963,300	749,700	-	-	-	-	-	-	-	-	-	-	-	-
<b>2013A Principal</b>	918,200	941,300	963,600	1,000,100	840,300	202,000	-	-	-	-	-	-	-	-	-
<b>2013A Interest</b>	73,200	56,300	38,600	20,100	10,300	2,000	-	-	-	-	-	-	-	-	-
<b>Total 2013A Payment</b>	991,400	997,600	1,002,200	1,020,200	850,600	204,000	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>2,338,100</b>	<b>2,361,400</b>	<b>2,152,400</b>	<b>1,420,700</b>	<b>1,251,100</b>	<b>604,500</b>	<b>400,500</b>	<b>400,500</b>	<b>925,500</b>	<b>1,626,875</b>	<b>1,820,625</b>	<b>1,928,125</b>	<b>1,927,750</b>	<b>1,899,000</b>	<b>-</b>



# WAUKEGAN PARK DISTRICT

## Long Range Capital Development & Financing Plan

(Estimated)						
Capital Projects (Capital Fund 30)	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Total
	2014	2015	2016	2017	2018	
<b>**Major Projects (Alphabetically Listed):</b>						
Aquatics/Indoor Pool (\$7.5 million)	75,000	9,400,000	0	0	0	9,475,000
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
 <b>Ongoing Projects:</b>						
***Allocated to Land Acquisition Reserve	34,998	50,000	50,000	50,000	50,000	234,998
CIP (Maintenance & Improvements)	464,958	3,085,166	2,693,500	1,179,000	1,000,000	8,422,624
CIP Carryovers (Maintenance & Improvements)	17,539	135,000	0	0	0	152,539
Annual Capital Costs	592,495	12,670,166	2,743,500	1,229,000	1,050,000	18,285,161
 <b>Revenues:</b>						
Capital Project Fund (Estimate of Fund Balance)	10,980,910	12,382,167	5,666,125	5,437,125	6,723,625	41,189,952
Transfers to the Capital Fund from the Corporate Fund	1,900,000	2,500,000	2,500,000	2,500,000	2,000,000	11,400,000
Interest	25,160	19,000	14,500	15,500	16,500	90,660
Grants	48,600	3,435,124	0	0	0	3,483,724
Miscellaneous	19,992	0	0	0	0	19,992
Future Bond Issues	0	0	0	0	0	0
Annual Total Revenues	12,974,662	18,336,291	8,180,625	7,952,625	8,740,125	
Total Capital Funds:	12,382,167	5,666,125	5,437,125	6,723,625	7,690,125	
***Less Designated Funds for Future Land Acquisitions:	(208,002)	(258,002)	(308,002)	(358,002)	(408,002)	
<b>NET FUNDS FOR CAPITAL PROJECTS</b>	<b>12,174,165</b>	<b>5,408,123</b>	<b>5,129,123</b>	<b>6,365,623</b>	<b>7,282,123</b>	

\*\*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 Long Range Capital Development & Financing Plan in the table above identifies major projects the District would like to undertake in the future. Except for the indoor pool, construction of these projects has not been determined yet. The District was awarded a \$2,500,000 Illinois PARC grant in November of 2014 and the Board of Commissioners has approved the construction of an indoor pool attached to the Hinkston Field House Sports & Fitness Center. The District is now finalizing the design of the indoor aquatics addition. A Proforma has been developed and can be found in the Appendix at the back of this budget document.

The Long Range Capital Development & Financing Plan supports projects that are aligned with the District's Strategic Plan and the Parks and Open Space Master Plan. For more details on capital improvement projects, see the Budget Policy & Planning section.

The table above also includes funds allocated for future land acquisition and annual capital improvement projects that are typically considered to be maintenance and/or improvements.

# WAUKEGAN PARK DISTRICT

## FISCAL YEAR 2015-16 BUDGET

### VIII. ACKNOWLEDGEMENTS

Once again, the budget process is coming to an end, and as always, it is a collaborative effort that produced this budget document. For the fourth consecutive year, the District's budget document received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). This award reflects the dedication of all who contributed their time and hard work to prepare this budget document. Some of the GFOA Reviewer recommendations have been incorporated into the FY2015-16 Budget document which we plan on submitting to GFOA again this year for award consideration.

As in previous years, the District enters the new fiscal year with a sound financial plan. The goals and expectations of the Board and staff are contained in the programs and services presented in the FY2015-16 Budget. The Park District continues to sustain its long term financial health and maintain "rainy day" resources.

As local economic conditions have shown slight improvement, we look forward to the Equalized Assessed Valuation, and the real estate revenue beginning to increase next fiscal year for the first time in six years. The Park District remains financially stable and on track because of many years of financial prudence and agility. The District will continue to use its financial resources wisely to deliver outstanding customer service in its community parks, facilities and recreational programs.

The budget process involves many people and I would like to acknowledge and thank the following staff for their assistance during this process:

- April Yarza                                      budget manual production and proofing
- Jessica Martinez                                budget manual proofing
- Joe Georges                                      IT support and proofing
- Jon Beckmann                                    data compiling & entry, chart & graph production  
    creation of tables and budget manual production
- Kalina Garcia                                    budget manual proofing
- Mike Pavelich                                    budget manual cover design and historian
- Sally Sandine                                    data entry and proofing
- Sara Dick                                         proofing and budget manual production
- Tanya Brady                                     budgeting and proofing
- Teddy Anderson                                 budgeting and awards and history

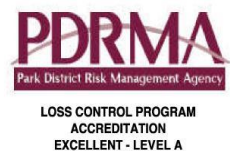
Thank you for the TEAM effort!

I want to sincerely thank Greg Petry and the Senior Staff for their support during the budget process. I would also like to express my appreciation to the Board of Commissioners for their continued commitment to a sound financial plan and process for the Park District and its residents. As always, if you have any questions or concerns, please do not hesitate to contact me.



# Waukegan Park District Annual Budget Fiscal Year 2015-2016

Personnel



# WAUKEGAN PARK DISTRICT

## PERSONNEL

In order to properly analyze District personnel, both staff levels and costs, allocations to activities must be continuously 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 30 hours per week, up to 52 weeks per year. A table of authorized staff levels by position and division for FY2015-16 is on page 66 and 67. A fiscal year comparison of five years (2011-12 to 2015-16) by division may be found on page 68.

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 68.

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 FY2015-16. A salary adjustments pool of .5% may be utilized 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 within the District's organization are based on a Classification and Compensation Study completed in FY2013-2014. The Hay Group compiled and analyzed survey data and new salary schedules were adopted and various compensation adjustments were approved. Salary ranges are being adjusted with a 2.25% increase.

The following table displays the personnel wage changes by fund.

<b>PERSONNEL CHANGES BY FUND</b>							
<b>BUDGET FISCAL YEAR 2014-15 TO BUDGET FISCAL YEAR 2015-16</b>							
<b>Fund</b>	<b>Full-Time</b>	<b>Part-Time</b>	<b>Overtime</b>	<b>Other</b>	<b>Program Personnel</b>	<b>Program Supervision</b>	<b>Total</b>
Corporate	\$ 176,293	\$ (27,073)	\$ 4,000	\$ (37)	\$ -	\$ -	\$ 153,183
Recreation	(63,035)	(41,867)	(15,090)	2,173	6,859	-	(110,960)
Police Systems	(20,075)	-	-	49	-	-	(20,026)
Special Recreation	14,786	4,973	(50)	(7,754)	(3,265)	-	8,690
Museum	14,623	2,094	500	10	-	-	17,227
Audit	(14,455)	-	-	38	-	-	(14,417)
Insurance	(507)	(880)	-	129	-	-	(1,258)
<b>Total Change</b>	<b>\$ 107,630</b>	<b>\$ (62,753)</b>	<b>\$ (10,640)</b>	<b>\$ (5,392)</b>	<b>\$ 3,594</b>	<b>\$ -</b>	<b>\$ 32,439</b>

**FISCAL YEAR 2015-16 BUDGET  
AUTHORIZED STAFF LEVELS BY POSITION**

<b>Division</b>	<b>Full-Time</b>	<b>Part-Time Year Round</b>	<b>Subtotal</b>
<b><u>Office of Executive Director</u></b>			
Executive Director	1		1
Executive Assistant	1		1
Manager of Community Relations	1		1
Graphics & Media Specialist	1		1
Communications Specialist - Community Relations	1		1
<b><u>Cultural Arts</u></b>			
Superintendent of Cultural Arts	1		1
Cultural Arts Supervisor	1		1
Cultural Arts Specialist	2		2
Registration Clerk		3	3
<b><u>Finance and Administration</u></b>			
Superintendent of Finance & Administration	1		1
Manager of Management Information Technology	1		1
Manager of Risk Management	1		1
Accounting/Payroll Supervisor	1		1
Human Resource & Payroll Specialist	1		1
Cash Receipts & Registration Software Coordinator	1		1
Account Assistant	2		2
Information Technology Specialist	1		1
Clerical - Finance & Administration		1	1
<b><u>Parks</u></b>			
Superintendent of Parks	1		1
Manager of Construction and Building Maintenance	1		1
Manager of Parks Maintenance	1		1
Manager of Park Planning	1		1
Park Planner	1		1
Department Support Aide	1		1
Maintenance Supervisor- SportsPark & Athletic Fields	1		1
Maintenance Foreman	1		1
Maintenance Worker	9	3	12
Mechanic	2		2
Trades Worker	2		2

**FISCAL YEAR 2015-16 BUDGET  
AUTHORIZED STAFF LEVELS BY POSITION**

Division	Full-Time	Part-Time Year Round	Subtotal
<b>Recreation</b>			
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
Department Support Aide (Shared with Cultural Arts)	1		1
Registration Clerk	2	3	5
<b>Total</b>	<b>59</b>	<b>15</b>	<b>74</b>

In February 2014, a classification and compensation study was completed by the Hay Group. 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 Hay Group 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 Hay Group 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.

During FY2014-15, a Human Resource Account Assistant was added as the hiring process for part-time and seasonal staff was transferred from the individual Departments to the Human Resource function. The required hiring documentation and the Affordable Care Act dictated an increase in staff for Human Resources to remain compliant with Federal and State law. A Communications Specialist-Community Relations was also added to increase our marketing and social media presence.

Several titles have been changed during this fiscal year, due to increased or changing job responsibilities. The Cash Receipts Account Assistant was changed to Cash Receipts and Registration Software Coordinator. The three Secretary job titles were changed to Department Support Aide and one position was eliminated. The Recreation and Cultural Arts Departments will share one of the Department Support Aides. A Maintenance Worker III position was changed to a Maintenance Supervisor-SportsPark & Athletic Fields.

For FY2015-16, a Manager of Park Planning position is being added due to an anticipated increase in capital projects over the next several years. The Park Planner will report to this new manager position. A new Recreation Specialist-Field House position is being added due to a substantial increase in fitness memberships and the addition of the indoor pool. Two Recreation Specialist positions were combined to create a job title of Recreation Specialist-Family Programs, Special Interest and Sponsorships who reports to the newly titled Recreation Supervisor-Family Programs, Special Interest and Sponsorships. The title of the Recreation Supervisor-Youth Programs is now the Recreation Supervisor-Youth Programs & Belvidere Recreation Center. A Registration Clerk position was eliminated due to facility hours being reduced.

The net changes in FY2015-16 are: full-time positions (+2) and part-time positions (-2).

**FISCAL YEAR 2011-12 TO FISCAL YEAR 2015-16  
AUTHORIZED STAFF LEVELS BY DIVISION**

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
<b>Executive Director</b>					
Full-Time	3	3	4	4	5
Part-Time, Year Round	0	0	0	2	0
<b>Cultural Arts</b>					
Full-Time	3	4	4	4	4
Part-Time, Year Round	4	6	3	3	3
<b>Finance &amp; Administration</b>					
Full-Time	7	7	8	8	9
Part-Time, Year Round	0	2	1	1	1
<b>Parks</b>					
Full-Time	23	23	20	20	21
Part-Time, Year Round	3	3	3	3	3
<b>Recreation</b>					
Full-Time	20	20	21	21	20
Part-Time, Year Round	8	8	8	8	8
<b>Total</b>					
<b>Full-Time</b>	<b>60</b>	<b>62</b>	<b>57</b>	<b>57</b>	<b>59</b>
<b>Part-Time, Year Round</b>	<b>17</b>	<b>22</b>	<b>15</b>	<b>17</b>	<b>15</b>

**FISCAL YEAR 2015-16 BUDGET  
FULL-TIME WORK UNIT ALLOCATION BY FUND**

Fund	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Corporate	11.77	11.57	11.18	6.21	<b>6.60</b>
Recreation	23.90	26.17	27.93	33.59	<b>35.51</b>
Golf Division	6.68	7.03	-	-	-
Field House	5.60	4.55	4.13	4.12	<b>5.44</b>
SportsPark	1.16	1.95	2.56	2.55	<b>1.65</b>
Police Systems	0.90	0.88	0.92	0.92	<b>0.61</b>
Special Recreation	4.42	4.33	4.52	3.87	<b>3.11</b>
Museum	3.59	3.57	3.60	3.60	<b>4.18</b>
Audit	0.46	0.45	0.52	0.52	<b>0.26</b>
Insurance	1.52	1.50	1.64	1.62	<b>1.64</b>
<b>Total</b>	<b>60.00</b>	<b>62.00</b>	<b>57.00</b>	<b>57.00</b>	<b>59.00</b>

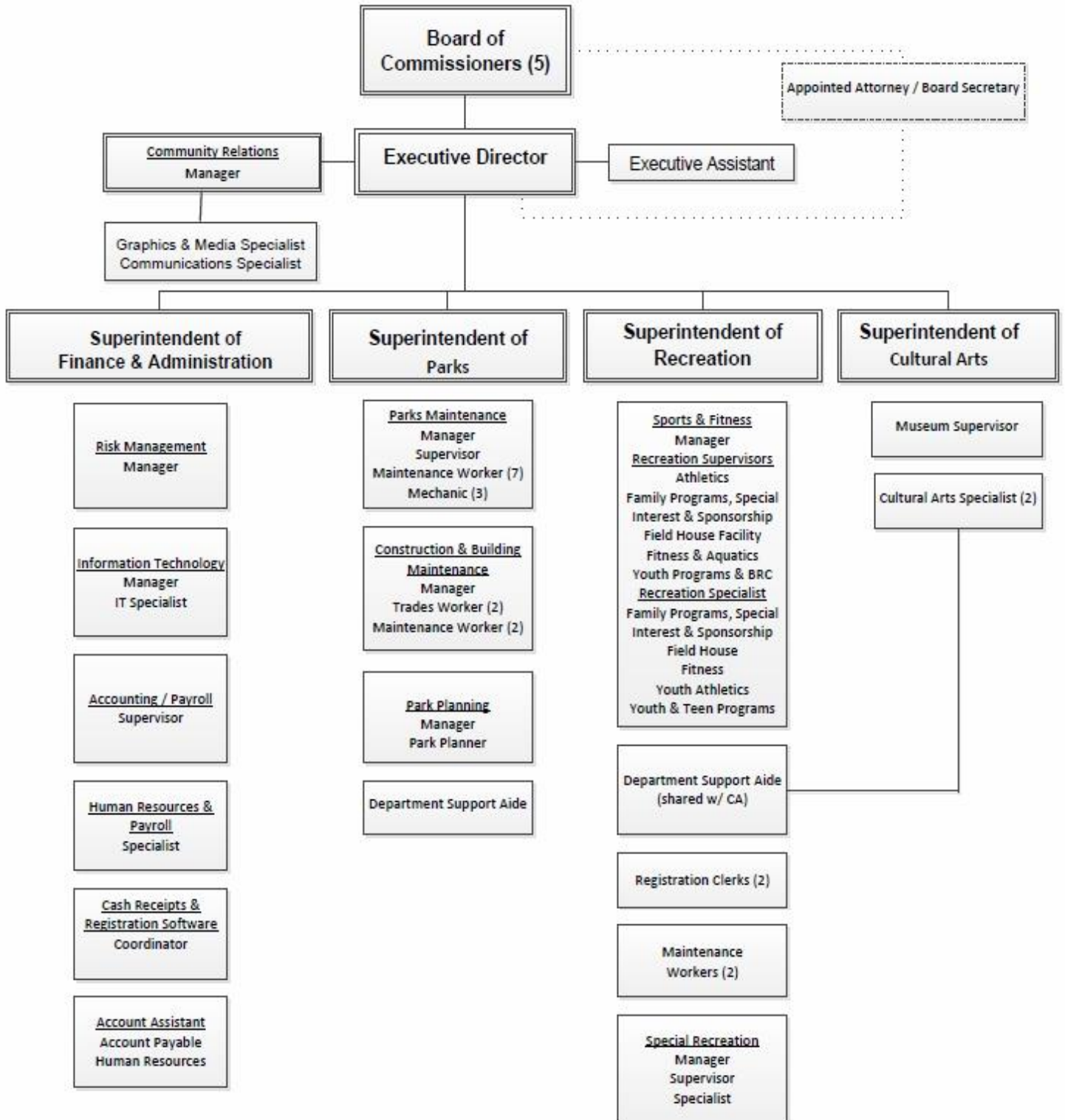
Reviewed and updated work unit allocations and a net two positions were added. Wage distributions among funds were also reviewed and small wage allocations were adjusted in the Corporate (+.39), Recreation (+1.92), Police Systems (-.31), Special Recreation (-.76), Museum (+.58) and Audit (-.26) Funds for FY2015-16.

As a new service level change in FY2015-16, we will analyze all seasonal and part-time-year-round positions to ensure each is properly categorized. It is anticipated many seasonal positions will become part-time-year-round positions during this fiscal year.



# WAUKEGAN PARK DISTRICT

## Personnel Structure



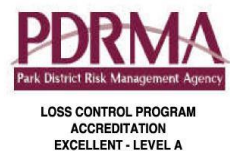
There are also Part – Time (15), Seasonal (220), Intern (10) and Volunteer (over 24,000 hours) personnel that support the Park District.

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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 fourteen funds are grouped into five generic fund types and three broad fund categories as follows:

### Government Funds

- General Fund

Corporate Fund

- Special Funds

Audit Fund  
IMRF Fund  
FICA Fund  
Insurance Fund  
Museum Fund  
Paving & Lighting Fund  
Police Systems Fund  
Recreation Fund  
Special Recreation Fund

- Capital Project Funds

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 (see matrix on the next page).

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.

\*The matrix below indicates each fund that contains a Department center and budget lines.

### **Department/ Fund Matrix**

<b>Cultural Arts</b>	<b>Finance &amp; Administration</b>	<b>Parks</b>	<b>Recreation</b>
Recreation Fund	Corporate Fund	Corporate Fund	Recreation Fund
Museum Fund	Recreation Fund	Recreation Fund	Special Recreation Fund
	Police Systems Fund	Police Systems Fund	
	Paving & Lighting Fund	Paving & Lighting Fund	
	Special Recreation Fund	Special Recreation Fund	
	Museum Fund	Museum Fund	
	Working Cash Fund	Capital Projects Fund	
	Insurance Fund		
	Audit Fund		
	Insurance Fund		
	FICA Fund		
	IMRF Fund		
	Memorial/ Endowment Fund		
	Debt Service Fund		
	Capital Projects Fund		

**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 liaison for golf operations.

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

Center: Adult Programs  
Aquatics Programs  
Athletic Programs  
Fitness Programs  
General Programs  
Youth Programs

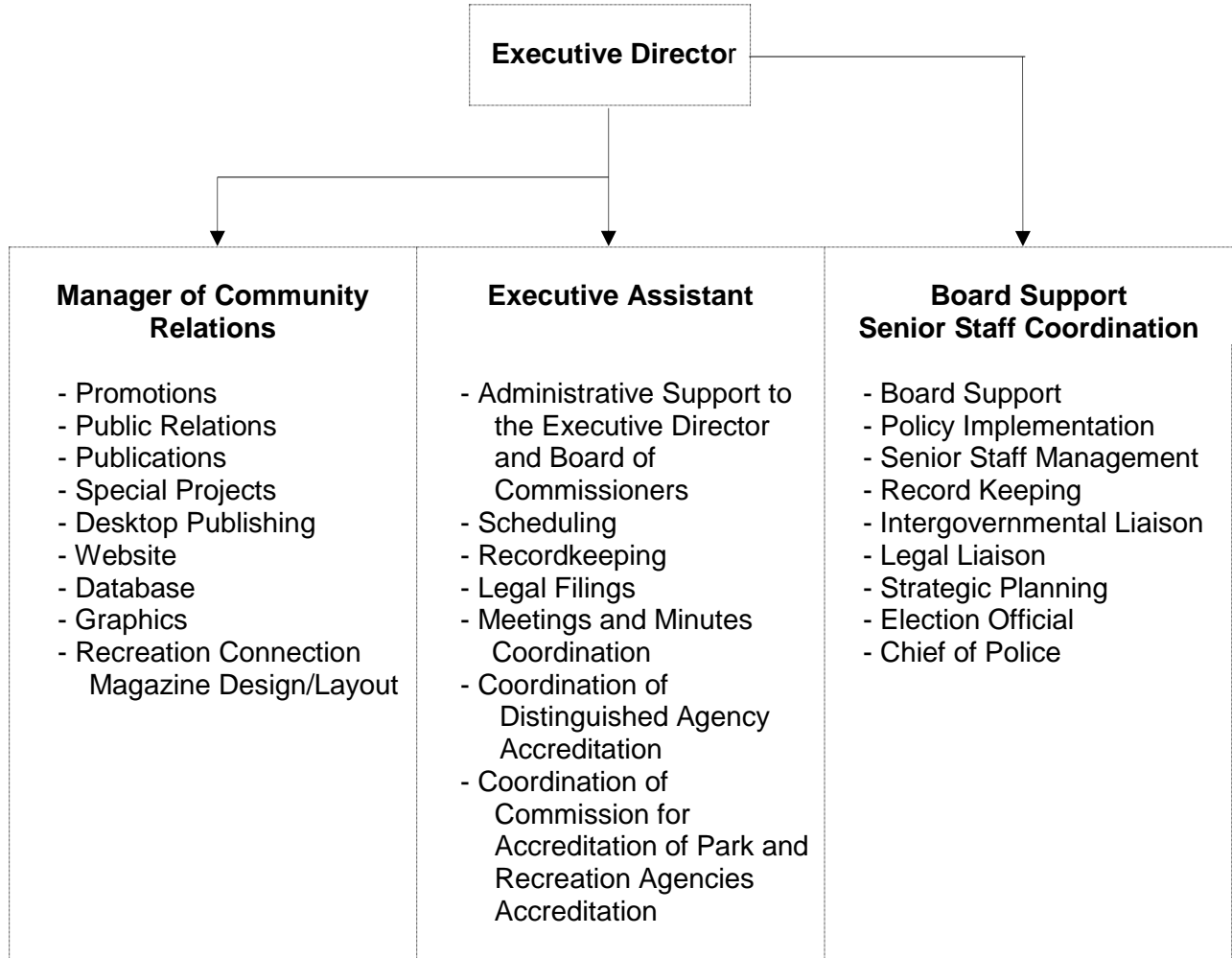
Belvidere Recreation Center  
Bevier Center  
Jane Addams Center  
Field House Sports & Fitness Center  
Waukegan SportsPark

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 Relations. The division is also responsible for record keeping, legal records, contracts, elections, legal liaison, and intergovernmental liaison.

- Staff:
- Executive Director (1)
  - Executive Assistant (1)
  - Manager of Community Relations (1)
  - Communications Specialist-Community Relations (1)
  - Graphics and Media Specialist (1)

**OFFICE OF THE EXECUTIVE DIRECTOR  
RESPONSIBILITIES BY PRIORITY FOR FY2015-16**

**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**

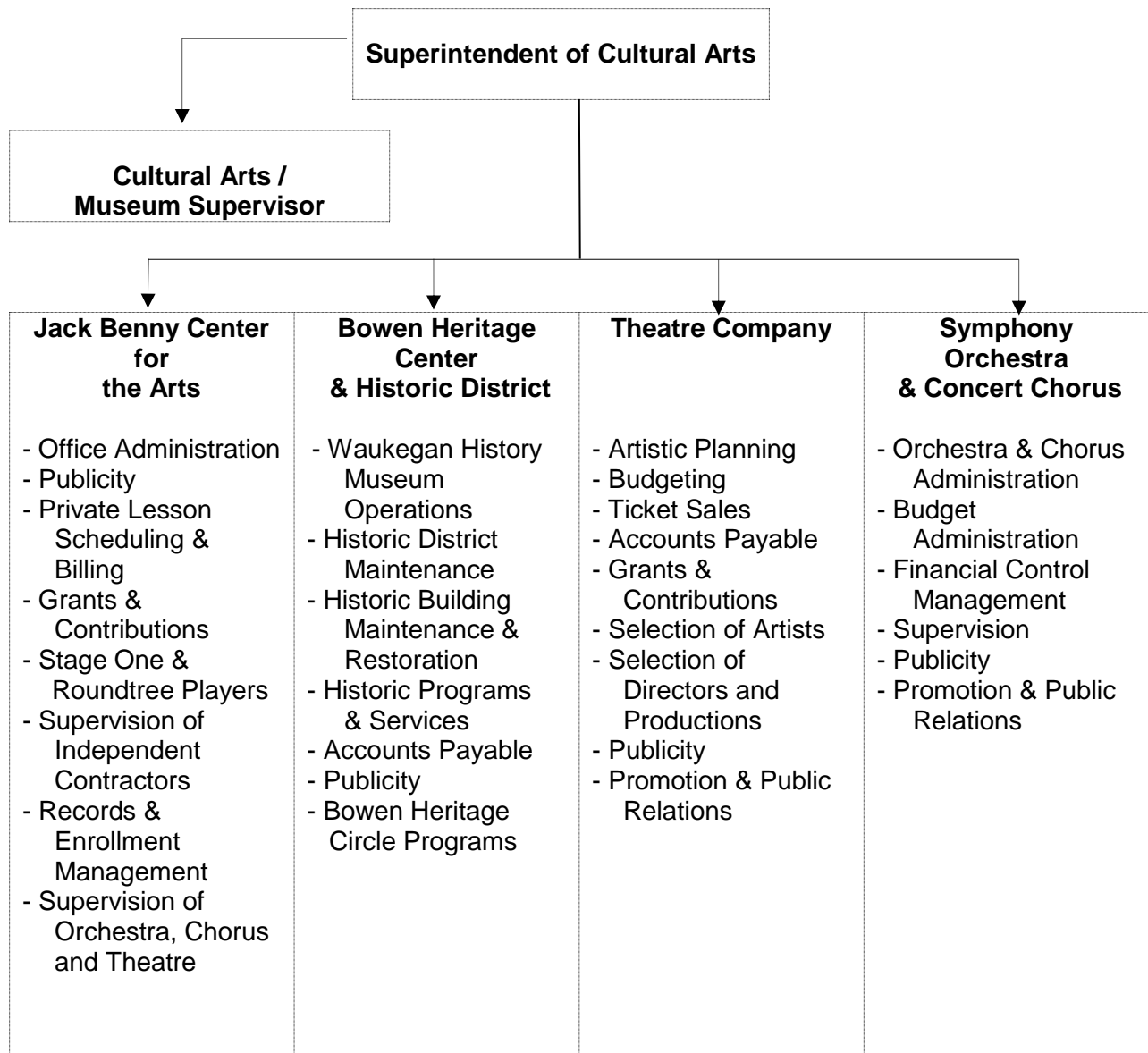
To coordinate the activities and interests of the park district with the individuals and institutions of the community.

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



# WAUKEGAN PARK DISTRICT

## CULTURAL ARTS DIVISION



Under the direction of the Superintendent of Cultural Arts, the Division provides historical and fine arts performance 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)  
 Department Support Aide-Shared (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 FY2015-16**

**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.

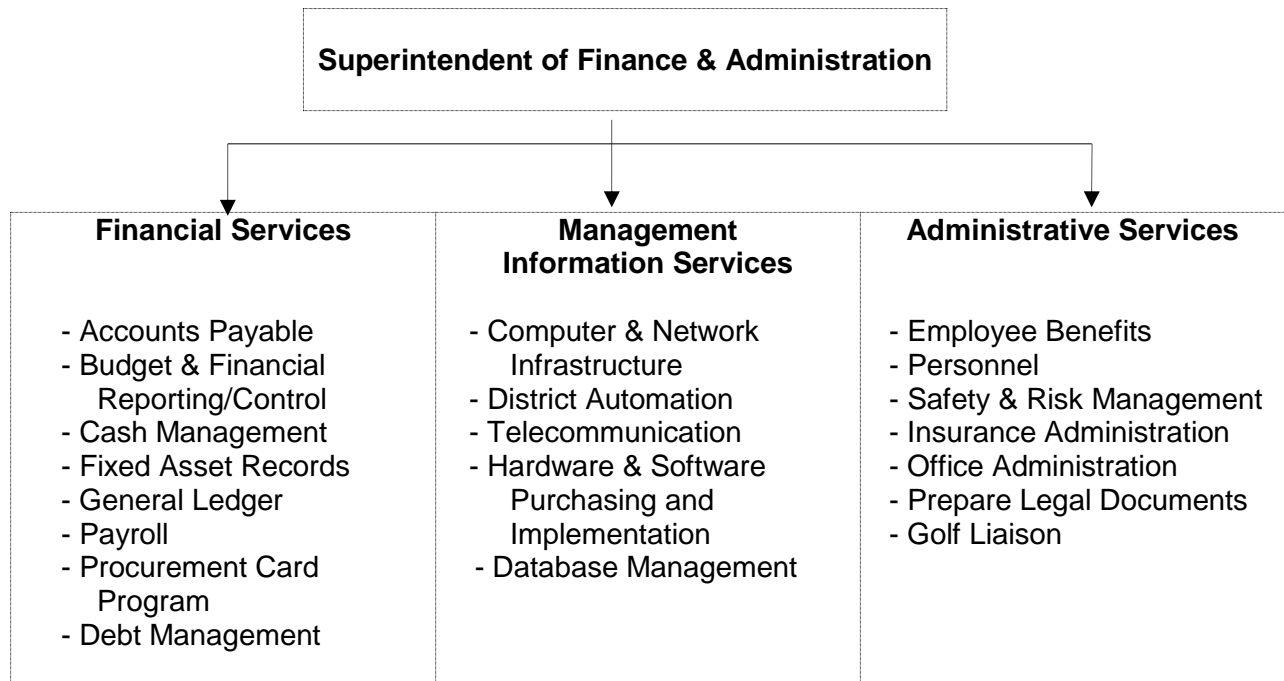
**Responsibility #3**

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

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

# 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 Technology (1)  
Manager of Risk Management (1)  
Accounting & Payroll Supervisor (1)  
Human Resource & Payroll Specialist (1)  
Information Technology Specialist (1)  
Cash Receipts & Registration Software Coordinator (1)  
Account Assistant (2)  
Clerk (Part-time, Year Round) (1)

**FINANCE AND ADMINISTRATION  
RESPONSIBILITIES BY PRIORITY FOR FY2015-16**

**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.

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

# WAUKEGAN PARK DISTRICT

## PARKS DIVISION

Superintendent of Parks

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

Under the direction of the Superintendent of Parks, the division provides operational and maintenance services for the District's parks, buildings, fleet and equipment. The division is responsible for implementation and oversight of the capital improvement plan. Management, professional and clerical staff perform the duties within the Parks Division.

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)
Manager of Park Planning (1)	Parks Maintenance Worker
Park Planner (1)	Part-Time, Year Round (3)
Department Support Aide (1)	Parks Maintenance Worker
Maintenance Supervisor-SportsPark/Athletic Fields (1)	Seasonal Personnel (20)
Mechanic Foreman (1)	SportsPark Maintenance Worker
Mechanic (2)	Seasonal Personnel (8)

**PARKS DIVISION  
PARK MAINTENANCE OPERATIONS  
RESPONSIBILITIES BY PRIORITY FOR FY 2015-16**

**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.

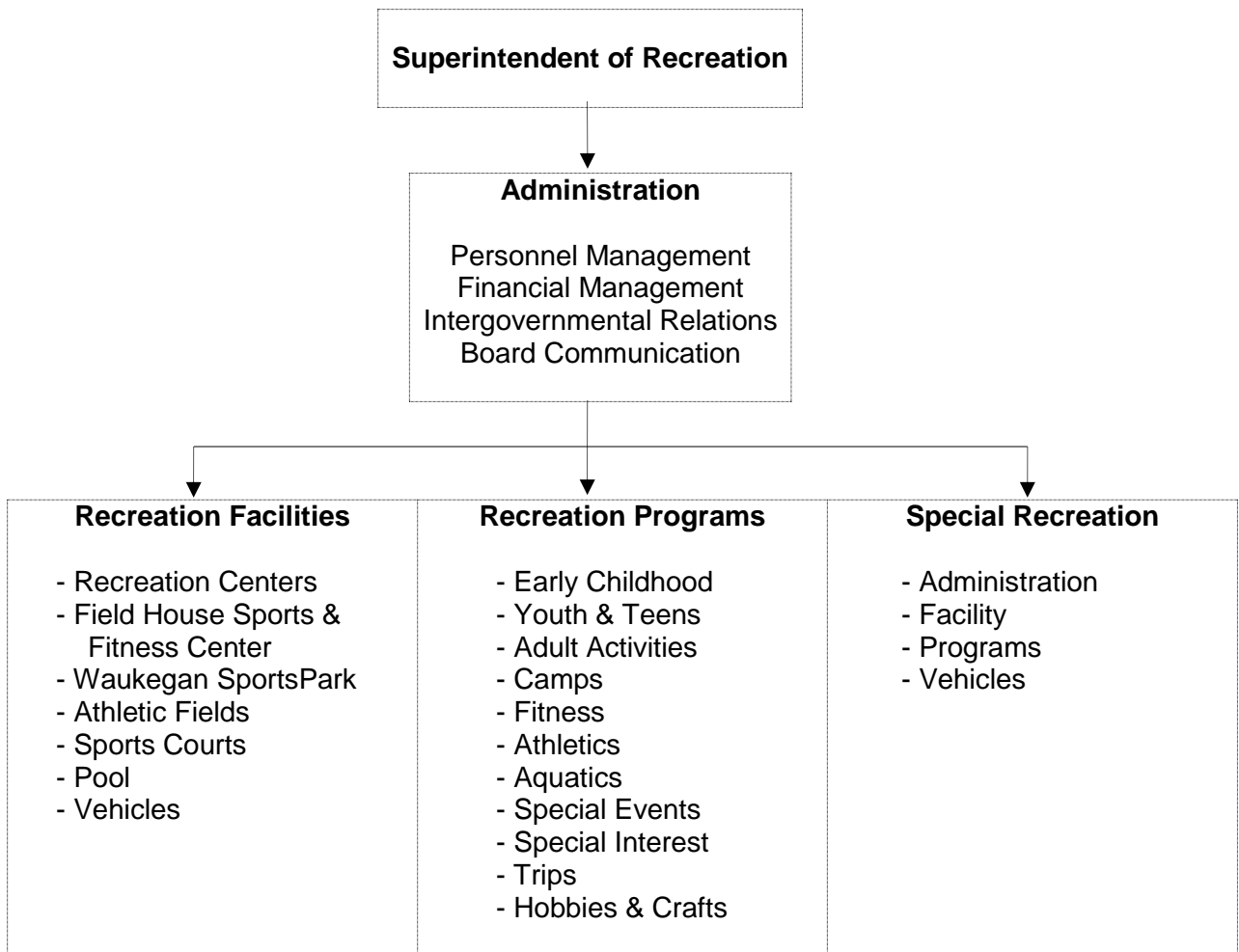
**Responsibility #4**

To plan, organize and provide district security services.

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

# 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.

<p>Staff: Superintendent of Recreation (1)          Manager of Special Recreation (1)          Manager of Sports &amp; Fitness (1)          Recreation Supervisor (6)          Recreation Specialist (6)</p>	<p>Part-Time, Year Round Personnel (8)          Department Support Aide-Shared (1)          Clerical (3)          Maintenance (2)</p>
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**RECREATION DIVISION  
RESPONSIBILITIES BY PRIORITY FOR FY 2015-16**

**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**

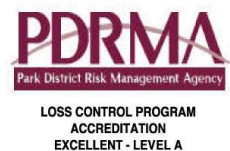
To plan and offer programs and services to special needs population through the Special Recreation Services of Northern Lake County (SRSNLC).

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 Hinkston 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



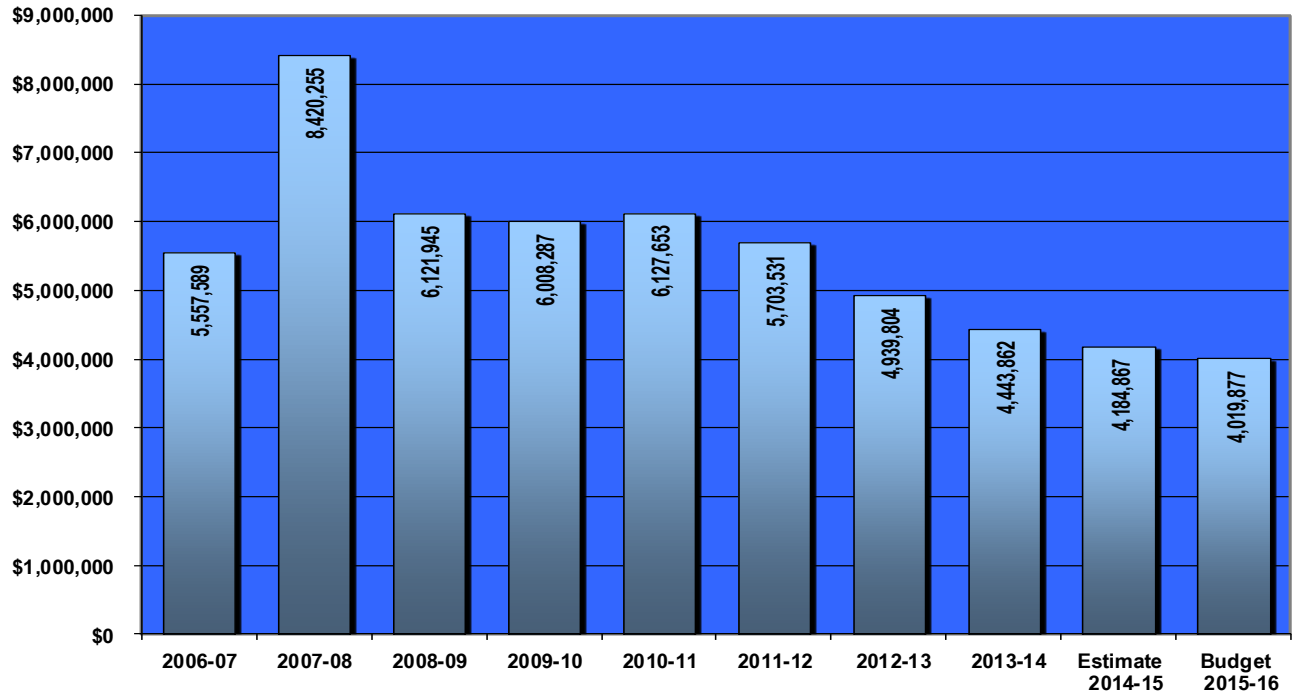
The **Corporate Fund** is established to fund and support Corporate functions of the district. Expenses related to general government purposes, the Executive Director, Superintendent of Finance and Administration and Superintendent of Parks are included in the Corporate Fund. This fund is financially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

Corporate

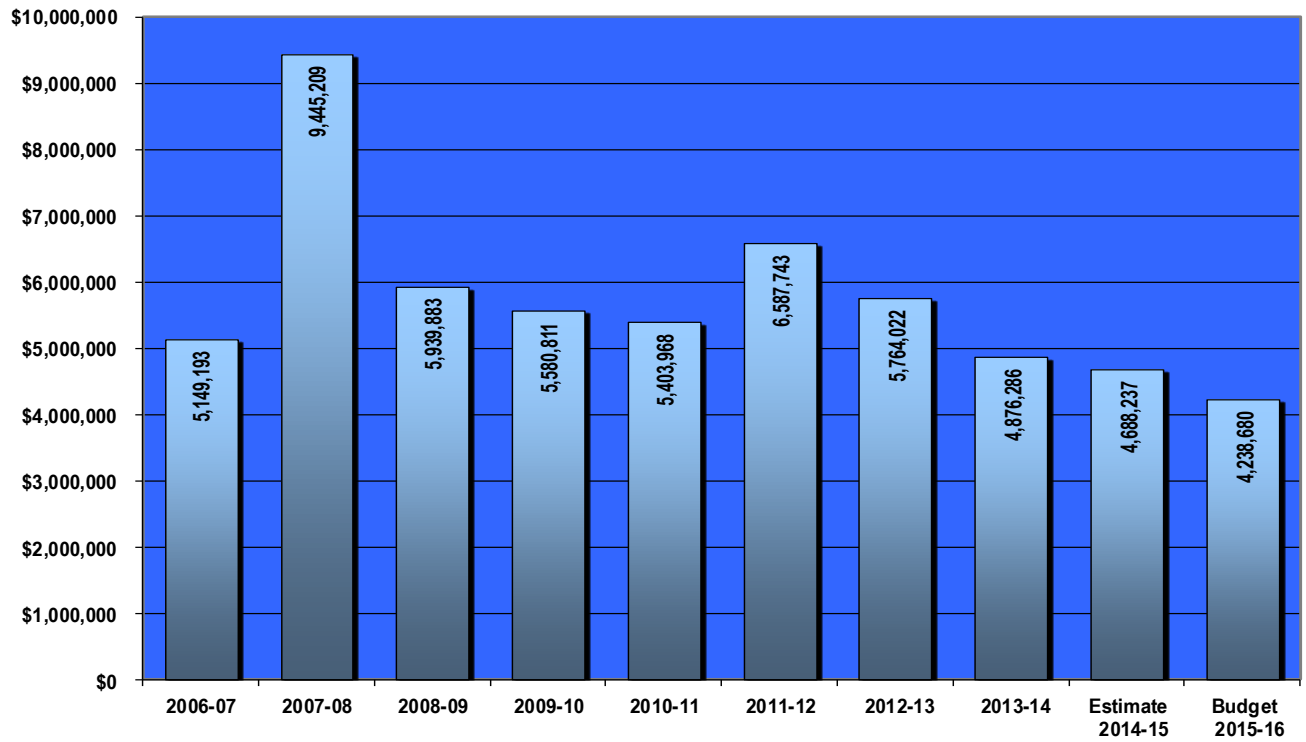


## CORPORATE FUND REVENUE AND EXPENDITURE COMPARISON

### Revenue

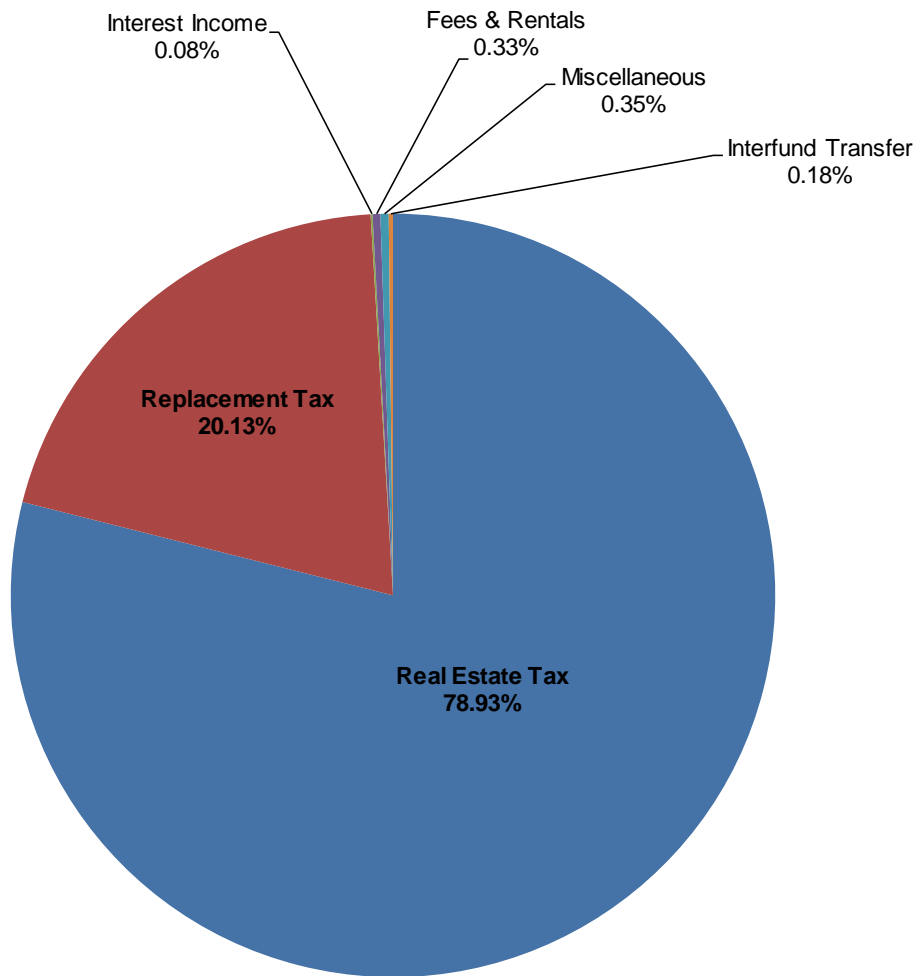


### Expenditure



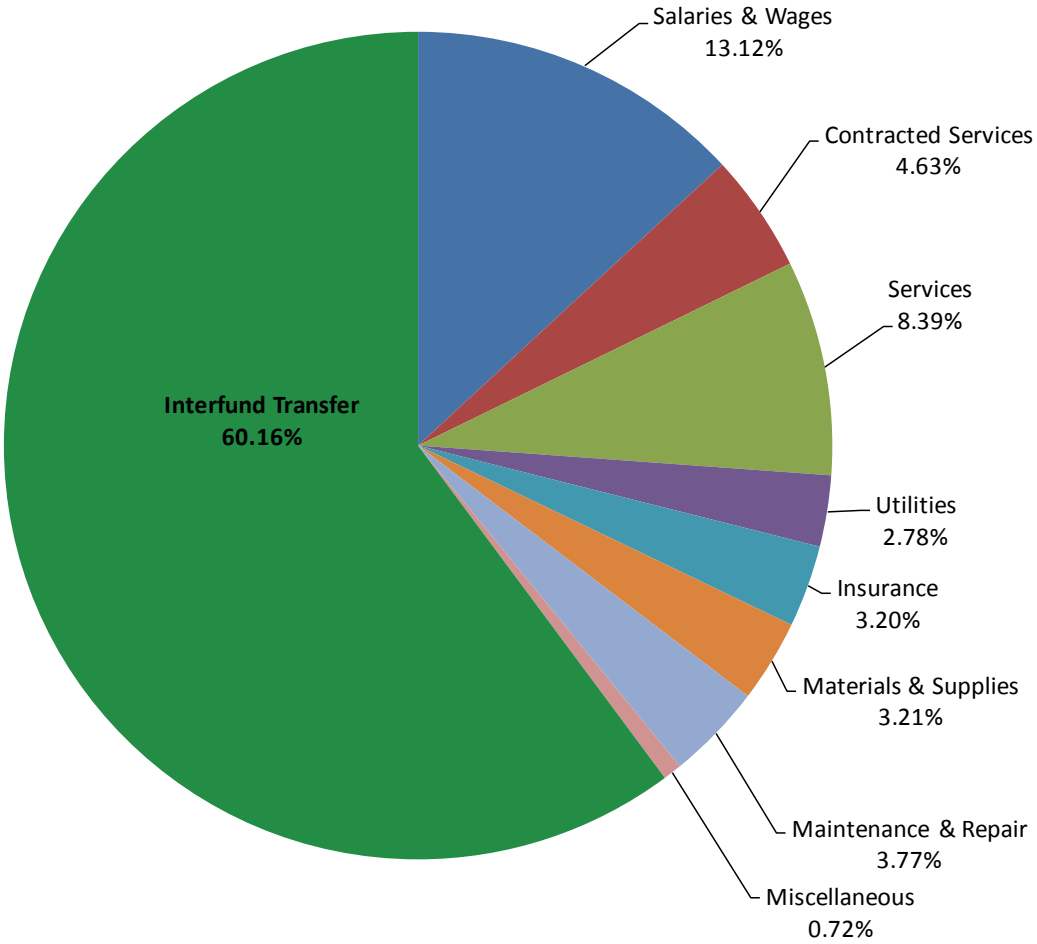
**CORPORATE  
REVENUE: FISCAL YEAR 2015-16**

<b>Revenue Category</b>	<b>Amount</b>	<b>Percent</b>
Real Estate Tax	\$ 3,173,027	78.93%
Replacement Tax	809,300	20.13%
Interest Income	3,250	0.08%
Fees & Rentals	13,100	0.33%
Miscellaneous	14,000	0.35%
<b>Total Revenue</b>	<b>\$ 4,012,677</b>	<b>99.82%</b>
Interfund Transfer	7,200	0.18%
<b>Total</b>	<b>\$ 4,019,877</b>	<b>100.00%</b>

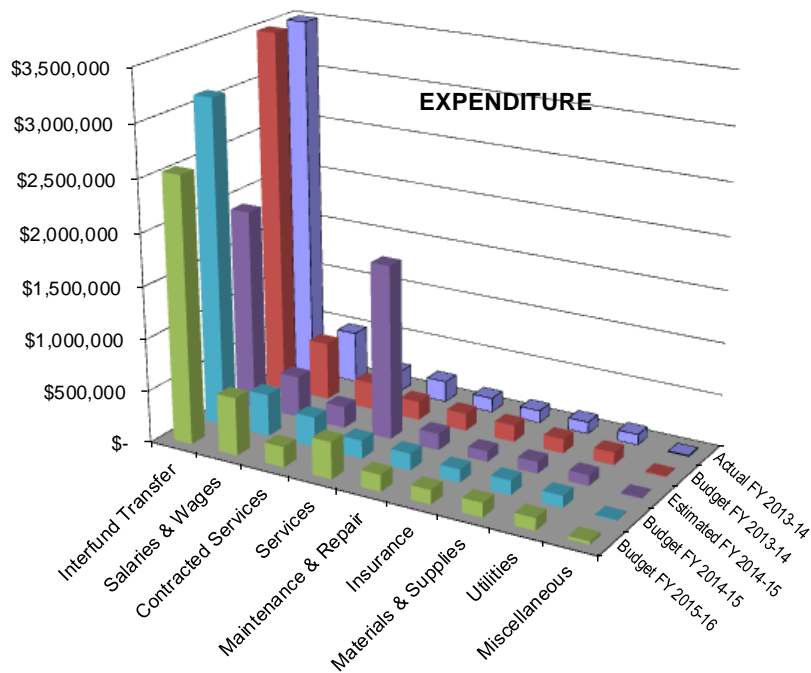
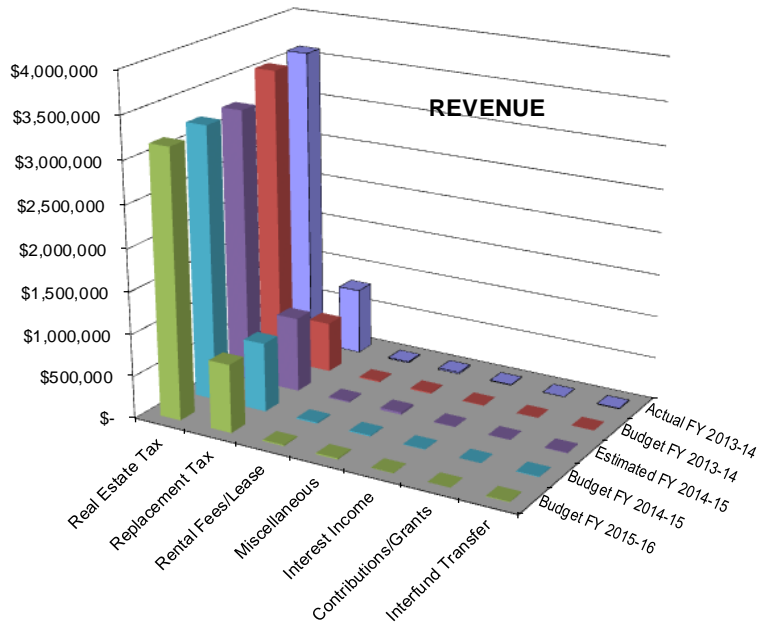


**CORPORATE  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure Category</b>	<b>Amount</b>	<b>Percent</b>
Salaries & Wages	\$ 556,318	13.12%
Contracted Services	196,165	4.63%
Services	355,808	8.39%
Utilities	117,900	2.78%
Insurance	135,741	3.20%
Materials & Supplies	136,248	3.21%
Maintenance & Repair	159,800	3.77%
Miscellaneous	30,700	0.72%
<b>Total Expenditure</b>	<b>\$ 1,688,680</b>	<b>39.84%</b>
Interfund Transfer	<b>2,550,000</b>	<b>60.16%</b>
<b>Total</b>	<b>\$ 4,238,680</b>	<b>100.00%</b>



## Corporate Fund: Revenue and Expenditure Charts



**Corporate Fund**

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 3,608,810	\$ 3,550,430	\$ 58,380	\$ 3,247,672	\$ 3,240,821	\$ 3,173,027
Replacement Tax	791,369	595,541	195,828	885,862	818,193	809,300
Interest Income	5,927	5,100	827	3,956	4,500	3,250
Contribution/Grants	-	-	-	2,000	-	-
Rental Fees/Lease	13,194	12,850	344	13,150	14,600	13,100
Miscellaneous	18,346	12,500	5,846	25,641	12,000	14,000
<b>Total Revenue</b>	\$ 4,437,646	\$ 4,176,421	\$ 261,225	\$ 4,178,281	\$ 4,090,114	\$ 4,012,677
Interfund Transfer	6,216	1,850	4,366	6,586	6,650	7,200
<b>Total</b>	\$ 4,443,862	\$ 4,178,271	\$ 265,591	\$ 4,184,867	\$ 4,096,764	\$ 4,019,877
<b>Expenditure</b>						
Salaries & Wages	\$ 497,015	\$ 557,899	\$ (60,884)	\$ 398,834	\$ 403,135	\$ 556,318
Contracted Services	200,155	261,649	(61,494)	205,944	289,768	196,165
Services	201,112	179,014	22,098	1,671,718	174,989	355,808
Utilities	102,022	120,100	(18,078)	102,071	114,400	117,900
Insurance	118,436	160,861	(42,425)	102,500	126,476	135,741
Materials & Supplies	113,510	137,175	(23,665)	114,167	138,526	136,248
Maintenance & Repair	137,303	168,600	(31,297)	159,491	162,800	159,800
Miscellaneous	6,733	8,195	(1,462)	8,011	10,845	30,700
Capital	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 1,376,286	\$ 1,593,493	\$ (217,207)	\$ 2,762,736	\$ 1,420,939	\$ 1,688,680
Interfund Transfer	3,500,000	3,500,000	-	1,925,500	3,125,000	2,550,000
<b>Total</b>	\$ 4,876,286	\$ 5,093,493	\$ (217,207)	\$ 4,688,236	\$ 4,545,939	\$ 4,238,680
<b>Surplus/(Deficit)</b>	\$ (432,424)	\$ (915,222)	\$ 482,798	\$ (503,369)	\$ (449,175)	\$ (218,803)

**\*Note-** The 'Variance' column denotes the differences in the budgeted and actual amounts for FY2013-2014. This can be used to measure how closely the District met budget expectations. Most tables throughout this budget document contain a variance column.

**FY2015-16 Corporate Fund Highlights:**

- A.) The Corporate Fund budget has expenditures of \$1,688,680 and transfers out of \$2,550,000. This represents an increase of \$267,741 or (18.84%) and a decrease of \$575,000 or (18.40%), respectively.
- B.) Full-time salaries and wages decreased \$153,183 or (38.00%) when compared to the FY 2014-15 budget. Personnel wage allocations were reviewed and some allocations were transferred from the Recreation Fund. There we two new position created and a percentage of their wages are allocated to the Corporate Fund.
- C.) The health insurance budget increased \$9,265 to \$135,741 due to the district using the PDRMA alternate funding balance to offset last year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA).
- D.) Transfers of \$2,500,000 to the Capital Fund and \$50,000 to the Special Recreation Fund are planned for this fiscal year.
- E.) Revenues of \$4,012,677 and transfers in of \$7,200 support the Corporate Fund. Total revenue decreased \$76,887 or (1.88%).
- F.) Transfers to the fund of \$7,200 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 \$809,300 in personal property replacement taxes compared to \$818,193 in the previous year. The small change in personal property replacement tax revenue is due to the allocation percentage between the Corporate and IMRF Funds to maintain targeted fund balance levels.
- H.) The real estate tax revenue budget decreased \$67,794 or (2.09%) to \$3,173,027 this fiscal year. Equalized Assessed Value (EAV) continues to decline and has impacted the Corporate Fund for the last six years.
- I.) The Corporate Fund has reached its statutory rate limit of \$.350000 per \$100 of equalized assessed valuation for real estate tax revenue.
- J.) The fund has a projected deficit of (\$218,803) due to the large transfer out of the fund.
- K.) A budgeted \$1,500,000 interfund transfer to the Debt Service Fund was not made in FY2014-15. The Debt Service fund balance is adequate and rather the funds were utilized to pay the District's \$1,461,259 pension Unfunded Actuarial Accrued Liability (UAAL). The long-term savings to the District were approximately \$840,000. This is why the estimated Services are \$1,671,718 when only \$174,989 was budgeted.
- L.) At the end of FY2014-15 it was determined the Corporate Fund balance would be over the targeted amount and an additional \$300,000 was transferred to the Capital Fund.
- M.) The FY2013-14 variance of \$195,828 in replacement tax revenue was due to a larger than anticipated distribution. That revenue stream is difficult to budget for because it is based on the performance of the state economy and thus budgeted conservatively. Expenditures came in lower than budgeted with a total variance of (\$217,207). Salaries & wages and insurance decreases were due to extended vacancies in several positions 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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 3,608,810	\$ 3,550,430	\$ 58,380	\$ 3,247,672	\$ 3,240,821	\$ 3,173,027
Replacement Tax	791,369	595,541	195,828	885,862	818,193	809,300
Interest Income	5,927	5,100	827	3,956	4,500	3,250
Contributions/Grants	-	-	-	2,000	-	-
Fees & Rentals	1,076	850	226	1,150	1,100	1,100
Concessions	-	-	-	-	-	-
Miscellaneous	12,201	7,500	4,701	12,705	7,000	9,000
<b>Total Revenue</b>	<b>\$ 4,419,383</b>	<b>\$ 4,159,421</b>	<b>\$ 259,962</b>	<b>\$ 4,153,345</b>	<b>\$ 4,071,614</b>	<b>\$ 3,995,677</b>
Interfund Transfer	6,216	850	5,366	6,586	5,650	6,200
<b>Total</b>	<b>\$ 4,425,599</b>	<b>\$ 4,160,271</b>	<b>\$ 265,328</b>	<b>\$ 4,159,931</b>	<b>\$ 4,077,264</b>	<b>\$ 4,001,877</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 145,401	\$ 177,406	\$ (32,005)	\$ 104,394	\$ 96,799	\$ 188,697
Contracted Services	149,594	178,884	(29,290)	133,791	191,740	132,105
Services	177,381	168,414	8,967	1,645,318	164,389	325,288
Utilities	26,664	34,200	(7,536)	27,093	29,200	29,780
Insurance	118,436	160,861	(42,425)	102,500	126,476	135,741
Materials & Supplies	13,861	20,775	(6,914)	14,617	23,490	22,300
Maintenance & Repair	582	800	(218)	163	800	800
Miscellaneous	6,733	8,195	(1,462)	8,011	10,845	30,700
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 638,652</b>	<b>\$ 749,535</b>	<b>\$ (110,883)</b>	<b>\$ 2,035,887</b>	<b>\$ 643,739</b>	<b>\$ 865,411</b>
Interfund Transfer	3,500,000	3,500,000	-	1,925,000	3,125,000	2,550,000
<b>Total</b>	<b>\$ 4,138,652</b>	<b>\$ 4,249,535</b>	<b>\$ (110,883)</b>	<b>\$ 3,960,887</b>	<b>\$ 3,768,739</b>	<b>\$ 3,415,411</b>
<b>Surplus / (Deficit)</b>	<b>\$ 286,947</b>	<b>\$ (89,264)</b>	<b>\$ 376,211</b>	<b>\$ 199,044</b>	<b>\$ 308,525</b>	<b>\$ 586,466</b>

### 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
2012-13	4,436,700	4,397,188
2013-14	3,915,800	3,840,641
2014-15	3,451,837	3,685,919
2015-16	3,055,547	

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>
2012-13	173,348	173,565
2013-14	137,927	138,578
2014-15	179,431	148,908
2015-16	196,183	

▪ 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>
2012-13	240,878	218,824
2013-14	195,808	159,433
2014-15	137,471	126,060
2015-16	163,681	

Fund: Corporate

Center: Parks Operations

Code: 0112

Center Description

The management of human and physical resources necessary to acquire, develop, improve, and maintain the district's park system.

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	12,118	12,000	118	12,000	13,500	12,000
Miscellaneous	6,144	5,000	1,144	12,936	5,000	5,000
<b>Total Revenue</b>	<b>\$ 18,262</b>	<b>\$ 17,000</b>	<b>\$ 1,262</b>	<b>\$ 24,936</b>	<b>\$ 18,500</b>	<b>\$ 17,000</b>
Interfund Transfer	-	1,000	(1,000)	-	1,000	1,000
<b>Total</b>	<b>\$ 18,262</b>	<b>\$ 18,000</b>	<b>\$ 262</b>	<b>\$ 24,936</b>	<b>\$ 19,500</b>	<b>\$ 18,000</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 351,613	\$ 380,493	\$ (28,880)	\$ 294,440	\$ 306,336	\$ 367,621
Contracted Services	50,561	82,765	(32,204)	72,153	98,028	64,060
Services	23,731	10,600	13,131	26,400	10,600	30,520
Utilities	75,358	85,900	(10,542)	74,978	85,200	88,120
Materials & Supplies	99,649	116,400	(16,751)	99,550	115,036	113,948
Maintenance & Repair	136,721	167,800	(31,079)	159,328	162,000	159,000
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 737,633</b>	<b>\$ 843,958</b>	<b>\$ (106,325)</b>	<b>\$ 726,849</b>	<b>\$ 777,200</b>	<b>\$ 823,269</b>
Interfund Transfer	-	-	-	500	-	-
<b>Total</b>	<b>737,633</b>	<b>843,958</b>	<b>(106,325)</b>	<b>727,349</b>	<b>777,200</b>	<b>823,269</b>
<b>Surplus / (Deficit)</b>	<b>\$ (719,371)</b>	<b>\$ (825,958)</b>	<b>\$ 106,587</b>	<b>\$ (702,413)</b>	<b>\$ (757,700)</b>	<b>\$ (805,269)</b>

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	125,498	123,720
2013-14	85,508	83,868
2014-15	101,107	91,319
2015-16	98,624	

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>
2012-13	85,024	80,660
2013-14	42,174	44,431
2014-15	40,385	48,927
2015-16	54,686	

▪ 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>
2012-13	685,886	578,641
2013-14	529,606	459,577
2014-15	471,994	425,233
2015-16	496,545	

▪ 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>
2012-13	106,930	115,541
2013-14	96,756	74,541
2014-15	74,300	79,476
2015-16	79,062	

▪ Maintenance Facility

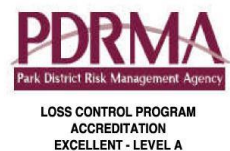
Description: Under the direction of the Superintendent of Parks and Parks Supervisors, the activity provides operational services for the Park Maintenance Facility (PMF).

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	90,475	75,883
2013-14	89,914	75,217
2014-15	89,414	82,395
2015-16	94,352	



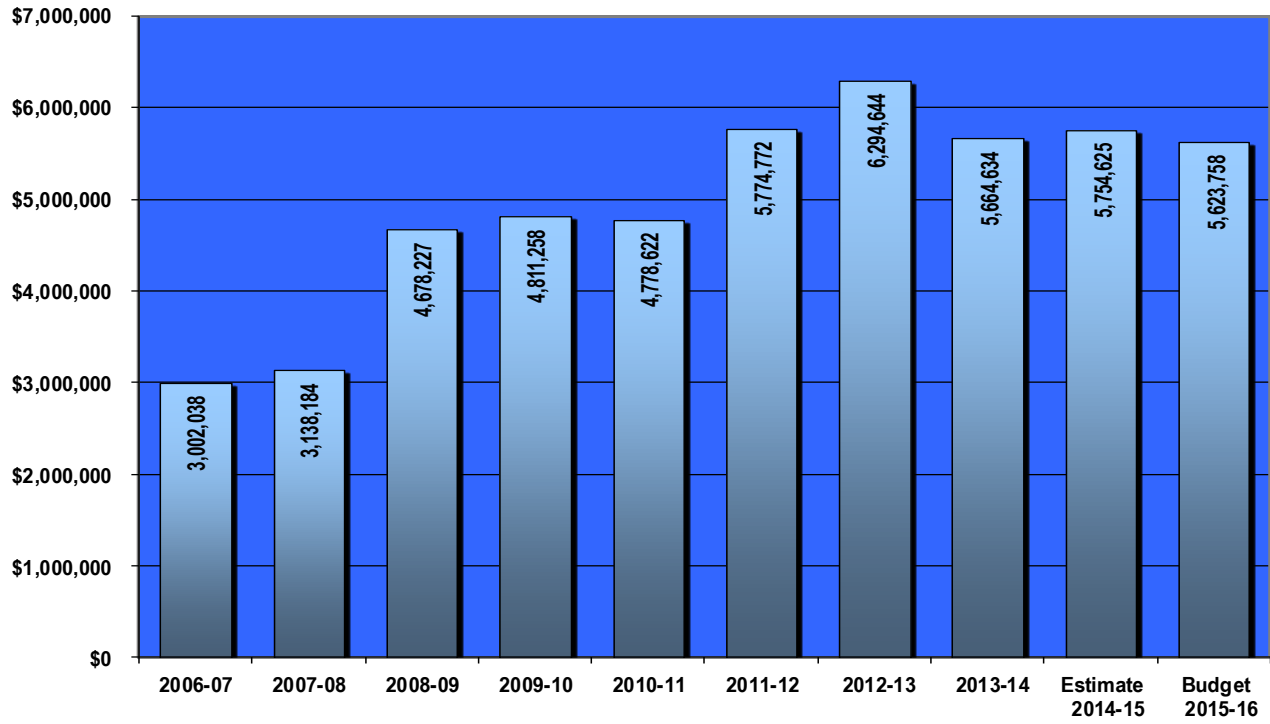
The **Recreation Fund** is established for the purpose of planning, establishing and maintaining recreation and leisure activities for the community. General operating and administrative expenses related to the function of the Superintendent of Recreation are included in the Recreation Fund. Expenses related to the operation and maintenance of the district's community centers: Belvidere Recreation Center, Jane Addams Center, Community Recreation Center, Howard E. Ganster Pool, the Field House Sports and Fitness Center at Hinkston Park and the Waukegan SportsPark 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

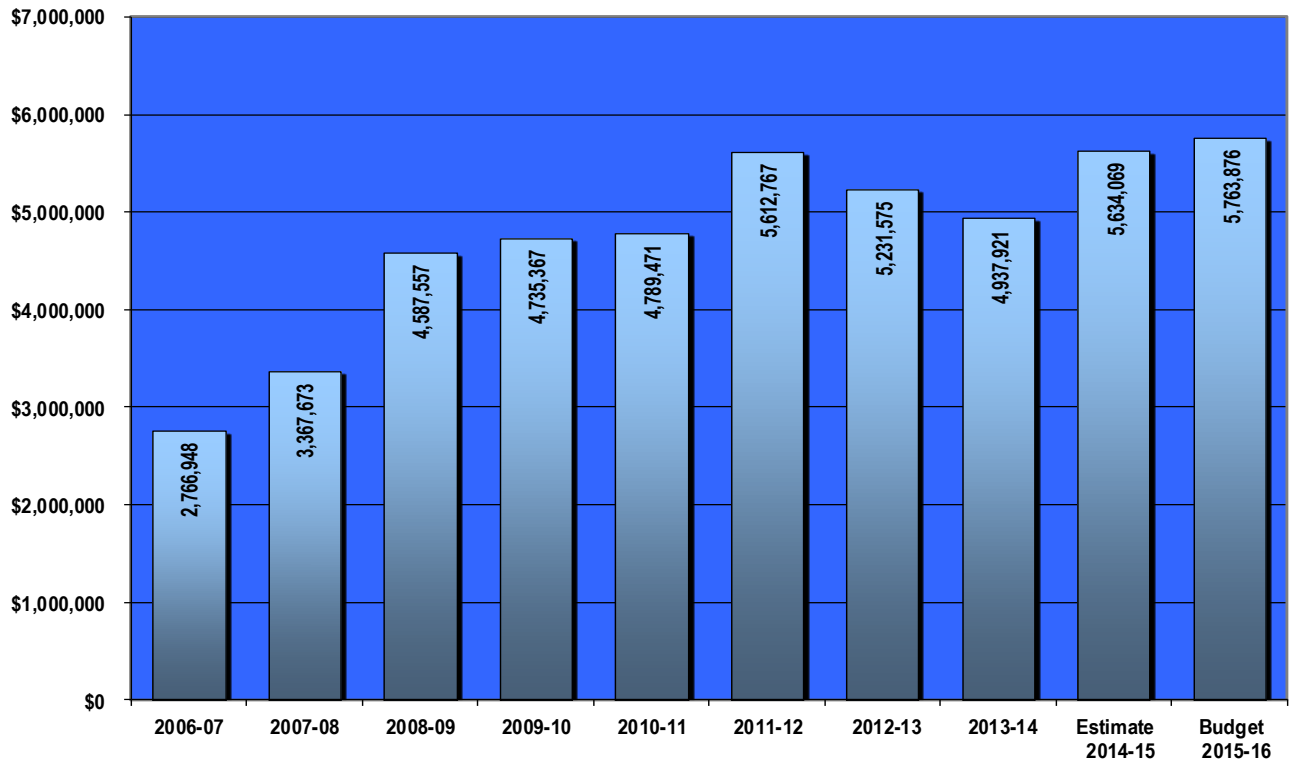


# RECREATION FUND REVENUE AND EXPENDITURE COMPARISON

## Revenue

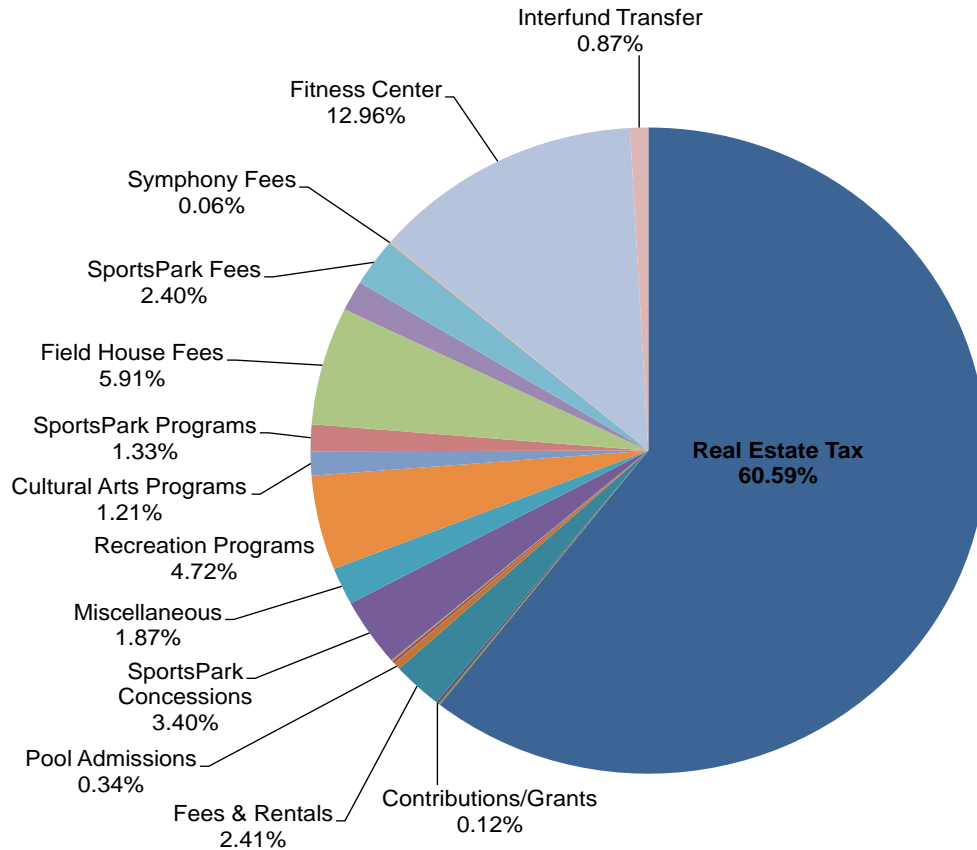


## Expenditure



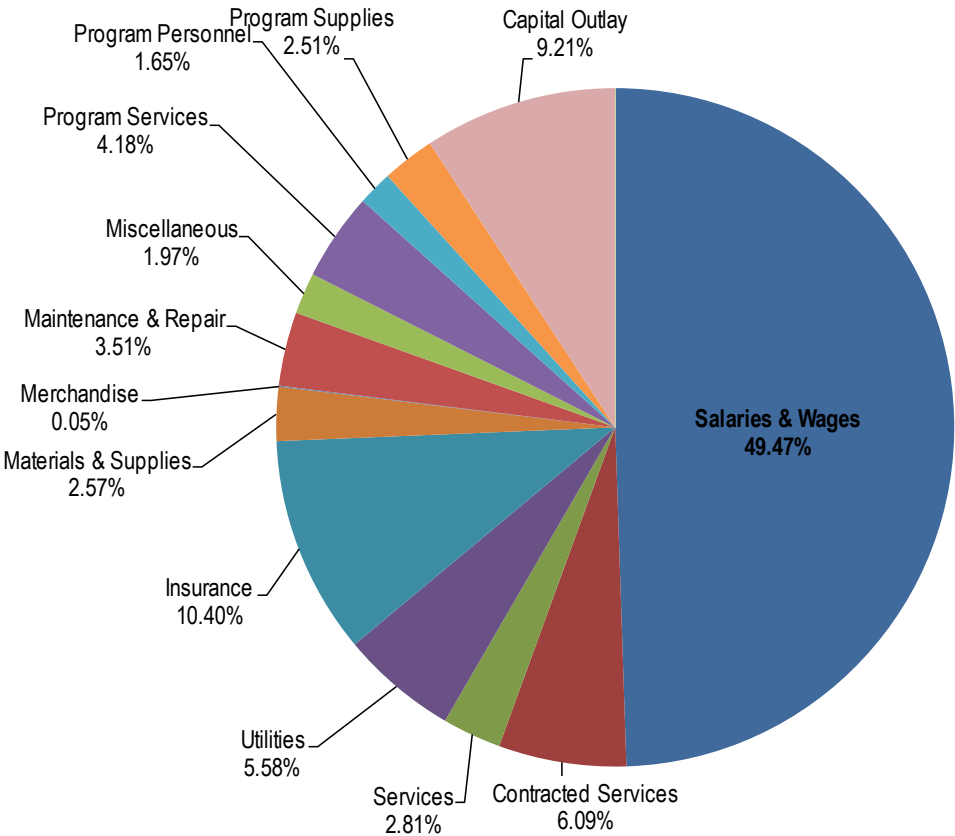
**RECREATION FUND  
REVENUE: FISCAL YEAR 2015-16**

Revenue Category	Amount	Percent
Real Estate Tax	\$ 3,407,200	60.59%
Replacement Tax	-	0.00%
Interest Income	4,600	0.08%
Contributions/Grants	7,025	0.12%
Fees & Rentals	135,689	2.41%
Pool Admissions	18,876	0.34%
Pool Passes	1,225	0.02%
Concessions	7,848	0.14%
Merchandise	3,166	0.06%
SportsPark Concessions	191,370	3.40%
Miscellaneous	105,367	1.87%
Recreation Programs	265,699	4.72%
Cultural Arts Programs	67,955	1.21%
SportsPark Programs	74,865	1.33%
Field House Fees	332,120	5.91%
Field House Programs	84,612	1.50%
SportsPark Fees	134,800	2.40%
Symphony Fees	3,600	0.06%
Fitness Center	728,692	12.96%
<b>Total Revenue</b>	<b>\$ 5,574,709</b>	<b>99.13%</b>
Interfund Transfer	49,050	0.87%
<b>Total</b>	<b>\$ 5,623,759</b>	<b>100.00%</b>



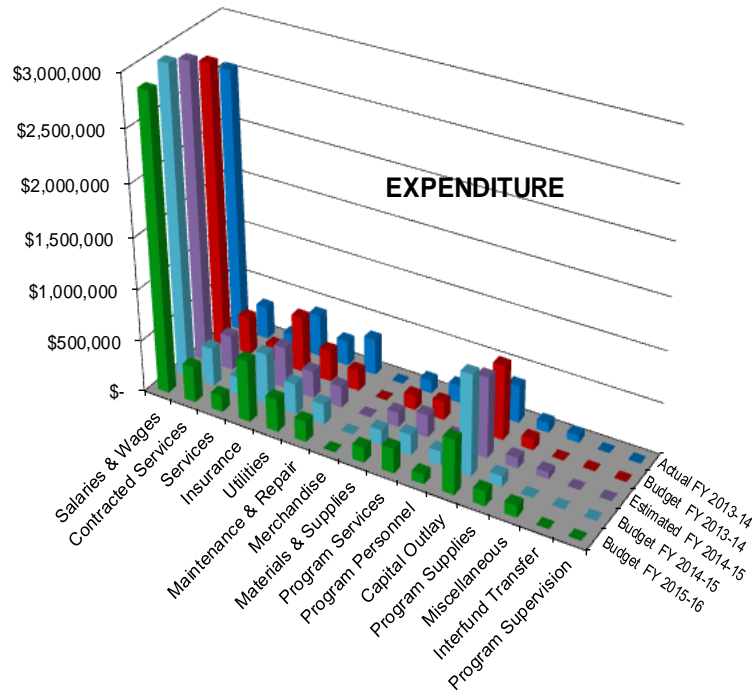
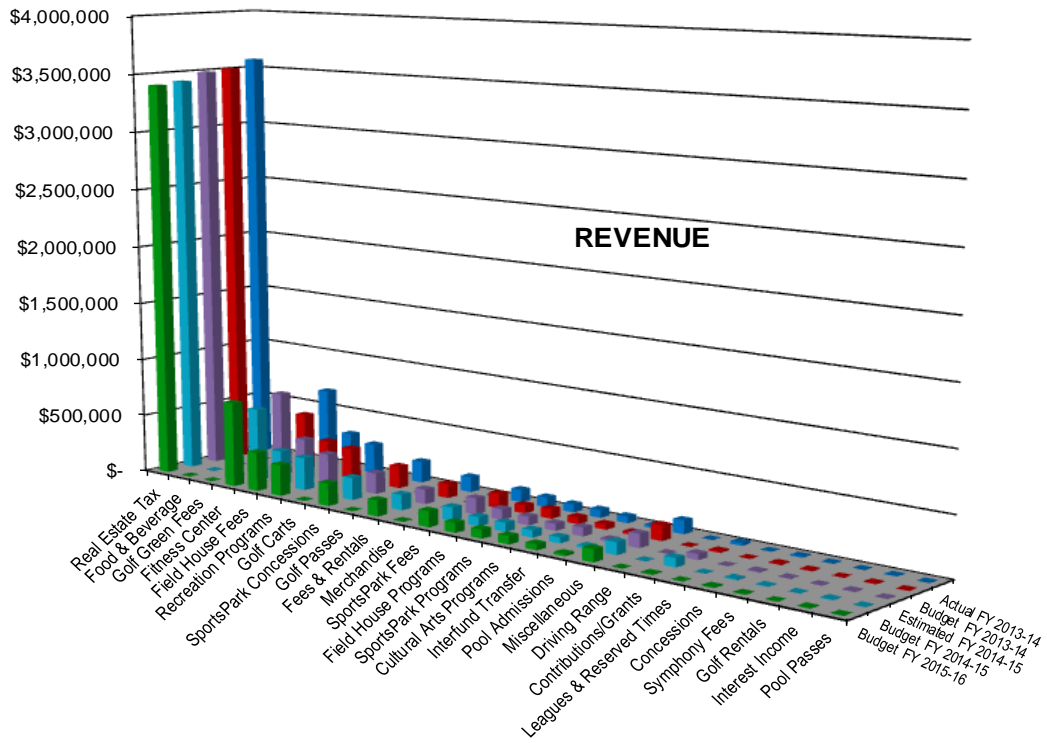
**RECREATION  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure Category</b>	<b>Amount</b>	<b>Percent</b>
Salaries & Wages	\$ 2,851,630	49.47%
Contracted Services	350,940	6.09%
Services	161,696	2.81%
Utilities	321,670	5.58%
Insurance	599,475	10.40%
Materials & Supplies	148,215	2.57%
Merchandise	2,664	0.05%
Maintenance & Repair	202,573	3.51%
Miscellaneous	113,400	1.97%
Program Services	241,067	4.18%
Program Personnel	95,281	1.65%
Program Supplies	144,566	2.51%
Program Supervision	-	0.00%
Capital Outlay	530,700	9.21%
<b>Total Expenditure</b>	<b>\$ 5,763,877</b>	<b>100.00%</b>
Interfund Transfer	-	0.00%
<b>Total</b>	<b>\$ 5,763,877</b>	<b>100.00%</b>





## Recreation Fund: Revenue and Expenditure Charts



## Recreation Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 3,575,563	\$ 3,507,379	\$ 68,184	\$ 3,491,767	\$ 3,426,012	\$ 3,407,200
Replacement Tax	-	-	-	-	-	-
Interest Income	4,068	5,100	(1,032)	4,975	4,800	4,600
Contributions/Grants	22,383	13,048	9,335	47,402	74,413	7,025
Fees & Rentals	130,879	120,820	10,059	123,537	130,436	135,689
Pool Admissions	20,008	21,309	(1,301)	18,239	20,357	18,876
Pool Passes	1,360	1,983	(623)	983	1,549	1,225
Concessions	8,808	8,630	178	7,239	8,980	7,848
Merchandise	2,775	800	1,975	4,157	2,525	3,166
SportsPark Concessions	182,452	189,120	(6,668)	177,490	189,120	191,370
Miscellaneous	113,101	128,293	(15,192)	114,161	104,239	105,367
Recreation Programs	253,258	263,185	(9,927)	262,151	278,587	265,699
Cultural Arts Programs	66,169	57,055	9,114	59,061	60,390	67,955
SportsPark Programs	68,055	81,060	(13,005)	70,805	75,295	74,865
Field House Fees	309,615	289,520	20,095	352,501	297,570	332,120
Field House Programs	82,880	69,485	13,395	87,197	77,069	84,612
SportsPark Fees	103,875	122,310	(18,435)	135,621	112,550	134,800
Symphony Fees	2,795	5,200	(2,405)	3,000	3,500	3,600
Fitness Center	661,539	490,295	171,244	720,836	626,116	728,692
<b>Total Revenue</b>	<b>\$ 5,609,583</b>	<b>\$ 5,374,592</b>	<b>\$ 234,991</b>	<b>\$ 5,681,122</b>	<b>\$ 5,493,508</b>	<b>\$ 5,574,709</b>
Interfund Transfer	55,052	44,912	10,140	73,504	48,393	49,050
<b>Total</b>	<b>\$ 5,664,635</b>	<b>\$ 5,419,504</b>	<b>\$ 245,131</b>	<b>\$ 5,754,626</b>	<b>\$ 5,541,901</b>	<b>\$ 5,623,759</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 2,559,387	\$ 2,735,986	\$ (176,599)	\$ 2,873,200	\$ 2,969,450	\$ 2,851,630
Contracted Services	319,741	368,668	(48,927)	334,688	372,067	350,940
Services	124,240	172,981	(48,741)	140,969	170,111	161,696
Utilities	243,272	305,800	(62,528)	261,679	303,700	321,670
Insurance	416,044	548,960	(132,916)	405,000	501,165	599,475
Materials & Supplies	125,504	139,050	(13,546)	141,999	142,220	148,215
Merchandise	2,808	1,273	1,535	4,031	2,576	2,664
Maintenance & Repair	352,937	196,275	156,662	204,371	199,700	202,573
Miscellaneous	70,322	4,050	66,272	64,941	4,050	113,400
Program Services	169,478	174,314	(4,836)	215,711	198,439	241,067
Program Personnel	100,366	130,617	(30,251)	108,272	137,707	95,281
Program Supplies	93,807	106,972	(13,165)	101,700	107,403	144,566
Program Supervision	-	512	(512)	-	-	-
Capital Outlay	360,014	722,500	(362,486)	777,510	974,208	530,700
<b>Total Expenditure</b>	<b>\$ 4,937,920</b>	<b>\$ 5,607,958</b>	<b>\$ (670,038)</b>	<b>\$ 5,634,071</b>	<b>\$ 6,082,796</b>	<b>\$ 5,763,877</b>
Interfund Transfer	-	913	(913)	-	-	-
<b>Total</b>	<b>\$ 4,937,920</b>	<b>\$ 5,608,871</b>	<b>\$ (670,951)</b>	<b>\$ 5,634,071</b>	<b>\$ 6,082,796</b>	<b>\$ 5,763,877</b>
<b>Surplus/(Deficit)</b>	<b>\$ 726,715</b>	<b>\$ (189,367)</b>	<b>\$ 916,082</b>	<b>\$ 120,555</b>	<b>\$ (540,895)</b>	<b>\$ (140,118)</b>

## **FY2015-16 Recreation Fund Highlights and Tables:**

- A.) The Recreation Fund has budgeted expenditures of \$5,763,877 which is a (\$318,919) or (5.24%) decrease from the previous fiscal year. Expenditures decreased due to the shifting of wage allocations from the Recreation to Corporate Fund and a decrease in capital outlay. Salaries & wages of \$2,851,630 decreased (\$117,820).
- B.) Capital spending of \$530,700 represents a decrease of (\$443,508).
- C.) The health insurance budget increased \$98,310 to \$599,475 due to the district using the PDRMA alternate funding balance to offset last year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA).
- D.) Waukegan Symphony Orchestra and Concert Chorus (WSOCC) expenditures are \$43,704, a decrease of \$2,437. The WSOCC is supported by concert ticket sales, contributions, grants and contracted services. Projected ticket sales of \$3,600 are 22.18% of the WSOCC's \$16,225 total revenue. The WSOCC will be further supported through contributions and grants of \$1,250, special events of \$3,300 and interfund transfers of \$8,000 from the Endowment/Memorial Fund.
- E.) Revenue of \$5,574,709 and transfers in of \$49,050 represents an overall revenue increase of \$81,858.
- F.) Golf operations were contracted out to GolfVisions Management Inc. on December 1, 2012. Revenue of \$16,982 is budgeted to be received from golf operations. \$116,000 is budgeted for capital improvement projects.
- G.) Season pool passes are sold for the Howard E Ganster Pool which are budgeted to be \$1,225 while daily admission fees are budgeted at \$18,876. Both decreased (20.92%) and (7.28%) respectively. An agreement with Jeff Ellis Management was entered into for management of the pool in FY2013-14 and will continue through FY2015-16.
- H.) Fitness Center membership revenue of \$728,692 increased \$102,576 or 16.38% compared to \$626,116 the previous fiscal year.
- I.) The Recreation Fund has reached its statutory rate limit of \$.370000 per \$100 of equalized assessed valuation for real estate tax revenue.
- J.) There is a projected deficit of (\$140,118) for the Recreation Fund.
- K.) The FY2013-14 variance of \$171,244 in additional fitness center revenue is due to a successful rate reduction promotional campaign.
- L.) In FY2013-14 expenditures were under budget with a variance of (\$670,038). Salary & wages (\$176,599) and insurance (\$132,916) were under to due several position turnover/vacancies during the fiscal year. Capital outlay also came in under budget with a (\$362,486) variance due to decreased costs, deferring until the next fiscal year and canceling some projects. The maintenance & repairs variance of \$156,662 was due to reclassifying capital expenditures on the River Road Bike Trail project.

<b>Recreation Centers</b>	Budget		Budget	
	FY 2015-16	FY 2015-16	FY 2015-16	FY 2014-15
	Revenue	Expenditure	Net	Net
District Administration	\$ 3,441,800	\$ 1,202,738	\$ 2,239,062	\$ 2,373,096
Parks Operations	-	1,041,081	(1,041,081)	(1,539,672)
Recreation Operations	27,400	565,258	(537,858)	(586,758)
Arts	5,618	2,546	3,072	3,458
Athletics	11,676	8,592	3,084	3,737
Athletic Fields	11,000	277,657	(266,657)	(282,859)
Belvidere Recreation Center	37,015	51,795	(14,780)	(56,194)
Cultural Arts	81,875	291,645	(209,770)	(191,914)
Bonnie Brook	101,982	217,500	(115,518)	(22,466)
Jane Addams Center	25,000	5,730	19,270	11,882
Community Recreation Center	28,000	28,000	-	-
Field House	1,156,288	1,149,523	6,765	(17,255)
General Programs	38,771	25,945	12,826	12,405
Greenshire	-	8,000	(8,000)	(5,000)
Aquatics	62,144	149,110	(86,966)	(87,049)
SportsPark	402,535	554,166	(151,631)	(170,335)
WSOCC	16,225	43,704	(27,479)	(27,675)
Youth Programs	176,430	140,888	35,542	41,706
<b>Total</b>	<b>\$ 5,623,759</b>	<b>\$ 5,763,878</b>	<b>\$ (140,119)</b>	<b>\$ (540,893)</b>

**Recreation Centers Table Highlights:**

- A.) The overall net deficit for the Recreation Centers is (\$140,119) compared to the previous fiscal year of (\$540,893).
- B.) Park Operations net change of \$498,591 is due to decreased capital spending and decreased salary & wages allocation compared to the previous fiscal year.
- C.) Belvidere Recreation Center net deficit decrease of (\$41,414) is attributed to the elimination of two positions at that facility.
- D.) Bonnie Brook Golf Course's (\$93,052) negative shift is due to a \$84,552 reduction in the projected revenue.

<b>Fees &amp; Rental Center</b>	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>						
Administration	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
<u>Athletic Fields</u>						
Soccer Fields	-	-	-	-	-	-
Ball Diamonds	12,203	10,000	2,203	5,345	11,000	11,000
Belvidere Recreation Center	36,429	36,818	(389)	34,000	41,894	37,015
Jack Benny Center	1,480	2,220	(740)	2,000	2,220	2,220
Bonnie Brook	-	-	-	-	-	-
Jane Addams Center	20,991	12,010	8,981	21,000	15,550	25,000
Community Recreation Center	28,000	28,000	-	28,000	28,000	28,000
<u>Field House</u>						
Rental Concessions	8,147	7,800	347	9,000	8,400	9,000
Building Rentals	6,847	3,730	3,117	9,195	6,130	6,130
Specialized Rentals	70,400	70,190	210	64,941	70,190	70,190
Open Gym Fees	68,363	62,800	5,563	68,000	64,800	68,000
Walking Track Fees	10,154	9,200	954	8,481	9,000	8,000
Tournaments / Expos	139,373	135,800	3,573	165,000	133,250	165,000
Ganster Pool	1,777	1,772	5	3,192	1,772	2,454
<u>SportsPark</u>						
Baseball/Softball Fields	20,803	21,010	(207)	26,850	21,250	25,000
Football/Soccer Fields	83,072	101,300	(18,228)	108,771	91,300	109,800
Specialized Rentals	-	-	-	-	-	-
WSOCC Fees	2,795	5,200	(2,405)	3,000	3,500	3,600
<b>Total</b>	<b>\$ 540,834</b>	<b>\$ 537,850</b>	<b>\$ 2,984</b>	<b>\$ 586,775</b>	<b>\$ 538,256</b>	<b>\$ 600,409</b>

**Fees & Rental Center Table Highlights:**

- A.) Total Recreation Fund fees & rental revenue is budgeted to increase \$62,153 or 11.55% to \$600,409 compared to the previous year of \$538,256.
- B.) The Jane Addams Center, Field House rentals concessions, Field House open gym fees, Field House tournaments/expos and SportsPark fields are projected to increase with decreases to the Belvidere Recreation Center and Field House walking track fees.

<b>(Grants/Contributions) Cultural Arts</b>		Actual	Budget	Variance	Estimated	Budget	Budget
Revenue Source		FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Center</b>							
Administration	Illinois Arts Council	\$ 2,684	\$ 1,666	\$ 1,018	\$ 12,768	\$ 1,666	\$ -
	Miscellaneous Contributions	985	1,100	(115)	1,025	975	975
	Designated Contributions	1,922	400	1,522	688	1,000	600
Special Events	Illinois Arts Council	2,683	1,666	1,017	2,766	1,666	-
	Miscellaneous Contributions	-	200	(200)	-	200	200
	Designated Contributions	6,776	3,500	3,276	5,456	3,500	3,500
WSOCC	City of Waukegan	-	-	-	-	-	-
	Illinois Arts Council	2,683	1,666	1,017	2,766	1,666	-
	Miscellaneous Contributions	-	-	-	-	-	-
	Designated Contributions	-	2,350	(2,350)	-	1,200	-
Preschool	Designated Contributions	1,594	500	1,094	924	500	500
<b>Total</b>		<b>\$ 19,327</b>	<b>\$ 13,048</b>	<b>\$ 6,279</b>	<b>\$ 26,393</b>	<b>\$ 12,373</b>	<b>\$ 5,775</b>

**(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.) \$5,775 is budgeted compared to \$12,373 last fiscal year. In FY15-16, there is no anticipation of Illinois Arts Council grants.

<b>(Concessions) Center</b>		Actual	Budget	Variance	Estimated	Budget	Budget
		FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>							
<b>Facilities &amp; Vending</b>							
Special Events	\$	-	\$ 250	\$ (250)	\$ -	\$ -	\$ -
Jack Benny Center		702	625	77	138	600	400
Bowen Park Theatre		-	-	-	-	-	-
Pool Vending		305	155	150	162	280	125
<b>Field House</b>							
Concessions		5,064	3,900	1,164	5,188	4,550	4,548
Catering		-	-	-	-	-	-
Advertising Sales		2,737	3,000	(263)	1,750	3,000	2,250
<b>SportsPark</b>							
Vending Machines		103	120	(17)	-	120	120
Concession Rental/Lease		11,951	15,000	(3,049)	9,000	15,000	15,000
Parking Admission Fees		168,523	171,000	(2,477)	167,240	171,000	174,000
Sponsors/Advertising		1,875	3,000	(1,125)	1,250	3,000	2,250
WSOCC Advertising		-	250	(250)	-	100	75
<b>Total</b>		<b>\$ 191,260</b>	<b>\$ 197,300</b>	<b>\$ (6,040)</b>	<b>\$ 184,728</b>	<b>\$ 197,650</b>	<b>\$ 198,768</b>

**(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 \$198,768 remain flat to the previous fiscal year of \$197,650.

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

<b>Program Center</b>	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>						
Arts	\$ 4,295	\$ 5,886	\$ (1,591)	\$ 4,794	\$ 6,294	\$ 5,618
Athletics	8,521	10,211	(1,690)	10,485	9,522	11,376
Golf Programs	-	-	-	-	-	-
Field House	82,880	69,485	13,395	87,197	77,069	84,612
General	49,931	55,289	(5,358)	39,714	49,926	32,771
Aquatic Programs	44,310	34,875	9,435	37,390	38,505	38,854
SportsPark	68,055	81,060	(13,005)	70,805	75,295	74,865
Camps	76,389	77,631	(1,242)	872,560	81,864	80,193
Preschool	24,015	33,111	(9,096)	35,054	41,610	44,560
School Age Programs	36,457	34,138	2,319	40,118	42,416	44,477
<b>Program Revenue</b>	\$ 394,853	\$ 401,686	\$ (6,833)	\$ 1,198,117	\$ 422,501	\$ 417,326
Contributions/Grants	2,718	500	2,218	924	500	500
Interfund Transfers	7,003	10,445	(3,442)	20,389	11,926	15,550
<b>Total Revenue</b>	\$ 404,574	\$ 412,631	\$ (8,057)	\$ 1,219,430	\$ 434,927	\$ 433,376
<b>Expenditure</b>						
Arts	\$ 2,419	\$ 3,560	\$ (1,141)	\$ 2,453	\$ 2,836	\$ 2,546
Athletics	3,649	7,109	(3,460)	4,991	6,085	8,592
Golf Programs	-	-	-	-	-	-
Field House	75,284	71,307	3,977	105,208	83,547	108,778
General	37,029	42,787	(5,758)	29,936	40,521	25,945
Aquatic Programs	13,823	15,108	(1,285)	13,222	17,276	17,121
SportsPark	43,475	54,332	(10,857)	45,513	50,968	53,538
Camps	51,263	56,449	(5,186)	60,273	63,395	68,369
Preschool	17,617	24,733	(7,116)	27,193	32,289	34,952
School Age Programs	19,987	23,853	(3,866)	26,691	32,476	37,017
<b>Program Expenditure</b>	\$ 264,546	\$ 299,238	\$ (34,692)	\$ 315,480	\$ 329,393	\$ 356,858
Interfund Transfers	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 264,546	\$ 299,238	\$ (34,692)	\$ 315,480	\$ 329,393	\$ 356,858
<b>Net</b>	\$ 140,028	\$ 113,393	\$ 26,635	\$ 903,950	\$ 105,534	\$ 76,518
<b>Gross Margin</b>	34.61%	27.48%	7.13%	74.13%	24.26%	17.66%

**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 \$417,326 is a decrease of (\$5,175) or (1.24%) compared to the previous fiscal year. Increases are budgeted for athletics, Field House, aquatics, preschool and school age programs. Program revenue is projected to decrease in arts, general, SportsPark and camps.
- D.) Program expenditures of \$356,858 are projected to increase in athletics, Field House, SportsPark, camps, preschool and school age programs.
- E.) FY2013-14 variances in revenue (\$8,057) and expenditures (\$34,692) are attributed to lower than anticipated program participation.

The following is a summary of subsidized programs and events.

<b>Subsidized Programs &amp; Events</b>	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Community Service	\$ 29,774	\$ 26,337	\$ 3,437	\$ 41,528	\$ 26,917	\$ 24,050
<b>Total Revenue</b>	\$ 29,774	\$ 26,337	\$ 3,437	\$ 41,528	\$ 26,917	\$ 24,050
<b>Expenditure</b>						
Community Service	\$ 41,784	\$ 49,335	\$ (7,551)	\$ 38,294	\$ 46,603	\$ 39,456
<b>Total Expenditure</b>	\$ 41,784	\$ 49,335	\$ (7,551)	\$ 38,294	\$ 46,603	\$ 39,456
<b>Net</b>						
<b>Gross Margin</b>	(12,010)	(22,998)	10,988	3,234	(19,686)	(15,406)

**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 (\$15,406) compared to (\$19,686) last fiscal year.

<b>Cultural Arts Programs Centers</b>	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Administrative	\$ -	\$ 200	\$ (200)	\$ 40	\$ 200	\$ 200
Arts & Theatre	8,252	9,560	(1,308)	9,304	8,345	10,218
Dance & Exercise	14,650	11,606	3,044	9,733	15,240	13,355
Private Lessons	32,870	25,054	7,816	30,963	26,540	32,506
Class Lessons	986	2,135	(1,149)	2,022	1,565	3,176
Special Events	9,411	8,500	911	7,000	8,500	8,500
<b>Total Revenue</b>	\$ 66,169	\$ 57,055	\$ 9,114	\$ 59,062	\$ 60,390	\$ 67,955
<b>Expenditure</b>						
Administrative	\$ 6,456	\$ 10,175	\$ (3,719)	\$ 19,882	\$ 11,575	\$ 22,852
Arts & Theatre	4,921	7,172	(2,251)	5,546	4,453	7,177
Dance & Exercise	10,983	8,785	2,198	8,067	11,843	10,046
Private Lessons	22,978	17,387	5,591	21,017	18,453	22,949
Class Lessons	503	1,838	(1,335)	1,488	1,500	2,567
Special Events	11,200	10,800	400	10,750	10,860	11,060
<b>Total Expenditure</b>	\$ 57,041	\$ 56,157	\$ 884	\$ 66,750	\$ 58,684	\$ 76,651
<b>Net</b>	\$9,128	898	8,230	(7,688)	1,706	(8,696)
<b>Gross Margin</b>	13.79%	1.57%	12.22%	-13.02%	2.82%	-12.80%



**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 \$67,955. Cultural Arts program expenditures are budgeted \$76,651 or an increase of \$8,696.
- B.) The net is (\$8,696) while the gross margin as a percent, is – (12.80%) compared to 2.82% in the previous fiscal year.
- C.) Revenue and expenditures for arts & theater, private lessons and class lessons are projected to increase this fiscal year while dance & exercise decline.

**Interfund Transfers:**

A.) Transfers for FY2015-16 into the Recreation Fund of \$49,050 are detailed below.

<b>Transfer From</b>	<b>Amount</b>	<b>Purpose</b>
Endowment/Memorial Fund	\$ 6,300	American Independence Parade
	2,700	American Independence Festival
	1,000	AT&T Cup Tournament
	4,800	Do It Yourself Messiah
	2,500	Children's Garden Program
	2,000	Eggstravaganza
	400	Family Programs
	500	Fishing Derby
	3,000	JBC Scholarship
	4,000	Halloweenfest
	500	Indoor Sports Scholarships
	2,000	Live Green Family Festival
	3,000	Nature Navigator Position
	500	Partnership Events
	1,200	Preschool Scholarships
	350	Special Recreation Pool Rental
	200	Swim Scholarships
	4,000	Summer Camps
	300	T-Ball Scholarships
	1,500	Teen Program Scholarships
	500	Turkey Trot
	100	Trips & Family Programs
	3,200	WSOCC
	3,000	Wilson Endowment
	1,000	Worldwide Day of Play
	500	Youth Scholarships
	<b>\$ 49,050</b>	<b>Total Transfers</b>

<b>Golf Operations</b>	Actual	Budget	Variance	Estimated	Budget	Budget
<b>Revenue</b>	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Bonnie Brook</b>						
Administration	\$ 106,258	\$ 125,058	18,800	\$ 110,283	\$ 101,534	\$ 101,982
Golf Shop	-	-	-	-	-	-
Restaurant & Bar	-	-	-	-	-	-
Banquet Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
<b>Total Bonnie Brook</b>	<b>106,258</b>	<b>125,058</b>	<b>18,800</b>	<b>110,283</b>	<b>101,534</b>	<b>101,982</b>
<b>Greenshire</b>						
Clubhouse	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
<b>Total Greenshire</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 106,258</b>	<b>\$ 125,058</b>	<b>\$ 18,800</b>	<b>\$ 110,283</b>	<b>\$ 101,534</b>	<b>\$ 101,982</b>
<b>Expenditure</b>						
<b>Bonnie Brook</b>						
Administration	\$ 106,400	\$ 73,500	\$ (32,900)	\$ 233,118	\$ 124,000	\$ 217,500
Golf Shop	-	-	-	-	-	-
Restaurant & Bar	-	-	-	-	-	-
Banquet Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
<b>Total Bonnie Brook</b>	<b>106,400</b>	<b>73,500</b>	<b>(32,900)</b>	<b>233,118</b>	<b>124,000</b>	<b>217,500</b>
<b>Greenshire</b>						
Clubhouse	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
<b>Total Greenshire</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 106,400</b>	<b>\$ 73,500</b>	<b>\$ (32,900)</b>	<b>\$ 233,118</b>	<b>\$ 124,000</b>	<b>\$ 217,500</b>
<b>Surplus(Deficit)</b>	<b>\$ (142)</b>	<b>\$ 51,558</b>	<b>\$ 51,700</b>	<b>\$ (122,835)</b>	<b>\$ (22,466)</b>	<b>\$ (115,518)</b>

GolfVisions FY 2015-16 budget was developed with input from the District. It was presented to the Board of Commissioners on February 24, 2015. 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 receipt of \$16,982 in revenue and \$116,000 in capital expenditures for golf operations in FY2015-16.

The monthly management fee of \$4,250 is budgeted in this center. Other revenue and expenditures represent items expensed to golf such as advertising and utilities which are reimbursed by GolfVisions and allocated to revenue.

## Recreation Participant Program Statistics

### District Program Participation

Fiscal Year Ending April 30,	2010	2011	2012	2013	2014
<b>Programs Offered:</b>	<b>889</b>	<b>922</b>	<b>959</b>	<b>980</b>	<b>984</b>
Change in Programs Offered	889	33	37	21	4
Percent Change	100.0%	3.6%	3.9%	2.1%	0.4%
<b>Programs: Total Participants</b>	<b>7,329</b>	<b>7,780</b>	<b>7,052</b>	<b>7,656</b>	<b>8,179</b>
Change in Total Participants	7,329	451	-728	604	523
Percent Change	100.0%	5.8%	-10.3%	7.9%	6.4%
<b>Programs: Non-Residents</b>	<b>1,747</b>	<b>1,977</b>	<b>1,911</b>	<b>1,864</b>	<b>1,923</b>
Change in Non-Residents	1,747	230	-66	-47	59
Percent Change	100.0%	11.6%	-3.5%	-2.5%	3.1%
<b>Program Classification:</b>					
<b>Adult Programs</b>	<b>306</b>	<b>343</b>	<b>322</b>	<b>216</b>	<b>140</b>
<b>Aquatics</b>	<b>644</b>	<b>614</b>	<b>599</b>	<b>745</b>	<b>795</b>
<b>Athletics</b>	<b>1,570</b>	<b>1,578</b>	<b>1,596</b>	<b>1,604</b>	<b>1,620</b>
<b>Cultural Arts</b>	<b>894</b>	<b>1,009</b>	<b>874</b>	<b>825</b>	<b>726</b>
<b>Fitness</b>	<b>380</b>	<b>310</b>	<b>255</b>	<b>630</b>	<b>1,654</b>
<b>General</b>	<b>915</b>	<b>1,618</b>	<b>1,274</b>	<b>3,962</b>	<b>1,441</b>
<b>Special Rec</b>	<b>1,041</b>	<b>747</b>	<b>640</b>	<b>544</b>	<b>505</b>
<b>Youth</b>	<b><u>1,579</u></b>	<b><u>1,561</u></b>	<b><u>1,492</u></b>	<b><u>1,247</u></b>	<b><u>1,298</u></b>
<b>Total Program Classification</b>	<b>7,329</b>	<b>7,780</b>	<b>7,052</b>	<b>9,773</b>	<b>8,179</b>
<b>*Aquatic Attendance:</b>	<b>6,701</b>	<b>9,300</b>	<b>9,344</b>	<b>7,100</b>	<b>6,155</b>
Change in Aquatic Attendance	6,701	2,599	44	-2,244	-945
Percent Change	100.0%	27.9%	0.5%	-31.6%	-15.4%
<b>Golf Rounds Played:</b>	<b>46,917</b>	<b>43,478</b>	<b>42,927</b>	<b>42,892</b>	<b>38,878</b>
Change in Golf Rounds Played	46,917	-3,439	-551	-35	-4,014
Percent Change	100.0%	-7.9%	-1.3%	-0.1%	-10.3%

(\*2014 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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 3,575,563	\$ 3,507,379	\$ (68,184)	\$ 3,491,767	\$ 3,426,012	\$ 3,407,200
Replacement Tax	-	-	-	-	-	-
Interest Income	4,068	5,100	1,032	4,975	4,800	4,600
Fees & Rentals	30,000	30,000	-	30,000	30,000	30,000
Miscellaneous	817	-	(817)	-	-	-
<b>Total Revenue</b>	<b>\$ 3,610,448</b>	<b>\$ 3,542,479</b>	<b>\$ (67,969)</b>	<b>\$ 3,526,742</b>	<b>\$ 3,460,812</b>	<b>\$ 3,441,800</b>
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	<b>\$ 3,610,448</b>	<b>\$ 3,542,479</b>	<b>\$ (67,969)</b>	<b>\$ 3,526,742</b>	<b>\$ 3,460,812</b>	<b>\$ 3,441,800</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 534,589	\$ 579,464	\$ (44,875)	\$ 634,926	\$ 613,261	\$ 644,791
Contracted Services	43,764	32,780	10,984	53,637	59,130	53,705
Services	24,567	38,650	(14,083)	28,274	30,650	29,300
Insurance	306,120	411,406	(105,286)	298,500	369,875	460,642
Materials & Supplies	10,352	16,800	(6,448)	11,000	14,000	13,500
Maintenance & Repair	-	800	(800)	-	800	800
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 919,392</b>	<b>\$ 1,079,900</b>	<b>\$ (160,508)</b>	<b>\$ 1,026,337</b>	<b>\$ 1,087,716</b>	<b>\$ 1,202,738</b>
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	<b>\$ 919,392</b>	<b>\$ 1,079,900</b>	<b>\$ (160,508)</b>	<b>\$ 1,026,337</b>	<b>\$ 1,087,716</b>	<b>\$ 1,202,738</b>
<b>Surplus/(Deficit)</b>	<b>\$ 2,691,056</b>	<b>\$ 2,462,579</b>	<b>\$ (228,477)</b>	<b>\$ 2,500,405</b>	<b>\$ 2,373,096</b>	<b>\$ 2,239,062</b>

### 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
2012-13	533,576	551,742
2013-14	791,221	648,805
2014-15	746,429	682,218
2015-16	852,841	

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>
2012-13	199,486	186,529
2013-14	288,679	270,587
2014-15	341,287	344,119
2015-16	349,897	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Contribution/ Grant	\$ -	\$ -	\$ -	\$ 18,997	\$ 62,040	\$ -
Miscellaneous	2,035	-	2,035	-	-	-
<b>Total Revenue</b>	\$ 2,035	\$ -	\$ 2,035	\$ 18,997	\$ 62,040	\$ -
Interfund Transfers	12,128	-	-	-	-	-
<b>Total</b>	\$ 14,163	\$ -	\$ 2,035	\$ 18,997	\$ 62,040	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 532,307	\$ 614,364	\$ (82,057)	\$ 606,012	\$ 672,404	\$ 570,281
Contracted Services	40,395	41,100	(705)	21,556	42,100	24,100
Services	-	-	-	-	-	-
Materials & Supplies	2,231	5,500	(3,269)	3,700	5,500	5,500
Maintenance & Repair	189,276	36,500	152,776	14,500	36,500	26,500
Capital Outlay	317,734	649,000	(331,266)	594,392	845,208	414,700
<b>Total Expenditure</b>	\$ 1,081,943	\$ 1,346,464	\$ (264,521)	\$ 1,240,160	\$ 1,601,712	\$ 1,041,081
<b>Surplus/(Deficit)</b>	\$(1,067,780)	\$(1,346,464)	\$ 266,556	\$(1,221,163)	\$(1,539,672)	\$(1,041,081)

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.

Fiscal Year	Budget	Actual/ Estimated
2012-13	206,046	212,533
2013-14	255,319	230,038
2014-15	246,193	228,933
2015-16	185,739	

- 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. Certain capital projects are also budgeted in this center.

Fiscal Year	Budget	Actual/ Estimated
2012-13	287,711	243,283
2013-14	926,253	711,257
2014-15	1,203,557	866,679
2015-16	712,119	

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>
2012-13	106,597	123,374
2013-14	164,892	140,649
2014-15	151,962	144,547
2015-16	143,223	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Concessions	\$ -	\$ 450	\$ (450)	\$ -	\$ 450	\$ 450
Miscellaneous	2,944	2,410	534	3,150	2,200	2,900
Program Revenue	6,237	5,870	367	4,478	4,450	4,550
<b>Total Revenue</b>	\$ 9,181	\$ 8,730	\$ 451	\$ 7,628	\$ 7,100	\$ 7,900
Interfund Transfer	23,537	20,467	3,070	37,050	22,467	19,500
<b>Total</b>	\$ 32,718	\$ 29,197	\$ 3,521	\$ 44,678	\$ 29,567	\$ 27,400
<b>Expenditure</b>						
Salaries & Wages	\$ 443,955	\$ 522,365	\$ (78,410)	\$ 477,312	\$ 484,843	\$ 444,692
Contracted Services	16,909	26,925	(10,016)	15,040	16,745	13,630
Services	30,814	43,866	(13,052)	36,851	45,510	43,600
Utilities	2,785	3,200	(415)	3,000	3,200	3,680
Materials & Supplies	17,723	28,700	(10,977)	20,000	19,425	20,200
Program Services	17,419	22,560	(5,141)	21,287	20,430	18,350
Program Personnel	5,776	6,755	(979)	4,763	6,656	5,456
Program Supplies	18,590	19,107	(517)	12,244	19,517	15,650
<b>Total Expenditure</b>	\$ 553,971	\$ 673,478	\$ (119,507)	\$ 590,497	\$ 616,326	\$ 565,258
Interfund Transfer	-	913	(913)	-	-	-
<b>Total</b>	\$ 553,971	\$ 674,391	\$ (120,420)	\$ 590,497	\$ 616,326	\$ 565,258
<b>Surplus/(Deficit)</b>	\$ (521,253)	\$ (645,194)	\$ 123,941	\$ (545,819)	\$ (586,759)	\$ (537,858)

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	66,251	60,188
2013-14	49,335	41,784
2014-15	46,603	38,294
2015-16	39,456	



## 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>
2012-13	10	0
2013-14	40	0
2014-15	40	0
2015-16	40	

- Operations and Maintenance

Description: This activity includes partial salary of the Superintendent of Recreation and a Department Support Aide. 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>
2012-13	519,450	504,950
2013-14	625,016	512,186
2014-15	569,683	552,203
2015-16	525,762	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 4,295	\$ 5,886	\$ (1,591)	\$ 4,794	\$ 6,294	\$ 5,618
<b>Total Revenue</b>	\$ 4,295	\$ 5,886	\$ (1,591)	\$ 4,794	\$ 6,294	\$ 5,618
<b>Expenditure</b>						
Program Services	\$ 2,419	\$ 3,416	\$ (997)	\$ 2,453	\$ 2,836	\$ 2,546
Program Personnel	-	54	(54)	-	-	-
Program Supplies	-	90	(90)	-	-	-
<b>Total Expenditure</b>	\$ 2,419	\$ 3,560	\$ (1,141)	\$ 2,453	\$ 2,836	\$ 2,546
<b>Surplus/(Deficit)</b>	\$ 1,876	\$ 2,326	\$ (450)	\$ 2,341	\$ 3,458	\$ 3,072

Activity Descriptions

▪ Crafts

Description: This activity involves all recreational craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	144	0
2013-14	144	0
2014-15	0	0
2015-16	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>
2012-13	4,076	2,144
2013-14	3,560	2,419
2014-15	2,836	2,453
2015-16	2,546	

Fund: Recreation

Center: Athletics

Code: 0216

Center Description

Provides organized sports programs to the community.

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 8,521	\$ 10,211	\$ (1,690)	\$ 10,485	\$ 9,522	\$ 11,376
<b>Total Revenue</b>	\$ 8,521	\$ 10,211	\$ (1,690)	\$ 10,485	\$ 9,522	\$ 11,376
Interfund Transfer	-	300	(300)	-	300	300
<b>Total</b>	\$ 8,521	\$ 10,511	\$ (1,990)	\$ 10,485	\$ 9,822	\$ 11,676
<b>Expenditure</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Services	437	2,204	(1,767)	2,782	1,224	3,430
Program Personnel	445	1,784	(1,339)	101	1,368	1,668
Program Supplies	2,767	3,121	(354)	2,108	3,493	3,494
Program Supervision	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 3,649	\$ 7,109	\$ (3,460)	\$ 4,991	\$ 6,085	\$ 8,592
<b>Surplus/(Deficit)</b>	\$ 4,872	\$ 3,402	\$ 1,470	\$ 5,494	\$ 3,737	\$ 3,084

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>
2012-13	3,255	1,753
2013-14	4,505	2,516
2014-15	4,288	2,619
2015-16	4,514	

▪ 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>
2012-13	2,644	618
2013-14	1,804	1,133
2014-15	1,797	2,372
2015-16	4,078	

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>
2012-13	800	0
2013-14	800	0
2014-15	0	0
2015-16	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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 12,203	\$ 10,000	\$ 2,203	\$ 5,345	\$ 11,000	\$ 11,000
<b>Total Revenue</b>	\$ 12,203	\$ 10,000	\$ 2,203	\$ 5,345	\$ 11,000	\$ 11,000
<b>Expenditure</b>						
Salaries & Wages	\$ 196,535	\$ 113,710	\$ 82,825	\$ 236,925	\$ 243,859	\$ 228,157
Contracted Services	6,550	9,500	(2,950)	6,500	9,500	9,500
Services	-	-	-	-	-	-
Utilities	14,210	20,500	(6,290)	14,405	19,500	19,000
Materials & Supplies	1,590	1,500	90	1,078	1,500	1,500
Maintenance & Repair	20,805	19,500	1,305	22,935	19,500	19,500
<b>Total Expenditure</b>	\$ 239,690	\$ 164,710	\$ 74,980	\$ 281,843	\$ 293,859	\$ 277,657
<b>Surplus/(Deficit)</b>	\$ (227,487)	\$ (154,710)	\$ (72,777)	\$ (276,498)	\$ (282,859)	\$ (266,657)

Activity Description

▪ Operations and Maintenance

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

Fiscal Year	Budget	Actual/ Estimated
2012-13	155,626	145,979
2013-14	164,710	239,690
2014-15	293,859	281,843
2015-16	277,657	

Fund: Recreation

Center: Belvidere Recreation Center

Code: 0222

Center Description

To provide the Belvidere Recreation Center for public use.

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 36,429	\$ 36,818	\$ (389)	\$ 34,000	\$ 41,894	\$ 37,015
<b>Total Revenue</b>	\$ 36,429	\$ 36,818	\$ (389)	\$ 34,000	\$ 41,894	\$ 37,015
<b>Expenditure</b>						
Salaries & Wages	\$ 78,859	\$ 82,050	\$ (3,191)	\$ 57,815	\$ 73,733	\$ 25,595
Contracted Services	1,011	1,380	(369)	1,500	1,480	1,500
Services	-	-	-	-	-	-
Utilities	17,564	21,700	(4,136)	19,100	21,700	23,250
Materials & Supplies	736	850	(114)	1,175	1,175	1,450
<b>Total Expenditure</b>	\$ 98,170	\$ 105,980	\$ (7,810)	\$ 79,590	\$ 98,088	\$ 51,795
<b>Surplus/(Deficit)</b>	\$ (61,741)	\$ (69,162)	\$ 7,421	\$ (45,590)	\$ (56,194)	\$ (14,780)

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. 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.

Fiscal Year	Budget	Actual/ Estimated
2012-13	100,365	97,587
2013-14	105,980	98,170
2014-15	98,088	79,590
2015-16	51,795	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Contributions/Grants	\$ 15,050	\$ 8,532	\$ 6,518	\$ 22,703	\$ 9,007	\$ 5,275
Fees & Rentals	1,480	2,220	(740)	2,000	2,220	2,220
Concessions	702	875	(173)	138	600	400
Miscellaneous	-	25	(25)	2	25	25
Program Revenue	66,169	57,055	9,114	59,061	60,390	67,955
<b>Total Revenue</b>	<b>\$ 83,401</b>	<b>\$ 68,707</b>	<b>\$ 14,694</b>	<b>\$ 83,904</b>	<b>\$ 72,242</b>	<b>\$ 75,875</b>
Interfund Transfer	4,384	6,000	(1,616)	8,066	6,000	6,000
<b>Total</b>	<b>\$ 87,785</b>	<b>\$ 74,707</b>	<b>\$ 13,078</b>	<b>\$ 91,970</b>	<b>\$ 78,242</b>	<b>\$ 81,875</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 156,087	\$ 158,491	\$ (2,404)	\$ 179,756	\$ 169,984	\$ 173,738
Contracted Services	15,621	23,550	(7,929)	20,050	20,923	21,882
Services	9,885	12,145	(2,260)	9,620	10,961	10,580
Utilities	5,316	6,300	(984)	6,300	6,300	6,540
Materials & Supplies	1,523	2,370	(847)	1,986	2,505	2,255
Merchandise	610	800	(190)	-	800	-
Program Services	51,033	46,456	4,577	47,018	49,184	61,648
Program Personnel	-	810	(810)	-	-	-
Program Supplies	6,008	8,890	(2,882)	19,732	9,500	15,002
<b>Total Expenditure</b>	<b>\$ 246,083</b>	<b>\$ 259,812</b>	<b>\$ (13,729)</b>	<b>\$ 284,462</b>	<b>\$ 270,157</b>	<b>\$ 291,645</b>
<b>Surplus/(Deficit)</b>	<b>\$ (158,298)</b>	<b>\$ (185,105)</b>	<b>\$ 26,807</b>	<b>\$ (192,492)</b>	<b>\$ (191,915)</b>	<b>\$ (209,770)</b>

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
2012-13	191,002	186,233
2013-14	201,556	188,082
2014-15	211,921	227,344
2015-16	226,472	

## 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>
2012-13	4,994	3,753
2013-14	7,172	4,921
2014-15	4,453	5,546
2015-16	7,177	

- **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>
2012-13	13,319	10,823
2013-14	8,785	10,983
2014-15	11,843	8,067
2015-16	10,046	

- **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>
2012-13	18,763	20,578
2013-14	17,387	22,978
2014-15	18,453	21,017
2015-16	22,949	

- **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>
2012-13	737	4,733
2013-14	1,838	503
2014-15	1,500	1,488
2015-16	2,567	

- **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, Young Peoples Concert, Summer In The Parks programming, Joseph A. Favero Memorial Concert and Dandelion Wine Fine Arts Festival.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	23,338	20,724
2013-14	23,075	18,615
2014-15	21,986	21,000
2015-16	22,435	



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 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	-	-	-	-	-	-
Green Fees	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Golf Rentals	-	-	-	-	-	-
Driving Range	-	-	-	-	-	-
Leagues & Reserved Time	-	-	-	-	-	-
Golf Passes	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Food & Beverage	-	-	-	-	-	-
Miscellaneous	106,258	125,058	(18,800)	110,283	101,534	101,982
Program Revenue	-	-	-	-	-	-
<b>Total Revenue</b>	\$ 106,258	\$ 125,058	\$ (18,800)	\$ 110,283	\$ 101,534	\$ 101,982
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	\$ 106,258	\$ 125,058	\$ (18,800)	\$ 110,283	\$ 101,534	\$ 101,982
<b>Expenditure</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	-	-	-	-	-
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Maintenance & Repair	7,293	-	7,293	-	-	-
Program Personnel	-	-	-	-	-	-
Miscellaneous	56,827	-	56,827	55,000	-	109,500
Capital Outlay	42,280	73,500	(31,220)	178,118	124,000	108,000
<b>Total Expenditure</b>	\$ 106,400	\$ 73,500	\$ 32,900	\$ 233,118	\$ 124,000	\$ 217,500
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	\$ 106,400	\$ 73,500	\$ 32,900	\$ 233,118	\$ 124,000	\$ 217,500
<b>Surplus/(Deficit)</b>	\$ (142)	\$ 51,558	\$ (51,700)	\$ (122,835)	\$ (22,466)	\$ (115,518)

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

## Activity Descriptions

- **Administrative**

Description: Under the management of GolfVisions Management, Inc., this activity reflects any revenue from golf operations paid to the District and golf capital expenditures. Included is the management fee and expenses paid by the District and reimbursed by GolfVisions.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	182,378	65,650
2013-14	125,058	106,258
2014-15	101,534	110,283
2015-16	101,982	

- **Golf Shop**

Description: Prior to the golf management contract, 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>
2012-13	390,320	376,245

- **Restaurant**

Description: Prior to the golf management contract, 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>
2012-13	325,096	236,605

- **Banquet Service**

Description: Prior to the golf management contract, 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>
2012-13	311,791	198,153

- **Course Maintenance**

Description: Prior to the golf management contract, provides the maintenance operation of the Bonnie Brook Golf Course.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
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 FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 20,991	\$ 12,010	\$ 8,981	\$ 21,000	\$ 15,550	\$ 25,000
<b>Total Revenue</b>	\$ 20,991	\$ 12,010	\$ 8,981	\$ 21,000	\$ 15,550	\$ 25,000
<b>Expenditure</b>						
Salaries & Wages	\$ 3,845	\$ 2,638	\$ 1,207	\$ 4,100	\$ 2,818	\$ 4,880
Utilities	594	850	(256)	800	850	850
<b>Total Expenditure</b>	\$ 4,439	\$ 3,488	\$ 951	\$ 4,900	\$ 3,668	\$ 5,730
<b>Surplus/(Deficit)</b>	\$ 16,552	\$ 8,522	\$ 8,030	\$ 16,100	\$ 11,882	\$ 19,270

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>
2012-13	4,977	4,378
2013-14	3,488	4,439
2014-15	3,668	4,900
2015-16	5,730	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
<b>Total Revenue</b>	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
<b>Expenditure</b>						
Contracted Services	\$ 28,000	\$ 28,000	-	\$ 28,000	\$ 28,000	\$ 28,000
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 28,000	\$ 28,000	\$ -	\$ 28,000	\$ 28,000	\$ 28,000
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Activity Descriptions

▪ Operations and Maintenance

Description: The building rental revenue and cost of the Community Recreation Center are accounted for in this activity. It is operated by the Boys and Girls Club.

Fiscal Year	Budget	Actual/ Estimated
2012-13	28,400	28,318
2013-14	28,000	28,000
2014-15	28,000	28,000
2015-16	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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 163,910	\$ 289,520	\$ (125,610)	\$ 159,617	\$ 158,520	\$ 161,320
Concessions	7,800	6,900	900	6,938	7,550	6,798
Contributions/Grants	-	-	-	-	-	-
Merchandise	2,775	800	1,975	4,157	2,525	3,166
Fitness Center Fees	661,539	490,295	171,244	720,836	626,116	728,692
Miscellaneous	146,685	-	146,685	193,580	139,450	171,200
Program Revenue	82,880	69,485	13,395	87,197	77,069	84,612
<b>Total Revenue</b>	<b>\$ 1,065,589</b>	<b>\$ 857,000</b>	<b>\$ 208,589</b>	<b>\$ 1,172,325</b>	<b>\$ 1,011,230</b>	<b>\$ 1,155,788</b>
Interfund Transfer	265	1,500	(1,235)	247	2,500	500
<b>Total</b>	<b>\$ 1,065,854</b>	<b>\$ 858,500</b>	<b>\$ 207,354</b>	<b>\$ 1,172,572</b>	<b>\$ 1,013,730</b>	<b>\$ 1,156,288</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 416,901	\$ 435,582	\$ (18,681)	\$ 453,614	\$ 458,028	\$ 515,242
Contracted Services	69,174	68,596	578	78,745	74,830	76,445
Services	47,962	56,385	(8,423)	49,662	62,665	58,066
Utilities	146,144	164,100	(17,956)	157,614	166,000	186,500
Insurance	92,227	113,427	(21,200)	89,500	110,630	113,998
Materials & Supplies	51,080	40,825	10,255	55,821	53,510	56,830
Merchandise	2,198	473	1,725	4,031	1,776	2,664
Maintenance & Repair	28,948	14,400	14,548	44,465	20,000	31,000
Program Services	48,055	34,978	13,077	86,944	60,391	89,463
Program Personnel	17,089	25,051	(7,962)	7,508	11,428	7,940
Program Supplies	10,140	11,278	(1,138)	10,756	11,728	11,375
Program Supervision	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 929,918</b>	<b>\$ 965,095</b>	<b>\$ (35,177)</b>	<b>\$ 1,038,660</b>	<b>\$ 1,030,986</b>	<b>\$ 1,149,523</b>
<b>Surplus/(Deficit)</b>	<b>\$ 135,936</b>	<b>\$ (106,595)</b>	<b>\$ 242,531</b>	<b>\$ 133,912</b>	<b>\$ (17,256)</b>	<b>\$ 6,765</b>

Activity Descriptions

▪ Fitness Programs

Description:

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	20,184	25,172
2013-14	29,747	36,351
2014-15	37,654	44,901
2015-16	49,552	

Activity Descriptions

▪ 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>
2012-13	14,112	13,817
2013-14	764	12
2014-15	585	525
2015-16	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>
2012-13	92,038	80,685
2013-14	98,826	100,920
2014-15	121,575	134,218
2015-16	147,933	

▪ 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>
2012-13	719,750	685,695
2013-14	807,127	765,672
2014-15	841,232	830,344
2015-16	922,283	

▪ 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>
2012-13	27,079	26,517
2013-14	28,631	26,964
2014-15	29,940	28,672
2015-16	29,170	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 49,931	\$ 55,289	\$ (5,358)	\$ 39,714	\$ 49,926	\$ 32,771
<b>Total Revenue</b>	\$ 49,931	\$ 55,289	\$ (5,358)	\$ 39,714	\$ 49,926	\$ 32,771
Interfund Transfer	2,617	2,675	(58)	7,737	3,000	6,000
<b>Total</b>	\$ 52,548	\$ 57,964	\$ (5,416)	\$ 47,451	\$ 52,926	\$ 38,771
<b>Expenditure</b>						
Program Services	\$ 18,423	\$ 16,770	\$ 1,653	\$ 13,270	\$ 17,370	\$ 15,546
Program Personnel	5,496	5,468	28	3,677	4,148	4,428
Program Supplies	13,110	20,549	(7,439)	12,989	19,003	5,970
<b>Total Expenditure</b>	\$ 37,029	\$ 42,787	\$ (5,758)	\$ 29,936	\$ 40,521	\$ 25,944
<b>Surplus/(Deficit)</b>	\$ 15,519	\$ 15,177	\$ 342	\$ 17,515	\$ 12,405	\$ 12,827

Activity Descriptions

▪ Special Events

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

Fiscal Year	Budget	Actual/ Estimated
2012-13	1,373	2,089
2013-14	1,373	1,575
2014-15	1,390	3,710
2015-16	1,765	

▪ 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, First Aid/ CPR or language classes.

Fiscal Year	Budget	Actual/ Estimated
2012-13	7,863	12,133
2013-14	23,688	26,436
2014-15	24,106	20,499
2015-16	23,324	

Activity Descriptions

▪ Trips

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	17,223	8,551
2013-14	17,726	9,018
2014-15	15,025	5,727
2015-16	856	



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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2014-15
<b>Revenue</b>						
Green Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carts	-	-	-	-	-	-
Golf Rentals	-	-	-	-	-	-
Leagues & Reserved Time	-	-	-	-	-	-
Golf Passes	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Food & Beverage	-	-	-	-	-	-
Program Revenue	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	-	-	-	-	-
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-
Capital Outlay	-	-	-	-	5,000	8,000
<b>Total Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 8,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	<b>\$ (8,000)</b>

\*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/</u>
2012-13	53,344	Estimated
		32,036

Activity Descriptions

▪ Course Maintenance

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 1,777	\$ 1,772	\$ 5	\$ 3,192	\$ 1,772	\$ 2,454
Pool Admissions	20,008	21,309	(1,301)	18,239	20,357	18,876
Pool Passes	1,360	1,983	(623)	983	1,549	1,225
Concessions	305	155	150	162	280	125
Miscellaneous	67	800	(733)	30	80	60
Program Revenue	44,310	34,875	9,435	37,390	38,505	38,854
<b>Total Revenue</b>	<b>\$ 67,827</b>	<b>\$ 60,894</b>	<b>\$ 6,933</b>	<b>\$ 59,996</b>	<b>\$ 62,543</b>	<b>\$ 61,594</b>
Interfund Transfer	422	550	(128)	589	550	550
<b>Total</b>	<b>\$ 68,249</b>	<b>\$ 61,444</b>	<b>\$ 6,805</b>	<b>\$ 60,585</b>	<b>\$ 63,093</b>	<b>\$ 62,144</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 19,047	\$ 17,063	\$ 1,984	\$ 23,038	\$ 24,198	\$ 24,322
Contracted Services	74,651	75,750	(1,099)	73,087	73,718	73,917
Services	1,800	4,600	(2,800)	3,618	3,800	3,650
Utilities	15,665	18,800	(3,135)	14,510	18,800	17,800
Materials & Supplies	6,976	8,100	(1,124)	7,252	8,100	8,050
Maintenance & Repair	1,857	4,250	(2,393)	4,057	4,250	4,250
Program Services	-	-	-	156	336	336
Program Personnel	11,026	11,958	(932)	10,213	14,010	14,010
Program Supplies	2,797	3,150	(353)	2,853	2,930	2,775
<b>Total Expenditure</b>	<b>\$ 133,819</b>	<b>\$ 143,671</b>	<b>\$ (9,852)</b>	<b>\$ 138,784</b>	<b>\$ 150,142</b>	<b>\$ 149,110</b>
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	<b>\$ 133,819</b>	<b>\$ 143,671</b>	<b>\$ (9,852)</b>	<b>\$ 138,784</b>	<b>\$ 150,142</b>	<b>\$ 149,110</b>
<b>Surplus/(Deficit)</b>	<b>\$ (65,570)</b>	<b>\$ (82,227)</b>	<b>\$ 16,657</b>	<b>\$ (78,199)</b>	<b>\$ (87,049)</b>	<b>\$ (86,966)</b>

Activity Descriptions

▪ Pool Programs

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

Fiscal Year	Budget	Actual/ Estimated
2012-13	18,107	14,622
2013-14	16,908	15,624
2014-15	19,076	15,022
2015-16	18,921	

Activity Descriptions

▪ Howard E. Ganster Pool

Description: Daily admission revenues and expenditures that are pertinent to the operation of Howard E. Ganster pool. Utilities and the Jeff Ellis & Associates management fee are included in this activity.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	68,345	61,565
2013-14	94,630	91,948
2014-15	94,808	89,510
2015-16	94,200	

▪ 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>
2012-13	44,655	37,510
2013-14	32,133	26,247
2014-15	36,258	34,252
2015-16	35,989	

Fund: Recreation

Center: SportsPark

Code: 0283

Center Description

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

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 103,875	\$ 122,310	\$ (18,435)	\$ 135,621	\$ 112,550	\$ 134,800
Concessions	182,452	189,120	(6,668)	177,490	189,120	191,370
Miscellaneous	-	-	-	-	-	-
Program Revenue	68,055	81,060	(13,005)	70,805	75,295	74,865
<b>Total Revenue</b>	<b>\$ 354,382</b>	<b>\$ 392,490</b>	<b>\$ (38,108)</b>	<b>\$ 383,916</b>	<b>\$ 376,965</b>	<b>\$ 401,035</b>
Interfund Transfer	-	1,500	(1,500)	1,000	1,500	1,500
<b>Total</b>	<b>\$ 354,382</b>	<b>\$ 393,990</b>	<b>\$ (39,608)</b>	<b>\$ 384,916</b>	<b>\$ 378,465</b>	<b>\$ 402,535</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 177,243	\$ 210,160	\$ (32,917)	\$ 199,700	\$ 226,223	\$ 219,882
Contracted Services	7,157	31,594	(24,437)	11,955	15,575	19,337
Services	7,910	14,460	(6,550)	10,879	13,650	13,850
Utilities	40,806	70,100	(29,294)	45,750	67,100	63,800
Insurance	17,697	24,127	(6,430)	17,000	20,660	24,836
Materials & Supplies	31,033	33,875	(2,842)	39,107	35,975	38,400
Maintenance & Repair	104,758	120,825	(16,067)	118,414	118,650	120,523
Miscellaneous	3,560	-	3,560	6,648	-	-
Program Services	26,437	33,865	(7,428)	28,356	32,383	35,443
Program Personnel	217	1,525	(1,308)	-	1,525	1,000
Program Supplies	16,821	18,430	(1,609)	15,157	17,060	17,095
Program Supervision	-	512	(512)	-	-	-
<b>Total Expenditure</b>	<b>\$ 433,639</b>	<b>\$ 559,473</b>	<b>\$ (125,834)</b>	<b>\$ 492,966</b>	<b>\$ 548,801</b>	<b>\$ 554,166</b>
<b>Surplus/(Deficit)</b>	<b>\$ (79,257)</b>	<b>\$ (165,483)</b>	<b>\$ 86,226</b>	<b>\$ (108,050)</b>	<b>\$ (170,336)</b>	<b>\$ (151,631)</b>

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>
2012-13	48,000	45,023
2013-14	49,332	43,474
2014-15	45,968	43,513
2015-16	48,538	

Activity Descriptions

▪ 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>
2012-13	121,402	100,516
2013-14	152,717	93,592
2014-15	136,420	113,502
2015-16	136,036	

▪ 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>
2012-13	275,735	271,544
2013-14	357,424	296,573
2014-15	366,413	335,951
2015-16	369,592	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Contributions/Grants	\$ 4,615	\$ 4,016	\$ 599	\$ 4,778	\$ 2,866	\$ 1,250
Symphony Fees	2,795	5,200	(2,405)	3,000	3,500	3,600
Concessions	-	250	(250)	-	100	75
Miscellaneous	-	-	-	-	-	-
Program Revenue	3,103	6,175	(3,072)	2,858	4,000	3,300
<b>Total Revenue</b>	<b>\$ 10,513</b>	<b>\$ 15,641</b>	<b>\$ (5,128)</b>	<b>\$ 10,636</b>	<b>\$ 10,466</b>	<b>\$ 8,225</b>
Interfund Transfer	8,000	8,000	-	8,000	8,000	8,000
<b>Total</b>	<b>\$ 18,513</b>	<b>\$ 23,641</b>	<b>\$ (5,128)</b>	<b>\$ 18,636</b>	<b>\$ 18,466</b>	<b>\$ 16,225</b>
<b>Expenditure</b>						
Contracted Services	\$ 16,509	\$ 29,493	\$ (12,984)	\$ 24,618	\$ 30,066	\$ 28,924
Services	1,302	2,875	(1,573)	2,065	2,875	2,650
Utilities	188	250	(62)	200	250	250
Materials & Supplies	-	30	(30)	-	30	30
Program Services	300	8,600	(8,300)	7,159	8,870	7,950
Miscellaneous	9,935	4,050	5,885	3,293	4,050	3,900
<b>Total Expenditure</b>	<b>\$ 28,234</b>	<b>\$ 45,298</b>	<b>\$ (17,064)</b>	<b>\$ 37,335</b>	<b>\$ 46,141</b>	<b>\$ 43,704</b>
Interfund Transfer	-	-	-	-	-	-
<b>Total</b>	<b>\$ 28,234</b>	<b>\$ 45,298</b>	<b>\$ (17,064)</b>	<b>\$ 37,335</b>	<b>\$ 46,141</b>	<b>\$ 43,704</b>
<b>Surplus/(Deficit)</b>	<b>\$ (9,721)</b>	<b>\$ (21,657)</b>	<b>\$ 11,936</b>	<b>\$ (18,699)</b>	<b>\$ (27,675)</b>	<b>\$ (27,479)</b>

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
2012-13	17,773	14,895
2013-14	18,455	12,317
2014-15	18,897	14,217
2015-16	16,600	

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>
2012-13	18,425	15,277
2013-14	18,646	11,433
2014-15	18,146	16,868
2015-16	18,006	

▪ 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>
2012-13	10,218	7,232
2013-14	8,197	4,484
2014-15	9,098	6,250
2016-15	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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Contributions/Grants	\$ 2,718	\$ 500	\$ 2,218	\$ 924	\$ 500	\$ 500
Program Revenue	136,862	144,880	(8,018)	162,432	165,890	169,230
<b>Total Revenue</b>	<b>\$ 139,580</b>	<b>\$ 145,380</b>	<b>\$ (5,800)</b>	<b>\$ 163,356</b>	<b>\$ 166,390</b>	<b>\$ 169,730</b>
Interfund Transfer	3,699	3,920	(221)	10,816	4,076	6,700
<b>Total</b>	<b>\$ 143,279</b>	<b>\$ 149,300</b>	<b>\$ (6,021)</b>	<b>\$ 174,172</b>	<b>\$ 170,466</b>	<b>\$ 176,430</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 19	\$ 100	\$ (81)	\$ -	\$ 100	\$ 50
Materials & Supplies	2,260	500	1,760	880	500	500
Program Services	4,955	5,465	(510)	6,287	5,415	6,354
Program Personnel	60,316	77,211	(16,895)	82,011	98,572	110,064
Program Supplies	23,576	22,358	1,218	25,860	24,173	23,920
<b>Total Expenditure</b>	<b>\$ 91,126</b>	<b>\$ 105,634</b>	<b>\$ (14,508)</b>	<b>\$ 115,038</b>	<b>\$ 128,760</b>	<b>\$ 140,888</b>
<b>Surplus/(Deficit)</b>	<b>\$ 52,153</b>	<b>\$ 43,666</b>	<b>\$ 8,487</b>	<b>\$ 59,134</b>	<b>\$ 41,706</b>	<b>\$ 35,542</b>

Activity Descriptions

▪ Camps

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	62,909	50,303
2013-14	56,549	51,263
2014-15	63,495	60,273
2015-16	68,419	

▪ 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>
2012-13	25,474	19,329
2013-14	25,233	19,876
2014-15	32,789	28,073
2015-16	35,452	

Activity Descriptions

▪ School Age Programs

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

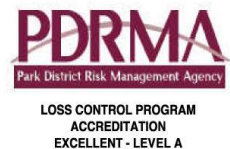
<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	21,863	16,955
2013-14	23,853	19,987
2014-15	32,476	26,691
2015-16	37,017	

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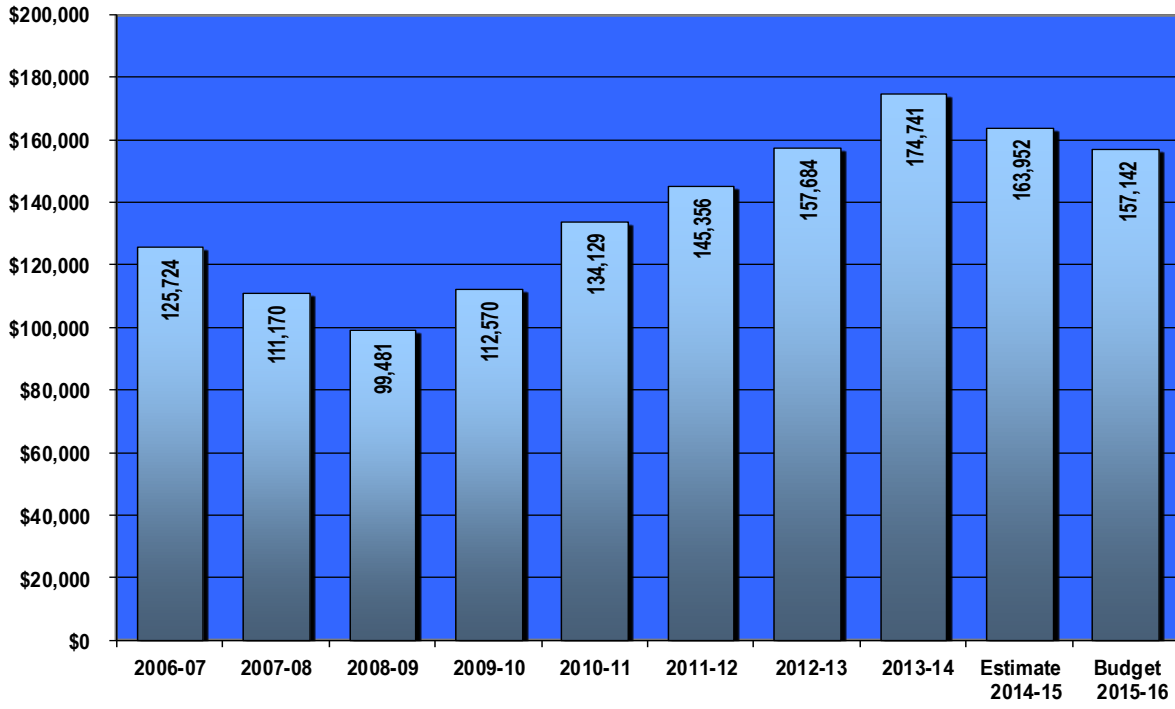
The **Police Systems Fund** is established for the purpose of organizing and maintaining a Police and Security System within the parks and playgrounds maintained by the park district. Expenditures related to scheduling and supervising the City of Waukegan police officers that provide security within 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 Systems

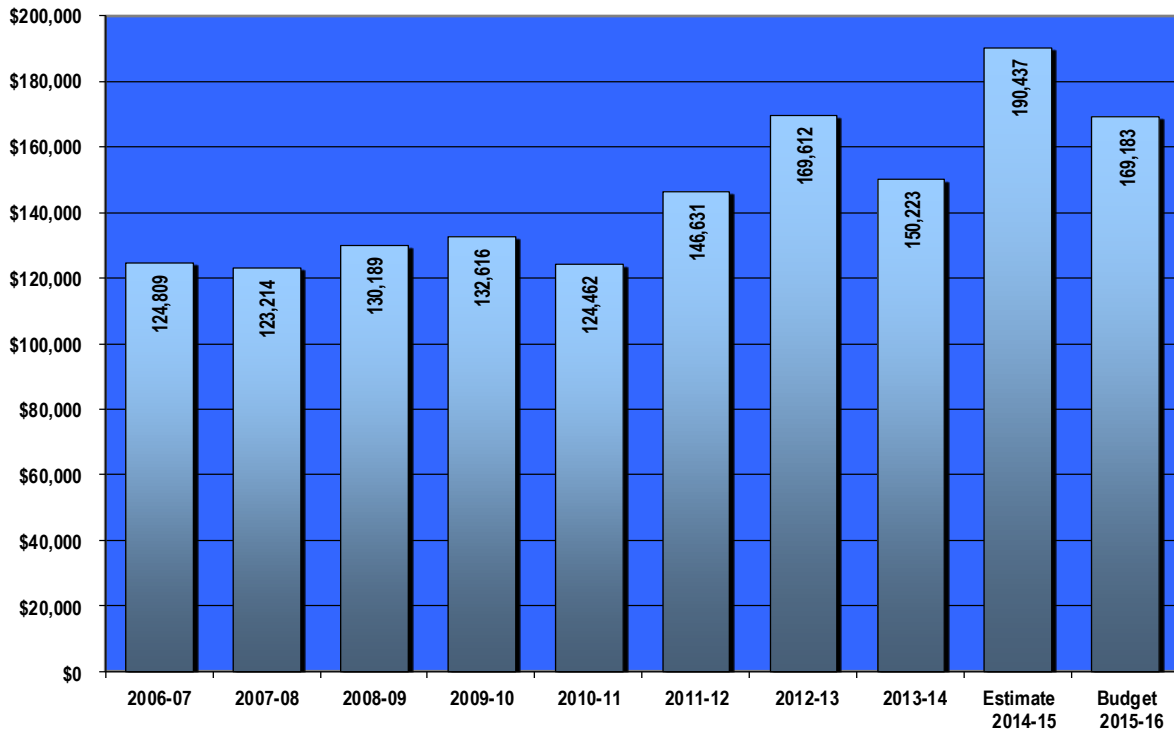


**POLICE SYSTEMS FUND  
REVENUE AND EXPENDITURE COMPARISON**

**Revenue**

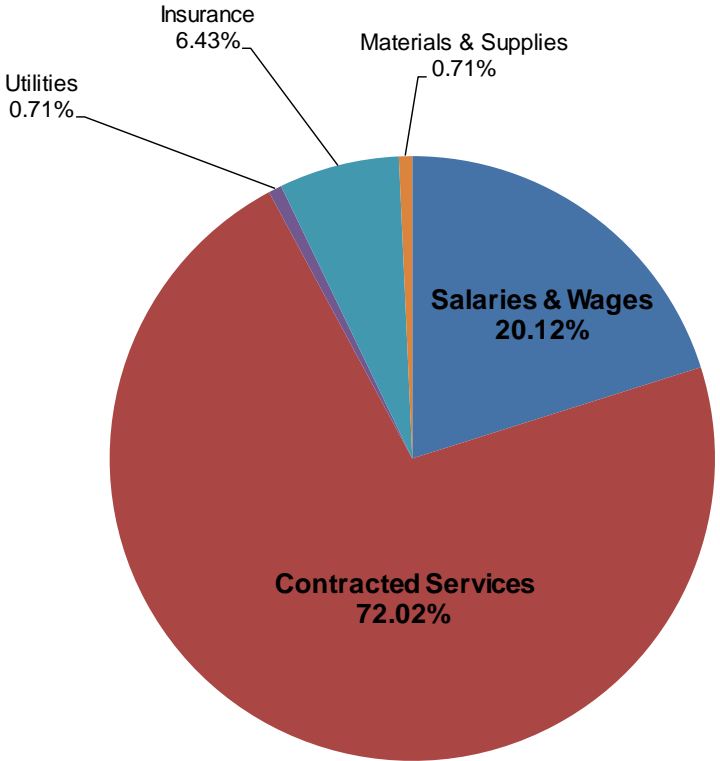


**Expenditure**



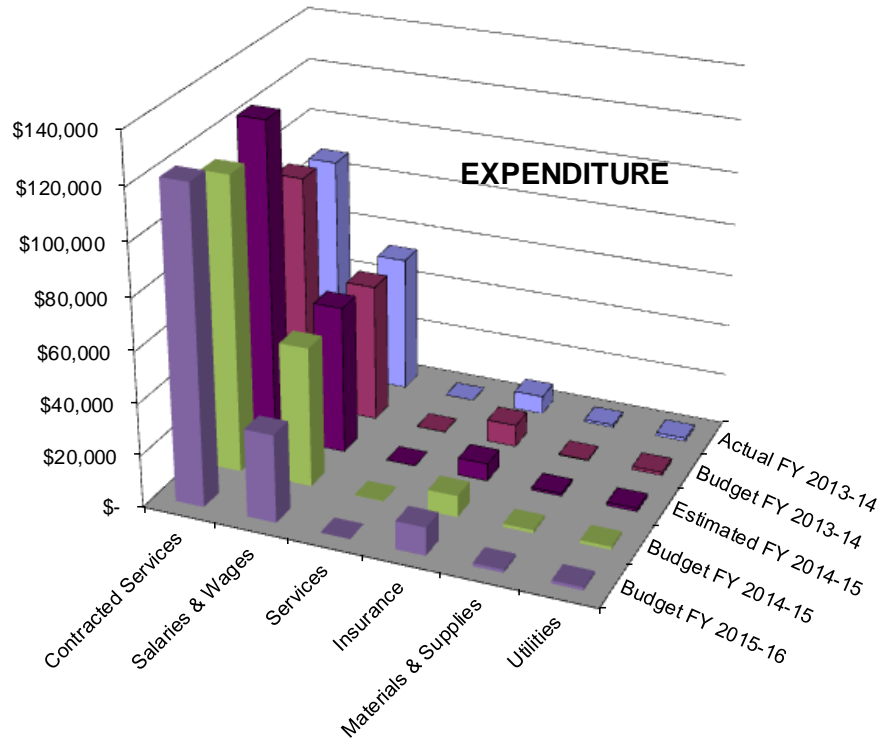
**POLICE SYSTEMS FUND  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure Category</b>		<b>Amount</b>	<b>Percent</b>
Salaries & Wages	\$	<b>34,045</b>	20.12%
Contracted Services		<b>121,854</b>	72.02%
Services		-	0.00%
Utilities		<b>1,200</b>	0.71%
Insurance		<b>10,882</b>	6.43%
Materials & Supplies		<b>1,202</b>	0.71%
<b>Total Expenditure</b>	<b>\$</b>	<b>169,183</b>	<b>100.00%</b>



## Police Systems Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 174,711	\$ 172,292	\$ 2,419	\$ 163,796	\$ 174,751	\$ 157,022
Interest Income	30	120	(90)	156	90	120
<b>Total Revenue</b>	<b>\$ 174,741</b>	<b>\$ 172,412</b>	<b>\$ 2,329</b>	<b>\$ 163,952</b>	<b>\$ 174,841</b>	<b>\$ 157,142</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 53,025	\$ 53,727	\$ (702)	\$ 57,286	\$ 54,071	\$ 34,045
Contracted Services	87,942	91,957	(4,015)	124,249	114,144	121,854
Services	-	100	(100)	-	100	-
Utilities	1,200	1,200	-	1,200	1,200	1,200
Insurance	7,104	8,541	(1,437)	6,750	8,294	10,882
Materials & Supplies	952	250	702	952	1,202	1,202
<b>Total Expenditure</b>	<b>\$ 150,223</b>	<b>\$ 155,775</b>	<b>\$ (5,552)</b>	<b>\$ 190,437</b>	<b>\$ 179,011</b>	<b>\$ 169,183</b>
<b>Surplus/(Deficit)</b>	<b>\$ 24,518</b>	<b>\$ 16,637</b>	<b>\$ 7,881</b>	<b>\$ (26,485)</b>	<b>\$ (4,170)</b>	<b>\$ (12,041)</b>



**FY2015-16 Police Systems Fund Highlights:**

- A.) Real Estate revenue decreased (\$17,729) or (10.15%) to \$157,022.
- B.) The Police Systems Fund's real estate tax final extension rate this fiscal year is .017105 per \$100 of equalized assessed valuation. The statutory rate limit maximum is .025000.
- C.) Police Systems Fund budget is \$169,183 which is a decrease of (\$9,828) or (5.49%). This is primarily due to a reallocation of salaries and wages.
- D.) The contracted services expenditure includes park security and facility alarm systems have been included in this fund. \$95,830 has been budgeted for police services from the City of Waukegan for park patrol. The actual amount could be lower as we are trying to negotiate a lower hourly rate with the city.
- E.) There is a projected deficit of (\$12,041).



**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 FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b><u>Revenue</u></b>						
Real Estate Tax	\$ 174,711	\$ 172,292	\$ 2,419	\$ 163,796	\$ 174,751	\$ 157,022
Interest Income	30	120	(90)	156	90	120
<b>Total Revenue</b>	<b>\$ 174,741</b>	<b>\$ 172,412</b>	<b>\$ 2,329</b>	<b>\$ 163,952</b>	<b>\$ 174,841</b>	<b>\$ 157,142</b>
<b><u>Expenditure</u></b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ 174,741</b>	<b>\$ 172,412</b>	<b>\$ 2,329</b>	<b>\$ 163,952</b>	<b>\$ 174,841</b>	<b>\$ 157,142</b>

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 53,025	\$ 53,727	\$ (702)	\$ 57,286	\$ 54,071	\$ 34,045
Contracted Services	87,942	91,957	(4,015)	124,249	114,144	121,854
Services	-	100	(100)	-	100	-
Utilities	1,200	1,200	0	1,200	1,200	1,200
Insurance	7,104	8,541	(1,437)	6,750	8,294	10,882
Materials & Supplies	952	250	702	952	1,202	1,202
<b>Total Expenditure</b>	\$ 150,223	\$ 155,775	\$ (5,552)	\$ 190,437	\$ 179,011	\$ 169,183
<b>Surplus/(Deficit)</b>	\$ (150,223)	\$ (155,775)	\$ 5,552	\$ (190,437)	\$ (179,011)	\$ (169,183)

Activity Descriptions

▪ Operations and Maintenance

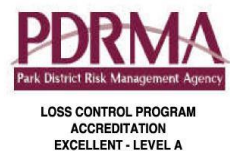
Description: The activity budget reflects salaries and wages for administration, general services, utilities, and materials related to the district's park security program, and contractual services provided by the City of Waukegan Police Department.

Fiscal Year	Budget	Actual/ Estimated
2012-13	175,482	169,613
2013-14	155,775	150,223
2014-15	179,011	190,437
2015-16	169,183	



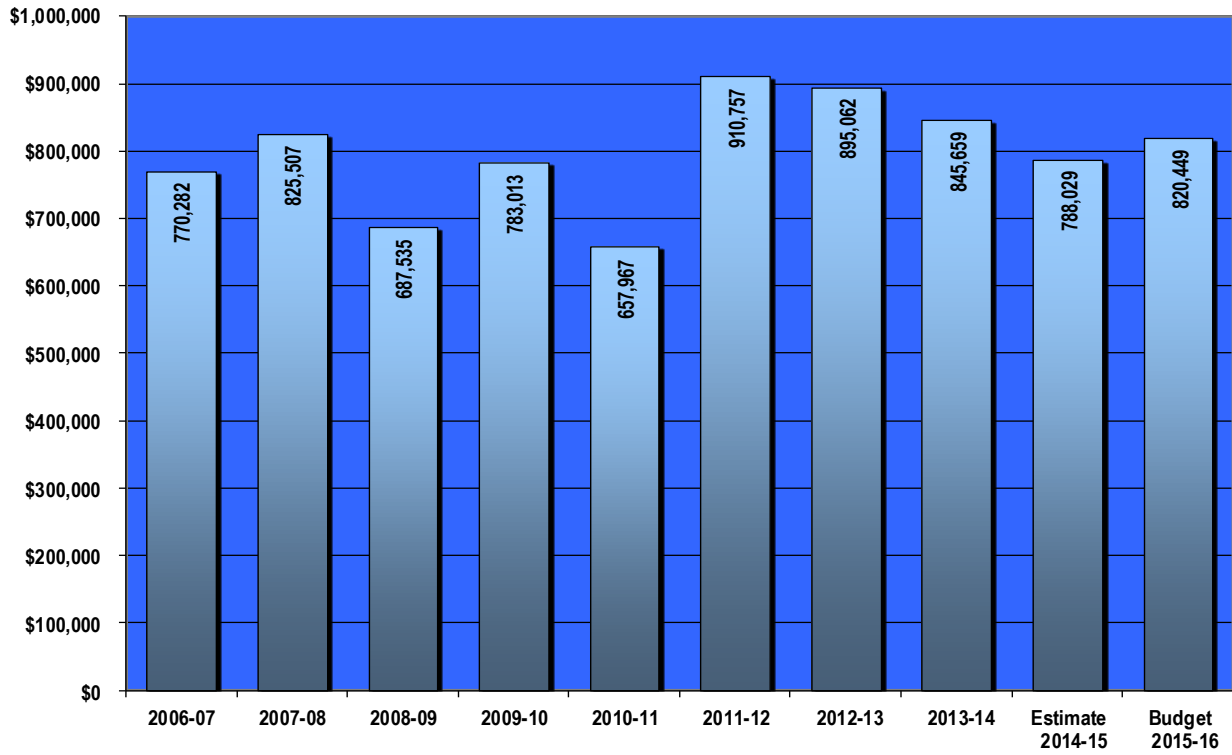
The Waukegan Park District is a member of the Special Recreation Services of Northern Lake County (SRSNLC), which also includes the Round Lake Area Park District, Lindenhurst Park District, and Zion Park District for individuals with special needs within the member districts. The Waukegan Park District 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

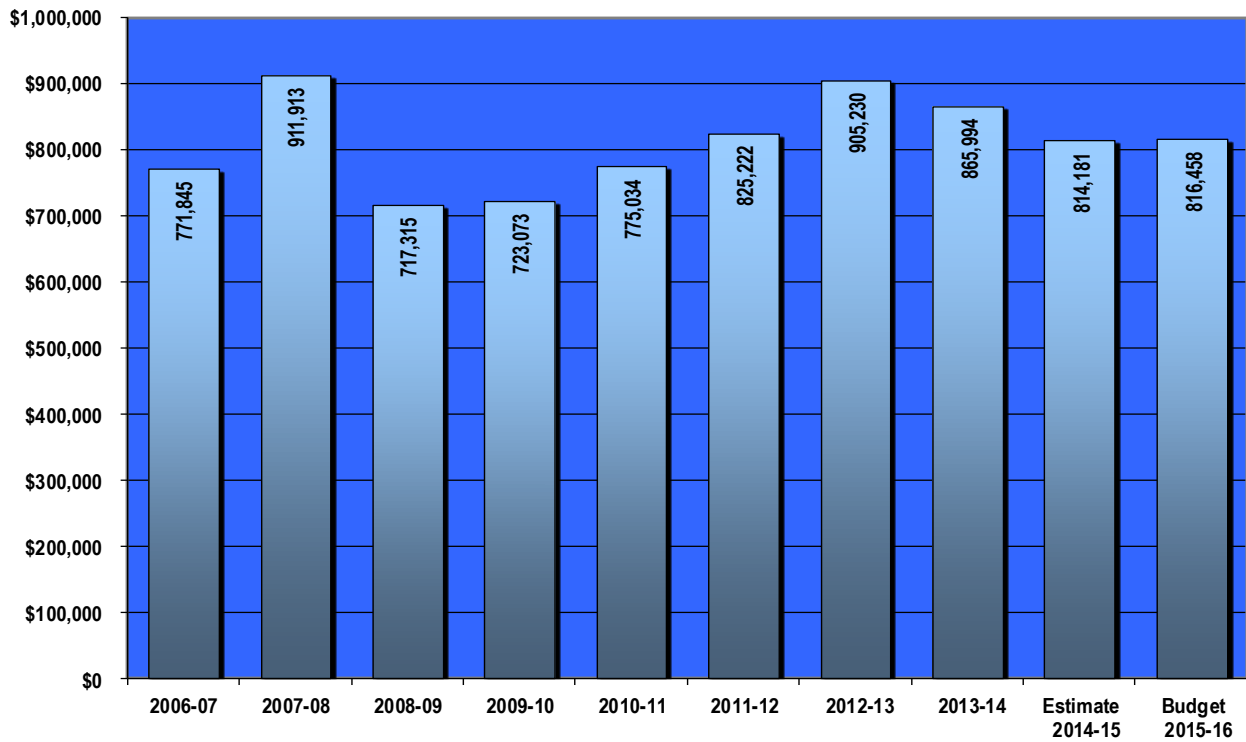


# SPECIAL RECREATION REVENUE AND EXPENDITURE COMPARISON

## Revenue

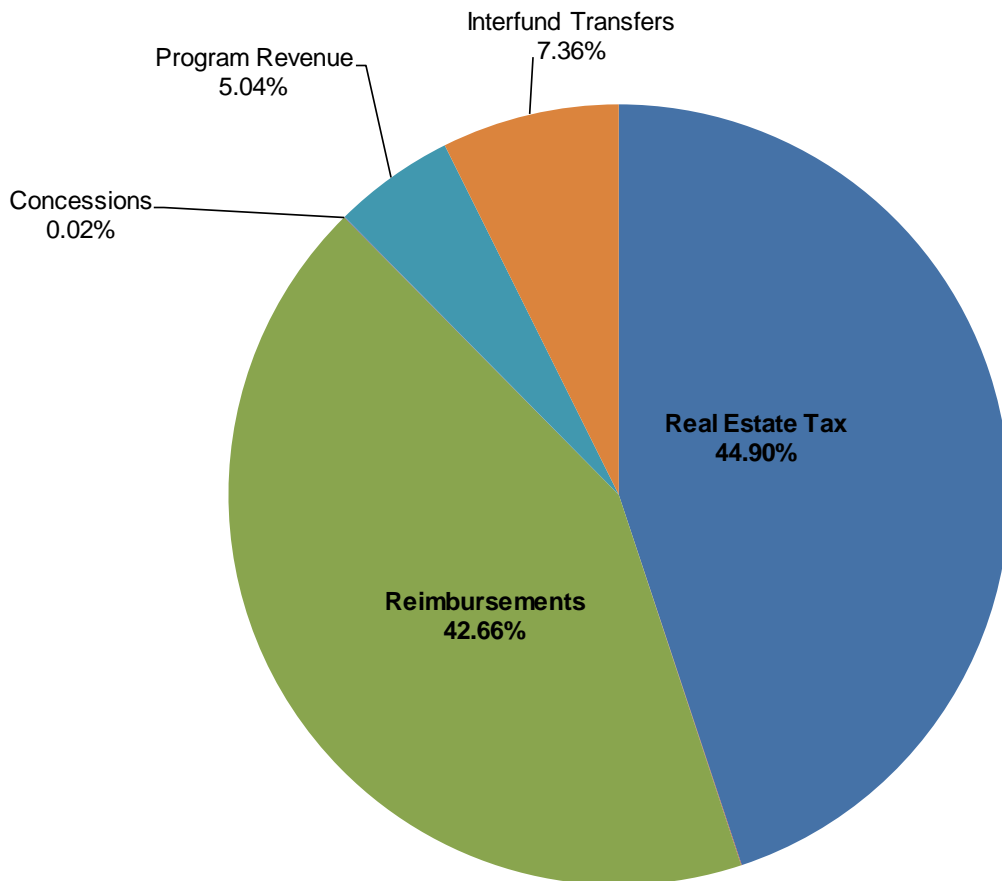


## Expenditure



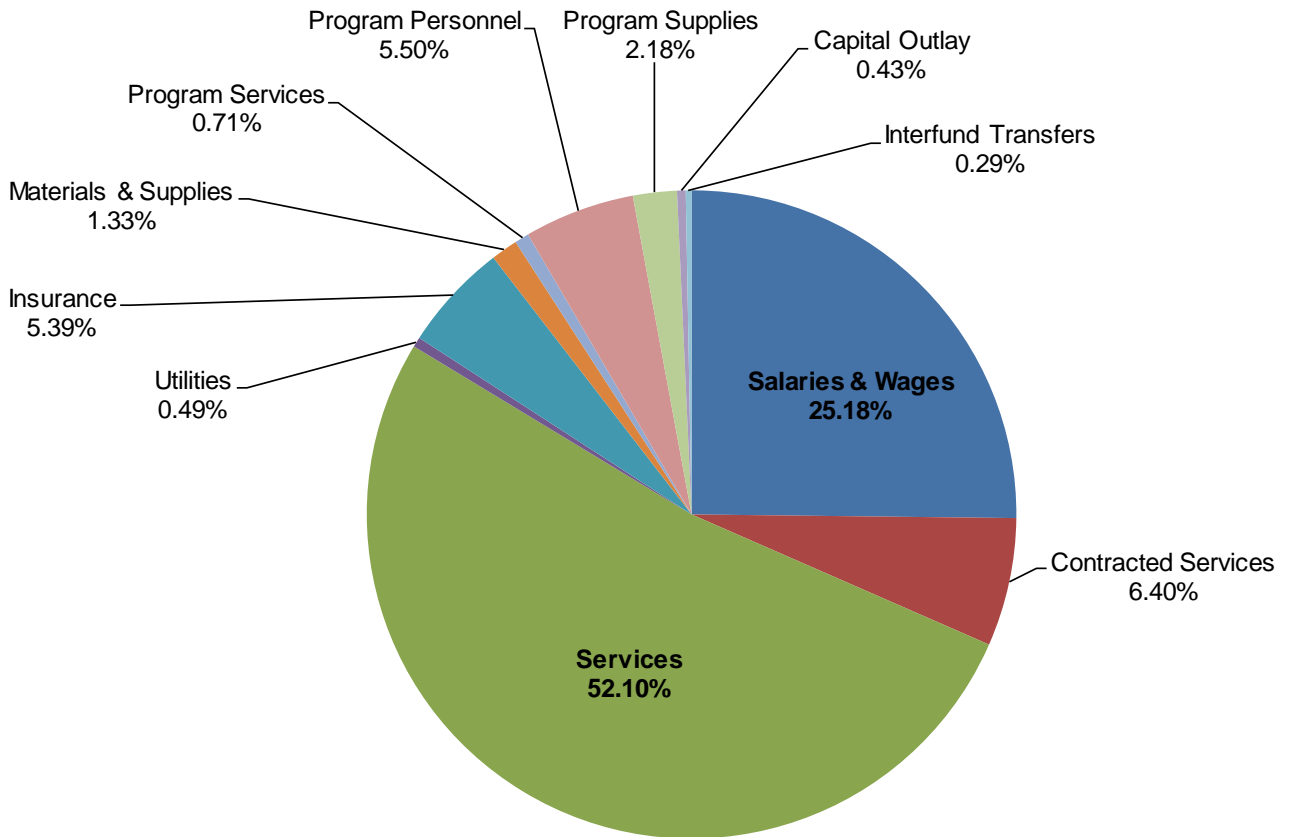
**SPECIAL RECREATION  
REVENUE: FISCAL YEAR 2015-16**

<b>Revenue Category</b>		<b>Amount</b>	<b>Percent</b>
Real Estate Tax	\$	<b>368,346</b>	44.90%
Interest Income		<b>210</b>	0.03%
Reimbursements		<b>350,000</b>	42.66%
Concessions		<b>200</b>	0.02%
Program Revenue		<b>41,339</b>	5.04%
<b>Total Revenue</b>	\$	<b>760,095</b>	92.64%
Interfund Transfers		<b>60,354</b>	7.36%
<b>Total</b>	\$	<b>820,449</b>	100.00%

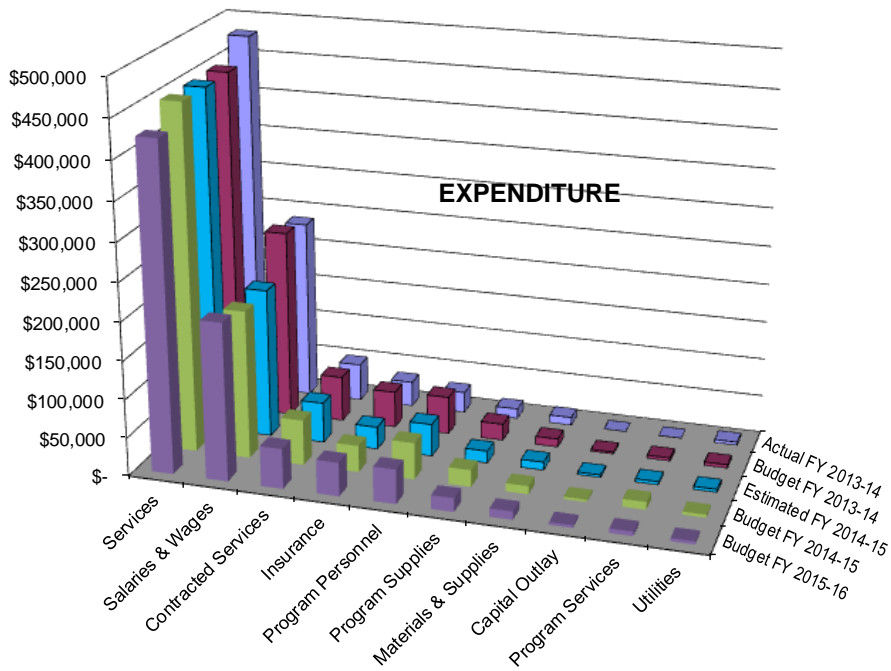
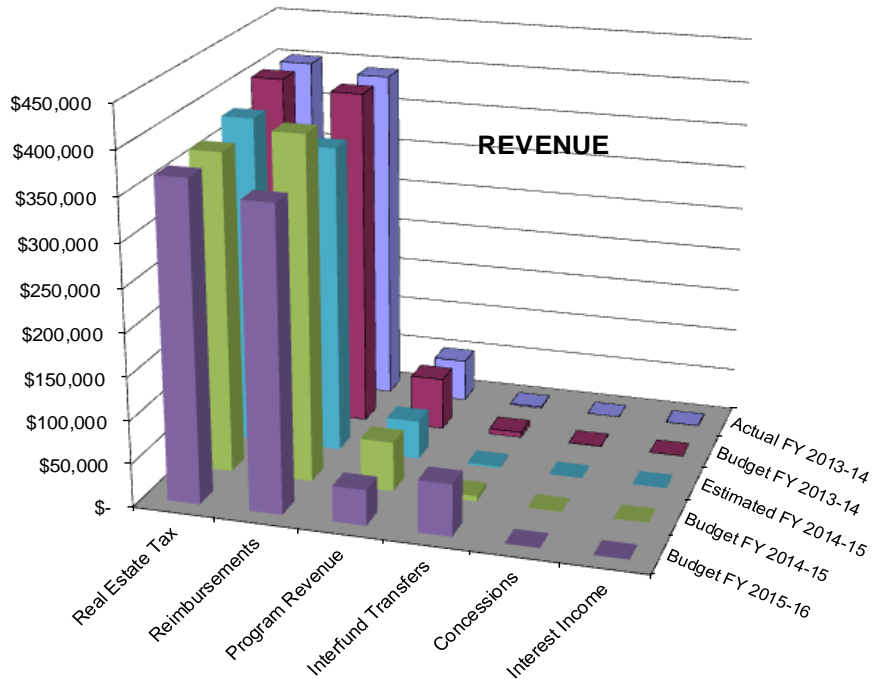


**SPECIAL RECREATION  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure Category</b>	<b>Amount</b>	<b>Percent</b>
Salaries & Wages	\$ 205,578	25.18%
Contracted Services	52,231	6.40%
Services	425,369	52.10%
Utilities	4,000	0.49%
Insurance	43,967	5.39%
Materials & Supplies	10,893	1.33%
Program Services	5,816	0.71%
Program Personnel	44,921	5.50%
Program Supplies	17,833	2.18%
Capital Outlay	3,500	0.43%
<b>Total Expenditure</b>	<b>\$ 814,108</b>	<b>99.71%</b>
Interfund Transfers	2,350	0.29%
<b>Total</b>	<b>\$ 816,458</b>	<b>100.00%</b>



# Special Recreation Fund: Revenue & Expenditure Charts



## Special Recreation Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 401,551	\$ 405,193	\$ (3,642)	\$ 383,241	\$ 370,380	\$ 368,346
Interest Income	194	110	84	415	120	210
Reimbursements	392,487	395,000	(2,513)	357,000	398,000	350,000
Concessions	-	300	(300)	50	200	200
Program Revenue	49,763	61,335	(11,572)	45,327	57,558	41,339
<b>Total Revenue</b>	<b>\$ 843,995</b>	<b>\$ 861,938</b>	<b>\$ (17,943)</b>	<b>\$ 786,033</b>	<b>\$ 826,258</b>	<b>\$ 760,095</b>
Interfund Transfers	1,665	6,311	(4,646)	1,996	6,365	60,354
<b>Total</b>	<b>\$ 845,660</b>	<b>\$ 868,249</b>	<b>\$ (22,589)</b>	<b>\$ 788,029</b>	<b>\$ 832,623</b>	<b>\$ 820,449</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 235,814	\$ 246,983	\$ (11,169)	\$ 195,352	\$ 193,623	\$ 205,578
Contracted Services	49,112	59,541	(10,429)	53,034	59,301	52,231
Services	479,932	450,784	29,148	449,721	450,349	425,369
Utilities	4,001	4,600	(599)	4,000	4,000	4,000
Insurance	33,092	47,785	(14,693)	29,500	34,952	43,967
Materials & Supplies	10,372	10,902	(530)	10,648	10,752	10,893
Maintenance & Repair	1,984	-	1,984	-	-	-
Program Services	118	4,129	(4,011)	4,136	10,216	5,816
Program Personnel	27,327	49,595	(22,268)	42,383	48,186	44,921
Program Supplies	13,296	21,882	(8,586)	15,888	21,983	17,833
Capital Outlay	-	2,500	(2,500)	3,311	3,000	3,500
<b>Total Expenditure</b>	<b>\$ 855,048</b>	<b>\$ 898,701</b>	<b>\$ (43,653)</b>	<b>\$ 807,973</b>	<b>\$ 836,362</b>	<b>\$ 814,108</b>
Interfund Transfers	10,947	1,820	306	6,209	2,350	2,350
<b>Total</b>	<b>865,995</b>	<b>900,521</b>	<b>(34,526)</b>	<b>814,182</b>	<b>838,712</b>	<b>816,458</b>
<b>Surplus/(Deficit)</b>	<b>\$ (20,335)</b>	<b>\$ (32,272)</b>	<b>\$ 11,937</b>	<b>\$ (26,153)</b>	<b>\$ (6,089)</b>	<b>\$ 3,991</b>

### FY2015-16 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.) Revenue of \$820,449 which includes interfund transfers of \$60,354 decreased (\$12,174) or (1.46%) from the previous fiscal year due a decrease in program revenue and reimbursements from the SRSNLC.
- C.) Special Recreation Fund expenditures are \$816,458 which is a decrease of (\$22,254) or (2.65%). The decrease can be attributed to a decrease in services and program expenses.
- D.) The health insurance budget increased \$9,015 or 25.79% to \$43,967 due to the district using the PDRMA alternate funding balance to offset last year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA).
- E.) The interfund transfer revenue of \$60,354 increased \$53,989 due to a transfer of \$50,000 from the Corporate Fund to subsidize the Special Recreation Fund and maintain the targeted fund balance.
- F.) This fiscal year the Special Recreation Fund has reached its real estate tax statutory rate limit maximum of \$.040000 per \$100 of equalized assessed valuation.
- G.) There is a projected surplus of \$3,991.



**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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Tax Receipts	\$ 401,551	\$ 405,193	\$ (3,642)	\$ 383,241	\$ 370,380	\$ 368,346
Interest	194	110	84	415	120	210
Reimbursements	392,487	395,000	(2,513)	357,000	398,000	350,000
<b>Total Revenue</b>	<b>\$ 794,232</b>	<b>\$ 800,303</b>	<b>\$ (6,071)</b>	<b>\$ 740,656</b>	<b>\$ 768,500</b>	<b>\$ 718,556</b>
Interfund Transfers	-	-	-	-	-	50,000
<b>Total</b>	<b>\$ 794,232</b>	<b>\$ 800,303</b>	<b>\$ (6,071)</b>	<b>\$ 740,656</b>	<b>\$ 768,500</b>	<b>\$ 768,556</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 39,365	\$ 42,729	\$ (3,364)	\$ 40,704	\$ 38,353	\$ 42,896
Contracted Services	7,736	8,972	(1,236)	7,705	8,372	8,372
Services	465,328	432,748	32,580	437,331	433,900	412,904
Insurance	33,092	47,785	(14,693)	29,500	34,952	43,967
Materials & Supplies	800	1,200	(400)	800	1,000	1,000
Maintenance & Repair	1,984	-	1,984	-	-	-
Capital Outlay	-	2,500	(2,500)	3,311	3,000	3,500
<b>Total Expenditure</b>	<b>\$ 548,305</b>	<b>\$ 535,934</b>	<b>\$ 12,371</b>	<b>\$ 519,351</b>	<b>\$ 519,577</b>	<b>\$ 512,639</b>
<b>Surplus/(Deficit)</b>	<b>\$ 245,927</b>	<b>\$ 264,369</b>	<b>\$ (18,442)</b>	<b>\$ 221,305</b>	<b>\$ 248,923</b>	<b>\$ 255,917</b>

**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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	552,447	585,086
2013-14	535,934	548,305
2014-15	519,577	519,351
2015-16	512,639	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 3,570	\$ 3,825	\$ (255)	\$ 4,121	\$ 4,120	\$ 4,295
<b>Total Expenditure</b>	\$ 3,570	\$ 3,825	\$ (255)	\$ 4,121	\$ 4,120	\$ 4,295
<b>Surplus/(Deficit)</b>	\$ (3,570)	\$ (3,825)	\$ 255	\$ (4,121)	\$ (4,120)	\$ (4,295)

Activity Description

- Park Operations

Description: This activity includes wages for park maintenance personnel.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	3,678	3,687
2013-14	3,825	3,570
2014-15	4,120	4,121
2015-16	4,295	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Concessions	\$ -	\$ 300	\$ -	\$ 50	\$ 200	\$ 200
<b>Total Revenue</b>	\$ -	\$ 300	\$ -	\$ 50	\$ 200	\$ 200
<b>Expenditure</b>						
Salaries & Wages	\$ 192,872	\$ 200,329	\$ (7,457)	\$ 150,528	\$ 151,050	\$ 158,337
Contracted Services	41,376	50,569	(9,193)	45,329	50,929	43,859
Services	14,604	18,036	(3,432)	12,390	16,449	12,465
Utilities	4,001	4,600	(599)	4,000	4,000	4,000
Materials & Supplies	9,572	9,702	(130)	9,848	9,752	9,893
<b>Total Expenditure</b>	\$ 262,425	\$ 283,236	\$ (20,811)	\$ 222,095	\$ 232,180	\$ 228,554
Interfund Transfers	-	-	-	-	-	-
<b>Total</b>	\$ 262,425	\$ 283,236	\$ (20,811)	\$ 222,095	\$ 232,180	\$ 228,554
<b>Surplus/(Deficit)</b>	\$ (262,425)	\$ (282,936)	\$ 20,811	\$ (222,045)	\$ (231,980)	\$ (228,354)

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.

Fiscal Year	Budget	Actual/ Estimated
2012-13	291,410	271,305
2013-14	283,236	262,425
2014-15	232,180	222,095
2015-16	228,554	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 1,661	\$ 764	\$ 897	\$ 1,049	\$ 980	\$ 864
<b>Total Revenue</b>	\$ 1,661	\$ 764	\$ 897	\$ 1,049	\$ 980	\$ 864
<b>Expenditure</b>						
Program Personnel	\$ 657	\$ 442	\$ 215	\$ 559	\$ 495	\$ 495
Program Supplies	427	312	115	422	360	360
<b>Total Expenditure</b>	\$ 1,084	\$ 754	\$ 330	\$ 981	\$ 855	\$ 855
<b>Surplus/(Deficit)</b>	\$ 577	\$ 10	\$ 567	\$ 68	\$ 125	\$ 9

Activity Description

▪ Crafts

Description: This activity involves all craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	742	650
2013-14	754	1,085
2014-15	855	981
2015-16	855	

Fund: Special Recreation

Center: Athletics

Code: 0816

Center Description

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

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 21,539	\$ 16,346	\$ 5,193	\$ 13,555	\$ 16,271	\$ 16,141
<b>Total Revenue</b>	\$ 21,539	\$ 16,346	\$ 5,193	\$ 13,555	\$ 16,271	\$ 16,141
Interfund Transfers	-	1,665	(1,665)	474	1,565	2,701
<b>Total</b>	\$ 21,539	\$ 18,011	\$ 3,528	\$ 14,029	\$ 17,836	\$ 18,842
<b>Expenditure</b>						
Program Services	\$ 118	\$ 3,625	\$ (3,507)	\$ 3,894	\$ 8,400	\$ 4,150
Program Personnel	1,738	8,878	(7,140)	2,485	4,895	4,879
Program Supplies	4,431	7,407	(2,976)	4,834	7,911	7,813
<b>Total Expenditure</b>	\$ 6,287	\$ 19,910	\$ (13,623)	\$ 11,213	\$ 21,206	\$ 16,842
Interfund Transfers	10,661	1,470	9,191	5,892	2,000	2,000
<b>Total</b>	\$ 16,948	\$ 21,380	\$ (4,432)	\$ 17,105	\$ 23,206	\$ 18,842
<b>Surplus/(Deficit)</b>	\$ 4,591	\$ (3,369)	\$ 7,960	\$ (3,076)	\$ (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>
2012-13	7,839	6,873
2013-14	21,380	16,948
2014-15	23,206	17,105
2015-16	18,842	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Program Revenue	\$ 26,563	\$ 44,225	\$ (17,662)	\$ 30,724	\$ 40,307	\$ 24,334
<b>Total Revenue</b>	\$ 26,563	\$ 44,225	\$ (17,662)	\$ 30,724	\$ 40,307	\$ 24,334
Interfund Transfers	1,665	4,646	(2,981)	1,522	4,800	7,653
<b>Total</b>	\$ 28,228	\$ 48,871	\$ (20,643)	\$ 32,246	\$ 45,107	\$ 31,987
<b>Expenditure</b>						
Salaries & Wages	\$ 6	\$ 100	\$ (94)	\$ -	\$ 100	\$ 50
Program Services	-	504	(504)	242	1,816	1,666
Program Personnel	24,932	40,276	(15,344)	39,339	42,796	39,547
Program Supplies	8,437	14,163	(5,726)	10,632	13,713	9,661
<b>Total Expenditure</b>	\$ 33,375	\$ 55,043	\$ (21,668)	\$ 50,213	\$ 58,425	\$ 50,924
Interfund Transfers	286	350	(64)	317	350	350
<b>Total</b>	\$ 33,661	\$ 55,393	\$ (21,732)	\$ 50,530	\$ 58,775	\$ 51,274
<b>Surplus/(Deficit)</b>	\$ (5,433)	\$ (6,522)	\$ 1,089	\$ (18,284)	\$ (13,668)	\$ (19,287)

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.

Fiscal Year	Budget	Actual/ Estimated
2012-13	25,971	29,400
2013-14	29,725	25,787
2014-15	32,222	41,596
2015-16	40,939	

▪ Miscellaneous

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

Fiscal Year	Budget	Actual/ Estimated
2012-13	2,050	2,028
2013-14	15,759	2,041
2014-15	16,963	2,005
2015-16	2,346	

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>
2012-13	4,117	2,981
2013-14	3,942	2,396
2014-15	3,968	2,785
2015-16	3,133	

▪ Special Events

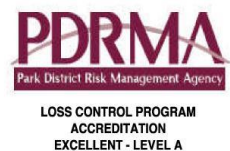
Description: This activity involves one day annual, holiday or other events designed for a particular occasion.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	4,140	3,218
2013-14	5,967	3,437
2014-15	5,623	4,144
2015-16	4,856	



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.

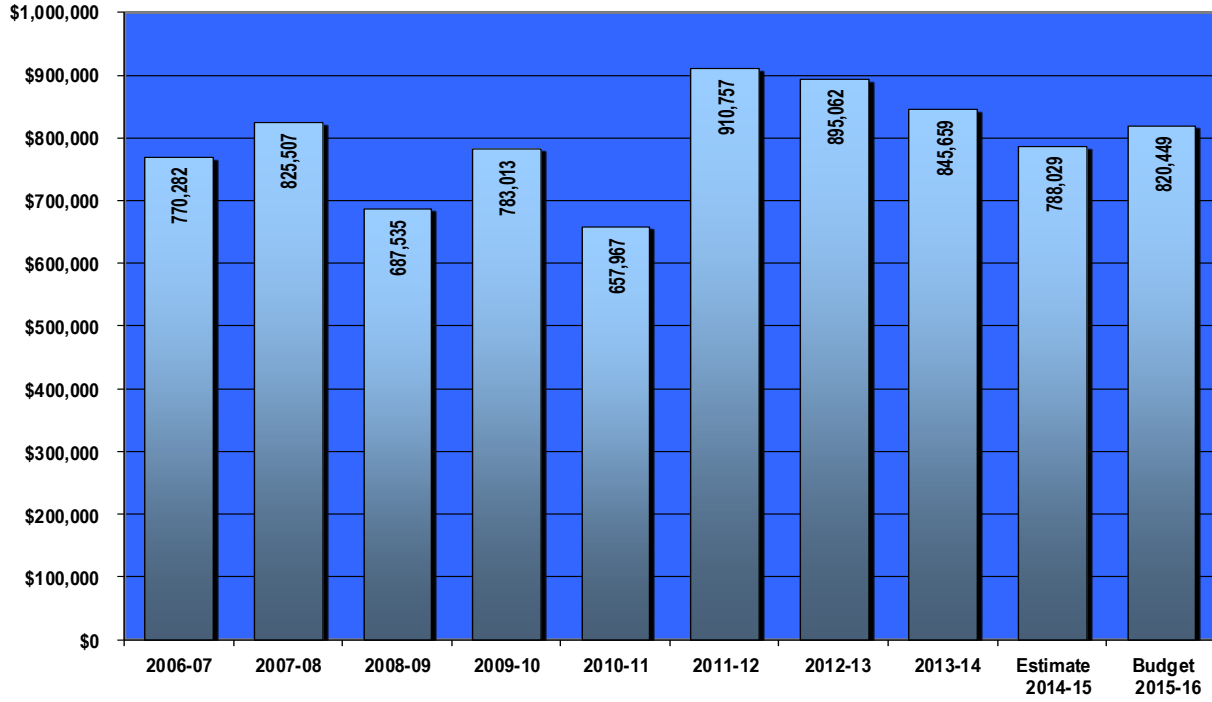
Paving & Lighting



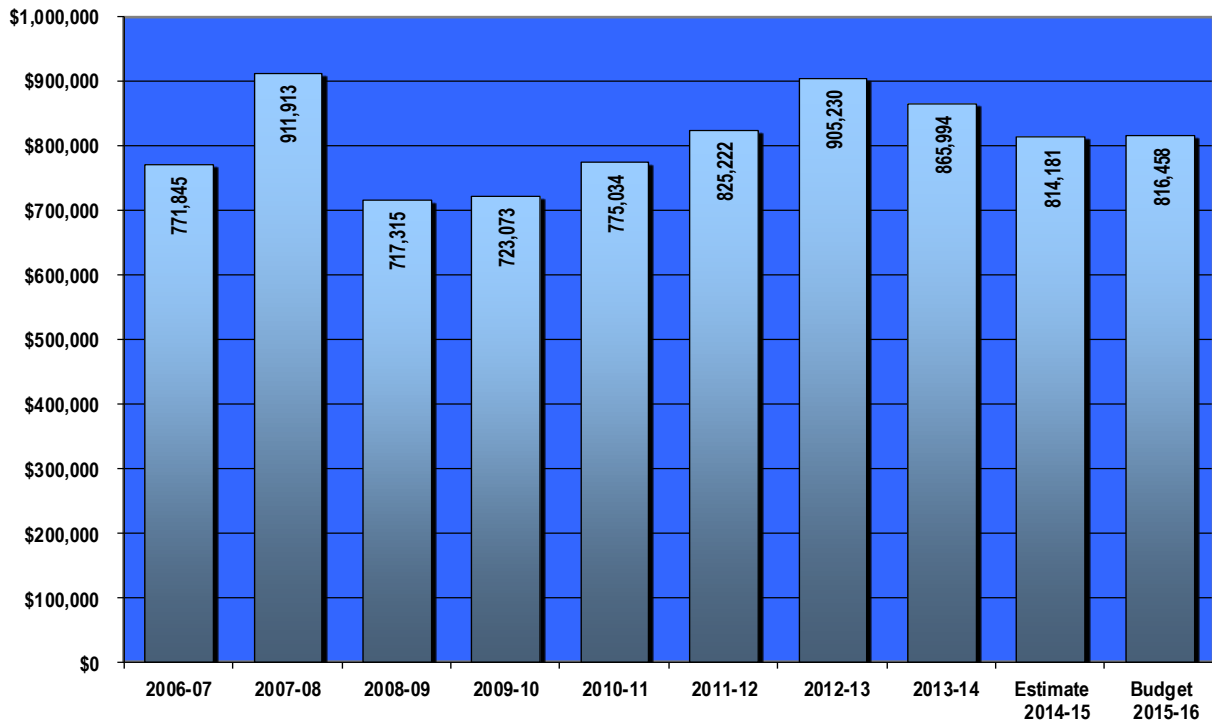


# PAVING & LIGHTING REVENUE & EXPENDITURE COMPARISON

## Revenue

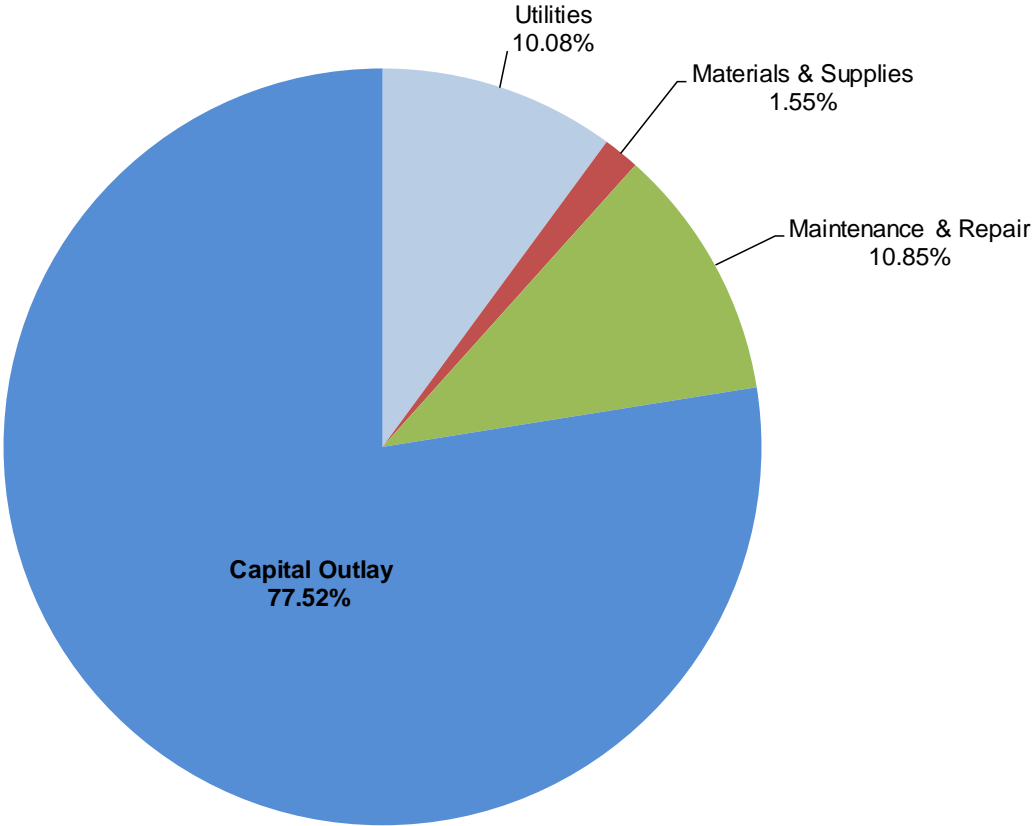


## Expenditure



**PAVING & LIGHTING  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure</b>		<b>Amount</b>	<b>Percent</b>
Utilities	\$	<b>6,500</b>	10.08%
Materials & Supplies		<b>1,000</b>	1.55%
Maintenance & Repair		<b>7,000</b>	10.85%
Capital Outlay		<b>50,000</b>	77.52%
<b>Total Expenditure</b>	<b>\$</b>	<b>64,500</b>	<b>100.00%</b>



## Paving & Lighting Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 46,112	\$ 43,073	\$ 3,039	\$ 47,534	\$ 46,297	\$ 46,043
Interest Income	223	100	123	77	135	110
<b>Total Revenue</b>	<b>\$ 46,335</b>	<b>\$ 43,173</b>	<b>\$ 3,162</b>	<b>\$ 47,611</b>	<b>\$ 46,432</b>	<b>\$ 46,153</b>
<b>Expenditure</b>						
Utilities	\$ 6,022	\$ 6,700	\$ (678)	\$ 5,750	\$ 6,700	\$ 6,500
Materials & Supplies	892	1,000	(108)	1,373	1,000	1,000
Maintenance & Repair	61,881	7,000	54,881	9,972	7,000	7,000
Capital Outlay	20,608	60,000	(39,392)	5,458	35,000	50,000
<b>Total Expenditure</b>	<b>\$ 89,403</b>	<b>\$ 74,700</b>	<b>\$ 14,703</b>	<b>\$ 22,553</b>	<b>\$ 49,700</b>	<b>\$ 64,500</b>
<b>Surplus/(Deficit)</b>	<b>\$ (43,068)</b>	<b>\$ (31,527)</b>	<b>\$ (11,541)</b>	<b>\$ 25,058</b>	<b>\$ (3,268)</b>	<b>\$ (18,347)</b>

### FY2015-16 Paving & Lighting Fund Highlights:

- A.) Fiscal year revenue of \$46,043 continues to remain stable compared to the previous fiscal year of \$46,297.
- B.) The expenditure budget is \$64,500 which is an increase of \$14,800 or 29.78%. Capital projects budgeted for the road and parking lot system throughout the District, increased from \$35,000 to \$50,000 this fiscal year.
- C.) The Paving & Lighting Fund has reached its statutory rate limit of \$.005000 per \$100 of equalized assessed valuation for real estate tax revenue.
- D.) There is a projected deficit of (\$18,347) for FY2015-16.
- E.) FY2013-14 variances in maintenance & repair and capital outlay of \$54,881 and (\$39,392) respectively were due to a project 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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 46,112	\$ 43,073	\$ 3,039	\$ 47,534	\$ 46,297	\$ 46,043
Interest Income	223	100	123	77	135	110
<b>Total Revenue</b>	<b>\$ 46,335</b>	<b>\$ 43,173</b>	<b>\$ 3,162</b>	<b>\$ 47,611</b>	<b>\$ 46,432</b>	<b>\$ 46,153</b>
<b>Expenditure</b>						
<b>Total Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ 46,335</b>	<b>\$ 43,173</b>	<b>\$ 3,162</b>	<b>\$ 47,611</b>	<b>\$ 46,432</b>	<b>\$ 46,153</b>

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Utilities	\$ 6,022	\$ 6,700	\$ (678)	\$ 5,750	\$ 6,700	\$ 6,500
Materials & Supplies	892	1,000	(108)	1,373	1,000	1,000
Maintenance & Repair	61,881	7,000	54,881	9,972	7,000	7,000
Capital Outlay	<u>20,608</u>	<u>60,000</u>	<u>(39,392)</u>	<u>5,458</u>	<u>35,000</u>	<u>50,000</u>
<b>Total Expenditure</b>	\$ 89,403	\$ 74,700	\$ 14,703	\$ 22,553	\$ 49,700	\$ 64,500
<b>Surplus/(Deficit)</b>	\$ (89,403)	\$ (74,700)	\$ (14,703)	\$ (22,553)	\$ (49,700)	\$ (64,500)

Activity Description

- Park Operations

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

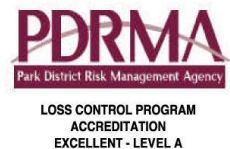
<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	76,700	77,114
2013-14	74,700	89,403
2014-15	49,700	22,553
2015-16	64,500	

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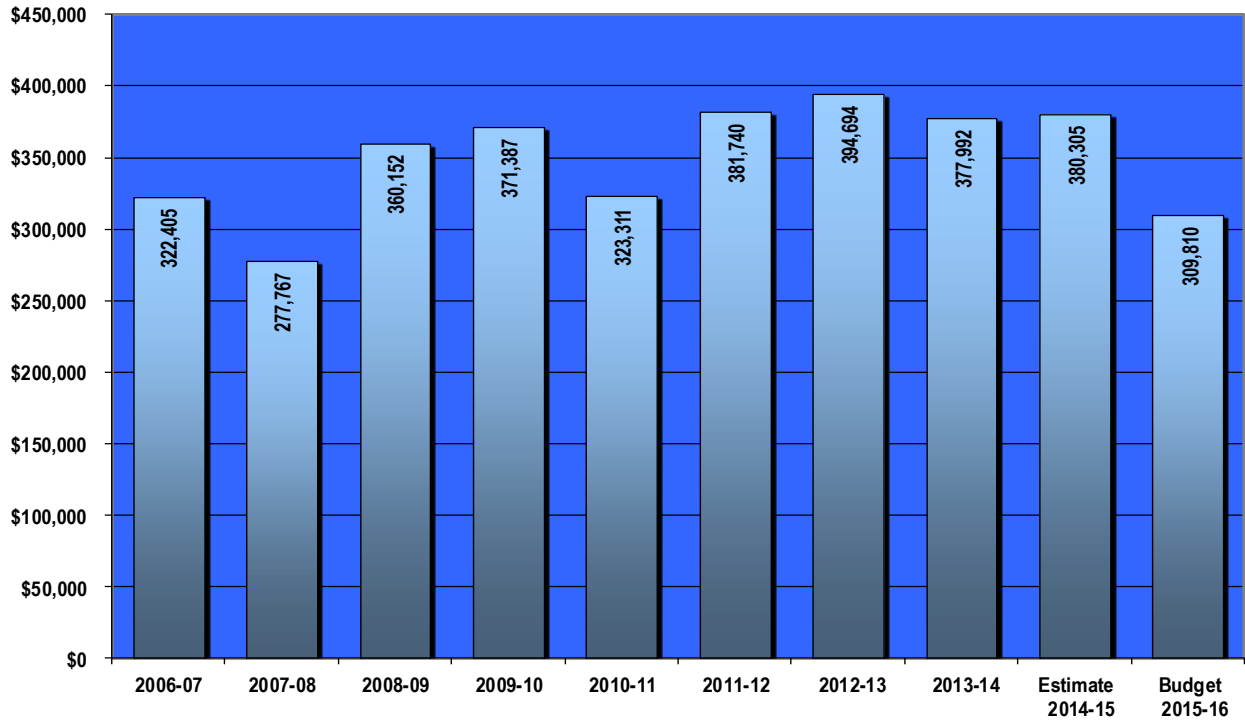
The **Museum Fund** is established to account for the activities related to the preservation of historical artifacts by the district. Expenses related to the Waukegan History Museum, Bowen Heritage Circle, Douglas House and various designated historic park areas are included in this fund. The Museum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

Museum

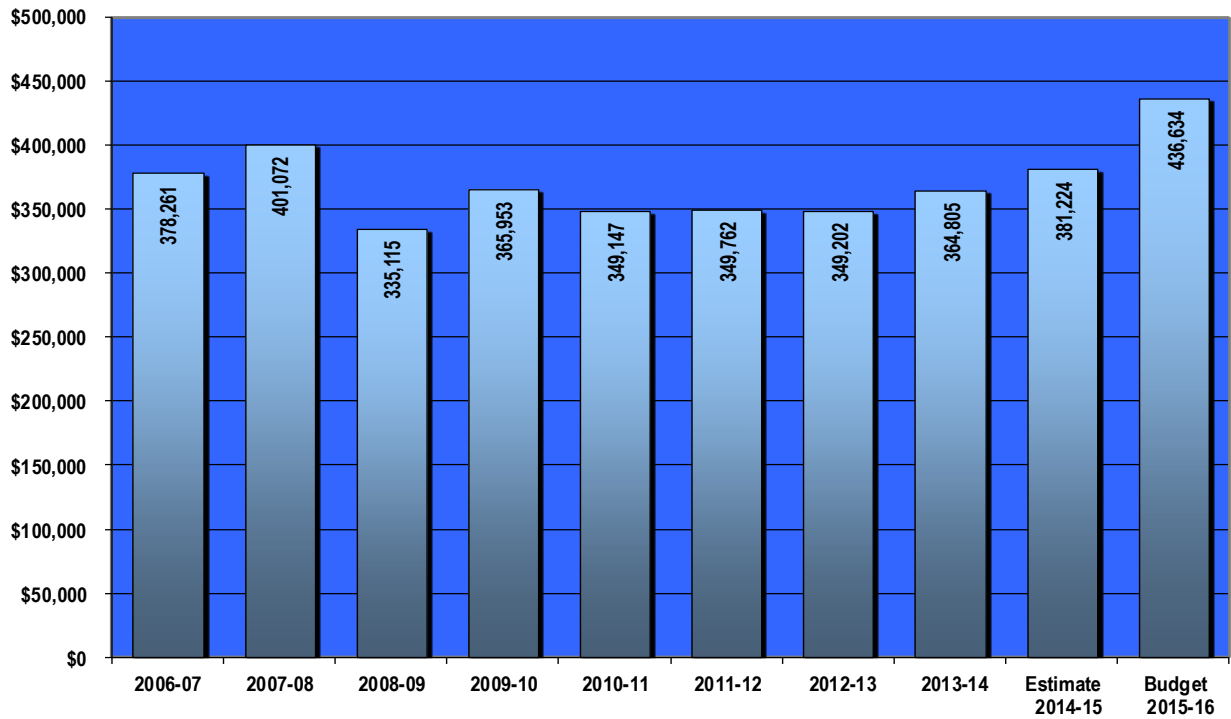


# MUSEUM REVENUE AND EXPENDITURE COMPARISON

## Revenue



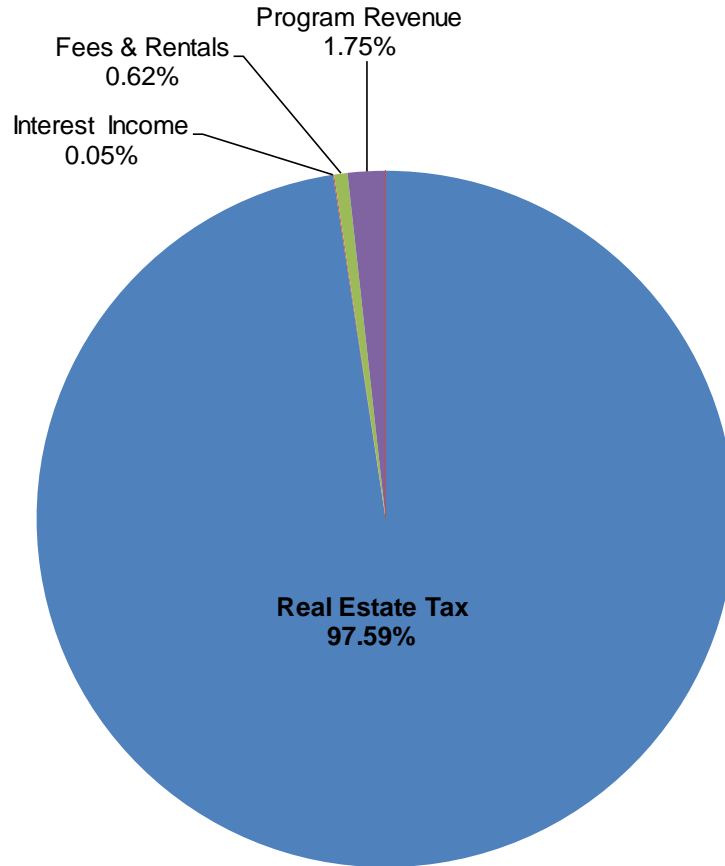
## Expenditure





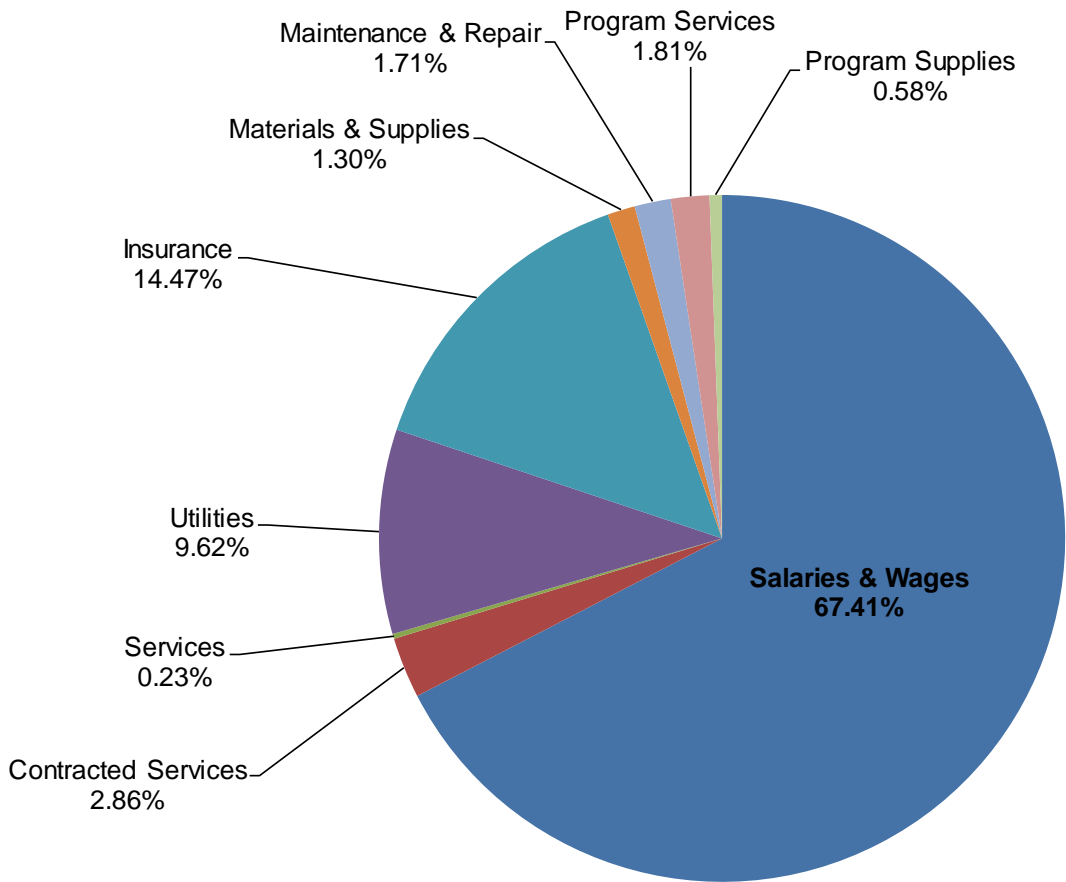
**MUSEUM  
REVENUE: FISCAL YEAR 2015-16**

Revenue		Amount	Percent
Real Estate Tax	\$	381,395	97.59%
Interest Income		190	0.05%
Fees & Rentals		2,405	0.62%
Program Revenue		6,820	1.75%
<b>Total Revenue</b>	<b>\$</b>	<b>390,810</b>	<b>100.00%</b>
Interfund Transfers		-	0.00%
<b>Total</b>	<b>\$</b>	<b>390,810</b>	<b>100.00%</b>

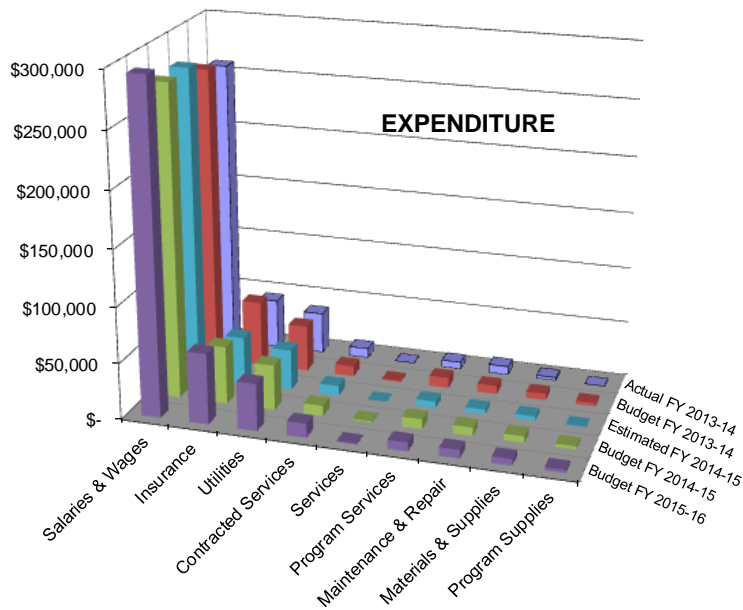
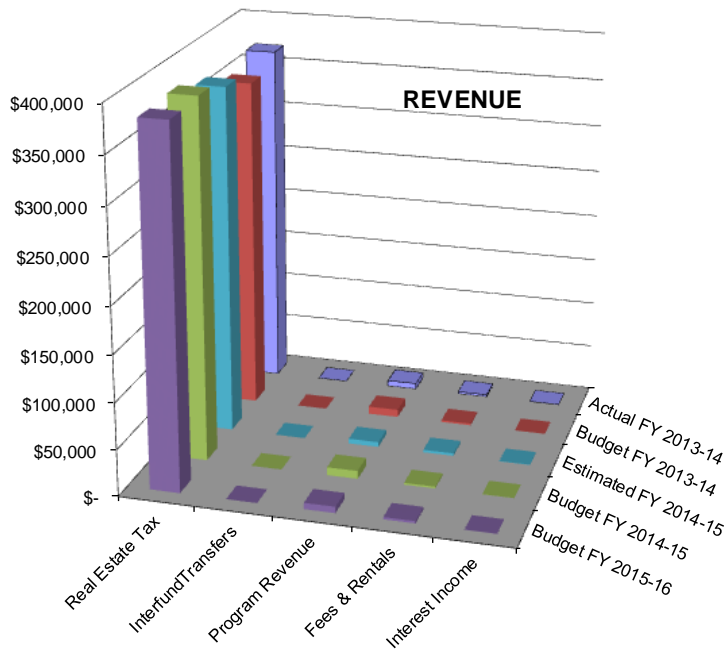


**MUSEUM  
EXPENDITURE: FISCAL YEAR 2015-16**

Expenditure	Amount	Percent
Salaries & Wages	\$ 294,349	67.41%
Contracted Services	12,500	2.86%
Services	1,020	0.23%
Utilities	42,000	9.62%
Insurance	63,186	14.47%
Materials & Supplies	5,675	1.30%
Maintenance & Repair	7,450	1.71%
Program Services	7,905	1.81%
Program Supplies	2,550	0.58%
<b>Total Expenditure</b>	<b>\$ 436,635</b>	<b>100.00%</b>



# Museum Fund: Revenue & Expenditure Charts



## Museum Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 369,470	\$ 355,352	\$ 14,118	\$ 372,051	\$ 383,720	\$ 381,395
Interest Income	106	100	6	269	125	190
Fees & Rentals	2,216	1,880	336	2,731	1,880	2,405
Miscellaneous	-	-	-	-	-	-
Program Revenue	6,200	8,195	(1,995)	5,254	8,680	6,820
<b>Total Revenue</b>	<b>\$ 377,992</b>	<b>\$ 365,527</b>	<b>\$ 12,465</b>	<b>\$ 380,305</b>	<b>\$ 394,405</b>	<b>\$ 390,810</b>
Interfund Transfers	-	-	-	-	-	-
<b>Total</b>	<b>\$ 377,992</b>	<b>\$ 365,527</b>	<b>\$ 12,465</b>	<b>\$ 380,305</b>	<b>\$ 394,405</b>	<b>\$ 390,810</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 258,725	\$ 266,063	\$ (7,338)	\$ 278,371	\$ 277,122	\$ 294,349
Contracted Services	8,445	9,324	(879)	8,990	9,384	12,500
Services	-	1,230	(1,230)	-	1,230	1,020
Utilities	36,947	41,500	(4,553)	36,425	40,400	42,000
Insurance	44,274	58,765	(14,491)	42,500	51,687	63,186
Materials & Supplies	2,618	5,625	(3,007)	4,002	5,625	5,675
Maintenance & Repair	7,505	7,450	55	4,373	7,450	7,450
Program Services	6,253	9,401	(3,148)	5,965	8,975	7,905
Program Supplies	40	2,900	(2,860)	599	2,900	2,550
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 364,807</b>	<b>\$ 402,258</b>	<b>\$ (37,451)</b>	<b>\$ 381,225</b>	<b>\$ 404,773</b>	<b>\$ 436,635</b>
<b>Surplus/(Deficit)</b>	<b>\$ 13,185</b>	<b>\$ (36,731)</b>	<b>\$ 49,916</b>	<b>\$ (920)</b>	<b>\$ (10,368)</b>	<b>\$ (45,825)</b>

### FY2015-16 Museum Fund Highlights:

- A.) The Museum Fund's real estate tax final extension rate this fiscal year is \$.040814 per \$100 of equalized assessed valuation. The statutory rate limit maximum is \$.070000.
- B.) It is supported by revenue of \$390,810 which decreased (\$3,595) or (-0.91%) over the previous fiscal year.
- C.) Budgeted expenditures increased \$31,862 or 7.87% to \$436,635.
- D.) Wages and insurance are up \$17,227 and \$11,499 primarily due to an a new Specialist position and an eliminated secretary position.
- E.) The health insurance budget increased to \$63,186 due to the district using the PDRMA alternate funding balance to offset this year's premiums and more allocated wages. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA).
- F.) There is a projected deficit of (\$45,825) 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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 369,470	\$ 355,352	\$ 14,118	\$ 372,051	\$ 383,720	\$ 381,395
Interest Income	106	100	6	269	125	190
<b>Total Revenue</b>	<b>\$ 369,576</b>	<b>\$ 355,452</b>	<b>\$ 14,124</b>	<b>\$ 372,320</b>	<b>\$ 383,845</b>	<b>\$ 381,585</b>
Interfund Transfers	-	-	-	-	-	-
<b>Total</b>	<b>\$ 369,576</b>	<b>\$ 355,452</b>	<b>\$ 14,124</b>	<b>\$ 372,320</b>	<b>\$ 383,845</b>	<b>\$ 381,585</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 36,108	\$ 35,877	\$ 231	\$ 41,033	\$ 38,411	\$ 42,113
Contracted Services	1,686	1,600	86	1,600	1,675	1,675
Services	-	-	-	-	-	-
Insurance	44,274	58,765	(14,491)	42,500	51,687	63,186
<b>Total Expenditure</b>	<b>\$ 82,068</b>	<b>\$ 96,242</b>	<b>\$ (14,174)</b>	<b>\$ 85,133</b>	<b>\$ 91,773</b>	<b>\$ 106,974</b>
<b>Surplus/(Deficit)</b>	<b>\$ 287,508</b>	<b>\$ 259,210</b>	<b>\$ 28,298</b>	<b>\$ 287,187</b>	<b>\$ 292,072</b>	<b>\$ 274,611</b>

**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>
2012-13	77,221	68,928
2013-14	96,242	82,068
2014-15	91,773	85,133
2015-16	106,974	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Fees & Rentals	\$ 2,216	\$ 1,880	\$ 336	\$ 2,731	\$ 1,880	\$ 2,405
Program Revenue	6,200	8,195	(1,995)	5,254	8,680	6,820
<b>Total Revenue</b>	<b>\$ 8,416</b>	<b>\$ 10,075</b>	<b>\$ (1,659)</b>	<b>\$ 7,985</b>	<b>\$ 10,560</b>	<b>\$ 9,225</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 40,391	\$ 40,524	\$ (133)	\$ 45,561	\$ 44,262	\$ 57,188
Contracted Services	525	1,140	(615)	590	1,009	1,325
Services	-	840	(840)	-	840	630
Utilities	2,018	2,900	(882)	2,100	2,300	2,300
Materials & Supplies	30	275	(245)	150	275	275
Program Services	6,253	9,401	(3,148)	5,965	8,975	7,905
Program Supplies	40	2,900	(2,860)	599	2,900	2,550
<b>Total Expenditure</b>	<b>\$ 49,257</b>	<b>\$ 57,980</b>	<b>\$ (8,723)</b>	<b>\$ 54,965</b>	<b>\$ 60,561</b>	<b>\$ 72,173</b>
<b>Surplus/(Deficit)</b>	<b>\$ (40,841)</b>	<b>\$ (47,905)</b>	<b>\$ 7,064</b>	<b>\$ (46,980)</b>	<b>\$ (50,001)</b>	<b>\$ (62,948)</b>

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>
2012-13	43,843	42,336
2013-14	45,679	42,964
2014-15	48,685	48,401
2015-16	61,718	

▪ Special Events

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	8,710	7,418
2013-14	12,301	6,293
2014-15	11,875	6,563
2015-16	10,455	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 29,866	\$ 29,769	\$ 97	\$ 30,647	\$ 30,694	\$ 30,694
Contracted Services	-	200	(200)	-	200	200
Services	-	390	(390)	-	390	390
Utilities	336	500	(164)	550	500	500
Materials & Supplies	277	850	(573)	350	850	900
Maintenance & Repair	3,599	1,450	2,149	800	1,450	1,450
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 34,078	\$ 33,159	\$ 919	\$ 32,347	\$ 34,084	\$ 34,134
<b>Surplus/(Deficit)</b>	\$ (34,078)	\$ (33,159)	\$ (919)	\$ (32,347)	\$ (34,084)	\$ (34,134)

Activity Descriptions

- 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>
2012-13	33,572	31,200
2013-14	33,159	34,078
2014-15	34,084	32,347
2015-16	34,134	

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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 152,359	\$ 159,893	\$ (7,534)	\$ 161,129	\$ 163,755	\$ 164,354
Contracted Services	6,234	6,384	(150)	6,800	6,500	9,300
Services	-	-	-	-	-	-
Utilities	34,593	38,100	(3,507)	33,775	37,600	39,200
Materials & Supplies	2,311	4,500	(2,189)	3,502	4,500	4,500
Maintenance & Repair	3,905	6,000	(2,095)	3,573	6,000	6,000
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 199,402	\$ 214,877	\$ (15,475)	\$ 208,779	\$ 218,355	\$ 223,354
<b>Surplus/(Deficit)</b>	\$ (199,402)	\$ (214,877)	\$ 15,475	\$ (208,779)	\$ (218,355)	\$ (223,354)

Activity Descriptions

▪ 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>
2012-13	221,685	199,322
2013-14	214,877	199,402
2014-15	218,355	208,779
2015-16	223,354	

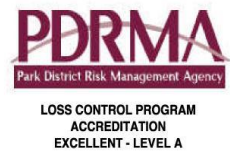


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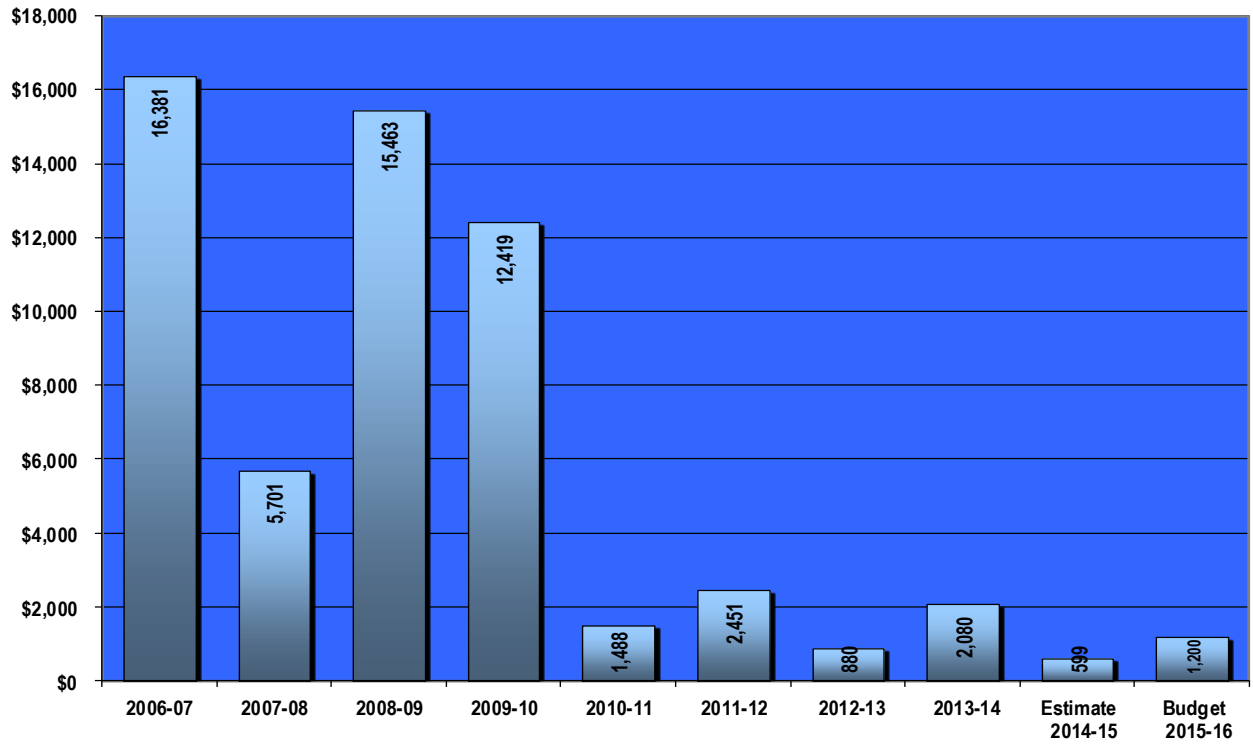
The **Working Cash Fund** is established so that the district has in its treasury sufficient money to meet the demands for ordinary and necessary expenditures for corporate purposes at all times. The balance in this fund is not regarded as current assets available for appropriation. Idle Funds are invested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

Working Cash

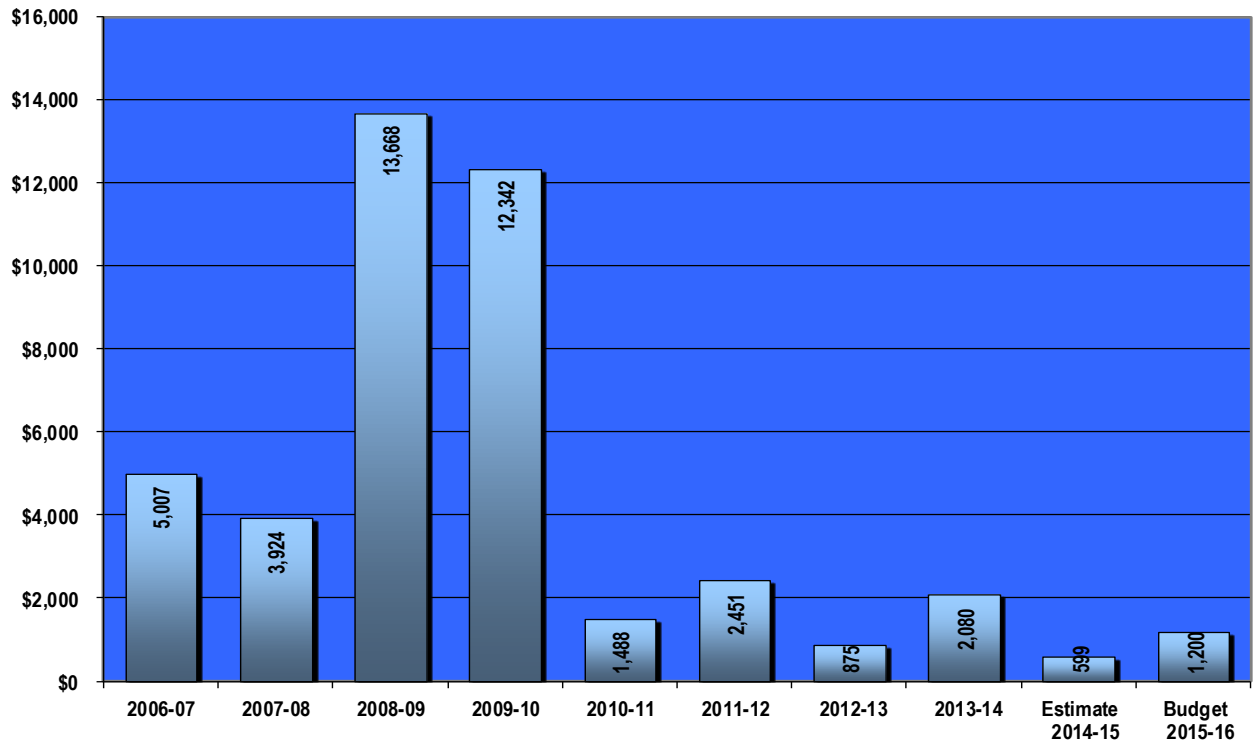


# WORKING CASH REVENUE AND EXPENDITURE COMPARISON

## Revenue



## Expenditure



## Working Cash

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Interest Income	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Total Revenue</b>	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Expenditure</b>						
Interfund Transfer	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Total Expenditure</b>	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### **FY2015-16 Working Cash Fund Highlights:**

- A.) Interest income of \$1,200 is budgeted for this fiscal year.
- B.) The estimate of \$599 for FY2014-15 is below the budgeted \$1,250 due to investments maturing after the end of FY2014-15
- C.) 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.

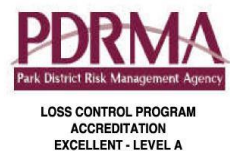
	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>						
Interest Income	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Total Revenue</b>	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Expenditure</b>						
Interfund Transfers	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Total Expenditure</b>	\$ 2,080	\$ 850	\$ 1,230	\$ 599	\$ 1,250	\$ 1,200
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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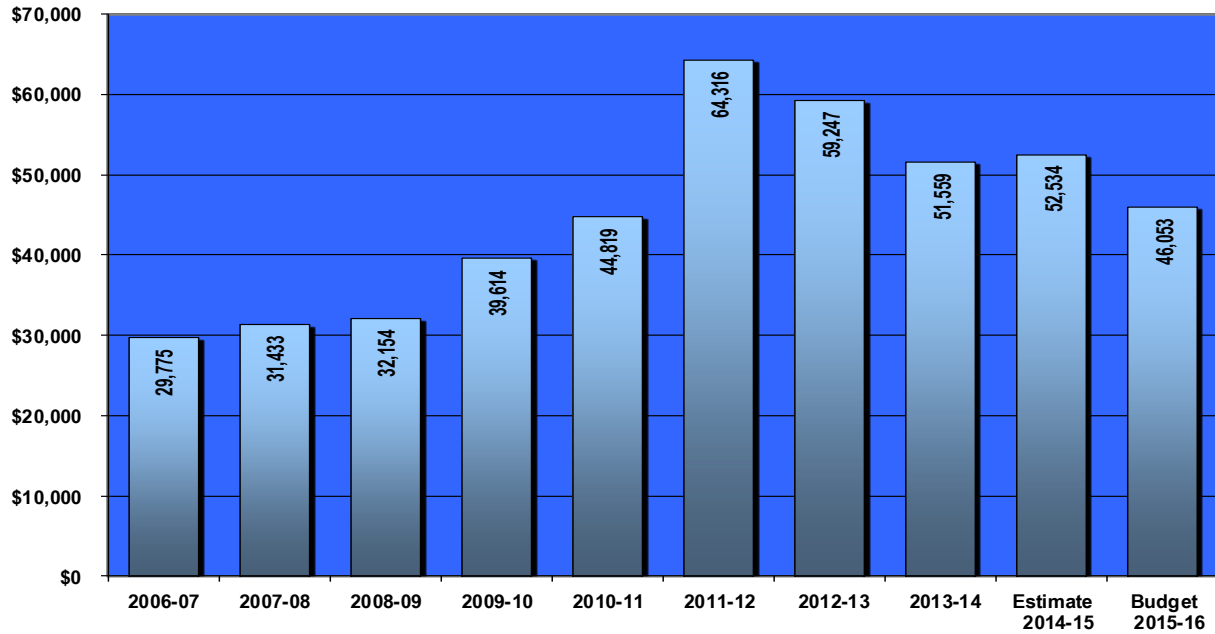
The **Audit Fund** is established to account for the expenses related to the annual audit and investigation of accounts. The Audit Levy of the Real Estate Tax and interest income financially support the Audit Fund.

Audit

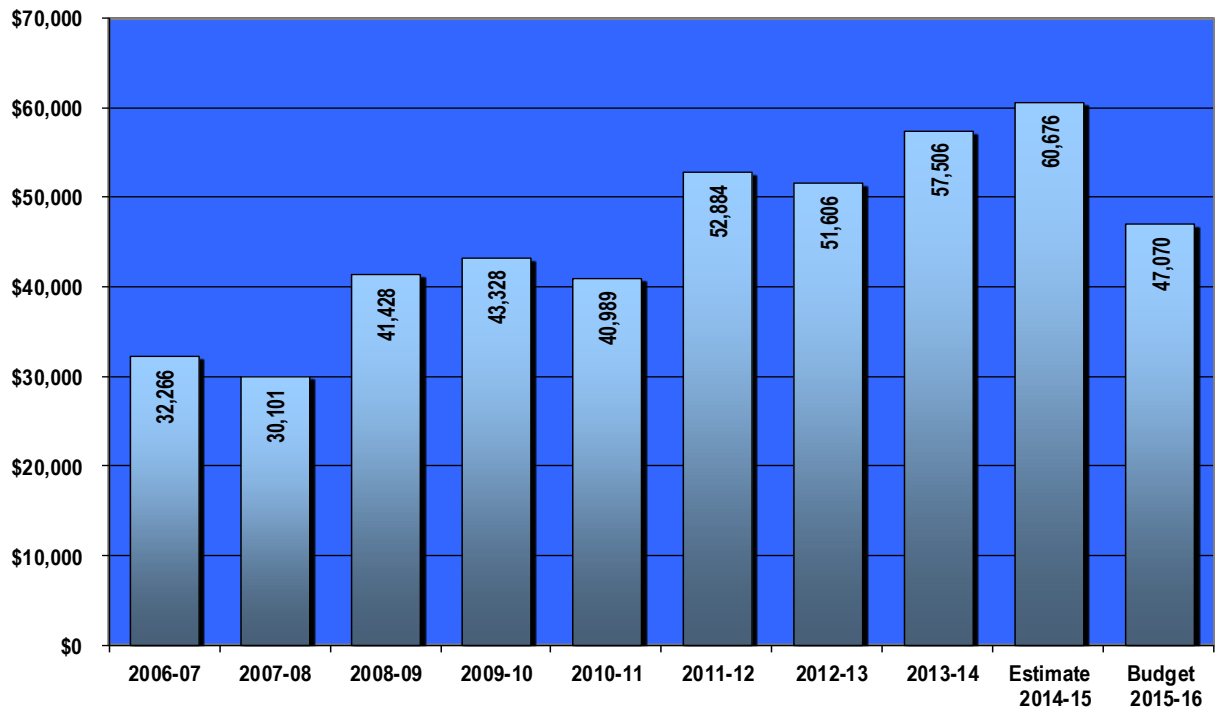


# AUDIT FUND REVENUE AND EXPENDITURE COMPARISON

## Revenue



## Expenditure





## Audit Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 51,554	\$ 52,841	\$ (1,287)	\$ 47,534	\$ 46,297	\$ 46,043
Interest Income	4	-	4	-	-	10
<b>Total Revenue</b>	\$ 51,558	\$ 52,841	\$ (1,283)	\$ 47,534	\$ 46,297	\$ 46,053
Interfund Transfer	-	-	-	5,000	5,000	-
<b>Total</b>	\$ 51,558	\$ 52,841	\$ (1,283)	\$ 52,534	\$ 51,297	\$ 46,053
<b>Expenditure</b>						
Salaries & Wages	\$ 27,581	\$ 30,041	\$ (2,460)	\$ 29,001	\$ 29,312	\$ 14,895
Contracted Services	29,925	25,425	4,500	31,675	31,675	32,175
Services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 57,506	\$ 55,466	\$ 2,040	\$ 60,676	\$ 60,987	\$ 47,070
<b>Surplus/(Deficit)</b>	\$ (5,948)	\$ (2,625)	\$ (3,323)	\$ (8,142)	\$ (9,690)	\$ (1,017)

### FY2015-16 Audit Fund Highlights:

- A.) Real estate tax revenue remains level and is budgeted at \$46,043 or \$254 or (.55%) less than the previous fiscal year.
- B.) Contractual services expenditures are budgeted at \$32,175 compared to the previous fiscal year. \$4,250 is included for the golf operations audit. Knutte & Associates are currently the District's auditors.
- 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 projected deficit of (\$1,017) for FY2015-16.

**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 FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 51,554	\$ 52,841	\$ (1,287)	\$ 47,534	\$ 46,297	\$ 46,043
Interest Income	4	-	4	-	-	10
<b>Total Revenue</b>	\$ 51,558	\$ 52,841	\$ (1,283)	\$ 47,534	\$ 46,297	\$ 46,053
Interfund Transfer	-	-	-	5,000	5,000	-
<b>Total</b>	\$ 51,558	\$ 52,841	\$ (1,283)	\$ 52,534	\$ 51,297	\$ 46,053
<b>Expenditure</b>						
Salaries & Wages	\$ 27,581	\$ 30,041	\$ (2,460)	\$ 29,001	\$ 29,312	\$ 14,895
Contracted Services	29,925	25,425	4,500	31,675	31,675	32,175
Services	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 57,506	\$ 55,466	\$ 2,040	\$ 60,676	\$ 60,987	\$ 47,070
<b>Surplus/(Deficit)</b>	\$ (5,948)	\$ (2,625)	\$ (3,323)	\$ (8,142)	\$ (9,690)	\$ (1,017)

**Activity Description**

- Administrative

Description: This activity includes audit services and a percentage of accounting staff's salaries and wages.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	52,228	51,606
2013-14	55,466	57,506
2014-15	60,987	60,676
2015-16	47,070	

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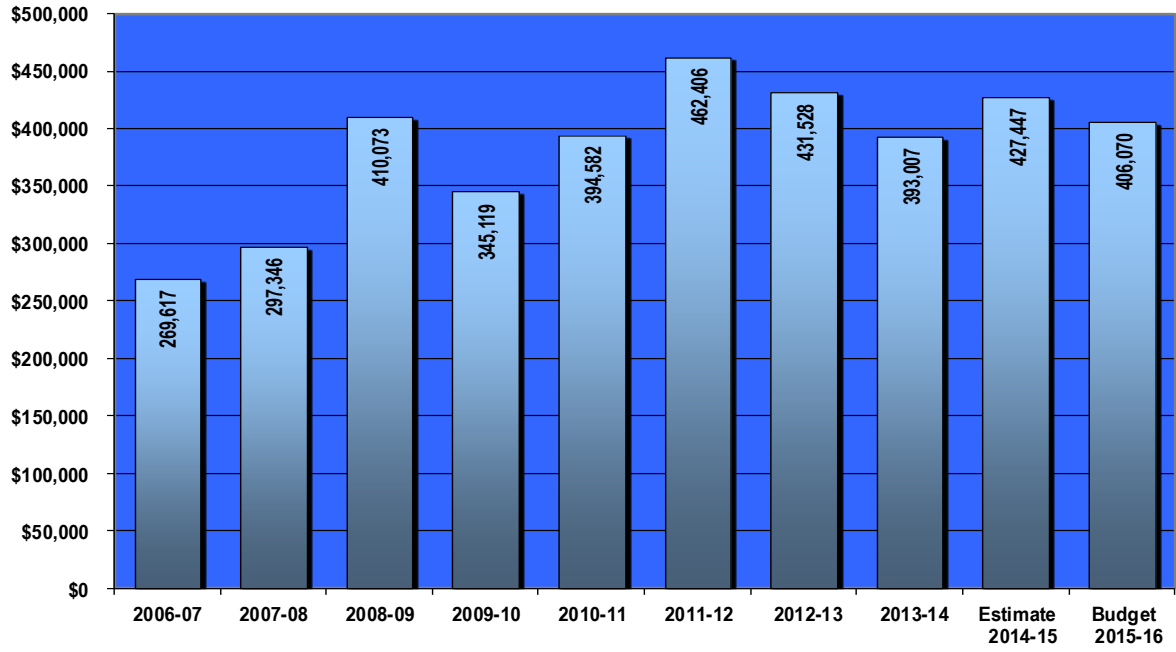
The **Insurance Fund** is established for the purpose of funding insurance premiums and for payment of liability judgments or settlements; unemployment insurance for the protection of the district's employees under the Unemployment Insurance Act and to pay judgments and settlements or otherwise provide 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

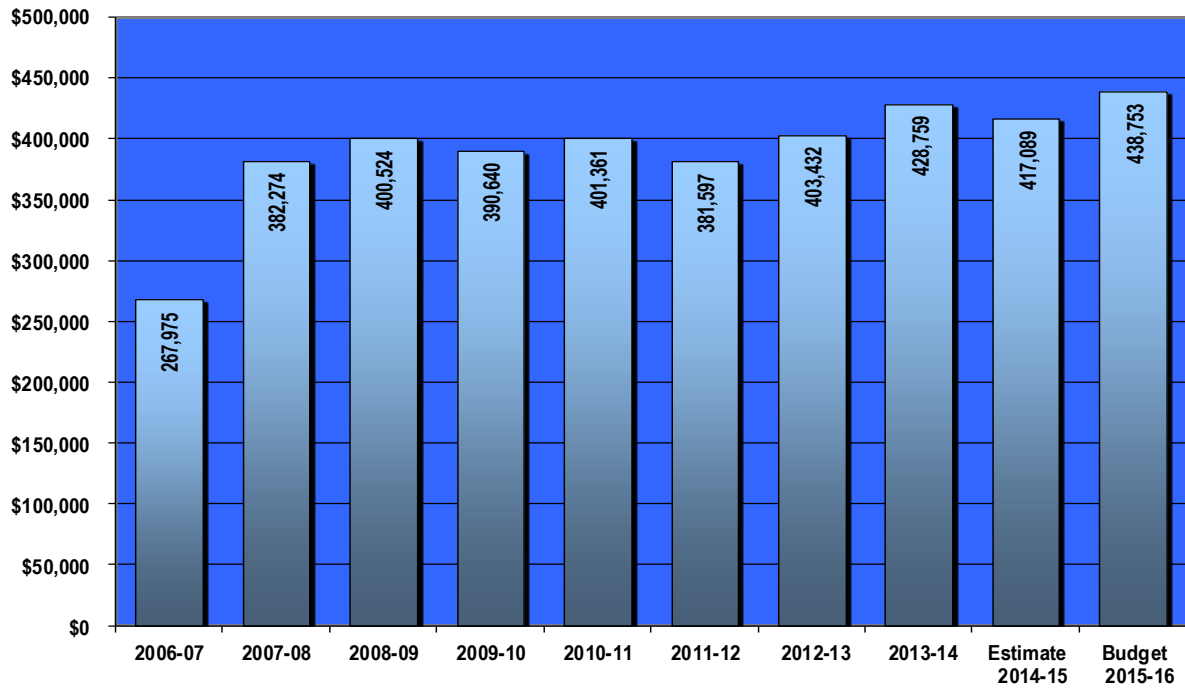


# INSURANCE REVENUE AND EXPENDITURE COMPARISON

## Revenue



## Expenditure



## Insurance Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Tax Receipts	\$ 391,240	\$ 398,426	\$ (7,186)	\$ 404,721	\$ 388,240	\$ 404,370
Interest	267	75	192	226	100	200
Contributions/Grants	1,500	1,500	-	2,500	1,500	1,500
<b>Total Revenue</b>	<b>\$ 393,007</b>	<b>\$ 400,001</b>	<b>\$ (6,994)</b>	<b>\$ 407,447</b>	<b>\$ 389,840</b>	<b>\$ 406,070</b>
Interfund Transfers	-	-	-	20,000	20,000	-
<b>Total</b>	<b>\$ 393,007</b>	<b>\$ 400,001</b>	<b>\$ (6,994)</b>	<b>\$ 427,447</b>	<b>\$ 409,840</b>	<b>\$ 406,070</b>
<b>Expenditure</b>						
Salaries & Wages	\$ 96,324	\$ 105,743	\$ (9,419)	\$ 101,722	\$ 102,830	\$ 101,572
Contracted Services	18,269	27,010	(8,741)	24,500	26,329	25,035
Services	7,797	10,247	(2,450)	6,500	14,001	13,046
Utilities	360	360	0	360	360	360
<b>Insurance</b>						
Liability & Property	65,951	63,436	2,515	73,081	72,511	78,274
Health Insurance	15,350	22,737	(7,387)	14,750	17,920	24,221
Unemployment Comp.	72,609	55,500	17,109	47,000	50,400	54,000
Worker's Compensation	90,416	90,716	(300)	83,938	94,437	67,277
Comprehensive Liability	48,600	49,300	(700)	52,222	49,630	60,018
Materials & Supplies	10,870	15,585	(4,715)	12,070	13,620	14,950
Maintenance & Repair	901	-	901	-	-	-
Capital Outlay	1,311	3,700	-	945	2,000	-
<b>Total Expenditure</b>	<b>\$ 428,758</b>	<b>\$ 444,334</b>	<b>(15,576)</b>	<b>\$ 417,088</b>	<b>\$ 444,038</b>	<b>\$ 438,753</b>
<b>Surplus/(Deficit)</b>	<b>\$ (35,751)</b>	<b>\$ (44,333)</b>	<b>8,582</b>	<b>\$ 10,359</b>	<b>\$ (34,198)</b>	<b>\$ (32,683)</b>

### **FY2015-16 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 \$404,370 is \$16,130 or 4.15% more than the previous year.
- C.) The Insurance Fund's real estate tax final extension rate this fiscal year is \$.047959 per \$100 equalized assessed valuation. There is no statutory rate limit for the Insurance Fund.
- D.) Liability & property, unemployment compensation and comprehensive liability insurance, all have increased over the previous fiscal year.
- E.) The health insurance budget increased \$6,301 to \$24,221 due to the district using the PDRMA alternate funding balance to offset last year's premiums. Alternate funding is no longer permitted under the Patient Protection & Affordability Care Act (PPACA).
- F.) There is a projected deficit of (\$32,683) for FY2015-16.

**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 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Tax Receipts	\$ 391,240	\$ 398,426	\$ (7,186)	\$ 404,721	\$ 388,240	\$ 404,370
Interest Income	267	75	192	226	100	200
Contributions/Grants	1,500	1,500	-	2,500	1,500	1,500
<b>Total Revenue</b>	<b>\$ 393,007</b>	<b>\$ 400,001</b>	<b>\$ (6,994)</b>	<b>\$ 407,447</b>	<b>\$ 389,840</b>	<b>\$ 406,070</b>
Interfund Transfers	-	-	-	20,000	20,000	-
<b>Total</b>	<b>\$ 393,007</b>	<b>\$ 400,001</b>	<b>\$ (6,994)</b>	<b>\$ 427,447</b>	<b>\$ 409,840</b>	<b>\$ 406,070</b>
<b>Expenditure</b>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	277,577	258,952	18,625	256,242	266,978	259,569
<b>Total Expenditure</b>	<b>\$ 277,577</b>	<b>\$ 258,952</b>	<b>\$ 18,625</b>	<b>\$ 256,242</b>	<b>\$ 266,978</b>	<b>\$ 259,569</b>
<b>Surplus/(Deficit)</b>	<b>\$ 115,430</b>	<b>\$ 141,049</b>	<b>\$ (25,619)</b>	<b>\$ 171,205</b>	<b>\$ 142,862</b>	<b>\$ 146,501</b>

**Activity Description**

▪ Administrative

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

Fiscal Year	Budget	Actual/ Estimated
2012-13	244,504	254,760
2013-14	258,952	277,577
2014-15	266,978	256,242
2015-16	259,569	

Fund: Insurance

Center: Risk Management

Code: 1373

Center Description

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

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure</b>						
Salaries & Wages	\$ 96,324	\$ 105,743	\$ (9,419)	\$ 101,722	\$ 102,830	\$ 101,572
Contracted Services	18,269	27,010	(8,741)	24,500	26,329	25,035
Services	7,797	10,247	(2,450)	6,500	14,001	13,046
Utilities	360	360	-	360	360	360
Insurance	15,350	22,737	(7,387)	14,750	17,920	24,221
Materials & Supplies	10,870	15,585	(4,715)	12,070	13,620	14,950
Maintenance & Repair	901	-	901	-	-	-
Capital Outlay	1,311	3,700	(2,389)	945	2,000	-
<b>Total Expenditure</b>	\$ 151,182	\$ 185,382	\$ (34,200)	\$ 160,847	\$ 177,060	\$ 179,184
<b>Surplus/(Deficit)</b>	\$ (151,182)	\$ (185,382)	\$ 34,200	\$ (160,847)	\$ (177,060)	\$ (179,184)

Activity Description

▪ Finance & Administration

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

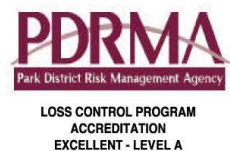
<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Estimated</u>
2012-13	165,049	148,672
2013-14	185,382	151,182
2014-15	177,060	160,847
2015-16	179,184	





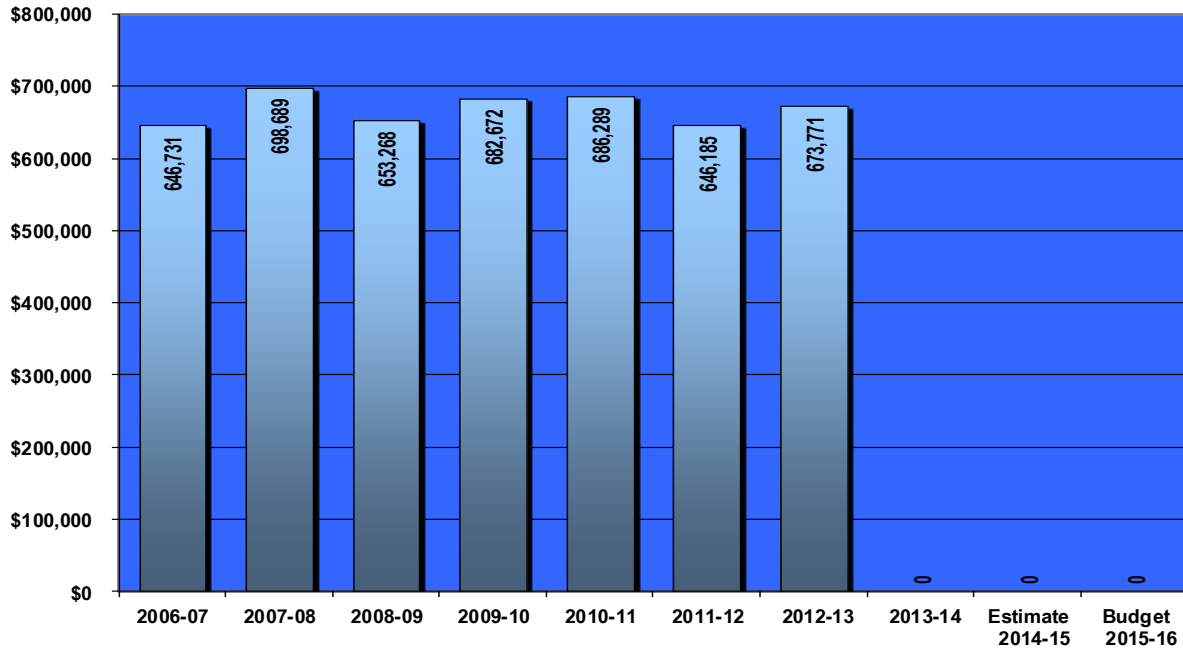
The **IMRF** and **FICA Funds** are established to fund the district's contributions to the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Contribution Act (FICA). Both funds are supported by Real Estate Tax Levies and interest income. The Personal Property Replacement Tax also supports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

IMRF / FICA

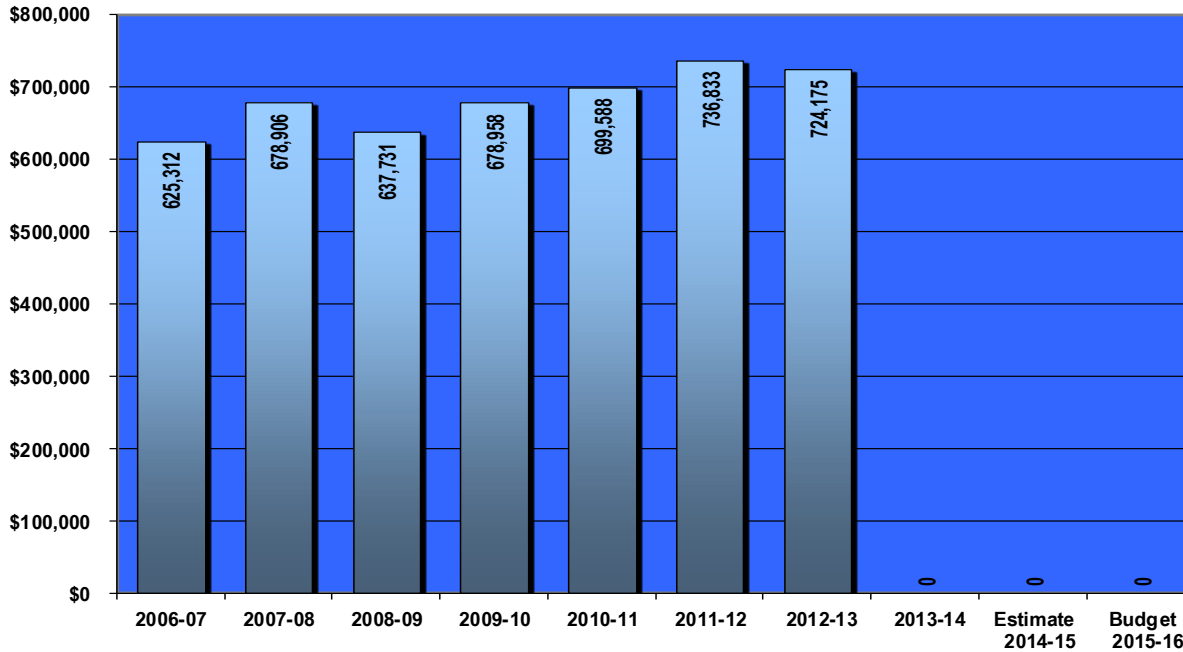


**IMRF/FICA FUND (HISTORICAL)  
REVENUE AND EXPENDITURE COMPARISON**

**Revenue**



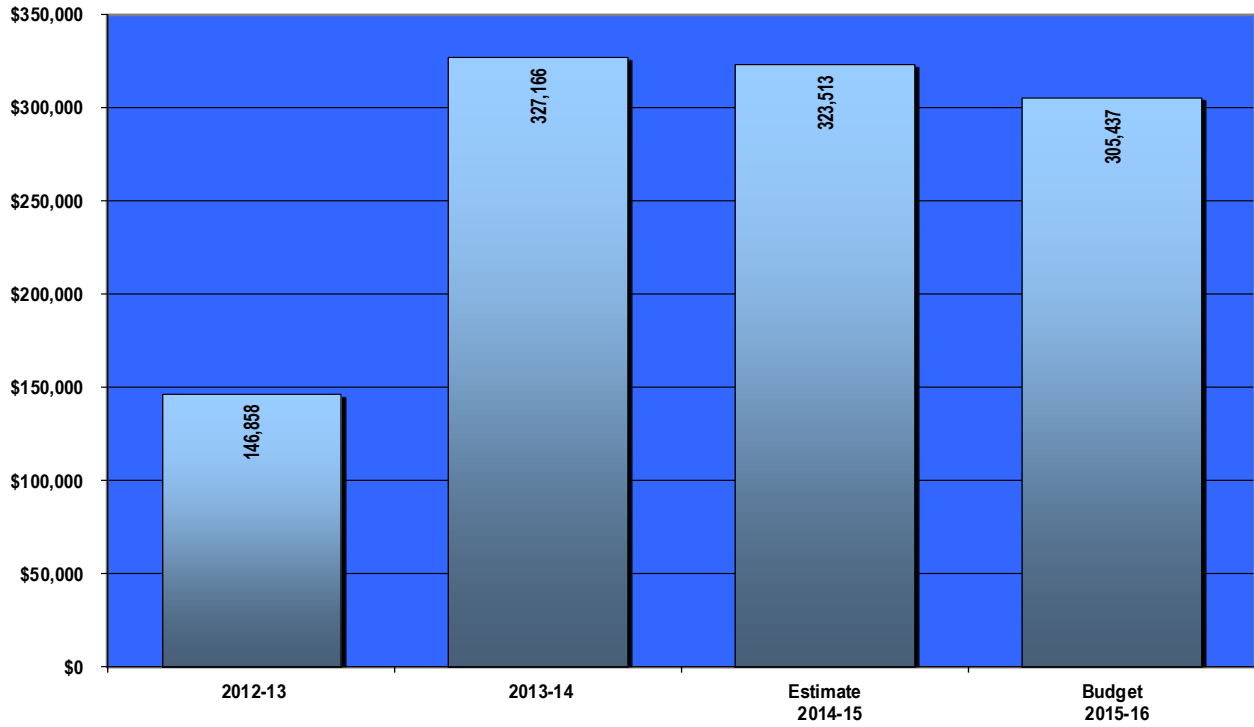
**Expenditure**



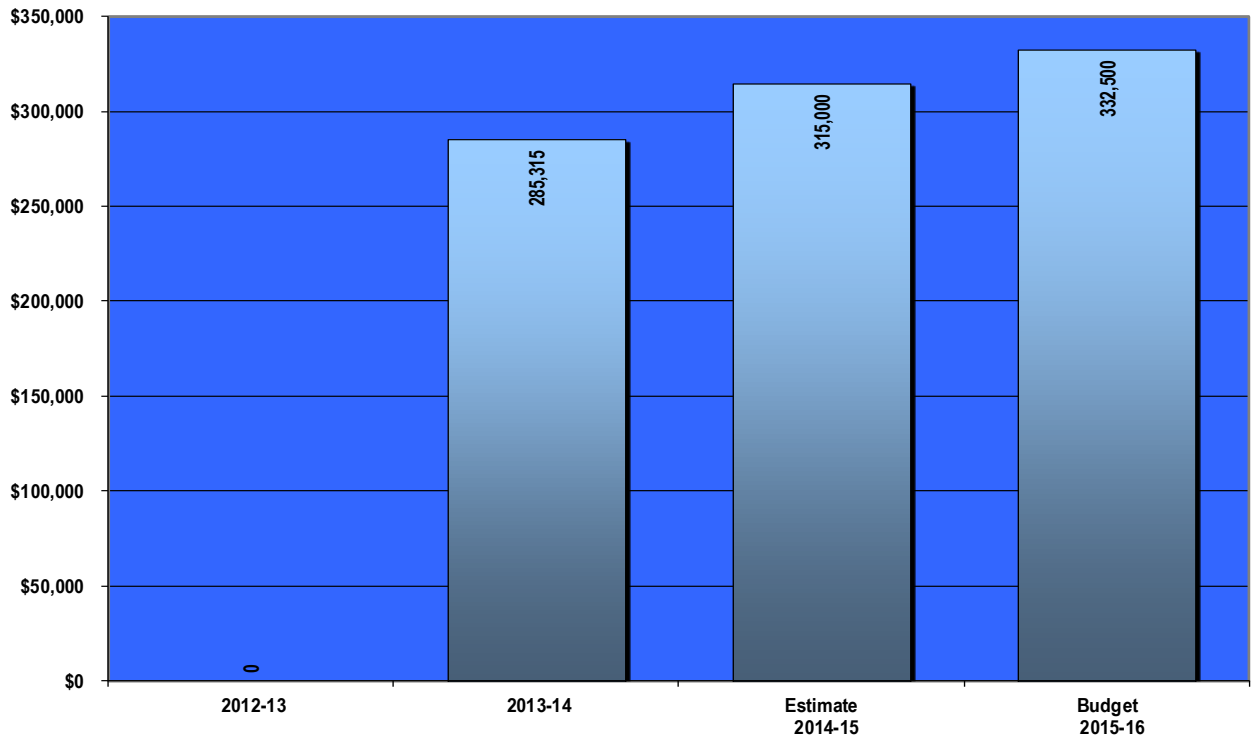
\*Due to Illinois Municipal Retirement Fund (IMRF) requirements, beginning in FY2013-14, IMRF and FICA were levied separately. The data above is for historical purposes while the data on the following pages is for the current and future budgets.

# FICA FUND REVENUE AND EXPENDITURE COMPARISON

## Revenue



## Expenditure



## FICA FUND

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 327,079	\$ 279,974	\$ 47,105	\$ 323,437	\$ 356,161	\$ 305,227
Interest Income	87	100	(13)	76	100	210
<b>Total Revenue</b>	\$ 327,166	\$ 280,074	\$ 47,092	\$ 323,513	\$ 356,261	\$ 305,437
<b>Expenditure</b>						
FICA	\$ 285,315	\$ 312,009	\$ (26,694)	\$ 315,000	\$ 319,700	\$ 332,500
<b>Total Expenditure</b>	\$ 285,315	\$ 312,009	\$ (26,694)	\$ 315,000	\$ 319,700	\$ 332,500
<b>Surplus/(Deficit)</b>	\$ 41,851	\$ (31,935)	\$ 73,786	\$ 8,513	\$ 36,561	\$ (27,063)

### FY2015-16 FICA Fund Highlights:

- A.) Real estate tax of \$305,227 is budgeted this fiscal year which is a decrease of (\$50,934) from the previous fiscal year.
- B.) The FICA Fund deficit is projected at (\$27,063) this fiscal year.
- C.) The real estate tax final extension rate this fiscal year is \$.032262 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

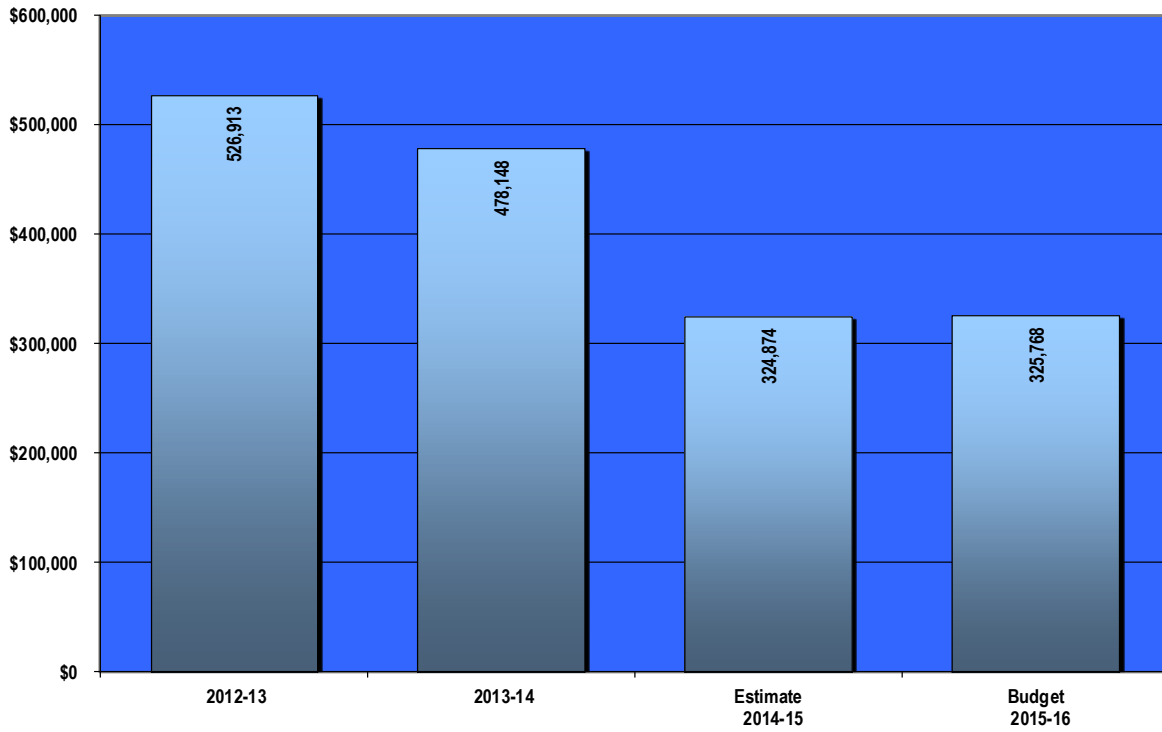
**Center Description**

This center accounts for the funding and expenditure of Social Security taxes.

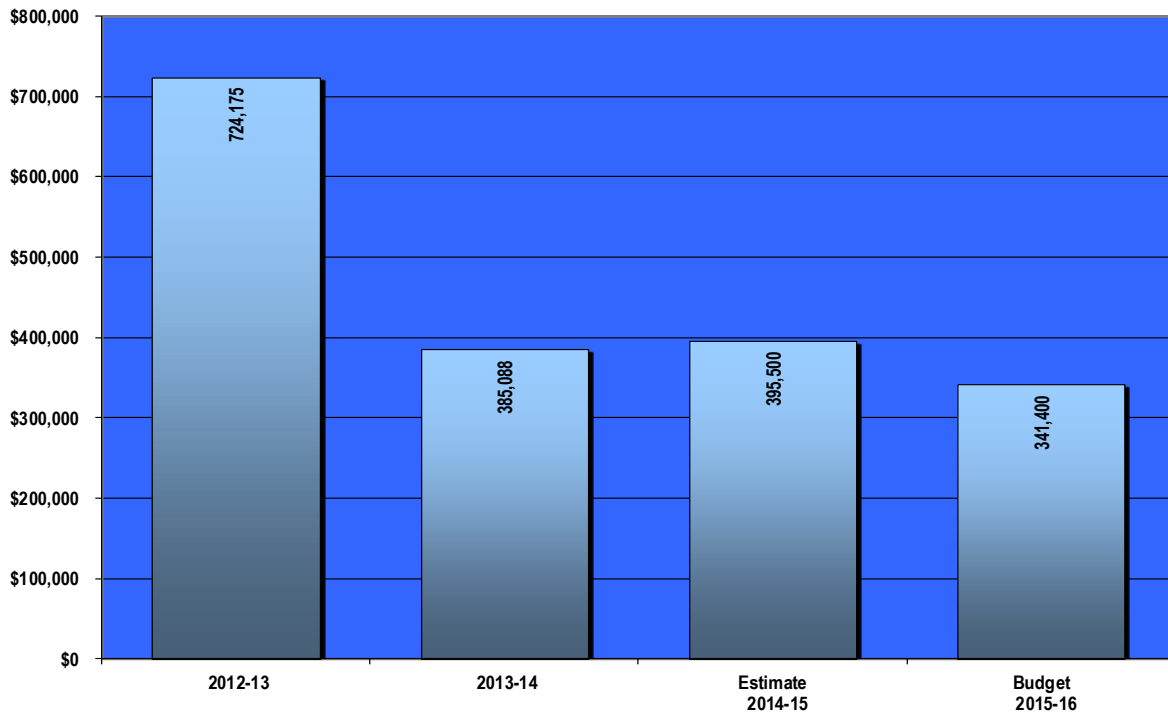
	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b><u>Revenue</u></b>						
Real Estate Tax	\$ 327,079	\$ 279,974	\$ 47,105	\$ 323,437	\$ 356,161	\$ 305,227
Interest Income	87	100	(13)	76	100	210
<b>Total Revenue</b>	<b>\$ 327,166</b>	<b>\$ 280,074</b>	<b>\$ 47,092</b>	<b>\$ 323,513</b>	<b>\$ 356,261</b>	<b>\$ 305,437</b>
<b><u>Expenditure</u></b>						
FICA	\$ 285,315	\$ 312,009	\$ (26,694)	\$ 315,000	\$ 319,700	\$ 332,500
<b>Total Expenditure</b>	<b>\$ 285,315</b>	<b>\$ 312,009</b>	<b>\$ (26,694)</b>	<b>\$ 315,000</b>	<b>\$ 319,700</b>	<b>\$ 332,500</b>
<b>Surplus/(Deficit)</b>	<b>\$ 41,851</b>	<b>\$ (31,935)</b>	<b>\$ 73,786</b>	<b>\$ 8,513</b>	<b>\$ 36,561</b>	<b>\$ (27,063)</b>

# IMRF FUND REVENUE AND EXPENDITURE COMPARISON

## Revenue



## Expenditure



## IMRF FUND

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 214,233	\$ 183,060	\$ 31,173	\$ 248,559	\$ 258,607	\$ 245,442
Replacement Tax	263,790	165,275	98,515	76,205	71,147	80,041
Interest Income	125	100	25	110	100	285
<b>Total Revenue</b>	\$ 478,148	\$ 348,435	\$ 129,713	\$ 324,874	\$ 329,854	\$ 325,768
<b>Expenditure</b>						
IMRF	\$ 385,088	\$ 388,194	\$ (3,106)	\$ 391,400	\$ 395,500	\$ 341,000
<b>Total Expenditure</b>	\$ 385,088	\$ 388,194	\$ (3,106)	\$ 391,400	\$ 395,500	\$ 341,000
<b>Surplus/(Deficit)</b>	\$ 93,060	\$ (39,759)	\$ 132,819	\$ (66,526)	\$ (65,646)	\$ (15,232)

### **FY2015-16 IMRF Fund Highlights:**

- A.) Real estate tax of \$245,442 is budgeted this fiscal year which is a decrease of (\$13,165) from the previous fiscal year.
- B.) Personal property replacement tax is budgeted at \$80,041 compared to the previous fiscal year of \$71,147. 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 10.84% in 2014 to 10.72% in 2015. The estimated rate for 2016 is 8.24%.
- D.) The real estate tax final extension rate this fiscal year is \$.028364 per \$100 equalized assessed valuation. There is no statutory rate limit for the IMRF Fund.

Note: during FY2014-15, corporate funds were utilized to pay the District's \$1,461,259 pension Unfunded Actuarial Accrued Liability (UAAL). The long-term savings to the District were approximately \$840,000.

## IMRF Fund Center Detail

Fund: IMRF

Center: District Administration

Code: 1511

### Center Description

This center accounts for the funding and expenditure of the employee pension plan.

	Actual	Budget	Variance	Estimated	Budget	Budget
	FY 2013-14	FY 2013-14	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 214,233	\$ 183,060	\$ -	\$ 248,559	\$ 258,607	\$ 245,442
Replacement Tax	263,790	165,275	-	76,205	71,147	80,041
Interest Income	125	100	-	110	100	285
<b>Total Revenue</b>	<b>\$ 478,148</b>	<b>\$ 348,435</b>	<b>\$ 129,713</b>	<b>\$ 324,874</b>	<b>\$ 329,854</b>	<b>\$ 325,768</b>
<b>Expenditure</b>						
IMRF	\$ 385,088	\$ 388,194	\$ -	\$ 391,400	\$ 395,500	\$ 341,000
<b>Total Expenditure</b>	<b>\$ 385,088</b>	<b>\$ 388,194</b>	<b>\$ (3,106)</b>	<b>\$ 391,400</b>	<b>\$ 395,500</b>	<b>\$ 341,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ 93,060</b>	<b>\$ (39,759)</b>	<b>\$ 132,819</b>	<b>\$ (66,526)</b>	<b>\$ (65,646)</b>	<b>\$ (15,232)</b>

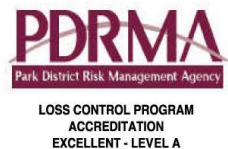


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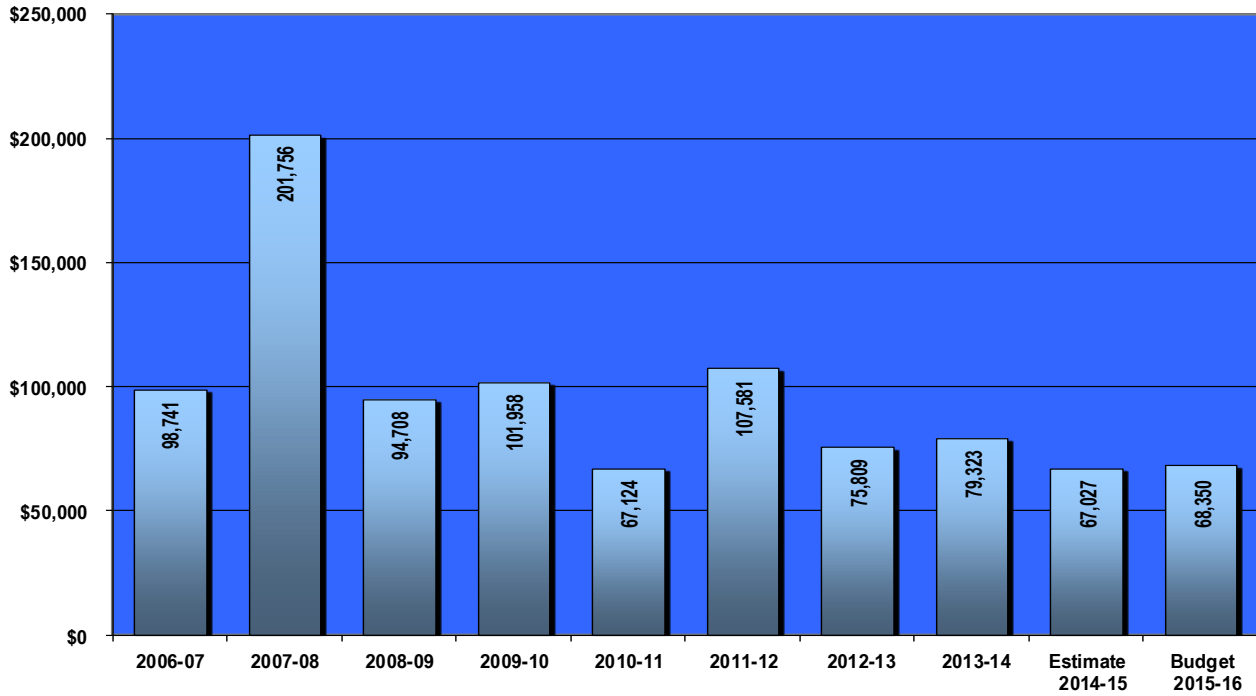
The **Endowment/Memorial Fund** is a trust fund account for dedicated contributions received by the district. The fund is made up of a number of component accounts, each with specific intended uses and guidelines. Idle funds are invested.

Endowment/  
Memorial

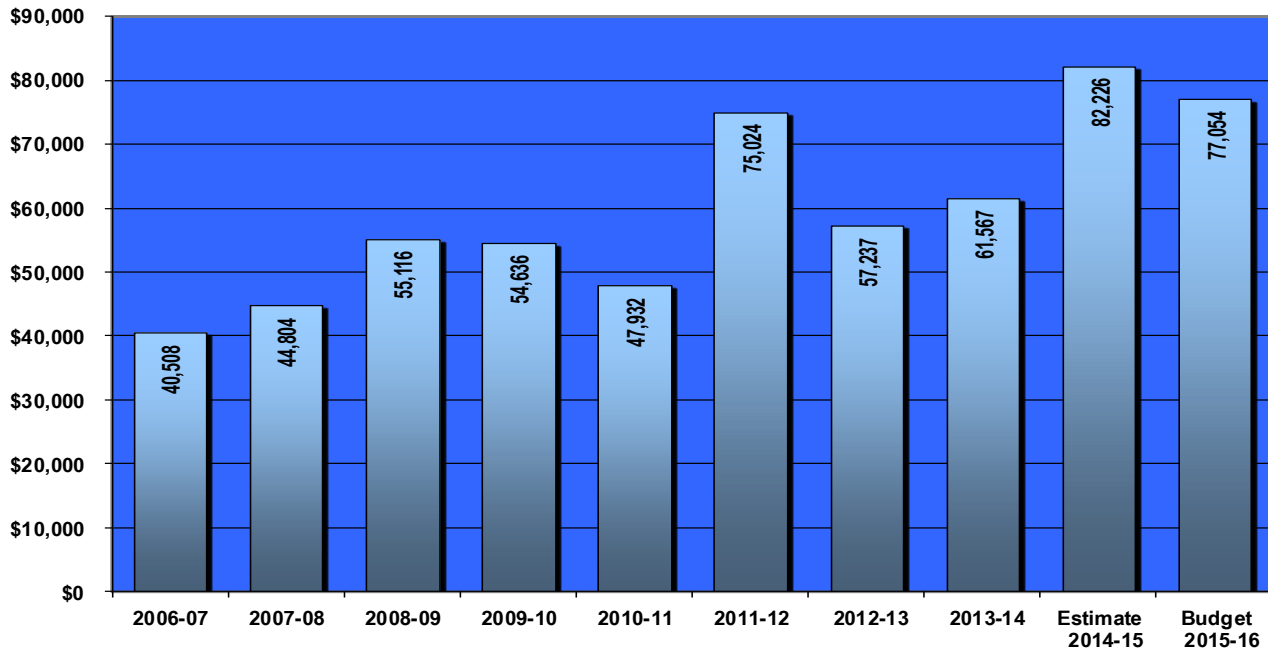


## ENDOWMENT/MEMORIAL FUND REVENUE AND EXPENDITURE COMPARISON

### 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.

### Endowment/Memorial Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Interest Income	\$ 10,770	\$ 4,000	\$ 6,770	\$ 3,185	\$ 6,500	\$ 6,350
Contributions/Grants	57,892	-	57,892	57,450	60,000	60,000
<b>Total Revenue</b>	\$ 68,662	\$ 4,000	\$ 64,662	\$ 60,635	\$ 66,500	\$ 66,350
Interfund Transfer	10,661	2,383	8,278	6,392	2,000	2,000
<b>Total</b>	\$ 79,323	\$ 6,383	\$ 72,940	\$ 67,027	\$ 68,500	\$ 68,350
<b>Expenditure</b>						
Contracted Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,015	\$ -	\$ 12,000
Services	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 1,000	\$ -	\$ 1,000	\$ 1,015	\$ -	\$ 12,000
Interfund Transfer	60,567	51,873	8,694	81,211	59,808	65,054
<b>Total</b>	\$ 61,567	\$ 51,873	\$ 9,694	\$ 82,226	\$ 59,808	\$ 77,054
<b>Surplus/(Deficit)</b>	\$ 17,756	\$ (45,490)	\$ 63,246	\$ (15,199)	\$ 8,692	\$ (8,704)

### **FY2015-16 Endowment/Memorial Fund Highlights:**

- A.) The Memorial/Endowment Fund's balance as of March 31, 2015 is \$1,250,848.
- B.) Contributions of \$60,000 are budgeted this fiscal year.
- C.) Interest income of \$6,350 is a decrease of (\$150) from the previous fiscal year.
- D.) Interfund transfer expenditures are budgeted at \$65,054. These transfers support scholarships and offset programming expenses. (See details on the next page.)
- E.) The FY2013-14 variance of \$57,892 contributions/grants is a result of being the first year the district actually budgeted for contributions. The \$8,694 variance for interfund transfers was due to a greater need for scholarships that fiscal year.

**ENDOWMENT/MEMORIAL FUND:**

<b>Transfer to</b>	<b>Amount</b>	<b>Purpose</b>
<b><u>Administration:</u></b>		
Golf Outing	\$5,000	Fundraiser- Partners in Parks
<b><u>Recreation:</u></b>		
Athletics	500	Indoor Sports - Partners in Parks
Aquatics	200	Scholarships - Partners in Parks
Camps	4,000	Scholarships - Partners in Parks
Children's Garden	2,500	Programming and Scholarships
Family Programs	400	Programming and Scholarships
Football	500	Scholarships - Partners in Parks
Nature Navigator Position	3,000	Program Staff
Preschool	1,200	Scholarships - Partners in Parks
Recreation Operations	19,500	Special Events
T-Ball	300	Scholarships - Partners in Parks
Teen Programs	1,500	Scholarships - Partners in Parks
Tournament	1,000	AT&T Cup Tournament
Trips	100	Scholarships - Partners in Parks
<b><u>Cultural Arts:</u></b>		
	3,000	Scholarships - Jack Benny Center Scholarship Fund
	3,000	Bowen Park Theatre - Florence Wilson Memorial Account
<b><u>Waukegan Symphony Orchestra and Concert Chorus:</u></b>		
	8,000	WSOCC - Guest Artists and Marketing
<b><u>Parks:</u></b>		
	1,000	Hofflander
<b><u>Special Recreation:</u></b>		
	10,354	Scholarships - Special Recreation
<b>Total</b>		<b>\$65,054</b>

**Endowment/Memorial Fund Center Detail**

Fund: Endowment/Memorial

Center: District Administration

Code: 1611

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Interest Income	\$ 10,770	\$ 4,000	\$ 6,770	\$ 3,185	\$ 6,500	\$ 6,350
Contributions/Grants	57,892	-	57,892	57,450	60,000	60,000
<b>Total Revenue</b>	\$ 68,662	\$ 4,000	\$ 64,662	\$ 60,635	\$ 66,500	\$ 66,350
Interfund Transfer	10,661	2,383	8,278	6,392	2,000	2,000
<b>Total</b>	\$ 79,323	\$ 6,383	\$ 72,940	\$ 67,027	\$ 68,500	\$ 68,350
<b>Expenditure</b>						
Contracted Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,015	\$ -	\$ 12,000
Services	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ 1,000	\$ -	\$ 1,000	\$ 1,015	\$ -	\$ 12,000
Interfund Transfer	60,567	51,873	8,694	81,211	59,808	65,054
<b>Total</b>	\$ 61,567	\$ 51,873	\$ 9,694	\$ 82,226	\$ 59,808	\$ 77,054
<b>Surplus/(Deficit)</b>	\$ 17,756	\$ (45,490)	\$ 63,246	\$ (15,199)	\$ 8,692	\$ (8,704)

**Center Description**

▪ Administrative

Description: This fund is comprised of 35 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.

**ENDOWMENT/MEMORIAL FUND:****Memorial/Endowment Cash Balances – March 31, 2015**

AT&T Endowment	\$ 4,172
Bowen Country Club Memorial	368
Concert Call Youth Arts Scholarship	1,000
Corrine J. Rose Scholarship Memorial	5,414
David Maxwell Memorial	5,828
DeYoung Memorial	31,519
Fishing Derby	7,792
Florence M. Wilson Endowment	96,559
Friends of the Parade	22,894
Fuqua Endowment	29,025
General Memorial	40,548
Halloweenfest Reserve	14,390
Henry P. Callahan Memorial	123,895
Howie Robinson Memorial	1,716
Jack Benny Center Scholarship Memorial	28,438
Jack Benny Memorial	2,962
Janet O'Dell Endowment	8,795
Jerry Kahn Endowment	5,714
Joseph A. Favero Memorial	48,916
Judge John Hughes Memorial	6,494
Junior Golf Memorial	17,812
Lois Stewart Memorial	4,272
Lynn Schornick Scholarship Endowment	3,813
Marilyn Reynolds Endowment	2,516
Marvin Oestreicher Memorial	7,223
Parks Improvement Memorial	32,820
Partners in Parks – Cub Foods Memorial	29,824
Partners In Parks Golf Outing	59,319
Recreation Endowment	453,085
Recreation Scholarship Memorial	12,085
Recreation Sponsorships	50,647
Robert Morrison Memorial	8,768
Special Recreation Athletics	53,179
Waukegan Park District Foundation Memorial	11,989
Waukegan Symphony Orchestra & Concert Chorus Memorial	17,056
<b>TOTAL</b>	<b>\$ 1,250,848</b>

## ENDOWMENT/MEMORIAL FUND

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

	<u>AT&amp;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>Concert Call Youth Arts Scholarship</u>
Established:	In 2015 by the Concert Call.
Purpose of Fund:	To provide arts scholarships for youth.
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



## **ENDOWMENT/MEMORIAL FUND**

### Florence M. Wilson Endowment

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

### 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 by 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

## ENDOWMENT/MEMORIAL FUND

### 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

### 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 support 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 50<sup>th</sup> birthday on 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 Foods 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

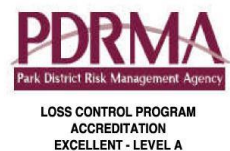
## ENDOWMENT/MEMORIAL FUND

- Special Recreation Athletics  
Established: As an annual fundraising 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



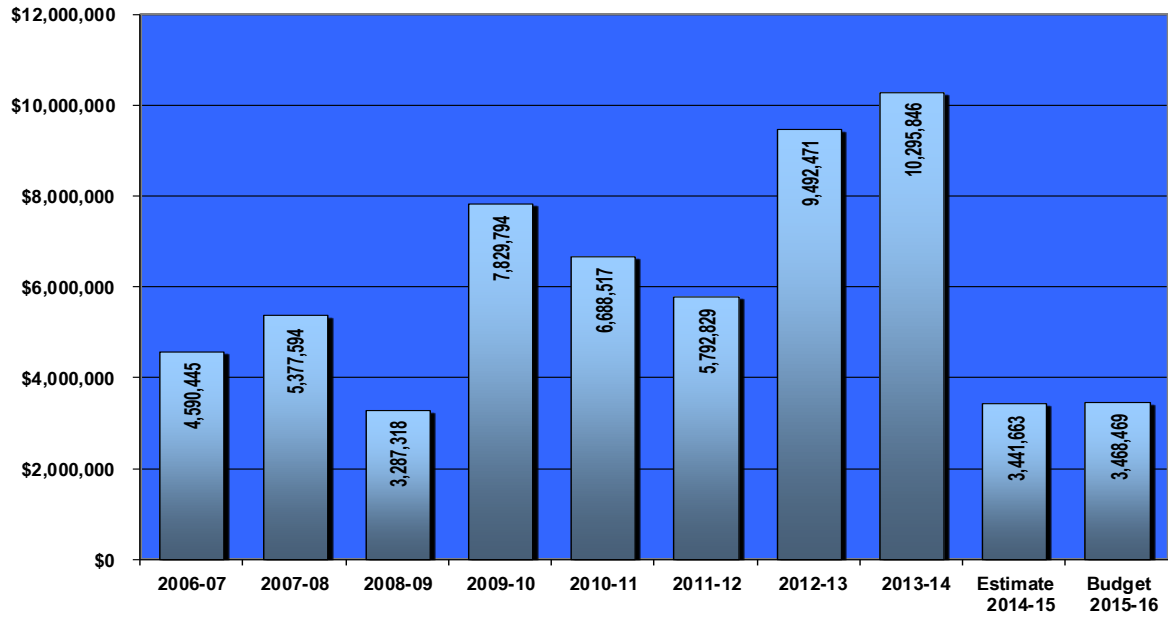
The **Debt Service Fund** is used to account for the resources for the payment of general debt principal, interest income and related costs. The related outstanding debt is recorded in the General Long Term Debt Account Group. The Debt Service Levy and transfers from the Corporate Fund support the Debt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

Debt Service

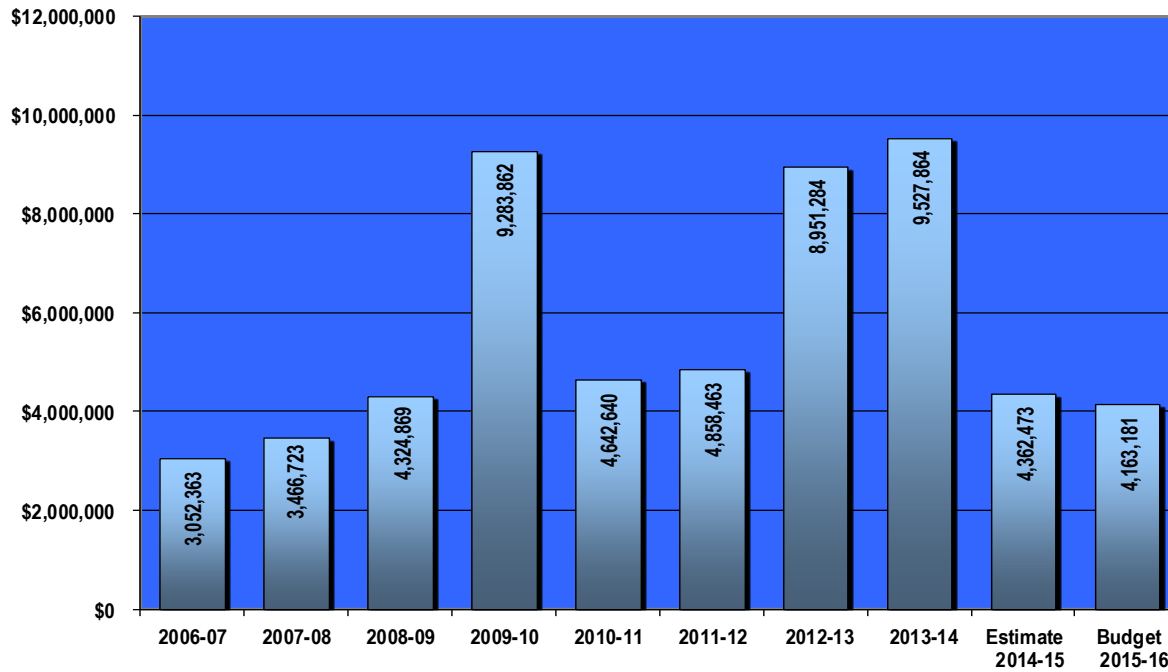


## DEBT SERVICE REVENUE AND EXPENDITURE COMPARISON

### Revenue

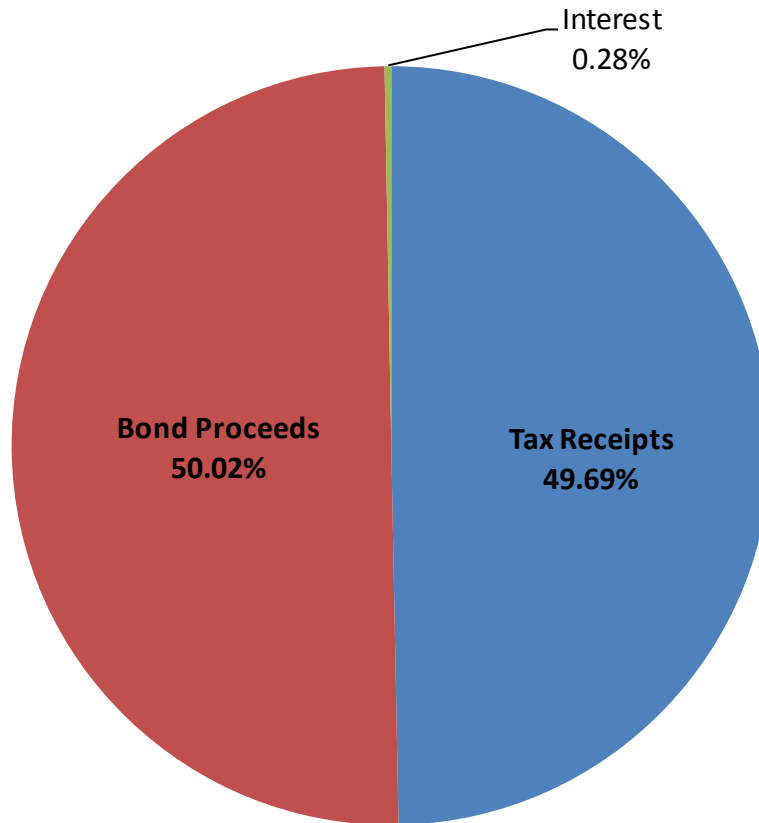


### Expenditure



**DEBT SERVICE  
REVENUE: FISCAL YEAR 2015-16**

Revenue	Amount	Percent
Tax Receipts	\$ 1,723,619	49.69%
Bond Proceeds	1,735,000	50.02%
Interest	9,850	0.28%
<b>Total Revenue</b>	<b>\$ 3,468,469</b>	<b>100.00%</b>
Interfund Transfers	-	0.00%
<b>Total Revenue</b>	<b>\$ 3,468,469</b>	<b>100.00%</b>



## Debt Service Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Tax Receipts	\$ 1,720,474	\$ 1,647,543	\$ 72,931	\$ 1,708,643	\$ 1,711,688	\$ 1,723,619
Bond Proceeds	7,064,011	1,671,000	5,393,011	1,721,000	1,696,065	1,735,000
Interest	11,362	5,750	5,612	12,020	8,900	9,850
<b>Total Revenue</b>	<b>\$ 8,795,847</b>	<b>\$ 3,324,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 3,416,653</b>	<b>\$ 3,468,469</b>
Interfund Transfer	1,500,000	1,500,000	-	-	1,500,000	-
<b>Total</b>	<b>\$ 10,295,847</b>	<b>\$ 4,824,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 4,916,653</b>	<b>\$ 3,468,469</b>
<b>Expenditure</b>						
Contracted Services	\$ 86,983	\$ 87,500	\$ (517)	\$ 17,328	\$ 25,000	\$ 90,000
Services	-	-	-	-	-	-
Debt Services	9,440,881	4,261,300	5,179,581	4,345,146	4,345,146	4,073,181
<b>Total Expenditure</b>	<b>\$ 9,527,864</b>	<b>\$ 4,348,800</b>	<b>\$ 5,179,064</b>	<b>\$ 4,362,474</b>	<b>\$ 4,370,146</b>	<b>\$ 4,163,181</b>
<b>Surplus/(Deficit)</b>	<b>\$ 767,983</b>	<b>\$ 475,493</b>	<b>\$ 292,490</b>	<b>\$ (920,811)</b>	<b>\$ 546,507</b>	<b>\$ (694,712)</b>

The Debt Service Fund has been established for principal and interest bond payments. Current outstanding Series are the 2008B, 2012B and 2013A General Obligation "Alternative Bonds" issues. Principal, interest and fees of \$4,073,181 are budgeted for FY2015-16.

As of April 30, 2014, the District's outstanding long-term debt principal was \$21,429,264.

During FY2014-15, the 2009 Series Bonds were paid off and retired. In FY2015-16, the District will be analyzing benefits of an advanced refunding of the 2008B Series Bonds to realize savings in anticipation of the Federal Reserve increasing interest rates sometime in 2015.

### **FY2015-16 Debt Service Fund Highlights:**

- A.) Total debt service revenue is budgeted at \$3,468,469 or a decrease of (\$1,448,184) from the previous fiscal year. This is due to eliminating an interfund transfer from the Corporate Fund due to a sufficient fund balance.
- B.) The contractual services expenditure is budgeted at \$90,000 or \$65,000 more than the previous fiscal year due to a possible advanced refunding of the 2008B Series Bonds.
- 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 scheduled \$1,500,000 interfund transfer from the Corporate Fund was not made in FY2014-15. The Debt Service fund balance is adequate and rather the funds were utilized to pay the District's \$1,461,259 pension Unfunded Actuarial Accrued Liability (UAAL). The long-term savings to the District were approximately \$840,000.
- E.) The \$5,393,011 variance in the FY2013-14 bond proceeds revenue was due to a refinancing opportunity the district took advantage of. The 2005 Series was refinanced into the 2013A Series for an overall savings of \$387,207.



**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 FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Real Estate Tax	\$ 1,720,474	\$ 1,647,543	\$ 72,931	\$ 1,708,643	\$ 1,711,688	\$ 1,723,619
Bond Proceeds	7,064,011	1,671,000	5,393,011	1,721,000	1,696,065	1,735,000
Interest Income	11,362	5,750	5,612	12,020	8,900	9,850
<b>Total Revenue</b>	<b>\$ 8,795,847</b>	<b>\$ 3,324,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 3,416,653</b>	<b>\$ 3,468,469</b>
Interfund Transfer	1,500,000	1,500,000	-	-	1,500,000	-
<b>Total</b>	<b>\$ 10,295,847</b>	<b>\$ 4,824,293</b>	<b>\$ 5,471,554</b>	<b>\$ 3,441,663</b>	<b>\$ 4,916,653</b>	<b>\$ 3,468,469</b>
<b>Expenditures</b>						
Contracted Services	\$ 86,983	\$ 87,500	\$ (517)	\$ 17,328	\$ 25,000	\$ 90,000
Services	-	-	-	-	-	-
Debt Services	9,440,881	4,261,300	5,179,581	4,345,146	4,345,146	4,073,181
<b>Total Expenditures</b>	<b>\$ 9,527,864</b>	<b>\$ 4,348,800</b>	<b>\$ 5,179,064</b>	<b>\$ 4,362,474</b>	<b>\$ 4,370,146</b>	<b>\$ 4,163,181</b>
Surplus/(Deficit)	\$ 767,983	\$ 475,493	\$ 292,490	\$ (920,811)	\$ 546,507	\$ (694,712)

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

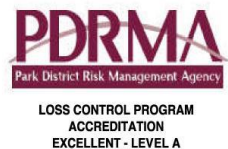
<b>Fiscal Year</b>	<b>Series 2008B</b>	<b>Series 2012B</b>	<b>Series 2013A</b>	<b>Totals</b>
5/01/15 - 4/30/16	400,500	946,200	991,400	2,338,100
5/01/16 - 4/30/17	400,500	963,300	997,600	2,361,400
5/01/17 - 4/30/18	400,500	749,700	1,002,200	2,152,400
5/01/18 - 4/30/19	400,500		1,020,200	1,420,700
5/01/19 - 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
<b>Totals</b>	<b>\$ 13,331,875</b>	<b>\$ 2,659,200</b>	<b>\$ 5,066,000</b>	<b>\$ 21,057,075</b>

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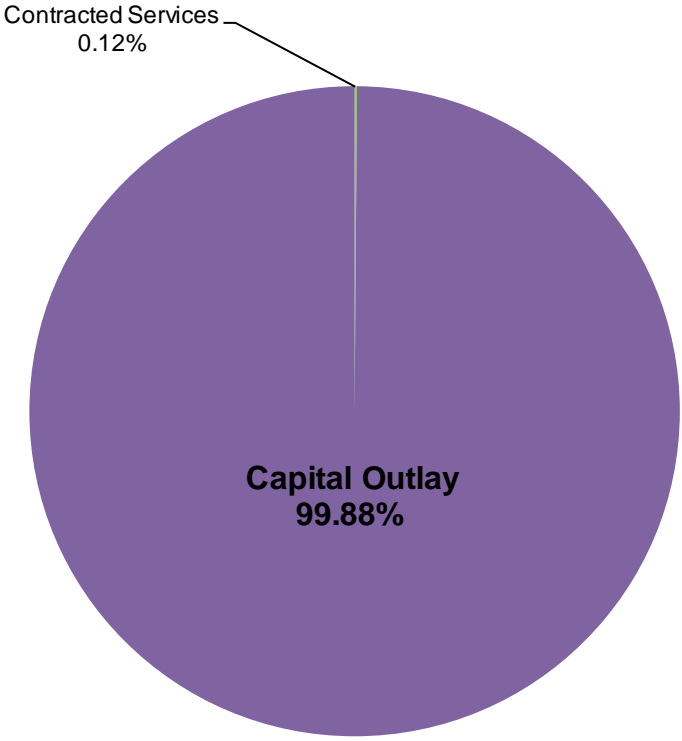
The **Capital Projects Fund** is established to account for capital expenditures of the district. This fund is financially supported by authorized transfers from other funds, grant reimbursements, developer and dedicated donations and interest income.

Capital Projects



**CAPTIAL PROJECTS FUND  
EXPENDITURE: FISCAL YEAR 2015-16**

<b>Expenditure</b>			
Contracted Services	\$	15,000	0.12%
Services		-	0.00%
Maintenance & Repair		-	0.00%
Capital Outlay		12,655,166	99.88%
<b>Total Expenditure</b>	<b>\$</b>	<b>12,670,166</b>	<b>100.00%</b>



# 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, 2014, the fund held a balance of \$10,980,910. It is estimated that by April 30, 2015, the balance will be approximately \$12,382,167.

The Capital Project Fund is budgeted to receive an interfund transfer of \$2,500,000 from the Corporate Fund in FY2015-16.

The FY2015-16 Capital Projects are listed on page 213. 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 214.

### Capital Projects Fund

	Actual FY 2013-14	Budget FY 2013-14	Variance FY 2013-14	Estimated FY 2014-15	Budget FY 2014-15	Budget FY 2015-16
<b>Revenue</b>						
Interest Income	\$ 36,216	\$ 15,800	\$ 20,416	\$ 25,160	\$ 17,000	\$ 19,000
Contributions/Grants	86,196	-	86,196	48,600	2,500,000	3,435,124
Miscellaneous	960	-	960	19,992	-	-
<b>Total Revenue</b>	\$ 123,372	\$ 15,800	\$ 107,572	\$ 93,752	\$ 2,517,000	\$ 3,454,124
Interfund Transfer	2,000,000	2,000,000	-	1,900,000	1,600,000	2,500,000
<b>Total</b>	\$ 2,123,372	\$ 2,015,800	\$ 107,572	\$ 1,993,752	\$ 4,117,000	\$ 5,954,124
<b>Expenditure</b>						
Contracted Services	\$ 18,759	\$ 16,000	\$ 2,759	\$ 1,800	\$ 25,000	\$ 15,000
Services	-	-	-	-	-	-
Maintenance & Repair	150,888	50,000	100,888	1,200	1,500	-
Capital Outlay	620,337	598,000	22,337	589,495	8,326,700	12,655,166
<b>Total Expenditure</b>	\$ 789,984	\$ 664,000	\$ 125,984	\$ 592,495	\$ 8,353,200	\$ 12,670,166
<b>Surplus/(Deficit)</b>	\$ 1,333,388	\$ 1,351,800	\$ (18,412)	\$ 1,401,257	\$ (4,236,200)	\$ (6,716,042)

### FY2015-16 Capital Projects Fund Highlights:

- A.) At the end of FY2014-15, it was determined the Corporate Fund balance was estimated to be over the targeted amount and an additional \$300,000 was transferred to the Capital Fund.
- B.) In FY2015-16 there is a budget of \$12,670,166 for capital projects because the indoor aquatics addition was not started in FY2014-15 and is a carryover project.

\*Note: Certain capital improvement projects are budgeted for in the Recreation, Special Recreation, and Paving & Lighting Funds.

A complete three year capital budget project list can be found on pages 215 to 220.

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

<b>Finance &amp; Administration</b>		<b>Fund</b>
<b>Division</b>		
Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	30
Cisco 2960 24-Port Switch	1,300	30
Sonicwall NSA 2400 Firewall	2,300	30
Furniture, Chairs	2,000	30
Workstation Replacements (5 Year Cycle)	6,000	30
Barracuda Spam and E-mail Filter Appliance	2,800	30
Barracuda E-mail Archiver Appliance Replacement	<u>2,600</u>	30
<b>Finance &amp; Administration Division Total</b>	<b>23,000</b>	
<b>Parks Division</b>		
Pavement Maintenance Plan - BBCH Parking Lot	90,000	30
Parks Vehicle Replacement (P12 & P13-2004 and P22-2000)	80,000	30
Tree Replacement-Emerald Ash Borer (AEB) Management Plan	50,000	30
Callahan Landfill Grading and Maintenance	10,000	30
Park Restroom Building Improvements (Floors/Door Closers) (Bevier & Bowen)	15,000	30
Roof Replacement - Douglas House	100,000	30
HVAC - Replacement-PMF Rooftop	15,000	30
HVAC - Replacement-Douglas House and Visual Arts Center	14,000	30
HVAC - Field House Compressor Replacement	7,000	30
Skate Park Chaulking and Fencing	25,000	30
SportsPark Door Closers and Hinges	10,000	30
SportsPark Black Gate Repair & Upgrade	6,000	30
SportsPark Softball Infield Sprinklers - Install Decoders	10,000	30
SportsPark Foot Bridge Repairs	5,000	30
Plonien Park Perimeter Fence Extension (Melrose Ave) 150'	6,500	30
Bevier Park Tennis/Pickleball Court Replacement with lighting/fencing	250,000	30
Indoor Water Fountains - New (JBC and SportsPark)	2,500	30
Field House - Roof Ladders	10,000	30
Playground and Park Improvements (King Park) Design Development & Permitting for Grant Submitted	25,000	30
Kirk Park Playground Equipment Replacement	50,000	30
BRC Canopy Repairs	12,000	30
Haines West Porch Replacement	10,000	30
Bradbury Step Replacements	35,000	30
Roosevelt Barrier Fence Replacement along Route 120	25,000	30
Clearview Park Improvements Construction	1,377,000	30
Clearview Permeable Paver Parking Lot and Rain Garden	632,166	30
RAC Window Replacement	25,000	30
Bowen Park Hofflander Trail/Boardwalk Improvements	80,000	30
Victory Park Ice Rink Lights	<u>10,000</u>	30
<b>Parks Division Total</b>	<b>2,987,166</b>	
<b>Contingency Capital Repairs/Replacement</b>	<b>75,000</b>	30
<b>Future Land Purchases</b>	<b>50,000</b>	30
<b><u>CARRYOVERS FROM FY2014-15</u></b>		
Besley Playground and Park Improvements Design Development	\$ 10,000	30
Belvidere Park Conceptual Improvements Plan	15,000	30
Morrison Shelter Renovation/Frog Pond Project with CAG	50,000	30
LED Retrofit Lighting - Parking Lots	60,000	30
Field House Indoor Pool/Aquatics	9,400,000	30
Total	9,535,000	
<b>TOTAL CAPITAL PROJECT FUND EXPENDITURES</b>	<b>\$ 12,670,166</b>	

# WAUKEGAN PARK DISTRICT

## Long Range Capital Development & Financing Plan

(Estimated)

<b>Capital Projects</b> (Capital Fund 30)	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>	<b>FY2017-18</b>	<b>FY2018-19</b>	<b>Total</b>
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	
<b>**Major Projects (Alphabetically Listed):</b>						
Aquatics/Indoor Pool (\$7.5 million)	75,000	9,400,000	0	0	0	9,475,000
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
 <b>Ongoing Projects:</b>						
***Allocated to Land Acquisition Reserve	34,998	50,000	50,000	50,000	50,000	234,998
CIP (Maintenance & Improvements)	464,958	3,085,166	2,693,500	1,179,000	1,000,000	8,422,624
CIP Carryovers (Maintenance & Improvements)	17,539	135,000	0	0	0	152,539
Annual Capital Costs	592,495	12,670,166	2,743,500	1,229,000	1,050,000	18,285,161
 <b>Revenues:</b>						
Capital Project Fund (Estimate of Fund Balance)	10,980,910	12,382,167	5,666,125	5,437,125	6,723,625	41,189,952
Transfers to the Capital Fund from the Corporate Fund	1,900,000	2,500,000	2,500,000	2,500,000	2,000,000	11,400,000
Interest	25,160	19,000	14,500	15,500	16,500	90,660
Grants	48,600	3,435,124	0	0	0	3,483,724
Miscellaneous	19,992	0	0	0	0	19,992
Future Bond Issues	0	0	0	0	0	0
Annual Total Revenues	12,974,662	18,336,291	8,180,625	7,952,625	8,740,125	
Total Capital Funds:	12,382,167	5,666,125	5,437,125	6,723,625	7,690,125	
***Less Designated Funds for Future Land Acquisitions:	(208,002)	(258,002)	(308,002)	(358,002)	(408,002)	
<b>NET FUNDS FOR CAPITAL PROJECTS</b>	<b>12,174,165</b>	<b>5,408,123</b>	<b>5,129,123</b>	<b>6,365,623</b>	<b>7,282,123</b>	

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

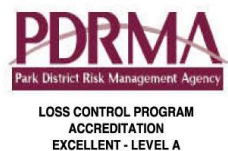
\*\*\*The District sets aside \$50,000 each year in the event of a land purchase opportunity.





The **Three Year Capital Improvement 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 2015-16**

<b>Finance &amp; Administration</b>			<b>Fund</b>
<b>Division</b>	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	30
	Cisco 2960 24-Port Switch	1,300	30
	Sonicwall NSA 2400 Firewall	2,300	30
	Furniture, Chairs	2,000	30
	Workstation Replacements (5 Year Cycle)	6,000	30
	Barracuda Spam and E-mail Filter Appliance	2,800	30
	Barracuda E-mail Archiver Appliance Replacement	<u>2,600</u>	30
	<b>Finance &amp; Administration Division Total</b>	<b>\$ 23,000</b>	
<b>Cultural Arts</b>			
	New Tables & Stools for Visual Arts	<u>1,800</u>	02
	<b>Cultural Arts Division Total</b>	<b>1,800</b>	
<b>Golf Operations</b>			
	Roof Replacement - BBGC Pesticide Building	\$ 18,000	02
	Install Outdoor Accent Patio Lighting	20,000	02
	Maintenance Material Storage Bins	5,000	02
	Small Equipment Repair/ Replacement	5,000	02
	Shingle Pumphouse/Shelters/Restrooms	5,000	02
	Replace 15' Progressive Rotary Mower	30,000	02
	Replace/Repair Bridge Erosion	8,000	02
	Emerald Ash Borer (EAB) Management Plan (Bonnie Brook & Greenshire)	<u>25,000</u>	02
	<b>Golf Operations Total</b>	<b>\$ 116,000</b>	
<b>Parks Division</b>			
	ADA Accessibility Improvements	\$ 50,000	02
	Pavement Maintenance Plan - BBCH Parking Lot (Total \$115,000)	90,000	30
		25,000	09
	Small Equipment Replacement	13,000	02
	Parks Vehicle Replacement (P12 & P13-2004 and P22-2000)	80,000	30
	Trash and Recycling Receptacles	5,000	02
	Tree Replacement/EAB Management Plan	50,000	30
	Sports Court Maintenance Plan (SCMP) Crack Fill Only	10,000	02
	Callahan Landfill Grading and Maintenance	10,000	30
	Playground Audit Recommendations/Improvements	50,000	02
	Park Restroom Building Improvements (Floors/Door Closers) (Bevier & Bowen)	15,000	30
	Roof Replacement - Douglas House	100,000	30
	HVAC - Replacement-PMF Rooftop	15,000	30
	HVAC - Replacement-Douglas House and Visual Arts Center	14,000	30
	HVAC - Field House Compressor Replacement	7,000	30
	Skate Park Chaulking and Fencing	25,000	30
	SportsPark Door Closers and Hinges	10,000	30
	SportsPark Black Gate Repair & Upgrade	6,000	30
	SportsPark Softball Infield Sprinklers - Install Decoders	10,000	30
	SportsPark Foot Bridge Repairs	5,000	30
	Plonien Park Perimeter Fence Extension (Melrose Ave) 150'	6,500	30
	Bevier Park Tennis/Pickleball Court Replacement with Lighting/Fencing	250,000	30
	Indoor Water Fountains - New (JBC and SportsPark)	2,500	30
	Field House - Roof Ladders	10,000	30
	Playground and Park Improvements (King Park) Design Development & Permitting for Grant Submitted	25,000	30
	Kirk Park Playground Equipment Replacement	50,000	30
	BRC Canopy Repairs	12,000	30
	Haines West Porch Replacement	10,000	30
	Bradbury Step Replacements	35,000	30
	Roosevelt Barrier Fence Replacement along Rt. 120	25,000	30
	Clearview Park Improvements Construction	1,377,000	30
	Clearview Permeable Paver Parking Lot and Rain Garden	632,166	30
	RAC Window Replacement	25,000	30
	Bowen Park Hofflander Trail/Boardwalk Improvements	80,000	30
	Victory Park Ice Rink Lights	<u>10,000</u>	30
	<b>Parks Division Total</b>	<b>\$ 3,140,166</b>	

**Recreation Division**

Preschool (Tumbling Mats & Play Tunnels)	\$	2,500	02
Office Chairs at BRC		1,000	02
Youth Room - Ceiling Tiles		1,000	02
Youth Room - Computers, Desks & Chairs		4,000	02
Youth Recreation Equipment (Tennis Equipment)		1,000	02
Table and Chairs Replacement for BRC and JAC		1,500	02
5 Additional Event Radios w/ attachment speaker		1,400	02
BRC Flooring (Lounge)		3,500	02
Replacement Water Fountains for JAC and BRC		5,000	02
PA System for Bowen Park (Grosche Field)		1,500	02
Updated FH Security Cameras		30,000	02
Inflatable Attractions for Special Events		12,500	02
HGP Lounge Chair Replacement		1,500	02
Ganster Pool Improvements & Emergency Capital Repairs		10,000	02
Floor Burnisher		2,000	02
3M Stone Care for Floors System		2,500	02
New Poster Printer		2,000	02
Auto Belay		2,500	02
Group Fitness Equipment		10,000	02
Replacement of Strength Equipment		12,000	02
Replacement Cardio Equipment		14,000	02
Replacement Courtside Chairs		4,000	02
Replacement Gym Equipment		4,000	02
Office Furniture		2,500	02
Girls Softball Equipment		2,000	02
Athletic Field Equipment		3,000	02
Replacement Outfield Fencing		12,000	02
Corner Flags		1,000	02
Special Needs Push Chair (Size 4)		3,500	08
		153,400	
<b>Recreation Division Total</b>	<b>\$</b>	<b>153,400</b>	
 <b>Contingency Capital Repairs/Replacement</b>		<b>75,000</b>	<b>30</b>
<b>Future Land Purchases</b>		<b>50,000</b>	<b>30</b>

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**TOTAL CAPITAL PROJECT FUND EXPENDITURES**      **\$ 3,559,366**

<b>Fund 02</b>	<b>\$</b>	<b>395,700</b>
<b>Fund 08</b>		<b>3,500</b>
<b>Fund 09</b>		<b>25,000</b>
<b>Fund 13</b>		<b>-</b>
<b>Fund 30</b>		<b>3,135,166</b>
<b>Total</b>	<b>\$</b>	<b>3,559,366</b>

**CARRYOVERS FROM FY14/15**

Besley Playground and Park Improvements Design Development	\$	10,000	30
Belvidere Park Conceptual Improvements Plan		15,000	30
Morrison Shelter Renovation/Frog Pond Project with CAG		50,000	30
LED Retrofit Lighting - Parking Lots		60,000	30
Build a Mobile Pageant Wagon for Events and Programming		15,000	02
Field House Indoor Pool/Aquatics		9,400,000	30
Recreation Vehicle Replacement (R62 1999 Van)		40,000	02
Parking Lot/Playground Crosswalk Speed Table		25,000	09
Recreation Software		90,000	02
		9,705,000	
<b>Total</b>	<b>\$</b>	<b>9,705,000</b>	

<b>Fund Total with Carryovers</b>	<b>\$</b>	<b>540,700</b>	<b>F02</b>
<b>Fund Total with Carryovers</b>		<b>3,500</b>	<b>F08</b>
<b>Fund Total with Carryovers</b>		<b>50,000</b>	<b>F09</b>
<b>Fund Total with Carryovers</b>		<b>-</b>	<b>F13</b>
<b>Fund Total with Carryovers</b>		<b>12,670,166</b>	<b>F30</b>
<b>Grand Total</b>	<b>\$</b>	<b>13,264,366</b>	

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

			<u>Fund</u>
<b>Finance &amp; Administration Division</b>	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	30
	Furniture, Chairs	2,000	30
	Workstation Replacements (5 Year Cycle)	<u>5,000</u>	30
	<b>Finance &amp; Administration Division Total</b>	<b>13,000</b>	
<b>Cultural Arts</b>	Lilac Cottage Interior Painting	\$ 8,000	02
	Lilac Cottage Furniture and Drapes	<u>2,000</u>	02
	<b>Cultural Arts Division Total</b>	<b>10,000</b>	
<b>Golf Operations</b>	Clubhouse Bag Racks	\$ 2,500	02
	Clubhouse Scoreboard	6,000	02
	Move 2007 Sand Pro to Greenshire and Replace	25,000	02
	Small Equipment Replacement	5,000	02
	Replace 1999 John Deere 2500 Tee Mower	30,000	02
	Replace 1999 John Deere 2500 Tri-Plex	30,000	02
	Replace John Deere 4600 Tractor	27,000	02
	Replace Patio Planters and Benches	15,000	02
	Emerald Ash Borer (EAB) Management Plan (Bonnie Brook & Greenshire)	<u>25,000</u>	02
	<b>Golf Operations Total</b>	<b>165,500</b>	
<b>Parks Division</b>	ADA Accessibility Improvements	\$ 50,000	30
	Playground Audit Recommendations/Improvements	50,000	30
	Pavement Maintenance Plan (PMP) (Bevier Park, Callahan Park)	60,000	09
	Sports Court Maintenance Plan (SCMP)	30,000	30
	Parks Vehicle Replacement (P39-2003, P35-1999) per VERS	60,000	30
	Small Equipment Replacement	13,000	02
	Playground and Park Improvements (TBD) (OSLAD Grant)	25,000	30
	Tree Replacement/EAB Management Plan	50,000	30
	Callahan Landfill Grading and Maintenance	10,000	02
	Roof Replacement - PMF	900,500	30
	Roof Replacement - Boys and Girls Club	350,000	30
	HVAC Replacement-(PMF,Haines)	25,000	30
	LED Retrofit Lighting - Parking Lots (Bowen Park)	60,000	30
	Ganster Pool Improvements and Emergency Repairs	10,000	02
	Park Restroom Building Improvements	15,000	30
	Grosche Field Ball Field Lighting Replacement (Musco)	250,000	30
	Recreation Vehicle Replacement (R63-1999)	40,000	02
	Mower (7200) Replacement (M116-2004)	20,000	02
	Tractor Replacement (T206 - Gehl-1999)	50,000	30
	Besley Park Improvements	50,000	30
	SportsPark Security Cameras (Maintenance Building)	10,000	30
	Washington Step Replacements	30,000	30
	Qstar Flashcom Security Camera	8,000	30
	JBC Building Improvements	10,000	30
	Yeoman Park Playground and Park Improvements	100,000	30
	Washington Park Playground and Park Improvements	100,000	30
	Adelphi Park Playground and Park Improvements	50,000	30
	SportsPark White Gate Repair/Upgrade	10,000	30
	Master Plan Initiatives (TBD after MP approved)	10,000	30
	SportsPark Paint Liner Replacement	7,500	30
	SportsPark Sidewalk Extension to Rest Room #1	25,000	30
	PMF Office Furniture Replacement (Mechanics Office)	4,500	30
	Splash Pad Repairs (Bowen, Bedrosian, SportsPark)	10,000	30
	Grosche Field Dugout Renovation	20,000	30
	Natural Areas Management Plans (Diversity, Arbor and Rudd Farm)	20,000	30
	Skate Park Pre-cast Pump Track/BMX Bike Ramps	75,000	30
	Bowen Playground Surfacing	<u>100,000</u>	30
	<b>Parks Division Total</b>	<b>2,708,500</b>	

<b>Recreation Division</b>	BRC Hallway Offices Repainting	\$	5,000	02
	Youth Recreation Equipment		2,500	02
	Sandwich Board Replacements		1,000	02
	Tent Replacement & Repairs		1,500	02
	Table and Chairs Replacement for BRC and JAC		1,500	02
	Office and Hallway Repainting at BRC		7,000	02
	Computer Tablets (including software) for Kaleidoscope and Teen Camps		4,000	02
	Youth Room - program supplies		3,500	02
	Preschool Furniture/Equipment Replacement		1,000	02
	Youth Programs - Furniture/Equipment Replacement		1,000	02
	Youth Recreation Equipment (preschool equipment replacement)		2,500	02
	Auto Belay		2,500	02
	Replace Lobby Couches/Benches in Field House		5,000	02
	Replacement Flooring in Membership Locker Room		9,000	02
	Banner/Artwork/Pictures		5,000	02
	Exterior Building Signage #1 (parking lot wall)		22,000	02
	Group Fitness Equipment		3,000	02
	Replacement of Strength Equipment		5,000	02
	Replacement Cardio Equipment		17,000	02
	Fitness Center Treadmill Deck/Belts Replacement		18,000	02
	Replacement Backboard/Volleyball Motors		5,000	02
	Scorers Table		3,500	02
	Gym Floor Resanding		80,000	02
	Howard Ganster Pool (HGP) Lounge Chair Replacement		1,500	02
	Replacement Outfield Fencing		5,000	02
	Girls Softball Equipment		2,000	02
	Baseball/Softball Batting Cage Netting		2,500	02
	Baseball/Softball Field Equipment		4,000	02
	Soccer Nets		6,000	02
	Day Camp Tablets (Exp & Ran) - sign in/out, records for counselor use		4,000	02
	Youth Room -program supplies		3,500	02
	Sandwich Boards		1,650	02
	BRC Interior Painting (Lounge, Lobby, Hall)		10,000	02
	Replacement Portable Announcement System (BRC & Events)		1,400	02
	JAC Counter Top Replacement (Kitchen)		1,000	02
	Replacement Water Fountain for JAC and BRC		5,000	02
	PA System for Bowen Park (Grosche Field)		1,500	02
	Recreation Used Vehicle		10,000	02
	Stanchions		1,500	02
	Fitness Center Upstairs TV Replacements		1,000	02
	Practice Goals		6,000	02
	Paint Restrooms & Walls of the Douglas House		5,000	02
	Baseball/Softball Cage Netting		2,500	02
	Purchase furniture/sensory equipment for new Special Recreation addition		5,000	08
	<b>Recreation Division Total</b>		<b>285,550</b>	
	<b>Emergency Capital Repairs/Replacement</b>		<b>75,000</b>	30
	<b>Future Land Purchases</b>		<b>50,000</b>	30
	<b>TOTAL CAPITAL PROJECT FUND EXPENDITURES</b>	<b>\$</b>	<b>3,307,550</b>	

**PROJECTED CAPITAL PROJECTS FUND  
FY 2017-18**

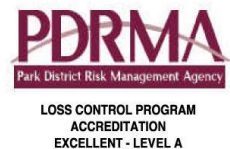
			<b>Fund</b>
<b>Finance &amp; Administration Division</b>	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	30
	Furniture, Chairs	2,000	30
	Workstation Replacements (5 Year Cycle)	6,000	30
	<b>Finance &amp; Administration Division Total</b>	<b>14,000</b>	
<b>Cultural Arts</b>		-	02
	<b>Cultural Arts Division Total</b>	<b>0</b>	
<b>Golf Operations</b>	Replace 2003 Toro 3500 Banks Mower	\$ 30,000	02
	Replace 2003 John Deere 800 Core Aerator	30,000	02
	Replace 1995 Kubota L3600 Tractor	27,000	02
	Rainbird GSP Plan Renewal (Remote access to sprinkler system)	12,000	02
	Replace Greenshire Lewis Avenue Fence	10,000	02
	EAB Management Plan (Bonnie Brook & Greenshire)	25,000	02
	<b>Golf Operations Total</b>	<b>134,000</b>	
<b>Parks Division</b>	ADA Accessibility Improvements	\$ 50,000	30
	Playground Audit Recommendations/Improvements	50,000	30
	Pavement Maintenance Plan (PMP) (SportsPark)	60,000	09
	Sports Court Maintenance Plan (SCMP)	30,000	30
	Parks Vehicle Replacement (P40-1999,P44-2000) per VERS	70,000	30
	Recreation Vehicle Replacement ( R64-1999) per VERS	45,000	02
	Mower Replacement (M113 & M114-2002) per VERS	50,000	30
	Tractor Replacement (T203-1993) per VERS	50,000	30
	Tree Replacement/EAB Management Plan	50,000	30
	Callahan Landfill Grading and Maintenance	10,000	30
	Roof Replacement - (BBCH)	150,000	30
	HVAC Replacement-(BBCH, Greenshire)	25,000	30
	LED Retrofit Lighting (PFM Interior & Exterior)	60,000	30
	Ganster Pool Improvements and Emergency Repairs	10,000	02
	Playground and Park Improvements (OSLAD Grant) TBD	25,000	30
	Arbor Park Playground and Park Improvements	50,000	30
	Ben Diamond Park Playground and Park Improvements	150,000	30
	Upton Park Playground and Park Improvements	100,000	30
	Armory Park Playground and Park Improvements	50,000	30
	Graham Park Playground and Park Improvements	50,000	30
	Natural Areas Management Plan (Park in the Glen)	20,000	30
	<b>Parks Division Total</b>	<b>1,155,000</b>	
<b>Recreation Division</b>	Youth Recreation Equipment	\$ 2,000	02
	Sandwich Board Replacements	1,000	02
	Tent Replacement & Repairs	1,500	02
	Table and Chairs Replacement for BRC and JAC	1,500	02
	Youth Programs - Furniture/Equipment Replacements	2,500	02
	Preschool Programs - Furniture/Equipment Replacements	1,000	02
	Camping/Outdoor Supplies - replacements	1,000	02
	Replacement of Meeting Room Table & Chairs	1,500	02
	Replace Lobby Tables & Chairs	3,000	02
	Lobby TV Replacement	4,000	02
	3rd Workstation at Front Desk	2,000	02
	Group Fitness Equipment	3,000	02
	Replacement of Strength Equipment	5,000	02
	Replacement Cardio Equipment	10,000	02
	Replacement Score clock Controllers	5,000	02
	Replacement Courtside Chairs	4,000	02
	Replacement Gym Equipment	4,000	02
	HGP Lounge Chair Replacement	1,500	02
	FH Misc. Equipment	5,000	02
	Girls Softball Equipment	2,000	02
	Baseball/Softball Field Equipment	4,000	02
	Baseball/Softball Cage Netting	2,500	02
	Soccer Nets	6,000	02
	Soccer Practice Goals	6,000	02
Replacement Outfield Fencing	5,000	02	
New wheelchair accessible bus	55,000	08	
	<b>Recreation Division Total</b>	<b>139,000</b>	
<b>Emergency Capital Repairs/Replacement</b>	<b>75,000</b>	30	
<b>Future Land Purchases</b>	<b>50,000</b>	30	
<b>TOTAL CAPITAL PROJECT FUND EXPENDITURES</b>		<b>\$ 1,567,000</b>	

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# Waukegan Park District Annual Budget Fiscal Year 2015-2016

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-5<sup>th</sup> 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. No official 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, an NRPA 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** - An NRPA 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.

**DCEO** - 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** - Fund balance reflects the net financial resources of a fund, in other words, assets minus liabilities. 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 District 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 facility.

**JBC** - Jack Benny Center. - A cultural arts facility.

**Maintenance** - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and needed 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 Recreation and Parks Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

**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 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.

**TIF** - Tax Increment Financing. 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, local animal rescue group.

**WBMX** - Waukegan Bicycle Motocross.

**WSOCC** - Waukegan Symphony Orchestra and Concert Chorus.

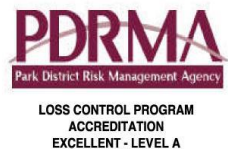
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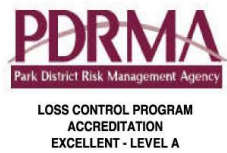
# Waukegan Park District Annual Budget Fiscal Year 2015-2016

Appendix





# Appendix A Strategic Plans





# **Waukegan Park District**

## **2015-2017 Strategic Plan for FY2015/16**

April 10, 2015 – Full Strategic Plan w/Progress Created by OnStrategy

## **MISSION STATEMENT**

The Waukegan Park District is committed to providing parks, facilities and leisure opportunities to our culturally diverse population through leadership with 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.

## **CORE VALUES**

- **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...** We will work WITH one another.
- **Sustainability...** The Board and staff will use a collaborative and cooperative team based approach that results in the best possible decisions for the long term greater good of the entire community.

## 2015-2017 STRATEGIC PLAN - PROGRESS AT-A-GLANCE

Organization Goals	Measure	EOY Target	Actual	Status
1.1 Enhance Waukegan's Image.				
1.2 Customer Expectations				 As of 03/04/15
1.3 Strategic Communications				 As of 03/04/15
1.4 Community Engagement				 As of 03/04/15
3.1 Invest in maintaining infrastructure.				 As of 03/10/15
3.2 Parks and Open Space Master Plan (POSMP) Implementation.				 As of 03/10/15
3.3 Sustainable Infrastructure Development.				 As of 03/10/15

 Not Started  
  Deferred  
  On Target  
  Off Target  
  Waiting on Someone  
  Critical  
  Achieved

## 2015-2017 STRATEGIC PLAN - PROGRESS DETAIL

### CUSTOMER/PROGRAMS & SERVICES/PARKS & FACILITIES THEMES & ORGANIZATION GOALS

#### 1 Customer: Community connection

**1.1 Enhance Waukegan's Image. (04/30/18)**      Measure:      EOY Target:      Actual:      Status:

\$9,500,000      \$2,140,000     




As of 04/10/15      ~~\$7,360,000~~

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.1.1 Promote the District's history, current initiatives and partnerships to enhance the image of the City and the Park District. (Teddy Anderson) (Executive Director)	05/01/15, 04/30/18			 As of 04/10/15
1.1.1.1 To plan the Centennial Celebration. (Theodora Anderson)	05/01/15, 12/31/15	completed plan		 As of 04/02/15
1.1.2 Create new traditions relevant to the population.(Ty Rohrer) (Cultural Arts)	05/01/15, 04/30/18			 As of 04/10/15
1.1.2.1 To facilitate the identification of new traditions within the Cultural Arts Division. (Claudia Freeman)	05/01/15, 12/31/15	list of potential programs		 As of 04/02/15
1.1.2.2 To implement Summer Stories four times during Summer 2015 with at least two community leaders as readers at each instance. (Debra Carl)	05/01/15, 10/31/15	4		 As of 04/02/15
1.1.2.3 To create activities to improve Field House membership retention rate. (Quincy Bejster)	05/01/15, 03/31/16	increase retention rate from 65 to70%		 As of 04/10/15
1.1.3 Develop methods to inform and educate the public about safety and security while in the parks. (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
1.1.3.1 To create an ad for the brochure highlighting the Park Security Program with the City of Waukegan Police Department. (Theodora Anderson)	05/01/15, 07/10/15	ad completed		 As of 04/02/15
1.1.3.2 To create handout materials to educate the public about Park Patrol Services with Waukegan Police. (Mike Trigg)	05/01/15, 07/10/15	create handouts		 As of 04/10/15

**1.2 Customer Expectations (04/30/18)**      Measure:      EOY Target:      Actual:      Status:

As of 03/04/15     

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.2.1 Create and Implement a system wide process to measure customer satisfaction. (Claudia Freeman) (Cultural Arts)	05/01/15, 04/30/18			 As of 03/30/15

1.2.1.1 To implement an evaluation and create a report on Field House member statistics. (Quincy Bejster)	05/01/15, 12/01/16	complete report		 As of 04/02/15
1.2.1.2 To implement the customer service plan for the Recreation Department (Errick Beverly)	05/01/15, 10/31/16	implement plan		 As of 04/02/15
1.2.1.3 To support the implementation of the customer satisfaction evaluation procedure using technology. (Joe Georges)	05/01/15, 04/30/16	integrate		 As of 04/02/15

**1.3 Strategic Communications (04/30/18)**

Measure:










EOY Target:

Actual:

Status:



As of 03/04/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.3.1 Identify and use effective channels for external communication.(Teddy Anderson) (Executive Director)	05/01/15, 04/30/18			 As of 03/30/15
1.3.1.1 To implement the Community Relations Communication Plan. (Theodora Anderson)	05/01/15, 04/29/16	plan implemented		 As of 04/10/15
1.3.1.2 To increase the use of social media to promote Adult and Youth Sports and the SportsPark on a daily basis during the season. (Richard Fibish)	05/01/15, 03/31/16	post info weekly		 As of 04/10/15
1.3.1.3 To increase use of social media to promote the Field House (Quincy Bejster)	05/01/15, 03/31/16	post info weekly		 As of 04/02/15
1.3.2 Implement multilingual communication. (Carlos Valentin) (Executive Director)	05/01/15, 04/30/18			 As of 04/10/15
1.3.2.1 To create and install bilingual interpretive historical signage. (Ty Rohrer)	05/01/15, 03/31/16	Number of new exhibits		 As of 03/18/15
1.3.2.2 Create Spanish flyers for the brochure and social media posting. (Carlos Valentin)	05/01/15, 04/29/16	flyer posted		 As of 04/02/15
1.3.2.3 To develop a Spanish version of the Summer Camp Family Handbook. (Mike Mayfield)	05/01/15, 06/05/15	complete handbook		 As of 04/02/15
1.3.2.4 To create a Spanish version of the Before and After School Experience (B.A.S.E) Family Handbook. (Anthony Violet)	05/01/15, 08/01/15	complete handbook		 As of 04/02/15

**1.4 Community Engagement (04/30/18)**

Measure:
















EOY Target:

Actual:



Status:



As of 03/04/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.4.1 Develop and maintain partnerships. (Greg Petry) (Executive Director)	05/01/15, 04/30/18			 As of 04/10/15
1.4.1.1 To implement recommendations from the Community Engagement Project. (Theodora Anderson)	05/01/15, 04/29/16	report on initiatives		 As of 04/02/15
1.4.1.2 To oversee the Foundation operations. (Theodora Anderson)	05/01/15, 04/29/16	ongoing		 As of 04/02/15
1.4.1.3 To facilitate expansion of the volunteer and patron base for Cultural Arts (Claudia Freeman)	05/01/15, 01/29/16	number of new volunteers.		 As of 04/02/15
1.4.1.4 To develop a schedule of use of the Field House aquatics facility by Vista Health System. (Sam Stevens)	05/01/15, 03/31/16	completed schedule		 As of 04/02/15
1.4.1.5 To implement joint after school and summer enrichment programs with Waukegan School District #60. (Mike Mayfield)	05/01/15, 03/31/16	implement programs		 As of 04/02/15
1.4.1.6 To develop partnerships with private schools that include program opportunities during the school year and summer. (i.e. after school, school vacation and summer camp programs). (Anthony Violett)	05/01/15, 03/31/16	implement programs		 As of 04/02/15
1.4.1.7 To facilitate obtaining more referrals from the Special Education Department of Waukegan Public Schools. (Kari Robinson)	05/01/15, 03/31/16	complete report		 As of 04/02/15
1.4.1.8 To facilitate the transition of Heart of the City and Puro Futbol groups use of the SportsPark for the 2015 season and beyond. (Errick Beverly)	05/01/15, 12/31/16	increase rental revenue 10% from \$42,000 to \$46,200		 As of 04/10/15
1.4.1.9 To develop a schedule for use of the Field House aquatics facility with the Waukegan School District. (Errick Beverly)	05/01/15, 01/31/16	complete schedule		 As of 04/02/15
1.4.1.10 To secure regional and national events at the SportsPark in conjunction with the Lake County Convention and Visitor's Bureau (LCCVB). (Errick Beverly)	05/01/15, 01/31/16	increase tournament revenue 10% from \$41,000 to \$45,100		 As of 04/10/15
1.4.1.11 To establish a referral program with the Vista Health System cardiac rehab program. (Jeremiah Johnson)	05/01/15, 03/31/16	obtain referrals		 As of 04/10/15
1.4.2 Create formal public input and involvement strategies. (Greg Petry) (Executive Director)	05/01/15, 04/30/18			 As of 04/10/15
1.4.2.1 To conduct focus group sessions on cultural arts offerings. (Claudia Freeman)	05/01/15, 04/15/16	number of focus groups		 As of 04/02/15
1.4.2.2 To develop a community relations advisory committee/facilitators/ambassadors. (Theodora Anderson)	05/01/15, 02/26/16	percent completed		 As of 03/30/15



1.4.2.3 To conduct a Community Recycling Event. (Tim Girmscheid)	05/01/15, 12/01/15	conduct recycle event	 As of 04/06/15
1.4.2.4 To collaborate with Solid Waste Agency of Lake County (SWALCO) on district community green initiatives. (Mike Trigg)	05/01/15, 04/30/18	engage SWALCO in recycle events	 As of 04/10/15

**2 Programs and Services: Aligning initiatives with community need**

**2.1 Innovative Programming**

Measure:












EOY Target:
















Actual:


Status:



As of 03/04/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.1.1 Expand youth-based programming. (Mike Mayfield) (Recreation)	05/01/15, 04/30/18			 As of 03/30/15
2.1.1.1 To take the Cemetery Walk on the road to elementary schools. (Ty Rohrer)	05/01/15, 12/31/15	schools visited		 As of 04/02/15
2.1.1.2 To develop an expanded SwimSmart program for the new Field House aquatics facility. (Sam Stevens)	05/01/15, 03/31/16	completed schedule		 As of 04/02/15
2.1.1.3 To implement soccer, baseball/softball, and cheerleading skills and drills programs for youth athletics (Richard Fibish)	05/01/15, 01/31/16	implement programs		 As of 04/02/15
2.1.1.4 To implement t-ball, basketball and cheerleading programs for females. (Kaitlin Fischer)	05/01/15, 03/31/16	implement programs		 As of 04/02/15
2.1.1.5 To evaluate and report on the current Jr. Bulldogs Basketball program (Kaitlin Fischer)	05/01/15, 03/31/16	complete report		 As of 04/02/15
2.1.1.6 To implement three new programs in the new youth programming room at the Belvidere Recreation Center (i.e. music, crafts, youth leadership). (Mike Mayfield)	05/01/15, 03/31/16	implement programs		 As of 04/02/15
2.1.1.7 To develop and implement three new early childhood programs designed to develop a child's social, creative, or physical development. (Jen Dumas)	05/01/15, 02/29/16	implement programs		 As of 04/02/15
2.1.1.8 To host a local Drive, Chip and Putt competition. (Mike Mayfield)	05/01/15, 09/30/15	host event		 As of 04/02/15
2.1.1.9 To implement an archery curriculum. (Anthony Violet)	05/01/15, 03/31/16	implement program		 As of 04/02/15
2.1.1.10 To increase participation in Kid's Fitness and Fun to support a two class per week schedule. (Jeremiah Johnson)	05/01/15, 03/31/16	increase participation		

				As of 04/02/15
2.1.1.11 To implement three new outdoor programs. (Anthony Violet)	05/01/15, 03/21/16	implement programs		 As of 04/02/15
2.1.2 Expand family programming options. (Jen Dumas) (Recreation)	05/01/15, 04/30/18			 As of 03/30/15
2.1.2.1 To expand weekend historical walking tours to families (Ty Rohrer)	05/01/15, 11/30/15	number of new tours		 As of 04/02/15
2.1.2.2 To implement the Touch a Truck event. (Jen Dumas)	05/01/15, 08/30/15	implement event		 As of 04/02/15
2.1.2.3 To develop and implement three new family programs that relate to health and wellness, nature, or art. (Jen Dumas)	05/01/15, 02/29/16	implement programs		 As of 04/02/15
2.1.2.4 To implement an overnight family camping program. (Anthony Violet)	05/01/15, 11/15/15	implement program		 As of 04/02/15
2.1.2.5 To implement three resource nights for parents/guardians and participants. (Maria Owens)	05/01/15, 03/31/16	implement three programs		 As of 04/10/15
2.1.2.6 To implement family softball and cookout at Bevier for Field House members and families. (Jeremiah Johnson)	05/01/15, 08/31/16	implement program		 As of 04/02/15
2.1.2.7 To implement Explore Powell Park for Field House members and families. (Jeremiah Johnson)	05/01/15, 08/31/16	implement program		 As of 04/02/15
2.1.3 Enhance health and wellness opportunities. (Sam Stevens) (Recreation)	05/01/15, 04/30/18			 As of 03/30/15
2.1.3.1 To create a programming schedule for the Field House aquatics facility. (Sam Stevens)	05/01/15, 01/31/16	completed schedule		 As of 04/02/15
2.1.3.2 To create a running club. (Quincy Bejster)	05/01/15, 09/30/16	implement program		 As of 04/02/15
2.1.3.3 To create a plan and programs to increase use of the climbing wall. (Quincy Bejster)	05/01/15, 03/31/16	increased usage		 As of 04/02/15
2.1.3.4 To develop and implement a swim lesson program for individuals with disabilities. (Kari Robinson)	05/01/15, 09/30/15	implement program		 As of 04/02/15
2.1.3.5 To implement a new group personal training program at the Field House. (Jeremiah Johnson)	05/01/15, 03/31/16	implement program		 As of 04/02/15
2.1.4 Offer community programming to relevant trends and opportunities. (Jay Lerner) (Recreation)	05/01/15, 04/30/18			

				As of 03/30/15
2.1.4.1 To implement "Music at Washington Park" programs. (Debra Carl)	05/01/15, 04/30/18	2		 As of 04/02/15
2.1.4.2 To create an incentive passport to draw people to multiple Summer Arts in the Parks programs (Debra Carl)	05/01/15, 04/30/18	create passport program		 As of 04/10/15
2.1.4.3 To implement the new Men's Softball City Playoff format at the SportsPark which will include a beer garden. (Richard Fibish)	05/01/15, 08/31/16	implement program		 As of 04/02/15
2.1.4.4 To implement pickleball, dodgeball, and kickball programs to meet the needs of the community. (Richard Fibish)	05/01/15, 01/31/16	implement programs		 As of 04/02/15

## 2.2 Interdepartmental Program Partnerships (IPP)

Measure:






EOY Target:

Actual:

Status:



As of 03/04/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.2.1 Implement multi-departmental outreach programs to neighborhoods and the underserved. (Claudia Freeman) (Cultural Arts)	05/01/15, 04/30/18			 As of 03/30/15
2.2.1.1 To offer "Parks and Play" program with the Recreation Department. (Debra Carl)	05/01/15, 04/30/18	number of programs		 As of 04/02/15
2.2.1.2 To expand the free Summer Arts in the Park programs. (Debra Carl)	05/01/15, 04/30/18	number of programs		 As of 04/02/15
2.2.1.3 To serve on the Centennial Committee and secure sponsorships for the 2017 Centennial Anniversary Celebration. (Jen Dumas)	05/01/15, 03/31/16	secure sponsorships		 As of 04/02/15
2.2.1.4 To develop and coordinate the planning of the 2017 Centennial Anniversary Picnic. (Julie Schneider)	05/01/15, 03/31/16	complete plan		 As of 04/02/15

## 2.3 Evaluating Program Affordability

Measure:



EOY Target:





Actual:

Status:











As of 03/04/15









Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.3.1 Continue to assess, provide and expand free and low-cost affordable programs. (Errick Beverly) (Recreation)	05/01/15, 04/30/18			 As of 03/30/15
2.3.1.1 To offer three free Yoga/Zumba in the Park events at the Waukegan Beach Bandshell during the summer. (Sam Stevens)	05/01/15, 09/01/15	completed events		

				As of 04/02/15
2.3.1.2 To offer a free girls softball clinic, girls basketball clinic and kickball event. (Kaitlin Fischer)	05/01/15, 03/31/16	implement events		 As of 04/02/15
2.3.1.3 To offer ten new low cost or free Friday night programs for early childhood and/or families. (Jen Dumas)	05/01/15, 03/31/16	implement programs		 As of 04/02/15
2.3.1.4 To create a list of alternative funding sources and resource guide for participants of Special Recreation programs. (Julie Schneider)	05/01/15, 03/31/16	complete list		 As of 04/02/15
2.3.1.5 To implement fun at the beach programs this summer. (Jeremiah Johnson)	05/01/15, 03/31/16	implement program		 As of 04/02/15

### 3 Parks and Facilities: Infrastructure development and investment

**3.1 Invest in maintaining infrastructure. (04/30/18)**      Measure:      EOY Target:      Actual:  Status:   
As of 03/10/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
3.1.1 Implement fiscal year Capital Improvement Projects (CIP). (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.1.1.1 To monitor the progress and status of the annual Capital Improvement Program to ensure spending is in line with the approved budgeted amounts. (Jim Glogovsky)	05/01/15, 04/30/16	Monthly review of CIP expenditures.		 As of 04/01/15
3.1.1.2 To implement the Capital Improvement Program for the Parks Department. (Mike Trigg)	05/01/15, 04/30/16	implement and complete CIP projects		 As of 04/03/15
3.1.1.3 To implement the Emerald Ash Borer (EAB) Management Plan utilizing Treekeeper software. (Scott MacLean)	05/01/15, 04/30/18	Remove all ash identified as poor condition in the inventory assessment.		 As of 04/03/15
3.1.1.4 To manage construction of the Clearview Park in conjunction with OSLAD and IGIG grants. (Tim Girmscheid)	05/01/15, 12/31/16	complete grant projects		 As of 04/06/15
3.1.1.5 To implement the Bevier Tennis/Pickleball Court Renovation Project. (Scott MacLean)	05/01/15, 12/30/15	complete renovation		 As of 04/03/15
3.1.1.6 To coordinate with Smith Group JJR a conceptual plan for redevelopment of Besley Park. (Mike Trigg)	05/01/15, 12/31/15	create conceptual plan for Besley Park		 As of 04/03/15

3.1.1.7 To coordinate with Legat Architects the Douglas House roof replacement and Belvidere Recreation Center canopy repairs. (Gary Trantham)	05/01/15, 04/30/16	complete roof replacement and canopy repair		 As of 04/03/15
3.1.1.8 To manage construction of Clearview Park restroom/shelter and sprayground feature installation. (Gary Trantham)	05/01/15, 04/30/16	complete construction of restroom/shelter and sprayground		 As of 04/03/15
3.1.2 Implement playground audit recommendations. (Scott MacLean) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.1.2.1 To implement playground equipment replacement at Kirk Park. (Scott MacLean)	05/01/15, 04/30/16	install new playground		 As of 04/03/15
3.1.2.2 To implement recommendations as outlined in the Playground Safety Compliance Audit. (Scott MacLean)	05/01/15, 04/30/16	complete repairs identified as Priority Hazards 1 and 2		 As of 04/03/15
3.1.3 Create Capital Assets Maintenance/Replacement (CAMR) schedule for all facilities. (Gary Trantham) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.1.3.1 To research and propose a renovation plan for the Bowen Park Greenhouse. (Jen Dumas)	05/01/15, 12/31/15	complete report		 As of 04/02/15
3.1.3.2 To create a Comprehensive Capital Assets Maintenance/Replacement (CAMR) schedule for all facilities. (Gary Trantham)	05/01/15, 04/30/16	create schedule of facilities' HVAC systems		 As of 04/03/15


**3.2 Parks and Open Space Master Plan (POSMP) Implementation. (04/30/18)**






Measure:






EOY Target:

Actual:

Status:

  
As of 03/10/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
3.2.1 Annually evaluate the Parks and Open Space Master Plan (POSMP) recommendations and implement into the Capital Improvement Program (CIP). (Tim Girmscheid) (Parks)	05/01/15, 04/30/18	percent completed		 As of 03/30/15
3.2.1.1 To implement the Parks and Open Space Master Plan. (Tim Girmscheid)	05/01/15, 04/30/18	develop implementation plan		 As of 04/06/15
3.2.1.2 To create Natural Resource Management and Environment Stewardship policy and procedure. To develop a Natural Areas Management Plan (NAMP). (Tim Girmscheid)	05/01/15, 04/30/16	develop management plan		 As of 04/10/15
3.2.1.3 To create a template for use of Geographic Information System (GIS) for park mapping. (Tim Girmscheid)	05/01/15, 04/30/16	create inventory of park maps using GIS		 As of 04/06/15
3.2.2 Submit Grant Applications for Open Space Land Acquisition and Development (OSLAD) and Park and Recreation Facilities Construction	05/01/15, 04/30/18			

(PARC) for community and neighborhood Park development and renovation. (Mike Trigg) (Parks)				As of 03/30/15
3.2.2.1 To submit application for the Open Space Land Acquisition and Development Grant (OSLAD) for King Park redevelopment. (Mike Trigg)	05/01/15, 07/01/15	submit application		 As of 04/03/15
3.2.2.2 To submit grant applications for future phases development of the Morrison Shelter Ravine Enhancement Plan. (Tim Girmscheid)	05/01/15, 12/31/15	submit applications		 As of 04/10/15
3.2.3 Participate in and support Waukegan Lakefront Development. (Greg Petry) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.2.4 Seek and support community input for new park development and existing park redevelopment. (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.2.4.1 To seek community input for new park development at Besley and King. (Mike Trigg)	05/01/15, 12/31/15	conduct public meetings		 As of 04/03/15

**3.3 Sustainable Infrastructure Development.**  
**(04/30/18)**

Measure:








EOY Target:


Actual:

Status:



As of 03/10/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
3.3.1 Utilize Smart Energy Design Assistance Center (SEDAC) assistance when developing new facilities. (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.3.1.1 To utilize Smart Energy Design Assistance Center (SEDAC) for new construction design assistance to maximize energy efficiency and cost savings for the Indoor Pool at Hinkston Field House. (Mike Trigg)	05/01/15, 07/01/15	engage SEDAC during design development		 As of 04/03/15
3.3.2 Integrate School and Community Property to Access Park Needs. (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.3.3 Integrate SMART Design and BMP's (best management practices) with Park Redevelopment. (Tim Girmscheid) (Parks)	05/01/15, 04/30/18			 As of 03/30/15
3.3.3.1 To serve as chairperson of the Green Team to develop and implement environmental sustainability initiatives. (Tim Girmscheid)	05/01/15, 04/30/16	conduct meetings		 As of 04/10/15
3.3.3.2 To implement an energy efficiency LED Lighting Project. (Gary Trantham)	05/01/15, 04/30/16	complete Smith Park LED exterior lighting project		 As of 04/03/15
3.3.4 Utilize methods to support crime prevention through environmental design practices. (Mike Trigg) (Parks)	05/01/15, 04/30/18			 As of 03/30/15

3.3.4.1 To utilize Crime Prevention through Environmental Design (CPTED) principles with new park designs and renovations. (Mike Trigg)	05/01/15, 04/30/18	utilize CPTED principles for King and Besley Park renovation designs		 As of 04/03/15
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FINANCIAL THEMES & ORGANIZATION GOALS

**4 Financial: Sound financial management**

**4.1 Strengthen Financial Resources and Processes. (04/30/18)**

Measure:










EOY Target:

Actual:

Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
4.1.1 Optimize external funding and non-tax revenue. (Greg Petry) (Executive Director)	04/30/18			 As of 03/30/15
4.1.1.1 To secure additional donations and/or sponsorships for Cultural Arts initiatives (Claudia Freeman)	05/01/15, 08/31/16	more than \$4000		 As of 04/10/15
4.1.1.2 To seek a National Endowment for the Humanities "Latino American" grant to provide programming geared towards Latino community. (Ty Rohrer)	05/01/15, 02/01/16	grant awarded		 As of 04/02/15
4.1.1.3 To coordinate fundraising efforts of the Partners in Parks (PIP) golf outing to increase non-tax revenue to greater than \$7,100. (Jon Beckmann)	05/01/15, 07/31/15	revenue greater than \$7100.		 As of 04/02/15
4.1.1.4 To secure additional donations and/or sponsorship funds for Recreation Department events and programs. (Jen Dumas)	05/01/15, 03/31/16	increase sponsorships		 As of 04/02/15
4.1.1.5 To develop a relationship with Community Alternatives Unlimited (CAU) for SRSNLC families to obtain funding for programs. (Maria Owens)	05/01/15, 03/11/16	complete report on funds obtained		 As of 04/02/15
4.1.1.6 To recruit more rental groups for the grass &/or turf fields at the SportsPark (Richard Fibish)	05/01/15, 10/31/16	increase rental revenues		 As of 04/02/15
4.1.2 Maintain financial strength and sustainability. (Jim Glogovsky) (Finance and Administration)	04/30/18			 As of 03/30/15
4.1.2.1 To review and implement recommendations from the Government Finance Officers Association Budget and CAFR reviewers. (Jim Glogovsky)	05/01/15, 03/31/16	Incorporating recommendations into the budget and CAFR		 As of 03/23/15

**4.2 Financial Transparency and Accountability. (04/30/18)**

Measure:

EOY Target:

Actual:

Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
4.2.1 Enhance community access to financial information. (Jon Beckmann) (Finance and Administration)	04/30/18			 As of 03/30/15
4.2.1.1 To develop and distribute an Annual Report. (Theodora Anderson)	07/30/15	percent completed		 As of 04/10/15
4.2.1.2 To create a sitemap for financial information on website redesign and provide posting material/information. (Jon Beckmann)	05/01/15, 04/30/16	create sitemap		 As of 04/02/15
4.2.1.3 To create a procurement page on the website. (Jon Beckmann)	05/01/15, 04/30/16	post documents		 As of 04/02/15
4.2.2 Practice and demonstrate financial compliance standards. (Jim Glogovsky) (Finance and Administration)	04/30/18			 As of 03/30/15
4.2.2.1 To achieve the Budget and CAFR award recognition from GFOA. (Jim Glogovsky)	05/01/15, 03/31/16	receive awards		 As of 04/02/15

**4.3 Financial Assessment and Analysis. (04/30/18)**

Measure:

EOY Target:

Actual:


Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
4.3.1 Document economic impact of District services and programs. (Jay Lerner) (Recreation)	04/30/18			 As of 03/30/15
4.3.1.1 Report on the economic impact of events. (Jay Lerner)	05/01/15, 04/30/18	create report		 As of 04/10/15
4.3.2 Analyze and report budget and financial condition. (Jim Glogovsky) (Finance and Administration)	04/30/18			 As of 03/30/15
4.3.2.1 To continually assess program cost recovery in the performing arts (Claudia Freeman)	05/01/15, 04/30/16	report		 As of 04/02/15
4.3.2.2 To analyze monthly budget and mid-year reports to ensure budgetary compliance. (Jim Glogovsky)	05/01/15, 04/30/16	review monthly		 As of 04/10/15
4.3.2.3 To oversee the preparation of the Mid-Year financial report. (Jon Beckmann)	05/01/15, 12/15/15	create document		 As of 04/10/15



				As of 04/02/15
4.3.2.4 To implement a new Recreation Department Sponsorship financial report (Maria Owens)	05/01/15, 01/15/16	complete report		 As of 04/02/15
4.3.4 Develop budgets based on strategic and long range plan goals. (Jim Glogovsky) (Finance and Administration)	04/30/18			 As of 03/30/15
4.3.4.1 To develop the Pro Forma for the new aquatics facility (Jay Lerner)	05/01/15, 03/31/16	complete report		 As of 04/02/15
4.3.4.3 To create a new budget and program/event for American Independence Festivities and HalloweenFest (Jay Lerner)	05/01/15, 01/31/16	complete new budget		 As of 04/02/15

INTERNAL BUSINESS THEMES & ORGANIZATION GOALS

**5 Internal Business: Operational excellence**

**5.1 Provide Professional Staff. (04/30/18)**

Measure:









EOY Target:




Actual:

Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
5.1.1 Enhance new employee job orientation. (Stacey Jozefiak) (Finance and Administration)	04/30/18			 As of 03/30/15
5.1.1.1 To enhance Cultural Arts orientation for new hires (Claudia Freeman)	05/01/15, 07/31/15	reformatted orientation		 As of 04/02/15
5.1.1.2 To continue to develop the New Hire Orientation process for seasonal and part-time year round employees. (Stacey Jozefiak)	05/01/15, 02/28/16	revise document		 As of 04/02/15
5.1.1.3 Include the Gold Medal video in new hire orientations. (Stacey Jozefiak)	05/01/15, 05/31/15	new hires view the video		 As of 04/02/15
5.1.2 To coordinate and implement the Employee Wellness program. (Mike Mayfield) (Recreation)	05/01/15, 04/30/18			 As of 04/01/15
5.1.3 Improve internal communication with all levels. (Greg Petry) (Executive Director)	04/30/18			 As of 03/30/15
5.1.3.1 To analyze the existing internal intranet communication system and research and upgrade to a more efficient intranet platform. (Joe Georges)	05/01/15, 03/31/16	upgrade		 As of 04/02/15
5.1.4 Recruit and hire the most qualified candidates. (Stacey Jozefiak) (Finance and Administration)	04/30/18			 As of 03/30/15

5.1.4.1 To hire qualified bilingual staff for the Arts and History Specialist and the PT Registration Clerk (Claudia Freeman)	05/01/15, 07/01/15	full staffing level		 As of 04/02/15
5.1.4.2 To implement the reorganization of the Recreation Department (Jay Lerner)	05/01/15, 06/30/15	implement reorganization		 As of 04/02/15
5.1.4.3 Survey supervisors to determine what training would be useful to gain the most qualified candidates in the recruitment, interview and hiring process. (Stacey Jozefiak)	05/01/15, 02/28/16	survey completed.		 As of 04/10/15

**5.2 Provide Sound Internal Operations. (04/30/18)**

Measure:












EOY Target:





Actual:

Status:













As of 03/12/15








Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
5.2.1 Develop and implement systems to benchmark, analyze data and evaluate programs. (Tim Girmscheid) (Parks)	04/30/18			 As of 03/30/15
5.2.1.1 To evaluate and report on the effectiveness of the Field House Retention Plan. (Sam Stevens)	05/01/15, 02/29/16	complete report		 As of 04/02/15
5.2.1.2 To work with all department management staff to review standard operating procedures and identify areas to update. (Tanya Brady)	05/01/15, 04/30/16	complete review		 As of 04/10/15
5.2.2 Continuously improve and integrate technology into operations. (Joe Georges) (Finance and Administration)	04/30/18			 As of 03/30/15
5.2.2.1 To develop and implement a marketing database. (Theodora Anderson)	04/30/16	complete database		 As of 04/10/15
5.2.2.2 To redesign the website. (Theodora Anderson)	08/30/15	complete redesign		 As of 04/10/15
5.2.2.3 To implement the RecTrac software (Jay Lerner)	05/01/15, 12/31/15	implement software to go live		 As of 04/02/15
5.2.2.4 To implement use of the Fitness on Demand system. (Sam Stevens)	05/01/15, 10/01/16	complete implementation		 As of 04/02/15
5.2.2.5 To implement RecTrac software at the Field House. (Quincy Bejster)	05/01/15, 12/01/15	software goes live		 As of 04/02/15
5.2.2.6 To implement RecTrac software at the Belvidere Recreation Center. (Mike Mayfield)	05/01/15, 04/30/16	software goes live		 As of 04/02/15
5.2.2.7 To develop and implement Volunteer Management within the RecTrac program. (Julie Schneider)	05/01/15, 03/31/16	implement program		

				As of 04/02/15
5.2.2.8 To utilize an online system to enhance the Polar Bear Plunge Pledge program. (Kari Robinson)	05/01/15, 11/30/15	implement program		 As of 04/02/15
5.2.2.9 To create a process to ensure all paperwork is received from the parents/guardians on an annual basis. (Maria Owens)	05/01/15, 02/29/16	obtain all paperwork		 As of 04/02/15
5.2.2.10 To install, setup and implement new RecTrac recreation management software system. (Joe Georges)	05/01/15, 11/30/16	installed		 As of 04/02/15
5.2.2.11 To transport the existing internal server infrastructure to a new secure external datacenter. (Joe Georges)	05/01/15, 04/30/16	completed		 As of 04/02/15

**5.3 Provide Sustainable Business Practices.  
(04/30/18)**

Measure:                      EOY Target:                      Actual:                      Status:  
  
As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
5.3.1 Review and update standard operating procedures for all departments. (Tanya Brady) (Finance and Administration)	04/30/18			 As of 03/30/15
5.3.1.1 To develop a department accounting calendar. (Jon Beckmann)	05/01/15, 03/31/16	create calendar		 As of 04/02/15
5.3.1.2 To manage contractual mowing services. (Scott MacLean)	05/01/15, 12/31/15	manage weekly services through October		 As of 04/03/15
5.3.1.3 To develop a Lost Keys Policy. (Mike Trigg)	05/01/15, 12/31/15	develop policy		 As of 04/03/15
5.3.1.4 To establish, maintain and post a District wide safety inspection schedule. (Tanya Brady)	05/01/15, 01/31/16	create schedule		 As of 04/02/15
5.3.2 Maintain professional designations: Commission for Accreditation of Park and Recreation Agencies (CAPRA), Distinguished Agency (DA) and Park District Risk Management Agency (PDRMA). (Tanya Brady) (Finance and Administration)	04/30/18			 As of 03/30/15
5.3.2.1 To coordinate the PDRMA loss control review for the Recreation Department (Jay Lerner)	05/01/15, 12/31/15	complete successful review		 As of 04/02/15
5.3.2.2 To assist Risk Manager with 2015 PDRMA Loss Control Review for Park Maintenance Operations. (Mike Trigg)	05/01/15, 12/31/15	complete department review		 As of 04/10/15
5.3.2.3 To assist Superintendent with 2015 PDRMA Loss Control Review for Park Maintenance. (Scott MacLean)	05/01/15, 12/31/15	complete park		

		maintenance loss control review		As of 04/03/15
5.3.2.4 To assist Superintendent with 2015 PDRMA Loss Control Review for Building and Facility Maintenance. (Gary Trantham)	05/01/15, 12/31/15	complete building/facility loss control review		 As of 04/03/15
5.3.2.5 To develop a department specific Training Plan as required by Loss Control Review. (Mike Trigg)	05/01/15, 12/31/15	develop training plan		 As of 04/03/15
5.3.2.6 To coordinate the 2015 PDRMA Loss Control Review of SRSNLC and Waukegan Park District-Special Recreation. (Julie Schneider)	05/01/15, 12/30/15	complete review		 As of 04/10/15
5.3.2.7 To implement a new Patron Lift and Transfer Training Process for Special Recreation (Kari Robinson)	05/01/15, 06/30/15	implement process		 As of 04/02/15
5.3.2.8 To implement a new Patron Lift and Transfer Training Process for Special Recreation. (Maria Owens)	05/01/15, 08/26/16	implement process		 As of 04/02/15
5.3.2.9 To achieve the highest level of accreditation on the PDRMA Loss Control Review with a score of 95% or higher. (Tanya Brady)	05/01/15, 12/31/15	greater than 95%		 As of 04/02/15
5.3.2.10 To coordinate the efforts of the Compliance Committee and create a schedule of action items. (Tanya Brady)	05/01/15, 04/30/16	create matrix		 As of 04/02/15

LEARNING AND GROWTH THEMES & ORGANIZATION GOALS

**6 Learning and Growth: Dedicated and continuously learning staff**

**6.1 Employee Training. (04/30/18)**

Measure:






EOY Target:

Actual:

Status:





As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
6.1.1 Maintain and develop relevant policies and procedures, in alignment with the District's vision. (Jim Glogovsky) (Finance and Administration)	04/30/18			 As of 03/30/15
6.1.1.1 To update the status of employment policy. (Jim Glogovsky)	05/01/15, 08/31/15	board approved		 As of 04/02/15
6.1.1.2 To develop a policy for signatory authorization. (Jim Glogovsky)	05/01/15, 02/28/16	Board approval		 As of 04/02/15
6.1.1.3 To execute the Department specific Training Plan as required for Loss Control Review. (Scott MacLean)	05/01/15, 12/31/15	execute training plan		 As of 04/03/15
6.1.1.4 To execute the Department specific Training Plan as required for Loss Control Review. (Gary Trantham)	05/01/15, 12/31/15	execute training plan		

				As of 04/03/15
6.1.1.5 Review and update Section 4.0 in the Administrative, Operational, and Personnel Policy/Procedure Manual. (Stacey Jozefiak)	05/01/15, 03/31/16	board approval		<input type="radio"/> As of 04/02/15
6.1.2 Ensure the District's support of employee growth and development opportunities. (Greg Petry) (Executive Director)	04/30/18			<input type="radio"/> As of 03/30/15
6.1.2.1 To attend Foundation Management/Fundraising continuing education programs. (Theodora Anderson)	04/30/16	attend		<input type="radio"/> As of 04/10/15
6.1.2.2 Attend the Americans for the Arts Conference to participate sessions focusing on empowering culture, creating a future for the arts and building skills. (Claudia Freeman)	06/01/15, 07/17/15	attend		<input type="radio"/> As of 04/02/15
6.1.2.3 Attend development workshop focused on multilingual interpretive panels. (Ty Rohrer)	05/01/15, 04/29/16	attend workshop		<input type="radio"/> As of 04/02/15
6.1.2.4 To become a Certified Parks & Recreation Executive (CPRE). (Jim Glogovsky)	05/01/15, 12/31/15	pass test		<input type="radio"/> As of 04/02/15
6.1.2.5 To attend at least one training event on the new Healthcare Law reporting requirements. (Jim Glogovsky)	05/01/15, 11/30/15	To attend the training event		<input type="radio"/> As of 03/24/15
6.1.2.6 To complete the IPRA Professional Development School - Year 2. (Jon Beckmann)	05/01/15, 11/30/15	graduate year 2		<input type="radio"/> As of 04/02/15
6.1.2.7 To attend the IAPD legal symposium. (Jon Beckmann)	05/01/15, 11/30/15	Attend		<input type="radio"/> As of 04/02/15
6.1.2.8 To complete the NRPA Certified Parks & Recreation Executive (CPRE) exam. (Jay Lerner)	05/01/15, 12/31/15	obtain certification		<input type="radio"/> As of 04/02/15
6.1.2.9 To attend the NRPA conference (Jay Lerner)	05/01/15, 09/30/15	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.10 To obtain Constant Contact Master Certification. (Carlos Valentin)	05/01/15, 04/30/18	certificate		<input type="radio"/> As of 04/02/15
6.1.2.11 To complete year two of the IPRA Professional Development School (Sam Stevens)	05/01/15, 11/30/16	complete year two		<input type="radio"/> As of 04/02/15
6.1.2.12 To complete year two of the NRPA Revenue Management School. (Sam Stevens)	05/01/15, 03/31/16	complete year two		<input type="radio"/> As of 04/02/15
6.1.2.13 To renew ACE Certified Personal Trainer Certification. (Sam Stevens)	05/01/15, 12/31/15	renew certification		<input type="radio"/> As of 04/02/15
6.1.2.14 To complete year two of NRPA Revenue Management School (Richard Fibish)	05/01/15, 03/31/16	complete year two		<input type="radio"/>

				As of 04/02/15
6.1.2.15 To complete the NRPA Certified Park & Recreation Professional (CPRP) exam. (Kaitlin Fischer)	05/01/15, 10/07/15	obtain certification		<input type="radio"/> As of 04/02/15
6.1.2.16 To complete year two of NRPA Revenue Management School. (Quincy Bejster)	05/01/15, 03/31/16	complete year two		<input type="radio"/> As of 04/02/15
6.1.2.17 To complete year one of IPRA Professional Development School. (Anthony Violett)	05/01/15, 03/31/16	complete year one		<input type="radio"/> As of 04/02/15
6.1.2.18 To attend Georgia Southern University National Youth-At-Risk Conference. (Mike Mayfield)	05/01/15, 03/31/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.19 To attend the CNN - Children & Nature Network conference. (Jen Dumas)	05/01/15, 04/30/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.20 To receive thorough training and co-lead the Recreation Department volunteer program. (Jen Dumas)	05/01/15, 08/31/15	coordinate volunteers		<input type="radio"/> As of 04/02/15
6.1.2.21 To attend a Therapeutic Recreation Conference. (Julie Schneider)	05/01/15, 03/31/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.22 To attend IPRA Pre-Conference. (Julie Schneider)	05/01/15, 02/01/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.23 To attend IPRA Pre-Conference (Kari Robinson)	05/01/15, 02/01/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.24 To obtain a fitness certification. (Kari Robinson)	05/01/15, 09/30/15	obtain certification		<input type="radio"/> As of 04/02/15
6.1.2.25 To attend a Therapeutic Recreation Conference. (Maria Owens)	05/01/15, 03/31/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.26 To attend IPRA Pre-Conference. (Maria Owens)	05/01/15, 02/26/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.28 To attend ACA National Conference (Kari Robinson)	05/01/15, 02/29/16	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.29 To complete year two of Professional Development School. (Jeremiah Johnson)	05/01/15, 03/31/16	complete year two		<input type="radio"/> As of 04/02/15
6.1.2.30 To renew CSCS certification. (Jeremiah Johnson)	05/01/15, 03/31/16	obtain certification		<input type="radio"/> As of 04/02/15
6.1.2.31 To obtain Certified Park and Recreation Professional (CPRP) certification. (Tim Girmscheid)	05/01/15, 04/30/16	obtain certification		<input type="radio"/>

				As of 04/06/15
6.1.2.32 To obtain Certified Park and Recreation Executive (CPRE) certification. (Mike Trigg)	05/01/15, 04/30/16	obtain certification		<input type="radio"/> As of 04/03/15
6.1.2.33 To present at the Great Lakes Park Training Institute. (Scott MacLean)	05/01/15, 03/01/16	attend institute and present		<input type="radio"/> As of 04/03/15
6.1.2.34 To attend the Park and Recreation Facility Manager Certificate Program at the Great Lakes Park Training Institute. (Gary Trantham)	05/01/15, 03/01/16	attend GLPTI		<input type="radio"/> As of 04/03/15
6.1.2.35 To participate in the Parks and National Resources Management (PNRM) Section Committee of IPRA. (Tim Girmscheid)	05/01/15, 04/30/16	attend meetings		<input type="radio"/> As of 04/10/15
6.1.2.36 To participate in the IPRA Environmental Committee. (Mike Trigg)	05/01/15, 04/30/16	attendance at meetings and active participation		<input type="radio"/> As of 04/03/15
6.1.2.37 To complete Year One of NPRA Supervisor Management School. (Tim Girmscheid)	05/01/15, 12/31/15	complete year one		<input type="radio"/> As of 04/10/15
6.1.2.38 To complete Year One of NRPA Maintenance Management School. (Rafael Ayala and Eric Krueger) (Mike Trigg)	05/01/15, 03/01/16	send staff and complete year one		<input type="radio"/> As of 04/03/15
6.1.2.39 To attend Affordable Care Act and HR/payroll related seminars/webinars. (Stacey Jozefiak)	05/01/15, 03/31/16	attended		<input type="radio"/> As of 04/02/15
6.1.2.40 To attend two IPRA Human Resource Section meetings. (Stacey Jozefiak)	05/01/15, 03/31/16	attended		<input type="radio"/> As of 04/02/15
6.1.2.41 To acquire the PDRMA Benefit Coordinator Certification. (Stacey Jozefiak)	05/01/15, 10/31/15	certification		<input type="radio"/> As of 04/02/15
6.1.2.42 To attend NRPA Directors School. (Jay Lerner)	05/01/15, 09/01/15	attend conference		<input type="radio"/> As of 04/02/15
6.1.2.43 To acquire the Ergonomics Assessment Certificate from the Atlanta Back School. (Tanya Brady)	05/01/15, 09/30/15	obtain certificate		<input type="radio"/> As of 04/02/15
6.1.2.44 To complete 1/3 of the required training for the National Safety Council's Advanced Safety Certificate Program. (Tanya Brady)	05/01/15, 03/31/16	earn 2.6 CEUs		<input type="radio"/> As of 04/02/15
6.1.2.45 To provide volunteer management training to Recreation Specialist to co-coordinate Volunteers for Special Events. (Julie Schneider)	05/01/15, 09/30/15	percent completed		<input type="radio"/> As of 04/01/15
6.1.3 Create technology learning opportunities. (Joe Georges) (Finance and Administration)	04/30/18			<input type="radio"/> As of 03/30/15

6.1.3.1 To prepare and provide MSI financial training to staff. (Jon Beckmann)	05/01/15, 03/31/16	present training		 As of 04/02/15
6.1.3.2 To create a training schedule for the new RecTrac recreation management software system. (Joe Georges)	05/01/15, 03/31/16	create schedule		 As of 04/02/15

**6.2 Develop Future Leaders. (04/30/18)**

Measure:



EOY Target:

Actual:

Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
6.2.1 Create a succession plan. (Greg Petry (Executive Director)	04/30/18			 As of 03/30/15
6.2.1.1 To provide volunteer management training to Recreation Specialist to co-coordinate Volunteers for Special Events. (Julie Schneider)	05/01/15, 04/30/18	train staff for use		 As of 04/02/15

**6.3 Develop a Culture that Optimizes Employee Morale. (04/30/18)**

Measure:






EOY Target:

Actual:

Status:



As of 03/12/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
6.3.2 Continuously evaluate staff responsibilities and determine if/how to position for adequate staffing. (Greg Petry) (Executive Director)	04/30/18			 As of 03/31/15
6.3.2.1 To determine exact staffing needs for all SportsPark events (Richard Fibish)	05/01/15, 12/31/16	complete report		 As of 04/02/15
6.3.2.2 To determine Field House staffing needs in preparation for the opening of the aquatics facility. (Quincy Bejster)	05/01/15, 02/01/16	complete report		 As of 04/02/15
6.3.3 Assess what drives individual morale and have supervisors utilize techniques in support of morale. (Richard Fibish) (Recreation)	04/30/18			 As of 03/30/15
6.3.3.1 To create and provide team-building activities and exercises with SportsPark staff on an annual basis (Richard Fibish)	05/01/15, 07/31/16	implement activity		 As of 04/02/15

 Not Started  
  Deferred  
  On Target  
  Off Target  
  Waiting on Someone  
  Critical  
  Achieved





# **Waukegan Park District**

## **FY2014/15 Strategic Plan**

As of April 9, 2015 – Full Strategic Plan w/Progress Created by OnStrategy

## ***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.

## ***CORE VALUES***

- 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.

## WPD STRATEGIC PLAN - PROGRESS AT-A-GLANCE



Organization Goals	Measure	EOY Target	Actual	Status
1.1 Align programs with community needs.				 As of 01/26/15
1.2 Provide communication tools that welcome and attract residents.				 As of 01/26/15
2.1 Increase revenue				 As of 01/26/15
2.2 Prudent financial planning				 As of 01/26/15
2.3 Increase program & facility revenue				 As of 01/26/15
3.1 Maintaining operational quality				 As of 01/26/15
3.2 Develop Park District Health/Wellness Image				 As of 01/26/15
3.3 Build Strategic Alliances				 As of 01/26/15
3.4 Develop Sustainable Practices				 As of 01/26/15
4.1 Create Job Value				 As of 01/26/15
4.2 Training Approaches for Educated Staff				 As of 01/26/15
4.3 Empower Staff				 As of 01/26/15
4.4 Quality Decision Making				 As of 01/26/15








 Not Started  
  Deferred  
  On Target  
  Off Target  
  Waiting on Someone  
  Critical  
  Achieved










# WPD STRATEGIC PLAN - PROGRESS DETAIL

## CUSTOMER THEMES & ORGANIZATION GOALS







### 1 Culturally Diverse Population & Community Involvement

1.1 Align programs with community needs. Measure: EOY Target: Actual:  Status:  As of 01/26/15


Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.1.1 Create a process to identify core program areas.	05/01/14, 04/30/15			 As of 01/26/15
1.1.1.1 To coordinate development of new/updated Strategic Plan. (Greg Petry) <i>Comments on Status: Strategic Plan has been completed. Board approved February 2015.</i>	05/01/14, 04/30/15	100% New Strategic Plan completed.	100%	 As of 03/27/15
1.1.1.2 To participate in the development of the new/updated Five Year Master Plan. (Greg Petry) <i>Comments on Status: Master Plan now in final stages.</i>	05/01/14, 04/30/15	100% Master Plan completed.	95%	 As of 03/27/15
1.1.1.3 Evaluate the effectiveness of the Hablamos Espanol effort.	05/01/14, 04/30/15	60		 As of 03/30/15
1.1.2 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. <i>Comments on Status: Included with the CAPRA information which is reviewed annually</i>	05/01/14, 04/30/15			 As of 03/19/15
1.1.2.1 To update and develop new surveys to better evaluate the needs of our residents to be presented at events, programs outreach programs throughout the community. (Debra Carl) <i>Comments on Status: Created new survey monkey surveys for Dandelion Wine volunteers, participants, food vendors, and artist vendors and reworked the summer programming surveys.</i>	01/30/15		5	 As of 03/19/15
1.1.2.2 To develop and update surveys for the evaluation of historical school outreach programming (to be administered to classroom teachers) and historical programming (surveys to general public and participants). (Ty Rohrer) <i>Comments on Status: This is a repeat of goals. Start date is off. Began in May with the end of school</i>	08/25/14, 04/01/15	0		 As of 01/20/15
1.1.2.3 To complete a comprehensive evaluation of the Jr. Bulldogs Basketball League. (Kaitlin Fischer) <i>Comments on Status: Evaluating current program and past offerings and creating a plan of action for future sessions.</i>	03/31/15	65		 As of 03/06/15
1.1.3 Create a process to identify core program areas				




				As of 01/26/15
<p>1.1.4 Develop an ongoing process to determine customer feedback &amp; input through a customer satisfaction measurement system that includes surveys, customer interviews, program evaluations and focus groups.</p> <p><i>Comments on Status: Surveys/evaluation of surveys, customer interviews have all been done. No focus groups this year</i></p>	05/01/14, 04/30/15			 As of 03/20/15
<p>1.1.4.1 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. (Claudia Freeman)</p> <p><i>Comments on Status: Updated surveys created for events, summer programs, and a Spanish language survey for customers. This is an ongoing process and changes are needed as our community and our programs change. This is a shared goal of the DEPARTMENT</i></p>	01/30/15	6 6	9	 As of 01/16/15
<p>1.1.4.2 To evaluate Jr. Bulldogs Basketball League to identify best time of the year to offer programming for each age group. (Kaitlin Fischer)</p> <p><i>Comments on Status: Evaluating current program and past offerings and comparing them to the schools' basketball programs to make sure we are offering our programs opposite of the schools' seasons.</i></p>	03/31/15	65		 As of 03/06/15
<p>1.1.4.3 Develop an ongoing process to determine customer feedback &amp; Input through a customer satisfaction measurement system that includes surveys, customer interviews, program evaluations and focus groups. (Joe Georges)</p>	05/01/14, 04/30/15	0 Deferred		 As of 03/27/15
<p>1.1.5 Develop a corporate outreach program for taking the Waukegan Park District fitness program "on the road".</p>				 As of 01/26/15
<p>1.1.5.1 To implement Yoga and Zumba in the park in the summer. (Sam Stevens)</p>	03/31/15	Completed		 As of 01/16/15
<p>1.1.6 Track changing demographics on an ongoing basis to ensure that program participants closely mirror the demographics of the community.</p>				 As of 03/19/15
<p>1.1.6.1 To continue to integrate ESRI demographic information into planning for target markets to take additional cultural arts programs into the neighborhoods.. (Claudia Freeman)</p> <p><i>Comments on Status: Work with staff to grow outreach programming to better suit our residents.</i></p>		2 2	2	 As of 01/25/15
<p>1.1.6.2 To actively seek out an individual/group to assist with the development of a family-friendly Spanish language guided tour of Waukegan. (Claudia Freeman)</p> <p><i>Comments on Status: This is Ty's goal but is showing cf</i></p>				 As of 01/16/15
<p>1.1.6.3 To integrate use of ESRI data throughout the decision making processes of the District. (Greg Petry)</p>	05/01/14, 04/30/15	100% percent complete	95%	 As of 03/27/15
<p>1.1.7 Offer family oriented programming &amp; communication.</p>				 As of 01/26/15
<p>1.1.7.1 To create one new family oriented history program/event annually. (Ty Rohrer)</p> <p><i>Comments on Status: Guided walks that are open to and of interest to all ages</i></p>		1	2	 As of 01/20/15







<p>1.1.7.2 To expand Cultural Arts focus groups from general programs to program specific. (Claudia Freeman)</p> <p><i>Comments on Status: Will hold a theatre focus group with students and a faculty focus group</i></p>		2 2		 As of 01/16/15
<p>1.1.7.3 To offer three new K9 programs at the dog agility playground during the summer and fall. (Jen Dumas)</p> <p><i>Comments on Status: 3 programs offered during the summer. 2 programs successful. DAP 101 and Fitness with Fido. Dog Agility Mock Competition did not go.</i></p>	03/31/15	100% Completed		 As of 03/20/15
<p>1.1.7.4 To provide 10 free family Fridays and 10 free weekend family recreation days throughout the year implementing at least 70% of programs. (Jen Dumas)</p> <p><i>Comments on Status: Several Friday night programs have been implemented. Some have been cancelled for uncontrollable reasons. More have yet to be offered and implemented.</i></p>	03/31/15	100% Completed		 As of 03/20/15
<p>1.1.7.5 To offer free or reduced cost programs/events each season that introduce more families to Early Childhood programs (Angela Minichiello)</p> <p><i>Comments on Status: A new program registration initiative began in the Winter 2014-2015 brochure called Fun with a Friend. Sign up for a program with a friend and each receive 10% off the program rate (must both be present at time of registration) Sign up for two programs with a friend and each receive 20% off the second program registration (Must register for both programs at the same time).</i></p>	05/01/14, 03/31/15	85% In-Progress		 As of 01/16/15
<p>1.1.7.6 To complete a summative evaluation for the redesigned 2014 Eggstravaganza Trail event. (Angela Minichiello)</p> <p><i>Comments on Status: Report was completed and presented to the recreation board on June 10th, 2014.</i></p>	03/31/15	Completed		 As of 01/16/15
<p>1.1.7.7 To implement a Family Mud Run program that aligns with current trends and promotes outdoor family activity. (Jeremiah Johnson)</p> <p><i>Comments on Status: This project is on the back burner until more CIP money can be used.</i></p>	03/31/15	100% Deferred		 As of 01/16/15
<p>1.1.7.8 To redevelop the youth fitness programming by implementing two new programs: Kid Fitness and Youth Strength and Speed and Agility. (Jeremiah Johnson)</p> <p><i>Comments on Status: Both programs have been implemented, this sessions Kid's Fitness Class has 11 participants which is the best total to date. Further marketing will be done to keep the numbers growing.</i></p>	03/31/15	100% On-going		 As of 01/16/15
<p>1.1.7.9 To implement a fall powerlifting event. (Jeremiah Johnson)</p>	03/31/15	completed		 As of 01/16/15
<p>1.1.7.10 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. (Anthony Violett)</p>	04/01/14, 08/14/15			 As of 03/23/15
<p>1.1.7.11 To implement a second session of youth flag football during spring. (Richard Fibish)</p>	04/01/14, 04/30/15			 As of 03/23/15
<p>1.1.7.12 To implement an off-season football skills and conditioning camp within the Waukegan community and also add a new session of youth Flag Football in the spring. (Kaitlin Fischer)</p> <p><i>Comments on Status: Building a partnership with Waukegan Jr. Bulldogs Tackle Football Program. We will be offering Prime Football Skills on Monday</i></p>	03/31/15	100%		 As of 03/03/15

<i>evenings which will run along with the Spring Flag Football League. Both programs will be starting in the Spring of 2015.</i>				
1.1.7.13 To research, develop and implement an Adult Pickleball league. (Richard Fibish)  <i>Comments on Status: 1.1.8.14.1 - Adult Pickle ball has been researched and equipment has been purchased. Working w/ Zion PD and Waukegan Community to create league/pickup games at Waukegan Fieldhouse. Advertised on Facebook, Constant Contact, and set up displays on Thursdays to increase interest.</i>	03/31/15	85		 As of 03/14/15
1.1.7.14 To implement two free indoor and outdoor fitness activities for both youth and families. (Sam Stevens)	03/31/15	Completed		 As of 01/16/15
1.1.7.15 To develop and implement the HEART program, and adult day program for individuals with cognitive disabilities. (Kari Robinson)  <i>Comments on Status: The program is developed and even has a potential leader in place. Programs were designed and all marketing materials were mailed to target groups. We had 6-8 individuals express interest; however they declined due to financial constraints. For the Winter/Spring season we are moving the program down to one day a week and we are researching additional funding sources to help participants to pay for the program. We put in a request into Significant Service Level changes to have the program subsidized by the WPD.</i>	04/01/15	75% In Process		 As of 03/16/15
1.1.7.16 To oversee the construction, renovation, repurposing and programming of the vacant office space located at the Belvidere Recreation Center. (Jay Lerner)	03/31/15	Completed		 As of 01/15/15
1.1.7.17 To increase registration of the girls' softball program by 10%. (Kaitlin Fischer)	03/31/15			 As of 03/23/15
1.1.7.18 To implement a free family oriented fitness and fun event in the parks on a monthly basis in the summer. (Jeremiah Johnson)  <i>Comments on Status: June- Explore Powell Park, July- softball at Bevier, August- Beach Day by the lake.</i>	03/30/15	Completed		 As of 01/16/15


**1.2 Provide communication tools that welcome and attract residents.**

Measure: EOY Target: Actual: Status:  
  
As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
1.2.1 Develop & implement the use of social media & marketing techniques.				 As of 01/26/15
1.2.1.1 To expand social media presence through the integration of Instagram postings. (Claudia Freeman)  <i>Comments on Status: There will only be one account for the district and received info in early January on login and password.</i>		4 4		 As of 01/16/15
1.2.1.2 To create a Waukegan Park District Bimonthly electronic newsletter. (Theodora Anderson)  <i>Comments on Status: Weekly Constant Contact Newsletter began 12/12/14</i>	12/11/14, 01/01/15	weekly Constant Contact newsletter created by Carlos		 As of 03/26/15

1.2.1.3 To purchase a retractable display stand and develop promotional banners for Special Recreation. (Maria Owens)  <i>Comments on Status: Researched Retractable display stands. Working on promotional banners for Special Recreation.</i>		80% In Progress		 As of 03/16/15
1.2.1.4 To secure an Instagram page Provide a photo on a bi-weekly basis through general activities in Cultural Arts programming and staff providing input (Claudia Freeman)  <i>Comments on Status: Marketing has an Instagram and I need to work with Teddy on how we are permitted to post. Please note: I NEED to take ACTION. Debra has been using the Instagram on a weekly basis and is creating hashtags.</i>	09/01/14, 03/31/15	After securing an Instagram account and page post a photo every other week		 As of 03/19/15
1.2.1.5 Create an annual social media posting schedule for special events and activities which is updated monthly and implemented across the district on all social media platforms (Theodora Anderson)  <i>Comments on Status: Advertising plan including social media has been created and is being reviewed by staff.</i>	05/01/14, 02/27/15	Completed schedule, Signed off by Sr. Management, Implemented		 As of 03/26/15
1.2.2 Ensure all staff welcome customers of all ethnic groups by creating a friendly & welcoming environment for all customers.				 As of 01/26/15
1.2.2.1 To continue to refresh brochure design. (Theodora Anderson)  <i>Comments on Status: Added Citizen Science, Increased Spanish, Added Centennial Article</i>	05/01/14, 04/30/15	100% Citizen Science, Use of Spanish, Centennial Article		 -100% As of 01/13/15
1.2.2.2 To ensure photos and illustrations in publications, electronic media and displays reflect Waukegan demographics. (Theodora Anderson)	05/01/14, 04/30/15	90 90% of photos are Waukegan Park District patrons		 -90 As of 01/13/15
1.2.2.3 To expand the use of video on the website through YouTube. (Theodora Anderson)	05/01/14, 04/30/15	Videos were added,		 As of 03/26/15
1.2.2.4 To comply with the new Concealed Carry Firearm Law requirements. (Mike Trigg)  <i>Comments on Status: Achieved; met requirements. 100% completed.</i>	05/01/14, 03/31/15	100% percent complete	100%	 As of 03/27/15
1.2.2.5 To evaluate the options for adjusting the Field House front desk counter so that staff members are eye level with customers. (Errick Beverly)	03/31/15	Completed		 As of 01/13/15
1.2.2.6 To implement a customer service training program and manual that includes established standard practices for staff. (Jeremiah Johnson)  <i>Comments on Status: Customer service is stressed in every fitness attendant meeting, and the policy manual has been updated. I am working on putting together a training checklist for all new attendants which highlights essential customer service practices.</i>	03/31/15	40% On- going		 As of 01/16/15
1.2.2.7 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. (Anthony Violet)  <i>Comments on Status: I am putting together guidelines and compiling information from the Park District guidelines along with customer service guidelines with the intent to implement standards this summer.</i>	03/31/15	In Progress		 As of 01/16/15
1.2.2.8 To create customer service standard practices. (Quincy Bejster)		On-going		



<p><i>Comments on Status: A Front Desk Operations Customer Service Guidelines for the Field House has been created, the Front Desk Incentive Program has been updated, and Front Desk Training Checklist has been updated. Working with Jay on a secret shopper. We are dedicating time at staff each meeting to train staff on customer service. This will be an on-going responsibility and I will continue to develop in accordance with the trends.</i></p>				As of 03/03/15
<p>1.2.2.9 Evaluate the effectiveness of the Hablamos Espanol Effort (Theodora Anderson)</p>		<p>0 Brochure special events in Spanish, VM # on pages, keep flyer up to date</p>		<p> As of 03/30/15</p>

**2 Fiscally Responsible**

**2.1 Increase revenue**

Measure:

EOY Target:

Actual:

Status:



As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.1.1 Implement a system wide approach to corporate sponsorships & naming rights through sponsorship valuation process.				 As of 01/26/15
2.1.1.1 To expand the approach for sponsorships for the Dandelion Wine Fine Arts Festival and Oakwood Cemetery Walk through the rebuilding and strengthening of the committees. (added 3) (Ty Rohrer)  <i>Comments on Status: New sponsors for Dandelion Wine - Marcos Pizza, Family Video, Historical Society and maintained old sponsors.</i>	05/01/14, 12/31/14	Number of sponsors added and retained	3	 As of 03/27/15
2.1.1.2 To build cultural arts' presence in seeking sponsorships for general cultural arts programs and specific programs. (Claudia Freeman)  <i>Comments on Status: Met with Ty and Jennifer to discuss the sponsorship packet that is being produced. We continue to use the format that we created until it becomes a district wide tool. This year included work with PRAA out of Chicago</i>		2 2	1	 As of 01/16/15
2.1.1.3 To create and develop the Revenue and Expense Report for the Recreation Sponsorship Committee. (Maria Owens)  <i>Comments on Status: Meet with Jen and received all paperwork to put information in to complete 2014 report.</i>	03/31/15	100% Completed & On-Going		 As of 03/16/15
2.1.1.4 To research and determine the value for Recreation Department sponsorship exposure. (Jen Dumas)  <i>Comments on Status: This is an on-going goal that requires updates and revisions as needed.</i>	03/31/15	100% On-going		 As of 03/20/15
2.1.2 Develop a merchandise plan that includes branding/display/sales of WPD official apparel & merchandise.				 As of 01/26/15
2.1.2.1 To evaluate the current merchandise sales within the Recreation Department to determine if more or less merchandise should be sold. (Jay Lerner)		Completed		 As of 01/15/15
2.1.2.2 Coordinate WPD products and apparel for sale and create website page to promote products and provide purchase information. (Theodora Anderson)  <i>Comments on Status: Items are on the website</i>	05/01/14, 09/30/14	Completed and on website		 As of 01/13/15

**2.2 Prudent financial planning**

Measure:




EOY Target:










Actual:

Status:



As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.2.1 Complete a preliminary planning analysis for an aquatics renovation/replacement and museum expansion in order for them to be shovel ready projects.	05/01/14, 04/30/15			 As of 01/26/15
2.2.1.1 To assist with the Parks and Recreation Construction (PARC) Grant for the funding of up to \$2.5 million for a new indoor aquatics facility. (Jay Lerner)	05/01/14, 03/31/15	100% Completed		 As of 01/25/15
2.2.1.2 To coordinate submission of the Park and Recreation Construction (PARC) Facility Grant for an indoor pool at the Field House. (Greg Petry)  <i>Comments on Status: Completed. received grant of \$2.5 million.</i>	05/01/14, 04/30/15	100% percent complete. Grant submitted and awarded.	100%	 As of 03/27/15
2.2.2 Develop a policy for signatory authority for agreements.	05/01/14, 04/30/15	100 Board approved policy		 As of 01/26/15
2.2.2.1 Develop a policy for signatory authorization for agreements. (Jim Glogovsky)	05/01/14, 04/30/15	100% In Progress	25%	 As of 01/13/15
2.2.3 Continually review the budget & fiscal plan & make adjustments as necessary.				 As of 01/26/15
2.2.3.1 To continue the review of budgeted revenue and expenses and provide monthly reports to the Executive Director and Board of Commissioners. (Claudia Freeman)  <i>Comments on Status: Review takes place each month and information is provided in monthly report</i>	05/01/14, 04/17/15	100 Action of review and reporting on a monthly basis		 As of 03/27/15
2.2.3.2 To develop guidelines and implement two financial support initiatives to participants as identified in the Special Recreation Market Plan. (Julie Schneider)  <i>Comments on Status: Implemented free family programming to be supported by M42. In process of developing and awarding Bonus Bucks to athletes as incentive to register for sport(s) in next season.</i>		100% Completed		 As of 03/20/15
2.2.3.3 To implement the recommendations of the Hay Group Classification and Compensation Study. (Greg Petry)  <i>Comments on Status: Recommendations implemented.</i>	05/01/14, 04/30/15	100 implementation progress	100	 As of 03/27/15
2.2.4 Realign capital expenditures to ensure a conservative approach to spending.				 As of 01/26/15
2.2.4.1 To maintain a conservative approach to the Capital Improvement Program. (Claudia Freeman)  <i>Comments on Status: Currently will save money by NOT getting new chandeliers but having parks retrofit the bulbs with LEDs and purchase of new globe covers/hurricanes. Seeking an in-kind gesture of architectural assistance to design the pageant wagon.</i>	05/01/14, 04/01/15	Keep all costs to a minimum.		 As of 03/19/15
2.2.4.2 To review and implement recommendations from the ADA Transition Plan of the district's facilities. (Mike Trigg)	05/01/14, 04/30/15			 As of 03/27/15

2.2.4.3 To implement OSLAD and IGIG funding for construction of Clearview Park improvements. (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
2.2.4.4 To participate in the implementation of the Capital Improvement Program for the Parks Department maintaining a conservative approach to spending. (Mike Trigg)  <i>Comments on Status: 95% complete</i>	05/01/14, 04/30/15	100% percent complete	95%	 As of 03/27/15
2.2.4.5 To implement the PARC Grant for an indoor pool at the Field House (Mike Trigg)  <i>Comments on Status: In progress. Grant awarded.</i>	05/01/14, 04/30/15	100% percent complete	90%	 As of 03/27/15
2.2.4.5.1 11/1/14 - Governor Quinn announced the grant funds for the Waukegan Park District for the indoor swimming pool at the Field House. (Mike Trigg)				 As of 11/04/14
2.2.4.6 To implement the Park Maintenance Facility Exterior Wall Repair Project (Mike Trigg)  <i>Comments on Status: Project completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
2.2.4.6.1 Project is complete as of June 6, 2014 (Mike Trigg)				 As of 08/22/14
2.2.4.7 To organize and implement IDNR Youth Recreation Corp. Grant Funding. (Scott MacLean) (Scott MacLean)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
2.2.4.8 To organize and implement EAB Technical & Reforestation Grants. (Mike Trigg)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
2.2.4.9 To create & implement the Capital Improvement Program for maintaining conservative approach to spending. (Jim Glogovsky)	05/01/14, 04/30/15	100% In Progress	100%	 As of 03/23/15

### 2.3 Increase program & facility revenue

Measure:




EOY Target:


Actual:

Status:














As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
2.3.1 Review program costs, pricing options & revenue policy				 As of 01/26/15
2.3.1.1 To increase private music lesson enrollment by 20% by actively recruiting students to provide approximately 65 half hours of instruction per session. (Debra Carl)  <i>Comments on Status: January 2015 - Need more instructors (or more after school times) to grow number of student.</i>	05/01/14, 03/31/15	65 65 half-hours of private music lessons by end of fiscal year.	51	 As of 03/27/15
2.3.1.2 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. (Debra Carl)		Develop and discuss proposal with 50% of	4	 As of 01/22/15

<i>Comments on Status: With new group class instructors building in a family discount into pricing for classes – November 2014</i>		arts teaching independent contractors		
2.3.2 Increase revenue through marketing & coupon specials				 As of 01/26/15
2.3.2.1 To create and implement a "Try Before You Buy" program for Adult & Family programs. (Jen Dumas)  <i>Comments on Status: I have offered 2 "Try before your Buy" promotions. Neither have attracted new participants. Ballroom Dance and Country Line Dance were the programs tested.</i>	03/31/15	100% On-Going		 As of 03/20/15
2.3.2.2 To increase revenue by 10% for the Children's Connection program by addition afternoon and Saturday sessions. (Angela Minichiello)  <i>Comments on Status: Saturday and afternoon sessions offered, but haven't received minimum registration numbers to run. However, program registration has increased 22% since last year and based on November Budget reports, revenue has increased 42%.</i>	03/31/15	100% Completed		 As of 01/16/15
2.3.2.3 To increase revenue by 10% for B.A.S.E. program by adding an additional location. (Anthony Violett)  <i>Comments on Status: On-going due to the new youth/teen room being completed more than a month after the start of the school year. We offered the program at two locations in the Fall and will continue to offer in January. I am also working on additional locations in the community to expand the program to.</i>	03/31/15	50% On-going		 As of 01/16/15
2.3.2.4 To develop and implement a comprehensive promotional plan in an effort to increase weekday indoor facility revenue and use at BRC and JAC. (Jen Dumas)  <i>Comments on Status: Promotion time line created and being implemented as the year progresses. There has been some increase in rental usage at BRC. New church rental on Monday nights has been secured.</i>	03/31/15	85% On-Going		 As of 03/20/15
2.3.2.5 To increase the Field House meeting room rental revenue by 20%. (Quincy Bejster)  <i>Comments on Status: By reaching out to new groups and meeting individually with groups and organizations, we have reached our revenue goal. We needed \$8,215.80 and as of 3/3/2015 building rental revenue was \$8,570.75.</i>	03/31/15	Completed		 As of 03/03/15
2.3.2.6 To create a year-long detailed marketing plan for Fitness Center memberships (Quincy Bejster)  <i>Comments on Status: I have developed a marketing outline for the year.</i>	03/31/15	Completed		 As of 03/03/15
2.3.2.7 To increase program revenue by 10% by developing and implementing coupon specials and other marketing specials. (Mike Mayfield)  <i>Comments on Status: This goal is in progress. Coupons specials, sibling discounts, returning post card to receive savings has been developed and implemented. Final percentage of increase will be determined using May budget reports.</i>	03/31/15	75% In-Progress		 As of 01/16/15
2.3.3 Analyze economic impact benefits of the new sports complex & develop events & tournaments during non-peak resident use times				 As of 01/26/15
2.3.3.1 To recruit new tournament groups to the SportsPark. (Errick Beverly)	03/31/15	Completed		 As of 01/13/15

### 3 Operational Excellence





**3.1 Maintaining operational quality**      Measure:      EOY Target:      Actual:      Status:   
 As of 01/26/15




Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
3.1.1 Obtain State Accreditation through the Illinois Distinguished Agency Accreditation Program (D.A.A.P).				 As of 01/26/15
3.1.1.1 To actively participate in the Compliance committee to ensure future standards are being met for the PDRMA Loss Control Review. (Claudia Freeman)  <i>Comments on Status: Post meeting conversations with center secretary discussing committee progress</i>		3 4	3	 As of 01/16/15
3.1.1.2 To actively participate in the Compliance Committee to ensure that future standards are being met for Distinguished Agency Accreditation (Claudia Freeman)  <i>Comments on Status: Communicated with Center Secretary to be aware of updates</i>		4 4	3	 As of 01/16/15
3.1.1.3 To participate in the Compliance Committee to ensure that future standards are being met for Distinguished Agency. (Mike Trigg)  <i>Comments on Status: Ongoing process; completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.1.1.4 To participate in the Compliance Committee to ensure future standards are being met for PDRMA Loss Control Review. (Mike Trigg)  <i>Comments on Status: Ongoing process; completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.1.1.5 To participate in the Compliance Committee to ensure that future standards are being met for CAPRA Accreditation. (Mike Trigg)  <i>Comments on Status: Ongoing process; completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.1.2 Obtain National Accreditation through the Commission for Accreditation of Park & Recreation Agencies (CAPRA).				 As of 01/26/15
3.1.2.1 To actively participate in the Compliance Committee to ensure the future standards are being met for CAPRA accreditation. (Claudia Freeman)  <i>Comments on Status: Review all statistics, staff evaluation of programs and stats. Add comments to present to staff.</i>		1		 As of 01/16/15
3.1.3 Develop & implement branding & image campaign at a corporate & core facility & program level				 As of 01/26/15
3.1.3.1 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. (Jen Dumas)	03/31/15	100% On-Going		 As of 03/20/15


<i>Comments on Status: Attending meetings and completing tasks as required.</i>				
3.1.3.2 To participate in the planning of the park district centennial celebration plan for the planning of special events, fundraising and special promotions (Claudia Freeman)  <i>Comments on Status: This goal is showing up twice. Ty is attending centennial celebration meetings and is contributing through program ideas and compiling the district's history for the event</i>		9 3	7	 As of 01/20/15
3.1.3.3 Continue to coordinate the Centennial Celebration Committee and planning. (Theodora Anderson)	04/30/15			 As of 01/14/15
3.1.3.4 Continue to coordinate the community engagement strategy and process, with Cristina Benetiz, and present findings to the Exec. Dir.Board of Commissioners and staff. (Theodora Anderson)	01/06/14, 10/14/14			 As of 01/14/15
3.1.3.5 To integrate findings from Community Engagement Project into future communications, branding, customer service initiatives, goals and budget. (Theodora Anderson)				 As of 01/14/15
3.1.3.6 To research and recommend apparel options for all Recreation full-time staff to create unified uniform options. (Errick Beverly)	03/31/15	completed		 As of 01/13/15
3.1.3.7 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. (Julie Schneider)  <i>Comments on Status: Have attended and participated in all meetings conducted and completed any assigned tasks.</i>	03/31/15	100% On-going		 As of 03/20/15
3.1.4 Develop an organizational performance measurement system, along with measures being implemented at the Departmental level				 As of 01/26/15
3.1.4.1 To implement performance measures that will support the management of programs and facilities. (Claudia Freeman)  <i>Comments on Status: Researching theatre audience satisfaction measures and youth satisfaction</i>		2 2		 As of 01/16/15
3.1.4.2 To create a Popular Annual Financial Report (PAFR) for the citizens of Waukegan that can be inserted into the brochure. (Jim Glogovsky)  <i>Comments on Status: Community Relations will publish an annual report</i>	05/01/14, 10/31/14	0 Deferred		 As of 01/13/15
3.1.4.3 To implement recommendations as outlined in the Playground Safety Compliance Audit. (Mike Trigg)  <i>Comments on Status: Ongoing; in process.</i>	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
3.1.4.4 To implement a Geographic Information System (GIS) park mapping and inventory system with Global Positioning System (GPS) technology. (Mike Trigg)  <i>Comments on Status: Ongoing process; in progress.</i>	05/01/14, 04/30/15	100% percent complete	75%	 As of 03/27/15
3.1.4.5 To update the Ordinances Regulating the Use of the Parks and Property Owned by the Waukegan Park District. (Mike Trigg)  <i>Comments on Status: Ordinance update in process.</i>	05/01/14, 04/30/15	50% percent complete	50%	 As of 03/27/15


<p>3.1.4.6 To implement a performance measurement of the athletics category within Special Recreation that will support better management of programs (Julie Schneider)</p> <p><i>Comments on Status: Developed guidelines to help with implementing performance measurement. Offering joint team opportunities to gain minimum number of players to run team sports. Will be implementing Bonus Bucks to help accomodate financial hardships faced by existing athletes that have restricted or reduced participation. Initiated discussion with Jr. High school coach of special needs students to investigate providing team participation opportunities to the students. Forward movement with special education contact has been at a stand still.</i></p>	03/31/15	75% In Progress		 As of 03/20/15
<p>3.1.4.7 To finalize and implement a Field Trip checklist as directed by the Manager of Risk Management. (Angela Minichiello)</p> <p><i>Comments on Status: Field Trip Checklist completed with Risk Management Fall 2014. Implementating use on WHO trips and looking to incorporate training on check list for summer camps in 2015.</i></p>	03/31/15	85% In Progress		 As of 01/16/15
<p>3.1.4.8 To develop a marketing plan that includes creating a teen page on the WPD website to attract youth and teens to programs. (Anthony Violett)</p> <p><i>Comments on Status: I am discussing with Carlos and April the possibility of an open format page connected to the WPD web site that allows for suggestions and comments on programs. Also working with schools both public and private to market programs.</i></p>	03/31/15	50% In Progress		 As of 01/16/15
<p>3.1.4.9 To measure the success of the member retention program through various performance measurements. (Sam Stevens)</p> <p><i>Comments on Status: (Retention statistics being recorded including: Healthway's Check-ins, participation ratio's and revenue Member cancellation reasons retention program attendance)</i></p>		Completed		 As of 01/16/15
<p>3.1.4.10 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. (Mike Mayfield)</p> <p><i>Comments on Status: External Facility Use checklist for field trips has been completed and submitted to Risk Management.</i></p>	05/01/14, 03/31/15	Completed	100%	 As of 03/23/15
<p>3.1.4.11 To update the district's five year Parks and Open Space Master Plan. (Mike Trigg)</p> <p><i>Comments on Status: In progress.</i></p>	05/01/14, 04/30/15	100% percent complete	95%	 As of 03/27/15
<p>3.1.4.12 To submit quarterly reports on the effectiveness of the retention plan, through retention rates, cancellation reasons, and other statistics. (Sam Stevens)</p> <p><i>Comments on Status: Retention efforts and results are being reported.</i></p>	03/31/15	On-going		 As of 03/03/15
<p>3.1.4.13 To submit application for STMA Field of the Year Award for SportsPark softball fields. (Mike Trigg)</p> <p><i>Comments on Status: Completed.</i></p>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
<p>3.1.4.14 To create a Popular Annual Financial Report (PAFR) for the citizens of Waukegan that can be inserted into the brochure. (Jon Beckmann)</p> <p><i>Comments on Status: Deferred to Marketing Department for completion. Completed draft report for Senior Staff.</i></p>	05/01/14, 10/31/14	100% Deferred to Marketing	100%	 As of 03/27/15
<p>3.1.4.15 Install new Hyper-V server and migrate virtual machines to new server platform (Joe Georges)</p> <p><i>Comments on Status: Completed</i></p>	05/01/14, 02/27/15	100%	100%	 As of 03/27/15










3.1.4.16 Install and virtualize new Microsoft Exchange 2013 server to upgrade e-mail platform (Joe Georges)  <i>Comments on Status: Move implementation date to FY2015-16 due to planning phases needing to be changed to meet the scope of the project.</i>	05/01/14, 12/31/14	Deferred		 As of 03/27/15
3.1.4.17 Review and upgrade Microsoft Windows servers on existing virtual hosts (Joe Georges)  <i>Comments on Status: Completed</i>	05/01/14, 04/30/15	100% 100%	100%	 As of 03/27/15
3.1.4.18 Review and build new database platforms to enhance administrative efficiencies for district staff (Joe Georges)  <i>Comments on Status: Completed</i>	05/01/14, 04/30/15	100% 100%	100%	 As of 03/27/15
3.1.4.19 Continue enhancement of the districts computing infrastructure; including, restructuring network architecture, improving network functionality, keeping hardware and software current, implementing effective and affordable technologies (Joe Georges)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% 100%	100%	 As of 03/27/15
3.1.4.20 Develop a Cash Flow Analysis System Matrix to maximize investment timing (Jim Glogovsky)	05/01/14, 04/30/15	100 In Progress	30	 As of 03/23/15
3.1.4.21 Develop a Cash Flow Analysis System Matrix to maximize investment timing (Jon Beckmann)  <i>Comments on Status: Internal: created a excel spreadsheet</i>	05/01/14, 04/30/15	100% 100	15%	 As of 02/20/15
3.1.4.22 Prepare the records and process of the Debt Service compliance checklist, annual review and reporting. (Jim Glogovsky)	05/01/14, 07/31/14	100 Complete	100	 As of 03/23/15
3.1.4.23 Continue to review and evaluate the Supervisor's Safety Handbook and update with additional relevant topics (Tanya Brady)  <i>Comments on Status: This may not be completed by end of budget year. It is barely started.</i>	05/01/14, 04/30/15	10		 As of 03/30/15
3.1.4.24 Conduct an all employee Safety Perception Survey and enhance the District's safety program based on the survey's results. (Tanya Brady)  <i>Comments on Status: • National Safety Council (NSC) prepared the document for distribution in July. • All surveys are completed, tabulated and a final report generated by NSC. • A formal presentation of results by National Safety Council was presented to Safety Committee and senior Staff on 10/8/14. A summary of these results had been communicated with staff. • Safety Committee developed preliminary Plans of Action based on data specific to Waukegan as well as benchmarked against other companies. • In December 2014, implemented a monthly e-mail to managers that includes Safety Highlights to improve on communication; request for them to share pertinent data with PT staff. • The next step is to form subcommittees with employees who volunteer to identify what employees feel the priority items should be. Request for volunteers to be on subcommittee went our January 15-21 to all staff.</i>	05/01/14, 09/30/14	75		 As of 03/30/15
3.1.4.25 Develop templates for forms the Recreation Department has requested that will aid in training (Tanya Brady)  <i>Comments on Status: • Asked Jay what forms he wishes to have put into a template 8/5/14. • Joe Georges developed a shared folder to allow for those documents that are more useable as Word documents to be accessed by all managers. Introduced the use of this folder at January Management Meeting. This is going over VERY well. • In process of creating Special Event and Special Program templates and procedures. • Have worked with both Sam and</i>	05/01/14, 04/30/15	90		 As of 03/30/15

<i>Richard to create Service Contract templates for ICs they hire. • Asked Jay what forms he wishes to have put into a template 1/16/15 Have been working with Marie to create some 'fillable' documents either in Word or as a PDF.</i>				
3.1.4.26 Update and post all facility maps and evaluate posting locations (Tanya Brady)  <i>Comments on Status: All are in draft form. Consulted Paul Timm (PDRMA's security expert) and he provided tips to improve maps. Field House, BRC and Sports Park is totally done and posted.</i>	05/01/14, 12/31/14	50		 As of 03/30/15
3.1.4.27 Working with the Parks Department, evaluate, update and implement the Confined Space Procedures (Tanya Brady)  <i>Comments on Status: • Parks has been able to engineer out the need for routine entrance into the Howard Ganster Pool filter pit. This will be noted in the updated procedures. This will not happen before end of year.</i>	05/01/14, 04/30/15	10		 As of 03/30/15
3.1.4.28 Conduct a study based on 10 years (2004 – 2014) of employee injuries and property damage, identify trends, and make recommendations for prevention/ hazard reduction. (Tanya Brady)  <i>Comments on Status: Started to filter through data with Jackie Pierce. This will be done when Joe has a chance to develop the database. Keeping data in a spreadsheet for now since 2013.</i>	05/01/14, 02/27/15	30		 As of 03/30/15
3.1.4.29 Develop a process to evaluate and report on loss trends on an annual basis (Tanya Brady)  <i>Comments on Status: Have been tracking via excel monthly. Waiting on Joe Georges to create a database to be able to filter data better and run reports.</i>	05/01/14, 02/27/15	75		 As of 03/30/15
3.1.5 Maintain accreditation with Park District Risk Management Agency (PDRMA)				 As of 01/26/15
3.1.5.1 To develop a new Patron Lift and Transfer Policy for Special Recreation. (Kari Robinson)  <i>Comments on Status: Maria and I completed this and it has been added into the SRSNLC operating standards</i>	05/01/14, 03/31/15	100% Completed		 As of 03/16/15
3.1.5.2 To develop and use a training checklist for new hires pertaining to the positions in the Adult & Family program area. (Jen Dumas)  <i>Comments on Status: A training checklist is now part of the orientation for new hires at the BRC front desk. One needs to be created for Facility Supervisors. Interns already have an orientation/training checklist.</i>	03/31/15	100% Completed		 As of 03/20/15
3.1.5.3 To update the Belvidere Recreation Center and Jane Addams Center Facility Use Agreement with newest changes from legal. (Jen Dumas)  <i>Comments on Status: I have drafted the document but I still need to revisit it and add new language.</i>	03/31/15	100% On-Going		 As of 03/20/15
3.1.5.4 To develop a new Patron Lift and Transfer Policy for Special Recreation. (Maria Owens)  <i>Comments on Status: Have come up with a policy and procedures to follow. Have had the SRSNLC board approved the policy for the Operating Standards.</i>	03/31/15	100% Completed		 As of 03/16/15
3.1.6 Institutionalize the strategy planning process by reviewing this Strategic Plan annually, regular reporting and measuring progress				 As of 01/26/15
3.1.6.1 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.				As of 01/26/15
3.1.6.2 To provide input to the Executive Director and senior staff for the 2014-2017 strategic plan. (Claudia Freeman)  <i>Comments on Status: Attended all meetings for SP and participated</i>		4	6	 As of 01/08/15


**3.2 Develop Park District Health/Wellness Image**      Measure:      EOY Target:      Actual:      Status:   
As of 01/26/15










Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
3.2.1 Expand current programs & events to create awareness of health & wellness issues				 As of 01/26/15
3.2.1.1 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. (Quincy Bejster)  <i>Comments on Status: Created a standard display to take to each health fair including table stackers, table cloth, and business card guest passes.</i>	03/31/15	Completed		 As of 01/16/15
3.2.1.2 To obtain Lifeguard Certification (Sam Stevens)		Completed		 As of 01/16/15
3.2.1.3 To create a new Health & Fitness special event for individuals with disabilities. (Kari Robinson)  <i>Comments on Status: This program was created and offered in August of 2014. The program was just under the minimum number needed to run the program and was cancelled. However, it is being offered again in August of 2015.</i>	08/29/15	100% Completed		 As of 03/16/15
3.2.1.4 To research the feasibility of creating Special Recreation swim lessons for individuals with disabilities. (Kari Robinson)  <i>Comments on Status: I attended a workshop on starting swim lessons for kids with disabilities and met with Sam Stevens to discuss what options we would have for offering lessons in conjunction with current lessons. I have added it to the budget and plan to start the lessons in Fall of 2015</i>	03/31/15	100% Completed		 As of 03/16/15
3.2.1.5 To work with Northern Illinois Food Bank to provide free healthy meals for summer camps and B.A.S.E. programs. (Mike Mayfield)  <i>Comments on Status: Partnership with Northern Illinois Food Bank to provide free healthy meals for summer camps and B.A.S.E. programs has been completed.</i>	03/31/15	100% Completed		 As of 01/16/15

**3.3 Build Strategic Alliances**      Measure:      EOY Target:      Actual:      Status:   
As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
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3.3.1 Strengthen relationships with outside groups that provide benefit to the community while assuring the District includes a variety of partners that represent community demographics.				 As of 01/26/15
3.3.1.1 To continue to identify and represent the district with community and professional organizations (Claudia Freeman)  <i>Comments on Status: Continue to represent WPD in the Waukegan Arts Council and Waukegan Harbor Citizens Advisory Group. Appointed to Waukegan Public Library's Board of Trustees.</i>		3 3	3	 As of 01/16/15
3.3.1.2 To coordinate with other groups in the development of showcasing Waukegan's history outside the museum walls. (Claudia Freeman)  <i>Comments on Status: Ty Rohrer-- assisted the Waukegan Public Library and exhibit of photos at the Original Ice Cream Parlor. Worked with Christ Episcopal Church's anniversary event. Story teller at Oakwood, Bradbury exhibit was at the Genesee for the WPL Storytelling festival.</i>			5	 As of 01/20/15
3.3.1.3 To create two new exhibits for the museum, based on the needs expressed by community members and the Waukegan Historical Society. (Claudia Freeman)  <i>Comments on Status: Ty's Goal Ty has brought the following new exhibits to the museum--</i>				 As of 01/18/15
3.3.1.4 To serve on the Waukegan Park District's Centennial Celebration Committee and assist the committee through the research of and the compilation of Waukegan Park District's 100 years of history. (Ty Rohrer)  <i>Comments on Status: This is actually Ty's goal and I am available for any assistance I can lend.</i>		1 1		 As of 01/25/15
3.3.1.5 To actively seek an intern who will act as a Latino Arts and Humanities Ambassador in the Summer of 2014 and incorporate this person into the cultural arts programs to provide exposure to our highest demographic. (Claudia Freeman)  <i>Comments on Status: Maritza Borjon acted as our Arts and History intern the summer of 14. She came back and assisted in translations at several grade school open houses in September.</i>		1 1	1	 As of 01/16/15
3.3.1.6 To create a Waukegan Park District Foundation. (Theodora Anderson)  <i>Comments on Status: Foundation created, board of directors in place, 501 (c) 3 application submitted</i>	05/01/14, 04/30/15	100%		 -100% As of 03/26/15
3.3.1.7 To collaborate with Solid Waste Agency of Lake County (SWALCO) on district and community wide green initiatives. (Mike Trigg)  <i>Comments on Status: Ongoing; in process.</i>	05/01/14, 04/30/15	percent complete		 As of 03/27/15
3.3.1.8 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. (Errick Beverly)	03/31/15	completed		 As of 01/13/15
3.3.1.9 To assist the Field House Supervisors with creating a new Workfit plan and securing new Workfit memberships. (Errick Beverly)	03/31/15	completed		 As of 01/13/15
3.3.1.10 To establish relationships with local hotels and find new sponsors for the Field House Sports & Fitness Center and Waukegan SportsPark. (Errick Beverly)	03/31/15	completed		 As of 01/13/15
3.3.1.11 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	03/31/15	70% In Progress		 As of 01/16/15

<p>programs and develop new programs. (Angela Minichiello)</p> <p><i>Comments on Status: Will begin attending LNCL meetings in February in replace of the Adult and Family Program Specialist.</i></p>				
<p>3.3.1.12 To work collaboratively with Waukegan Public Library on joint Early Childhood programs and services. (Angela Minichiello)</p> <p><i>Comments on Status: Worked collaboratively with Waukegan School District and Library to offer summer camp and continued learning opportunities during summer 2014.</i></p>	03/31/15	100% Completed		As of 01/16/15
<p>3.3.1.13 To increase presence in Waukegan Schools to promote youth fitness, athletics and all other programs. (Jay Lerner)</p>		On-going		As of 01/15/15
<p>3.3.1.14 To be actively involved with community youth groups (BMX, Skate Board, Boy Scouts, Boys &amp; Girls Club, 4-H) by working collaboratively on existing programs and developing new programs. (Anthony Violett)</p> <p><i>Comments on Status: I have been in contact with a few groups and am working with them to develop programs that would work well for both them and the Park District.</i></p>	03/31/15	On-going		As of 01/16/15
<p>3.3.1.15 To actively work with youth football affiliate and ensure that WPD Affiliate objectives are met. (Richard Fibish)</p> <p><i>Comments on Status: Worked with Waukegan Jr. Bulldogs board members to schedule meeting, schedule games at SportsPark, and plan/implement spring Jr. Bulldog flag football league.</i></p>		100		As of 03/14/15
<p>3.3.1.16 To secure funding, develop and implement a school outreach program with a focus on environmental education. (Jen Dumas)</p> <p><i>Comments on Status: I have secured funding and developed an outline for the program. Need to send out to teachers and schedule workshops.</i></p>	03/31/15	100% Completed		As of 03/20/15
<p>3.3.1.17 To be actively involved with local Youth Affiliate Groups by providing operational and programming guidance and ensuring that all groups meet agreement objectives. (Richard Fibish)</p> <p><i>Comments on Status: Actively involved with Waukegan Youth Baseball as well as Waukegan Jr. Bulldogs Football programs. Continue to provide board member meeting space, open registration space, and practice / game field space to ensure goals and objectives are met.</i></p>	03/31/15	95		As of 03/14/15
<p>3.3.1.18 To implement the Fastest Kid on the Block program. (Richard Fibish)</p> <p><i>Comments on Status: Met with WPD Director and decided that space inside Waukegan Fieldhouse was not safe to conduct race on track or in the gym. Will revisit in the Spring of 2015.</i></p>	03/31/15			As of 01/16/15
<p>3.3.1.19 To implement an annual Mayor's Cup Soccer Tournament for adults at the Waukegan SportsPark. (Richard Fibish)</p> <p><i>Comments on Status: On Sunday 07/20/2014, Waukegan Park District hosted the inaugural Mayor's Cup soccer tournament. Over 56 teams participated in the single elimination tournament. Various levels of men's teams participated ranging from recreational to competitive. We also provided a women's tournament as well as a seniors tournament.</i></p>	03/31/15	100		As of 03/14/15
<p>3.3.1.20 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 (Quincy Bejster)</p> <p><i>Comments on Status: We have three new WorkFit Membership partners and I working on a fourth. I have also started new partnerships with three local businesses to access the Fitness Center.</i></p>	03/31/15	Completed		As of 01/16/15

3.3.1.21 To expand the partnership with Vista Health Systems by working collaboratively on existing programs and developing new programs (Sam Stevens)	03/31/15	on-going		 As of 01/13/15
3.3.1.22 To expand the partnership with Waukegan Public Schools by collaborating on existing programs and developing new programs. (Mike Mayfield)  <i>Comments on Status: Partnership with Waukegan School District is on-going. Successfully implemented a summer camp program at Washington Elementary School. Submitted a proposal to offer after school programs starting in the spring of 2015.</i>	03/31/15	75% In-Progress		 As of 01/16/15
3.3.1.23 To serve as Project Manager of the Citizen's Advisory Group (CAG) Great Lakes Restoration Initiative (GLRI) Grant for the Bowen Park Ravine Restoration Project. (Scott MacLean)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.3.1.24 To further develop the relationship with Waukegan Public Schools by tying in WPD 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. (Jeremiah Johnson)  <i>Comments on Status: I am continuing to stay in touch with people I know from the school district to help promote our youth programs. The PEP grant has not come into play.</i>	03/31/15	50% On- going		 As of 01/16/15
3.3.1.25 To create a process to promote Park District programs through the local youth soccer league, WAYS. (Erick Beverly)	03/31/15	completed		 As of 01/13/15
3.3.1.26 To be actively involved with local youth affiliate baseball groups with the purpose of focusing on increasing youth baseball participation within the Waukegan community. (Richard Fibish)  <i>Comments on Status: Actively involved with Waukegan Youth Baseball. Continue to provide board member meeting space, open registration space, and practice / game field space to ensure goals and objectives are met. Registration continues to increase as well as board members up to 7.</i>	03/31/15	95		 As of 03/14/15
3.3.1.27 Continue to identify and represent the District with community and professional organizations. (Theodora Anderson)	05/01/14, 04/30/15			 As of 01/13/15
3.3.1.28 To serve on the City of Waukegan Planning and Zoning Commission (Theodora Anderson)	08/14/14	0		 As of 01/14/15
3.3.1.29 To participate in the City of Waukegan Economic and Development Advisory Board. (Greg Petry)  <i>Comments on Status: ongoing; attendance and participation at meetings.</i>	05/01/14, 04/30/15	100% ongoing; attendance and involvement.	100%	 As of 03/27/15

### 3.4 Develop Sustainable Practices

Measure:

EOY Target:



Actual:



Status:



As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
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3.4.1 Develop an action plan on best practices to implement & expand green practices				 As of 01/26/15
3.4.1.1 To continue to serve on the Green Team committee and provide assistance for the implementation of green practices action plan adopted by the district. (Claudia Freeman)  <i>Comments on Status: This is Ty's goal . He is an active member of the Green Team.</i>		4 4	3	 As of 01/25/15
3.4.1.2 To implement the Emerald Ash Borer (EAB) Management Plan. (Mike Trigg)	05/01/14, 04/30/15	percent complete		 As of 03/27/15
3.4.1.3 To implement a tree maintenance program to monitor and track trees in heavy traffic areas. (Mike Trigg)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.4.1.4 To implement outdoor LED parking lot lights retrofit project. (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
3.4.1.5 To participate in the IPRA Environmental Committee. (Mike Trigg)  <i>Comments on Status: Ongoing attendance and involvement.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.4.1.6 To serve as Chairman of a Green Team Committee to develop and implement best practices for sustainability and green practices. (Mike Trigg)  <i>Comments on Status: Ongoing attendance and involvement.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
3.4.2 Develop & implement programs to educate the public on sustainable practices on a personal level				 As of 07/01/14
3.4.2.1 To provide additional locations to patrons to recycle programs and playbills for all performances and recitals. (Claudia Freeman)  <i>Comments on Status: This is Debra's goal. With additional recycle bins she has been able to provide two spaces for recycle of programs and playbills at the center. Recycle is also provided at the First Presbyterian/First Methodist churches and at Trapp Auditorium.</i>				 As of 01/22/15
3.4.2.2 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. (Claudia Freeman)  <i>Comments on Status: This is Debra Carl's goal</i>				 As of 01/16/15
3.4.2.3 To participate in the Green Team initiatives and recommendations by implementing programs and opportunities to inform the public of green practices and sustainability. (Claudia Freeman)  <i>Comments on Status: All staff participates in the implementation and promotion of green activities and sustainability efforts. Shared goal of CAD</i>		3	3	 As of 01/16/15
3.4.2.4 To expand recycling in park playgrounds and picnic shelters. (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
3.4.2.5 To conduct a Community Recycling Event. (Mike Trigg)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15


<p>3.4.2.6 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. (Maria Owens)</p> <p><i>Comments on Status: Have put in the quarterly WPD brochure for all current seasons.</i></p>	03/31/15	100% In Progress		 As of 03/20/15
<p>3.4.2.7 To participate in the Parks and Natural Resource Management (PNRM) Section committee of IPRA. (Tim Girmscheid)</p> <p><i>Comments on Status: Ongoing attendance and involvement.</i></p>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15













4.2.1.6 To attend the IAPD/IPRA 2015 Conference. (Jim Glogovsky)	05/01/14, 01/30/15	100 In Progress	100	 As of 03/23/15
4.2.1.7 To attend an appropriate museum workshop or attend a museum conference. (Ty Rohrer)  <i>Comments on Status: This is Ty's Goal He is attending IAPD/IPRA conference for Historical programming</i>		1 1	1	 As of 01/25/15
4.2.1.8 To encourage and provide opportunities to all staff to attend appropriate professional associations allowing staff to grow as a professional and to build skills. (Claudia Freeman)  <i>Comments on Status: All staff to attend IAPD/IPRA conference. Opportunities this year for Ty to attend Historic Preservation/Museum activities in pre-conference</i>		3 3	3	 As of 01/16/15
4.2.1.9 To attend Arts Alliance Illinois and Illinois Arts Council education programs. (Claudia Freeman)  <i>Comments on Status: Register for Biennial One State Arts conference in April for conference in June</i>		1		 As of 01/16/15
4.2.1.10 To attend Illinois Parks and Recreation Association Conference. (Claudia Freeman)  <i>Comments on Status: All staff attending a portion of the IAPD/IPRA conference end of January. All staff is registered</i>		3		 As of 01/16/15
4.2.1.11 To attend Parks Day at the Capitol and the Legislative Forum. (Jim Glogovsky)	05/01/14, 05/30/14	100% Complete	100%	 As of 03/23/15
4.2.1.12 To attend Parks Day at the Capitol and the Legislative Forum. (Greg Petry)				 As of 01/24/15
4.2.1.13 To attend National American Camping Association (ACA) Conference. (Mike Mayfield)  <i>Comments on Status: ACA Conference will be February 3-6, 2015. I have registered for the conference and booked hotel accommodations.</i>	03/31/15	In-Progress		 As of 01/16/15
4.2.1.14 To attend Illinois Recreational Therapy Association Annual Conference on Therapeutic Recreation. (Julie Schneider)  <i>Comments on Status: Obtained .50 CEU for attending Conference</i>	11/26/14	100% Completed		 As of 03/20/15
4.2.1.15 To complete Year Two of University of Indiana's Executive Development School. (Mike Mayfield)  <i>Comments on Status: The second year of the school will be April 19-22, 2015. I have registered and arranged for hotel accommodations.</i>	03/31/15	90% In-Progress		 As of 01/16/15
4.2.1.16 To complete Year One of Revenue Management School. (Richard Fibish)  <i>Comments on Status: Registered for Revenue Management School (Year One). Will attend March 18-23, 2015. Attend the conference and left with new ideas and sound business practices.</i>	03/31/15	100		 As of 03/14/15
4.2.1.17 To determine the training & development needs of the full-time Field House staff. (Errick Beverly)	03/31/15	completed		 As of 01/13/15

4.2.1.18 To complete Year Two of Revenue Management School. (Errick Beverly)	03/31/15	completed		As of 01/13/15
4.2.1.19 To complete Early Childhood courses at College of Lake County. (Angela Minichiello) <i>Comments on Status: Classes begin January 20 for Spring Semester at CLC. Registered for ECE 229 Language Development and Early Literacy, an online course.</i>	03/31/15	50% In Progress		As of 01/16/15
4.2.1.20 To attend International Health, Racquet & SportClub Association (IHRSA). (Jeremiah Johnson) <i>Comments on Status: Attended</i>	05/01/14, 03/31/15	100% percent complete		As of 03/27/15
4.2.1.21 To attend National American Camping Association (ACA) Conference. (Anthony Violett) <i>Comments on Status: Reservations have been made and will be attending February 3-6, 2015</i>	05/01/14, 03/31/15	In Progress		As of 03/27/15
4.2.1.22 To attend National American Camping Association (ACA) Conference. (Kari Robinson) <i>Comments on Status: I attended the conference February 2-6, 2015</i>	03/31/15	100% Completed		As of 03/16/15
4.2.1.23 To attend Illinois Recreational Therapy Association Annual Conference on Therapeutic Recreation. (Maria Owens) <i>Comments on Status: I registered and attended in November to the Illinois Recreational Therapy Association Annual Conference.</i>	11/26/14	100% Completed		As of 03/16/15
4.2.1.24 To complete Year One of Professional Development School. (Angela Minichiello) <i>Comments on Status: Registered and attended Professional Development School in Decatur, Illinois, November 9-12, 2014.</i>	03/31/15	100% Completed		As of 01/16/15
4.2.1.25 To obtain Lifeguard Certification. (Sam Stevens)	03/31/15	Completed		As of 01/13/15
4.2.1.26 To complete Year Two University of Indiana's Executive Development Program. (Jen Dumas) <i>Comments on Status: I have registered for the conference and secured the hotel room. I will not attend until April 19.</i>	03/31/15	100% In-Progress		As of 03/20/15
4.2.1.27 To complete Year One of Revenue Management School. (Quincy Bejster) <i>Comments on Status: Attended year one of Revenue Management School the week of March 9.</i>	03/31/15	Completed		As of 03/03/15
4.2.1.28 To complete Year One of Revenue Management School. (Sam Stevens) <i>Comments on Status: Registered for March 2015</i>	03/31/15	0% Not Started		As of 01/16/15
4.2.1.29 To Attend Parks Day at the Capitol and Legislative Forum (Theodora Anderson)	05/30/14			As of 01/14/15
4.2.1.30 To attend IRPA Conference (Theodora Anderson)	01/21/15, 01/24/15			As of 01/14/15

4.2.1.31 To participate in IPRA C&M Section (Theodora Anderson)	05/01/14, 04/30/15			 As of 01/14/15
4.2.1.32 Attend the IPRA Professional Development School (Year 1) (Jon Beckmann)  <i>Comments on Status: See action step (completed 11/12/14)</i>	05/01/14, 11/30/14	100% 100	100%	 As of 02/20/15
4.2.2 Develop individual career development plans to encourage & develop employees' skills beyond their individual expertise aligned with the organization				 As of 01/26/15
4.2.2.1 To continue to implement the Employee Development Program with the aid of the "Career Architect Development Planner". (Claudia Freeman)  <i>Comments on Status: This is ongoing and a part of the one on one meetings with staff</i>		24 24	18	 As of 01/16/15
4.2.2.2 To attend IPRA Conference. (Greg Petry)  <i>Comments on Status: attended conference in January 2015</i>				 As of 01/25/15
4.2.2.3 To attend NPRA Conference. (Greg Petry)				 As of 01/24/15
4.2.2.4 To attend STMA Conference. (Greg Petry)				 As of 01/24/15
4.2.2.5 To attend STMA Conference. (Greg Petry)	05/01/14, 04/30/15	100 Completed.		 As of 03/27/15
4.2.2.6 To attend Year One of NRPA Maintenance Management School. (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
4.2.2.7 To attend Year Two of NRPA Green School. (Mike Trigg)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
4.2.2.8 To research, initiate, and develop a minimum of one cooperative agency referral relationship for transition aged adults with disabilities. (Julie Schneider)  <i>Comments on Status: Initiated discussion with Bill Kintz of the Waukegan public Schools transition program for special needs teens/adults. Interest in developing and establishing a referral process was expressed by Kintz but forward movement has been in a holding pattern.</i>		75% In Progress		 As of 03/20/15
4.2.2.9 To work in cooperation with IT staff to learn and implement new technology for improved volunteer and registration management. (Julie Schneider)  <i>Comments on Status: Waiting on RecTrac purchase and implementation. It will have the ability to obtain on-line applications and other means to implement volunteer management. Have taken on full Recreation Department Volunteer database management in absence of the Recreation Secretary. Have been managing all aspects of Recreation Department Special Event and Special Recreation volunteer needs without assistance for 1.5 years.</i>	03/31/15	100% Waiting on Someone		 As of 03/23/15
4.2.2.10 To develop the knowledge and implement the skill of hiring seasonal staff. (Maria Owens)  <i>Comments on Status: I turned in the Job Description/Ad. I also Interviewed,</i>	09/30/14	100% Completed		 As of 01/20/15

<i>hired, set program schedule, and also did exit paperwork for seasonal staff. This is now an on-going task for me to do.</i>				
4.2.2.11 To assist in the transition to the new registration software. (Quincy Bejster)  <i>Comments on Status: Planning and preparing for the transition in Fall of 2015. Purchase for software has been approved and I have attended user group meetings. Transition meetings ahead. This goal will be on-going however we are on track for transition and are ready to move forward at the appropriate time.</i>	03/31/15	On-going		 As of 03/03/15
4.2.2.12 To expand and improve current approaches in developing strategic alliances with the school district and parents of children with disabilities. (Kari Robinson)  <i>Comments on Status: Last summer the first after summer school program in collaboration with the school district went well. I have been involved in 6 following up meetings and continue to plan for this summer. So far we have a location to use for children in 1st through 6th grade and the school will provide transportation home.</i>	03/31/15	100% On going		 As of 03/16/15
4.2.2.13 To research and implement a new registration software system for the district with the assistance of the IT staff. (Jay Lerner)	03/31/15	On-going		 As of 01/15/15
4.2.2.14 To continue to implement the Employee Development Program with the aid of the "Career Architect Development Planner". (Mike Trigg)  <i>Comments on Status: Attended in January 2015</i>	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
4.2.2.15 To attend STMA Conference (Mike Trigg)  <i>Comments on Status: Completed.</i>	05/01/14, 04/30/15	100% Completed.	100%	 As of 03/27/15
4.2.2.16 To cross train with accounts payable and cash receipts to be able to perform daily and weekly processes. (Jon Beckmann)  <i>Comments on Status: See action steps</i>	05/01/14, 04/30/15	100%	50%	 As of 12/18/14
4.2.2.17 Expand responsibilities to include supervisory responsibilities within the Finance Division (Jon Beckmann)	05/01/14, 04/30/15	100% 100	100%	 As of 03/24/15
4.2.2.18 To continue training by attending educational conferences such as GFOA, IAPD/IPRA and the PFM (LAF) Public Finance Investment Seminar. (Jim Glogovsky)	05/01/14, 02/27/15	100 Complete	100	 As of 03/23/15

### 4.3 Empower Staff

Measure:



EOY Target:










Actual:

Status:



As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
4.3.1 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				 As of 01/26/15
4.3.1.1 Encourage staff to seek their highest potential to meet their personal goals, the goals of the district and of the division. (Claudia Freeman)  <i>Comments on Status: Staff is continually encouraged to grow...Ty intends to</i>		3	3	 As of 01/08/15

<i>stay in Waukegan as does Debra. Weekend/evening clerks see this as additional income.</i>				
4.3.1.2 To attend Toro Maintenance School. (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
4.3.1.3 To obtain Certified Pool Operator (CPO) license. (Mike Trigg) <i>Comments on Status: Gary Trantham and Scott Seger certified in July and September 2014, respectively.</i>	05/01/14, 04/30/15	100% percent complete	100%	 As of 03/27/15
4.3.1.4 To obtain CPRP certification. (Anthony Violet) <i>Comments on Status: I have attended a CPRP prep course and have been studying. I will also be studying with Richard Fibish, and am creating note cards to study. I have to register and take the test in February.</i>	03/31/15	In Progress		 As of 01/16/15
4.3.1.5 To recertify Primary Group Exercise Certification with the Aerobics and Fitness Association of America. (Sam Stevens)	03/31/15	In-progress		 As of 01/16/15
4.3.1.6 To obtain CPRE certification (Mike Trigg)	05/01/14, 04/30/15	100% percent complete		 As of 03/27/15
4.3.1.7 To obtain CPRP certification. (Richard Fibish) <i>Comments on Status: Memeber of NRPA. Registered for CPRP Test by March of 2015. Attended one day CPRP exam prep on 12/12/14. Passed CPRP test on 2/14/15.</i>	03/31/15	100		 As of 03/14/15
4.3.1.8 To obtain CPRP certification. (Quincy Bejster) <i>Comments on Status: I have been studying for CPRP examination. Scheduled to take the test in April.</i>	03/31/15	Completed		 As of 03/05/15
4.3.1.9 To obtain CPRE Certification (Theodora Anderson) <i>Comments on Status: Application in progress</i>	04/01/14, 04/30/15			 As of 03/26/15
4.3.1.10 To obtain CPRE Certification (Jim Glogovsky)	05/01/14, 04/30/15	100 Not Started		 As of 01/13/15

#### 4.4 Quality Decision Making

Measure:



EOY Target:



Actual:


Status:



As of 01/26/15

Initiatives and Individual Objectives	Start Date, End Date	EOY Target Measure	Actual	Status
4.4.1 Empower service staff to make final decisions through the application of flexible solution space guidelines				 As of 01/26/15
4.4.1.1 To create an open atmosphere and knowledge of practices for service staff to make educated decisions in their area of responsibility. (Claudia Freeman) <i>Comments on Status: Staff is reminded that they know what is right, how things are done and to assist our patrons and those who enter our doors on a regular basis.</i>		3 1	2	 As of 01/08/15

4.4.1.2 To implement decision making guidelines that empowers full-time and part-time/seasonal staff in area of responsibility. (Sam Stevens)	03/31/15	Completed		 As of 01/16/15
4.4.1.3 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. (Sam Stevens)	03/31/15	Completed		 As of 01/16/15

-  Not Started
-  Deferred
-  On Target
-  Off Target
-  Waiting on Someone
-  Critical
-  Achieved

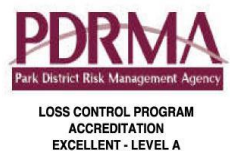
**PLAN IMPLEMENTATION**

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# Appendix B Financial Policies



# WAUKEGAN PARK DISTRICT

## 2.01 FEES AND CHARGES

### Authority:

The Waukegan Park District is granted certain general and specific powers by "The Park District Code" of the State of Illinois (70ILCS 1205/1-1-13-9e). The power to establish fees and charges for facilities and programs is granted by one or more of the following articles of the Park District Code: 8-1h, 8-10.1, 8.10.2, 9-1d, 9-1.2, 9-1.5, 9-2.5.

### Purpose of Fees:

The Waukegan Park District Board of Commissioners recognizes that the wise use of leisure time through recreation rejuvenates the human spirit and enhances the human personality in a positive manner. Therefore, the development and maintenance of quality park and recreation programs and facilities remains the top priority of the Board and Staff of the Waukegan Park District.

Quality programs, services and facilities cost money. The income to offset these costs come from many sources including real estate taxes, corporate replacement taxes, user fees, and other income such as grants, contracts and interest on investments.

Real estate taxes are a major source of money; they represent about more than half of the Park District's total income. Fees are also a significant source of money, which generates about one-quarter of the Park District's income. The primary advantages for charging fees are that (1) fee income supplements real estate taxes that cannot support all operations, and (2) the users who benefit from specific programs and facilities pay directly for those benefits.

### Tax Fund Supported :

Tax supported operations include all programs, services and facilities funded wholly or substantially in part by general tax revenues. These operations are provided using modest fees or no fees at all. Examples of these operations include playgrounds, athletic fields, recreation centers, parks, general recreation programs and special events.

When fees are charged for tax-supported operations, they are set at a level that does not unreasonably exclude the participation of the public. Fees are set to recover the direct operating costs involved and some portion of the overhead cost.

Fees for tax fund operations are also determined by using private enterprise pricing strategies including basing fees on the comparative price for similar programs and services in this area.

### Purpose of the Fee Policy:

The purpose of the fee policy is to develop a uniform method for establishing fees while recognizing that fees for tax supported operations may be calculated using several factors such as program cost, community needs and economic conditions.

### Types of Fees and Charges Defined:

Program Fees - There are six (6) types of programs with corresponding fee setting practices:

1. Special Interest/High Demand: (e.g Sports Trips and Entertainment Trips). Covers programs with good market as evidenced by demand. All direct costs shall be covered plus a reasonable amount of revenue over direct costs which shall be a contribution to overhead costs.
2. Special Interest/Low Volume: (e.g Photography Class, Piano Instruction, Pre-School, Golf Lessons, and Karate Class). Programs with enrollments of less than one hundred (100) participants. Generally low instructor/student ratio. All direct costs shall be covered, plus a reasonable amount of revenue over direct costs which shall be a contribution to overhead costs.
3. General Interest: (e.g. T-Ball, Adult Softball, Gymnastics, Day Camp, and Basketball). Programs with enrollments of one hundred (100) or more participants. All direct costs shall be covered plus a reasonable amount of revenue over direct costs which shall be a contribution to overhead costs.

## 2.01 Fees & Charges

4. "Come And Go As You Please" Programs: (e.g. Adult Gym Night, Admissions to Concerts and other events). Often referred to as "drop-in" programs because pre-registration is not necessarily needed. Reasonable amounts of revenue over direct costs shall be generated which is a contribution to overhead costs.
5. Special Events: (e.g.. Father/Daughter Date Night, Christmas Party, and the Hobby and Craft Show). Shall be considered general interest programs and are different from drop-in type programs in that registration is required and a fee is paid. All direct costs shall be covered, plus a reasonable amount of revenue over direct costs which shall be a contribution to overhead costs.
6. Free Programs: (e.g Playgrounds, Easter Egg Hunt, Independence Parade, etc.). These programs are events and activities in which no advanced registration is required and no fee is paid. The budget allocation for free programs shall be established in advance.

Facility Use Fees: (e.g. golf green fees, swimming admission, picnic pavilion rentals, Field House fees and room rental fees). Consists of all facility usage fees for admission or rental. Fees shall be set to recover all direct costs and a reasonable amount of overhead costs.

Equipment Use Fees: (e.g. power cars, pull carts, picnic bags, and athletic equipment). Fees shall be set to cover all direct and all overhead costs.

Security Fees: (e.g. adult soccer matches, major athletic tournaments, public rallies, and teen dances). Pertains to fees that the Park District would charge for in-house security personnel or off-duty police. Usually related to rentals or events that attract a large number of participants and/or spectators thus necessitating a security force.

Sale of Food, Beverage and Merchandise: Pertains to items sold at food stands, restaurant, and pro shops at the golf courses, pools, recreation centers, and ball diamonds. Fees shall be set to cover costs of products and other direct and overhead costs with the goal of achieving a reasonable return.

Deposits: (e.g. clean-up deposits, forfeit deposits, softball security deposits, equipment rental return deposits, etc.). Pertains to fees charged that will be refunded if certain behavior is followed or action is taken by the participant.

Fee Setting Policy: Direct costs shall be defined as direct supplies consumed, all part-time, seasonal and temporary personnel assigned, and direct contract services used.

Overhead generally includes all expenses incurred in presenting a program or service to the community that cannot be classified as direct labor or direct supplies used. Examples of such expenses are building maintenance and utilities, supervisory and administrative salaries, insurance, advertising, and administrative supplies and costs.

In our governmental setting, we have established two elements of overhead:

1. District Overhead
2. Departmental Overhead

Generally speaking, general tax revenues finance the cost of District overhead. Examples of District overhead are the central administrative services provided by the Executive Director, Senior Management Staff, and the personnel, payroll, and accounts payable staff. Also supported by tax revenues are debt service, liability insurance, and certain employee benefits.

Departmental overhead includes such expense items as supervisory and support staff, building maintenance and utilities, departmental supplies and general operating costs. Departmental overhead expense is financed by both general tax revenues and user fees and charges.

## 2.01 Fees & Charges

All programs or services (except those designated as Free Programs) shall be priced to recover their direct costs. As the program or service increases in its "special interest", it incurs a greater portion of its share of Departmental and District overhead.

### Discounts:

Discount of fees may be used for various District programs in the following categories:

- Senior Citizens (60 years old or older)
- Family
- Child (under the age of 18)
- Personal Hardship (hardship to be determined by the Park District)
- Promotions (Special Events)
- New Programs (a program in its first year of operation)
- Special Circumstances (an individual or group with an identifiable special circumstance)
- Employees of the Park District

Discounts may be granted by the senior staff to other not for profit or community organizations or individuals judged on a case-by-case basis. The senior staff may grant the waiver of a rental fee to a governmental agency for the use of a facility for a public meeting.

Non-Resident Fees may be charged. The purpose of charging non-residents is generally to compensate for programs, services or facilities that are supported by tax funds.

### Promulgation of Fees:

The Board further delegates to the Executive Director the responsibility to review and promulgate the fees and charges described in this policy. The staff shall establish fees and charges to meet revenue objectives and projections as outlined in the budget process.

### Responsibility For Use Of The Policy:

The Executive Director and Management Staff are responsible for using this policy and the methods derived from it in developing fees and charges for all programs, services and facilities of the Park District.

Adopted by the Board of Commissioners on April 14, 1987

Reviewed and amended by the Board of Commissioners on September 9, 2003, October 11, 2005 and December 13, 2011.

# WAUKEGAN PARK DISTRICT

## 2.02 PURCHASING

### I. Methods of Purchasing

Local vendor price comparison is encouraged at all levels of purchasing.

- A. The Park District uses two (2) types of purchase orders:
  - 1. Small Purchase Order:
    - a) Purchases less than \$ 1,000, shall be made on this form by a person authorized by a Department Head.
  - 2. Large Purchase Order
    - b) Purchases of \$ 1,000 or more shall be made on this form and shall be authorized by a Department Head, the Superintendent of Finance & Administration and the Executive Director.
- B. Purchases with a cost of less than \$2,500 and within the department's current budget may be made without quotation, competitive bids or prior Board approval. The actual purchase of such items/services shall be made on the appropriate purchase order form.
- C. Purchases with a cost of \$2,500 or more, but less than \$10,000 shall be made by quotation. The actual purchase of such items/services shall be made by the appropriate purchase order form.
- D. Purchases with a cost of \$10,000, but less than \$20,000 shall be made by written quotation. At least two (2) quotations for each anticipated purchase shall be requested. The actual purchase of such items/services shall be made by the appropriate purchase order form. The purchase requires Board approval.
- E. Purchases with an anticipated cost of \$20,000 or more shall be made by competitive bids in compliance with the Park District Code Section 8-1C. Authorization to receive competitive bids shall be made by the Board of Commissioners. Notice of bids shall be published in the local paper of general circulation at least ten (10) days prior to the bid opening. A bid tabulation shall be submitted to the Board of Commissioners with a recommendation of award. The Board of Commissioners shall award all contracts for \$20,000 or more.

### II. Economy of Resources and Purchases/Rebate Programs

- A. Staff will seek to economize resources and purchases to achieve cost savings for the park district by participating in cooperative purchasing programs such as IPRA/US Communities Joint Purchasing, National Intergovernmental Purchasing Alliance (National IPA) Federal Surplus Properties, and Energy Partnership programs.
- B. The Procurement Card (P-Card) should be used for purchases and payment when possible to increase efficiency and generate revenue through the rebate program. The P-Card must be used in accordance with the acknowledgement form and authorization and use procedures.

III. Exceptions to Methods of Purchasing

- A. Purchase orders are not required for the following items/services:
  - 1. Utilities
  - 2. Regularly scheduled services (i.e. pest control, alarm inspections).
  - 3. Regularly scheduled delivery of commodities (i.e. food and beverages for resale, gasoline, subscriptions).
  - 4. Contractual services for programs.
  - 5. Certain other commodities or services as approved by the Executive Director.
- B. The Executive Director may authorize a waiver of requesting two (2) quotations.
- C. The Executive Director may authorize consideration of quotations solicited by telephone.
- D. The Executive Director may waive the requirements of this policy if in the best interest of the District and in compliance with applicable state statutes.

Adopted by the Board of Commissioners on July 12, 1988. Reviewed by the Board of Commissioners on September 9, 2003. Amendment approved by the Board of Commissioners on September 14, 2004. Reviewed and approved by the Board of Commissioners on January 10, 2006. Amendments approved by the Board of Commissioners on February 14, 2006, November 9, 2010 and December 13, 2011.

# WAUKEGAN PARK DISTRICT

## 2.03 INVESTMENT

### Scope

This Investment Policy applies to all financial assets of the Waukegan Park District (“District”). These assets are accounted for in the District’s Annual Financial Report. Investments of these various funds may be commingled in order to maximize investment earnings when advantageous and prudent to do so; however, investments will be accounted for separately for each fund and investment income will be allocated to the various funds based upon respective participation.

### Objectives

It is the policy of the District to invest public funds in a manner which is consistent with all state and local statutes governing the investment of public funds and which will meet the following objectives:

1. Preservation and protection of capital
2. Maintenance of sufficient liquidity to meet operating needs
3. Conformance with federal, state and other legal requirements
4. Diversification to avoid incurring unreasonable risk in either security type or financial institution
5. Attainment of market rate of return
6. Local consideration to promote economic development in the City of Waukegan

### Delegation of Authority

Management of the District’s investment program is the responsibility of the Superintendent of Finance & Administration. Purchases and sales of securities, wire transfers, release of pledged collateral, and execution of documents and agreements may be made by the Superintendent of Finance & Administration, or his or her designee, in accordance with these policy guidelines approved by the District’s Board of Commissioners.

### Prudence & Indemnification

The standard of prudence to be used by investment personnel shall be the “prudent person” rule, which states, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived and shall be applied in the context of managing the entire portfolio.”

Investment personnel, acting in accordance with this Investment Policy and exercising due diligence, shall be relieved of personal liability for an individual security’s credit risk or market changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

### Authorized & Suitable Investments

All securities purchased under this Investment Policy shall be governed by the Public Funds Investment Act 30 ILCS 235/1 et seq. and all revisions made by the Illinois Legislature. Listed below are the acceptable investments:

1. Bonds, notes, bills or other securities guaranteed by the full faith and credit of the United States government;
2. Bonds, notes, debentures, or other similar obligation of an agency of the United States government created by Act of Congress;
3. Domestic interest bearing savings accounts, domestic interest bearing certificates of deposit or domestic interest bearing time deposits or any other investments that are direct obligations of any bank, savings and loan associations which are insured by the FDIC, and credit unions chartered under the United States or the State of Illinois;

## 2.03 Investment

4. Short term obligations of U.S. corporations, commercial paper, with assets over \$500,000,000 provided that:
  - a. these obligations are rated in the three highest classification established by at least two standard rating services and mature not later than 180 days from the purchase date, and
  - b. these purchases do not exceed 10% of the corporation's outstanding obligations, and
  - c. no more than one-third of the District's funds are invested in short term obligations of corporations;
5. Money market mutual funds registered under the Investment Company Act of 1940, the Illinois Public Treasurer's Investment Pool (IPTIP), and the Illinois Park District Liquid Asset Fund provided that the portfolio of any such money market mutual fund or investment pool is limited to obligations described in this Investment Policy; Repurchase Agreements, collateralized by full faith and credit U.S. Treasury securities, and in compliance with State law.
6. Repurchase Agreements, collateralized by full faith and credit U.S. Treasury securities, and in compliance with State law.

The District will specifically avoid any purchase of financial forward contracts or futures, any leveraged investments, or reverse repurchase agreements.

### Investment Parameters

Measures will be taken to avoid risk and ensure diversification by avoiding over concentration in securities from a specific issuer, limiting high-risk securities, and varying maturities. To the extent possible, the District shall attempt to match its investments with anticipated cash flow requirements. The Superintendent of Finance & Administration shall maintain a list of qualified banks, brokers and fund managers. Quotes for various investment instruments may be obtained from among the institutions on the qualified list. Investment decisions shall be made according to what best fits the District's portfolio based on the maturity required, liquidity requirements, current makeup of the investment portfolio, and the offered rate.

### Community Reinvestment

Designated financial institutions will be required to meet the following criteria in order to receive the District funds for investment: Overall Community Reinvestment Act (CRA) Rating. The financial institution's more recent "Overall CRA Rating" shall be satisfactory or above. If the institution's overall rating is rated need to improve or lower, no new funds will be deposited with that institution. Existing funds deposited in the institution will remain until maturity, but will not be reinvested with that institution.

### Safekeeping & Collateralization

A third party custodian may be selected to hold District assets in the District's name, as evidenced by safekeeping receipts. The District may enter into a collateral agreement with financial institutions requiring collateralization by securities in an amount equal to or greater than the deposited funds' market value exceeding the Federal Deposit Insurance Corporation or the National Credit Union Administration insurance limit.

### Reporting & Review

All investment transactions and holdings shall be recorded in the various funds of the District in accordance with generally accepted accounting principles (GAAP). Quarterly, the Superintendent of Finance & Administration, or his or her designee, shall report to the Executive Director and the Board of Commissioners on the status of the District's investment portfolio, market conditions, performance against benchmarks, and other pertinent facts. The Executive Director shall review the Investment Policy on an annual basis and the Board of Commissioners must approve any modifications made thereto.

Adopted by the Board of Commissioners on December 14, 1999.

Amended by the Board of Commissioners on June 12, 2001.

Reviewed by the Board of Commissioners on September 9, 2003



# WAUKEGAN PARK DISTRICT

## 2.04 PAYMENT OF BILLS

The Waukegan Park District shall comply with the Local Government Prompt Payment Act (50 ILCS 515/).

Furthermore, employees are encouraged to take advantage of early payment discounts that may be available to save the district money.

The Procurement Card (P-Card) is an acceptable means to pay vendors who accept the card to facilitate efficiency and reduce administrative operations.

Approved by the Board of Commissioners on July 12, 2004

Amendment approved by the Board of Commissioners on November 9, 2010

# WAUKEGAN PARK DISTRICT

## 2.05 DEBT MANAGEMENT AND BOND POLICY

### Scope

This Debt Management and Bond Policy will act as a guide to finance the growth and development of the Park District when issuance of significant debt is needed. Any short-term, long-term or annual rollover debt placed on the Park District must be understood and approved by the Board of Commissioners.

### Purpose

The purpose of this policy is to set standards for incurring debt and managing it. The Park District will use the policy to further its mission.

### Responsibilities of the Board of Commissioners and Staff

The Board of Commissioners, the Executive Director, and staff will act prudently and in the best interest of the Park District and the community they represent. The financial powers of the Park District will refer to and adhere to relevant debt/bond statutes. The access of additional debt will only be taken on if it is effective and efficient in meeting and furthering the Park District's strategic plan, the park & open space master plan, capital improvement plan and/or the mission, vision, and values.

Prior to any future issuance of debt, the Park District must take into consideration the following guidelines outlined within this policy. In addition to the guidelines within this policy, other factors like the current economic conditions, the Park District's current debt repayment schedule, and other risk factors that could be assumed with acquiring more debt must be reviewed during the process. This process will reinforce the long-term sustainability of the Park District and for its taxpayers.

### Compliance Officer

The compliance officer of all issuance of debt and bond sales is the Superintendent of Finance and Administration. The Executive Director will act/serve in his absence or vacancy of the position. The compliance officer will be assigned the responsibilities which could include, but is not limited to the following:

- Responsible for monitoring and filing all necessary documentation
- Include training for responsible Commissioners or employees with regard to tax and disclosure requirements
- Internal reporting of compliance efforts
- Preservation of institutional knowledge

### Debt and Bond Administrative Review

Annual review of all bond series or debt must be done to maintain compliance with all terms and conditions. Refer to the "*Post Issuance Compliance Checklist*" for additional compliance requirements. The Superintendent of Finance and Administration is responsible for the annual review and will report his/her review of the policy to the Board of Commissions at a scheduled public board meeting.

### Record Retention

Record retention standards will be met and followed through the agreed upon terms of issuance of debt. All necessary and basic records relating to the bond transaction (transcript) could include, but is not limited to the following:

- Bond Ordinance
- Bond Counsel Opinion
- Tax Compliance Certificate and Agreement
- Final Official Statement
- Bond Purchase Agreement
- Investments Contracts, GICs, Interest Rate Swaps, Related Bids
- Continuing Disclosure Undertaking or Agreement

### Legal

The Park District will adhere to all State and Federal laws, any bylaws, resolutions, ordinance, arbitrage laws, and bond covenants agreed upon. The Park District will promptly refer to general counsel, bond counsel, and/or an independent advisor with inquires or for any necessary guidance pre and post issuance of debt.

## 2.05 Debt Management and Bond Policy

### Debit Limits

The Park District may issue bonds 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. The Park District also may not issue bonds or notes where the aggregate outstanding unpaid principal balance exceeds 5.75% for non-referendum or short-term debt. The Park District is located in a tax cap county which is subject to certain limitation rates.

### Disclosure Requirements

To avoid disclosure mishaps and possible State or Federal action the Park District will adhere to the most current Security and Exchange Commission (SEC) disclosure procedures. Refer to the current SEC disclosure requirements.

### Debt Structuring Practices

In structuring issuance of debt, the maximum term must not exceed the useful life of the asset.

### Debt Issuance Practices

The issuance of each type of debt may differ and the Park District will take that into account during the selection process. Selection based on borrowing costs or the interest rate on a bond is an essential factor in determining the selection of a bond. Selection has important implications for both present and future taxpayers over the life of the debt which the Park District will take into consideration.

### Debt Management Practices

The Park District may elect or use *bond insurance* as a risk management tool when taking on significant amounts of debt. This could protect the Park District's credit rating and possibly lower the amount of interest on the bond sale.

Use of Bond Proceeds on Tax-Exempt Financing (if selected): no more than 5% of the bond proceeds are to finance a public facility that may be used by a non-government trade or business for private business. The bond must pass the private activity bond test. The Park District will promptly consult with general counsel and/or bond counsel before the sale of bond is finalized for clarification of all current regulations and statutes that may apply. Some exceptions may apply as well.

### Conflicts of Interest

The Park District will adhere by the *General Prohibition – Public Officers Prohibited Activities Act – 50 ILCS 105/3(a)*. A conflict of interest could occur, but is not limited to if the interested party has vested interest in the outcome or selection of the issuance of bond debt. All interested parties with a conflict of interest could be asked to be removed from the bond process. The Park District should contact general counsel and/or bond counsel for the variety of exceptions.

### Bond Refinancing

The Park District will look at its current bond portfolio periodically where regulations and statutes apply that will allow the Park District to refinance. Refinancing opportunities save the Park District and both the present and future taxpayers' money. The financial powers of the Park District will get the refinancing approved by the Board of Commissioners and will refer to general counsel and/or bond counsel prior to refinancing terms are agreed upon. Illinois law describes the details of this transaction in the *Park District Refunding Bond Act (70 ILCS 1270/0.01, et seq.)*.

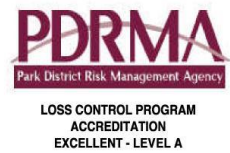
Approved by the Board of Commissioners on July 12, 2004.

Amended and approved by the Board of Commissioners on November 12, 2013.

Admin/ss



# Appendix C Proforma





# Pool Addition Proforma



**Pool Operating Hours**

- Monday – Friday 5am-9pm
- Saturday – Sunday 7am-7pm (7am-5pm, June-September)

**Operating Hours Specifics**

- Lap Swim
  - M-F, 5a-4p, age 16+ only, All Lanes, (No Lifeguard on Duty)
  - Sat, 7a-7p, All lanes, (No Lifeguard on Duty)(Except during Lessons 9a-1p only 4 lanes)
  - Sun, 7a-7p, All lanes, (No Lifeguard on Duty 7a-9a)
- Family/Open Swim
  - M-W-F, 4p-9p, 2 lanes only, (Guard on Duty)
  - T-TH, 4p-6p & 8p-9p, (Guard on Duty)
  - Sat 9a-7p
  - Sun 12p-7p
- Swim lessons
  - T-TH, 6p-8p, Therapy Pool, (Guard on Duty)
  - Sat, 9a -1p,Therapy Pool, (Guard on Duty)

**REVENUES**

<b><u>Fees &amp; Rentals</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2018-19</u></b>
Membership fees	\$217,200	\$315,000	\$420,000
Daily fees	\$37,500	\$41,250	\$45,000
Pool rental (no Vista)	\$35,640	\$36,960	\$38,280
<b>Total</b>	<b>\$290,340</b>	<b>\$393,210</b>	<b>\$503,280</b>

**Membership Fees (per month)**

- Park Ridge Park District Full Access Membership - \$31/\$46
  - No a la carte/tier
  - FH is significantly nicer/bigger/more to offer
- Joliet Park District Full Access Membership - \$35/\$44
  - Does offer pool only pass - \$21/29
- Mundelein Park District - \$36/\$53 (Fitness + Pool) \$29/\$41 (Fitness Only)
- Gurnee Park District (FitNation) - \$44 (No Fitness Classes)
  - Pool Only Pass - \$180/\$225 (Paid in full/yearly only)
- LA Fitness - \$99 enrollment fee, \$29/month (everything)
  - \$99/12 = \$8.25+\$29=\$37.25
  - This is a promo fee; LA fitness changes their fees all the time - no consistency
- Vernon Hills Park District - \$39/\$45 per month
  - No pool only pass
- Propose pool access be added to Silver Level Membership
  - Current FH Silver level Membership is \$35 per month
  - Recover some cost associated with pool, but not too expensive
  - Gold membership can include Fitness on Demand

- This would be an ideal tiered structure
  - Bronze – FC Only
  - Silver – Pool and some Group Ex
  - Gold – Pool, All live Group Ex and Fitness on Demand

### Projected Revenue

(Members in addition to current member population)

- 2016
  - 500 Members x \$35/Mo x 12 Months = \$210,000
  - 100 Bronze to Silver upgrades = \$6 x 100 x 12 Months = \$7,200
- 2017
  - 750 Members x \$35/Mo x 12 Months = \$315,000
- 2018
  - 1000 Members x \$35/Mo x 12 Months = \$420,000

### Daily Fees

- Howard Ganster Pool (HGP) 3 year average 200 daily fees per week.
- Park Ridge PD Indoor pool fees (Res/Non-Res): Youth - \$5/\$8 Adults - \$8.
  - Fees are for entire community center. No pool only fee.
- Mundelein PD Youth: \$4/\$6 Adult: \$5/\$8 (pool only).
- Vernon Hills PD Youth: \$5/\$7 Adult: \$9/\$11.
  - Fees are for entire community center. No pool only fee.
- Joliet PD Youth/Adult: \$6
- **Proposed FH Fees Youth: \$5/\$7 Adult: \$6/\$7**
  - Average = \$6.25

### Projected Revenue

- 2016
  - June – August = 50 swimmers/week x \$6.25 x 12 weeks = \$3,750
  - August – May = 150 swimmers/week x \$6.25 x 40 weeks = \$37,500
- 2017
  - June – August = 50 swimmers/week x \$6.25 x 12 weeks = \$3,750
  - August – May = 165 swimmers/week x \$6.25 x 40 weeks = \$41,250
- 2018
  - June – August = 50 swimmers/week x \$6.25 x 12 weeks = \$3,750
  - August – May = 180 swimmers/week x \$6.25 x 40 weeks = \$45,000

### Pool Only Membership?

- No pool only memberships
  - Addison Park District recommends not
  - Only 10 current one-month gym only memberships
  - Only 3 three-month gym only memberships
  - Only 42 one-month track only memberships

## Pool Rental

### **Main Pool**

- Discuss possibility of moving Zion Dolphins Swim team to Waukegan
  - Annual rental revenue would be approx. \$15,000
- Vernon Hills PD \$105/\$131 per hour
- Park Ridge PD \$110/\$125
- Mundelein PD \$109/\$119
- Fox Valley PD \$200 per hour
- Proposed FH Rental Rate: \$110/\$130 per hour
  - 4 guards for pool only = \$40/hour

## Therapy Pool Rental

- Fox Valley \$200/hour
  - Very limited rentals, private only during off hours.
  - Never during normal business hours.
- Glenview PD
  - Does not rent therapy pool
- Elk Grove PD
  - Does not rent therapy pool
- Buffalo Grove PD
  - Does not rent therapy pool
- Illinois Valley YMCA - \$25 hour for baptismal (rarely)
  - Does not have much demand for therapy pool rental
  - Does Partner with local hospital for physical therapy
    - \$125 for both pool and therapy pool
    - Hospital has pool exclusively during certain hours
      - Confidentiality
      - Privacy concerns
      - Started with allowing members but stopped within a month
- Woodlane (Ohio)
  - \$50/hour
- City of Tucson Parks and Rec - \$50/hour
- Centre of Elgin (City of Elgin P&R)
  - No private rentals
  - Does have agreement with therapy group – would not provide details

## Projected Revenue

- 2016
  - 12 Birthday parties x 2 hours x \$110/hour = \$2,640
  - Zion Dolphins Swim Team annual rental = \$15,000
  - Vista
    - 6 hours/week x \$60/hours x 50 weeks = \$18,000
- 2017
  - 18 Birthday parties x 2 hours x \$110/hour = \$3,960
  - Zion Dolphins Swim Team annual rental = \$15,000



- Vista
  - 6 hours/week x \$60/hours x 50 weeks = \$18,000
- 2018
  - 24 Birthday parties x 2 hours x \$110/hour = \$5,280
  - Zion Dolphins Swim Team annual rental = \$15,000
  - Vista
    - 6 hours/week x \$60/hours x 50 weeks = \$18,000

<b>Program Revenue</b>	<b><u>FY 2016-17</u></b>	<b><u>FY 17/18</u></b>	<b><u>FY 18/19</u></b>
Adult Learn to Swim	\$4,406	\$4,666	\$5,458
School Year Swim	\$42,289	\$44,777	\$47,265
General Learn to Swim	\$19,316	\$20,281	\$21,295
Basic Fitness	\$1,081	\$1,135	\$1,192
Special Events	-	-	-
<b>Total</b>	<b>\$67,092</b>	<b>\$70,859</b>	<b>\$75,210</b>

### **Adult Learn to Swim**

- For proposed classes see schedule proposal
- 3 year SwimSmart history; classes have run at 75% capacity
- Anticipate increase in participation in new facility
- Proposed 100% capacity revenue = \$5,184

#### Projected Revenue

- 2016
  - $0.85 \times \$5,184 = \$4,406$
- 2017
  - $0.90 \times \$5,184 = \$4,666$
- 2018
  - $0.95 \times \$5,184 = \$5,458$

### **School Year Swim**

- For Proposed Classes see schedule proposal
- 3 year SwimSmart history classes have run at 75% capacity
- Anticipate increase in participation in new facility
- 100% capacity = \$49,752

#### Projected Revenue

- 2016
  - $0.85 \times \$49,752 = \$42,289$
- 2017
  - $0.90 \times \$49,752 = \$44,777$
- 2018
  - $0.95 \times \$49,752 = \$47,265$

### **General Learn to Swim**

- Will run all swim lessons at FH
- Same schedule will be offered as HGP
- Based on 3-year HGP average of \$17,560 + 10% year one, 5% increase year 2 & 3
  - Indoor pool a much more attractive, consistent, centralized location for all activities

#### **Projected Revenue**

- 2016
  - \$19,316
- 2017
  - \$20,281
- 2018
  - \$21,295

### **Basic Fitness Classes**

- 17 basic classes offered currently in studio
- 6 aquatic basic classes will be offered
- $6/17=35\%$
- 3 year average drop-in revenue =  $\$3,089 \times 35\% = \$1,081$

#### **Projected Revenue**

- 2016
  - \$1,081
- 2017
  - \$1,135
- 2018
  - \$1,192

## EXPENSES

<u>Salaries &amp; Wages</u>	<u>FY 2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Recreation Specialist 70%	\$25,550	\$26,445	\$27,370
Lifeguards <sup>1</sup>	\$140,504	\$145,459	\$148,303
Lifeguard Training Expense	\$1,150	\$1,211	\$1,271
Attendant	\$32,240	\$33,368	\$34,529
Program Manager	\$12,480	\$12,916	\$13,364
Part-Time Maintenance	\$10,400	\$10,764	\$11,138
Health & Accident	\$8,053	\$8,053	\$8,053
<b>Total</b>	<b>\$230,377</b>	<b>\$238,216</b>	<b>\$244,038</b>

\*includes 3.5% annual increase for all positions

### Aquatics Specialist

- Aquatics Specialist salary at \$36,500 annually

#### Projected Expense

- 2016
  - 70% charged to FH (30% HGP aquatics) =  $0.7 \times \$36,500 = \$25,550$
- 2017
  - 70% charged to FH (30% HGP aquatics) =  $0.7 \times \$37,777 = \$26,445$
- 2018
  - 70% charged to FH (30% HGP aquatics) =  $0.7 \times \$39,099 = \$27,370$

### Lifeguards

- Guards from 5p-9p M-F, 9a-7p Saturday, 12p - 7p Sunday

#### Projected Expense

- 2016
  - 4 guards x 51 hours x \$10/hour x 52 weeks = \$106,080
  - 1 manager x 51 hours x \$12/hour x 52 weeks = \$31,824
  - In-Service Training = \$2,600
- 2017
  - 4 guards x 51 hours x \$10.35/hour x 52 weeks = \$109,792
  - 1 manager x 51 hours x \$12.42/hour x 52 weeks = \$32,937
  - In-Service Training = \$2,730
- 2018
  - 4 guards x 51 hours x \$10.71/hour x 52 weeks = \$113,612
  - 1 manager x 51 hours x \$12.85/hour x 52 weeks = \$31,824
  - In-Service Training = \$2,867

### **Lifeguard Training Expense**

- Training expense reflect 5% increase per year

#### **Projected Expense**

- 2016
  - 7 guards x \$150 = \$1,050
  - Shipping = \$25
  - Ellis Leadership Training Material = \$75
- 2017
  - 7 guards x \$158 = \$1,106
  - Shipping = \$26
  - Ellis Leadership Training Material = \$79
- 2018
  - 7 guards x \$150 = \$1,161
  - Shipping = \$27
  - Ellis Leadership Training Material = \$83

### **Attendant**

- Proposed reflects one desk attendant during hours there is no guard on duty
- During these hours attendant would not be strictly in pool – would assist in FC
- M-F 5a-4p; Saturday 7a-9a; Sunday 7a-12p (62 hours/week)

#### **Projected Expense**

- 2016
  - 1 attendant x 62 hours x \$10/hour x 52 weeks = \$32,240
- 2017
  - 1 attendant x 62 hours x \$10.35/hour x 52 weeks = \$33,368
- 2018
  - 1 attendant x 62 hours x \$10.71/hour x 52 weeks = \$34,529

### **Program Manager**

- Aquatics Program Manager will serve as primary SwimSmart coordinator
- No program manager if lifeguard management company is used

#### **Projected Expense**

- 2016
  - 1 x 20 hours/week x \$12 x 52 weeks = \$12,480
- 2017
  - 1 x 20 hours/week x \$12.42 x 52 weeks = \$12,916
- 2018
  - 1 x 20 hours/week x \$12.85 x 52 weeks = \$13,364

**Part-Time Maintenance**

- Addison PD Maintenance Supervisor agrees with 20 hours per week estimate necessary

**Projected Expense**

- 2016
  - 1 custodian x 20 hours/week x \$10 x 52 weeks = \$10,400
- 2017
  - 1 custodian x 20 hours/week x \$10.35 x 52 weeks = \$10,764
- 2018
  - 1 custodian x 20 hours/week x \$10.71 x 52 weeks = \$11,138

**Health and Accident**

- Single PPO for Aquatics Specialist = \$11,503.68

**Projected Expense**

- 2016
  - 70% charged to FH (30% HGP aquatics) = 0.7 x \$11,503.68 = \$8,052
- 2017
  - 70% charged to FH (30% HGP aquatics) = 0.7 x \$11,503.68 = \$8,052
- 2018
  - 70% charged to FH (30% HGP aquatics) = 0.7 x \$11,503.68 = \$8,052

<b><u>Services</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2018-19</u></b>
Printing	\$6,000	\$4,500	\$4,500
Postage	\$1,500	\$1,500	\$1,500
Advertising	\$6,000	\$4,000	\$4,000
Promotions	\$2,500	\$2,500	\$2,500
Miscellaneous Services	\$455	\$455	\$455
Professional & Tech Service	\$16,000	\$16,800	\$17,640
<b>Total</b>	<b>\$32,455</b>	<b>\$29,755</b>	<b>\$30,595</b>

**Printing**

- Current FH/FC printing budgets = \$11,620
- Current FH budget = \$4,500

**Projected Expense**

- 2016
  - \$6,000
- 2017
  - \$4,500
- 2018
  - \$4,500

## **Postage**

- Current FH/FC Postage budget = \$6,000

### **Projected Expense**

- 2016
  - \$1,500
- 2017
  - \$1,500
- 2018
  - \$1,500

## **Advertising**

- Heavy newspaper and mail advertising in first year
- T-shirts, promotional items,
- Current FH/FC budget = \$12,000

### **Projected Expense**

- 2016
  - \$6,000
- 2017
  - \$4,000
- 2018
  - \$4,000

## **Promotions**

- Current FH Promotion budget = \$14,300
  - (Coupons/Promo)

### **Projected Expense**

- 2016
  - \$2,500
- 2017
  - \$2,500
- 2018
  - \$2,500

## **Miscellaneous Services**

- Lake County Health Department license fees
- Verified
  - Mike Adams LCHD 847.377.8730

### **Projected Expense**

- 2016
  - Fee is \$305 for first feature and \$50 per feature thereafter
  - 1 x \$305 main pool
  - 1 x \$50 Therapy Pool

- 1 x \$50 Hot Tub
- 1 x \$50 Splash Pad
- 2017
  - 1 x \$305 main pool
  - 1 x \$50 Therapy Pool
  - 1 x \$50 Hot Tub
  - 1 x \$50 Splash Pad
- 2018
  - 1 x \$305 main pool
  - 1 x \$50 Therapy Pool
  - 1 x \$50 Hot Tub
  - 1 x \$50 Splash Pad

**Professional & Tech Services**

- Source: PHN Pro-Forma
- Preventive maintenance/subcontracted equipment repair
- Includes 5% annual increase

**Projected Expense**

- 2016
  - \$16,000
- 2017
  - \$16,800
- 2018
  - \$17,640

<b><u>Utilities</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2018-19</u></b>
Water & Sewer	\$14,834	\$15,575	\$16,353
Electricity	\$39,494	\$41,468	\$43,541
HVAC	\$71,782	\$75,371	\$79,139
Telephone	-	-	-
<b>Total</b>	<b>\$126,110</b>	<b>\$132,414</b>	<b>\$139,033</b>

**Water & Sewer**

- Source: PHN Pro-forma
- Includes 5% increase per year

**Projected Expense**

- 2016
  - \$14,834
- 2017
  - \$15,575
- 2018
  - \$16,353

**Electric**

- Source: PHN Pro-forma
- Includes 5% increase per year

**Projected Expense**

- 2016
  - \$39,494
- 2017
  - \$41,468
- 2018
  - \$43,541

**HVAC**

- Source: Pro-Forma provided by PHN Architects
- Includes 5% increase per year

**Projected Expense**

- 2016
  - \$71,782
- 2017
  - \$75,371
- 2018
  - \$79,139

**Telephone**

- Source: WPD IT
- Will use existing system, no increase in cost

<b><u>Materials &amp; Supplies</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY2018-19</u></b>
Safety Supplies/Equipment	\$1,000	\$500	\$500
Uniforms	\$1,050	\$1,103	\$1,158
Misc. Supplies	\$500	\$500	\$500
Cleaning & Washroom Supplies	\$4,750	\$5,250	\$5,750
Chemicals	\$35,000	\$36,750	\$38,588
Office Supplies	\$500	\$500	\$500
<b>Total</b>	<b>\$42,800</b>	<b>\$42,800</b>	<b>\$42,800</b>

**Safety Supplies/Equipment**

**Projected Expense**

- 2016
  - \$1,000
- 2017
  - \$500



- 2018
  - \$500

### **Uniforms**

- Uniforms
- 5% increase per year

#### **Projected Expense**

- 2016
  - 10 x \$20 male suits = \$200
  - 10 x \$30 female suits = \$300
  - 10 x \$5 whistles = \$50
  - 10 x \$10 t-shirts = \$100
  - 10 x \$10 waist packs = \$100
  - 10 x \$20 sweatshirts = \$200
  - Shipping = \$100
- 2017
  - \$1,050 + 5% = \$1,103
- 2018
  - \$1,103 + 5% = \$1,158

### **Miscellaneous Supplies**

- Misc. Supplies

#### **Projected Expense**

- 2016
  - \$500
- 2017
  - \$500
- 2018
  - \$500

### **Cleaning and Washroom Supplies**

- Current Field House cleaning and washroom supply budget = \$14,200

#### **Projected Expense**

- 2016
  - $.33 \times \$14,200 = \$4,750$
- 2017
  - \$5,250
- 2018
  - \$5,750

**Chemicals**

- Estimate based on current plans
- Cost reflect 5% increase per year

**Projected Expense**

- 2016
  - \$35,000
- 2017
  - \$36,750
- 2018
  - \$38,588

**Office Supplies**

- Current FH/FC office supply budget = \$2,875

**Projected Expense**

- 2016
  - \$500
- 2017
  - \$500
- 2018
  - \$500

<b><u>Program Supplies</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2018-19</u></b>
Supplies/Equipment	\$4,000	\$4,250	\$4,500
<b>Total</b>	<b>\$4,000</b>	<b>\$4,250</b>	<b>\$4,500</b>

**Supplies/Equipment**

- All swim supplies and equipment will fall under this line item. \$500 toys/equipment for swim lessons, \$1,500 – SwimSmart bags, magnets, ducks, etc.
- Current Learn to Swim and School Year Swim = \$2,930

**Projected Expense**

- 2016
  - \$4,000
- 2017
  - \$4,250
- 2018
  - \$4,500

<b><u>Maintenance &amp; Repairs</u></b>	<b><u>FY 2016-17</u></b>	<b><u>FY 2017-18</u></b>	<b><u>FY 2018-19</u></b>
Miscellaneous Repair	\$1,650	\$2,000	\$2,500
Electrical Repair	\$500	\$500	\$500
Building Repair	\$1,650	\$2,000	\$2,500
HVAC Repair	\$2,000	\$2,500	\$3,000
<b>Total</b>	<b>\$5,800</b>	<b>\$7,000</b>	<b>\$8,500</b>

**Miscellaneous Repair**

- Current Field House Misc. Repair Budget = \$5,000

Projected Expense

- 2016
  - \$1,650
- 2017
  - \$2,000
- 2018
  - \$2,500

**Electrical Repair**

- Current FH electrical repair budget = \$3,500

Projected Expense

- 2016
  - \$500
- 2017
  - \$500
- 2018
  - \$500

**Building Repair**

- Current FH building repair budget = \$5,500

Projected Expense

- 2016
  - \$1,650
- 2017
  - \$2,000
- 2018
  - \$2,500

**HVAC Repair**

- Current FH HVAC repair budget = \$6,000

**Projected Expense**

- 2016
  - \$2,000
- 2017
  - \$2,500
- 2018
  - \$3,000

<b><u>Program Services</u></b>	<b><u>FY 2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
Basic Fitness	\$9,000	\$9,000	\$9,000
Specialized Fitness	\$4,500	\$4,500	\$4,500
<b>Total</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</b>

**Basic Fitness**

- Mundelein PD offers 9 aquatics classes per week
- Fox Valley PD offers 2 fitness classes per week in regular pool and 16 per week in therapy pool
- Park Ridge PD offer 12 aquatics fitness classes per week
- FH proposed – 6 classes/week in main pool and 3/week in therapy pool

**Projected Expense**

- 2016
  - 6 Basic classes/week x \$30/class x 50 weeks = \$9,000
  - 3 Gold classes/week x \$30/class x 50 weeks = \$4,500
- 2017
  - \$13,500
- 2018
  - \$13,500

<b><u>Program Personnel</u></b>	<b><u>FY 2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
Adult Learn to Swim	\$700	\$725	\$750
School Year Swim	\$6,600	\$6,831	\$7,070
General Learn to Swim	\$6,555	\$6,784	\$7,021
<b>Total</b>	<b>\$13,855</b>	<b>\$14,340</b>	<b>\$14,841</b>

**Adult Learn to Swim**

- Adult Swim will be offered year round
- This is an increase from current offerings
- Includes 3.5% pay increase annually

### Projected Expense

- 2016
  - SA: 1 hour x 1 instructor x 6 weeks x \$10/hour = \$60/session  
x 5 sessions = \$300
  - TU/TH: 2 hour x 1 instructor x 4 weeks x \$10/hour = \$80/session  
X 5 sessions = \$400
- 2017
  - \$725
- 2018
  - \$750

### School Year Swim

- School year swim will be offered in an expanded schedule with Tuesday/Thursday evening classes added
- Includes addition of weekday classes
- Includes 3.5% pay increase annually

### Projected Expense

- 2016
  - SA: 4 hours x 3 instructors x 6 weeks x \$10/hour = \$720/session  
x 5 sessions = \$3,600
  - TU/TH: 2.5 hours x 3 instructors x 4 weeks x \$10/hour = \$600/session  
X 5 sessions = \$3,000
- 2017
  - \$6,831
- 2018
  - \$7,070

### General Learn to Swim

- Based on all offered classes running
- Includes 3.5% pay increase annually

### Projected Expense

- 2016
  - \$6,555
- 2017
  - \$6,784
- 2018
  - \$7,021

**Proposed FH Pool Budget**

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Total Revenue	\$357,432	\$464,069	\$578,490
Total Expenses	\$468,897	\$484,078	\$501,993
<b>Net Income/Loss</b>	<b>(\$111,465)</b>	<b>(\$20,009)</b>	<b>\$76,497</b>

**Revenue**

<u>Fees &amp; Rentals</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Membership Fees	\$217,200	\$315,000	\$420,000
Daily Fees	\$37,500	\$41,250	\$45,000
Pool Rental	\$35,640	\$36,960	\$38,280
<b>Total</b>	<b>\$290,340</b>	<b>\$393,210</b>	<b>\$503,280</b>

**Program Revenue**

Adult Learn to Swim	\$4,406	\$4,666	\$5,458
School Year Swim	\$42,289	\$44,777	\$47,265
Basic Fitness	\$19,316	\$20,281	\$21,295
Special Events	\$1,081	\$1,135	\$1,192
<b>Total</b>	<b>\$67,092</b>	<b>\$70,859</b>	<b>\$75,210</b>

<b>Total Revenue</b>	<b>357,432</b>	<b>464,069</b>	<b>578,490</b>
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**Expense**

<u>Salaries &amp; Wages</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Recreation Specialist 70%	\$25,550	\$26,445	\$27,370
Lifeguards	\$140,504	\$145,459	\$148,303
Lifeguard Training Expense	\$1,150	\$1,211	\$1,271
Attendant	\$32,240	\$33,368	\$34,529
Program Manager	\$12,480	\$12,916	\$13,364
Part-Time Maintenance	\$10,400	\$10,764	\$11,138
Health & Accident	\$8,053	\$8,053	\$8,053
<b>Total</b>	<b>\$230,377</b>	<b>\$238,216</b>	<b>\$244,028</b>

**Services**

Printing	\$6,000	\$4,500	\$4,500
Postage	\$1,500	\$1,500	\$1,500
Advertising	\$6,000	\$4,000	\$4,000
Promotions	\$2,500	\$2,500	\$2,500
Miscellaneous Services	\$455	\$455	\$455
Professional & Tech Service	\$16,000	\$16,800	\$17,640
<b>Total</b>	<b>\$32,455</b>	<b>\$29,755</b>	<b>\$30,595</b>

**Utilities**

Water & Sewer	\$14,834	\$15,575	\$16,353
Electric	\$39,494	\$41,468	\$43,541
Heat	\$71,782	\$75,371	\$79,139
Telephone	-	-	-
<b>Total</b>	<b>\$126,110</b>	<b>\$132,414</b>	<b>\$139,033</b>

**Materials & Supplies**

Safety Supplies/Equipment	\$1,000	\$500	\$500
Uniforms	\$1,050	\$1,103	\$1,158
Misc. Supplies	\$500	\$500	\$500
Cleaning & Washroom Supplies	\$4,750	\$5,250	\$5,750
Chemicals	\$35,000	\$36,750	\$38,588
Office Supplies	\$500	\$500	\$500
<b>Total</b>	<b>\$42,800</b>	<b>\$44,603</b>	<b>\$46,996</b>

**Program Supplies**

Supplies/Equipment	\$4,000	\$4,250	\$4,500
<b>Total</b>	<b>\$4,000</b>	<b>\$4,250</b>	<b>\$4,500</b>

**Maintenance & Repairs**

Miscellaneous Repair	\$1,650	\$2,000	\$2,500
Electrical Repair	\$500	\$500	\$500
Building Repair	\$1,650	\$2,000	\$2,500
HVAC Repair	\$2,000	\$2,500	\$3,000
<b>Total</b>	<b>\$5,800</b>	<b>\$7,000</b>	<b>\$8,500</b>

**Program Services**

Basic Fitness	\$9,000	\$9,000	\$9,000
Specialized	\$4,500	\$4,500	\$4,500
<b>Total</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</b>

**Program Personnel**

Adult Learn to Swim	\$700	\$725	\$750
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<b>Total</b>	<b>\$13,855</b>	<b>\$14,340</b>	<b>\$14,841</b>

<b>Total Expense</b>	<b>\$468,897</b>	<b>\$484,078</b>	<b>\$501,993</b>
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**Proposed FH Pool Budget**

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
<b>Total Revenue</b>	<b>\$357,432</b>	<b>\$464,069</b>	<b>\$578,490</b>
<b>Total Expenses</b>	<b>\$468,897</b>	<b>\$484,078</b>	<b>\$501,993</b>
<b>Net Income/Loss</b>	<b>(\$111,465)</b>	<b>(\$20,009)</b>	<b>\$76,497</b>



# WAUKEGAN **P**ARK DISTRICT

**Fiscal Year: 2015-16 Budget Notes**

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