



FY 2016-17

# WAUKEGAN PARK DISTRICT ANNUAL REPORT

## mission

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

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

## 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.

## board of commissioners



George Bridges



Patricia "Pat" Foley



Marc Jones



Janet E. Kilkelly



William "Bill" Sarocka

## Introduction

The Waukegan Park District's Fiscal Year 2016-2017 tells the story of a landmark year celebrating the District's 100th anniversary and the completion of the much needed and anticipated addition to the Field House Sports and Fitness Center, the indoor aquatic center. This report highlights activities between May 1, 2016 and April 30, 2017 and summarizes the District's ongoing stewardship and value to the community.

The financial data contained in this report was obtained from the 2016-2017 Comprehensive Annual Financial Report (CAFR). The complete CAFR is available on our website or copies may be obtained from the Corrine J. Rose Administrative Center (RAC), 2000 Belvidere Road, Waukegan, IL. RAC is located in Belvidere Park. Questions or feedback about the information may be directed to Executive Director Jay Lerner at [jlerner@waukeganparks.org](mailto:jlerner@waukeganparks.org) or the Superintendent of Finance Jon Beckmann at [jbeckmann@waukeganparks.org](mailto:jbeckmann@waukeganparks.org).

## New Aquatics Center

The new Aquatics Center with its indoor lap pool, warm water therapy pool and children's splash area enabled the district to dramatically expand its water safety, swim lessons and fitness options for Field House Sports, Fitness and Aquatics Center members. Some warm water therapy pool hours are contracted by Vista Health System for use with physical therapy patients; infants and tots benefit by the pool's warmer water for their swim lessons. North Shore Gas donated \$8,000 during this fiscal year to provide free swim lessons for children, ages six to seven. The three hour swim program's goal is to get children comfortable in the water and provide fundamental skills to save themselves in the water.

The Waukegan Parks Foundation made a commitment to raise funds necessary to send every second grade student in Waukegan to the Field House for a field trip that included a water safety and swim lesson. Kiefer donated swimsuits to the Foundation to support this effort. The program will begin during the 2017-18 academic year.



# by the numbers



- 32 Playgrounds
- 19 Ball Diamonds
- 13 Outdoor Basketball Courts
- 6 Indoor Basketball Courts
- 15 Soccer Fields
- 15 Tennis Courts
- 3 Recreation Centers
- 3 Water Spray Play Areas
- 14 Walking Paths and Trails
- 1 Outdoor Pool
- 1 Indoor Pool
- 1 History Museum and Research Library
- 1 Theater
- 1 Fitness Center
- Waukegan Symphony Orchestra and Concert Chorus
- Jack Benny Center for the Arts
- Visual Arts Center
- 1 Clubhouse, Pro Shop, Dining and Banquet Center
- 1 Disc Golf Course
- 1 Dog Park and Agility Course
- 1 Skate Park
- 1 BMX Track



Jon Beckmann, Theodora Anderson, Errick Beverly, Sally Sandine, Jay Lerner, Claudia Freeman and Scott MacLean

## Leadership

Several longtime district leaders took advantage of an early retirement incentive package offered by the Board, and thanks to successful planning, in each case there were highly qualified and trained internal candidates to assume the respective role. Executive Director Greg Petry, Superintendent of Parks Mike Trigg, and Superintendent of Finance and Administration Jim Glogovsky retired. Scott MacLean became the Superintendent of Parks and Jon Beckmann moved into the Superintendent of Finance role. When Jay Lerner, Superintendent of Recreation was selected as the new Executive Director, Errick Beverly moved to the Superintendent of Recreation position.

## Awards

Greg Petry, Waukegan Park District Executive Director was recognized by the Illinois Association of Park Districts with the Honored Professional Award citing his leadership roles within the profession and success in the community.

Mike Trigg, Superintendent of Parks received the 10th Congressional District of Illinois Leadership Award: Friend of the Environment. This award recognized his outstanding conservation work on behalf of Waukegan Park District and his extensive volunteer work in the community. He was also recognized by the Illinois Parks and Recreation Association with the statewide Community Impact Award also citing his contributions to his profession, the community and the environment.

The Waukegan Park District was once again recognized as an Illinois Distinguished Accredited Agency. The new accreditation is in effect until 2022. Accreditation by the Illinois Association of Park Districts and the Illinois Park and Recreation Association is an important benchmark and demonstrates that the District is meeting the needs of the community at a high level of effectiveness.



Illinois Distinguished Accredited Agency award



Errick Beverly and Hamaas Ibrahim

Hamaas Ibrahim a longtime volunteer coach was awarded the Illinois Association of Park Districts Good Sportsmanship Award in 2016. He was also awarded Coach of the Year at the 2015 Waukegan Park District Volunteer and Patron Reception.



## improvements/capital projects

### Aquatic Center at Hinkston Park

The Aquatic Center opened on December 2, 2016. Partially financed by a \$2.5 million State of Illinois Park and Recreational Facility Construction (PARC) Grant, the project cost \$9.7 million. The Center features a six lane lap pool equipped for competition, a children's splash and play area and warm water therapy pool. In addition, parking was expanded and the outdoor walking trail was repositioned.

### Bowen Park

The Janet and Robert Morrison Picnic Center, Hofflander Trail and Boardwalks were enhanced. The Morrison Picnic Center received a facelift and was connected to a system of Boardwalks and the Hofflander Trail.

### King Park

Three new lots along Jensen Court were acquired to expand King Park. The City of Waukegan also vacated the road (Jensen Court) making way to redevelop the park in the future.

### Bevier Park

The tennis courts at Bevier Park were renovated and resurfaced. Six pickleball court were added to accommodate the expanding popularity of pickleball.



## Waukegan Park District Centennial

The Centennial was celebrated on December 26, 2016 with an open house and birthday cake at the Belvidere Recreation Center hosted by the Board of Commissioners. The Centennial Video and the District's history were presented to accompany a display of historical artifacts and photos. The Waukegan Parks Foundation and Waukegan Park District Board of Commissioners sponsored a fireworks show in Belvidere Park.



The District joined National River Cleanup Day on May 13 as a community service project. More than 90 people helped to clean up debris and remove invasive plants found in Roosevelt and Washington Parks.



A timeline celebrating the Centennial was created and permanently installed at the Field House.



The Illinois Association of Park Districts recognized the Waukegan Park District's 100 years of service with a Resolution at its Fall 2016 Best of the Best Gala.

## ongoing stewardship

- 40,051 Golf Rounds
- 1,172 Programs Offered
- 11,373 Program Participants
- 5,497 Field House Members
- 9,293 Meals Served (Camps, Before and After School)
- 9,205 Historical Outreach
- 5,043 Arts Participants
- 4,568 Volunteer Hours
- 70 Youth Summer Jobs
- 15 Special Events
- 13 Seasonal Programs
- 16,900 Special Event Participants (Estimated)
- 84 Tournament Days at the Field House
- 54 Tournament Days at the SportsPark
- 200,000 Visitors to the SportsPark
- 120,000 Tournament Visitors to the Field House

## new programs

- First Tee Golf
- Family Nights
- Fiesta Friday
- Mardi Gras Night
- Mariachi Christmas
- Family Saturdays at the Pool
- Parents Day and Night Out
- Waukegan Fire vs. Gurnee Hockey Match



Children complete a wide variety of creative projects at Arts Park



The American Independence Parade is held annually

# financials

## Tax Levy

Levy year 2016 - \$1.026911 per \$100 of assessed value.

## Fiscal Year Budget

Operating, debt service and capital budget for FY2016-17 is \$31,681,240. The fiscal year is May 1 to April 30.

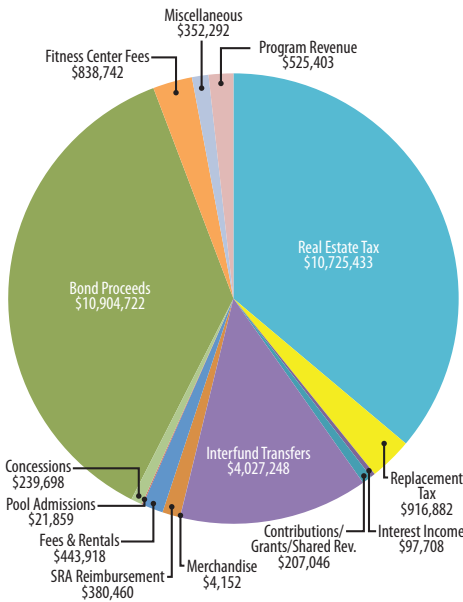
## Bond Rating

Moody's Rating Service rates the 2012B Bond Issue, 2013A Bond Issue and the 2015A Bond Issue as Aa3. Standard & Poor's Rating Service rates the Bond Issues as AA. In August of 2017 Standard & Poor's Rating Service reaffirmed a rating of AA.

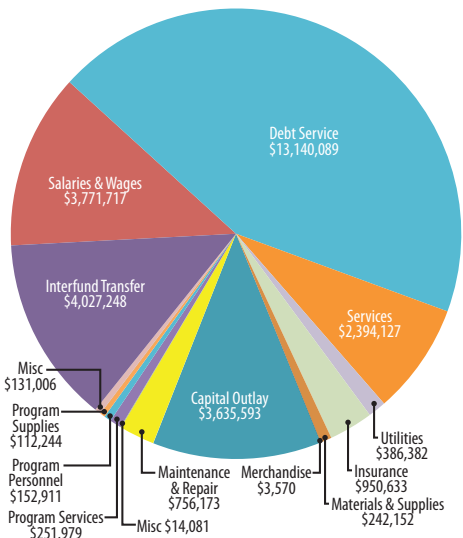
## Audit

Lauterbach & Amen, LLP, Certified Public Accountants were the independent auditors for the Fiscal Year 2016-2017 and contributed to the Comprehensive Annual Financial Report.

## revenue \$29,687,698

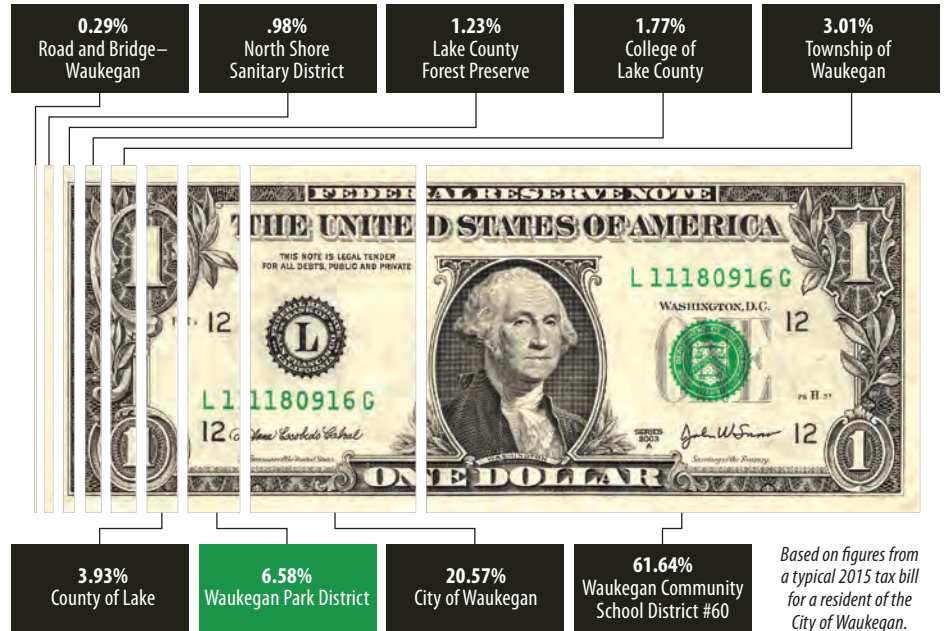


## expenses \$29,969,905



## Annual Waukegan Tax Bill

The District receives about 7% or 7 cents for every dollar paid in property taxes.



## Real Estate Tax assessed valuation and tax rates

Real Estate Tax provides approximately 62% 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 must be reduced to the limiting rate.

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 increased 8.25% to \$1,012,965,527 in 2016 which is the largest increase in over 10 years. The Township Assessor anticipates a possible double-digit increase next year. The table displays the assessed valuation and the percent of change.

## tax

### Real Estate Tax

Levy Year	Assessed Valuation	Percent Change
2007	1,575,970,614	
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%
2015	935,780,757	1.31%
2016	1,012,965,527	8.25%

## levy years

### Tax Rates Per \$100 Equalized Valuation

Fund/Year	2010	2011	2012	2013	2014	2015	2016
Corporate	0.349	0.350	0.350	0.350	0.350	0.350000	0.350000
Recreation	0.139	0.200	0.326	0.370	0.370	0.370000	0.352174
Special Recreation	0.024	0.031	0.038	0.040	0.040	0.040000	0.040000
Paving & Lighting	0.001	0.002	0.004	0.005	0.005	0.005000	0.005000
Museum	0.023	0.028	0.033	0.039	0.041	0.039540	0.036823
Audit	0.003	0.005	0.005	0.005	0.005	0.005000	0.004324
Insurance	0.030	0.037	0.037	0.039	0.048	0.039860	0.034349
FICA *	-	-	0.027	0.037	0.032	0.030991	0.026161
IMRF	0.031	0.040	0.017	0.025	0.028	0.025861	0.022981
Police Systems	0.010	0.011	0.016	0.018	0.017	0.016885	0.015796
Debt	0.113	0.129	0.156	0.179	0.189	0.188476	0.139303
<b>District Total</b>	<b>0.723</b>	<b>0.833</b>	<b>1.009</b>	<b>1.107</b>	<b>1.126</b>	<b>1.111613</b>	<b>1.026911</b>

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



For the sixth year in a row, the Finance Division of the Waukegan Park District has received the Government Finance Officers Association prestigious Certificate of Achievement for Excellence in Financial Reporting for the Waukegan Park District Comprehensive Annual Financial Report and the Distinguished Budget Presentation Award.