

WAUKEGAN PARK DISTRICT WAUKEGAN, ILLINOIS



BUDGET
FISCAL YEAR 2018/2019





Waukegan Park District Annual Budget Fiscal Year 2018-2019

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May 1, 2017

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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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communications device.

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



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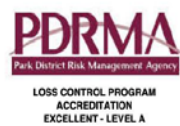
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WAUKEGAN PARK DISTRICT

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 home to the John L. Raymond Historic Research Library, and the Waukegan History Museum, which is 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 the 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. The 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.

Also, 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 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 foursquare 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 splash pad, 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 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 Veterans 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 created by the Emerald Ash Borer. The first grant was a Technical Assistance Grant of \$18,000 supporting a tree inventory, tree inventory management software and the development of the Emerald Ash Borer Management Plan. The second grant was a Reforestation Grant of \$30,000, supporting the removal of 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. The Waukegan Park District Board approved it 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. The process included public and staff participation and reaffirmed the District's mission and vision statements.

On June 9, 2015, the Board of Commissioners adopted the 2015-2020 Waukegan Park District Parks and Open Space Master Plan.

On October 27, 2015, the Board of Commissioners held a groundbreaking ceremony for the construction of the indoor pool addition at the Field House Sports and Fitness Center.

The Field House Sports, Fitness & Aquatic Center's Grand Opening was held on December 2, 2016, for the new indoor aquatics addition. The facility includes an eight-lane lap pool, children's play area, therapy pool, locker rooms, offices, and a meeting room. The \$9.4 million project was funded in part by a \$2.5 million PARC grant administered by the State of Illinois Department of Natural Resources.

On December 26, 2017, the Park District celebrated its Centennial with an open house at the Belvidere Recreation Center followed by a fireworks display in Belvidere Park sponsored by the Waukegan Parks Foundation Board.

The Centennial was celebrated throughout 2017. A public cleanup was held at Roosevelt Park in conjunction with National River Cleanup Day. A permanent timeline was installed at the Field House Sports, Fitness and Aquatics Center. The Centennial Festival after the American Independence Parade featured the burial of a time capsule, an old-fashioned baseball game, and several historical games and activities. The Waukegan Historical Society helped the District celebrate its Centennial by creating and donating Pieces of the Past, which encouraged people to visit parks and discover answers to historical questions.

In 2017, the Waukegan Park District achieved reaccreditation from the National Recreation and Park Association (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA).

Farm property on the southwest corner of Yorkhouse and Cashmore Roads was purchased in spring of 2017, adding parkland to the Northwest Planning area.

OSLAD funds were released by the State of Illinois, and the Clearview Park renovation continued into late fall of 2017. A new playground, splash pad, picnic shelter, and restrooms were included in the upgrade.

Executive Director Greg Petry and Superintendents Mike Trigg (Parks), James Glogovsky (Finance and Administration), and Claudia Freeman (Cultural Arts) retired in 2017, taking advantage of an Early Retirement Incentive offering through IMRF. The Board of Commissioners chose Jay Lerner, Superintendent of Recreation, to lead the organization as the new Executive Director. Errick Beverly was promoted into the role of Superintendent of Recreation, Jon Beckmann promoted into the

Superintendent of Finance position, and Scott MacLean promoted to Superintendent of Parks. All positions were filled from within the organization.

New playgrounds were installed in four parks in 2017: Adelphi, Country Lane, Yeoman, and Washington.

A building was purchased at 1324 Golf Road (site of the former Waukegan Savings Bank) and once renovated, will serve as the new home Administrative offices for the district. The Corrine Rose Administrative Center will be demolished to make way for upgrades of Belvidere Park and a new outdoor pool.

In 2017, the Waukegan Park District was recognized for the seventh consecutive year by the Government Finance Officers Association (GFOA) with the Distinguished Budget and Comprehensive Annual Financial Report (CAFR) award.

Belvidere Park's name was changed to Corrine J. Rose Park in early 2018.

WAUKEGAN PARK DISTRICT

Five Year Award & Certification Recap

YEAR	ORGANIZATION	CATEGORY
2018	Illinois Government Finance Officers Association	Volunteer Spotlight Award: Jon Beckmann MBA, CPRP, Superintendent of Finance
2017	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2017	Illinois Parks and Recreation Association	Community Impact Award: Theodora Anderson
2017	Sports Turf Managers Association	Environmental Certification: Waukegan's Greg Petry SportsPark
2017	Government Finance Officers Association	Distinguished Budget Presentation Award
2017	Illinois Association of Park Districts	Intergovernmental Cooperation Award: Gurnee Park District and Lake County Health Department
2017	Illinois Association of Park Districts	Good Sportsmanship Award: Becky Ziegler
2017	National Recreation and Park Association	Accreditation from the Commission for Accreditation of Park and Recreation Agencies
2016	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2016	Illinois Park and Recreation Association	Community Impact Award: Mike Trigg
2016	Illinois Association of Park Districts/Illinois Park and Recreation Association	Illinois Distinguished Accredited Agency 2017-2022
2016	Government Finance Officers Association	Distinguished Budget Presentation Award
2016	Illinois Association of Park Districts	IAPD Resolution Recognizing WPD's 100 Years of Service
2016	Illinois Association of Park Districts	IAPD Good Sportsmanship Award: Hamaas Ibrahim
2016	10th Congressional District of Illinois	Leadership Award: Friend of the Environment: Mike Trigg
2016	Illinois Association of Park Districts	Honored Professional Award: Greg Petry
2015	Illinois Park and Recreation Association	Community Impact Award: Jay Lerner
2015	Government Finance Officers Association	Certificate of Achievement for Excellence in Financial Reporting: Waukegan Park District Comprehensive Annual Financial Report
2015	Waukegan Township	Special Recognition Award: A Home for the Holiday Certificate of Appreciation
2015	Park District Risk Management Agency	Accreditation Award: Level A Loss Control 2015-2019
2015	Park District Risk Management Agency	Special Recreation Services of Northern Lake County: Accreditation Award: Level A Loss Control 2015-2019
2015	Midwest Institute of Park Executives	Outstanding Park Employee: Rafael Ayala
2015	Midwest Institute of Park Executives	Ralph Voris Community Service Award : Rafael Ayala
2015	Shaw Media & Lake County Magazine	2015 Women of Distinction: Claudia Freeman
2015	Government Finance Officers Association	Distinguished Budget Presentation Award
2015	Illinois Association of Park Districts	Best Friend of Illinois Parks-Large Business: Vista Health System
2015	Illinois Park and Recreation Association	Exceptional Workplace Award
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

YEAR	ORGANIZATION	CATEGORY
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

To see the full Waukegan Park District Award History go to:
<https://www.waukeganparks.org/awards-recognition/>

WAUKEGAN PARK DISTRICT

Our 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.

Our Vision

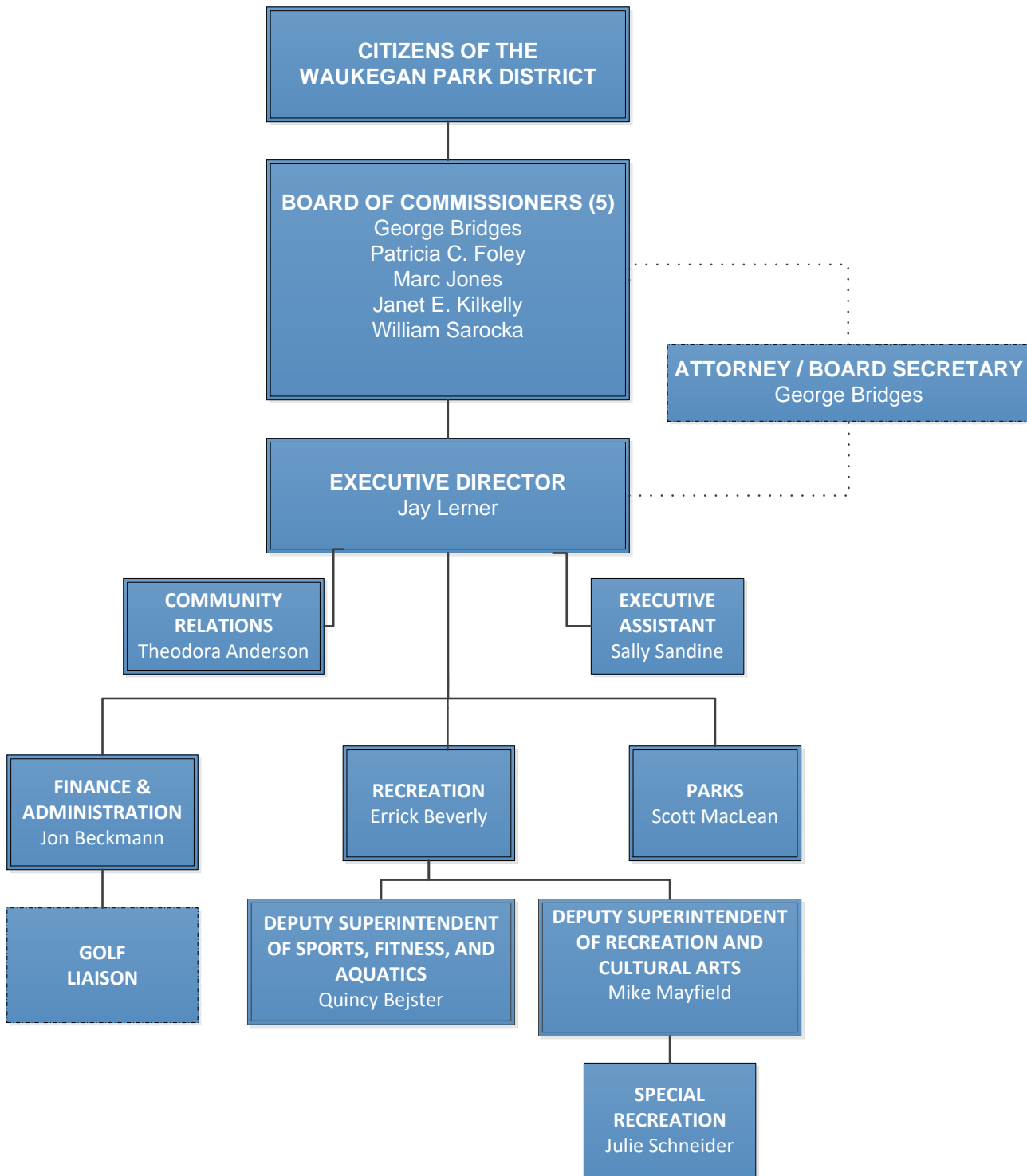
An innovative park district that creatively adapts to our evolving community and provides exceptional parks, recreation and cultural arts that benefit all.

Our Value Statements

- **Accountability**...We will work to achieve the most effective and efficient use of our financial resources while striving for the best return on the use of our assets.
- **Excellence**...We will strive for the best in everything we do.
- **Integrity**...We will practice steadfast adherence to a high moral and ethical code, and we will reliably deliver on what we say we are going to do.
- **Service Oriented**...We will focus our efforts on our customers and will operate the District based on the needs of the community.
- **Work 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 decision for the long term greater good of the community.

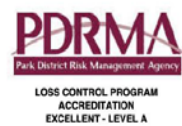
WAUKEGAN PARK DISTRICT

ORGANIZATIONAL CHART





Waukegan Park District Annual Budget Fiscal Year 2018-2019



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 six-year terms. Commissioners serve without receiving any compensation.

Officers

Commissioners elect from among themselves a President, a Vice President, and a Treasurer. These officers typically 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 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

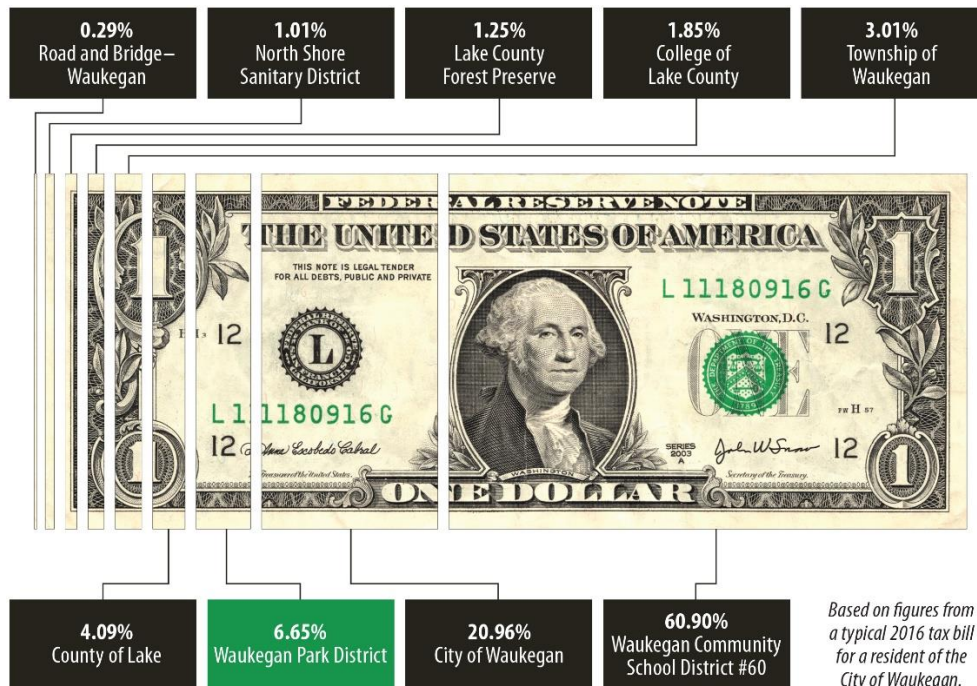
Park District population is approximately 90,100 (2010).

Real Estate

Equalized assessed value of real estate for 2017 is \$1,107,919,530.

Tax Rate

Levy year 2017 - \$0.999671 per \$100 of assessed value.



Fiscal Year Budget

Proposed operating, debt service and capital budget for FY2018-19 is \$28,340,985. The fiscal year begins on May 1 and concludes on April 30.

Bond Rating

Moody's Rating Service rates the 2013A Bond Issue, 2015A Bond Issue, and the 2017A Bond Series as Aa3. Standard & Poor's Rating Service rates the Bond Issues as AA.

Park Resources

The District has 49 properties and control of 737 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, wildflower, and wetland areas. The District operates four recreation centers: Belvidere Recreation Center, Bevier Center, the Community Recreation Center (licensed to The Boys & Girls Club of Lake County), and the Field House Sports, Fitness and Aquatics 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, Waukegan's Greg Petry 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.

Staffing

62 authorized full-time staff, 100 part-time and more than 130 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) 360-4715 Fax: (847) 244-8270
Website: www.waukeganparks.org
4.10.18

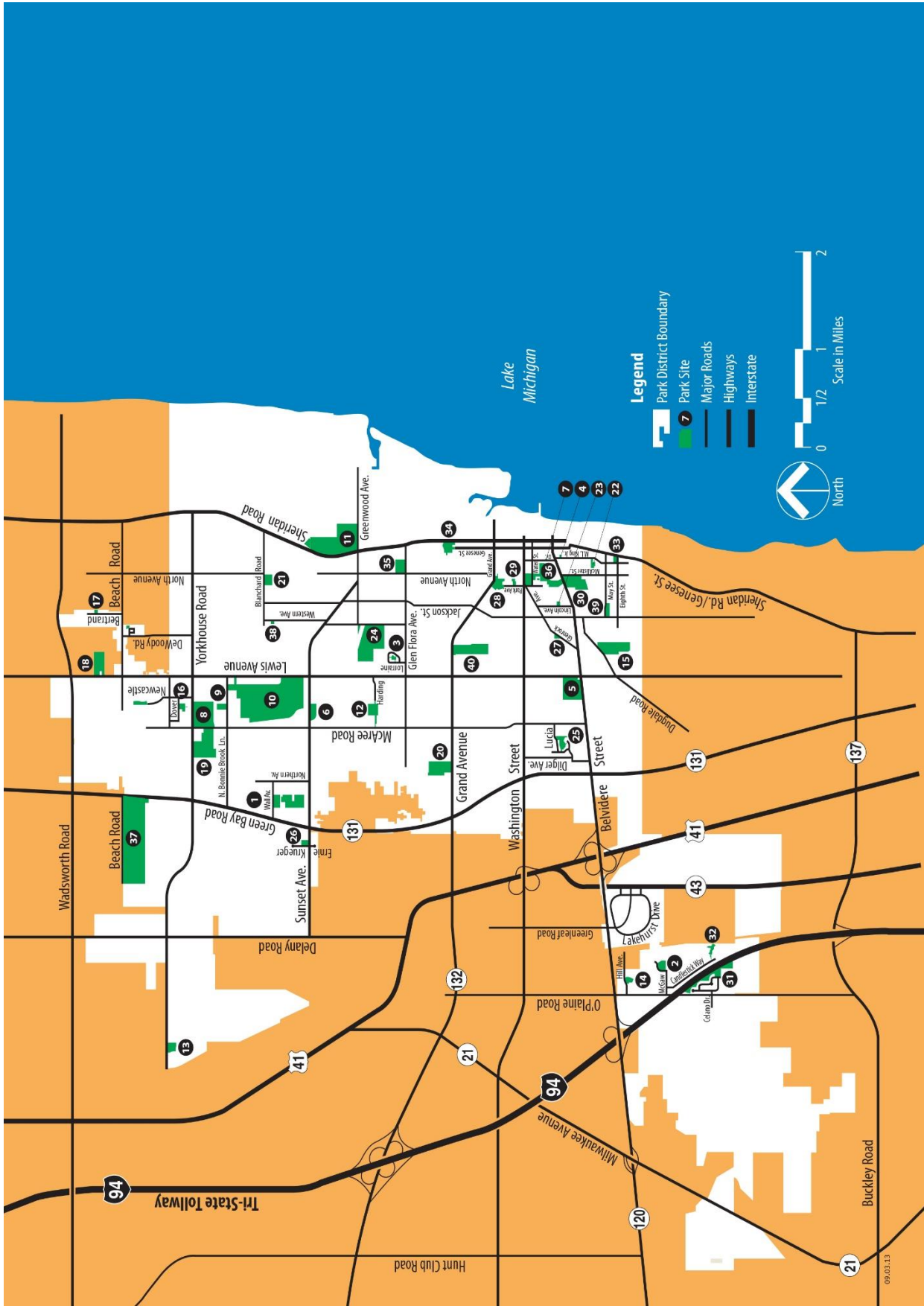
District Map with Facilities and Location Guide

WAUKEGAN PARK DISTRICT Facilities & Locations

Map No. Facility	Location	Acres	Baseball Courts	Diamonds	Softball	Flower Bed	Gymnasium	Hiking/Jogging	Horse Pasture	Ice Skating Rink	Outdoor Volleyball	Physical Fitness Course	Play Area/Graffiti	Soccer Fields	Sports Field	Special Facilities	
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	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											4	Bevier Center/Disc Golf Course/Pickleball Courts	
9 Bonnie Brook Bird Sanctuary	2350 North Bonnie Brook Lane	4.0															
10 Bonnie Brook Golf Course	2800 North Lewis Avenue	157.6	1													18 Hole-Par 72/Pro Shop/Restaurant & Banquets	
11 Bowen Park	1800 North Sheridan Road	61.1	1	1												Benny Ctr./Lilac/Gardens/Museum/Pavilion/Skate Park	
12 Clearview Park	1600 North Berwick Boulevard	11.4	1														
13 Country Lane Park	3353 North Country Lane	4.3	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	1													Waukegan BMX Track	
20 Hinkston Park	810 North Baldwin Avenue	21.4														The Field House Sports, Fitness & Aquatics 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	2	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														
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													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's Greg Petty 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	9 sites (not shown on map)	43.7															
TOTALS	49 Sites	737.3	14	8	2	15	2	2	3	3	16	2	6	32	10	15	15

1.1.18

*The facility map is located on the next page.



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 known 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.

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	\$ 19,412,357
Community Health Systems, Inc.....	\$ 17,510,988
Bridge Development Partners LLC.....	\$ 12,673,100
Northern Crossing JV, LLC	\$ 7,861,356
Health Care Service Corp.....	\$ 7,050,730

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

Information on Top Taxpayers/EAV was taken from the City of Waukegan, Illinois Comprehensive Annual Financial Report (CAFR) website. Most recent copy at the time of budget production was the 2017 CAFR.

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. Policymaking and legislative authority are vested in 23 board members elected from individual districts.

Lake County's economic condition and the outlook continues to be comparatively strong. Its tax base and a healthy business community continue to provide the County with the financial strength needed to support the service and capital demands facing County residents. The County continues to enjoy 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	76.6%
Median Household Income	\$ 78,026
Illinois Median Income	\$ 59,588
U.S. Median Income	\$ 55,775
Percent Unemployed	5.9%

LARGEST EMPLOYERS

Abbott.....	9,000
Aon Hewitt Associates	4,000
AbbVie, Inc.....	4,000
Discover Financial Services.....	2,976
Walgreens Boots Alliance, Inc.....	2,100
Baxter International.....	1,900
Visual Pak	1,800
Advocate Condell Medical Center	1,800
CDW Corp.....	1,700
Takeda Pharmaceuticals USA, Inc.	1,600

TOP TAXPAYERS/EAV

Abbott Laboratories.....	\$171,232,000
Gurnee Mills	\$51,991,000
Discover Properties, LLC.....	\$42,235,000
Marvin F. Poer & Company	\$36,191,000
Walmart Stores, Inc	\$33,232,000
Baxter Healthcare Corp	\$27,381,000
Takeda Pharmaceuticals.....	\$27,302,000
Property Tax Service Co.....	\$24,977,000
Midwest Family Housing, LLC.	\$24,287,000
Colliers International.....	\$23,873,000

Information on Largest Employer and Top Taxpayers/EAV was taken from the Lake County, Illinois Comprehensive Annual Financial Report (CAFR) website. Most recent copy at the time of budget production was the 2016 CAFR.



Waukegan Park District Annual Budget Fiscal Year 2018-2019



WAUKEGAN PARK DISTRICT

MEMORANDUM

TO: Board of Commissioners

FROM: Jay Lerner, CPRE
Executive Director

RE: Fiscal Year 2018-19 Budget Message

DATE: April 26, 2018

A. Introduction & Overview

I am pleased to present for your review and adoption the proposed FY2018-19 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 and serves as the District's comprehensive financial and revenue plan.

The proposed operating expenditures, excluding debt service, capital outlay, and transfers are \$10,993,521 for FY2018-19. This represents an increase of \$70,152, or 0.64%, from the FY2017-18 budget. The budget also includes \$10,479,800 for all capital project expenditures and \$3,548,604 for debt service payments. Capital projects include a \$9,005,000 carryover from FY2017-18 for the completion of several projects including the Corrine J. Rose Park (\$7,750,000) and the new administration building renovations (\$1,100,000).

The budgeted revenue is \$15,530,365 (excluding bond proceeds and transfers) which is a (\$1,724,568), or (9.99%) decrease from the previous year. The revenue decrease is attributed to \$3,075,070 in grant revenue. The Park District did receive the delayed \$2,500,000 PARC grant for the indoor pool addition at Hinkston Park.

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 FY2018-19 Operating Budget as well as the Capital Improvement Program budget prior to the beginning of the new fiscal year which begins on May 1, 2018.

Thank you.

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WAUKEGAN PARK DISTRICT

MEMORANDUM

TO: Board of Commissioners

FROM: Jon Beckmann, MBA, CPRP
Superintendent of Finance & Administration

RE: Fiscal Year 2018-19 Budget Message

DATE: April 26, 2018

B. Budget in Brief

We are pleased to submit to you the FY2018-19 Budget for the Waukegan Park District. This budget document communicates the District's financial plan and 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 seven 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 ILCS 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 communication 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 is a Board Commissioner, employee, citizen, or other interested party. A copy of the budget is available at the Administrative Center or on the Waukegan Park District website at www.waukeganparks.org.

The budget message is organized into the following three sections:

- A. Introduction & Overview
- B. Budget in Brief
- C. Acknowledgments

The format of the budget was reorganized for FY2018-19. The format was last reorganized in 2014. The previous budget was in section format; Introduction, Budget Message, Budget Policy and Planning, Personnel, Divisions, by each Fund, Financial Policies, Glossary, and Appendix. There is also a Table of Contents at the beginning of the document.

The FY2018-19 budget was reorganized based on GFOA budget review composite rate form. It was a recommendation by reviewers as the organization of the previous book's "Introduction" and "Budget Message" was confusing and sometimes redundant. The two sections jumped back and forth between background information, current year information, and technical information. As a result of this recommendation and the new administration, staff embraced this challenge and looked at examples of other special district agencies awarded the GFOA budget award.

The new FY2018-19 format still includes the Introduction and Budget Message, but attempts to allow a casual reader to find key points in a few pages, answering questions like:

1. How much is being spent?
2. Where is that money coming from?
3. How will service levels change?

The new format is still in section format with the following format: Introduction, Community Profiles, Budget Message, Budget Policy & Planning, Divisions, Personnel, Financial Overview, by each Fund, Glossary, and Appendix. As before, a Table of Contents is at the beginning of the document.

An improved Introduction section includes our history, awards, mission, vision, value statements, and organizational structure. This will allow a casual reader to understand our organization without overlapping technical data.

We added the new section called Community Profiles which will allow the reader to see the Park District profile with maps, as well as a City of Waukegan and County of Lake profile. Again this will allow a reader to understand the makeup of the organization and its surrounding area without overlapping technical data mixed in.

Next, we have updated and shortened this Budget Message. The Budget Message went from 23 pages to 6 pages. Most of the technical data and information were moved to the section Financial Overview. The Budget Message is now an executive summary from the Executive Director and the Superintendent of Finance & Administration. It recaps the budget in a snapshot form, or as we call it, a Budget in Brief.

The Finance Department is going to attempt a separate 4-page Budget in Brief document with charts and graphs after the budget is adopted to provide a clearer understanding of the budget and the services it provides for the coming year as we did with our first Annual Report. The District finance staff attempted its first Popular Annual Financial Report (PAFR) in FY2017-18. This document is a part of the GFOA awards program. As we did not receive that award last year, the finance staff will submit and prepare it for the community again. Like the Annual Report, the Budget in Brief, will be designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. It's an open impact movement that allows our agency to make a bigger difference in the lives of those we serve, as well as continue to promote our ongoing transparency efforts.

The Budget Policy and Planning, Divisions, and Personnel sections remained the same, but the one change to the Divisions and Personnel sections was the restructuring of the Park District by combining the Cultural Arts department with the Recreation department. This adds efficiency and function similar to other Park District operations as far as divisions in our organization.

The new section called Financial Overview is highlighting more technical information and current year data. It will answer in a few pages the three key points and questions from above. Following this section is a more detailed fund by fund analysis and presentation.

We hope this new format allows the reader to understand more about the district's budget process, property taxes, revenue & expenditures, as well as infrastructure and capital investments back into the community.

The following narrative will explain more of what the FY2018-19 budget has to offer and how to read and understand the document.

The variance column throughout the document 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 FY2017-18 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.

The Strategic Plan and outcomes can be found in Appendix A. Financial policies, Fees and Charges, Purchasing, Investment, Payment of Bills and Debt Management and Bond, can be found in Appendix B of this budget document along with the District's Cash Handling Procedures.

There have been several historical trends of note in recent years, the most important being the declining Equalized Assessed Value (EAV) of District property. From 2009 thru 2014, the District had a total loss of approximately 44% of its EAV. We planned for an 8.0% projected increase in EAV for the 2017 levy compared to the 8.25% actual EAV for the 2016 levy. Just prior to printing this document, we were notified by the County Clerk's Office that the final EAV increased 9.37%. Personal Property Replacement Tax revenue received from the State has been steady over the last several years coming in over budget, but we are conservatively budgeting a 5% decline for FY2018-19. Program revenue continues to remain flat with one exception, fitness center memberships. Revenue for memberships has increased each of the past four years from \$749,745 four years ago to budget in FY2018-19 to \$1,093,627. We expect that trend to continue through the current fiscal year. This increase is due to a new pricing structure adopted several years ago and the recent addition of the indoor pool. Capital expenditures were kept around \$1 million for several years before taking on the indoor aquatics project which was completed in December 2016. Two major projects are budgeted for this fiscal year, the renovated Administration Center and Corrine J. Rose Park renovations. Due to the many park renovations needed, capital expenditures should continue to be up over the next couple of years, not to exceed \$2,000,000 annually without any grants.

The current year's budget for FY2018-19 has \$20,641,425 in budgeted total revenue and has \$28,340,985 in budgeted total expenditures. We do not have a balanced budget this year as a result of \$10,479,800 in capital outlay which will be drawn down from our fund balance in the capital fund. Our goal is always to have a balanced budget and staff must stay vigilant as revenues grow less quickly than expenditures. Typically our Capital Improvement Plan (CIP) is not higher than \$2,000,000. With that being said, we would have a balanced budget if we had regular CIP items with budgeted revenue of \$20,641,425 and budgeted expenditures of \$19,861,185.

C. ACKNOWLEDGMENTS

For the seventh 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 FY2018-19 Budget document which we plan on submitting to GFOA again this year for award consideration.



Waukegan Park District Annual Budget Fiscal Year 2018-2019

Budget Policy and Planning



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 2.1% compared to last year's CPI of 0.8%. 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 Board of 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 FY2017-18 may be budgeted in FY2018-19 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. In light of recent tax objections on the Corporate Fund, that fund's targeted fund balance will no longer include interfund transfers in the overall expenditure total used to arrive at the targeted 25% fund balance.
 - d) Modified accrual accounting and budgeting are used and are the basis of accounting that recognizes an economic transaction or event as revenues when the revenues are both measurable 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 both the budget and audit presentation.
2. Budgeted expenditures for FY2018-19 are based upon projections developed by Department Head and staff within their area of responsibility. Where applicable, budgets are controlled and monitored at 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 Waukegan Park 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 the purchase of an unbudgeted item or service is vested in the Board of Commissioners upon the recommendation of the affected Division Head 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 and 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 the 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. The District conducted Public Community Input Meetings and online surveys of citizens about parks and recreation to evaluate the District's effectiveness at meeting the needs and expectations of the community. After the process concluded, the 2015-2020 Parks and Open Space Master Plan was approved by the Board of Commissioners on June 9, 2015. The District will continue to use this process and document to aid in the formulation of its Capital Improvement Program for the management, protection, use, and development of parks and facilities.

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. The District does keep track of capital requests that do not make the authorized budget to measure the deferred cost of capital projects. Capital projects that have an effect on operating expenditures will be thoroughly analyzed. Division Heads 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 reoccurring District-wide park improvements: Pavement Maintenance Plan; Sports Court Maintenance Plan; EAB Management Plan; Green Initiatives; Playground Safety Audits; ADA Transition Plan; Vehicle Equipment Replacement Schedule.

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. |
| e) Insurance | Equipment. |

As the District constructs, renovates, purchases and disposes of land, buildings, vehicles and equipment, the capital or fixed assets are inventoried, tracked, and reported to compile the annual fixed asset report. The District currently works with a contracted appraisal service to compile the annual report of the fixed asset cost and depreciation.

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 affects the Insurance Fund, and every staffing increase affects the IMRF, FICA and Insurance Funds.
7. Although the Executive Director is ultimately responsible for all District fiscal matters, the Superintendent of Finance and Administration has the responsibility and authority to conduct all financial business for the District, including the budget process. The Superintendent of Finance and Administration’s authority will remain within the limitations of District policies and guidance from the Executive Director and the Board of Commissioners.
8. 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% or three months of that fund’s annual operating expenditures.

Revenue

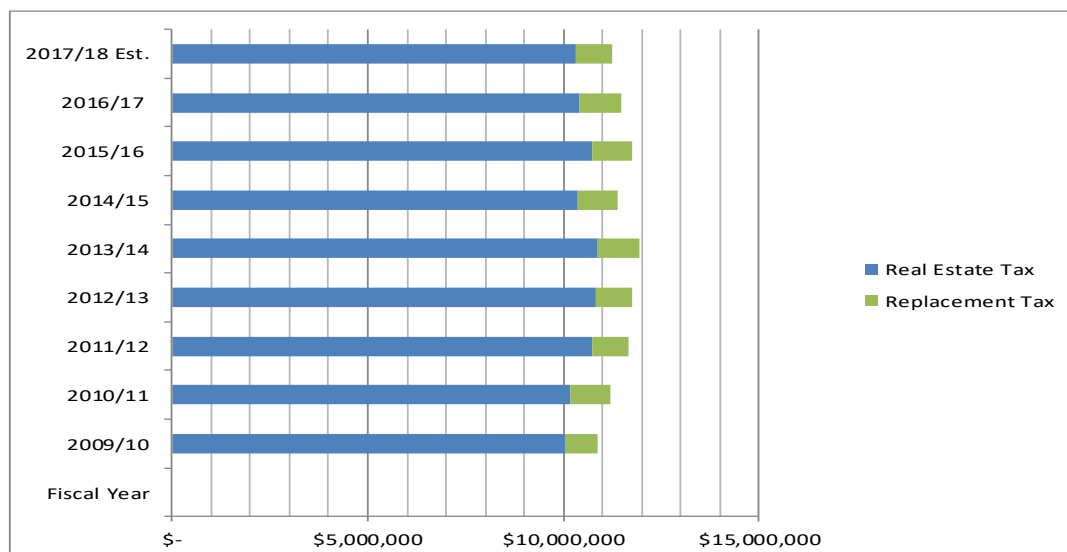
1. The District's 2017 Tax Levy was adopted in December 2017. The Corporate, Special Recreation, and Paving & Lighting levies were based on the maximum non-referendum statutory tax rate. The Recreation, Audit, Museum, and Police levies are projected to be below the statutory rate limits. Levies for IMRF, FICA, and Insurance were adopted based upon the requirements of those funds.

The Real Estate Tax levy was based upon an estimated increase of 8.0% in the equalized assessed valuation, subject to provisions of PTELL, and a 99% collection rate. The actual EAV was 9.37%. For budgeting purpose, Real Estate Taxes primarily reflect the current year levy (e.g., the 2017 Levy will be budgeted for FY2018-19). Generally accepted accounting principles (GAAP) account for the 2017 Levy in both FY2017-18 and FY2018-19. 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 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 ten-year revenue trend. Budgeting for these revenues is done conservatively.

Fiscal Year	Real Estate Tax Distribution	Percent of Change	Replacement Tax Distribution	Percent of Change	Total	Percent of Change by Total
2009/10	10,053,105		810,200		10,863,305	
2010/11	10,186,243	1.32%	1,030,892	27.24%	11,217,135	3.26%
2011/12	10,734,130	5.38%	929,976	-9.79%	11,664,106	3.98%
2012/13	10,815,376	0.76%	922,017	-0.86%	11,737,393	0.63%
2013/14	10,880,800	0.60%	1,055,159	14.44%	11,935,959	1.69%
2014/15	10,347,414	-4.90%	1,029,500	-2.43%	11,376,914	-4.68%
2015/16	10,725,431	3.65%	1,043,002	1.31%	11,642,313	2.33%
2016/17	10,402,261	-3.01%	1,095,624	5.05%	11,497,884	-1.24%
2017/18 Est.	10,333,753	-0.66%	898,310	-18.01%	11,232,063	-2.31%
2018/19 Bgt.	11,075,550	7.18%	858,813	-4.40%	11,934,363	6.25%



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 revenue producing programs will fund some 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 on historical trends.
5. As the District develops facilities, the Board and staff must be conscious of the potential revenue available. The fee setting process must acknowledge market conditions and realistic discounts for residents.
6. Program fees and charges are analyzed and adjusted by the staff as needed.
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 of Lake County	Community Recreation Center
Clearbrook	Douglas House
Community Action Partnership of Lake County Head Start	Roosevelt Park
Compass Creative Dramatics	533 Grand & 39 Jack Benny Drive
Dental Dreams	810 N. Baldwin Avenue, Field House
Discontinuum Disc Golf Club	Bevier Park
GolfVisions Management, Inc.	2800 N. Lewis Avenue
Grub ‘n Go Concessions	Waukegan SportsPark
Jeff Ellis & Associates	Ganster and Field House Pools
Lake County Forest Preserves	Various Parks
Top Dogs Concessions	Waukegan SportsPark
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 Club	Callahan Park
Waukegan Historical Society	Waukegan History Museum
Waukegan Historical Society	Lilac Cottage Research Library
Waukegan Library	Field House Sports, Fitness & Aquatics Center
Waukegan School District	Various Locations
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 certificates of deposit will be based on a rate of 1.0%.

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. Outdoor pool revenues typically will be based on a 10-week season whereas the Field House indoor pool revenues will be based on 12 months. The closure of Ganster Pool for the FY2018-19 budget year was approved by the Board of Commissioners on October 24, 2017. The pool needs significant repairs and to be fiscally responsible in preparation for redeveloping a new pool on the site of Ganster Pool, the pool was closed in order for construction to begin earlier.
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	Community Redevelopment
ComEd Energy Efficiency Program and Metropolitan Mayors Caucus	Energy Grant for Facility Energy Efficiency Improvements
Special Recreation Services of Northern Lake County	Special Recreation Association
Watershed Management Board (WMB) Grant	Natural Areas Management Plan Projects
ComEd Green Region Grant Program	Natural Areas Restoration and Park Improvements

Expenditures

1. During the FY2005-06 Budget process, the allocation of additional corporate tax funds was determined between capital acquisition and improvements, replacement, and the addition of equipment, program and service level enhancements, and support services. This allocation was based on an organized and logical decision-making process. The basic allocation established will continue in the FY2018-19 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 support to certain agencies and associations that provide recreational community services. The grants proposed in the FY2018-19 Budget are listed below.

	<u>FY2017-18</u>	<u>FY2018-19</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 community-wide special events each year. The community has well received these events. The Recreation and Administrative Divisions, in-kind services from other Divisions, and external funding support these activities. The following events will be held in FY2018-19:

American Independence Parade	Joseph A. Favero Memorial
Christmas in July	Do it Yourself Messiah
Dandelion Wine Fine Arts Festival	Partners in Parks
Day of the Dead	Oakwood Cemetery Walk
Eggstravaganza Trail	Polar Bear Plunge
Fishing Derby	Recreation Rally
George Bridges 5K, Fitness Expo & Worldwide Day of Play	Summer Solstice
Go Waukegan	Touch a Truck and National Night Out
Halloweenfest	Mini Triathlon
	Turkey Trot

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 of Lake County
- City of Waukegan

- Waukegan Association for Youth Soccer
- Waukegan Parks Foundation
- Waukegan Public Library

- Waukegan Yacht Club Youth Foundation Junior Sail

Services Provided

- Parking provided by lease agreement
- Lease of building and brochure advertising
- Participate in the Waukegan Economic Development Advisory Board & general planning initiatives
- Free Advertising in the Goolpe Newspaper

- Meeting space
- Branch location in Field House and brochure advertising
- Brochure advertising

Golf Operations

- Exchange Club
- Waukegan Unit School District #60

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

Parks

- American Legion
- Bayside Terrace Intermediate Care Facility
- Beacon Place
- Boys and Girls Club of Lake County
- Cancer Society Relay for Life
- Center for Conservation Leadership
- Citizen's Advisory Group (CAG) Bowen Park Project
- City of Waukegan

- Special Events at Veteran's Memorial Plaza
- Annual Mini – Olympics

- Movie in the Park – King Park
- Facility maintenance
- Special Event – Bevier Park
- Stewardship Work Days – Roosevelt Park
- Project Management of GLRI 2010

- Special Event- Scoop the Loop, Fiestas Patrias, golf carts, Fire, and Police training using vacant buildings

- Cultural Arts WSO, WCC, work orders,
Special Events and facility work orders
- DISContinuum Disc Golf Club Tournaments and course maintenance -
Bevier Park
- Douglas Chapter-Waukegan Garden Club Flower garden at Bowen Formal Gardens
- GolfVisions Management, Inc. Work orders and facility maintenance
- GreenTOWN Community garden plots at Callahan Park
- Independence Center Adults with mental illness-fee waiver
- Lake County Clerk's Office Setup for elections
- Recreation Division Special Events, work orders
- St. Anastasia PE classes, practice field at Victory Park
- Waukegan Association for Youth Soccer Field maintenance and improvements
- Waukegan BMX Club Track maintenance, improvements,
and special events
- Waukegan Baseball Association Field maintenance and improvements
- Waukegan Fire Department Special Event at Fireman's Park
Work Day – provide hand tools and bags
- Waukegan Football Association Field maintenance and improvements
- Waukegan Leadership Council (WLC) Special Event – Patrias Festival/Parade, provide
golf carts
- Waukegan Port District Special Event – Air Show, provide golf carts
- Waukegan Public Library Special Event
- Waukegan Township Special Events
- Waukegan Unit School District #60 Cross Country Program, P.E. classes,
facility fee waivers

Recreation

- Boy Scouts & Girl Scouts Facility usage
- City of Waukegan Tents, tables, chairs, assistance with
special events
- Lake County Clerk Facility usage
- Other Park District Departments Tents, tables, chairs, benefits
promotional materials
- Rotary Club of Waukegan Facility fee waiver
- Waukegan Animals Getting Saved Food for Paws Drive
- Waukegan Main Street Tents, tables, chairs, assistance with
special events
- Waukegan Port District Tents, tables and chairs
- Waukegan School District #60 Facility usage
- Waukegan Township Facility usage for senior citizens, tents,
tables and chairs, AARP Tax Services
- Youth Sports Associations Various assistance
- Bowen Country Club Committee Exhibition & meeting space
- Concert Call Photocopying and meeting space
- Finance and Administration Division Space for Safety and Wellness classes and
biometric screenings
- Lake County Art League Exhibition, PA system & meeting space
- North Chicago Center for the Arts Theatre space and technical support
- Puerto Rican Society of Waukegan Meeting space, park facility,
& Puerto Rican Arts Alliance (Chicago) administration of grant staffing
- Recreation Department Special events – Use of stage and

- St. Anastasia School
 - Waukegan Arts Council
 - Waukegan Harbor Citizens' Advisory Group/IEPA/USEPA
 - Waukegan Historical Society
 - Waukegan Unit School District #60
- dance studio for day camp programs and events, Lilac & JBC for Halloweenfest
- Use of risers
- Facility use, mailings, photocopying
- Meeting space – Lilac, Schornick Theatre and classroom
- Program space and storage at Dr. Lynn Schornick Theatre and Lilac Cottage
- Assistance with the theatre program
- Exhibition space and use of risers
- Facility space for special art projects
- Assistance with grants
- Provide historical outreach program at schools
- Provide dance studio for the dance team
- Space for theatre and music programming
- Meeting and training space

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 & |
| Bonnie Brook Clubhouse | Aquatics Center |
| Community Recreation Center | Visual Arts Center |
| Jack Benny Center for the Arts | Waukegan SportsPark |
| Jane Addams Center | Waukegan History Museum |

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 on that study, new salary ranges and adjustments were adopted. The Hay Group can provide merit increase and salary range movement data on an annual basis. There will be select market adjustments made based on changing job responsibilities and other considerations. Based upon data from the Park District, local government surveys, and GovHR consultant, as well as the U.S Department of Labor Bureau of Labor Statistics employment cost index for wages and salaries, for public administration and recreation jobs—the following recommendations for FY2018-19 are:

- 3.00% Merit Pool
- 1.00% Market Adjustment Pool
- 2.10% Adjustment upward of the Salary Ranges

The part-time year-round and seasonal staff and budgets will be developed based on 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 and seasonal employee hours range from 1-30 hours on average per week (based on a 52-week average) based on the Status of Employment Policy.
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) is 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 monthly employee contribution for FY2018-19 will remain unchanged for Employee, Employee & Spouse, Employee & Child, and Family coverage. The employee contribution to 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 employees to pay their contributions through pre-tax dollars.

We analyzed the cost of considering a different PPO health insurance plan during the budget process as the costs for that PPO plan keeps growing. We will continue to assess all health insurance plans as it's a major expenditure to the District, but also mindful it is a key benefit for current employees and useful in recruiting potential new employees.

Employees who are eligible for insurance coverage may select the Insurance Waiver Option if they prefer not to be covered by the District and provide proof they are insured elsewhere. 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 a 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. The Executive Director and the Superintendent of Parks are proposing reducing weekday hours and weekend start times by 15%.
14. The 2018 Illinois Municipal Retirement Fund (IMRF) employer contribution is 8.23%, a decrease of (.70%). An analysis of part-time staff continues to ensure compliance with the IMRF 1000 hour participation standard. The Board of Commissioners adopted by the IMRF Early Retirement Incentive by Resolution 2017-03. The employer contribution rate will go up after the Early Retirement Incentive (ERI) window closed on March 14, 2018. Twelve employees were eligible (minimum age 50 years with 20 years of IMRF service) for this incentive. Board Amortization Period for ERI was over a five-year period instead of a ten-year period for a cost-saving measure for taxpayers. The ERI incentive also will save the taxpayers money by reducing the number of higher tenured salary employees eligible with new lower salaried staff in positions. Five of the twelve employees took the ERI during the incentive window.

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 FY2018-19.
2. Transfers from the Corporate and Endowment/Memorial Funds will be made to the Capital, Recreation, and Special Recreation Funds.
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 FY2018-19 based upon the need and restrictions of the account.

The Endowment/Memorial Fund is composed of 33 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 is 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 2018 American Independence Parade.
6. Net proceeds from the annual Partners in Parks Golf Outing goes to the Waukegan Parks Foundation with assistance for Park District staff.
7. The District has established the Waukegan Parks Foundation. The Foundation was formed exclusively to support the District's mission. Transfers will be made between the Park District and the Parks Foundation during FY2018-19.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET

BUDGET PLANNING PROCESS

Phase One – Planning

While the budget process is an ongoing effort, preparation begins in earnest in December. The FY2018-19 Budget Schedule may be found on page 40. 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 63. These key issues, while general in nature, formed the basis of direction for preparation of the FY2018-19 Budget.

Phase Three – Budget Requests

The third stage of the process is to develop and prepare the FY2018-19 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 Division. The Superintendent of Finance and 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, recommendations and operational impact throughout the process. The 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 and 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 FY2017-18. Each division is responsible for submitting these projections to the Superintendent of Finance and Administration. The projections are updated as necessary throughout the process.

Phase Five – Document Preparation

The Superintendent of Finance and 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 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 is the

amount 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 the 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 and 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. Financial statements, reports, purchases, and activities are reviewed, and financial staff conducts internal audits throughout the year.

Amendments and transfers are authorized on two levels. On the budget level, the Superintendent of Finance and 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.

The District recognizes that contingencies, disasters, and emergencies do occur, and authorization for purchase of an unbudgeted item or service is vested in the Board of Commissioners upon the recommendation of the affected Division Head and the Executive Director. The request for an unbudgeted item or service should include the source of additional funds or a corresponding reduction in the budget which will fund such request. Such requests will be brought to the Board.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET SCHEDULE OVERVIEW

November	Preliminary Tax Levy
December	Tax Levy 2017 FY2017-18 Mid-Year Report
January	Budget Document Format Distribute Budget Worksheets Distribute CIP Request Forms Prepare Classification and Compensation Recommendations Review Mission Statement, Vision Statement, Values, and District Strategic Plan Review Policy and Financial Assumptions Review Fees and Charges <ul style="list-style-type: none">▪ Pool▪ Programs▪ Rentals Review District Functions Priority Ranking Identify Significant Budget Changes Review General Ledger Chart of Accounts Project FY2018-19 Non-Program Revenues Project FY2018-19 Operating Expense Requests Review golf operations budget with GolfVisions Management, Inc. Board Budget Workshop
February	Project FY2018-19 Program Revenue and Expense Requests Compile FY2018-19 Initial Budget Projections Division Budget Meetings Compile and Evaluate Capital Improvement Program Requests Review/Update Center and Activity Descriptions Board Budget Workshop
March	Project FY2017-18 Non-Program Revenue Estimates Project FY2017-18 Operating Expense Estimates Project FY2017-18 Program and Expense Estimates Division Meetings for Analysis and Adjustments Update FY2018-19 Revenue and Expense Projections Board Budget Workshop Review Capital Improvement Program Division Meetings – Final Budget Review
April	Prepare Supplementary Budget Information Compile Budget Documents Board Budget Meeting Presentation of the Budget to Board for Adoption by Board of Commissioners
May	Prepare Budget and Appropriation Ordinance Publish Notice of Public Hearing for Budget and Appropriation Ordinance
June	Budget and Appropriation Ordinance Public Hearing Budget and Appropriation Ordinance Adoption

WAUKEGAN PARK DISTRICT

FY2018-19 BUDGET PROCESS

BUDGET TASK SCHEDULE DETAIL

		<u>Date/Deadline</u>
1.	Budget Pre Planning Tax Levy - 2017 Mid Year Report Develop and Review Golf Fees w/GolfVisions	Jon December 26
2.	Significant Service Level Changes to Jon/Jay	Senior Staff December 29
3.	3 Year CIP Requests to Finance (FY2018-19 – FY2020-21)	Senior Staff December 29
4.	Budget Pre Planning Review Fees and Charges - Fitness Center - Pools - Programs - Rentals	December 29 Errick Errick Errick Errick/Scott
5.	Budget Pre Planning -Budget Document Format -Review Mission Statement, Vision Statement, Values, and the District’s Strategic Plan -Budget Policies, Financial Assumptions, and Significant Service Level Changes -Classification and Compensation Reviews	Jon/Jay December 29
6.	Review General Ledger Chart of Accounts Print Worksheets January 8	Jon/Staff Jon/Staff January 3-23
7.	CIP Status Meeting (FY2017-18)	Senior Staff January 9 or 16
8.	Budget FY2018-19 Non-Program Revenue (initial) a) General Revenue (taxes, interest) b) Recreation rentals, concessions, fees c) Fitness Center, SportsPark & pool fees d) Park rentals e) GolfVisions budget f) Symphony g) JBC rentals, concessions	Jon/Staff Jon Errick Errick Scott Jon Errick Errick Jan. 3 - Jan. 23
9.	Budget FY2018-19 Operating Expense a) Full-Time Salary & Wages b) Part-Time Wages c) Overtime d) Services e) Utilities f) Insurance g) Material & Supplies h) Maintenance i) Miscellaneous j) Capital - Operating	Jan. 3 - Jan. 23 Jon Staff Staff Staff Jon Jon Staff Staff Staff Staff

10.	Budget FY2018-19 Program Revenue & Expense		Jan. 24 - Feb. 7
	a) Rec. Community Services	Errick	
	b) Rec. Programs	Errick	
	c) C.A. - JBC Programs	Errick	
	d) Rec. - Youth	Errick	
	e) Pool Programs	Errick	
	f) Spec. Rec. Programs	Errick	
	g) Historic District	Errick	
11.	Compile FY2016-17 Initial Budget Projections	Jon	Jan. 24 - Feb. 13
12.	Evaluate CIP Requests (FY2018-19 - FY2020-21)	Jim	Jan. 24- Feb. 13
13.	Board Budget Workshop #1 - General Overview – Mission/Assumptions/Policies - Preliminary Significant Service Level Changes - District’s Strategic Plan - Review Status of Long Term /Short Term Goals & Objectives - CIP	Board/Staff	January 30 COW
14.	Review/Update Center and Activity Descriptions	Staff	Jan/Feb
15.	Project FY2017-18 Non-Program Revenue		Feb. 20-March 8
	a) General revenue (taxes, interest)	Jon	
	b) Recreation rentals, concessions, fees	Errick	
	c) Fitness Center, SportsPark & pools fees	Errick	
	d) Park rentals	Scott	
	e) Symphony	Errick	
	f) JBC rentals, concessions	Errick	
16.	Project FY2017-18 Operating Expense Estimates		Feb. 20-March 8
	a) Full-Time Salary & Wages	Jon	
	b) Part-Time Wages	Staff	
	c) Overtime	Staff	
	d) Services	Jon/Staff	
	e) Utilities	Jon	
	f) Insurance	Jon	
	g) Material & Supplies	Staff	
	h) Maintenance & Repair	Staff	
	i) Miscellaneous	Jon	
	j) Capital	Staff	
17.	Project FY2017-18 Program Revenue & Expense Estimates		Feb. 20-March 8
	a) Rec. Community Services	Errick	
	b) Rec. Programs	Errick	
	c) C.A. - JBC Programs	Errick	
	d) Rec. - Youth	Errick	
	e) Pool Programs	Errick	
	f) Spec. Rec. Programs	Errick	
	g) Historic District	Errick	
18.	Compile FY2017-18 Estimates	Jon	March 8

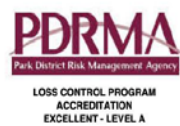
19.	Analysis and Adjustments & Division Meetings	Staff	Ongoing
20.	Board Budget Workshop #2	Board/Staff	Feb. 27 COW
	a) Prepare Budget Alternatives		
	b) Preliminary Staffing and Salary Schedule (FT/PT)		
	c) Preliminary 3 Year CIP		
	d) Long Range Capital Development Plan & Financing Plan		
	e) Update Significant Service Level Changes		
	f) Present the Golf Operations Budget (GolfVisions)		
21.	Review Capital Improvement Program	Senior Staff	March 7-13
22.	Update FY2017-18 Revenue & Expense Projections	Staff	March 7-13
23.	Prepare Supplemental Budget Information	Jon	March 16-23
24.	Final Division Budget Review	Jon/Senior Staff	March 16-23
25.	Board Budget Workshop #3	Board/Staff	March 27 COW
26.	Final Review	Jon/Senior Staff	March 29
27.	Compile Budget Document	Jon	April 2-11
28.	Present Operating & CIP Budget to the Board of Commissioners at Board Budget Meeting	Jon	April 24 COW
29.	Approval of FY2018-19 Operating Budget, Goals, 3 Year CIP and Long Range Capital Development Plan	Board	April 24 COW
30.	Prepare Budget & Appropriation Ordinance and Annual Compensation Report	Jon	April 20-27
31.	Present the tentative Budget & Appropriation Ordinance to the Board of Commissioners	Jon	May 8 BOC
32.	Publish Notice of Public Hearing for Budget & Appropriation Ordinance	Jon	May 11
33.	Public Hearing	Jon	June 12 BOC
34.	Approval of Budget & Appropriation Ordinance	Board	June 12 BOC

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The Park District is organized into four operating divisions: Office of the Executive Director, 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 49 sites with a combined total of more than 737 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 fifteen funds are grouped into five generic fund types and three broad fund categories as follows:

Government Funds

- General Fund

- Special Funds

- Capital Project Funds

Fiduciary Funds

- Trust Funds

Debt Service Funds

- Debt Service

- Bond

Corporate Fund

- Audit Fund

- IMRF Fund

- FICA Fund

- Insurance Fund

- Museum Fund

- Paving & Lighting Fund

- Police Systems Fund

- Recreation Fund

- Special Recreation Fund

Capital Project Fund

Working Cash Fund

Endowment/Memorial Fund

Debt Service

Bond Fund

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 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 three 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

Finance & Administration	Parks	Recreation
Corporate Fund	Corporate Fund	Corporate Fund
Recreation Fund	Recreation Fund	Recreation Fund
Police Systems Fund	Police Systems Fund	Museum 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		
Bond Fund		

Superintendent of Finance & Administration

Serves as the Chief Financial Officer of the District; responsible for 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, Special Recreation, Cultural Arts, Historic District, and Waukegan History Museum programs, services, and facilities.

Fund: Recreation

<u>Center:</u> Adult Programs	Belvidere Recreation Center
Aquatics Programs	Bevier Center
Athletic Programs	Jack Benny Center
Jane Addams Center	Field House Sports, Fitness & Aquatics Center
Cultural Arts	Waukegan SportsPark
Fitness Programs	Waukegan Symphony Orchestra and Concert Chorus
General Programs	Visual Arts Center
Youth Programs	
Special Events	

Fund: Special Recreation

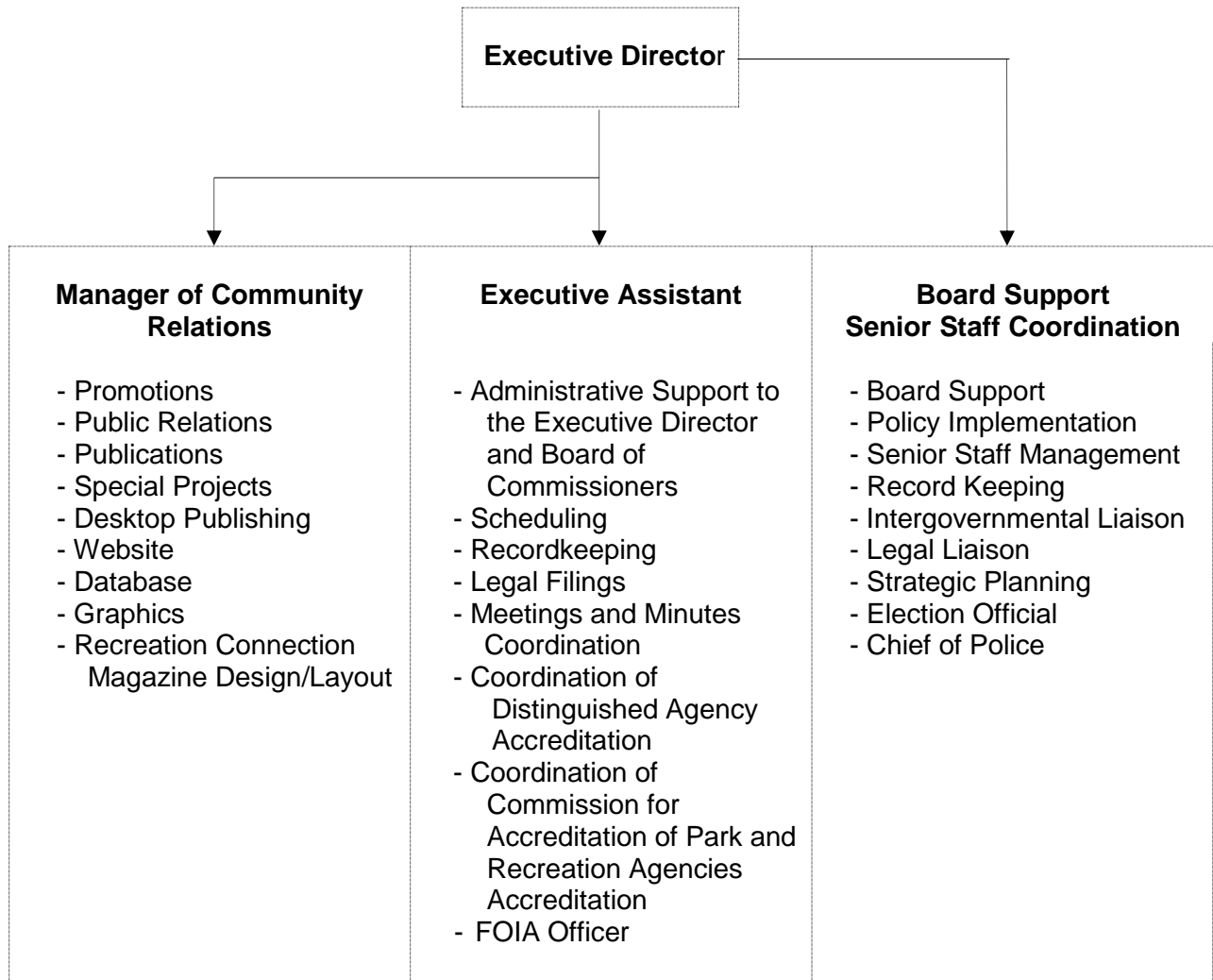
Center: Arts
Athletics
Douglas House
General Programs
Recreation Programs

Fund: Museum

Center: Historic District
Cultural Arts
Waukegan History Museum

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)
 - Grant Writer & Special Projects Administrator (1)

**OFFICE OF THE EXECUTIVE DIRECTOR
RESPONSIBILITIES BY PRIORITY FOR FY2018-19**

Responsibility #1

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

Responsibility #2

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

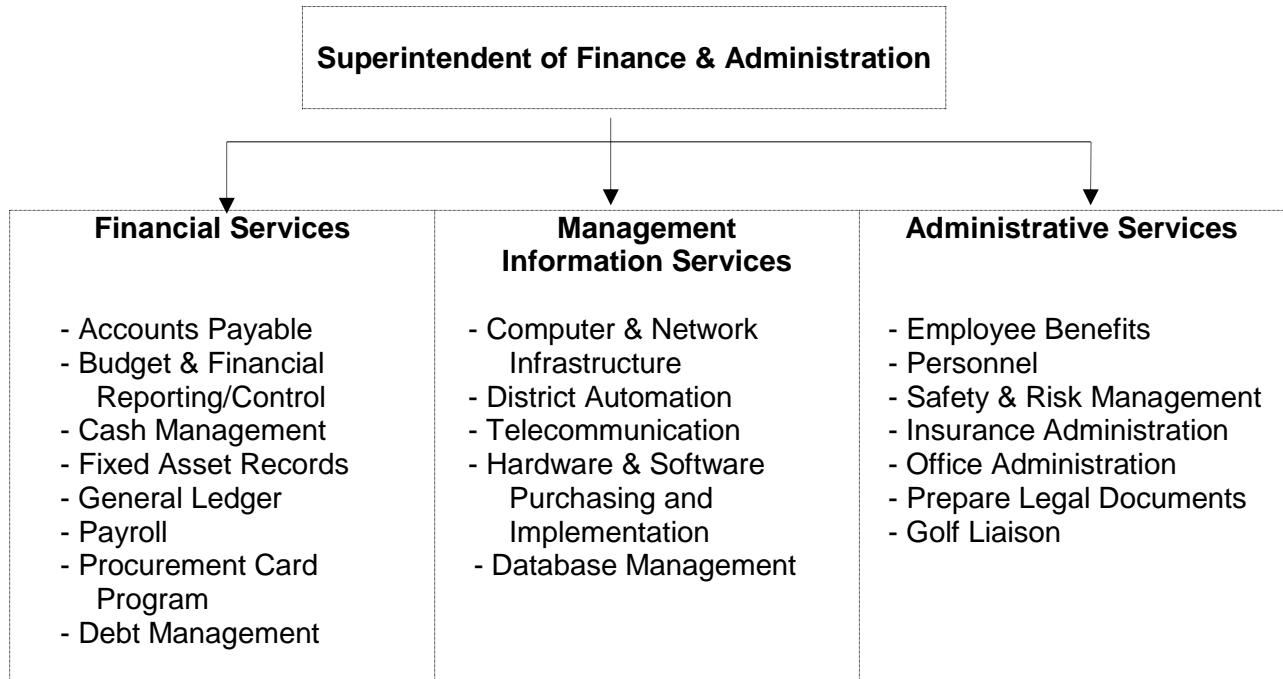
Responsibility #3

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

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

WAUKEGAN PARK DISTRICT

FINANCE AND 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; information technology; risk management; and the accounting functions of the park district.

Staff: Superintendent of Finance & Administration (1)
Supervisor of Finance (1)
Manager of Information Technology (1)
Manager of Risk Management (1)
Account Assistant – Accounts Payable (1)
Cash Receipts & Registration Software Coordinator (1)
Human Resource & Payroll Supervisor (1)
Information Technology Specialist (1)
Payroll & Human Resource Assistant (1)
Clerk Part-time (1)

**FINANCE AND ADMINISTRATION
RESPONSIBILITIES BY PRIORITY FOR FY2018-19**

Responsibility #1

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

Responsibility #2

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

Responsibility #3

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

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

WAUKEGAN PARK DISTRICT

PARKS DIVISION

Superintendent of Parks

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

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, maintenance, and clerical staff perform the duties within the Parks Division.

Staff:	Superintendent of Parks (1)	Parks Maintenance Worker
	Manager of Construction & Building Maintenance (1)	Custodians Part-Time (3)
	Manager of Parks Maintenance (1)	Trades Supervisor (1)
	Manager of Planning Services (1)	Trades Worker (3)
	Park Planner (1)	Parks Maintenance Worker
	Department Support Aide (1)	Seasonal Personnel (16)
	Maintenance Supervisor-SportsPark/Athletic Fields (1)	SportsPark Maintenance Worker
	Mechanic Foreman (1)	Part-Time (4)
	Mechanic (2)	SportsPark Maintenance Worker
	Parks Maintenance Worker III (2)	Seasonal Personnel (5)
	Parks Maintenance Worker II (6)	Parks Maintenance Worker
		Part-Time (4)
	<u>Summer Youth Employment Program:</u>	
	Summer Youth Employees (26)	
	Summer Youth Program Leaders (4)	

**PARKS DIVISION
PARK MAINTENANCE OPERATIONS
RESPONSIBILITIES BY PRIORITY FOR FY 2018-19**

Responsibility #1

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

Responsibility #2

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

Responsibility #3

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

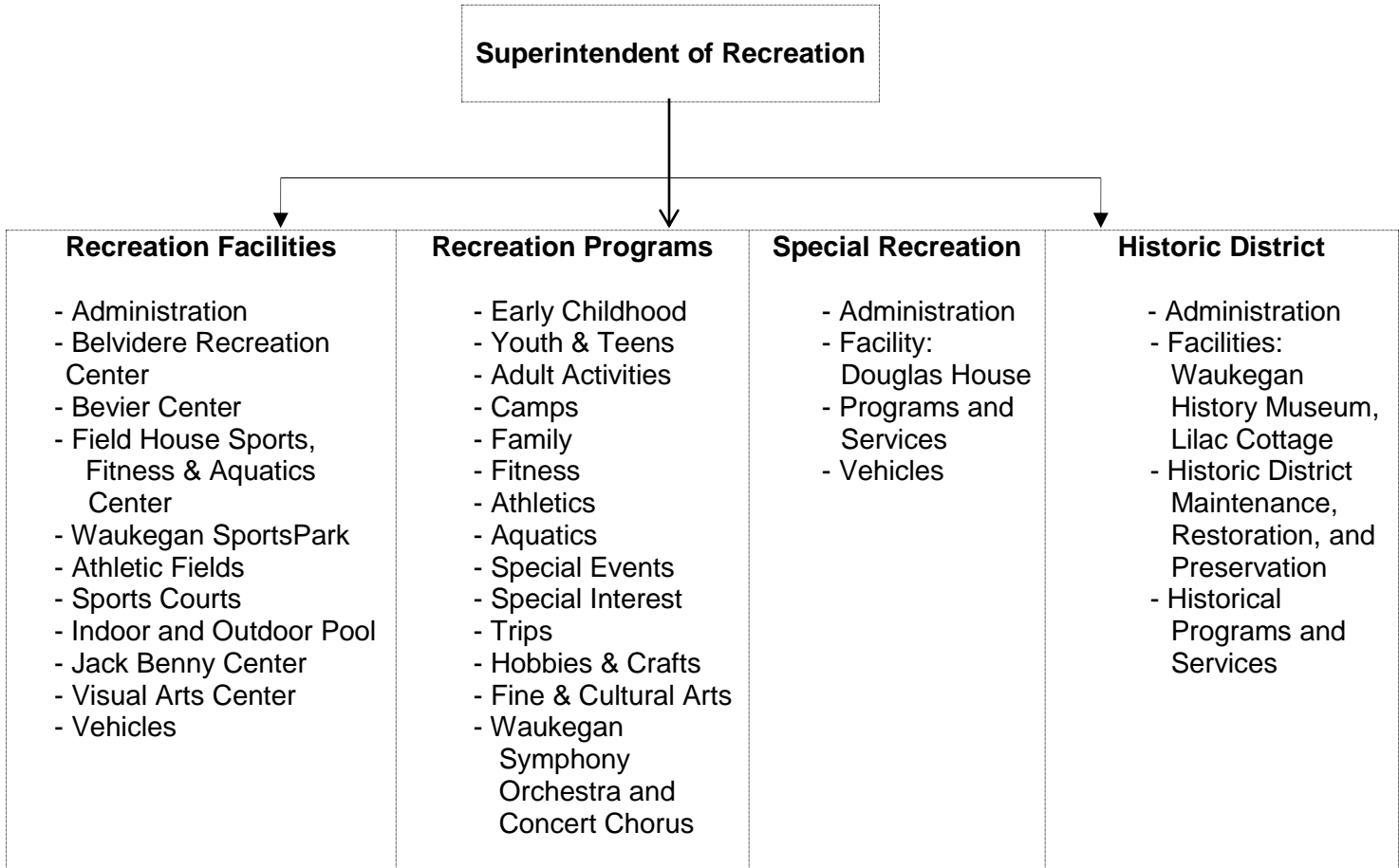
Responsibility #4

To plan, organize and provide District security services.

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

WAUKEGAN PARK DISTRICT

RECREATION DIVISION



Under the direction of the Superintendent of Recreation, the division provides recreational, historical and fine arts performance and education programs, services, events, and facilities to the general public. The division is responsible for program planning and development, implementation and analysis, marketing and evaluation, facility scheduling and maintenance, fundraising and grant writing, administration and staff supervision.

Staff: Superintendent of Recreation (1) Deputy Superintendent (2) Manager of General & Special Recreation (1) Manager of Sports & Fitness (1) Manager of the Field House & Aquatics (1) Manager of Cultural Arts (1) Recreation Supervisor (3) Recreation Specialist (10)	Department Coordinator (1) Clerical (2) Maintenance (2) Part-Time Personnel (100) Seasonal (50) Independent Contractors (30) Contractors: Lifeguard Services/Custodial Services/Theater Services
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**RECREATION DIVISION
RESPONSIBILITIES BY PRIORITY FOR FY 2018-19**

Responsibility #1

To plan and offer recreation, arts, and history programs to the community and to actively promote participation in those programs.

Responsibility #2

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

Responsibility #3

To develop and implement services that will enhance Recreation Division programs, services, 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
<p><u>Programs</u></p> <ul style="list-style-type: none"> - Youth Athletic - Camp - After School/Out of School - General Recreation (instructional) - Early Childhood - Youth & Teen - Adult - Family - Special Events - Fitness - Aquatic - Athletic Leagues - Music - Drama - Dance - Visual Arts - History - Fine Arts Performance <p><u>Facilities</u></p> <ul style="list-style-type: none"> - Belvidere Recreation Center - Field House Sports, Fitness & Aquatic Center - Jane Addams Center - Howard E. Ganster Pool - Waukegan SportsPark - Jack Benny Center - Visual Arts Center - Waukegan History Museum - Lilac Cottage - Bowen Heritage Circle Facilities <p><u>Support Services</u></p> <ul style="list-style-type: none"> - Program Planning, Development & Evaluation - Program Promotion & Marketing - Budget Preparation & Monitoring - Sponsorship & Fundraising - Strategic Planning 	<p><u>Programs</u></p> <ul style="list-style-type: none"> - Adult Trips - Aquatic Events - Athletic Events - General Recreation (non-instructional) - Theatrical Events - Visual Arts Exhibitions <p><u>Facilities</u></p> <ul style="list-style-type: none"> - Facility Rentals - Douglas House - Bevier Center - Athletic Fields - Historic District & Building Maintenance - School District Facility Usage <p><u>Support Services</u></p> <ul style="list-style-type: none"> - Registration for Programs - Subscription Ticket Sales & Box Office Administration - Program Booklet Advertising - Visual Arts Exhibitions - Volunteer Development - Grants 	<p><u>Programs</u></p> <ul style="list-style-type: none"> - Special Recreation Camps - Special Recreation Events - Special Recreation Social Programs - Special Recreation Instructional Programs - Special Recreation Athletic Programs - Special Recreation Leisure Education Outreach Programs - Sports & Entertainment Trips - Hobbies & Crafts - Senior Trips <p><u>Facilities</u></p> <ul style="list-style-type: none"> - Facility Usage - Community Recreation Center <p><u>Support Services</u></p> <ul style="list-style-type: none"> - Consultation & Advisory Services to Community Organizations - Collection & Sharing of Data with Other Organizations - Transportation for Programs - Support to Affiliate Organizations - Concession & Vending - Concert Call Activities - Scholarship Funding - Liaison to Historical Society - Liaison to the Waukegan Harbor Citizen's Advisory Group - Participation in Area Organizations' Special Events - Distribution of Non-District Complementary Recreation & Arts Information



Waukegan Park District Annual Budget Fiscal Year 2018-2019

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 positions. Staff levels are not determined for part-time, seasonal, temporary or program personnel. A full-time position is authorized for 30-40 hours per week, 52 weeks per year depending on the position. A part-time 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 FY2018-19 is on page 58. A fiscal year comparison of five years (2014-15 to 2018-19) by division may be found on page 60.

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 60.

For budget purposes, part-time personnel costs include 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 FY2018-19. A market adjustment pool of 1.00% may be utilized for market or job responsibility changes.

An evaluation is conducted regularly regarding the classification of part-time 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, new salary schedules were adopted and various compensation adjustments were approved. Salary ranges are being adjusted with a 2.10% increase.

The following table displays the personnel wage changes by fund.

PERSONNEL CHANGES BY FUND BUDGET FISCAL YEAR 2017-18 TO BUDGET FISCAL YEAR 2018-19

Fund	Full-Time	Part-Time	Overtime	Other	Program Personnel	Program Supervision	Total
Corporate	\$ (20,488)	\$ (59,363)	\$ 775	\$12,676	\$ -	\$ -	\$ (66,400)
Recreation	24,171	16,875	9,747	(1,487)	10,459	-	59,765
Police Systems	(6,310)	-	-	(56)	-	-	(6,366)
Special Recreation	3,252	12,358	(3,310)	1,316	(495)	-	13,121
Museum	(7,020)	6,317	150	750	-	-	197
Audit	(2,834)	-	-	(5)	-	-	(2,839)
Insurance	953	206	-	633	-	-	1,792
Total Change	\$ (8,276)	\$ (23,607)	\$ 7,362	\$13,827	\$ 9,964	\$ -	\$ (730)

**FISCAL YEAR 2018-19 BUDGET
AUTHORIZED STAFF LEVELS BY POSITION**

Division	Full-Time	Part-Time	Subtotal
<u>Office of Executive Director</u>			
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
Grant Writer & Special Projects Administrator	1		1
<u>Finance and Administration</u>			
Superintendent of Finance & Administration	1		1
Supervisor of Finance	1		1
Manager of Information Technology	1		1
Manager of Risk Management	1		1
Human Resource & Payroll Supervisor	1		1
Cash Receipts & Registration Software Coordinator	1		1
Payroll & Human Resource Assistant	1		1
Account Assistant- Accounts Payable	1		1
Information Technology Specialist	1		1
Clerical - Finance & Administration		1	1
<u>Parks</u>			
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
Foreman-Mechanic	1		1
Maintenance Worker	8	13	21
Mechanic	2		2
Trades Supervisor	1		1
Trades Worker	3		3
<u>Recreation</u>			
Superintendent of Recreation	1		1
Deputy Superintendent of Recreation	2		2
Manager of Sports & Fitness	1		1
Manager of Field House & Aquatics	1		1
Manager of General & Special Recreation	1		1
Manager of Cultural Arts	1		1
Recreation Supervisor	3		3
Recreation Specialist	10		10
Recreation Programs		68	68
Maintenance Worker	2	1	3
Department Coordinator	1		1
Registration Clerk	2	17	19
Total	62	100	162

Several titles have been changed for this fiscal year, due to increased or changing job responsibilities. This can be seen in the service level changes section of the Financial Overview.

The Service Employees International Union (SEIU) Local #73 now represents full-time union positions at the Park District. The number of part-time SEIU positions varies depending on annual program, parks and facility requirements.

The net changes in FY2018-19 are: full-time positions (1) and part-time positions (0).

**FISCAL YEAR 2014-15 TO FISCAL YEAR 2018-19
AUTHORIZED STAFF LEVELS BY DIVISION**

	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Executive Director					
Full-Time	4	5	5	5	6
Part-Time	2	0	0	0	0
Cultural Arts					
Full-Time	4	4	4	4	0
Part-Time	3	3	3	3	0
Finance & Administration					
Full-Time	8	9	9	9	9
Part-Time	1	1	1	1	1
Parks					
Full-Time	20	21	22	22	22
Part-Time	3	3	13	13	13
Recreation					
Full-Time	21	20	21	21	25
Part-Time	8	8	83	83	86
Total					
Full-Time	57	59	61	61	62
Part-Time	17	15	100	100	100

Please note: The Cultural Arts department was combined with the Recreation department in January 2018.

**FISCAL YEAR 2018-19 BUDGET
FULL-TIME WORK UNIT ALLOCATION BY FUND**

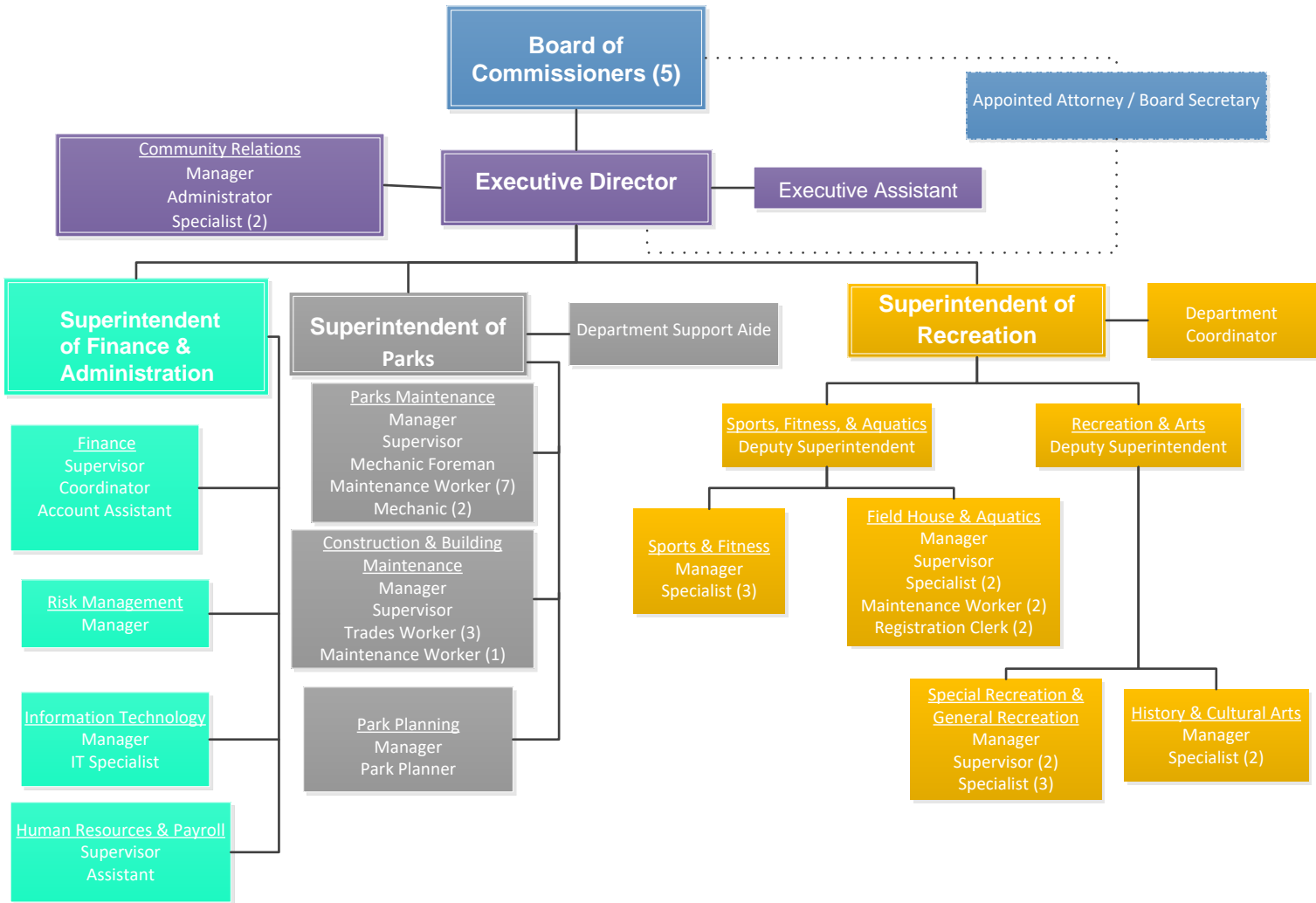
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund					
Corporate	6.21	6.60	9.00	9.33	8.22
Recreation	40.26	42.60	42.38	42.51	45.80
Police Systems	0.92	0.61	0.56	0.53	0.20
Special Recreation	3.87	3.11	2.90	2.90	2.83
Museum	3.60	4.18	4.27	3.87	3.70
Audit	0.52	0.26	0.27	0.27	0.15
Insurance	1.62	1.64	1.62	1.59	1.10
Total	57.00	59.00	61.00	61.00	62.00

Reviewed and updated work unit allocations. Wage distributions among funds were also reviewed and wage allocations were adjusted in the Corporate (-1.11), Recreation (3.29), Police Systems (-.33), Special Recreation (-.07), Museum (-.17), Audit (-.12), and Insurance (-.49) Funds for FY2018-19.

The District will analyze full-time positions and determine options for work unit allocation by fund year to year. Adjustments are made based on responsibility changes and needs, also in the anticipation fund balance procedures. During FY2016-17, the District also converted many independent contractors to employees due to a new interpretation of Illinois statutes.

WAUKEGAN PARK DISTRICT

Personnel Structure



There are also Part – Time (100), Seasonal (135), Intern (14) and Volunteer (over 24,000 hours) personnel that support the Park District.

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Waukegan Park District Annual Budget Fiscal Year 2018-2019



WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET

CURRENT FINANCIAL POSITION, BUDGET ASSUMPTIONS AND SHORT TERM ISSUES

Taken as a whole, the District's financial position is solid even after experiencing a severe decline in the Equalized Assessed Valuation (EAV) over a six-year period. According to the Township Assessors, the EAV is projected to increase for the third consecutive year. The District maintains solid financial reserves and prudent financial management and planning.

In 2015, Moody's affirmed the District's rating of Aa3 for the refinanced \$8,500,000 2015A Series G.O. Refunding Park Bonds. In 2015, Standard & Poor's assigned an "AA" rating with a "Stable Outlook" for the refinanced 2015A Series G.O. Refunding Park Bonds. S & P also affirmed an "AA" rating for the District's G.O. Limited Park Bonds and G.O. Refunding Alternative Revenue Source Bonds (ARS). In August of 2017, S & P reaffirmed a rating of "AA" rating before our most recent G.O. Refunding Alternative Revenue Source Bond issue for \$3,630,000. Bond Series 2017A was issued for the redevelopment of Belvidere Park and its outdoor Aquatics facility. In December of 2017, the District made its final payment on 2012B Series Bond which was originally issued for \$4,000,000.

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 remained very low during recent years, but we have seen a gradual uptick over the last year. With the Federal Reserve planning additional rate hikes, we anticipate rates to continue to increase slowly over the next year. 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 for more liquid cash investment needs. The District will continue to seek the highest rate on our investments within the guidelines of the investment policy.

The Personal Property Replacement Tax has been strong the over the last few years topping \$1 million, but it is estimated to be approximately \$858,000 in FY2018-19. This revenue can fluctuate quickly based on economic conditions and the discretion of the State of Illinois. Part of the decline is due to not seeing in Illinois the same level of economic turnaround other areas of the country have enjoyed. In FY2018-19, it is budgeted with another 5% decrease. 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 could use these funds to pay off the Early Retirement Incentive (ERI) offered by the board early, saving the taxpayers and Park District 7.50% in interest over the five-year amortized schedule.

In 2017, the District's Equalized Assessed Valuation (EAV) saw its third significant increase in ten year period. Each year the District received several updates from the Township Assessors on the District's current and projected EAV, new construction, new legislation, and projections. Last fall, the 2017 tax levy was based on the Township Assessor's estimated EAV increase of 8.0% with a potential upswing of 9%, which ended up being a 9.37% increase. Funds that are at their rate limit maximums are the Corporate, Paving & Lighting and the Special Recreation funds. With the expected EAV increase of 9.37% this year and the Township Assessor's prediction of an increase next year, we will continue to evaluate our long-term financial planning, capital development, and operational expenses in determining future levy and extension amounts.

The Board decided last year to not request an extension dollar amount increase over the previous year's extension to provide the District taxpayers property tax relief. We abated the bond levy to stay at the previous year's total extension dollar amount. In FY2017-18, the staff and Board of Commissioners issued new debt for the redevelopment of Belvidere Park. This is something the Board and staff will have to be mindful of when considering future projects for the district.

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. In order to maintain long-term financial health for the Park District, it renewed the contractual agreement in August 2017 with GolfVisions Management Company. This agreement is another three-year extension that runs through April 30, 2021. The anticipated net revenue/loss from their budget will be placed in the District's FY2018-19 budget.

User fees are an integral part of the District's revenue stream. Various fees, primarily in the Recreation Fund, provide approximately 12.7% of the District's revenue.

The FY2018-19 Budget includes drawdowns of fund balances in the Corporate, Recreation, Special Recreation, Museum, Insurance, and Capital Funds. These drawdowns are either planned or due to carryover projects.

As previously stated, the overall financial position of the district is solid, but the slow level of national, state and local economic recovery is a continued concern. Overall, revenues are estimated to remain flat excluding contribution/grants and transfers. The District's debt service payments will increase for FY2018-19, with long-term debt principal and interest payments of \$3,548,604. This is a result of issuing new debt in 2017A Series Bond. In December 2016, the Board decided to abate \$361,363.26 from the 2016 Debt Service portion of the levy to provide a tax break to the taxpayers of the District. With the previous refinancing activity and increasing interest rates, the District does not anticipate any additional refinancing opportunities in the near future.

We are keenly aware of growing 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. Growing operating expenditures, outpacing revenues, and a looming tax freeze is a major concern on the horizon for staff and the Board. Staff during the FY2018-19 budget process is preparing for some form of a tax freeze. These efforts will help even if no tax freeze materializes at the State level.

With the District's EAV increasing for the third year, capital spending will be budgeted to catch up on equipment and park replacement schedules. The District has received the \$2,500,000 PARC Grant funds awarded December 2016 after it had been suspended for two years. The District was also awarded a \$475,000 OSLAD Grant in 2014 for the renovation of Clearview Park which was put on hold, but we have been notified those funds will now become available again after the completion of the project in the Spring of 2018.

Factors that impacted the FY2018-19 budget preparation was a self-imposed freeze on the District's primary revenue source (property taxes) and a looming temporary or permanent tax freeze by legislators. Although the District's EAV increased 9.37%, the Board decided to increase the tax levy extension for the 2017 levy year, as they are also aware of a possible tax freeze by the State of Illinois. The Board also passed an Early Retirement Incentive (ERI) on March 14, 2017. Five of the twelve ERI eligible staff took the ERI. Planning continues for the

Belvidere Park renovation and new Administration building project. The District's priorities for FY2018-19 also impacted the budget preparation, and those are discussed and highlighted in the subsequent paragraphs.

The main differences from this year's budget preparation process compared to last year was the fact that the EAV and real estate tax revenue has turned the corner and is now increasing substantially this year. The Township Assessors have projected large increases in the EAV over the next several years.

Priorities which support the District's Strategic Plan this fiscal year are similar to the previous year.

FY2018-19 organizational priorities, in no particular order, include:

- Complete the Belvidere Park renovation and aquatics project.
- Wrap up the renovation of and open the new administration center.
- Implement the 2015-2020 Parks Open Space and Master Plan recommendations and initiatives that maintain and improve our parks, facilities, and programs for the community
- Create the new 2019-2021 Strategic Plan.
- Continue implementation of the Emerald Ash Borer (EAB) Management Plan included in the Parks Open Space and Master Plan.
- Complete a District community needs assessment.
- Plan and prepare for a potential tax freeze by state legislators.
- Focus our Capital Improvement program on aging infrastructure, equipment, community playgrounds, and other essential community needs.
- Implement and successfully set up the new Park District App.
- Creating a pipeline within the Waukegan Community with our current staff (seasonal, part-time, & full-time) through a scholarship program to pursue degrees/certificates in Parks and Recreation.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET

BUDGET – FISCAL YEAR 2018-19

The total proposed budget expenditures for FY2018-19 is \$28,340,985 which is comprised of operating expenditures of \$10,993,521.

Expenditure	Actual FY 2016-17	Budget FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19	Budget % Change
Corporate Fund	\$ 1,567,779	\$ 1,861,051	\$ 1,813,782	\$ 1,978,141	\$ 1,946,200	-1.6%
Special Revenue Funds						
Recreation	5,646,981	6,225,923	6,316,812	6,653,887	6,634,663	-0.3%
Police Systems	153,001	155,941	159,206	161,972	140,102	-13.5%
Special Recreation	789,311	858,560	858,789	926,879	917,425	-1.0%
Paving & Lighting	45,387	51,000	40,243	51,500	46,800	-9.1%
Museum	401,070	450,752	415,583	439,329	442,670	0.8%
Audit	49,609	49,030	43,344	43,414	42,325	-2.5%
Insurance	383,182	424,570	403,224	439,147	413,636	-5.8%
FICA	318,868	340,000	383,622	370,000	370,000	0.0%
IMRF	311,145	319,500	512,283	360,000	375,000	4.2%
Capital Projects Fund						
Capital Projects	9,073,102	9,123,633	4,349,423	8,597,800	6,224,687	-27.6%
Trust Fund						
Endowment / Memorial	10,228	2,000	10,011	12,000	12,000	0.0%
Working Cash	-	-	-	-	-	n/a
Debt Service Fund	4,134,082	4,132,245	3,979,114	3,970,121	3,578,604	-9.9%
Bond Fund	-	-	339,603	5,000,000	3,877,813	-22.4%
Total	\$ 22,883,745	\$ 23,994,205	\$ 19,625,039	\$ 29,004,190	\$ 25,021,925	-13.7%
Interfund Transfers	2,567,046	2,573,865	1,659,309	2,677,050	3,319,060	24.0%
Total (All Funds)	\$ 25,450,791	\$ 26,568,070	\$ 21,284,348	\$ 31,681,240	\$ 28,340,985	-10.5%

WAUKEGAN PARK DISTRICT

Summary for all Categories of Funds

Fiscal Years 2017/18 and 2018/19

Category	FY 17/18	FY 18/19	FY 17/18	FY 18/19	FY 17/18	FY 18/19	FY 17/18	FY 18/19	FY 17/18	FY 18/19	FY 17/18	FY 18/19
	Total	Total	General	General	Recreation	Recreation	Debt	Debt	Capital	Capital	Special	Special
	All Funds	All Funds					Service	Service			Funds	Funds
Revenue												
Tax Receipts	10,387,678	11,075,550	3,504,149	3,877,718	3,584,644	3,364,885	1,410,951	1,813,365	-	-	1,887,934	2,019,582
Other Taxes	904,014	858,813	813,613	790,108	-	-	-	-	-	-	90,401	68,705
Bond Proceeds	6,397,120	1,792,000	-	-	-	-	1,397,120	1,792,000	-	-	5,000,000	-
Interest	57,690	60,450	180	500	7,200	9,000	15,000	17,000	24,000	20,000	11,310	13,950
Contribution/Grant/Shared Rev	3,075,070	520,300	-	-	3,550	8,800	-	-	3,010,020	450,000	61,500	61,500
Reimbursements	411,500	411,500	-	-	-	-	-	-	-	-	411,500	411,500
Fees & Rentals	522,132	565,588	15,525	15,525	503,887	548,143	-	-	-	-	2,720	1,920
Pool Admissions	23,543	-	-	-	23,543	-	-	-	-	-	-	-
Pool Passes	1,460	-	-	-	1,460	-	-	-	-	-	-	-
Concessions	216,618	202,920	-	-	216,418	202,870	-	-	-	-	200	50
Merchandise	4,000	4,000	-	-	4,000	4,000	-	-	-	-	-	-
Fitness Center Fees	943,442	1,077,234	-	-	943,442	1,077,234	-	-	-	-	-	-
Miscellaneous	139,831	179,539	23,000	26,000	116,831	153,539	-	-	-	-	-	-
Program Revenue	567,956	574,471	-	-	512,463	524,139	-	-	-	-	55,493	50,332
Total Revenue	23,652,054	17,322,365	4,356,467	4,709,851	5,917,438	5,892,610	2,823,071	3,622,365	3,034,020	470,000	7,521,058	2,627,539
Transfers	2,677,050	3,319,060	10,700	9,700	48,750	40,460	-	300,000	2,600,000	2,850,000	17,600	118,900
Totals:	26,329,104	20,641,425	4,367,167	4,719,551	5,966,188	5,933,070	2,823,071	3,922,365	5,634,020	3,320,000	7,538,658	2,746,439
Expenditure												
Salaries & Wages	4,789,824	3,874,564	854,212	590,988	3,225,278	2,717,501	-	-	-	-	710,334	566,075
Part-Time Wages	-	904,565	-	196,824	-	557,084	-	-	-	-	-	150,657
Debt Service	3,912,121	3,548,604	-	-	-	-	3,912,121	3,548,604	-	-	-	-
Services	2,992,916	2,864,469	572,599	527,920	861,648	778,567	58,000	30,000	-	-	1,500,669	1,527,982
Utilities	616,085	671,426	120,895	188,686	438,625	421,780	-	-	-	-	56,565	60,960
Insurance	1,075,600	1,084,797	128,175	133,472	587,751	612,038	-	-	-	-	359,674	339,287
Materials & Supplies	364,855	375,242	128,260	131,710	205,462	212,042	-	-	-	-	31,133	31,490
Merchandise	3,000	3,350	-	-	3,000	3,350	-	-	-	-	-	-
Maintenance & Repair	384,330	391,700	155,800	155,800	213,380	220,750	-	-	-	-	15,150	15,150
Miscellaneous	25,259	27,859	18,200	20,800	7,059	7,059	-	-	-	-	-	-
Program Services	289,067	302,755	-	-	274,008	289,435	-	-	-	-	15,059	13,320
Program Personnel	194,327	204,291	-	-	148,339	158,798	-	-	-	-	45,988	45,493
Program Supplies	133,207	132,323	-	-	112,937	114,280	-	-	-	-	20,270	18,043
Program Supervision	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	54,900	156,180	-	-	54,900	156,180	-	-	-	-	-	-
Capital Outlay	14,168,700	10,479,800	-	-	521,500	385,800	-	-	8,597,800	6,224,687	5,049,400	3,869,313
Total Expenditures	29,004,191	25,021,925	1,978,141	1,946,200	6,653,887	6,634,664	3,970,121	3,578,604	8,597,800	6,224,687	7,804,242	6,637,770
Transfers	2,677,050	3,319,060	2,600,000	3,000,000	-	3,000	-	-	-	-	77,050	316,060
Totals:	31,681,241	28,340,985	4,578,141	4,946,200	6,653,887	6,637,664	3,970,121	3,578,604	8,597,800	6,224,687	7,881,292	6,953,830

WAUKEGAN PARK DISTRICT

REVENUE

Revenue Category	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	% of Budget
Real Estate Tax	10,725,433	10,414,484	10,387,678	10,333,753	11,075,550	53.66%
Bond Proceeds	10,904,722	1,739,910	6,397,120	5,596,228	1,792,000	8.68%
Replacement Tax	916,882	1,095,624	904,014	898,310	858,813	4.16%
Fitness Center Fees	839,743	936,096	943,442	1,093,627	1,077,234	5.22%
Contributions/Grants/Shared Rev.	207,046	319,622	3,075,070	2,698,113	520,300	2.52%
SRA Reimbursement - SRSNLC	380,460	432,117	411,500	388,679	411,500	1.99%
Field House Fees	171,822	225,955	252,788	326,628	310,088	1.50%
Recreation Programs	192,789	187,218	192,211	230,454	214,845	1.04%
SportsPark Concessions	227,046	206,807	208,120	189,915	193,120	0.94%
Fees & Rentals	142,754	121,706	124,094	90,553	94,850	0.46%
Merchandise	4,152	4,193	4,000	4,524	4,000	0.02%
SportsPark Fees	127,268	151,735	141,550	165,829	157,550	0.76%
Field House Programs	97,754	155,553	192,012	202,720	198,162	0.96%
Cultural Arts Programs	66,347	59,806	65,510	45,405	50,332	0.24%
Interest Income	97,708	113,972	57,690	123,826	60,450	0.29%
All Other Revenue	558,524	464,129	295,255	373,455	303,571	1.47%
Total Revenue	\$ 25,660,450	\$ 16,628,927	\$ 23,652,054	\$ 22,762,019	\$ 17,322,365	83.92%
Interfund Transfers	4,027,248	2,567,045	2,677,050	1,659,310	3,319,060	16.08%
Total	\$ 29,687,698	\$ 19,195,972	\$ 26,329,104	\$ 24,421,329	\$ 20,641,425	100.00%

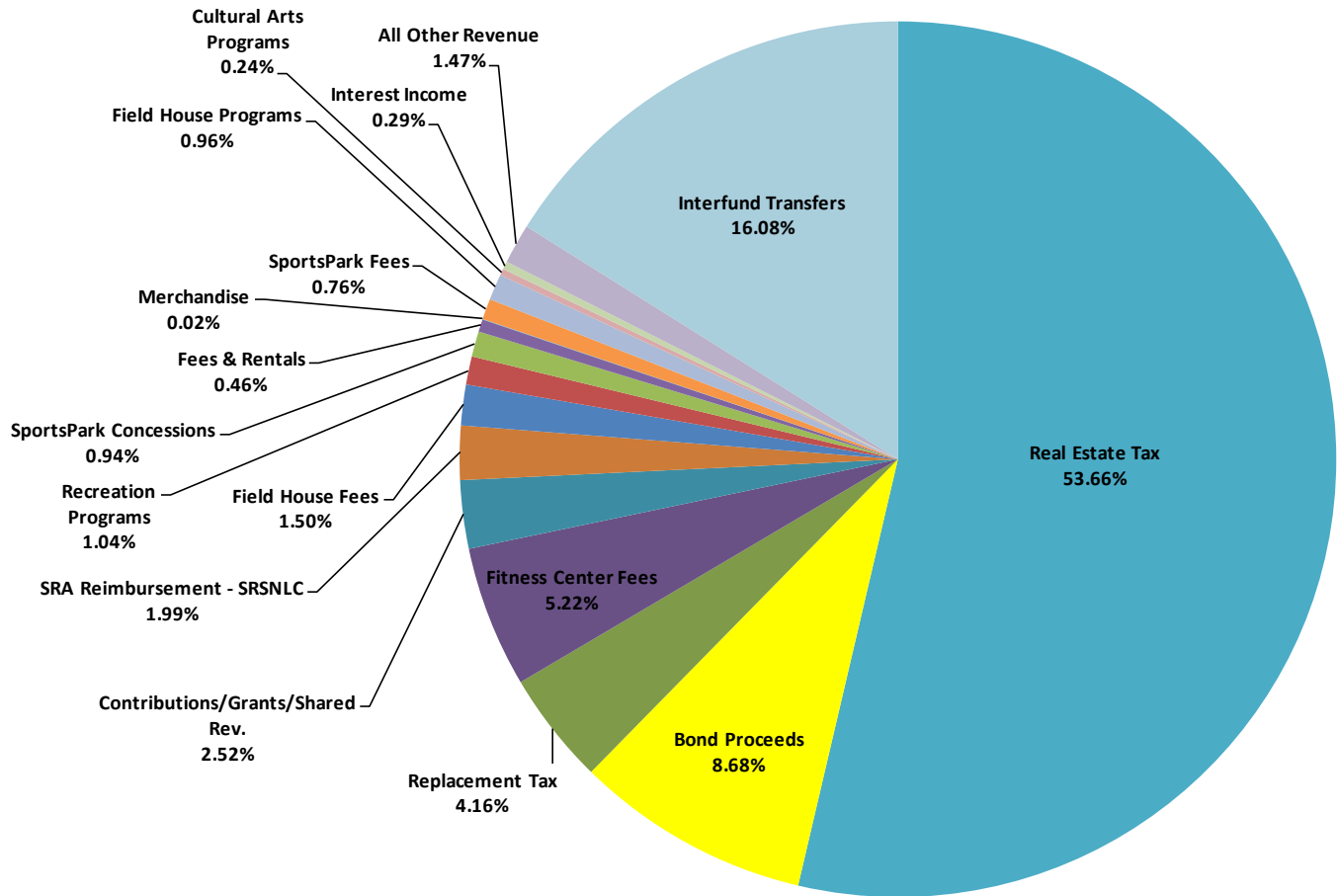
All Other Revenue Includes:

SportsPark Programs	72,665	61,925	62,730	55,640	60,800	0.29%
Special Recreation Programs	53,844	47,752	48,118	44,798	43,412	0.21%
Aquatic Programs	38,531	27,341	-	47	-	0.00%
Pool Admissions	21,859	30,832	23,543	21,306	-	0.00%
Miscellaneous	352,292	270,652	139,831	228,657	179,539	0.87%
Concessions	12,652	13,173	8,498	12,291	9,800	0.05%
Symphony Fees	2,074	3,729	3,700	4,000	3,100	0.02%
Museum Programs	3,473	6,930	7,375	5,659	6,920	0.03%
Pool Passes	1,134	1,795	1,460	1,057	-	0.00%
Total	\$ 558,524	\$ 464,129	\$ 295,255	\$ 373,455	\$ 303,571	1.47%

FY2018-19 revenues, excluding bond proceeds and transfers, are budgeted at \$15,530,365 which is a decrease of (\$1,724,569) or (9.53%) from the previous fiscal year's budget of \$17,254,934. This decrease is primarily due to the budget for grants/contributions of \$520,300 and bond proceeds of \$1,792,000 being decreased. Interfund transfers are up from FY17-18 budget of \$2,667,050 to \$3,319,060 for using memorial/endowment proceeds of \$250,000 for a capital project.

WAUKEGAN PARK DISTRICT

REVENUE: FISCAL YEAR 2018-19



WAUKEGAN PARK DISTRICT

EXPENDITURE

Expenditure Category	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	% of Budget
Debt Service	13,140,089	4,106,595	3,912,121	3,911,722	3,548,604	12.52%
Salaries & Wages	3,771,717	4,209,913	4,789,824	4,584,303	3,874,564	13.67%
Part-Time Wages	-	-	-	-	904,565	3.19%
Services	2,394,127	2,424,046	2,992,916	3,351,181	2,864,469	10.11%
Capital Outlay	3,635,593	8,908,895	14,168,700	4,877,039	10,479,800	36.98%
Insurance	950,633	980,069	1,075,600	1,013,144	1,084,797	3.83%
Utilities	386,382	423,684	616,085	529,208	671,426	2.37%
Maintenance & Repair	756,173	964,425	384,330	365,073	391,700	1.38%
Materials & Supplies	242,152	286,557	364,855	330,055	375,242	1.32%
Merchandise	3,570	3,338	3,000	3,000	3,350	0.01%
Recreation Programs	192,537	188,004	218,522	223,944	232,619	0.82%
Field House Programs	130,156	153,638	194,681	216,505	224,873	0.79%
Cultural Arts Programs	71,287	59,071	77,300	48,366	60,914	0.21%
All Other Expense	268,241	175,510	206,257	171,498	305,002	1.08%
Total Expenditure	\$ 25,942,657	\$ 22,883,745	\$ 29,004,191	\$ 19,625,038	\$ 25,021,925	88.29%
Interfund Transfer	4,027,248	2,567,045	2,677,050	1,659,309	3,319,060	11.71%
Total	\$ 29,969,905	\$ 25,450,790	\$ 31,681,241	\$ 21,284,347	\$ 28,340,985	100.00%

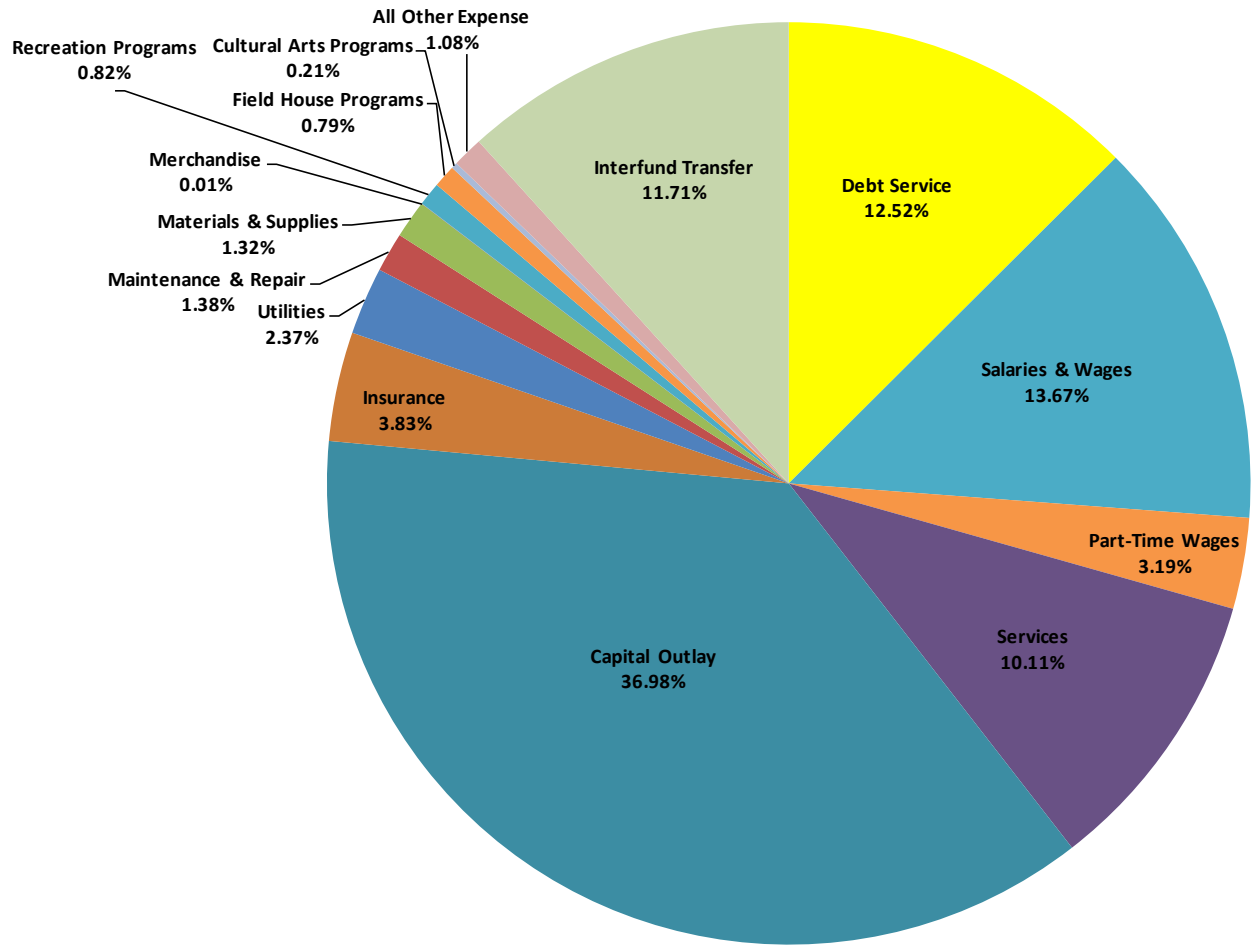
All Other Expenditure Includes:

Special Recreation Programs	57,628	54,516	69,383	52,467	66,267	0.23%
SportsPark Programs	45,958	32,733	44,781	35,618	44,106	0.16%
Miscellaneous	145,087	75,165	80,159	76,620	184,039	0.65%
Aquatic Programs	13,819	7,173	-	-	-	0.00%
Museum Programs	5,749	5,923	11,934	6,793	10,590	0.04%
Total	\$ 268,241	\$ 175,510	\$ 206,257	\$ 171,498	\$ 305,002	1.08%

FY2018-19 operating expenditures (excluding Debt Service, Capital Outlay, and Transfers) are budgeted for an increase of 1.45% or \$157,244 to \$10,993,521 over the previous year's budget. Capital Outlay of \$10,479,800 includes a carryover construction projects of \$9,005,000 for projects such as Corrine J. Rose Park improvement (\$7,750,000) and 1324 Golf Administrative building enhancements (\$1,100,000).

WAUKEGAN PARK DISTRICT

EXPENDITURE: FISCAL YEAR 2018-19



FUND BALANCES

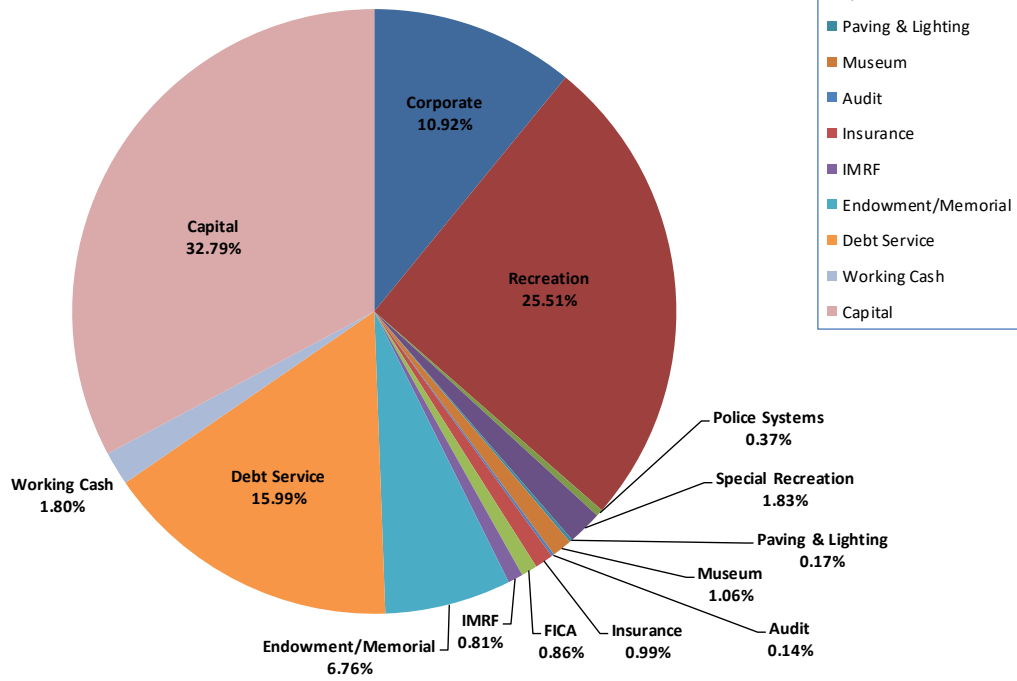
The following table displays a five-year comparison of fund balances. Fund balance is the accounting term which, simply put, is the difference between assets and liabilities. The primary difference between the District's fund balances and cash balances is the recognition of Real Estate Tax and Corporate 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 fourth 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

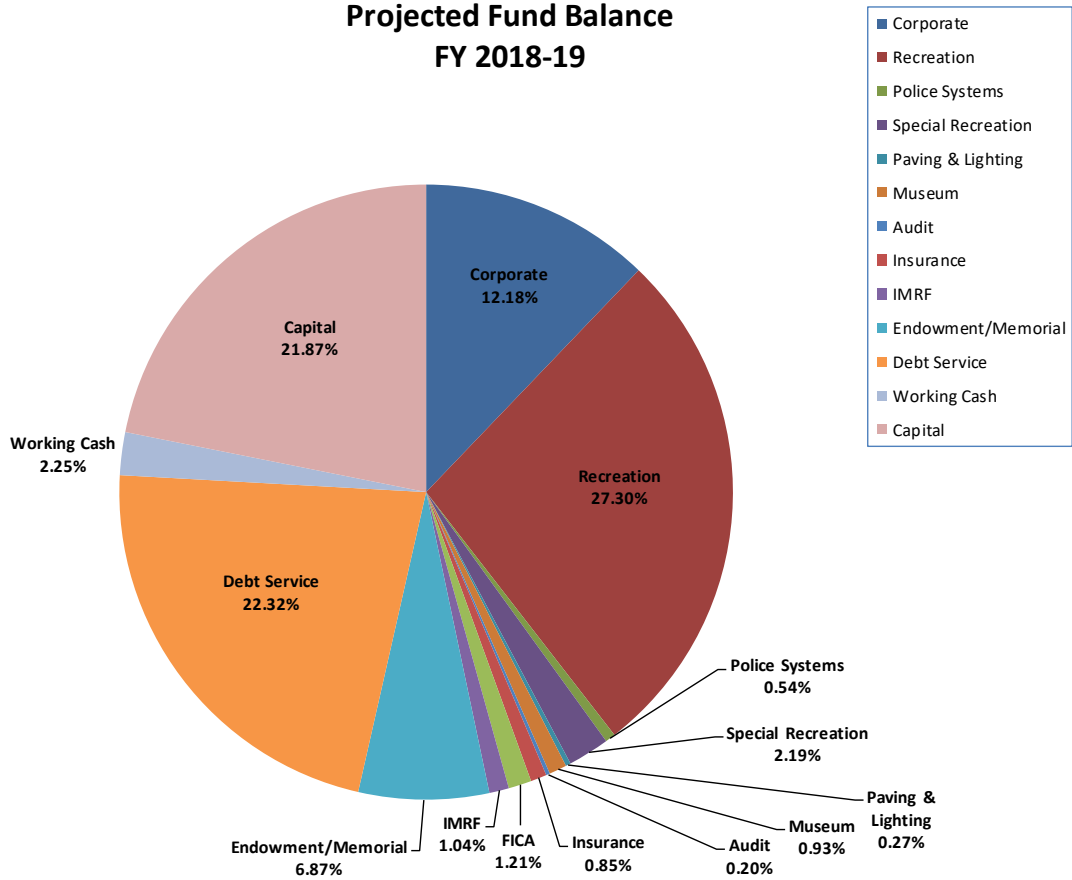
Fund	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Estimated FY 2017-18	Projected FY 2018-19
Corporate	\$ 1,661,653	\$ 562,047	\$ 1,040,552	\$ 2,066,055	\$ 1,839,406
Recreation	3,549,374	4,309,618	4,906,503	4,827,769	4,123,175
Police Systems	61,500	52,797	71,091	70,854	80,803
Special Recreation	179,991	253,082	373,908	347,181	330,086
Paving & Lighting	37,320	17,910	21,407	31,480	40,126
Museum	196,076	225,164	238,539	201,150	140,363
Audit	17,661	17,061	17,244	27,412	30,091
Insurance	226,781	241,583	242,348	186,632	127,611
FICA	205,310	223,855	183,232	163,019	183,123
IMRF	91,969	106,895	143,326	152,531	156,337
Endowment/Memorial	1,269,939	1,252,943	1,284,669	1,279,845	1,036,985
Debt Service	5,120,967	4,588,556	3,803,762	3,026,926	3,370,687
Working Cash	339,937	339,983	340,007	340,007	340,007
Capital	12,416,009	12,904,285	6,613,454	6,207,452	3,302,765
Total	\$ 25,374,487	\$ 25,095,779	\$ 19,280,042	\$ 18,928,313	\$ 15,101,565

WAUKEGAN PARK DISTRICT

**Estimated Fund Balance
FY 2017-18**



**Projected Fund Balance
FY 2018-19**



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 regarding fund balances. This year, the Corporate, Special Recreation, and the Paving & Lighting Funds are at their individual fund rate limit maximums. Expenditure levels and allocations in the Corporate, Recreation, and Special Recreation Funds have been modified and will continue to be assessed during each annual budget process.

The Corporate fund balance has been declining over the last six years because that fund reached its statutory fund rate limit maximum in 2009. The fund balance was built up to ensure that 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.

Over the years, the tax 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 Corporate and Recreation fund balances will be drawn down over the next several years. We have drawn down the Capital Fund with the ongoing support of transfers from the Corporate fund to comply with a 1997 referendum passed by the voters.

The ERI was approved in March 2017 after the 2016 tax levy was filed. Additional funds were not budgeted in FICA and IMRF in anticipation of up to 12 eligible staff applying for the ERI and subsequent large benefit time payouts upon their retirement.

Over the years, 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. The last couple of years we have begun to draw down this fund, and in FY2018-19, the Debt Service fund balance is projected to increase \$343,761. Drawdowns will be seen in the Corporate, Recreation, Special Recreation, Museum, Insurance, Endowment/Memorial, and Capital fund in FY2018-19, it is budgeted for a drawdown of (\$3,766,403).

The Capital Fund balance is scheduled to be reduced substantially to about \$3.3 million this coming fiscal year due to two large capital projects. After these two major community projects, the Park District will focus on updating aging infrastructure.

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

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET

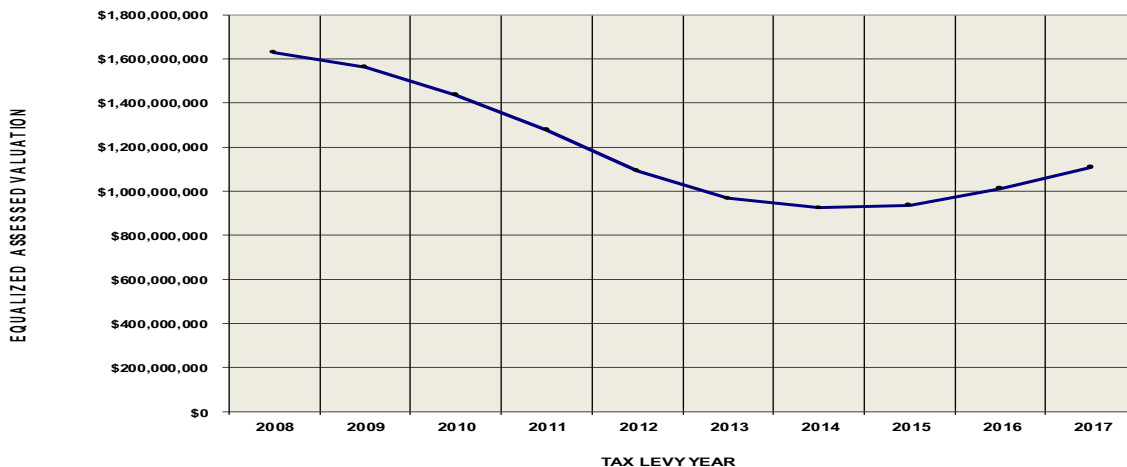
REAL ESTATE TAX – ASSESSED VALUATION & TAX RATES

Real Estate Tax provides approximately 59% 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 9.37% to \$1,107,919,530 in 2017 which is the largest increase in over ten years. The Township Assessor anticipates a possible double-digit increase next year. The table displays the assessed valuation and the percent of change since the levy year 2008.

Levy Year	Real Estate Tax Assessed Valuation	Percent of Change
2008	1,629,849,667	
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%
2017	1,107,919,530	9.37%

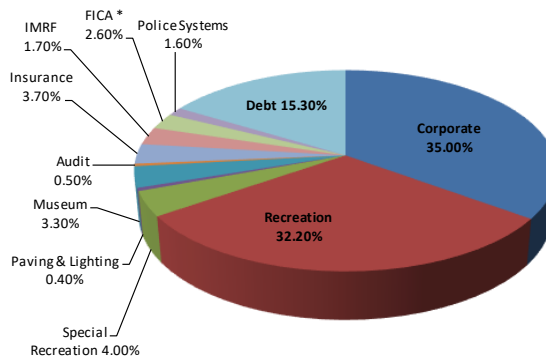
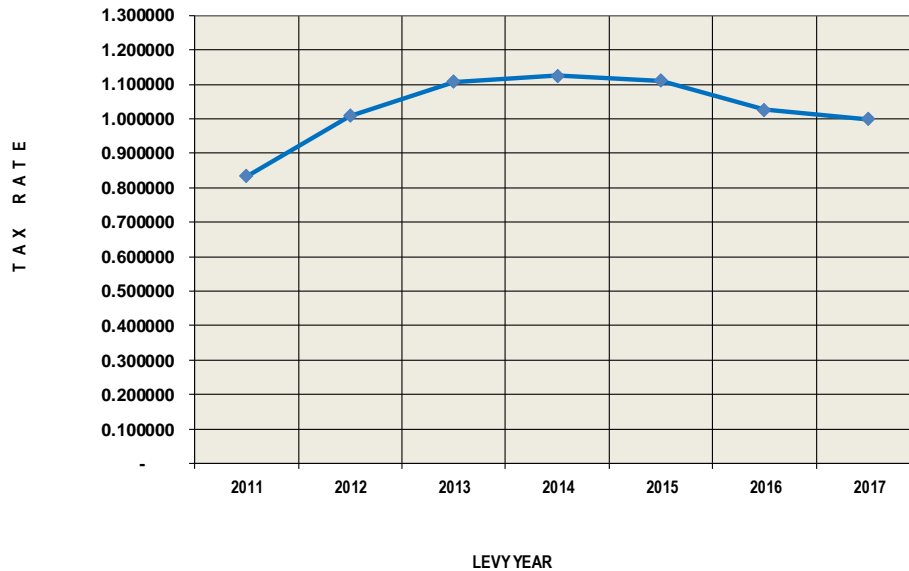


LEVY YEARS

TAX RATES PER \$100 EQUALIZED VALUATION

Fund	2011	2012	2013	2014	2015	2016	2017
Corporate	0.350	0.350	0.350	0.350	0.350	0.350000	0.350000
Recreation	0.200	0.326	0.370	0.370	0.370	0.352174	0.303712
Special Recreation	0.031	0.038	0.040	0.040	0.040	0.040000	0.040000
Paving & Lighting	0.002	0.004	0.005	0.005	0.005	0.005000	0.005000
Museum	0.028	0.033	0.039	0.041	0.040	0.036823	0.033667
Audit	0.005	0.005	0.005	0.005	0.005	0.004324	0.004062
Insurance	0.037	0.037	0.039	0.048	0.040	0.034349	0.031862
FICA *	-	0.027	0.037	0.032	0.031	0.026161	0.028432
IMRF	0.040	0.017	0.025	0.028	0.026	0.022981	0.025724
Police Systems	0.011	0.016	0.018	0.017	0.017	0.015796	0.013539
Debt	0.129	0.156	0.179	0.189	0.188	0.139303	0.163673
District Total	0.833	1.009	1.107	1.126	1.112	1.026911	0.999671

- 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 2018-19

SIGNIFICANT SERVICE LEVEL CHANGES

The following is a compilation of significant changes in the level of services and activities of the District proposed for FY2018-19: (Note: A budget impact (+) for expenditures indicates an increase to the budget whereas a budget impact (-) for revenue decreases the budget.)

Administration

Operations

- Budget 5% less in Personal Property Replacement Tax from FY 2017-18 Budget was \$904,014 (Budget Impact -\$45,200).
- Reduce Finance & Administration and Risk Training Budgets (Budget Impact -\$15,290).
- Reduce Recreation Training Budgets (Budget Impact -\$6,500).
- Reduce Parks Training Budgets (Budget Impact -\$6,500).
- Move the Program Guide Publication and Distribution from four annually to three annually printing and distributing program guides for the community (Budget Impact -\$10,000).
 - Fall (Sept - Dec)
 - Winter/Spring (Jan - Apr)
 - Summer (May – Aug)
- English and Spanish version the of program guide will be made available online using a flip book format at the same time program guides are delivered to the post office.
- Eliminate Cristo Rey St. Martin de Porres contract for a high school student one day per week and use approximately 50% of the funds, (\$5,000) to establish a training/scholarship fund for part-time and seasonal staff to become more engaged in our industry as future leaders from the community (Budget Impact -\$3,000).
- Decrease Capital Improvement Plan (CIP) from original proposed budget of \$2,087,300 to \$1,845,300 (Budget Impact -\$242,000).
- Decreasing Legal Services budget from \$103,700 to \$68,700. The decrease is mainly because Union Legal fees will be reduced from \$40,000 to \$15,000. (Budget Impact -\$25,000)
- Continue monthly advertising in People's Voice, Puro Futbol, and What's Happening at a reduced level (size & B&W) (Budget Impact -\$14,841)

Personnel

- Add Grant Writer / Special Projects Administrator position (Grade 14). This is a part of the Recreation department reorganization, eliminating a Recreation Specialist position in General Recreation. Maximum hiring range \$62,000 (Budget Impact \$0 – See Recreation Section).

Finance

- Personnel
- Convert the Human Resource & Payroll Specialist (Grade 13) position from non-exempt to exempt and retitle the position Human Resource & Payroll Supervisor (Grade 14) (Market Rate Budget Impact +\$7,500).
- Transfers
- Transfer \$2,600,000 from the Corporate Fund to the Capital Fund for current and future projects.
 - Transfer \$300,000 from the Corporate Fund to the Debt Service Fund to support new outstanding debt obligations.
- Operations
- The increase of Utilities 3-5% for Electric from the contractor (Budgeting 4% increase).
 - The increase of Utilities for Gas from the contractor was no increase. (Budgeting 1% increase).
 - The increase of Utilities for Water from the City was no increase provided at the time of the request. (Budgeting 2% increase).
 - The decrease in Property/Casualty Insurance plans of (8.75%) (Budget Impact -\$16,869).
 - Recommending a 3% increase in merit pool raises for Full-time, Part-time, and Seasonal wages. CBA is up to 3% merit pool raises (Full-time Estimated Budget Impact +\$106,028).

Parks

- Operations
- Increase Rental Budget (021772-521-1420) for Summer Youth Employment Program for two 15 passenger van rentals for 8 weeks (Budget Impact +\$10,653).
 - Increase Grounds Chemical Budget (028375-571-7360) for SportsPark Fungicide Program and PGR's on all natural grass fields (Budget Impact +\$7,500).
 - Increase of revenue for Clearview Park Shelter Rental from July 1st to October 15th (Budget Impact \$3,225 increase from 2017 Rentals average \$107.50 Rental Fee \$90/\$125).
 - Decrease Park Patrol hours by 249 hours while still providing coverage during peak park usage (Budget Impact -\$13,449).
 - Due to construction at Corrine J. Rose Park will only be ice rinks at Victory Park and Arbor Park. Belvidere Park ice rink equipment will be moved to Victory.

- Personnel
 - Create Park Maintenance Trades Supervisor Position to oversee all Aquatic Maintenance Operations (Salary Schedule Grade 14).

- Planning
 - If applicable, submit an application for OSLAD Grant for the redevelopment of King Park (Budget Impact +\$25,000).
 - If awarded, utilize funding from Commonwealth Edison Program LED conversion of the parking lot and roadway lights at Bowen Park and Bonnie Brook (Budget Impact + WPD \$60,000/\$10,000 -\$15,000).
 - Utilize SEDAC to evaluate Energy Assessment at 1324 Golf Road and other facilities that meet requirements as directed for future CIP Planning (Budget Impact \$0).
 - Utilize/development of partnerships between Waukegan Port District and Vista Health System for future CIP Park Site opportunities and improvements (Budget Impact to be funded by Recreational Endowment/Memorial Fund).
 - To implement, foster, and execute partnerships among municipal and private sectors that benefit the District's ability to provide services in conjunction with our mission statement (Budget Impact \$0).

Recreation

- Operations
 - Due to the popularity of the Field House and Pool, memberships will see an increase in revenue (Budget Impact +\$119,000).
 - Pro Forma for Belvidere Outdoor Aquatics facility will be created.

- Personnel
 - Increase Field House Part-Time/Seasonal Admin due to a fourth workstation added to assist during busy seasons. Also increased the time of third workstation open during the evenings (Budget impact +\$2,880).
 - Increase Part-Time Support Staff in order to have additional pool attendant coverage in the evenings and during adult swim times on Sunday mornings. Additional coverage is also needed for weekly cleanings (Budget impact +\$14,000).
 - Add one additional intern for General Recreation Area. Skilled, knowledgeable, and experienced interns enhance and professionalize the programs and services within all areas of General Recreation (Budget Impact: +\$6,000).
 - Add Facility Attendant hours at Bevier Center. \$9.00 p/hr. x 144 hrs. (Budget Impact: +\$1,296).
 - Add another Special Recreation - Recreation Aide to be placed at Bowen Park Rangers Camp. \$10.75 x 10 weeks x 1 staff x 7 hours x 5 days (Budget Impact: +\$3,762.50).

- As part of the reorganization in the Recreation department the Recreation Specialist for Family Programs was eliminated (Budget Impact -\$62,000)
- As part of the reorganization in the Recreation department, the Recreation Supervisor of Youth and Teen programs has been eliminated and retitled to Specialist of Family, Youth, and Environmental Programs (Budget Impact -\$20,000)
- The Recreation Department is eliminating four Intern positions and a Part-time Year Round IMRF position to reduce wages by \$35,802. There will be a full-time position added to the headcount for a Field House Recreation Specialist. District headcount will move from 61 to 62 Full-Time Employees (Budget Impact +14,400).
- We will be partnering with the Lake County Workforce group which will pay for the majority of the summer workforce positions. In addition we will add 20 to 25 new positions in-house, which will cost \$28,000 in Recreation and 4 positions for Summer Youth Leaders in Parks which will cost \$10,000. Decrease summer youth workforce budget from \$75,795 to \$38,000.

Programs

- Reduce Youth Leadership Camp sessions from 9 to 8 weeks. History shows a low attendance during the last week (Budget Impact -\$145).
- Reduce Arts Park sessions from 100 to 66. (Budget Impact -\$6,100 – reducing 02-24-11-590-0914 by \$4,100 and reducing 02-24-11-592-0914 by -\$2,000).
- Increase Special Recreation Day Camp supplies account due to Howard Ganster Pool not being available and having to pay higher admissions to swim at Gurnee and Zion Park Districts (Budget Impact +\$2,400).
- Increase Bowen Park Rangers and Belvidere Park Explorers supplies account due to Howard Ganster Pool not being available and having to pay higher admissions to swim at Gurnee and Zion Park Districts (Budget Impact: +\$8,500).
- Increase summer camp fees 3% for Belvidere Park Explorers. From \$121/\$145 to \$125/\$149 per week.
- Increase summer camp fees 3% for Bowen Park Rangers. From \$101/\$121 to \$104/\$125 per week.

Services

- Increase Field House Miscellaneous Services due to increase in monthly and annual services for preventative maintenance. Also added an annual acid wash of the three pools in the aquatics center (Budget Impact +\$4,000).
- Increase Professional and Tech Service for Field House Aquatics. Additional needs for guard services due to rentals, field trips, and birthday parties (Budget impact +\$15,000).

- Increase Field House Custodial Maintenance due to the expiration of the two-year service agreement with Emeric. The building has longer weekday and weekend hours from when the previous contract went out for bids and the aquatics center was yet not open. It is anticipate that the bids will come in higher than they did two years ago. Also, increase in the cost of bi-annual window washing with the addition of the aquatics center (Budget impact +\$57,000).
- Eliminate the special event Live Green Family Festival as the past two years have drawn low attendance for the time and money invested (Budget Impact -\$1,847).
- Eliminate the American Independence Festival. Cost savings to be applied to the Parade (Budget Impact -\$5,500).
- Added 11 additional hours of free walking per week, including weekdays and weekends.
- Ganster Pool will not open in 2018. This will decrease revenue by \$27,500 and decrease expenses \$110,979.
- Increase Miscellaneous Special Events to continue offering and developing the Go Waukegan Campaign which will include additional walking events that promote healthy activity (Budget Impact +\$5,500).
- Utilizing Bevier Center as a rental facility on weekends from September through April to generate new revenue. \$59 p/hr. x 96 hours. Summer programs will utilize the facility May-August (Budget Impact +\$5,664).
- Turkey Trot special event will be moved from Belvidere Park to Bevier Park due to the construction of the outdoor pool and redesign of Belvidere Park.

WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 BUDGET

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 \$3,548,604 are budgeted for FY2018-19. 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 2013A, 2015A, and 2017A bonds issued as a 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 \$1.8 million.

During FY2017-18, the District issued the 2017A bond series \$3,630,000 in bonds to partially finance the Belvidere Park renovations. The scope of the project is being finalized at the time this budget document is being printed. This issue is budgeted in the Bond Fund.

In FY2017-18, the 2012B Series bonds were retired and paid off in full.

These bond issues have financed many capital improvement projects throughout the District such as the Hinkston Field House Sports, Fitness, and Aquatics Center (\$14,900,000), the Waukegan SportsPark (\$21,000,000) and the indoor pool addition at Hinkston Park (\$9,400,000).

As of April 30, 2017, the District's outstanding long-term debt was \$14,453,937. This outstanding balance went up as we issued new debt in the 2017A bond series.

Debt Service Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Tax Receipts	\$ 1,585,215	\$ 1,771,861	\$ (186,646)	\$ 1,401,799	\$ 1,410,951	\$ 1,813,365
Bond Proceeds	1,739,910	1,746,000	(6,090)	1,768,415	1,397,120	1,792,000
Interest	24,162	15,500	8,662	32,064	15,000	17,000
Total Revenue	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,622,365
Interfund Transfer	-	-	-	-	-	300,000
Total	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,922,365
Expenditure						
Services	\$ 27,487	\$ 25,000	\$ 2,487	\$ 67,392	\$ 58,000	\$ 30,000
Debt Services	4,106,595	4,107,245	(650)	3,911,722	3,912,121	3,548,604
Total Expenditure	\$ 4,134,082	\$ 4,132,245	\$ 1,837	\$ 3,979,114	\$ 3,970,121	\$ 3,578,604
Surplus/(Deficit)	\$ (784,795)	\$ (598,884)	\$ (185,911)	\$ (776,836)	\$ (1,147,050)	\$ 343,761

Legal Debt Limits

<u>(Long-term)</u>	2017 Equalized Assessed Valuation (EAV)	\$1,107,919,530
	Outstanding Statutory Debt	\$1,813,365
	Current Ratio of Statutory Outstanding Debt to EAV	0.164%
	Maximum Ratio Limit for Statutory Debt	2.875%

Calculation EAV x 2.875% = Debt Ratio

<u>(Short-term)</u>	2017 Equalized Assessed Valuation (EAV)	\$1,107,919,530
	Outstanding Non-Referendum Statutory Debt	\$1,813,365
	Current Ratio of Non-Referendum Outstanding Debt to EAV	0.164%
	Maximum Ratio Limit for Non-Referendum Debt	0.575%

Calculation EAV x .575% = Debt Ratio

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

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

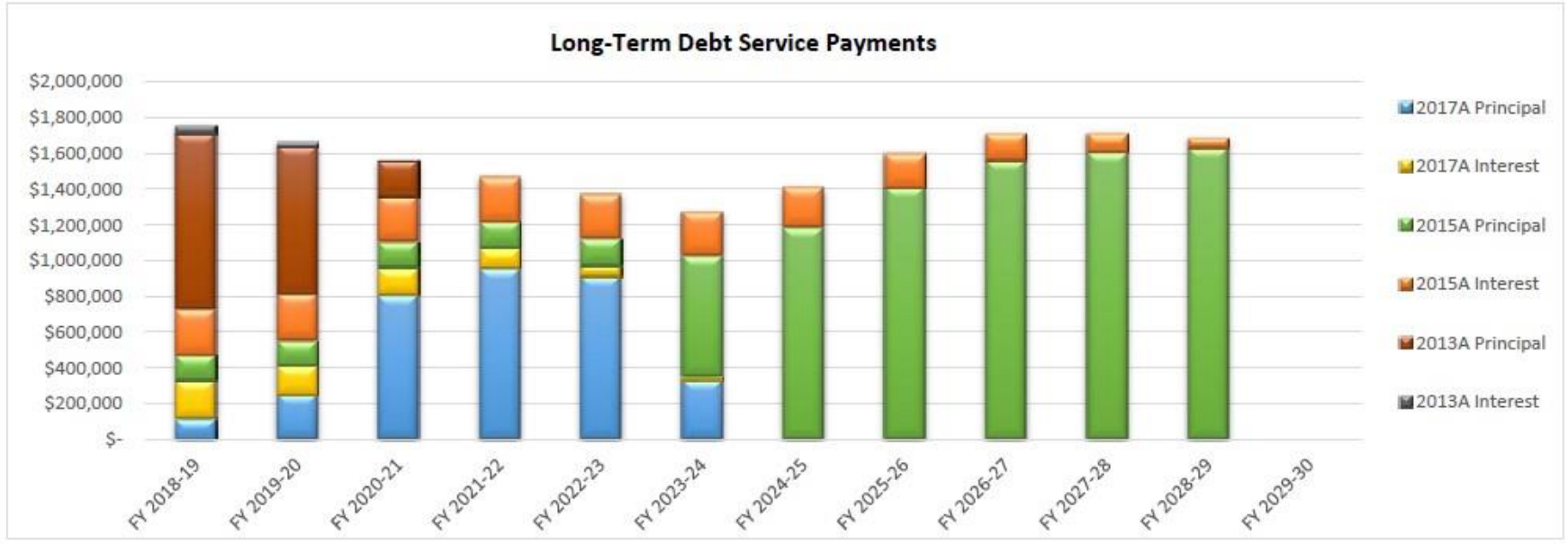
The Series Series 2013A Bonds, Series 2015A and Series 2017S the Bonds, issued as general obligation "alternate bonds" under Illinois statutes, do not count against either the overall 2.875% of EAV debt limit or the non-referendum 0.575% of EAV limit for general obligation debt, so long as the debt service levy for such bonds is annually abated and is not extended.

*The chart on page 84 illustrates all future long-term debt service principal and interest payments.

LONG-TERM DEBT SERVICE PAYMENT SCHEDULE

	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	Total
2017A Principal	\$ 115,000	\$ 250,000	\$ 810,000	\$ 960,000	\$ 910,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,375,000
2017A Interest	215,156	163,000	150,500	110,000	62,000	16,500	-	-	-	-	-	-	\$ 717,156
Total 2017A Payment	330,156	413,000	960,500	1,070,000	972,000	346,500	-	-	-	-	-	-	\$ 4,092,156
2015A Principal	135,000	135,000	140,000	145,000	150,000	680,000	1,185,000	1,410,000	1,560,000	1,610,000	1,630,000	-	\$ 8,780,000
2015A Interest	265,439	261,388	257,337	253,136	248,789	244,289	223,886	188,338	146,036	99,238	50,936	-	\$ 2,238,812
Total 2015A Payment	400,439	396,388	397,337	398,136	398,789	924,289	1,408,886	1,598,338	1,706,036	1,709,238	1,680,936	-	\$ 11,018,812
2013A Principal	980,000	830,000	200,000	-	-	-	-	-	-	-	-	-	\$ 2,010,000
2013A Interest	40,200	20,600	4,000	-	-	-	-	-	-	-	-	-	\$ 64,800
Total 2013A Payment	1,020,200	850,600	204,000	-	-	-	-	-	-	-	-	-	\$ 2,074,800
Totals	1,750,795	1,659,988	1,561,837	1,468,136	1,370,789	1,270,789	1,408,886	1,598,338	1,706,036	1,709,238	1,680,936	-	17,185,768

Total Principal \$ 14,165,000
 Total Interest 3,020,768
Grand Total \$ 17,185,768



WAUKEGAN PARK DISTRICT

Long Range Capital Development & Financing Plan

		(Estimated)					
		FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	
Capital Projects	(Capital Fund 30)	2017	2018	2019	2020	2021	Total
**Major Projects (Alphabetically Listed):							
Belvidere Park Renovation/Aquatics		130,296	7,750,000				7,880,296
Administration Center		728,201	1,100,000				1,828,201
Museum Addition Grant Opportunities/Partnership							
King Park Renovation (\$2 million) PHASED							
Belvidere Recreation Center Renovation PHASED							
Clearview Park Renovation (carryover)		2,025,577	75,000				2,100,577
Victory Park Renovation PHASED							
Ongoing Projects:							
***Allocated to Land Acquisition Reserve							
		100,000	100,000	100,000	100,000	100,000	500,000
CIP (Maintenance & Improvements)		2,286,567	1,072,500	1,306,000	1,475,000	1,602,420	7,742,487
CIP Carryovers (Maintenance & Improvements)		2,185,375					2,185,375
Annual Capital Costs		7,456,016	10,097,500	1,406,000	1,575,000	1,702,420	22,236,936
Revenues:							
Capital Project Fund (Estimate of Fund Balance)		6,613,454	6,207,452	3,258,265	3,868,265	4,307,265	
Transfers to the Capital Fund from the Corporate Fund		1,280,266	2,600,000	2,000,000	2,000,000	2,000,000	9,880,266
Transfers to the Capital Fund from the Endowment Fund			250,000				
Interest		41,387	20,000	16,000	14,000	14,000	105,387
Grants		2,618,675	450,000				3,068,675
Miscellaneous		3,092					3,092
Bond Proceeds			3,828,313				3,828,313
Annual Total Revenues		10,556,874	13,355,765	5,274,265	5,882,265	6,321,265	16,885,733
Total Capital Funds:		3,100,858	3,258,265	3,868,265	4,307,265	4,618,845	
***Less Designated Funds for Future Land Acquisitions:		(100,000)	(200,000)	(300,000)	(400,000)	(500,000)	
NET FUNDS FOR CAPITAL PROJECTS		3,000,858	3,058,265	3,568,265	3,907,265	4,118,845	

**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 \$100,000 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 Belvidere and Administration Center renovations construction dates for these projects have not been identified. The District was awarded a \$2,500,000 Illinois PARC grant in November of 2014 and the Board of Commissioners approved the construction of an indoor pool attached to the Hinkston Field House Sports & Fitness Center. The District began construction with the PARC Grant being held up in budget negotiations by the State of Illinois. Construction was completed in December 2016, and the District was notified the grant funds would be released. The \$2,500,000 Illinois PARC grant was received on December 19, 2017.

In FY2015-16, the Clearview Park renovation was postponed but is now scheduled to begin this fiscal year. The \$400,000 OSLAD grant has been reinstated. We were notified that this grant would be released and we anticipate receiving the \$400,000 in FY2018-19.

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.

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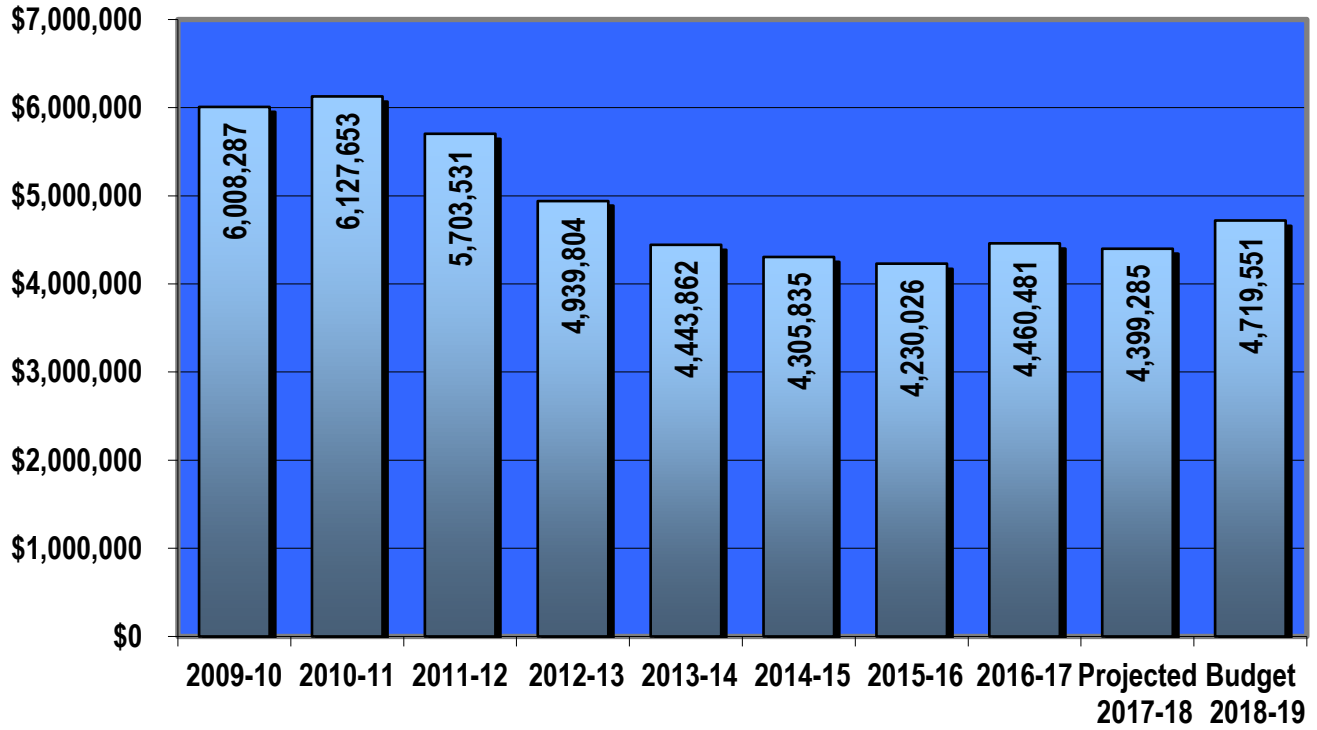
The Corporate Fund is established to fund and support Corporate functions of the District. Expenses related to general government purposes, the Executive Director, Superintendent of Finance and Administration and Superintendent of Parks are included in the Corporate Fund. This fund is financially supported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

On November 4, 1997, voters approved a referendum increasing the Corporate Tax Rate .25 for the purposes of funding capital improvements. Each year, funds are transferred from the Corporate Fund to the Capital or Debt Service Funds for the purposes of the referendum.

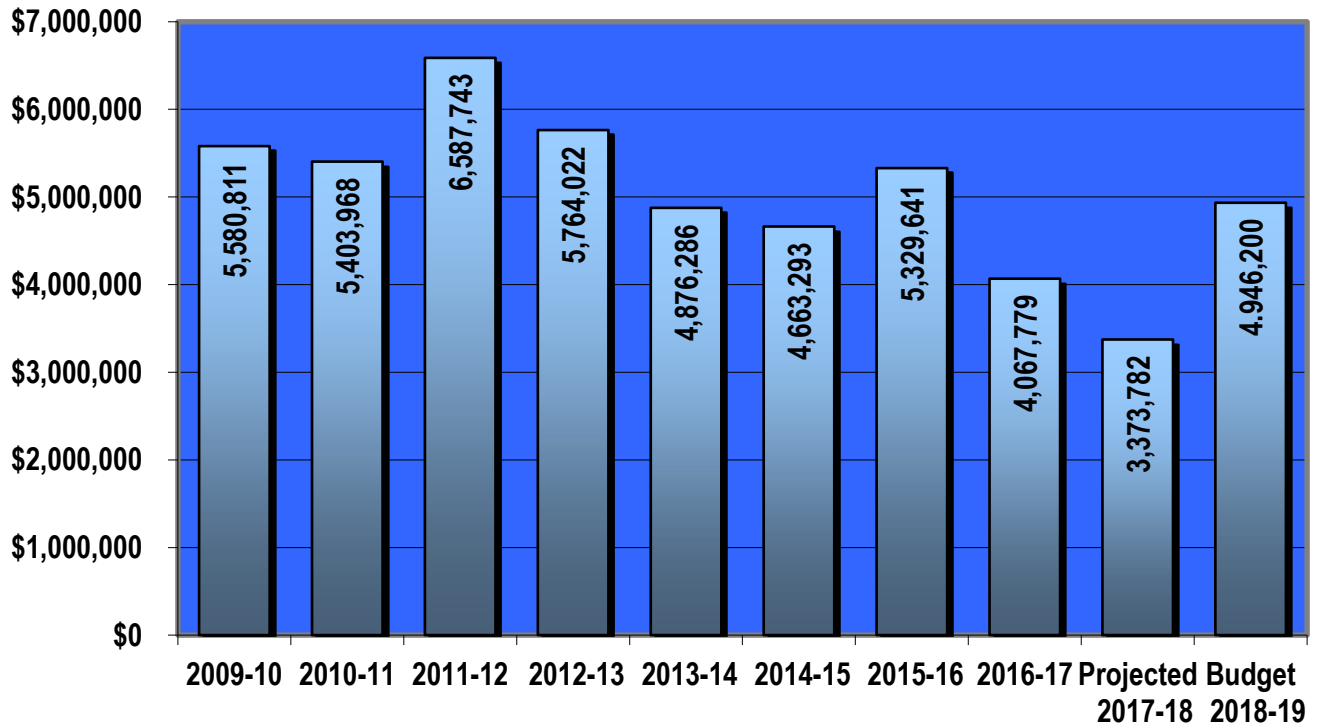


**CORPORATE FUND
REVENUE AND EXPENDITURE COMPARISON**

Revenue

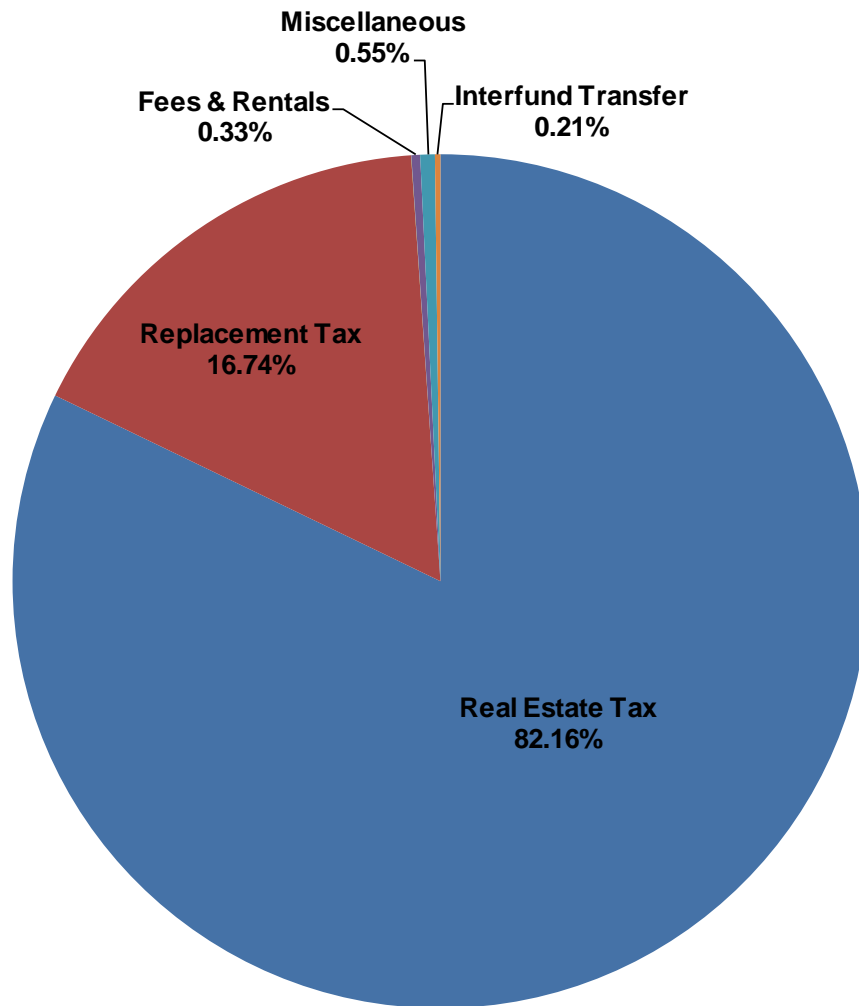


Expenditure



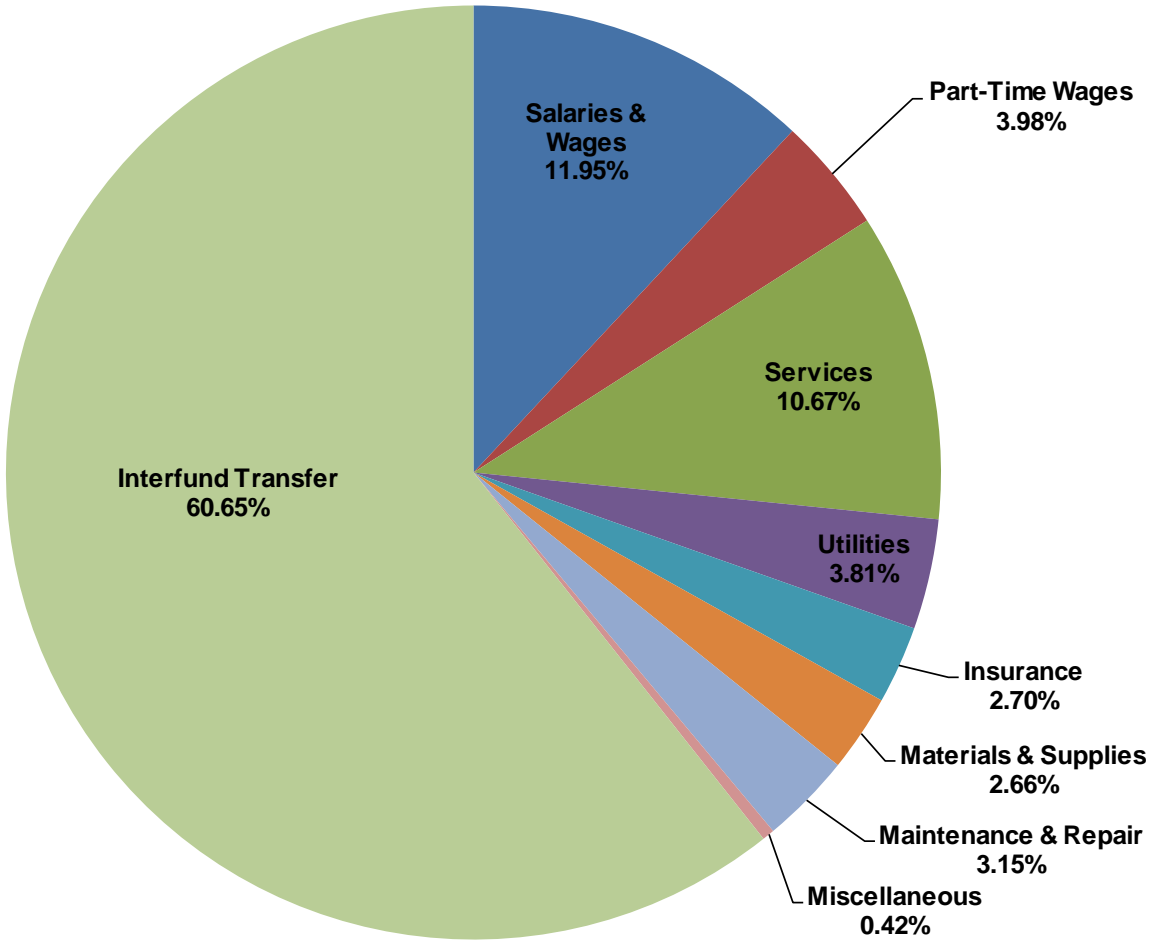
**CORPORATE
REVENUE: FISCAL YEAR 2018-19**

Revenue Category	Amount	Percent
Real Estate Tax	\$ 3,877,718	82.16%
Replacement Tax	790,108	16.74%
Interest Income	500	0.01%
Fees & Rentals	15,525	0.33%
Miscellaneous	26,000	0.55%
Total Revenue	\$ 4,709,851	99.79%
Interfund Transfer	9,700	0.21%
Total	\$ 4,719,551	100.00%



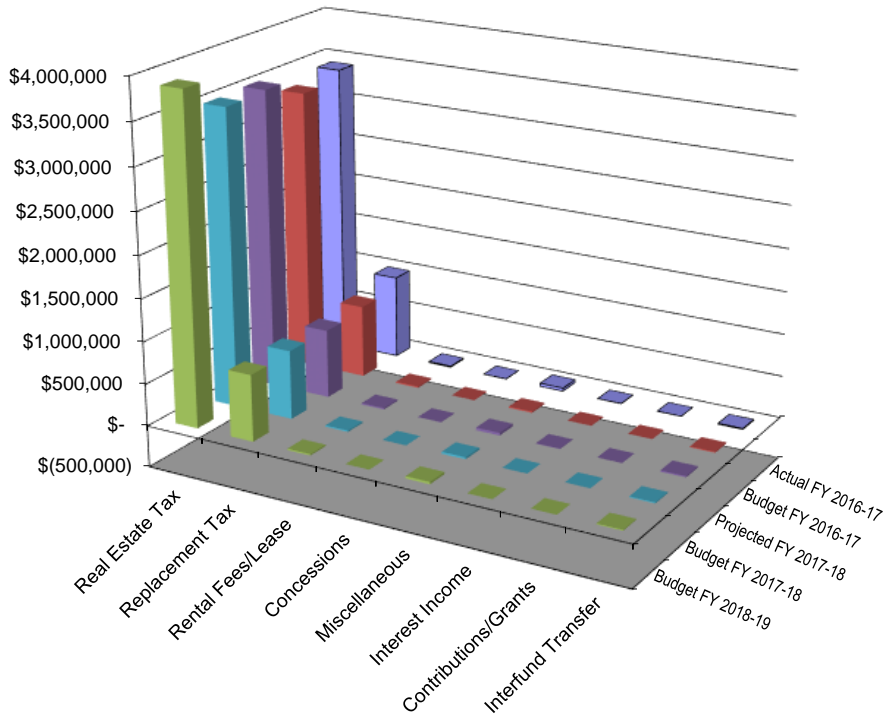
**CORPORATE
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure Category	Amount	Percent
Salaries & Wages	\$ 590,988	11.95%
Part-Time Wages	\$ 196,824	3.98%
Services	527,920	10.67%
Utilities	188,686	3.81%
Insurance	133,472	2.70%
Materials & Supplies	131,710	2.66%
Maintenance & Repair	155,800	3.15%
Miscellaneous	20,800	0.42%
Total Expenditure	\$ 1,946,200	39.35%
Interfund Transfer	\$ 3,000,000	60.65%
Total	\$ 4,946,200	100.00%

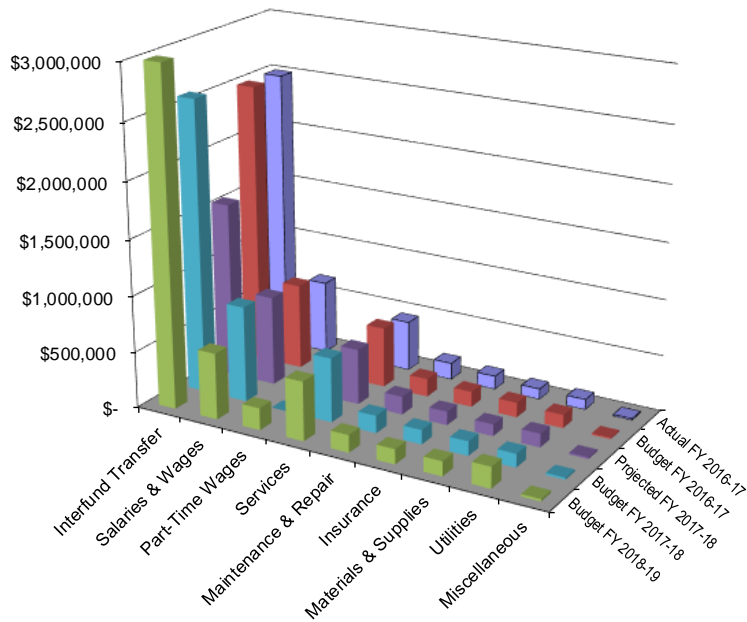


Corporate Fund: Revenue and Expenditure Charts

REVENUE



EXPENDITURE



Corporate Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 3,417,423	\$ 3,307,985	\$ 109,438	\$ 3,522,032	\$ 3,504,149	\$ 3,877,718
Replacement Tax	986,061	856,435	129,626	808,479	813,613	790,108
Interest Income	(688)	1,300	(1,988)	4,500	180	500
Contribution/Grants	-	-	-	-	-	-
Rental Fees/Lease	11,041	15,625	(4,584)	15,410	15,525	15,525
Concessions	-	-	-	2,000	-	-
Miscellaneous	37,263	15,500	21,763	31,688	23,000	26,000
Total Revenue	\$ 4,451,100	\$ 4,196,845	\$ 254,255	\$ 4,384,109	\$ 4,356,467	\$ 4,709,851
Interfund Transfer	9,381	10,800	(1,419)	15,176	10,700	9,700
Total	\$ 4,460,481	\$ 4,207,645	\$ 252,836	\$ 4,399,285	\$ 4,367,167	\$ 4,719,551
Expenditure						
Salaries & Wages	\$ 651,451	\$ 763,630	\$ (112,179)	\$ 795,933	\$ 854,212	\$ 590,988
Part-Time Wages	-	-	-	-	-	196,824
Services	447,584	538,229	(90,645)	494,452	572,599	527,920
Utilities	91,896	118,385	(26,489)	121,919	120,895	188,686
Insurance	119,694	136,047	(16,353)	121,432	128,175	133,472
Materials & Supplies	94,676	131,910	(37,234)	104,844	128,260	131,710
Maintenance & Repair	148,936	160,300	(11,364)	160,393	155,800	155,800
Miscellaneous	13,542	12,550	992	14,808	18,200	20,800
Capital	-	-	-	-	-	-
Total Expenditure	\$ 1,567,779	\$ 1,861,051	\$ (293,272)	\$ 1,813,781	\$ 1,978,141	\$ 1,946,200
Interfund Transfer	2,500,000	2,500,000	-	1,560,000	2,600,000	3,000,000
Total	\$ 4,067,779	\$ 4,361,051	\$ (293,272)	\$ 3,373,781	\$ 4,578,141	\$ 4,946,200
Surplus/(Deficit)	\$ 392,702	\$ (153,406)	\$ 546,108	\$ 1,025,504	\$ (210,974)	\$ (226,649)

***Note-** The 'Variance' column denotes the differences in the budgeted and actual amounts for FY2016-2017. This can be used to measure how closely the District met budget expectations. Most tables throughout this budget document contain a variance column.

FY2018-19 Corporate Fund Highlights:

- A.) The Corporate Fund budget has expenditures of \$1,946,200 and transfers out of \$3,000,000. This represents a decrease of (\$31,941) or (1.61%) and an increase of \$400,000 or 15.38%, respectively for transfers.
- B.) This fiscal year we broke out Salaries & Wages into Part-time Wages for internal controls and better reporting. Combined personnel cost will be discussed as Wages in the document. Wages decreased (\$66,400) or (7.77%) when compared to the FY2017-18 budget. Personnel wage allocations were reviewed, and wages were decreased as a result of offering the Illinois Municipal Retirement Fund (IMRF) Early Retirement Incentive (ERI).
- C.) The health insurance budget increased \$5,297 or 4.13% to \$133,472 as a result of both the HMO and PPO insurance plans premiums increasing from our insurance provider. We analyze our health insurance plans before each open enrollment as it is a significant expenditure to the District's operating budget, as well as the major benefit to our employees.
- D.) A transfer of \$2,600,000 to the Capital Fund is budgeted for this fiscal year of the total \$3,000,000 for FY2018-19. This is the continued operating practice as a result of the passed referendum to support future capital initiatives being evaluated and considered. The additional transfer amount of \$400,000 is planned into the Debt Service, FICA, and IMRF Funds.
- E.) Revenues of \$4,709,851 and transfers in of \$9,700 support the Corporate Fund. Total revenue increased \$352,384 or 8.07%. It is primarily due to budgeted increases in Real Estate Tax and Miscellaneous revenue.
- F.) Estimated Miscellaneous Revenue for FY2017-18 is projected at \$31,688. This exceeds the FY2017-18 budget of \$23,000 by \$8,688 or 37.77%. This is mostly due to the P-card rebate, which accounts for \$14,609 or 46.10% of miscellaneous revenue. Other miscellaneous revenue sources are the EnerNOC energy savings payment program.
- G.) Transfers to the fund of \$9,700 from the Working Cash Fund interest income and the Endowment/Memorial Fund to offset Partners in Parks expenses comprise the transfer revenue.
- H.) The fund is budgeted to receive \$790,108 in personal property replacement taxes compared to \$813,613 in the previous year. Personal property replacement tax revenue is budgeted conservatively and has been stable, but a planned 5.00% decrease in budget revenue was decided during the budget process. This is attributed to the slower outlook of economic activity in Illinois, as well as replacement taxes being soft revenue that the state of Illinois could continue to take back to supplement the ongoing budget impasse. Although we are conservative in budgeting, we might exceed actual budgeted dollars during FY2018-19.
- I.) The real estate tax revenue budget increased \$373,569 or 10.66% to \$3,877,718 this fiscal year. The Equalized Assessed Value (EAV) rose 9.37%. This is the third year of increased EAV after six years of the previous decline in EAV.
- J.) The Corporate Fund has reached its statutory rate limit of \$.350000 per \$100 of equalized assessed valuation for real estate tax revenue.
- K.) The fund has a projected deficit of (\$226,649) due to the large transfer out of the fund and an increase in total budget expenditures. This is a planned drawdown to maintain fund balance requirements accordingly to the Miller rule regarding tax objection on the appropriate accumulation of assets compared to expenditures. The District reviews and reports to the board regularly on the average annual expenditures as well as with our auditing firm for compliance.
- L.) The projected FY2017-18 surplus of \$1,025,504 compared to a budget of (\$210,974) is a result of not making a second transfer into the Capital Fund. This was discussed with our auditing firm after reviewing the Comprehensive Annual Financial Report (CAFR) balance sheet for cash and investments on hand at the end of 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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 3,417,423	\$ 3,307,985	\$ 109,438	\$ 3,522,032	\$ 3,504,149	\$ 3,877,718
Replacement Tax	986,061	856,435	129,626	808,479	813,613	790,108
Interest Income	(688)	1,300	(1,988)	4,500	180	500
Contributions/Grants	-	-	-	-	-	-
Fees & Rentals	994	1,125	(131)	910	1,025	1,025
Concessions	-	-	-	2,000	-	-
Miscellaneous	20,051	10,500	9,551	25,688	18,000	21,000
Total Revenue	\$ 4,423,841	\$ 4,177,345	\$ 246,496	\$ 4,363,609	\$ 4,336,967	\$ 4,690,351
Interfund Transfer	9,381	9,800	(419)	15,176	9,700	9,700
Total	\$ 4,433,222	\$ 4,187,145	\$ 246,077	\$ 4,378,785	\$ 4,346,667	\$ 4,700,051
Expenditure						
Salaries & Wages	\$ 261,388	\$ 281,856	\$ (20,468)	\$ 306,410	\$ 306,214	\$ 304,063
Part-Time Wages	-	-	-	-	-	11,518
Services	363,918	437,869	(73,951)	398,140	471,898	387,520
Utilities	27,343	31,505	(4,162)	44,186	33,495	95,700
Insurance	119,694	136,047	(16,353)	121,432	128,175	133,472
Materials & Supplies	19,502	24,810	(5,308)	20,212	22,160	23,260
Maintenance & Repair	698	800	(102)	-	800	800
Miscellaneous	13,542	12,550	992	14,808	18,200	20,800
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 806,085	\$ 925,437	\$ (119,352)	\$ 905,189	\$ 980,942	\$ 977,133
Interfund Transfer	2,500,000	2,500,000	-	1,560,000	2,600,000	3,000,000
Total	\$ 3,306,085	\$ 3,425,437	\$ (119,352)	\$ 2,465,189	\$ 3,580,942	\$ 3,977,133
Surplus / (Deficit)	\$ 1,127,137	\$ 761,708	\$ 365,429	\$ 1,913,597	\$ 765,725	\$ 722,918

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	3,055,547	4,341,920
2016-17	3,007,151	2,939,042
2017-18	3,102,413	2,044,695
2018-19	3,541,580	

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/ Projected</u>
2015-16	196,183	156,494
2016-17	193,927	161,158
2017-18	231,577	196,780
2018-19	191,964	

▪ Finance and Administration

Description: Under the direction of the Superintendent of Finance and 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/ Projected</u>
2015-16	163,681	153,190
2016-17	224,359	205,886
2017-18	246,952	223,713
2018-19	243,589	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	10,048	14,500	(4,452)	14,500	14,500	14,500
Miscellaneous	17,212	5,000	12,212	6,000	5,000	5,000
Total Revenue	\$ 27,260	\$ 19,500	\$ 7,760	\$ 20,500	\$ 19,500	\$ 19,500
Interfund Transfer	-	1,000	(1,000)	-	1,000	-
Total	\$ 27,260	\$ 20,500	\$ 6,760	\$ 20,500	\$ 20,500	\$ 19,500
Expenditure						
Salaries & Wages	\$ 390,063	\$ 481,774	\$ (91,711)	\$ 489,523	\$ 547,998	\$ 286,925
Part-Time Wages	-	-	-	-	-	185,306
Services	83,666	100,360	(16,694)	96,312	100,701	140,400
Utilities	64,552	86,880	(22,328)	77,733	87,400	92,986
Materials & Supplies	75,174	107,100	(31,926)	84,632	106,100	108,450
Maintenance & Repair	148,238	159,500	(11,262)	160,393	155,000	155,000
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 761,693	\$ 935,614	\$ (173,921)	\$ 908,593	\$ 997,199	\$ 969,067
Interfund Transfer	-	-	-	-	-	-
Total	761,693	935,614	(173,921)	908,593	997,199	969,067
Surplus / (Deficit)	\$ (734,433)	\$ (915,114)	\$ 180,681	\$ (888,093)	\$ (976,699)	\$ (949,567)

Activity Descriptions

▪ Administrative

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	98,624	87,491
2016-17	117,219	108,268
2017-18	115,539	115,963
2018-19	120,680	

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/ Projected</u>
2015-16	54,686	54,777
2016-17	95,474	80,644
2017-18	113,169	118,352
2018-19	148,000	

▪ 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/ Projected</u>
2015-16	496,545	393,209
2016-17	539,711	391,755
2017-18	581,125	479,429
2018-19	506,827	

▪ 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/ Projected</u>
2015-16	79,062	71,823
2016-17	89,514	106,922
2017-18	91,894	100,953
2018-19	92,175	

▪ 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/ Projected</u>
2015-16	94,352	70,736
2016-17	93,696	74,104
2017-18	95,472	93,896
2018-19	101,385	

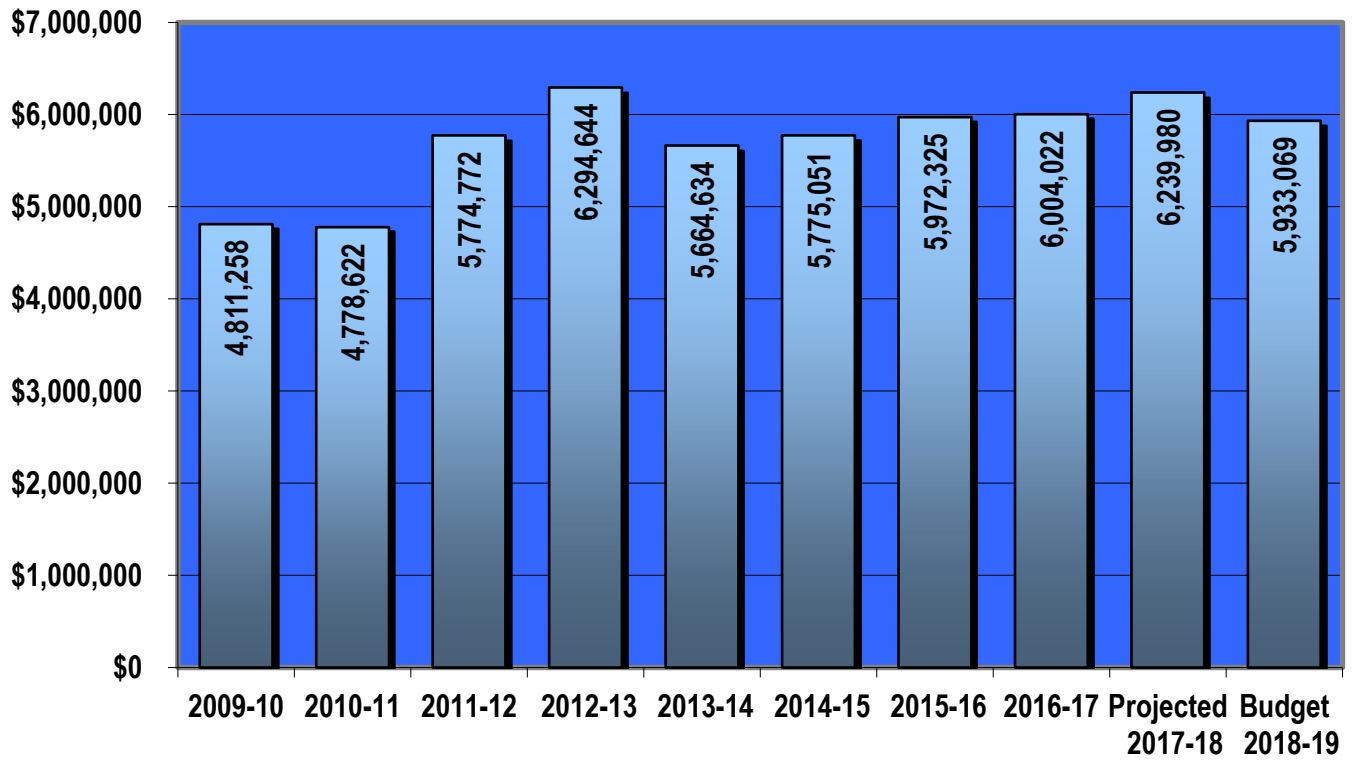


The Recreation Fund is established for the purpose of planning, establishing and maintaining recreation and leisure activities for the community. General operating and administrative expenses related to the function of the Superintendent of Recreation are included in the Recreation Fund. Expenses related 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, Fitness and Aquatics 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. Included are excess revenues/deficiencies from golf operations derived from the Golf Management Agreement. Recreation and leisure services, park food service and field maintenance expenses are also accounted for in the Recreation Fund. The Recreation Levy of the Real Estate Tax, program fees, rentals, interest income and miscellaneous fees financially support the Recreation Fund.

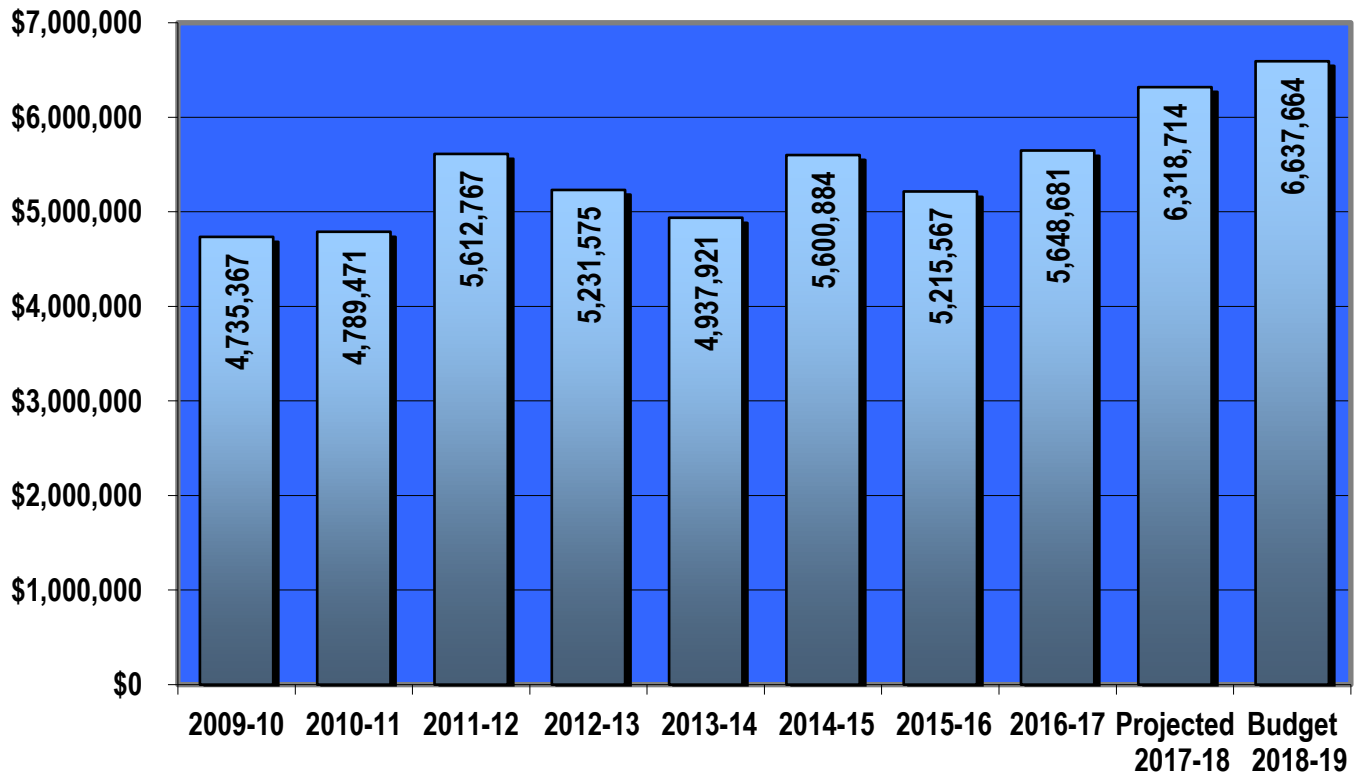


**RECREATION FUND
REVENUE AND EXPENDITURE COMPARISON**

Revenue

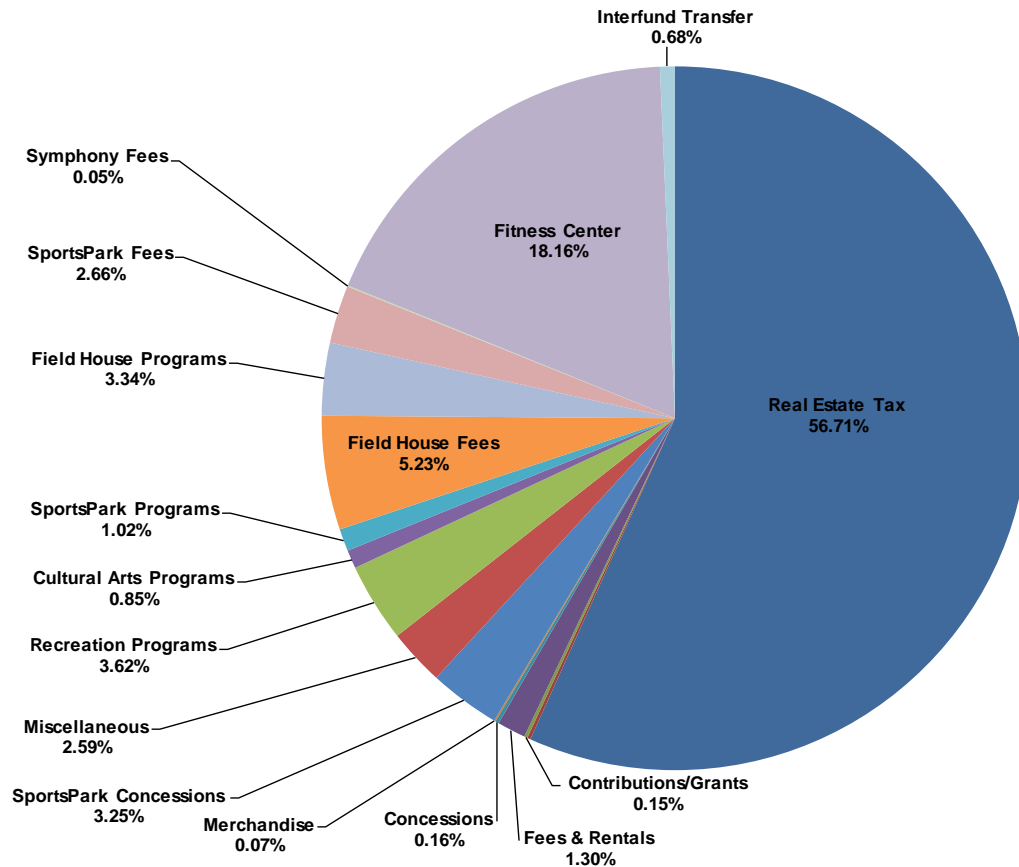


Expenditure



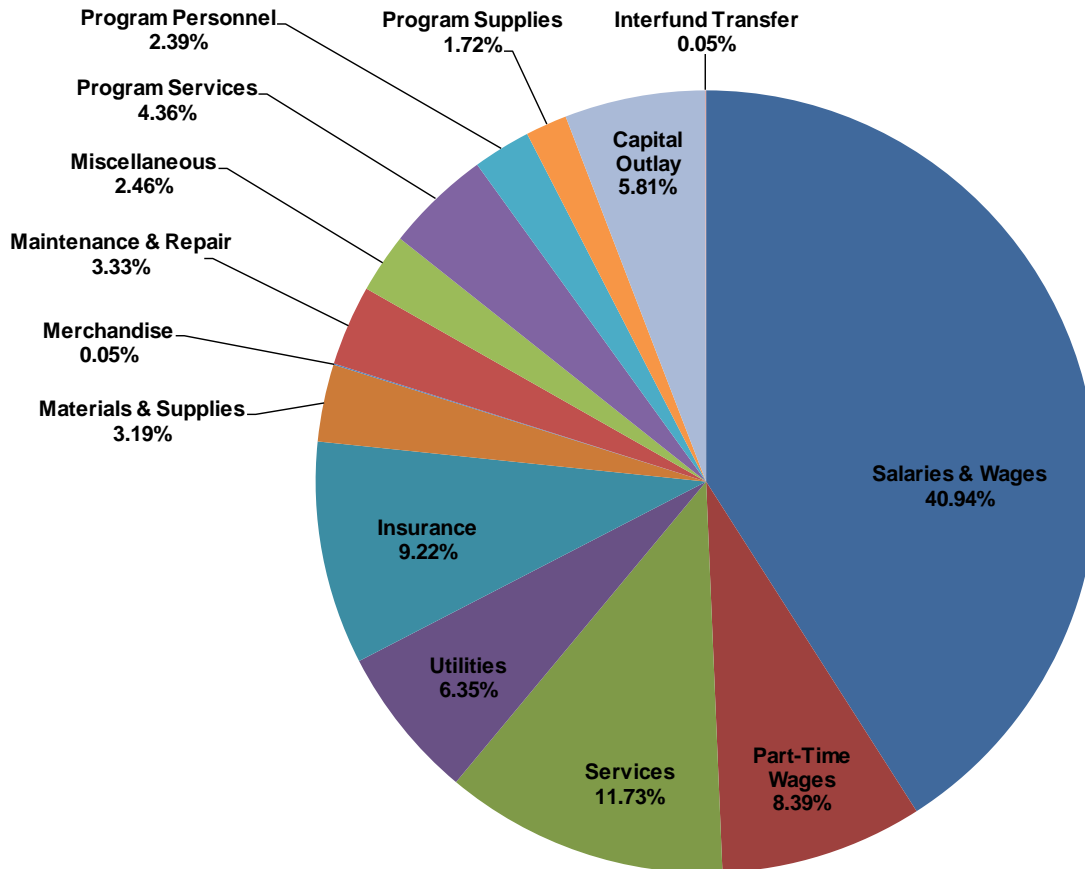
**RECREATION FUND
REVENUE: FISCAL YEAR 2018-19**

Revenue Category	Amount	Percent
Real Estate Tax	\$ 3,364,885	56.71%
Replacement Tax	-	0.00%
Interest Income	9,000	0.15%
Contributions/Grants	8,800	0.15%
Fees & Rentals	77,405	1.30%
Pool Admissions	-	0.00%
Pool Passes	-	0.00%
Concessions	9,750	0.16%
Merchandise	4,000	0.07%
SportsPark Concessions	193,120	3.25%
Miscellaneous	153,539	2.59%
Recreation Programs	214,845	3.62%
Cultural Arts Programs	50,332	0.85%
SportsPark Programs	60,800	1.02%
Field House Fees	310,088	5.23%
Field House Programs	198,162	3.34%
SportsPark Fees	157,550	2.66%
Symphony Fees	3,100	0.05%
Fitness Center	1,077,234	18.16%
Total Revenue	\$ 5,892,610	99.32%
Interfund Transfer	40,460	0.68%
Total	\$ 5,933,070	100.00%



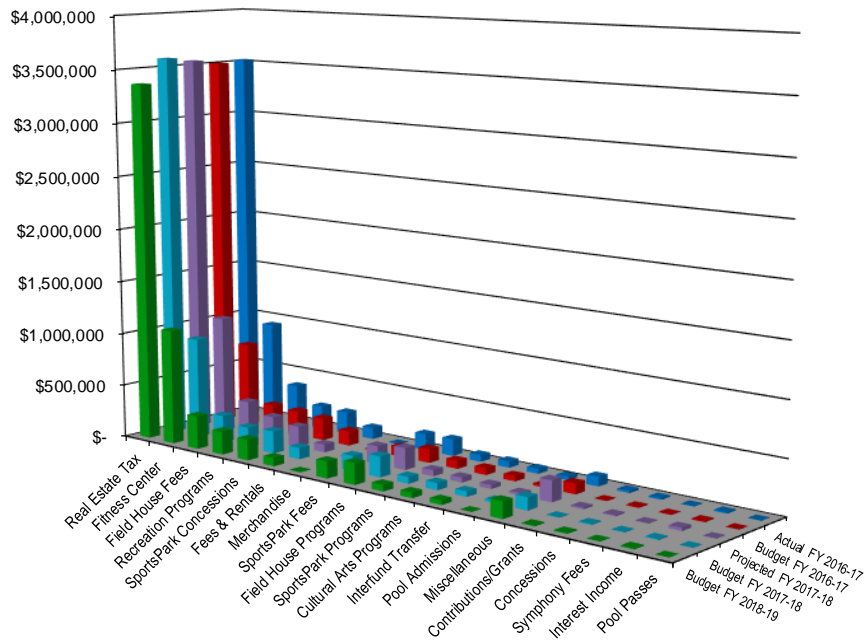
**RECREATION
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure Category	Amount	Percent
Salaries & Wages	\$ 2,717,501	40.94%
Part-Time Wages	557,084	8.39%
Services	778,567	11.73%
Utilities	421,780	6.35%
Insurance	612,038	9.22%
Materials & Supplies	212,042	3.19%
Merchandise	3,350	0.05%
Maintenance & Repair	220,750	3.33%
Miscellaneous	163,239	2.46%
Program Services	289,435	4.36%
Program Personnel	158,798	2.39%
Program Supplies	114,280	1.72%
Program Supervision	-	0.00%
Capital Outlay	385,800	5.81%
Total Expenditure	\$ 6,634,664	99.95%
Interfund Transfer	3,000	0.05%
Total	\$ 6,637,664	100.00%

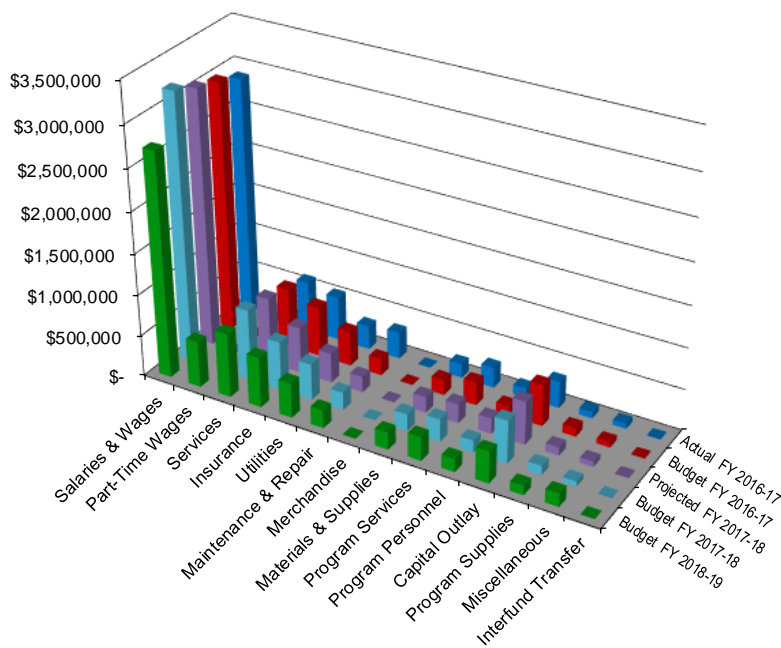


Recreation Fund: Revenue and Expenditure Charts

REVENUE



EXPENDITURE



Recreation Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 3,520,235	\$ 3,503,637	\$ 16,598	\$ 3,543,909	\$ 3,584,644	\$ 3,364,885
Replacement Tax	-	-	-	-	-	-
Interest Income	11,291	9,200	2,091	26,200	7,200	9,000
Contributions/Grants	19,954	3,000	16,954	14,469	3,550	8,800
Fees & Rentals	108,069	135,371	(27,302)	73,643	105,849	77,405
Pool Admissions	30,832	20,059	10,773	21,306	23,543	-
Pool Passes	1,795	1,100	695	1,057	1,460	-
Concessions	13,173	7,698	5,475	10,291	8,298	9,750
Merchandise	4,193	4,000	193	4,524	4,000	4,000
SportsPark Concessions	206,807	206,670	137	189,915	208,120	193,120
Miscellaneous	87,336	97,648	(10,312)	193,877	116,831	153,539
Recreation Programs	214,559	225,826	(11,267)	230,500	192,211	214,845
Cultural Arts Programs	59,806	62,075	(2,269)	45,405	65,510	50,332
SportsPark Programs	61,925	75,605	(13,680)	55,640	62,730	60,800
Field House Fees	370,915	235,156	135,759	326,628	252,788	310,088
Field House Programs	155,553	127,551	28,002	202,720	192,012	198,162
SportsPark Fees	151,735	92,000	59,735	165,829	141,550	157,550
Symphony Fees	3,729	3,700	29	4,000	3,700	3,100
Fitness Center	936,096	784,437	151,659	1,093,627	943,442	1,077,234
Total Revenue	\$ 5,958,003	\$ 5,594,733	\$ 363,270	\$ 6,203,540	\$ 5,917,438	\$ 5,892,610
Interfund Transfer	46,020	47,880	(1,860)	36,440	48,750	40,460
Total	\$ 6,004,023	\$ 5,642,613	\$ 361,410	\$ 6,239,980	\$ 5,966,188	\$ 5,933,070
Expenditure						
Salaries & Wages	\$ 2,893,605	\$ 3,012,436	\$ (118,831)	\$ 3,096,927	\$ 3,225,278	\$ 2,717,501
Part-Time Wages	-	-	-	-	-	557,084
Services	608,936	725,170	(116,234)	804,039	861,648	778,567
Utilities	287,539	421,390	(133,851)	358,078	438,625	421,780
Insurance	537,070	611,427	(74,357)	556,831	587,751	612,038
Materials & Supplies	169,259	184,299	(15,040)	194,979	205,462	212,042
Merchandise	3,338	3,000	338	3,000	3,000	3,350
Maintenance & Repair	324,303	200,800	123,503	192,680	213,380	220,750
Miscellaneous	61,623	61,959	(336)	61,812	61,959	163,239
Program Services	246,571	281,886	(35,315)	234,660	274,008	289,435
Program Personnel	115,550	114,805	745	189,735	148,339	158,798
Program Supplies	78,498	106,001	(27,503)	100,039	112,937	114,280
Program Supervision	-	-	-	-	-	-
Capital Outlay	320,689	502,750	(182,061)	524,031	521,500	385,800
Total Expenditure	\$ 5,646,981	\$ 6,225,923	\$ (578,942)	\$ 6,316,811	\$ 6,653,887	\$ 6,634,664
Interfund Transfer	1,700	-	1,700	1,902	-	3,000
Total	\$ 5,648,681	\$ 6,225,923	\$ (577,242)	\$ 6,318,713	\$ 6,653,887	\$ 6,637,664
Surplus/(Deficit)	\$ 355,342	\$ (583,310)	\$ 938,652	\$ (78,733)	\$ (687,699)	\$ (704,594)

*Note: Recreation Fund Highlights on next page.

FY2018-19 Recreation Fund Highlights and Tables:

- A.) The Recreation Fund has budgeted expenditures of \$6,637,664 which is a (\$16,223) or (0.24%) decrease from the previous fiscal year. Expenditures increased in insurance, materials & supplies, maintenance & repair, and miscellaneous. Miscellaneous expenditures increase from \$61,959 to \$163,239 to allocate funds for Bonnie Brook due to budgeting for \$100,000 cash flow to GolfVisions per 2.6.3 of the contract.
- B.) Some expenditure increases such as services and program expenditures are attributed to the new indoor pool addition to the Field House.
- C.) Capital spending of \$385,800 represents an decrease of (\$135,700) or (26.02%). This district is budgeting all expenditures conservatively as we wait to see if the state legislators will impose a tax freeze.
- D.) The insurance budget increased \$24,287 to \$612,038.
- E.) Waukegan Symphony Orchestra and Concert Chorus (WSOCC) expenditures are \$39,465, a decrease of (\$4,784). The WSOCC is supported by concert ticket sales, contributions, grants and contracted services. Projected ticket sales of \$3,100 are 15.60% of the WSOCC's \$19,870 total revenue. The WSOCC will be further supported by contributions and grants of \$7,000, special events of \$2,970 and interfund transfers of \$6,800 from the Endowment/Memorial Fund.
- F.) Revenue of \$5,892,610 and transfers in of \$40,460 represents an overall revenue decrease of (\$33,118). The success of the fitness center revenue keeps trending up. Projected FY2017-18 Fitness Center Revenue is \$1,096,627. The overall Recreation Fund is budgeted for a (\$659,594) deficit, while the Field House is (\$302,907) or 45.92% of the deficit.
- G.) Golf operations were contracted out to GolfVisions Management Inc. on December 1, 2012. Golf Operations revenue is budgeted at a deficit of (\$38,179). \$128,500 is budgeted for capital improvement projects.
- H.) Fitness Center membership revenue of \$1,077,234 increased \$133,792 or 14.18% compared to \$943,442 the previous fiscal year.
- I.) The Recreation Fund dropped below its statutory rate limit of \$.370000 per \$100 of equalized assessed valuation for real estate tax revenue to \$.303712. This is the result of levying below the statutory rate limit, as well as a discretionary cut in the fund to stay below the final aggregate extension allowed by the Property Tax Extensions Limiting Law (PTELL) limiting rate.
- J.) The FY2016-17 variance of (\$133,851) in utilities is due to having a higher budget compared to usage. The utility budgets saw a projected increase in rates, but budgets were adjusted in the Field House and several other funds based on past actual trending.
- K.) The SportsPark budgeted deficit increased from (\$178,983) to (\$209,587), which represents an increase of 17.10%. This is attributed to a decrease in program revenue and parking lot admission while seeing increases in fees & rentals. Staff will have to continue cost recovery initiatives throughout the year as it has seasonal revenue streams and year-round expenditures.

(Recreation Centers)	Budget		Budget	
	FY 2018-19	FY 2018-19	FY 2018-19	FY 2017-18
	Revenue	Expenditure	Net	Net
District Administration	\$ 3,385,885	\$ 1,312,717	\$ 2,073,168	\$ 2,303,147
Parks Operations	-	912,395	(912,395)	(974,877)
Recreation Operations	25,760	599,215	(573,455)	(573,975)
Arts	4,234	2,360	1,874	1,574
Athletics	10,435	7,459	2,976	2,916
Athletic Fields	11,000	263,113	(252,113)	(258,946)
Belvidere Recreation Center	30,691	55,955	(25,264)	(21,219)
Cultural Arts	59,240	236,625	(177,385)	(245,173)
Bonnie Brook	(38,179)	240,500	(278,679)	(321,837)
Jane Addams Center	21,494	4,946	16,548	15,919
Community Recreation Center	-	-	-	-
Field House	1,787,734	2,090,641	(302,907)	(331,209)
General Programs	33,329	26,025	7,304	9,107
Greenshire	-	24,000	(24,000)	-
Aquatics	-	49,960	(49,960)	(116,506)
SportsPark	412,920	622,507	(209,587)	(178,983)
WSOCC	19,870	39,465	(19,595)	(28,324)
Youth Programs	168,657	149,780	18,877	30,687
Total	\$ 5,933,070	\$ 6,637,663	\$ (704,593)	\$ (687,699)

Recreation Centers Table Highlights:

- A.) The overall net deficit for the Recreation Centers is (\$704,593) compared to the previous fiscal year of (\$687,699).
- B.) The Field House net change of (\$302,907) decreased from the previous fiscal year of (\$331,209).
- C.) Cultural Arts net change of (\$177,386) from (\$245,173) is attributed to a decrease in wages and program services.
- D.) Greenshire is showing a net budget for FY2018-19 as one capital item is budgeted in that center.
- E.) Aquatics net change of (\$49,960) from (\$116,506) is attributed to the closure of the outdoor pool this season to begin construction on a new pool.
- F.) Bonnie Brook's net change decreased from (\$321,837) to (\$278,679) and is attributed to a decrease in capital improvement (CIP). Bonnie Brook Maintenance roof replacement has been delayed.

(Fees & Rental Center)	Actual	Budget	Variance	Projected	Budget	Budget
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Administration	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
<u>Athletic Fields</u>						
Soccer Fields	-	-	-	-	-	-
Ball Diamonds	11,335	9,350	1,985	10,315	11,000	11,000
Belvidere Recreation Center	36,370	30,691	5,679	34,000	30,691	30,691
Jack Benny Center	1,915	2,220	(305)	2,220	2,220	2,220
Bonnie Brook	-	-	-	-	-	-
Jane Addams Center	16,152	25,416	(9,264)	13,500	19,994	21,494
Community Recreation Center	28,000	28,000	-	-	28,000	-
<u>Field House</u>						
Rental Concessions	10,900	9,000	1,900	6,500	9,900	9,900
Building Rentals	15,094	26,770	(11,676)	15,996	11,270	12,020
Specialized Rentals	75,670	62,142	13,528	74,517	62,142	75,092
Open Gym Fees	61,284	68,000	(6,716)	61,194	65,200	65,200
Walking Track Fees	6,944	8,000	(1,056)	7,237	8,000	7,100
Indoor Pool - Building Rental	8,595	17,260	(8,665)	33,044	28,640	29,140
Tournaments / Expos	144,960	174,750	(29,790)	181,160	181,250	181,250
Ganster Pool	2,297	1,944	353	1,608	1,944	-
<u>SportsPark</u>						
Baseball/Softball Fields	18,295	25,750	(7,455)	25,716	24,550	24,550
Football/Soccer Fields	133,440	92,000	41,440	140,113	117,000	133,000
Specialized Rentals	-	-	-	-	-	-
WSOCC Fees	3,729	3,700	29	4,000	3,700	3,100
Total	\$ 586,980	\$ 596,993	\$ (10,013)	\$ 623,120	\$ 617,501	\$ 617,757

Fees & Rental Center Table Highlights:

- A.) Total Recreation Fund fees and rental revenue is budgeted to remain flat from \$617,501 compared to \$617,757.
- B.) The SportsPark football/soccer fields and Field House tournaments/expos are projected to increase with decreases to the Community Recreation Center (CRC) and Ganster Pool. The Board of Commissioners based on a recommendation from staff decided to not open Ganster Pool this upcoming season to start construction of the new outdoor pool. The Community Recreation Center revenue-sharing agreement between Boys & Girls Club and the University of Illinois was not renewed.

(Grants/Contributions)		Actual	Budget	Variance	Projected	Budget	Budget
Revenue Source		FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Center							
Administration	Illinois Arts Council	\$ -	\$ -	\$ -	\$ 4,100	\$ -	\$ -
	Miscellaneous Contributions	340	1,000	(660)	770	500	500
	Designated Contributions	1,624	600	1,024	1,389	800	1,300
Special Events	Illinois Arts Council	-	-	-	-	-	-
	Miscellaneous Contributions	-	-	-	-	-	-
	Designated Contributions	-	-	-	-	-	-
WSOCC	City of Waukegan	-	-	-	-	-	-
	Illinois Arts Council	-	-	-	4,100	-	4,100
	Miscellaneous Contributions	-	-	-	-	-	-
	Designated Contributions	2,929	-	2,929	3,110	2,250	2,900
School Age	Designated Contributions	15,000	-	15,000	1,000	-	-
Preschool	Designated Contributions	60	-	60	-	-	-
Total		\$ 19,953	\$ 1,600	\$ 18,353	\$ 14,469	\$ 3,550	\$ 8,800

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 supports programs and services.
- B.) The Camp School Age designation was a one-time Illinois Association of Park Districts (IAPD) Power Play grant for camp activities.

(Concessions Center)		Actual	Budget	Variance	Projected	Budget	Budget
		FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue							
Facilities & Vending							
Special Events		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jack Benny Center		278	250	28	250	250	250
Bowen Park Theatre		-	-	-	-	-	-
Pool Vending		136	125	11	25	125	-
Field House							
Concessions		7,860	4,548	3,312	6,666	4,848	6,500
Advertising Sales		4,900	2,250	2,650	3,350	3,000	3,000
SportsPark							
Vending Machines		682	120	562	235	120	120
Concession Rental/Lease		13,115	15,000	(1,885)	13,265	15,000	15,000
Parking Admission Fees		188,510	189,300	(790)	172,915	190,000	175,000
Sponsors/Advertising		4,500	2,250	2,250	3,500	3,000	3,000
WSOCC Advertising		-	75	(75)	-	75	-
Total		\$ 219,981	\$ 213,918	\$ 6,063	\$ 200,206	\$ 216,418	\$ 202,870

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 \$202,870 decreased (\$13,548) or (6.26%) compared to the previous fiscal year of \$216,418. This is mostly due to the decrease in budgeted Parking Admissions Fees at the SportsPark.

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

<u>(Program Center)</u>	Actual	Budget	Variance	Projected	Budget	Budget
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Arts	\$ 4,923	\$ 4,144	\$ 779	\$ 2,731	\$ 3,934	\$ 4,234
Athletics	9,649	13,670	(4,021)	10,365	9,655	10,135
Field House	155,553	127,551	28,002	202,720	192,012	198,162
General	31,024	29,089	1,935	29,180	27,849	27,229
Aquatic Programs (Ganster)	27,341	22,307	5,034	47	-	-
SportsPark	61,925	75,605	(13,680)	55,460	62,730	60,800
Camps	87,805	91,446	(3,641)	107,266	89,576	101,861
Preschool	613	31,256	(30,643)	3,705	4,395	3,090
School Age Programs	43,703	45,360	(1,657)	65,977	48,471	57,146
Program Revenue	\$ 422,536	\$ 440,428	\$ (17,892)	\$ 477,451	\$ 438,622	\$ 462,657
Contributions/Grants	15,060	-	15,060	1,000	-	-
Interfund Transfers	18,714	15,580	3,134	9,678	15,840	15,360
Total Revenue	\$ 456,310	\$ 456,008	\$ 302	\$ 488,129	\$ 454,462	\$ 478,017
Expenditure						
Arts	\$ 2,203	\$ 2,486	\$ (283)	\$ 1,320	\$ 2,360	\$ 2,360
Athletics	6,331	9,914	(3,583)	9,315	7,039	7,459
Field House	153,638	152,585	1,053	216,505	194,681	224,873
General	24,843	25,619	(776)	23,869	24,742	26,025
Aquatic Programs (Ganster)	7,172	8,905	(1,733)	-	-	-
SportsPark	32,733	55,035	(22,302)	35,618	44,781	44,106
Camps	60,962	66,979	(6,017)	78,362	67,806	79,342
Preschool	1,464	8,344	(6,880)	1,717	2,658	1,795
School Age Programs	47,423	34,018	13,405	51,034	37,842	44,845
Program Expenditure	\$ 336,769	\$ 363,885	\$ (27,116)	\$ 417,740	\$ 381,909	\$ 430,805
Interfund Transfers	1,700	-	1,700	1,902	-	-
Total Expenditure	\$ 338,469	\$ 363,885	\$ (25,416)	\$ 419,642	\$ 381,909	\$ 430,805
Net	\$ 117,841	\$ 92,123	\$ 25,718	\$ 68,487	\$ 72,553	\$ 47,212
Gross Margin	25.82%	20.20%	5.62%	14.03%	15.96%	9.88%

Program Center Table Highlights:

- A.) The Recreation Division offers programs in various program centers. While program revenue is based upon the 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. Programs (except free programs) attempt 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 is the District's goal that approximately 20% 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 \$488,129 exceeded total budgeted revenue of \$454,022 as a result of the fFeld House, camps, and school-age program revenue. Revenue centers of camp, days off school age trips, and before and after school experience (B.A.S.E) had a great year and continued to grow. Increases are budgeted for the Field House, SportsPark, camps, and school-age programs.
- D.) Program expenditures of \$430,805 are budgeted with an increase of \$48,896 in areas except arts, SportsPark, and preschool.
- E.) A one-time Illinois Association of Park Districts (IAPD) grant was received for \$1,000 to support camp programs.

The following is a summary of subsidized programs and events.

(Subsidized Programs & Events)	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Community Service	\$ 6,177	\$ 5,600	\$ 577	\$ 8,800	\$ 5,231	\$ 8,180
Program Revenue	\$ 6,177	\$ 5,600	\$ 577	\$ 8,800	\$ 5,231	\$ 8,180
Interfund Transfer	16,483	22,050	\$ (5,567)	17,486	23,550	15,300
Total Revenue	\$ 22,660	\$ 27,650	\$ (4,990)	\$ 26,286	\$ 28,781	\$ 23,480
Expenditure						
Community Service	\$ 38,363	\$ 57,510	\$ (19,147)	\$ 51,862	\$ 68,541	\$ 67,215
Total Expenditure	\$ 38,363	\$ 57,510	\$ (19,147)	\$ 51,862	\$ 68,541	\$ 67,215
Net	\$ (15,703)	\$ (29,860)	\$ 14,157	\$ (25,576)	\$ (39,760)	\$ (43,735)
Gross Margin	-69.30%	-107.99%	38.69%	-97.30%	-138.15%	-186.26%

Subsidized Programs & Events Table Highlights:

- A.) The American Independence Parade, Eggstravaganza Trail, Fishing Derby, Fitness Expo, Halloweenfest, Touch a Truck, Turkey Trot, Worldwide Day of Play, and partnership special events are highly subsidized community events.
- B.) The budgeted net deficit is projected to increase again this year from (\$39,760) to (\$43,735) this fiscal year. A decrease budget of interfund transfers from \$23,550 to \$15,300 is due to eliminating American Independence Festival and Live Green community event expenditures.

(Cultural Arts Programs)	Actual	Budget	Variance	Projected	Budget	Budget
Centers	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Administrative	\$ -	\$ 250	\$ (250)	\$ 250	\$ 250	\$ 250
Arts & Theatre	6,248	9,665	(3,417)	5,805	8,612	7,290
Dance & Exercise	19,472	15,168	4,304	8,337	17,788	12,280
Private Lessons	32,418	35,152	(2,734)	29,822	35,820	28,992
Class Lessons	1,178	1,840	(662)	1,191	3,040	1,520
Special Events	490	-	490	-	-	-
Total Revenue	\$ 59,806	\$ 62,075	\$ (2,269)	\$ 45,405	\$ 65,510	\$ 50,332
Expenditure						
Administrative	\$ 16,991	\$ 26,552	\$ (9,561)	\$ 21,230	\$ 33,596	\$ 27,721
Arts & Theatre	3,201	6,481	(3,280)	1,504	4,841	3,532
Dance & Exercise	13,522	11,319	2,203	4,872	11,504	7,563
Private Lessons	23,880	26,349	(2,469)	16,726	21,265	16,859
Class Lessons	1,420	1,771	(351)	3,809	5,219	4,364
Special Events	57	875	(818)	225	875	875
Total Expenditure	\$ 59,071	\$ 73,347	\$ (14,276)	\$ 48,366	\$ 77,300	\$ 60,914
Net	\$ 735	\$ (11,272)	\$ 12,007	\$ (2,961)	\$ (11,790)	\$ (10,582)
Gross Margin	1.23%	-18.16%	19.39%	-6.52%	-18.00%	-21.02%

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 \$50,332 compared to \$65,510 the previous year budget. Projected revenue of \$45,405 represents a more comparable budget goal of \$50,332.
- B.) Cultural Arts program expenditures are budgeted at \$60,914 which is down from \$77,300. This is mostly due to reallocating administrative wages and private music lesson expenditures.
- C.) The net is (\$10,582) while the gross margin as a percent is (21.02%), up slightly compared to (18.00%) in the previous fiscal year. The estimated gross margin is projected to be (6.52%) for FY2017-18.

Interfund Transfers:

A.) Transfers for FY2018-19 into the Recreation Fund of \$40,460 are detailed below.

Transfer From	Amount	Purpose
Endowment/Memorial Fund	\$6,200	American Independence Parade
	1,000	AT&T Cup Tournament
	4,800	Do It Yourself Messiah
	2,660	Children's Garden Program
	1,000	Concert Call Scholarship
	1,500	Eggstravaganza Trail
	400	Family Programs
	2,000	JBC Scholarship
	4,000	Halloweenfest
	500	Indoor Sports Scholarships
	1,500	Nature Navigator Position
	1,500	Nature Show
	350	Partnership Events
	1,000	Miscellaneous Special Events
	250	Swim Scholarships
	4,000	Summer Camps
	300	T-Ball Scholarships
	2,500	Teen Program Scholarships
	500	Turkey Trot
	100	Trips & Family Program Scholarships
	2,000	WSOCC
	1,750	Worldwide Day of Play / Fitness Expo / 5K
	150	Youth Fitness Scholarships
	500	Youth Athletic Scholarships
	\$40,460	Total Transfers

Golf Operations	Actual	Budget	Variance	Projected	Budget	Budget
Revenue	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Bonnie Brook						
Administration	\$ -	\$ (86,446)	(86,446)	\$ 520	\$ (75,337)	\$ (38,179)
Golf Shop	-	-	-	-	-	-
Restaurant & Bar	-	-	-	-	-	-
Banquet Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Total Bonnie Brook	-	(86,446)	(86,446)	520	(75,337)	(38,179)
Greenshire						
Clubhouse	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Total Greenshire	-	-	-	-	-	-
Total Revenue	\$ -	\$ (86,446)	\$ (86,446)	\$ 520	\$ (75,337)	\$ (38,179)
Expenditure						
Bonnie Brook						
Administration	\$ 173,356	\$ 165,500	\$ (7,856)	\$ 300,298	\$ 246,500	\$ 240,500
Golf Shop	-	-	-	-	-	-
Restaurant & Bar	-	-	-	-	-	-
Banquet Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Total Bonnie Brook	173,356	165,500	(7,856)	300,298	246,500	240,500
Greenshire						
Clubhouse	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Total Greenshire	-	-	-	-	-	-
Total Expenditures	\$ 173,356	\$ 165,500	\$ (7,856)	\$ 300,298	\$ 246,500	\$ 240,500
Surplus(Deficit)	\$ (173,356)	\$ (251,946)	\$ (78,590)	\$ (299,778)	\$ (321,837)	\$ (278,679)

Golf Operations:

- A.) Golf Operations was contracted out to GolfVisions Management, Inc. in December of 2012. The District is budgeting a loss of (\$38,179) in revenue and \$128,500 in capital expenditures of the total golf operations expenditures of \$240,500 in FY2018-19.
- B.) GolfVisions FY2017-18 budget was developed with input from the District. It was presented to the Board of Commissioners on February 27, 2018. A copy of that detailed budget can be provided upon request.
- C.) The monthly management fee of \$4,250 or \$51,000 annually is budgeted in this center.
- D.) A reduced Administration budget of (\$38,179) compared to an FY2017-18 budget of (\$75,337). This represents the total operating net income/(loss) for GolfVisions operating both Park District golf courses.

Recreation Participant Program Statistics

District Program Participation

Fiscal Year Ending April 30,	2013	2014	2015	2016	2017
Programs Offered:	980	984	1,179	1,172	1,618
AEK:				724	0
RecTrac:				448	446
Change in Programs Offered	21	4	195	-7	-7
Percent Change	2.1%	0.4%	16.5%	-0.6%	27.6%
Programs: Total Participants Enrolled	7,656	8,179	8,980	8,371	9,740
AEK:				5,865	0
RecTrac:				2,506	9,740
Change in Total Participants	604	523	801	-609	1,369
Percent Change	7.9%	6.4%	8.9%	-7.3%	14.1%
Programs: Non-Residents Enrolled	1,864	1,923	2,088	2,022	2,293
AEK:				1,297	0
RecTrac:				725	2,293
Change in Non-Residents	-47	59	165	-66	271
Percent Change	-2.5%	3.1%	7.9%	-3.3%	11.8%
Program Classification:					
AEK:					
Adult Programs	216	140	126	9	0
Aquatics	745	795	745	499	0
Athletics	1,604	1,620	1,502	948	0
Cultural Arts	825	726	1,041	746	0
Fitness	630	1,654	1,008	272	0
General	3,962	1,441	2,427	1,186	0
Special Rec	544	505	549	393	0
Youth	1,247	1,298	1,582	1,812	0
Total Program Classification				5,865	0
RecTrac:					
Aquatics				225	1,625
Arts and Culture				219	775
Child Care				205	2,367
Fitness and Wellness				253	453
History				18	173
Nature Science				71	461
Pet				62	166
Special Events				558	1,332
Special Recreation				128	556
Sports				745	1,816
Trips				22	16
Total Program Classification	9,773	8,179	8,980	8,371	9,740
Golf Rounds Played:	42,892	38,878	38,461	40,051	30,894
Change in Golf Rounds Played	-35	-4,014	-417	1,590	-9,157
Percent Change	-0.1%	-10.3%	-1.1%	4.0%	-29.6%

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 3,520,235	\$ 3,503,637	\$ (16,598)	\$ 3,543,909	\$ 3,584,644	\$ 3,364,885
Replacement Tax	-	-	-	-	-	-
Interest Income	11,291	9,200	(2,091)	26,200	7,200	9,000
Fees & Rentals	12,000	12,000	-	12,000	12,000	12,000
Miscellaneous	<u>72,372</u>	<u>-</u>	<u>(72,372)</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 3,615,898	\$ 3,524,837	\$ (91,061)	\$ 3,582,110	\$ 3,603,844	\$ 3,385,885
Interfund Transfer	-	-	-	-	-	-
Total	\$ 3,615,898	\$ 3,524,837	\$ (91,061)	\$ 3,582,110	\$ 3,603,844	\$ 3,385,885
Expenditure						
Salaries & Wages	\$ 687,558	\$ 653,329	\$ 34,229	\$ 722,957	\$ 750,422	\$ 753,004
Part-Time Wages	-	-	-	-	-	-
Services	62,925	87,550	(24,625)	69,110	94,360	65,850
Insurance	409,759	466,490	(56,731)	418,382	441,615	459,863
Materials & Supplies	8,607	13,500	(4,893)	11,000	13,500	15,000
Maintenance & Repair	-	800	(800)	-	800	-
Capital Outlay	-	-	-	-	-	19,000
Total Expenditure	\$ 1,168,849	\$ 1,221,669	\$ (52,820)	\$ 1,221,449	\$ 1,300,697	\$ 1,312,717
Interfund Transfer	-	-	-	-	-	-
Total	\$ 1,168,849	\$ 1,221,669	\$ (52,820)	\$ 1,221,449	\$ 1,300,697	\$ 1,312,717
Surplus/(Deficit)	\$ 2,447,049	\$ 2,303,168	\$ (143,881)	\$ 2,360,661	\$ 2,303,147	\$ 2,073,168

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	852,841	753,807
2016-17	842,019	785,719
2017-18	854,684	810,479
2018-19	909,117	

Activity Descriptions

- Finance and Administration

Description: Under the direction of the Superintendent of Finance and Administration, this activity provides financial services for the district utilizing both technical and clerical staff. The Finance and 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/ Projected</u>
2015-16	349,897	357,035
2016-17	379,650	383,129
2017-18	446,013	410,970
2018-19	403,600	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contribution/ Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	2,585	-	2,585	997	-	-
Total Revenue	\$ 2,585	\$ -	\$ 2,585	\$ 997	\$ -	\$ -
Interfund Transfers	-	-	-	-	-	-
Total	\$ 2,585	\$ -	\$ 2,585	\$ 997	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 569,152	\$ 613,166	\$ (44,014)	\$ 628,584	\$ 607,677	\$ 613,897
Part-Time Wages	-	-	-	-	-	11,248
Services	13,837	1,870	11,967	18,500	18,700	5,950
Materials & Supplies	2,260	5,500	(3,240)	3,250	5,500	5,500
Maintenance & Repair	127,898	16,500	111,398	16,507	16,500	17,500
Capital Outlay	218,585	388,750	(170,165)	277,784	326,500	258,300
Total Expenditure	\$ 931,732	\$ 1,025,786	\$ (94,054)	\$ 944,625	\$ 974,877	\$ 912,395
Surplus/(Deficit)	\$ (929,147)	\$ (1,025,786)	\$ 96,639	\$ (943,628)	\$ (974,877)	\$ (912,395)

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/ Projected
2015-16	185,739	208,859
2016-17	241,355	217,645
2017-18	240,178	265,849
2018-19	233,100	

- 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/ Projected
2015-16	712,119	498,141
2016-17	661,916	575,682
2017-18	592,252	540,993
2018-19	542,045	

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/ Projected</u>
2015-16	143,223	136,238
2016-17	139,345	138,405
2017-18	142,447	137,784
2018-19	137,250	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2016-17	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Concessions	\$ -	\$ 450	\$ (450)	\$ -	\$ -	\$ -
Miscellaneous	2,495	3,159	(664)	2,449	3,145	2,280
Program Revenue	6,177	5,600	577	8,800	5,231	8,180
Total Revenue	\$ 8,672	\$ 9,209	\$ (537)	\$ 11,249	\$ 8,376	\$ 10,460
Interfund Transfer	16,483	22,050	(5,567)	17,486	23,550	15,300
Total	\$ 25,155	\$ 31,259	\$ (6,104)	\$ 28,735	\$ 31,926	\$ 25,760
Expenditure						
Salaries & Wages	\$ 435,743	\$ 439,214	\$ (3,471)	\$ 459,693	\$ 459,140	\$ 463,400
Part-Time Wages	-	-	-	-	-	-
Services	44,874	62,655	(17,781)	34,162	56,545	47,530
Utilities	3,140	3,440	(300)	2,725	3,475	3,370
Materials & Supplies	13,316	19,700	(6,384)	16,650	18,200	17,700
Program Services	20,679	30,550	(9,871)	27,270	34,070	32,025
Program Personnel	4,918	5,990	(1,072)	6,286	6,021	4,665
Program Supplies	12,767	20,970	(8,203)	18,307	28,450	27,525
Total Expenditure	\$ 535,437	\$ 582,519	\$ (47,082)	\$ 565,093	\$ 605,901	\$ 596,215
Interfund Transfer	-	-	-	-	-	3,000
Total	\$ 535,437	\$ 582,519	\$ (47,082)	\$ 565,093	\$ 605,901	\$ 599,215
Surplus/(Deficit)	\$ (510,282)	\$ (551,260)	\$ 40,978	\$ (536,358)	\$ (573,975)	\$ (573,455)

Activity Descriptions

▪ Community Services

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

Fiscal Year	Budget	Actual/ Projected
2015-16	39,456	29,363
2016-17	57,510	38,363
2017-18	68,541	51,862
2018-19	67,215	

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/ Projected</u>
2015-16	40	0
2016-17	40	0
2017-18	40	0
2018-19	0	

▪ Operations and Maintenance

Description: This activity includes the partial salary of the Superintendent of Recreation, Deputy Superintendents, and a Department Coordinator. The full-time salaries include Recreation Supervisors and Recreation Specialists. Individuals are responsible for the operation of the Belvidere Recreation Center, Community Recreation Center and Jane Addams Center, 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/ Projected</u>
2015-16	525,762	477,158
2016-17	524,969	497,073
2017-18	537,320	513,230
2018-19	532,000	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Program Revenue	\$ 4,923	\$ 4,144	\$ 779	\$ 2,731	\$ 3,934	\$ 4,234
Total Revenue	\$ 4,923	\$ 4,144	\$ 779	\$ 2,731	\$ 3,934	\$ 4,234
Expenditure						
Program Services	\$ 2,203	\$ 2,486	\$ (283)	\$ 1,320	\$ 2,360	\$ 2,360
Program Personnel	-	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Total Expenditure	\$ 2,203	\$ 2,486	\$ (283)	\$ 1,320	\$ 2,360	\$ 2,360
Surplus/(Deficit)	\$ 2,720	\$ 1,658	\$ 1,062	\$ 1,411	\$ 1,574	\$ 1,874

Activity Descriptions

▪ Crafts

Description: This activity involves all recreational craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	0	0
2016-17	0	0
2017-18	0	0
2018-19	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/ Projected</u>
2015-16	2,546	1,836
2016-17	2,486	2,203
2017-18	2,360	1,320
2018-19	2,360	

Fund: Recreation

Center: Athletics

Code: 0216

Center Description

Provides organized sports programs to the community.

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Program Revenue	\$ 9,649	\$ 13,670	\$ (4,021)	\$ 10,365	\$ 9,655	\$ 10,135
Total Revenue	\$ 9,649	\$ 13,670	\$ (4,021)	\$ 10,365	\$ 9,655	\$ 10,135
Interfund Transfer	27	300	(273)	-	300	300
Total	\$ 9,676	\$ 13,970	\$ (4,294)	\$ 10,365	\$ 9,955	\$ 10,435
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	-	-	-	-	-
Program Services	3,562	5,700	(2,138)	5,600	3,230	3,650
Program Personnel	635	1,360	(725)	2,104	1,500	1,500
Program Supplies	2,134	2,854	(720)	1,611	2,309	2,309
Program Supervision	-	-	-	-	-	-
Total Expenditure	\$ 6,331	\$ 9,914	\$ (3,583)	\$ 9,315	\$ 7,039	\$ 7,459
Surplus/(Deficit)	\$ 3,345	\$ 4,056	\$ (711)	\$ 1,050	\$ 2,916	\$ 2,976

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/ Projected</u>
2015-16	4,514	2,825
2016-17	3,564	2,064
2017-18	2,679	2,457
2018-19	2,679	

▪ 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/ Projected</u>
2015-16	4,078	6,384
2016-17	6,350	4,267
2017-18	4,360	6,858
2018-19	4,780	

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 FY2006-07 under the Field House (Center 46; Activity: Team Sports).

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	0	0
2016-17	0	0
2017-18	0	0
2018-19	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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 11,335	\$ 9,350	\$ 1,985	\$ 10,315	\$ 11,000	\$ 11,000
Total Revenue	\$ 11,335	\$ 9,350	\$ 1,985	\$ 10,315	\$ 11,000	\$ 11,000
Expenditure						
Salaries & Wages	\$ 211,183	\$ 232,930	\$ (21,747)	\$ 192,012	\$ 222,446	\$ 147,600
Part-Time Wages	-	-	-	-	-	55,633
Services	5,891	9,500	(3,609)	17,770	7,500	18,000
Utilities	12,493	19,000	(6,507)	12,023	19,000	19,880
Materials & Supplies	1,724	1,500	224	464	1,500	2,500
Maintenance & Repair	13,164	19,500	(6,336)	11,368	19,500	19,500
Total Expenditure	\$ 244,455	\$ 282,430	\$ (37,975)	\$ 233,637	\$ 269,946	\$ 263,113
Surplus/(Deficit)	\$ (233,120)	\$ (273,080)	\$ 39,960	\$ (223,322)	\$ (258,946)	\$ (252,113)

Activity Description

- Operations and Maintenance

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	277,657	250,173
2016-17	282,430	244,454
2017-18	269,946	233,637
2018-19	263,113	

Fund: Recreation

Center: Belvidere Recreation Center

Code: 0222

Center Description

To provide the Belvidere Recreation Center for public use.

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 36,370	\$ 30,691	\$ 5,679	\$ 34,000	\$ 30,691	\$ 30,691
Total Revenue	\$ 36,370	\$ 30,691	\$ 5,679	\$ 34,000	\$ 30,691	\$ 30,691
Expenditure						
Salaries & Wages	\$ 27,218	\$ 25,595	\$ 1,623	\$ 25,960	\$ 25,760	\$ 200
Part-Time Wages	-	-	-	-	-	25,660
Services	600	1,500	(900)	1,000	1,500	1,500
Utilities	16,375	22,850	(6,475)	18,370	23,050	25,995
Materials & Supplies	1,159	1,350	(191)	2,500	1,600	2,600
Total Expenditure	\$ 45,352	\$ 51,295	\$ (5,943)	\$ 47,830	\$ 51,910	\$ 55,955
Surplus/(Deficit)	\$ (8,982)	\$ (20,604)	\$ 11,622	\$ (13,830)	\$ (21,219)	\$ (25,264)

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	51,795	43,089
2016-17	51,295	45,352
2017-18	51,910	47,830
2018-19	55,955	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contributions/Grants	\$ 1,964	\$ 1,600	\$ 364	\$ 6,259	\$ 1,300	\$ 1,800
Fees & Rentals	1,915	2,220	(305)	2,220	2,220	2,220
Concessions	278	250	28	250	250	250
Miscellaneous	1,792	25	1,767	1,500	1,613	1,638
Program Revenue	59,806	62,075	(2,269)	45,405	65,510	50,332
Total Revenue	\$ 65,755	\$ 66,170	\$ (415)	\$ 55,634	\$ 70,893	\$ 56,240
Interfund Transfer	2,823	2,250	-	2,476	3,000	3,000
Total	\$ 68,578	\$ 68,420	\$ 158	\$ 58,110	\$ 73,893	\$ 59,240
Expenditure						
Salaries & Wages	\$ 172,051	\$ 182,216	\$ (10,165)	\$ 190,141	\$ 210,317	\$ 95,750
Part-Time Wages	-	-	-	-	-	46,648
Services	20,577	21,542	(965)	18,229	21,397	19,842
Utilities	6,810	7,000	(190)	13,052	6,940	9,760
Materials & Supplies	2,341	2,912	(571)	2,825	3,112	3,362
Merchandise	-	-	-	-	-	350
Program Services	48,846	59,175	(10,329)	33,941	58,954	44,348
Program Personnel	-	-	-	-	-	-
Program Supplies	10,225	14,172	(3,947)	14,425	18,346	16,566
Total Expenditure	\$ 260,850	\$ 287,017	\$ (26,167)	\$ 272,613	\$ 319,066	\$ 236,626
Surplus/(Deficit)	\$ (192,272)	\$ (218,597)	\$ 26,325	\$ (214,503)	\$ (245,173)	\$ (177,386)

Activity Descriptions

▪ Administrative

Description: The revenue of this activity reflects funds generated for the support of Cultural Arts activities.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	226,472	182,399
2016-17	240,222	214,474
2017-18	253,395	232,545
2018-19	186,310	

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/ Projected</u>
2015-16	7,177	5,474
2016-17	6,481	4,750
2017-18	9,372	3,504
2018-19	7,131	

- 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/ Projected</u>
2015-16	10,046	12,904
2016-17	11,319	14,074
2017-18	14,880	6,876
2018-19	9,567	

- 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/ Projected</u>
2015-16	22,949	26,099
2016-17	26,349	26,074
2017-18	35,325	25,654
2018-19	28,379	

- 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/ Projected</u>
2015-16	2,567	1,432
2016-17	1,771	1,420
2017-18	5,219	3,809
2018-19	4,364	

- Special Events

Description: Offers a broad range of activities for the general public in the area of Cultural Arts, which includes the 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/ Projected</u>
2015-16	22,435	16,930
2016-17	875	57
2017-18	875	225
2018-19	875	

Fund: Recreation

Center: Bonnie Brook Golf Course

Code: 0226

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contributions/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Rentals	-	-	-	-	-	-
Green Fees	-	-	-	-	-	-
Carts	-	-	-	-	-	-
Golf Rentals	-	-	-	-	-	-
Driving Range	-	-	-	-	-	-
Leagues & Reserved Time	-	-	-	-	-	-
Golf Passes	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Food & Beverage	-	-	-	-	-	-
Miscellaneous	-	(86,446)	86,446	520	(75,337)	(38,179)
Program Revenue	-	-	-	-	-	-
Total Revenue	\$ -	\$ (86,446)	\$ 86,446	\$ 520	\$ (75,337)	\$ (38,179)
Interfund Transfer	-	-	-	-	-	-
Total	\$ -	\$ (86,446)	\$ 86,446	\$ 520	\$ (75,337)	\$ (38,179)
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	-	-	-	-	-
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Maintenance & Repair	20,252	500	19,752	3,051	500	5,000
Program Personnel	-	-	-	-	-	-
Miscellaneous	51,000	51,000	-	51,000	51,000	151,000
Capital Outlay	102,104	114,000	(11,896)	246,247	195,000	84,500
Total Expenditure	\$ 173,356	\$ 165,500	\$ 7,856	\$ 300,298	\$ 246,500	\$ 240,500
Interfund Transfer	-	-	-	-	-	-
Total	\$ 173,356	\$ 165,500	\$ 7,856	\$ 300,298	\$ 246,500	\$ 240,500
Surplus/(Deficit)	\$ (173,356)	\$ (251,946)	\$ 78,590	\$ (299,778)	\$ (321,837)	\$ (278,679)

*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/ Projected</u>
2015-16	101,982	233,705
2016-17	165,500	102,104
2017-18	246,500	300,298
2018-19	240,500	

Fund: Recreation

Center: Jane Addams Center

Code: 0229

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 16,152	\$ 25,416	\$ (9,264)	\$ 13,500	\$ 19,994	\$ 21,494
Total Revenue	\$ 16,152	\$ 25,416	\$ (9,264)	\$ 13,500	\$ 19,994	\$ 21,494
Expenditure						
Salaries & Wages	\$ 3,911	\$ 6,100	\$ (2,189)	\$ 3,000	\$ 3,100	\$ -
Part-Time Wages	-	-	-	-	-	4,396
Utilities	1,131	800	331	454	975	550
Total Expenditure	\$ 5,042	\$ 6,900	\$ (1,858)	\$ 3,454	\$ 4,075	\$ 4,946
Surplus/(Deficit)	\$ 11,110	\$ 18,516	\$ (7,406)	\$ 10,046	\$ 15,919	\$ 16,548

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/ Projected</u>
2015-16	5,730	6,166
2016-17	6,900	5,042
2017-18	4,075	3,454
2018-19	4,946	

Fund: Recreation

Center: Community Recreation Center

Code: 0237

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ -
Total Revenue	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ -
Interfund Transfer	-	-	-	-	-	-
Total	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ -
Expenditure						
Services	28,000	28,000	-	-	28,000	-
Utilities	-	-	-	-	-	-
Total Expenditure	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ -
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	28,000	28,000
2016-17	28,000	28,000
2017-18	28,000	0
2018-19	0	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 225,955	\$ 235,156	\$ (9,201)	\$ 326,628	\$ 252,788	\$ 310,088
Concessions	12,760	6,798	5,962	10,016	7,848	9,500
Contributions/Grants	-	-	-	-	-	-
Merchandise	4,193	4,000	193	4,524	4,000	4,000
Fitness Center Fees	936,096	784,437	151,659	1,093,627	943,442	1,077,234
Miscellaneous	152,954	180,850	(27,896)	188,410	187,350	187,850
Program Revenue	<u>155,552</u>	<u>127,551</u>	<u>28,001</u>	<u>202,720</u>	<u>192,012</u>	<u>198,162</u>
Total Revenue	\$ 1,487,510	\$ 1,338,792	\$ 148,718	\$ 1,825,925	\$ 1,587,440	\$ 1,786,834
Interfund Transfer	<u>4,533</u>	<u>500</u>	<u>4,033</u>	<u>2,708</u>	<u>750</u>	<u>900</u>
Total	\$ 1,492,043	\$ 1,339,292	\$ 152,751	\$ 1,828,633	\$ 1,588,190	\$ 1,787,734
Expenditure						
Salaries & Wages	\$ 559,169	\$ 590,383	\$ (31,214)	\$ 631,962	\$ 660,500	\$ 467,300
Part-Time Wages	-	-	-	-	-	263,826
Services	314,099	354,355	(40,256)	504,249	485,805	559,540
Utilities	194,748	292,500	(97,752)	245,855	310,750	295,250
Insurance	109,979	125,205	(15,226)	106,812	112,743	117,402
Materials & Supplies	95,645	92,707	2,938	117,275	114,920	121,950
Merchandise	3,338	3,000	338	3,000	3,000	3,000
Maintenance & Repair	31,173	33,500	(2,327)	37,000	37,000	37,500
Program Services	121,235	118,580	2,655	132,929	127,003	147,679
Program Personnel	22,328	17,430	4,898	68,665	48,594	56,960
Program Supplies	10,075	16,575	(6,500)	14,911	19,084	20,234
Program Supervision	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 1,461,789	\$ 1,644,235	\$ (182,446)	\$ 1,862,658	\$ 1,919,399	\$ 2,090,641
Interfund Transfer	<u>1,700</u>	<u>(1,700)</u>	<u>3,400</u>	<u>1,902</u>	<u>-</u>	<u>-</u>
Total	\$ 1,463,489	\$ 1,642,535	\$ (179,046)	\$ 1,864,560	\$ 1,919,399	\$ 2,090,641
Surplus/(Deficit)	\$ 28,554	\$ (303,243)	\$ 331,797	\$ (35,927)	\$ (331,209)	\$ (302,907)

Activity Descriptions

▪ Fitness Programs

Description:

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

Fiscal Year	Budget	Actual/ Projected
2015-16	49,552	61,271
2016-17	69,225	68,545
2017-18	81,780	87,256
2018-19	96,594	

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/ Projected</u>
2015-16	585	704
2016-17	575	891
2017-18	675	1,327
2018-19	1,445	

▪ Fitness Center

Description:

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	147,933	173,315
2016-17	171,942	175,504
2017-18	177,722	171,547
2018-19	176,022	

▪ Indoor Pool

Description:

This activity provides for swimming memberships, activities and lessons and the corresponding expenditures.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	0	0
2016-17	189,045	152,154
2017-18	343,143	390,822
2018-19	384,643	

▪ 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/ Projected</u>
2015-16	922,283	884,481
2016-17	1,185,043	1,045,192
2017-18	1,288,148	1,191,914
2018-19	1,402,798	

▪ Team Sports

Description:

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	29,170	27,122
2016-17	28,405	21,202
2017-18	27,931	21,695
2018-19	29,139	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Program Revenue	\$ 31,024	\$ 29,089	\$ 1,935	\$ 29,180	\$ 27,849	\$ 27,229
Total Revenue	\$ 31,024	\$ 29,089	\$ 1,935	\$ 29,180	\$ 27,849	\$ 27,229
Interfund Transfer	5,340	6,000	(660)	4,260	6,000	6,100
Total	\$ 36,364	\$ 35,089	\$ 1,275	\$ 33,440	\$ 33,849	\$ 33,329
Expenditure						
Program Services	\$ 12,411	\$ 13,810	\$ (1,399)	\$ 13,909	\$ 13,576	\$ 13,308
Program Personnel	4,055	5,264	(1,209)	3,858	4,346	6,417
Program Supplies	8,377	6,545	1,832	6,102	6,820	6,300
Total Expenditure	\$ 24,843	\$ 25,619	\$ (776)	\$ 23,869	\$ 24,742	\$ 26,025
Interfund Transfer	-	-	-	-	-	-
Total	\$ 24,843	\$ 25,619	\$ (776)	\$ 23,869	\$ 24,742	\$ 26,025
Surplus/(Deficit)	\$ 11,521	\$ 9,470	\$ 2,051	\$ 9,571	\$ 9,107	\$ 7,304

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/ Projected
2015-16	1,765	2,599
2016-17	3,330	1,758
2017-18	3,430	2,045
2018-19	2,682	

▪ 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/ Projected
2015-16	23,324	20,970
2016-17	21,433	22,837
2017-18	20,937	21,254
2018-19	22,968	

Activity Descriptions

▪ Trips

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	856	631
2016-17	856	248
2017-18	375	570
2018-19	375	

Fund: Recreation

Center: Greenshire Golf Course

Code: 0251

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Green Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carts	-	-	-	-	-	-
Golf Rentals	-	-	-	-	-	-
Leagues & Reserved Time	-	-	-	-	-	-
Golf Passes	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Food & Beverage	-	-	-	-	-	-
Program Revenue	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	24,000
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,000)

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

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 2,297	\$ 1,944	\$ 353	\$ 1,608	\$ 1,944	\$ -
Pool Admissions	30,832	20,059	10,773	21,306	23,543	-
Pool Passes	1,795	1,100	695	1,057	1,460	-
Concessions	136	125	11	25	125	-
Miscellaneous	86	60	26	3	60	-
Program Revenue	27,341	22,307	5,034	47	-	-
Total Revenue	\$ 62,487	\$ 45,595	\$ 16,892	\$ 24,046	\$ 27,132	\$ -
Interfund Transfer	272	600	(328)	267	350	-
Total	\$ 62,759	\$ 46,195	\$ 16,564	\$ 24,313	\$ 27,482	\$ -
Expenditure						
Salaries & Wages	\$ 28,002	\$ 30,435	\$ (2,433)	\$ 27,015	\$ 31,421	\$ 40,050
Part-Time Wages	-	-	-	-	-	-
Services	78,734	80,447	(1,713)	83,039	82,667	1,410
Utilities	12,615	17,500	(4,885)	19,231	17,550	3,500
Materials & Supplies	6,625	8,100	(1,475)	6,285	8,100	5,000
Maintenance & Repair	1,547	4,250	(2,703)	1,692	4,250	-
Program Services	-	360	(360)	-	-	-
Program Personnel	5,580	6,770	(1,190)	-	-	-
Program Supplies	1,593	1,775	(182)	-	-	-
Total Expenditure	\$ 134,696	\$ 149,637	\$ (14,941)	\$ 137,262	\$ 143,988	\$ 49,960
Interfund Transfer	-	-	-	-	-	-
Total	\$ 134,696	\$ 149,637	\$ (14,941)	\$ 137,262	\$ 143,988	\$ 49,960
Surplus/(Deficit)	\$ (71,937)	\$ (103,442)	\$ 31,505	\$ (112,949)	\$ (116,506)	\$ (49,960)

Activity Descriptions

▪ Pool Programs

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

Fiscal Year	Budget	Actual/ Projected
2015-16	18,921	15,619
2016-17	9,985	7,172
2017-18	0	0
2018-19	0	

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/ Projected</u>
2015-16	94,200	88,570
2016-17	97,900	91,938
2017-18	100,950	102,789
2018-19	3,500	

▪ 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, 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/ Projected</u>
2015-16	35,989	26,255
2016-17	41,752	35,584
2017-18	43,038	34,783
2018-19	46,460	

Fund: Recreation

Center: SportsPark

Code: 0283

Center Description

To provide public use of the outdoor football/soccer fields and baseball/softball fields at the SportsPark.

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 151,735	\$ 117,750	\$ 33,985	\$ 165,829	\$ 141,550	\$ 157,550
Concessions	206,807	206,670	137	189,915	208,120	193,120
Miscellaneous	12	-	12	(3)	-	(50)
Program Revenue	<u>61,925</u>	<u>75,605</u>	<u>(13,680)</u>	<u>55,640</u>	<u>62,730</u>	<u>60,800</u>
Total Revenue	\$ 420,479	\$ 400,025	\$ 20,454	\$ 411,381	\$ 412,400	\$ 411,420
Interfund Transfer	<u>1,020</u>	<u>1,500</u>	<u>(480)</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total	\$ 421,499	\$ 401,525	\$ 19,974	\$ 411,381	\$ 413,900	\$ 412,920
Expenditure						
Salaries & Wages	\$ 192,292	\$ 229,418	\$ (37,126)	\$ 204,101	\$ 242,315	\$ 136,300
Part-Time Wages	-	-	-	-	-	123,649
Services	21,754	29,547	(7,793)	34,790	34,880	33,755
Utilities	40,020	58,050	(18,030)	46,060	56,625	63,215
Insurance	17,332	19,732	(2,400)	31,636	33,393	34,773
Materials & Supplies	30,503	39,000	(8,497)	34,730	39,000	38,400
Maintenance & Repair	130,270	125,750	4,520	123,062	134,830	141,250
Miscellaneous	6,291	7,059	(768)	6,012	7,059	7,059
Program Services	24,230	36,265	(12,035)	6,410	19,480	31,330
Program Personnel	262	1,000	(738)	17,407	11,975	-
Program Supplies	8,241	17,770	(9,529)	11,801	13,326	12,776
Program Supervision	-	-	-	-	-	-
Total Expenditure	\$ 471,195	\$ 563,591	\$ (92,396)	\$ 516,009	\$ 592,883	\$ 622,507
Surplus/(Deficit)	\$ (49,696)	\$ (162,066)	\$ 112,370	\$ (104,628)	\$ (178,983)	\$ (209,587)

Activity Descriptions

▪ Programs

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	48,538	44,871
2016-17	50,035	32,493
2017-18	39,481	35,234
2018-19	38,706	

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/ Projected</u>
2015-16	136,036	123,447
2016-17	134,352	106,704
2017-18	154,076	119,481
2018-19	162,632	

▪ 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/ Projected</u>
2015-16	369,592	317,929
2016-17	379,204	331,998
2017-18	399,326	361,295
2018-19	421,169	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contributions/Grants	\$ 2,930	\$ 1,400	\$ 1,530	\$ 7,210	\$ 2,250	\$ 7,000
Symphony Fees	3,729	3,700	29	4,000	3,700	3,100
Concessions	-	75	(75)	-	75	-
Miscellaneous	-	-	-	-	-	-
Program Revenue	<u>3,325</u>	<u>2,750</u>	<u>575</u>	<u>2,430</u>	<u>3,100</u>	<u>2,970</u>
Total Revenue	\$ 9,984	\$ 7,925	\$ 2,059	\$ 13,640	\$ 9,125	\$ 13,070
Interfund Transfer	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>6,800</u>	<u>6,800</u>	<u>6,800</u>
Total	\$ 17,984	\$ 15,925	\$ 2,059	\$ 20,440	\$ 15,925	\$ 19,870
Expenditure						
Salaries & Wages	\$ 830	\$ -	830	\$ 1,850	\$ 2,230	\$ -
Part-Time Wages	-	-	-	-	-	2,225
Services	17,645	31,374	(13,729)	23,190	30,294	25,190
Utilities	206	250	(44)	308	260	260
Materials & Supplies	2	30	(28)	-	30	30
Program Services	6,415	7,950	(1,535)	6,466	7,535	6,580
Miscellaneous	<u>4,332</u>	<u>3,900</u>	<u>432</u>	<u>4,800</u>	<u>3,900</u>	<u>5,180</u>
Total Expenditure	\$ 29,430	\$ 43,504	\$ (14,074)	\$ 36,614	\$ 44,249	\$ 39,465
Interfund Transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ 29,430	\$ 43,504	\$ (14,074)	\$ 36,614	\$ 44,249	\$ 39,465
Surplus/(Deficit)	\$ (11,446)	\$ (27,579)	\$ 16,133	\$ (16,174)	\$ (28,324)	\$ (19,595)

Activity Descriptions

▪ Administrative

Description: Under the direction of the Recreation Specialist of Cultural Arts, 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/ Projected
2015-16	16,600	11,398
2016-17	16,400	14,215
2017-18	16,875	14,794
2018-19	16,870	

Activity Descriptions

▪ Orchestra

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	18,006	7,942
2016-17	18,006	10,960
2017-18	18,276	16,600
2018-19	17,445	

▪ 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/ Projected</u>
2016-15	9,098	4,575
2016-17	9,098	4,255
2017-18	9,098	5,220
2018-19	5,150	

Fund: Recreation

Center: Youth Programs

Code: 0297

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Contributions/Grants	\$ 15,060	\$ -	\$ 15,060	\$ 1,000	\$ -	\$ -
Program Revenue	132,122	148,266	(16,144)	176,948	142,442	162,097
Total Revenue	\$ 147,182	\$ 148,266	\$ (1,084)	\$ 177,948	\$ 142,442	\$ 162,097
Interfund Transfer	7,522	6,680	842	2,443	6,500	6,560
Total	\$ 154,704	\$ 154,946	\$ (242)	\$ 180,391	\$ 148,942	\$ 168,657
Expenditure						
Salaries & Wages	\$ 6,498	\$ 9,650	\$ (3,152)	\$ 9,650	\$ 9,950	\$ -
Part-Time Wages	-	-	-	-	-	23,800
Materials & Supplies	7,079	-	7,079	-	-	-
Program Services	6,990	7,010	(20)	6,815	7,800	8,155
Program Personnel	77,773	76,991	782	91,416	75,903	89,257
Program Supplies	25,086	25,340	(254)	32,882	24,602	28,570
Total Expenditure	\$ 123,426	\$ 118,991	\$ 4,435	\$ 140,763	\$ 118,255	\$ 149,782
Surplus/(Deficit)	\$ 31,278	\$ 35,955	\$ (4,677)	\$ 39,628	\$ 30,687	\$ 18,875

Activity Descriptions

▪ Camps

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	68,419	70,881
2016-17	76,629	67,461
2017-18	77,756	88,012
2018-19	103,141	

▪ 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/ Projected</u>
2015-16	35,452	15,012
2016-17	23,577	1,464
2017-18	2,658	1,717
2018-19	1,794	

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/ Projected</u>
2015-16	37,017	37,712
2016-17	34,018	54,502
2017-18	37,842	51,034
2018-19	44,845	

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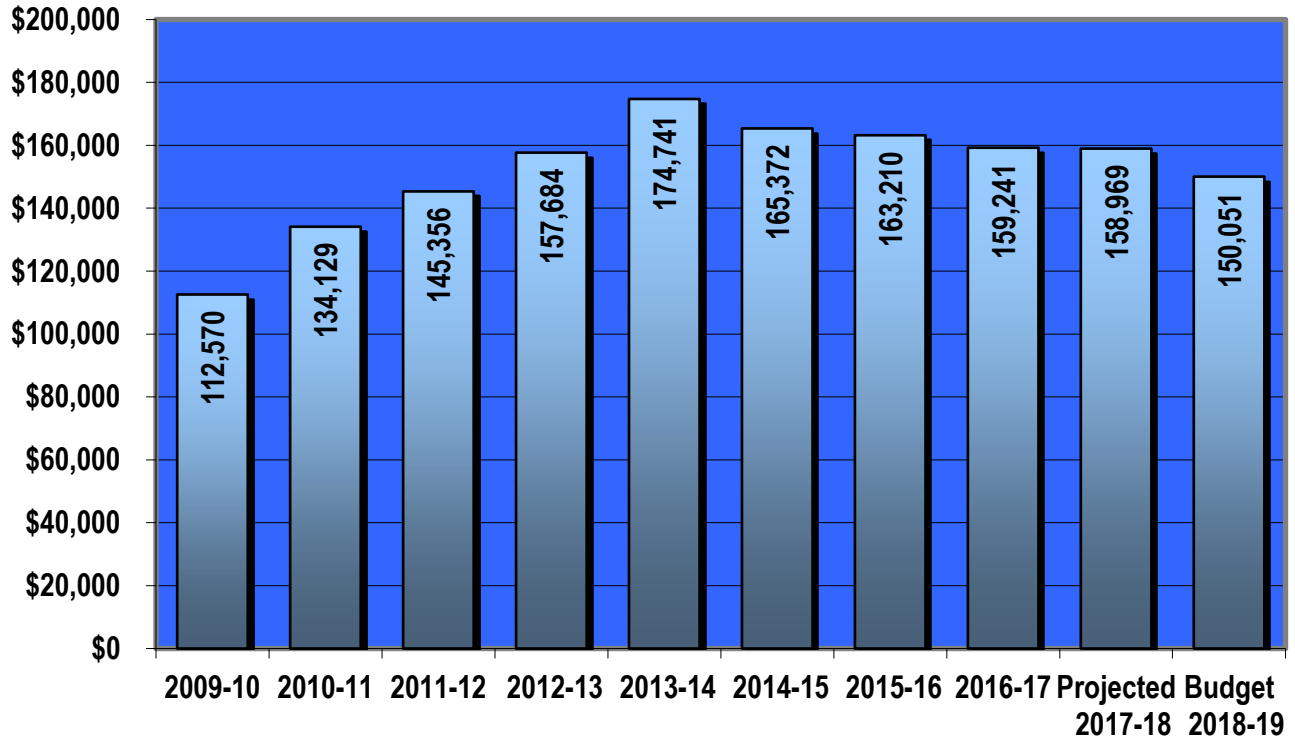
The Police Systems Fund is established for the purpose of organizing and maintaining a Police and Security System within the parks and playgrounds maintained by the Park District. Expenditures related to scheduling and supervising the City of Waukegan police officers that provide security within the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

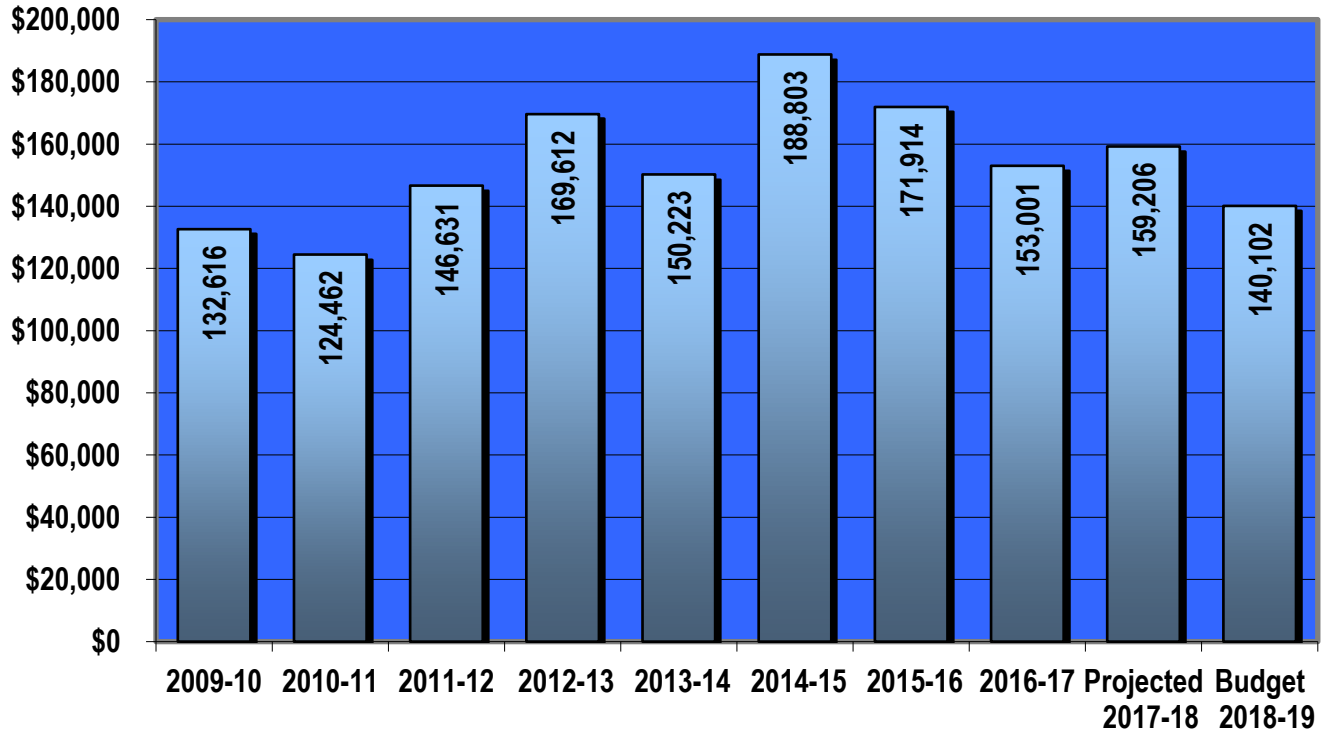


**POLICE SYSTEMS FUND
REVENUE AND EXPENDITURE COMPARISON**

Revenue

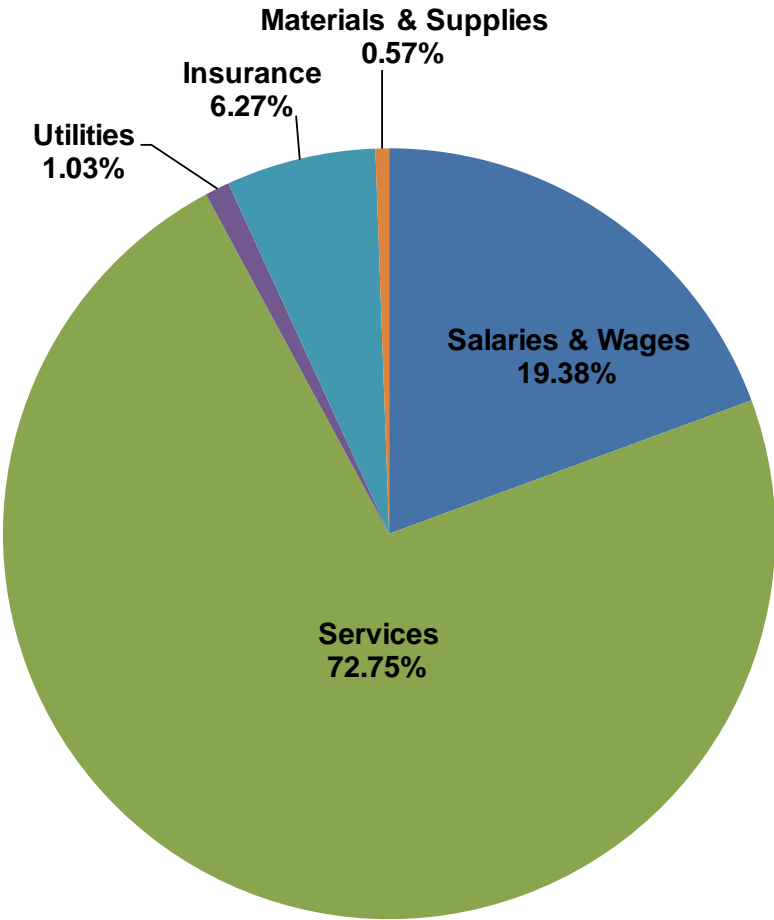


Expenditure



**POLICE SYSTEMS FUND
EXPENDITURE: FISCAL YEAR 2018-19**

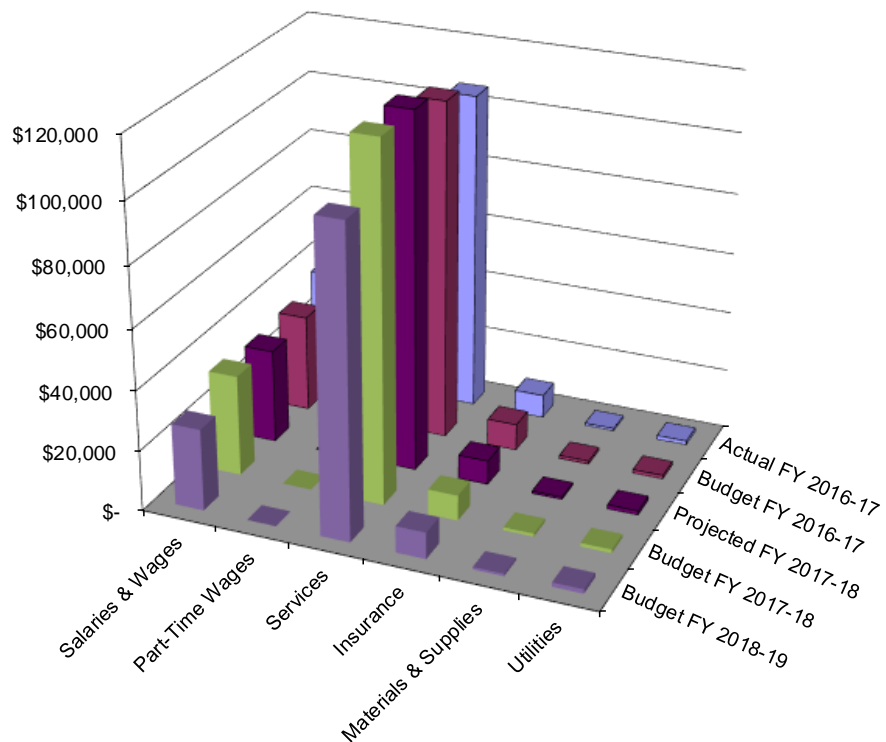
Expenditure Category		Amount	Percent
Salaries & Wages	\$	27,150	19.38%
Part-Time Wages		-	0.00%
Services		101,931	72.75%
Utilities		1,440	1.03%
Insurance		8,781	6.27%
Materials & Supplies		800	0.57%
Total Expenditure	\$	140,102	100.00%



Police Systems Fund

	Actual FY 2016-17	Budget FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue					
Real Estate Tax	\$ 159,217	\$ 157,217	\$ 158,954	\$ 159,989	\$ 150,001
Interest Income	24	80	15	50	50
Total	\$ 159,241	\$ 157,297	\$ 158,969	\$ 160,039	\$ 150,051
Expenditure					
Salaries & Wages	\$ 37,159	\$ 32,419	\$ 31,233	\$ 33,516	\$ 27,150
Part-Time Wages	-	-	-	-	-
Services	105,970	112,424	117,824	117,824	101,931
Insurance	7,772	8,848	7,989	8,432	8,781
Materials & Supplies	800	1,050	800	1,000	800
Utilities	1,300	1,200	1,360	1,200	1,440
Total	\$ 153,001	\$ 155,941	\$ 159,206	\$ 161,972	\$ 140,102
Surplus/(Deficit)	\$ 6,240	\$ 1,356	\$ (237)	\$ (1,933)	\$ 9,949

EXPENDITURE



FY2018-19 Police Systems Fund Highlights:

- A.) Real Estate revenue decreased to \$150,001 from \$159,989. This represents a (\$9,898) or (6.19%). This was a planned decrease during the budget process due to a new police schedule with the City of Waukegan.
- B.) The Police Systems Fund's real estate tax final extension rate this fiscal year is \$.013539 per \$100 of equalized assessed valuation, which is down from the previous final extension rate of \$.015796. The statutory rate limit maximum is \$.025000.
- C.) Police Systems expenditure budget is \$140,102 which is a decrease of (\$21,870) or (13.50%). This is primarily due to a decrease in salaries & wages and services.
- D.) Services expenditure includes park security and facility alarm systems which have been included in this fund. While facility alarm systems remained flat, park security decreased from \$73,305 to \$91,800. This has been budgeted for police services from the City of Waukegan for park patrol. This decrease is due to adjusting the schedule with park patrol to be a more efficient and cost-effective partnership for our community parks.
- E.) There is a projected surplus of \$9,949. Since this fund is a smaller fund, it is more volatile to changes in fund balances year to year.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
<u>Revenue</u>						
Real Estate Tax	\$ 159,217	\$ 157,217	\$ 2,000	\$ 158,954	\$ 159,989	\$ 150,001
Interest Income	24	80	(56)	15	50	50
Total Revenue	\$ 159,241	\$ 157,297	\$ 1,944	\$ 158,969	\$ 160,039	\$ 150,051
<u>Expenditure</u>						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	-	-	-	-	-
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ 159,241	\$ 157,297	\$ 1,944	\$ 158,969	\$ 160,039	\$ 150,051

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 37,159	\$ 32,419	\$ 4,740	\$ 31,233	\$ 33,516	\$ 27,150
Part-Time Wages	-	-	-	-	-	\$ -
Services	105,970	112,424	(6,454)	117,824	117,824	101,931
Utilities	1,300	1,200	100	1,360	1,200	1,440
Insurance	7,772	8,848	(1,076)	7,989	8,432	8,781
Materials & Supplies	800	1,050	(250)	800	1,000	800
Total Expenditure	\$ 153,001	\$ 155,941	\$ (2,940)	\$ 159,206	\$ 161,972	\$ 140,102
Surplus/(Deficit)	\$ (153,001)	\$ (155,941)	\$ 2,940	\$ (159,206)	\$ (161,972)	\$ (140,102)

Activity Descriptions

▪ Operations and Maintenance

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	169,183	171,915
2016-17	155,941	153,001
2017-18	161,972	159,206
2018-19	140,102	

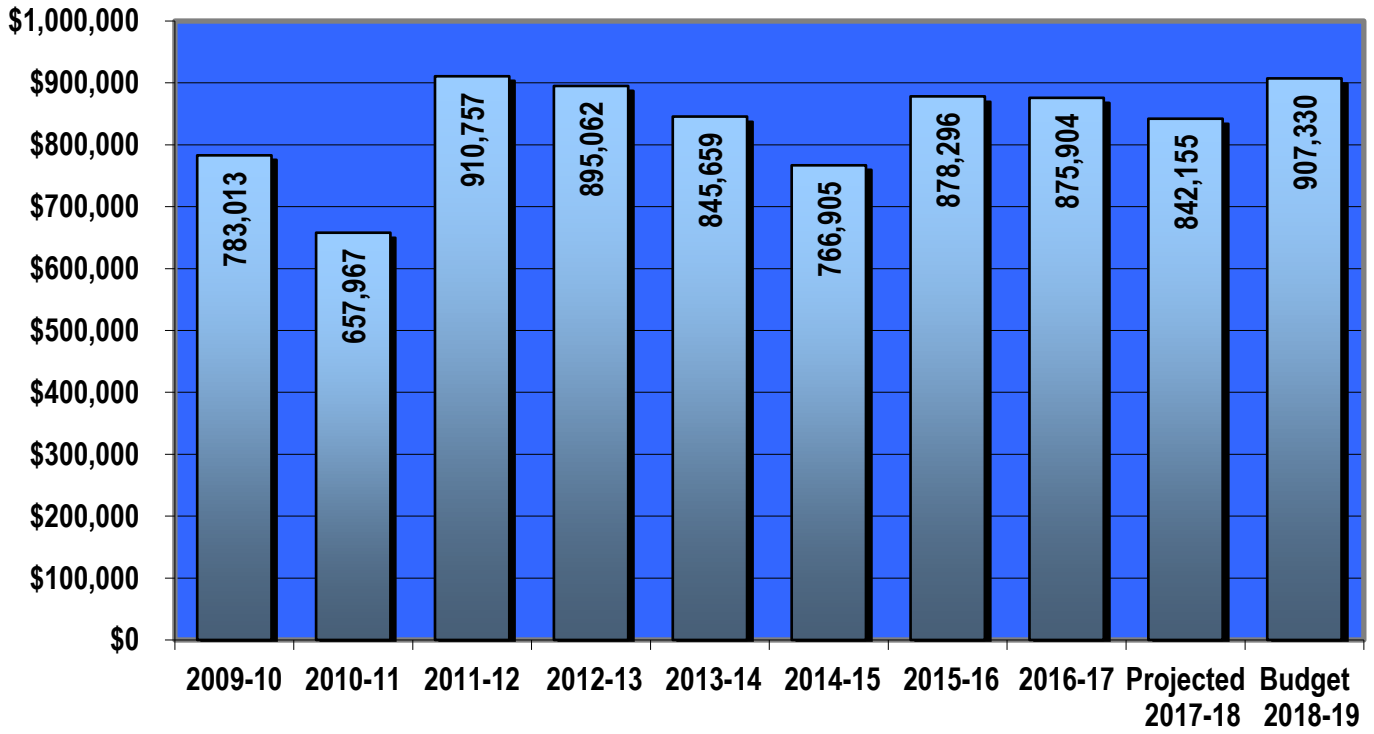


The Waukegan Park District is a member of the Special Recreation Services of Northern Lake County (SRSNLC), which also includes the Round Lake Area Park District, Lindenhurst Park District, and Zion Park District for individuals with special needs within the member districts. The Waukegan Park District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

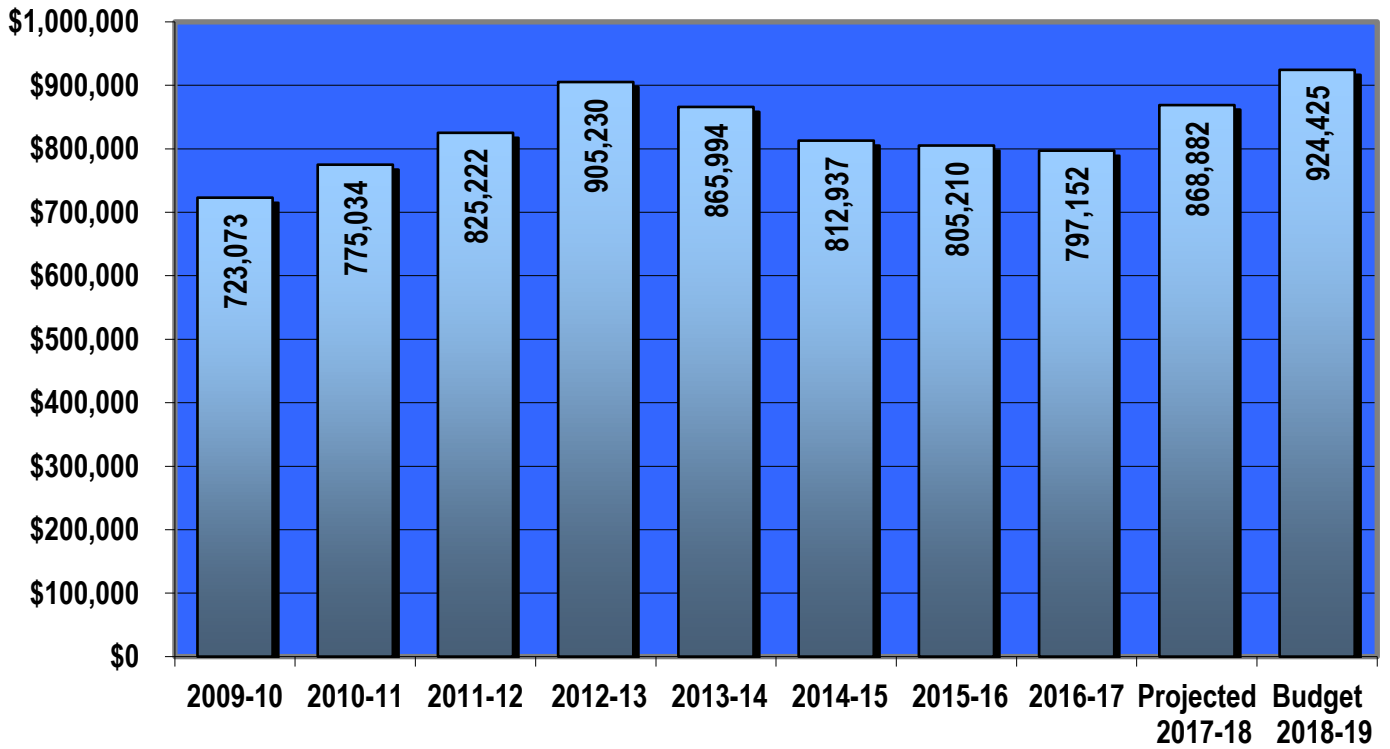


**SPECIAL RECREATION
REVENUE AND EXPENDITURE COMPARISON**

Revenue

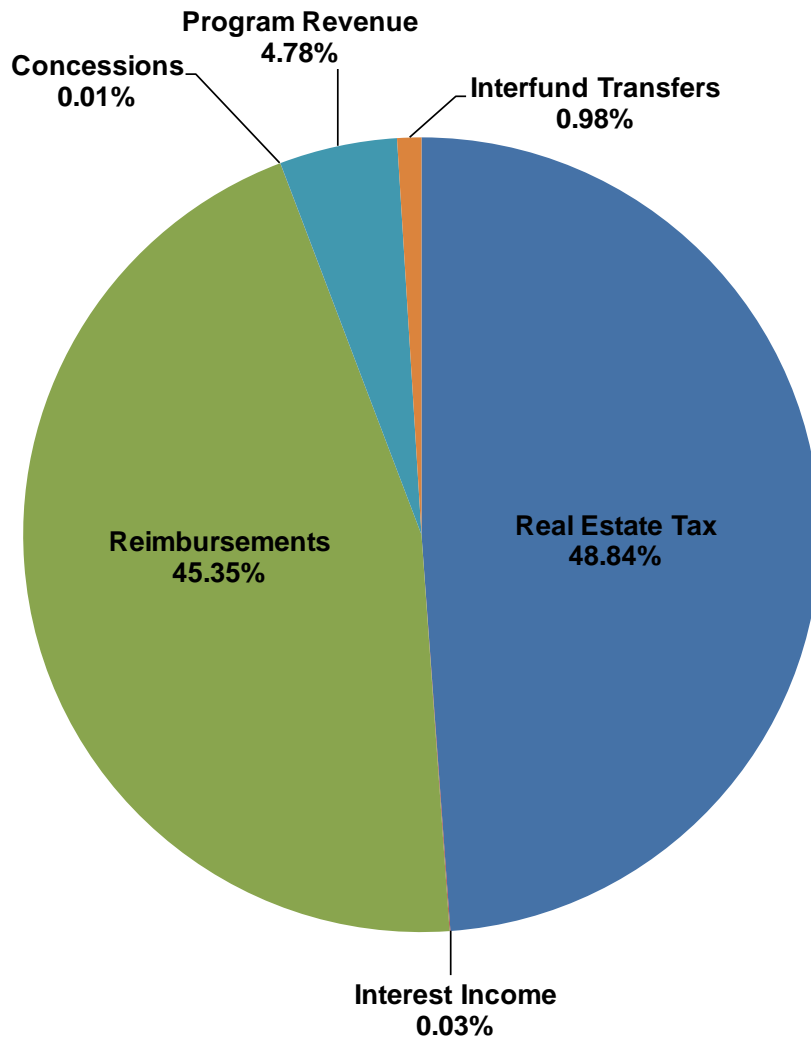


Expenditure



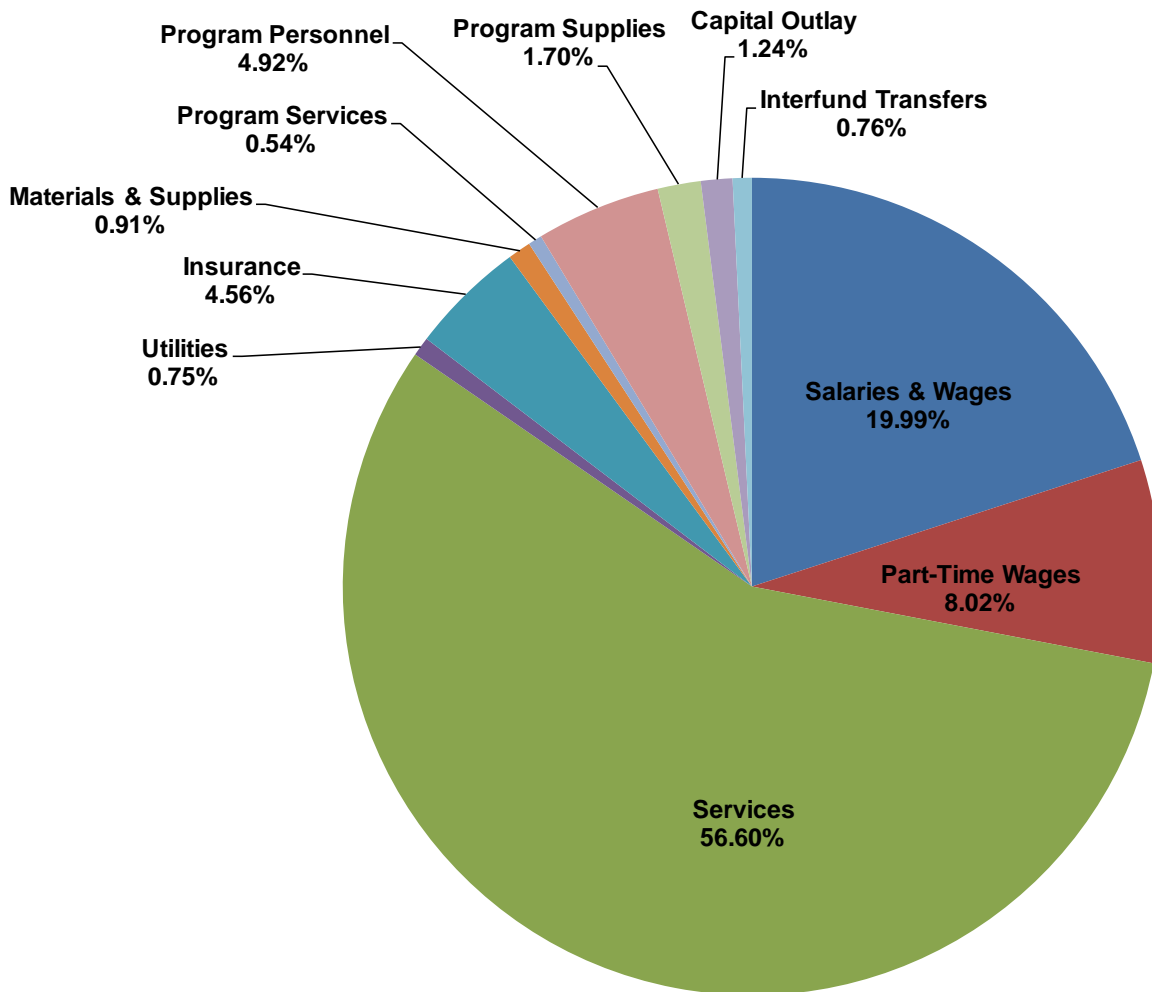
**SPECIAL RECREATION
REVENUE: FISCAL YEAR 2018-19**

Revenue Category		Amount	Percent
Real Estate Tax	\$	443,168	48.84%
Interest Income		300	0.03%
Reimbursements		411,500	45.35%
Concessions		50	0.01%
Program Revenue		43,412	4.78%
Total Revenue	\$	898,430	99.02%
Interfund Transfers		8,900	0.98%
Total	\$	907,330	100.00%



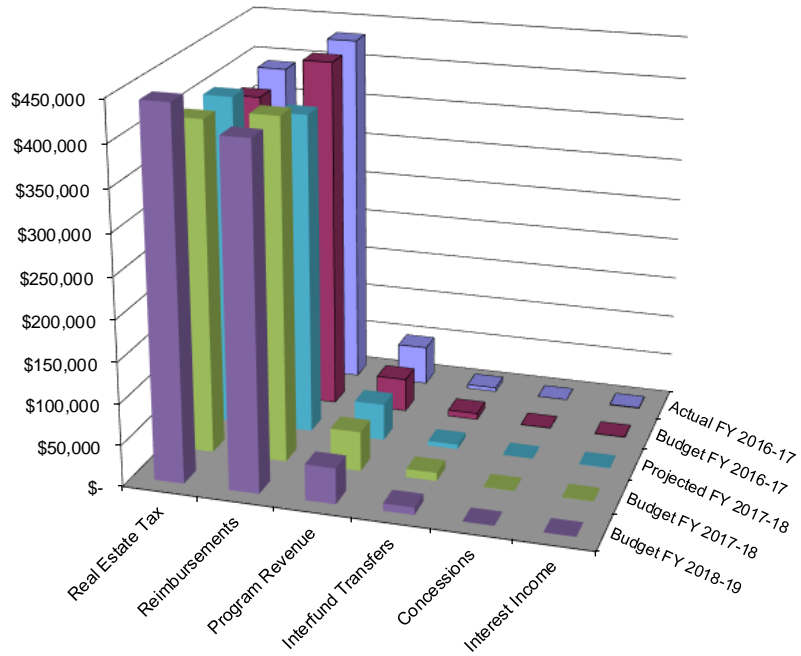
**SPECIAL RECREATION
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure Category		Amount	Percent
Salaries & Wages	\$	184,825	19.99%
Part-Time Wages		74,124	8.02%
Services		523,205	56.60%
Utilities		6,940	0.75%
Insurance		42,149	4.56%
Materials & Supplies		8,415	0.91%
Program Services		5,030	0.54%
Program Personnel		45,493	4.92%
Program Supplies		15,744	1.70%
Capital Outlay		11,500	1.24%
Total Expenditure	\$	917,425	99.24%
Interfund Transfers		7,000	0.76%
Total	\$	924,425	100.00%

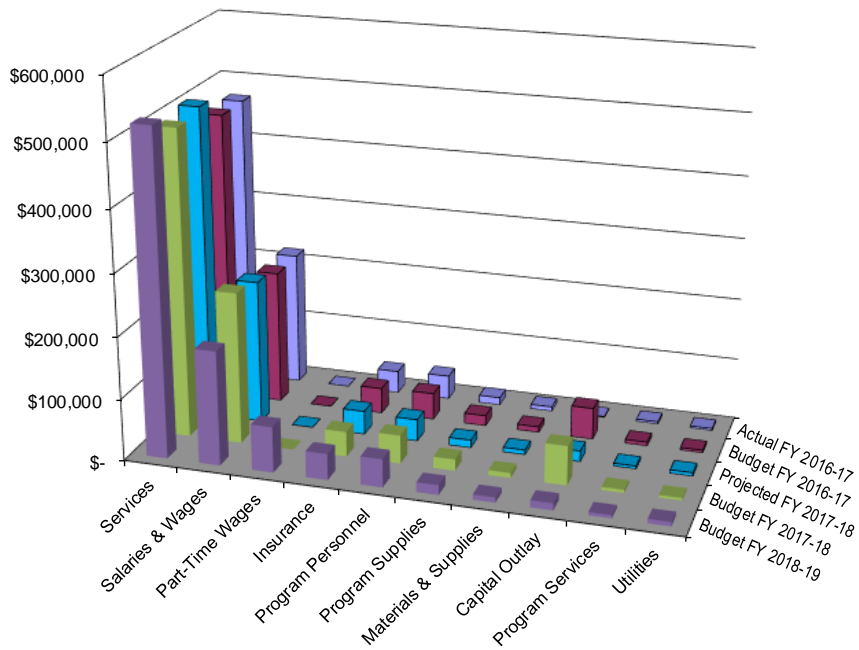


Special Recreation Fund: Revenue & Expenditure Charts

REVENUE



EXPENDITURE



Special Recreation Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 390,563	\$ 378,772	\$ 11,791	\$ 402,518	\$ 400,474	\$ 443,168
Interest Income	704	250	454	460	250	300
Reimbursements	432,117	427,748	4,369	388,679	411,500	411,500
Concessions	-	200	(200)	-	200	50
Program Revenue	47,751	40,841	6,910	44,798	48,118	43,412
Total Revenue	\$ 871,135	\$ 847,811	\$ 23,324	\$ 836,455	\$ 860,542	\$ 898,430
Interfund Transfers	4,768	7,685	(2,917)	5,700	9,900	8,900
Total	\$ 875,903	\$ 855,496	\$ 20,407	\$ 842,155	\$ 870,442	\$ 907,330
Expenditure						
Salaries & Wages	\$ 217,309	\$ 216,870	\$ 439	\$ 232,226	\$ 245,333	\$ 184,825
Part-Time Wages	-	-	-	-	-	74,124
Services	469,376	468,969	407	505,356	496,044	523,205
Utilities	3,140	4,000	(860)	5,363	4,100	6,940
Insurance	36,530	41,588	(5,058)	38,347	40,476	42,149
Materials & Supplies	7,082	9,093	(2,011)	7,520	8,043	8,415
Maintenance & Repair	-	-	-	-	-	-
Program Services	3,535	6,092	(2,557)	4,496	4,960	5,030
Program Personnel	38,934	43,690	(4,756)	35,452	45,988	45,493
Program Supplies	12,047	16,959	(4,912)	12,519	18,435	15,744
Capital Outlay	1,358	51,300	(49,942)	17,510	63,500	11,500
Total Expenditure	\$ 789,311	\$ 858,561	\$ (69,250)	\$ 858,789	\$ 926,879	\$ 917,425
Interfund Transfers	7,840	7,850	306	10,093	8,050	7,000
Total	\$ 797,151	\$ 866,411	\$ (69,260)	\$ 868,882	\$ 934,929	\$ 924,425
Surplus/(Deficit)	\$ 78,752	\$ (10,915)	\$ 89,667	\$ (26,727)	\$ (64,487)	\$ (17,095)

FY2018-19 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 SRSNLC and is offset by the services expenditure as real estate tax revenue that is paid to SRSNLC.
- B.) Revenue of \$907,330 which includes interfund transfers of \$8,900 increased \$36,888 or 4.24% from the previous fiscal year primarily due to an increase in real estate tax revenue.
- C.) Special Recreation Fund expenditures are \$924,425 which is a decrease of (\$10,504) or (1.12%). The decrease can be attributed to capital outlay compared to the previous year budget. ADA improvements of \$10,000 are budgeted this fiscal year compared to the previous fiscal year of \$50,000. ADA projects are reviewed annually for compliance during the capital improvement development process.
- D.) Services increased from \$496,044 to \$523,205 due to a \$17,486 budgeted increase in SRA real estate tax to SRSNLC.
- E.) Projected FY2017-18 is under budget by (\$37,760) due to capital outlay projected at \$17,510 from FY17-18 budget of \$63,500.
- F.) The health insurance budget increased slightly \$1,673 or 4.13% to \$42,149.
- G.) There is a projected deficit of (\$17,095), which has decreased from (\$64,487). Again this is due to capital outlay being reduced. Capital projects year to year affect the overall operating budget and fund balance results.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
<u>Revenue</u>						
Tax Receipts	\$ 390,563	\$ 378,772	\$ 11,791	\$ 402,518	\$ 400,474	\$ 443,168
Interest	704	250	454	460	250	300
Reimbursements	432,117	427,748	4,369	388,679	411,500	411,500
Total Revenue	\$ 823,384	\$ 806,770	\$ 16,614	\$ 791,657	\$ 812,224	\$ 854,968
Interfund Transfers	-	-	-	-	-	-
Total	\$ 823,384	\$ 806,770	\$ 16,614	\$ 791,657	\$ 812,224	\$ 854,968
<u>Expenditure</u>						
Salaries & Wages	\$ 6,292	\$ 6,328	\$ (36)	\$ 7,141	\$ 6,411	\$ 6,925
Part-Time Wages	-	-	-	-	-	-
Services	433,737	429,785	3,952	470,836	457,966	483,852
Insurance	36,530	41,588	(5,058)	38,347	40,476	42,149
Materials & Supplies	500	1,000	(500)	500	900	900
Maintenance & Repair	-	-	-	-	-	-
Capital Outlay	1,358	51,300	(49,942)	17,510	63,500	11,500
Total Expenditure	\$ 478,417	\$ 530,001	\$ (51,584)	\$ 534,334	\$ 569,253	\$ 545,326
Surplus/(Deficit)	\$ 344,967	\$ 276,769	\$ 68,198	\$ 257,323	\$ 242,971	\$ 309,642

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/ Projected</u>
2015-16	512,639	520,726
2016-17	530,001	478,417
2017-18	569,253	534,334
2018-19	545,326	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Activity Description

- Park Operations

Description: This activity includes wages for park maintenance personnel.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	4,295	4,261
2016-17	0	0
2017-18	0	0
2018-19	0	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Concessions	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 50
Total Revenue	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 50
Expenditure						
Salaries & Wages	\$ 210,986	\$ 210,492	\$ 494	\$ 225,003	\$ 238,872	\$ 177,900
Part-Time Wages	-	-	-	-	-	73,999
Services	35,639	39,184	(3,545)	34,520	38,078	39,353
Utilities	3,140	4,000	(860)	5,363	4,100	6,940
Materials & Supplies	6,582	8,093	(1,511)	7,020	7,143	7,515
Total Expenditure	\$ 256,347	\$ 261,769	\$ (5,422)	\$ 271,906	\$ 288,193	\$ 305,707
Interfund Transfers	-	-	-	-	200	-
Total	\$ 256,347	\$ 261,769	\$ (5,422)	\$ 271,906	\$ 288,393	\$ 305,707
Surplus/(Deficit)	\$ (256,347)	\$ (261,569)	\$ 5,422	\$ (271,906)	\$ (288,193)	\$ (305,657)

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 General & Special Recreation (1), Recreation Supervisor (1) and Recreation Specialist (1) who are in charge of operating recreation programs for the special needs. Part-time and 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/ Projected
2015-16	228,554	214,893
2016-17	261,769	256,347
2017-18	288,393	271,906
2018-19	305,707	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Program Revenue	\$ 1,620	\$ 864	\$ 756	\$ 1,165	\$ 1,200	\$ 884
Total Revenue	\$ 1,620	\$ 864	\$ 756	\$ 1,165	\$ 1,200	\$ 884
Expenditure						
Program Personnel	\$ 700	\$ 495	\$ 205	\$ 355	\$ 595	\$ 480
Program Supplies	414	360	54	506	360	402
Total Expenditure	\$ 1,114	\$ 855	\$ 259	\$ 861	\$ 955	\$ 882
Surplus/(Deficit)	\$ 506	\$ 9	\$ 497	\$ 304	\$ 245	\$ 2

Activity Description

▪ Crafts

Description: This activity involves all craft programs.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	855	880
2016-17	855	1,114
2017-18	955	861
2018-19	882	

Fund: Special Recreation

Center: Athletics

Code: 0816

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2017-18
Revenue						
Program Revenue	\$ 20,565	\$ 14,355	\$ 6,210	\$ 24,581	\$ 20,215	\$ 18,863
Total Revenue	\$ 20,565	\$ 14,355	\$ 6,210	\$ 24,581	\$ 20,215	\$ 18,863
Interfund Transfers	690	2,765	(2,075)	-	1,200	1,200
Total	\$ 21,255	\$ 17,120	\$ 4,135	\$ 24,581	\$ 21,415	\$ 20,063
Expenditure						
Program Services	\$ 3,535	\$ 3,995	\$ (460)	\$ 3,810	\$ 3,795	\$ 3,915
Program Personnel	3,282	3,605	(323)	2,567	4,065	3,875
Program Supplies	5,497	7,901	(2,404)	5,362	8,648	6,440
Total Expenditure	\$ 12,314	\$ 15,501	\$ (3,187)	\$ 11,739	\$ 16,508	\$ 14,230
Interfund Transfers	7,567	7,500	67	9,826	7,500	7,000
Total	\$ 19,881	\$ 23,001	\$ (3,120)	\$ 21,565	\$ 24,008	\$ 21,230
Surplus/(Deficit)	\$ 1,374	\$ (5,881)	\$ 7,255	\$ 3,016	\$ (2,593)	\$ (1,167)

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/ Projected</u>
2015-16	18,842	19,774
2016-17	23,001	19,882
2017-18	24,008	21,565
2018-19	21,230	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Program Revenue	\$ 25,567	\$ 25,622	\$ (55)	\$ 19,052	\$ 26,703	\$ 23,665
Total Revenue	\$ 25,567	\$ 25,622	\$ (55)	\$ 19,052	\$ 26,703	\$ 23,665
Interfund Transfers	4,078	4,920	(842)	5,700	8,700	7,700
Total	\$ 29,645	\$ 30,542	\$ (897)	\$ 24,752	\$ 35,403	\$ 31,365
Expenditure						
Salaries & Wages	\$ 32	\$ 50	\$ (18)	\$ 83	\$ 50	\$ -
Part-Time Wages	-	-	-	-	-	125
Program Services	-	2,097	(2,097)	686	1,165	1,115
Program Personnel	34,951	39,590	(4,639)	32,530	41,328	41,138
Program Supplies	6,137	8,698	(2,561)	6,651	9,428	8,902
Total Expenditure	\$ 41,120	\$ 50,435	\$ (9,315)	\$ 39,950	\$ 51,971	\$ 51,280
Interfund Transfers	272	350	(78)	267	350	-
Total	\$ 41,392	\$ 50,785	\$ (9,393)	\$ 40,217	\$ 52,321	\$ 51,280
Surplus/(Deficit)	\$ (11,747)	\$ (20,243)	\$ 8,496	\$ (15,465)	\$ (16,918)	\$ (19,915)

Activity Descriptions

▪ Camps

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	40,939	36,618
2016-17	41,260	36,589
2017-18	41,949	32,828
2018-19	41,995	

▪ Miscellaneous

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	2,346	1,014
2016-17	3,015	1,754
2017-18	5,071	3,198
2018-19	4,534	

Activity Descriptions

▪ Socialization

Description: This activity involves programs that give individuals with special needs the opportunity to gather and to socialize while enjoying a recreational activity with their peers.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	3,133	2,434
2016-17	2,376	2,160
2017-18	2,144	2,995
2018-19	2,424	

▪ 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/ Projected</u>
2015-16	4,856	4,609
2016-17	4,134	888
2017-18	3,157	1,196
2018-19	2,327	

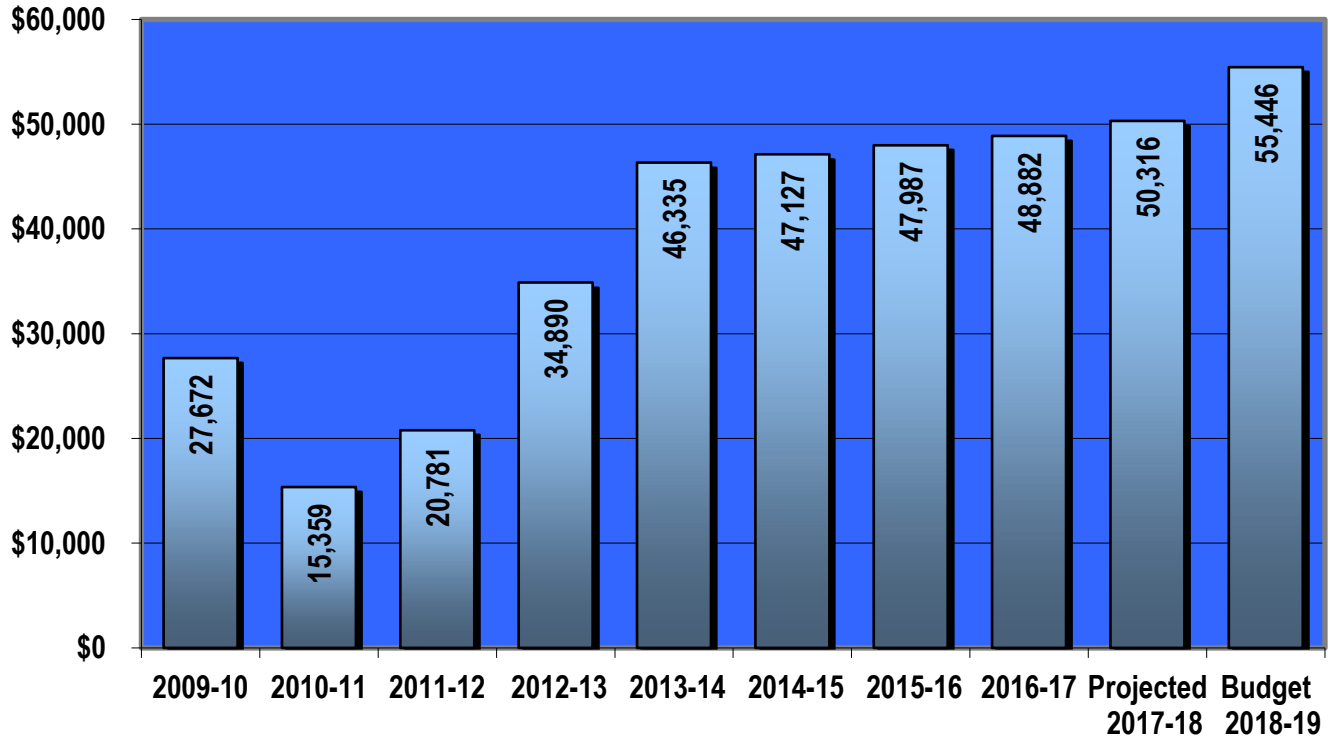


The Paving and Lighting Fund is established for the purpose of construction, maintaining and lighting of streets and roadways within the parks and playgrounds maintained by the park district. The Paving and Lighting Fund is financially supported by the Paving and Lighting Levy of the Real Estate Tax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

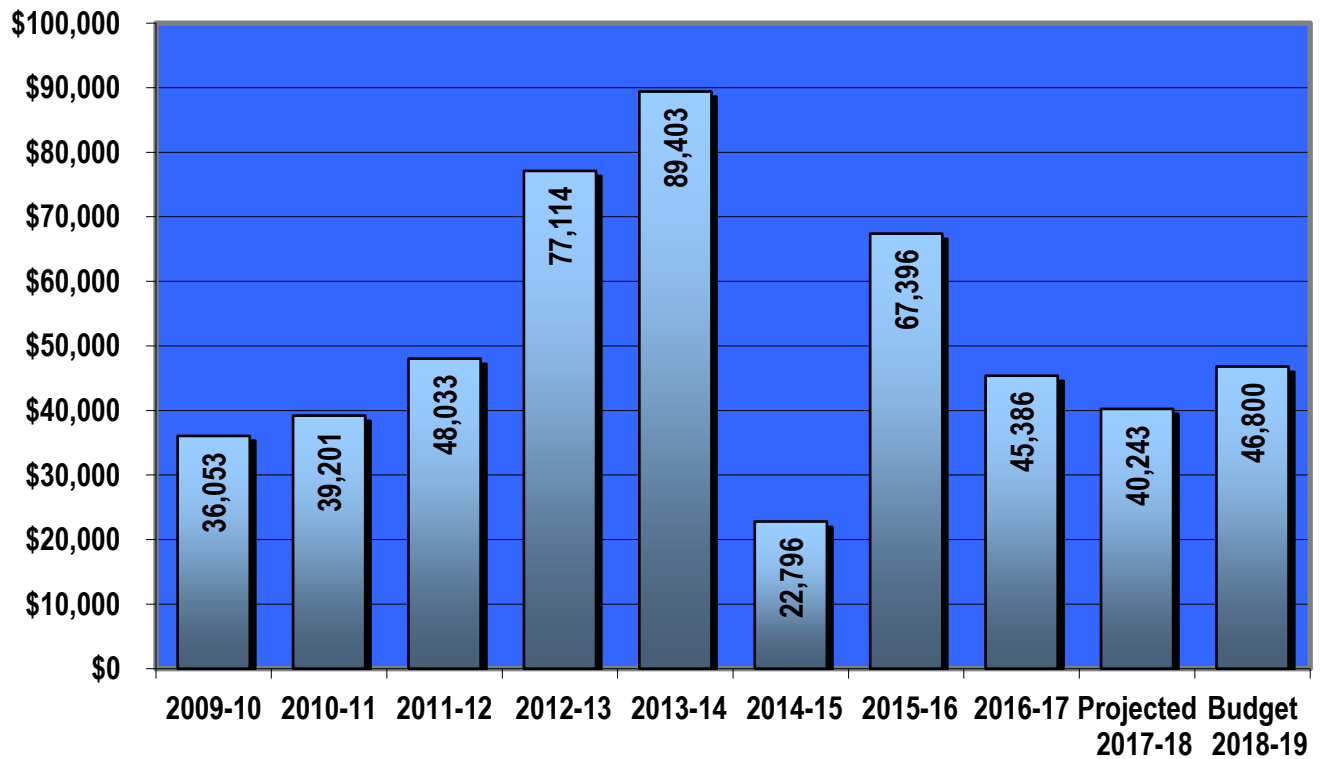


**PAVING & LIGHTING
REVENUE & EXPENDITURE COMPARISON**

Revenue

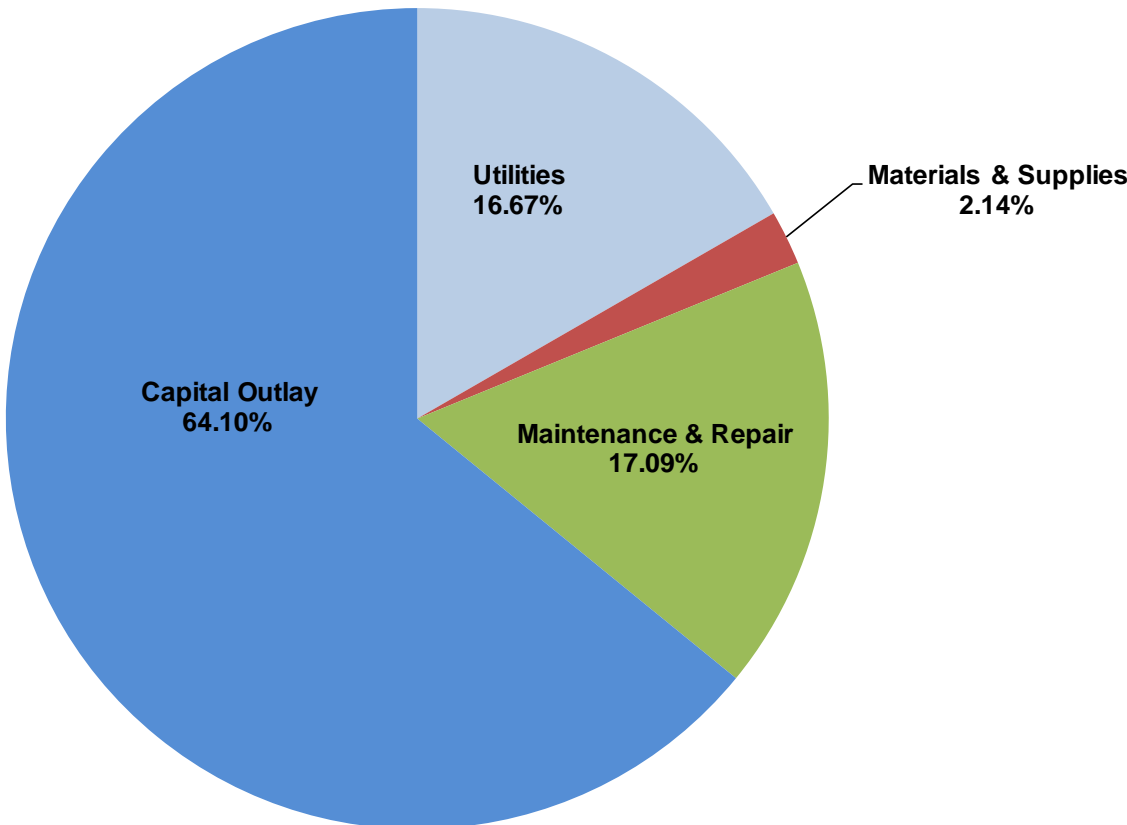


Expenditure



**PAVING & LIGHTING
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure		Amount	Percent
Utilities	\$	7,800	16.67%
Materials & Supplies		1,000	2.14%
Maintenance & Repair		8,000	17.09%
Capital Outlay		30,000	64.10%
Total Expenditure	\$	46,800	100.00%



Paving & Lighting Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 48,820	\$ 47,715	\$ 1,105	\$ 50,315	\$ 50,059	\$ 55,396
Interest Income	62	40	22	1	50	50
Total Revenue	\$ 48,882	\$ 47,755	\$ 1,127	\$ 50,316	\$ 50,109	\$ 55,446
Expenditure						
Utilities	\$ 6,089	\$ 7,000	\$ (911)	\$ 7,136	\$ 7,500	\$ 7,800
Materials & Supplies	43	1,000	(957)	1,000	1,000	1,000
Maintenance & Repair	39,255	8,000	31,255	6,850	8,000	8,000
Capital Outlay	-	35,000	(35,000)	25,257	35,000	30,000
Total Expenditure	\$ 45,387	\$ 51,000	\$ (5,613)	\$ 40,243	\$ 51,500	\$ 46,800
Surplus/(Deficit)	\$ 3,495	\$ (3,245)	\$ 6,740	\$ 10,073	\$ (1,391)	\$ 8,646

FY2018-19 Paving & Lighting Fund Highlights:

- A.) Fiscal year revenue of \$55,446 is up \$5,337 or 10.65% compared to the previous fiscal year of \$50,109 due to a real estate tax increase.
- B.) The expenditure budget is \$46,800 which is a decrease of (\$4,700) or (9.13%).
- C.) Capital projects budgeted for the road and parking lot system throughout the District decreased \$5,000 to \$30,000 this fiscal year. These capital outlay funds are a part of the pavement maintenance plan (PMP).
- D.) The Paving & Lighting Fund has reached its statutory rate limit of \$.005000 per \$100 of equalized assessed valuation for real estate tax revenue.
- E.) There is a projected surplus of \$8,646 for FY2018-19, with an estimated FY2017-18 ending surplus of \$10,073. This is due to less than expected capital outlay in this fund. Currently, this is good as the Paving & Lighting Fund is the second smallest fund balance in the Park District only to the Audit Fund. Having the estimated FY2017-18 budget outperform the budget deficit of \$1,391 is a good sign for future fund balances.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 48,820	\$ 47,715	\$ 1,105	\$ 50,315	\$ 50,059	\$ 55,396
Interest Income	62	40	22	1	50	50
Total Revenue	\$ 48,882	\$ 47,755	\$ 1,127	\$ 50,316	\$ 50,109	\$ 55,446
Expenditure						
Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus/(Deficit)	\$ 48,882	\$ 47,755	\$ 1,127	\$ 50,316	\$ 50,109	\$ 55,446

Fund: Paving and Lighting

Center: Park Operations

Code: 0912

Center Description

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

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Utilities	\$ 6,089	\$ 7,000	\$ (911)	\$ 7,136	\$ 7,500	\$ 7,800
Materials & Supplies	43	1,000	(957)	1,000	1,000	1,000
Maintenance & Repair	39,255	8,000	31,255	6,850	8,000	8,000
Capital Outlay	-	35,000	(35,000)	25,257	35,000	30,000
Total Expenditure	\$ 45,387	\$ 51,000	\$ (5,613)	\$ 40,243	\$ 51,500	\$ 46,800
Surplus/(Deficit)	\$ (45,387)	\$ (51,000)	\$ 5,613	\$ (40,243)	\$ (51,500)	\$ (46,800)

Activity Description

- Park Operations

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

Fiscal Year	Budget	Actual/ Projected
2015-16	64,500	67,396
2016-17	51,000	45,386
2017-18	51,500	40,243
2018-19	46,800	

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GPA WAUKEGAN

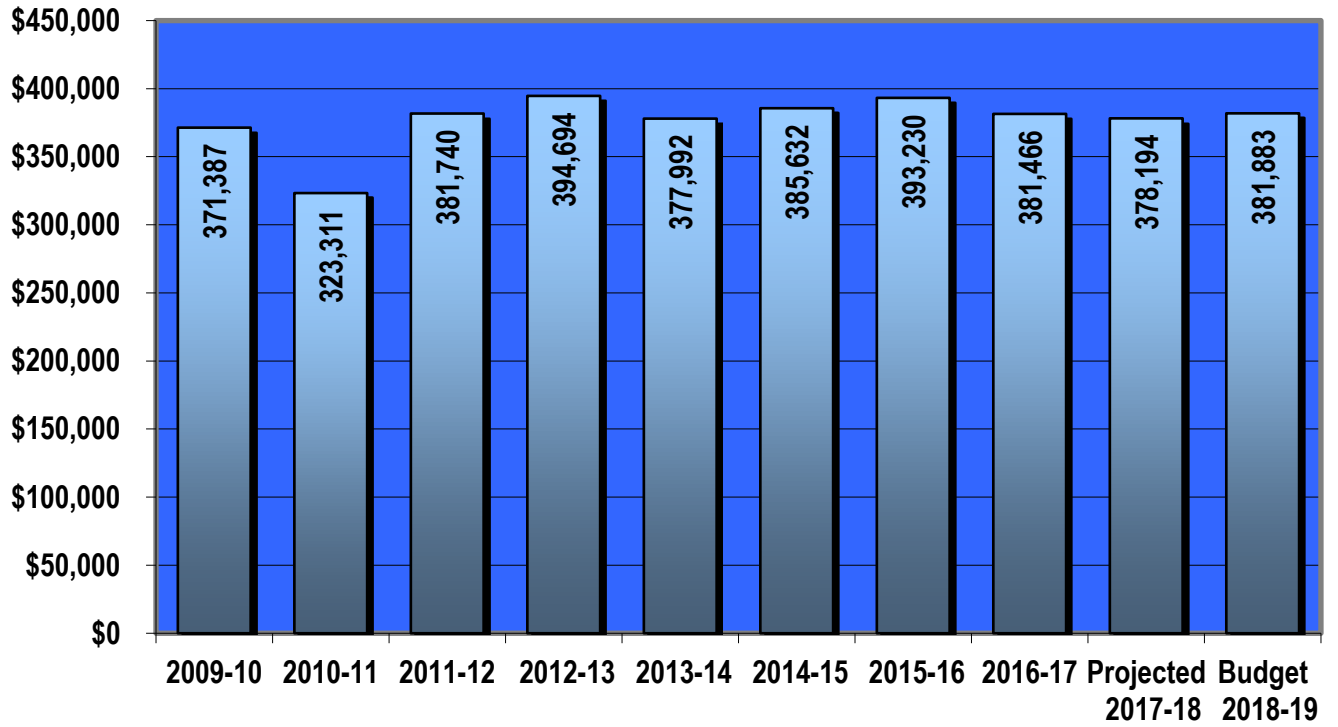
The Museum Fund is established to account for the activities related to the preservation of historical artifacts by the District. Expenses related to the Waukegan History Museum, Bowen Heritage Circle, Douglas House and various designated historic park areas are included in this fund. The Museum Fund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

Museum

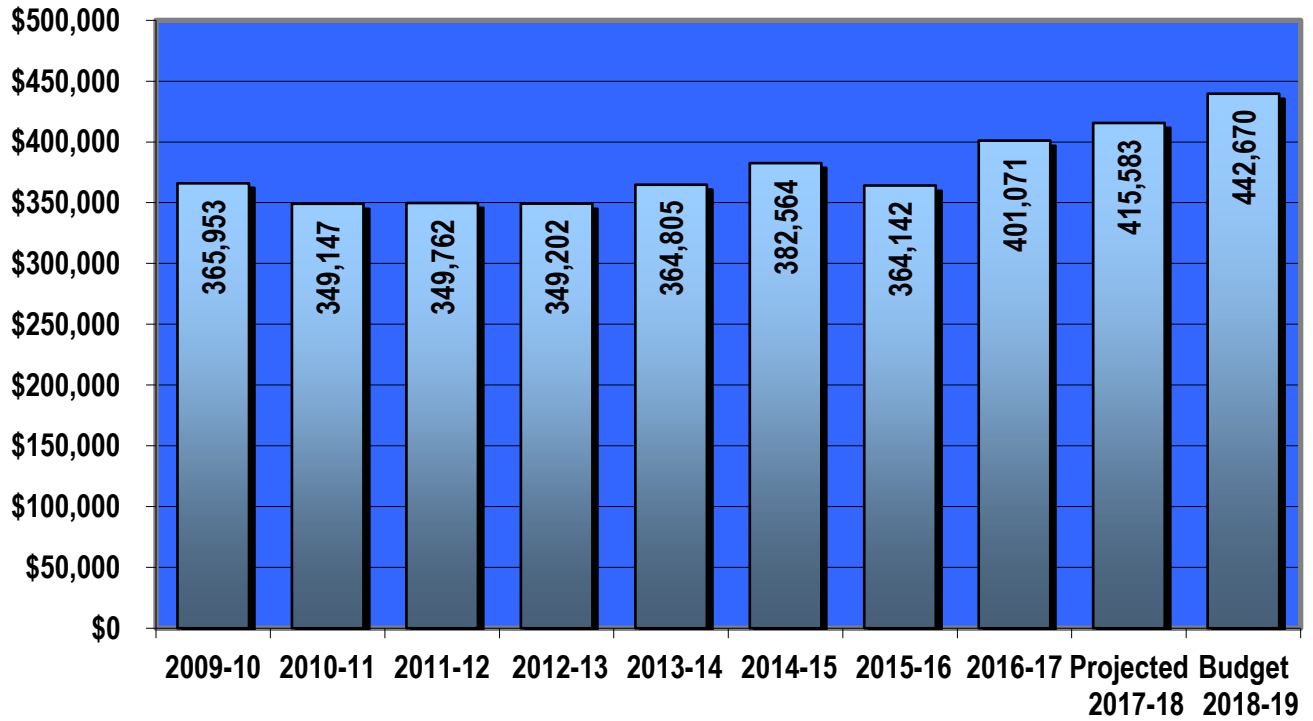


MUSEUM
REVENUE AND EXPENDITURE COMPARISON

Revenue

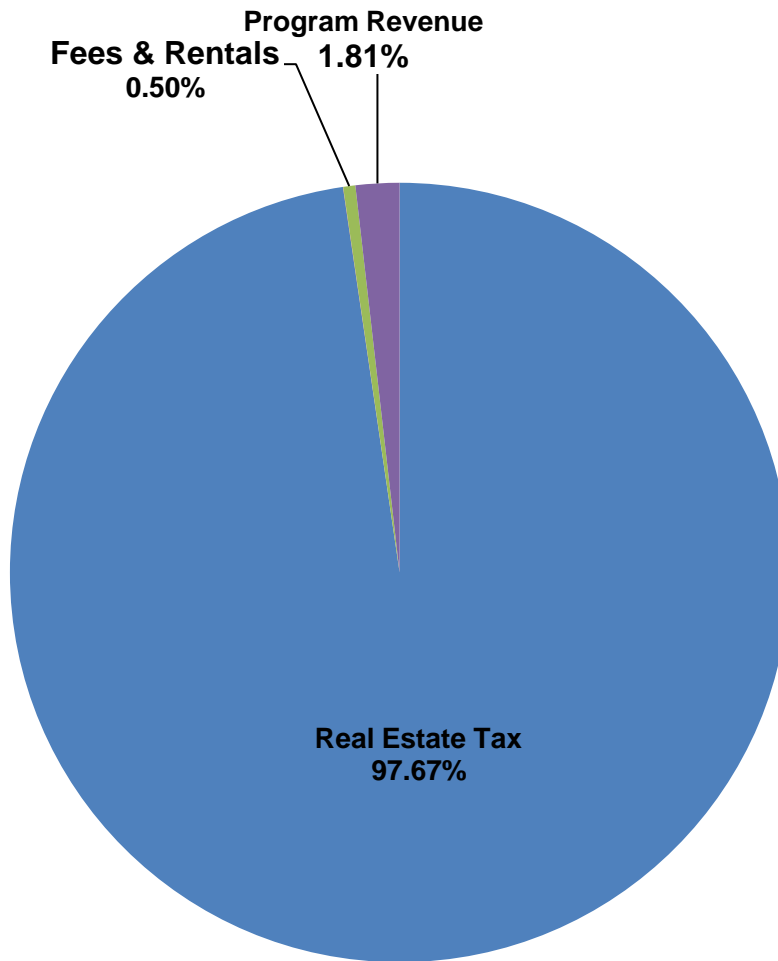


Expenditure



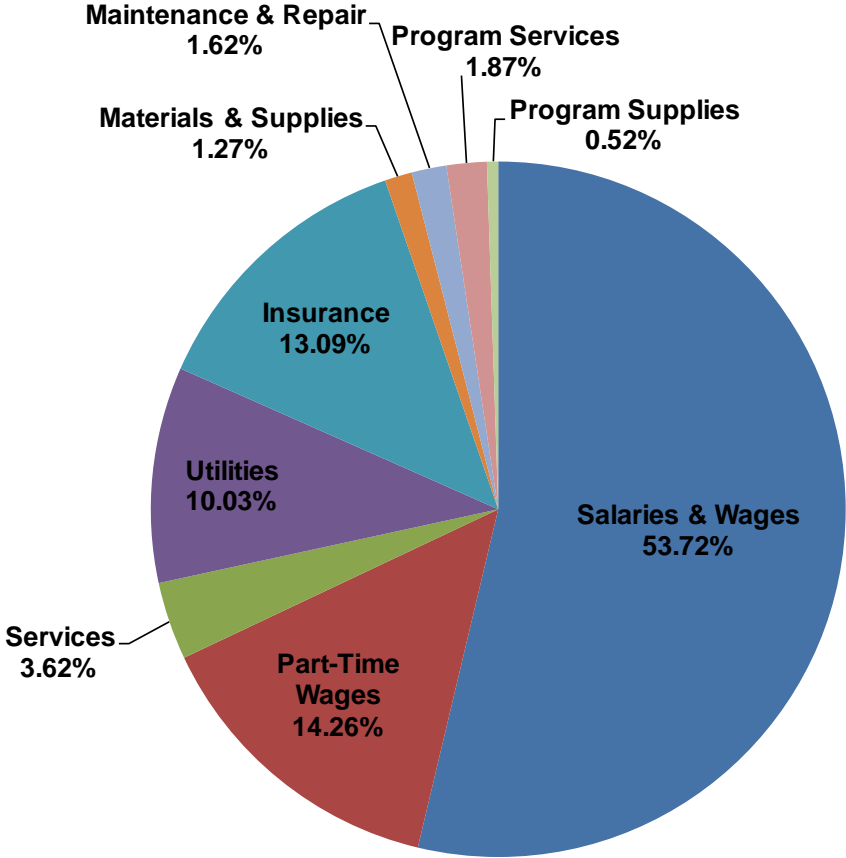
**MUSEUM
REVENUE: FISCAL YEAR 2018-19**

Revenue		Amount	Percent
Real Estate Tax	\$	373,003	97.67%
Interest Income		40	0.01%
Fees & Rentals		1,920	0.50%
Program Revenue		6,920	1.81%
Total Revenue	\$	381,883	100.00%
Interfund Transfers		-	0.00%
Total	\$	381,883	100.00%



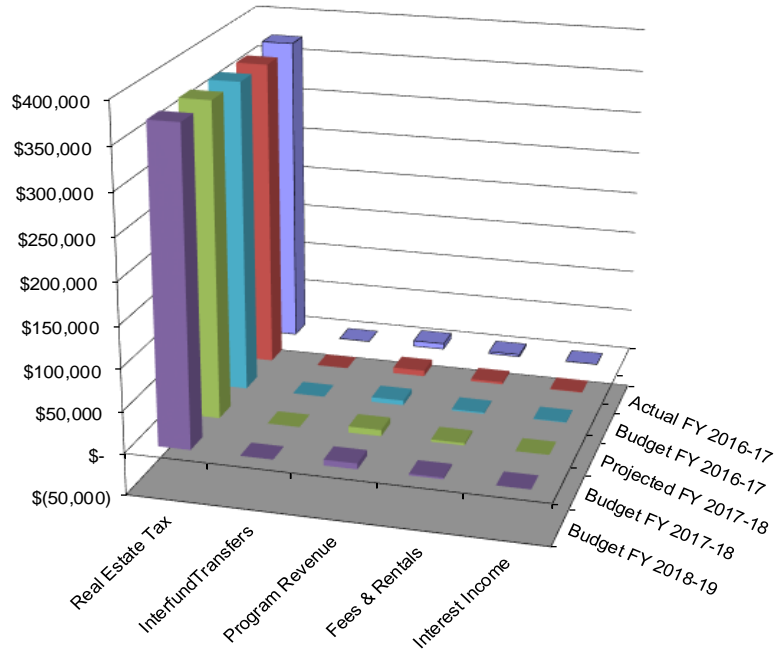
**MUSEUM
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure		Amount	Percent
Salaries & Wages	\$	237,800	53.72%
Part-Time Wages		63,116	14.26%
Services		16,014	3.62%
Utilities		44,420	10.03%
Insurance		57,955	13.09%
Materials & Supplies		5,625	1.27%
Maintenance & Repair		7,150	1.62%
Program Services		8,290	1.87%
Program Supplies		2,300	0.52%
Total Expenditure	\$	442,670	100.00%

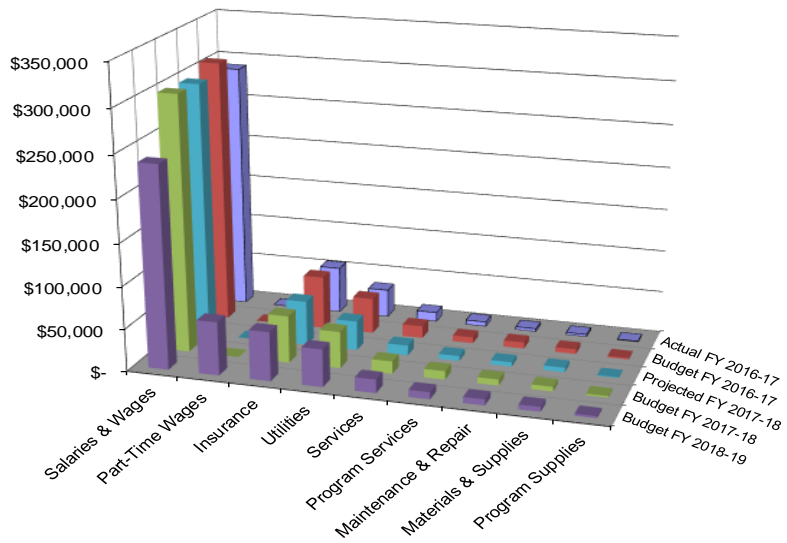


Museum Fund: Revenue & Expenditure Charts

REVENUE



EXPENDITURE



Museum Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 371,977	\$ 368,157	\$ 3,820	\$ 370,548	\$ 372,971	\$ 373,003
Interest Income	(37)	500	(537)	487	40	40
Fees & Rentals	2,596	2,580	16	1,500	2,720	1,920
Miscellaneous	-	-	-	-	-	-
Program Revenue	6,930	7,070	(140)	5,659	7,375	6,920
Total Revenue	\$ 381,466	\$ 378,307	\$ 3,159	\$ 378,194	\$ 383,106	\$ 381,883
Interfund Transfers	-	-	-	-	-	-
Total	\$ 381,466	\$ 378,307	\$ 3,159	\$ 378,194	\$ 383,106	\$ 381,883
Expenditure						
Salaries & Wages	\$ 289,788	\$ 309,178	\$ (19,390)	\$ 298,405	\$ 300,720	\$ 237,800
Part-Time Wages	-	-	-	-	-	63,116
Services	11,009	14,470	(3,461)	12,070	14,840	16,014
Utilities	33,331	42,250	(8,919)	34,992	43,405	44,420
Insurance	55,184	62,824	(7,640)	52,727	55,655	57,955
Materials & Supplies	2,578	5,625	(3,047)	5,446	5,625	5,625
Maintenance & Repair	3,257	7,450	(4,193)	5,150	7,150	7,150
Program Services	5,364	7,245	(1,881)	5,943	10,099	8,290
Program Supplies	559	1,710	(1,151)	850	1,835	2,300
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 401,070	\$ 450,752	\$ (49,682)	\$ 415,583	\$ 439,329	\$ 442,670
Surplus/(Deficit)	\$ (19,604)	\$ (72,445)	\$ 52,841	\$ (37,389)	\$ (56,223)	\$ (60,787)

FY2018-19 Museum Fund Highlights

- A.) The Museum Fund's real estate tax final extension rate this fiscal year is \$.033667 per \$100 of equalized assessed valuation, which is down from \$.036823 in the previous year. The statutory rate limit maximum is \$.070000.
- B.) It is supported by revenue of \$381,883 which slightly decreased by (\$1,223) or (0.32%) over the previous fiscal year. This is primarily due to the decreased budget in fees & rentals and program revenue.
- C.) Budgeted expenditures increased \$3341 or 0.76% to \$442,670.
- D.) There is a higher projected deficit of (\$60,787) in the Museum Fund compared to the previous fiscal year of (\$56,223).
- E.) The variance in FY2016-17 from actuals to budget for salaries & wages was due to an open position during the fiscal year.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 371,977	\$ 368,157	\$ 3,820	\$ 370,548	\$ 372,971	\$ 373,003
Interest Income	(37)	500	(537)	487	40	40
Total Revenue	\$ 371,940	\$ 368,657	\$ 3,283	\$ 371,035	\$ 373,011	\$ 373,043
Interfund Transfers	-	-	-	-	-	-
Total	\$ 371,940	\$ 368,657	\$ 3,283	\$ 371,035	\$ 373,011	\$ 373,043
Expenditure						
Salaries & Wages	\$ 45,968	\$ 45,334	\$ 634	\$ 47,725	\$ 47,634	\$ 46,750
Part-Time Wages	-	-	-	-	-	-
Services	1,300	1,675	(375)	1,600	1,675	1,700
Insurance	55,184	62,824	(7,640)	52,727	55,655	57,955
Total Expenditure	\$ 102,452	\$ 109,833	\$ (7,381)	\$ 102,052	\$ 104,964	\$ 106,405
Surplus/(Deficit)	\$ 269,488	\$ 258,824	\$ 10,664	\$ 268,983	\$ 268,047	\$ 266,638

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/ Projected</u>
2015-16	106,974	97,769
2016-17	109,833	102,452
2017-18	104,964	102,052
2018-19	106,405	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Fees & Rentals	\$ 2,596	\$ 2,580	\$ 16	\$ 1,500	\$ 2,720	\$ 1,920
Program Revenue	6,930	7,070	(140)	5,659	7,375	6,920
Total Revenue	\$ 9,526	\$ 9,650	\$ (124)	\$ 7,159	\$ 10,095	\$ 8,840
Expenditure						
Salaries & Wages	\$ 56,816	\$ 58,993	\$ (2,177)	\$ 57,092	\$ 61,127	\$ 42,900
Part-Time Wages	-	-	-	-	-	4,880
Services	2,708	3,855	(1,147)	1,730	4,075	4,014
Utilities	2,497	2,200	297	2,460	2,270	2,270
Materials & Supplies	-	275	(275)	296	275	275
Program Services	5,364	7,245	(1,881)	5,943	10,099	8,290
Program Supplies	559	1,710	(1,151)	850	1,835	2,300
Total Expenditure	\$ 67,944	\$ 74,278	\$ (6,334)	\$ 68,371	\$ 79,681	\$ 64,929
Surplus/(Deficit)	\$ (58,418)	\$ (64,628)	\$ 6,210	\$ (61,212)	\$ (69,586)	\$ (56,089)

Activity Descriptions

▪ Administrative

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	61,718	40,610
2016-17	65,323	62,020
2017-18	67,747	61,578
2018-19	54,339	

▪ Special Events

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	10,455	5,749
2016-17	8,955	5,924
2017-18	11,934	6,793
2018-19	10,590	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 34,241	\$ 34,397	\$ (156)	\$ 36,146	\$ 35,572	\$ 38,900
Part-Time Wages	-	-	-	-	-	-
Services	-	640	(640)	440	790	1,750
Utilities	824	500	324	361	560	550
Materials & Supplies	676	850	(174)	850	850	850
Maintenance & Repair	25	1,450	(1,425)	1,150	1,150	1,150
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 35,766	\$ 37,837	\$ (2,071)	\$ 38,947	\$ 38,922	\$ 43,200
Surplus/(Deficit)	\$ (35,766)	\$ (37,837)	\$ 2,071	\$ (38,947)	\$ (38,922)	\$ (43,200)

Activity Descriptions

▪ Operations and Maintenance

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

Fiscal Year	Budget	Actual/ Projected
2015-16	34,134	33,861
2016-17	37,837	35,767
2017-18	38,922	38,947
2018-19	43,200	

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 152,763	\$ 170,454	\$ (17,691)	\$ 157,442	\$ 156,387	\$ 109,250
Part-Time Wages	-	-	-	-	-	58,236
Services	7,001	8,300	(1,299)	8,300	8,300	8,550
Utilities	30,010	39,550	(9,540)	32,171	40,575	41,600
Materials & Supplies	1,902	4,500	(2,598)	4,300	4,500	4,500
Maintenance & Repair	3,232	6,000	(2,768)	4,000	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Total Expenditure	\$ 194,908	\$ 228,804	\$ (33,896)	\$ 206,213	\$ 215,762	\$ 228,136
Surplus/(Deficit)	\$ (194,908)	\$ (228,804)	\$ 33,896	\$ (206,213)	\$ (215,762)	\$ (228,136)

Activity Descriptions

- Operations and Maintenance

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

Fiscal Year	Budget	Actual/ Projected
2015-16	223,354	186,152
2016-17	22,804	194,908
2017-18	215,762	206,213
2018-19	228,136	

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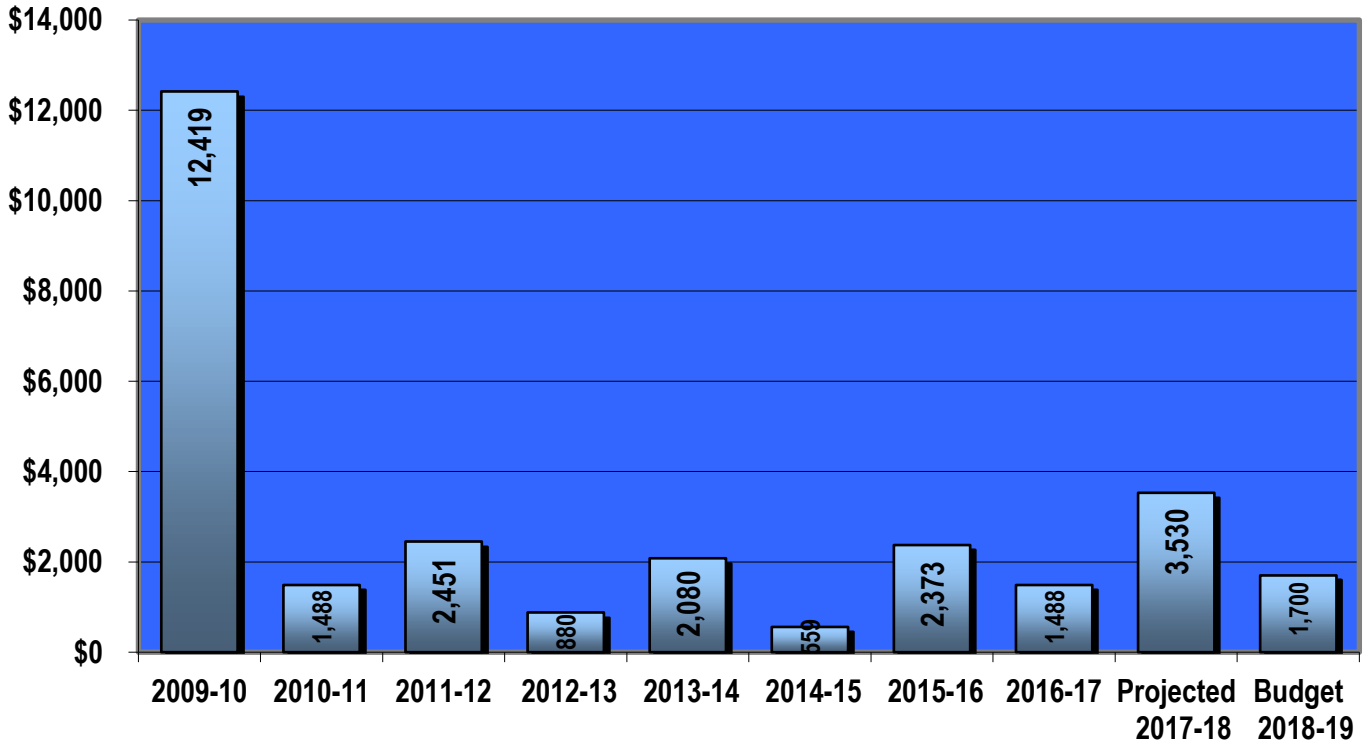
The Working Cash Fund is established so that the District has in its treasury sufficient money to meet the demands for ordinary and necessary expenditures for corporate purposes at all times. The balance in this fund is not regarded as current assets available for appropriation. Idle funds are invested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

Working Cash

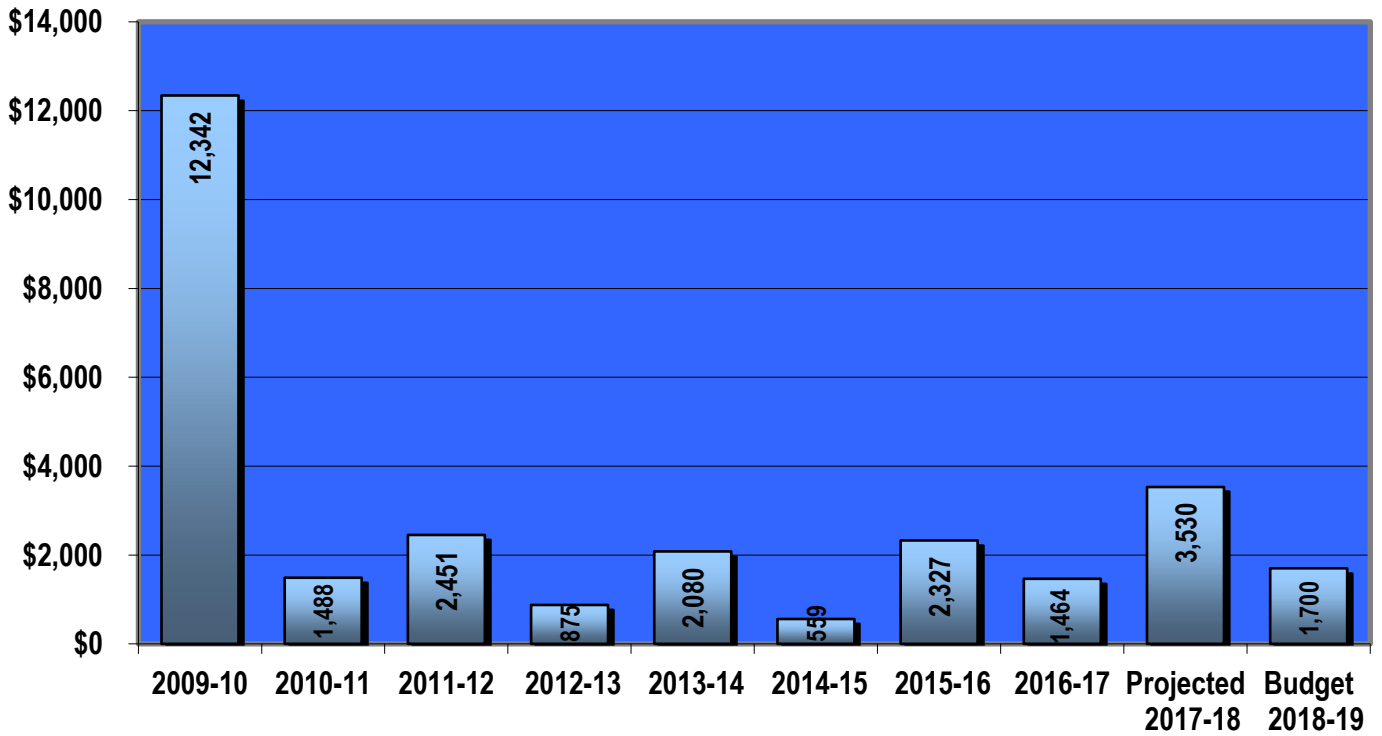


**WORKING CASH
REVENUE AND EXPENDITURE COMPARISON**

Revenue



Expenditure



Working Cash

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Interest Income	\$ 1,488	\$ 1,800	\$ (312)	\$ 3,530	\$ 1,700	\$ 1,700
Total Revenue	\$ 1,488	\$ 1,800	\$ (312)	\$ 3,530	\$ 1,700	\$ 1,700
Expenditure						
Interfund Transfer	\$ 1,464	\$ 1,800	\$ (336)	\$ 3,530	\$ 1,700	\$ 1,700
Total Expenditure	\$ 1,464	\$ 1,800	\$ (336)	\$ 3,530	\$ 1,700	\$ 1,700
Surplus/(Deficit)	\$ 24	\$ -	\$ 24	\$ -	\$ -	\$ -

FY2018-19 Working Cash Fund Highlights:

- A.) Interest income of \$1,700 is budgeted for this fiscal year.
- B.) As in previous fiscal years, interest income will be transferred to the Corporate Fund.
- C.) Staff is working with the auditing firm and legal counsel about potentially dissolving this fund based on research and statutory requirements of fund balance placement. It will be addressed in the audit in July and presented to the Board of Commissioners based on a recommendation. It is an inactive fund besides marginal amounts of interest income earned each year. As of April 30, 2017, the fund balance of this fund is \$340,007 according to the Comprehensive Annual Financial Report (CAFR).

Working Cash Fund Center Detail

Fund: Working Cash

Center: District Administration

Code: 1111

Center Description

The \$340,000 Working Cash Fund is invested throughout the year. Interest earned is transferred to the Corporate Fund on an annual basis.

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
<u>Revenue</u>						
Interest Income	\$ 1,488	\$ 1,800	\$ (312)	\$ 3,530	\$ 1,700	\$ 1,700
Total Revenue	\$ 1,488	\$ 1,800	\$ (312)	\$ 3,530	\$ 1,700	\$ 1,700
			0			
<u>Expenditure</u>						
Interfund Transfer	\$ 1,464	\$ 1,800	\$ (336)	\$ 3,530	\$ 1,700	\$ 1,700
Total Expenditure	\$ 1,464	\$ 1,800	\$ (336)	\$ 3,530	\$ 1,700	\$ 1,700
			0			
Surplus/(Deficit)	\$ 24	\$ -	\$ 24	\$ -	\$ -	\$ -

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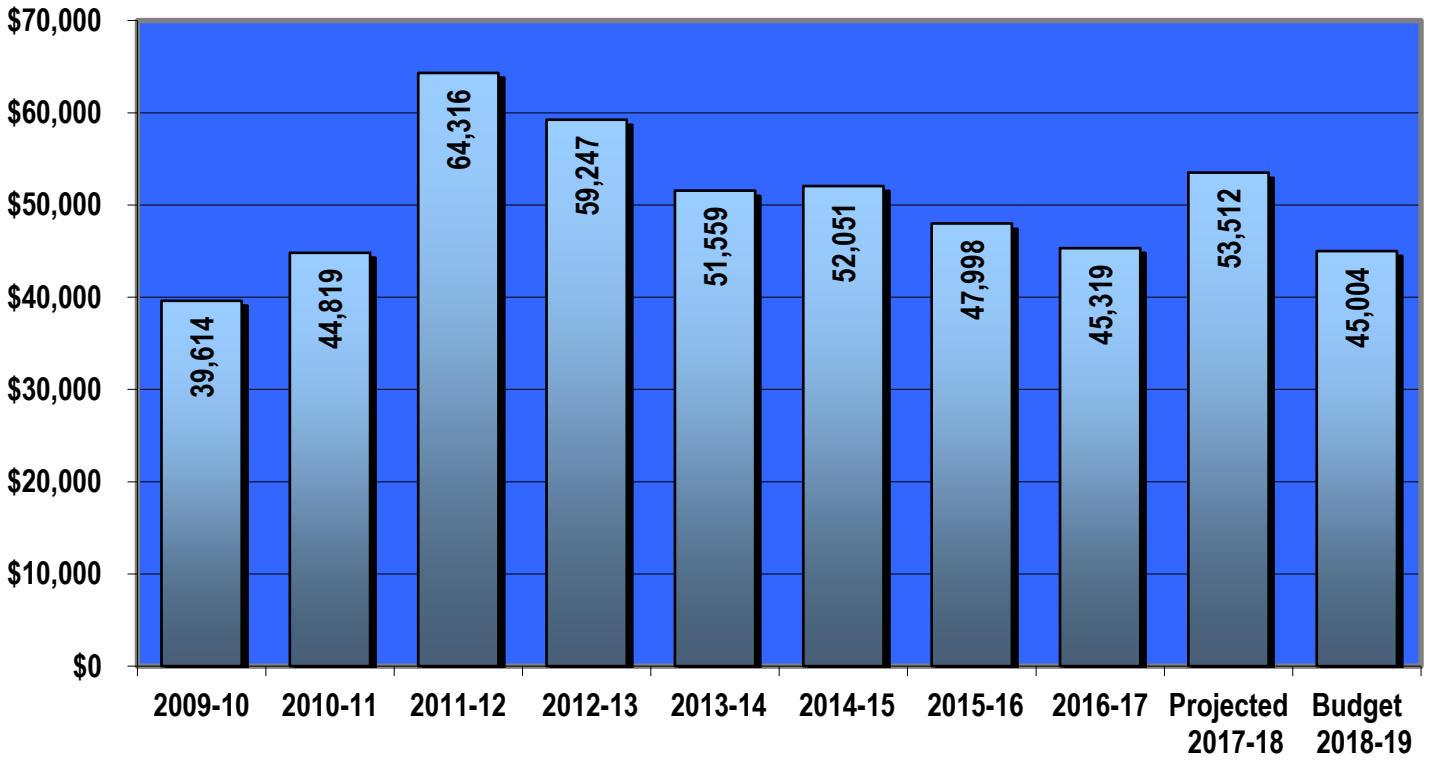
The Audit Fund is established to account for the expenses related to the annual audit and investigation of accounts. The Audit Levy of the Real Estate Tax and interest income financially support the Audit Fund.

Audit

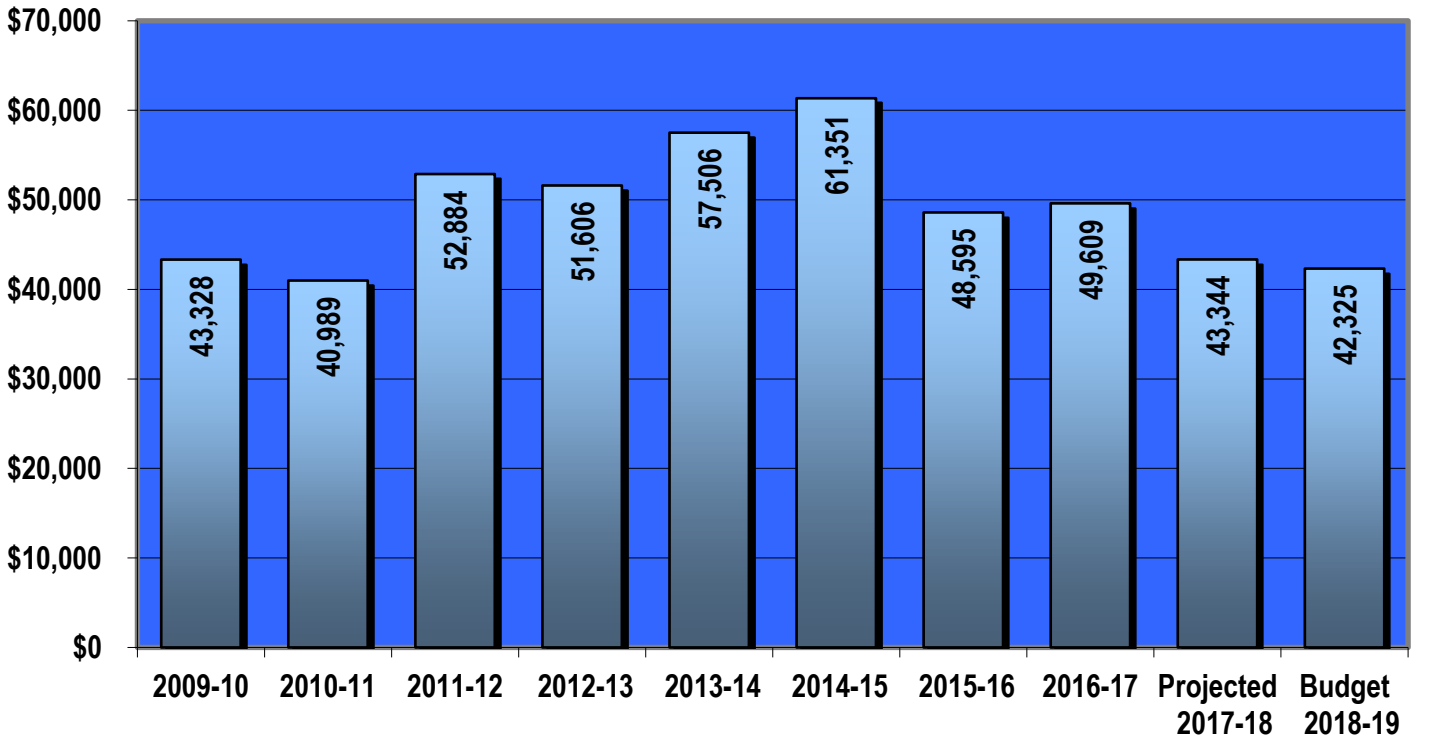


AUDIT FUND
REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



Audit Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 45,314	\$ 47,347	\$ (2,033)	\$ 43,512	\$ 45,500	\$ 45,004
Interest Income	5	-	5	-	-	-
Total Revenue	\$ 45,319	\$ 47,347	\$ (2,028)	\$ 43,512	\$ 45,500	\$ 45,004
Interfund Transfer	-	-	-	10,000	-	-
Total	\$ 45,319	\$ 47,347	\$ (2,028)	\$ 53,512	\$ 45,500	\$ 45,004
Expenditure						
Salaries & Wages	\$ 16,434	\$ 15,855	\$ 579	\$ 17,419	\$ 17,489	\$ 14,650
Part-Time Wages	-	-	-	-	-	-
Services	33,175	33,175	-	25,925	25,925	27,675
Insurance	-	-	-	-	-	-
Total Expenditure	\$ 49,609	\$ 49,030	\$ 579	\$ 43,344	\$ 43,414	\$ 42,325
Surplus/(Deficit)	\$ (4,290)	\$ (1,683)	\$ (2,607)	\$ 10,168	\$ 2,086	\$ 2,679

FY2018-19 Audit Fund Highlights:

- A.) Real estate tax revenue decreased and is budgeted at \$45,004 or (\$496) or (1.09%) less than the previous fiscal year.
- B.) Services expenditures are budgeted at \$27,675 compared to the previous fiscal year of \$25,925. Services increased due to being in the second year of the auditing firm of Lauterbach & Amen contract for audit services.
- C.) The Audit Fund is again under its real estate tax statutory rate limit maximum of \$.005000 per \$100 of equalized assessed valuation at \$.004062.
- D.) There is a projected surplus of \$2,679 for FY2018-19. This is a good sign as the Audit Fund has the smallest fund balance at the Park District according to the previous audited Comprehensive Annual Financial Report (CAFR).

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
<u>Revenue</u>						
Real Estate Tax	\$ 45,314	\$ 47,347	\$ (2,033)	\$ 43,512	\$ 45,500	\$ 45,004
Interest Income	5	-	5	-	-	-
Total Revenue	\$ 45,319	\$ 47,347	\$ (2,028)	\$ 43,512	\$ 45,500	\$ 45,004
Interfund Transfer	-	-	-	10,000	-	-
Total	\$ 45,319	\$ 47,347	\$ (2,028)	\$ 53,512	\$ 45,500	\$ 45,004
<u>Expenditure</u>						
Salaries & Wages	\$ 16,434	\$ 15,855	\$ 579	\$ 17,419	\$ 17,489	\$ 14,650
Part-Time Wages	-	-	-	-	-	-
Services	33,175	33,175	-	25,925	25,925	27,675
Insurance	-	-	-	-	-	-
Total Expenditure	\$ 49,609	\$ 49,030	\$ 579	\$ 43,344	\$ 43,414	\$ 42,325
Surplus/(Deficit)	\$ (4,290)	\$ (1,683)	\$ (2,607)	\$ 10,168	\$ 2,086	\$ 2,679

Activity Description

▪ Administrative

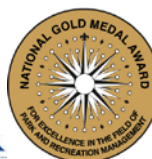
Description: This activity includes audit services and a percentage of accounting staff's salaries and wages.

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	47,070	48,595
2016-17	49,030	49,609
2017-18	43,414	43,344
2018-19	42,325	

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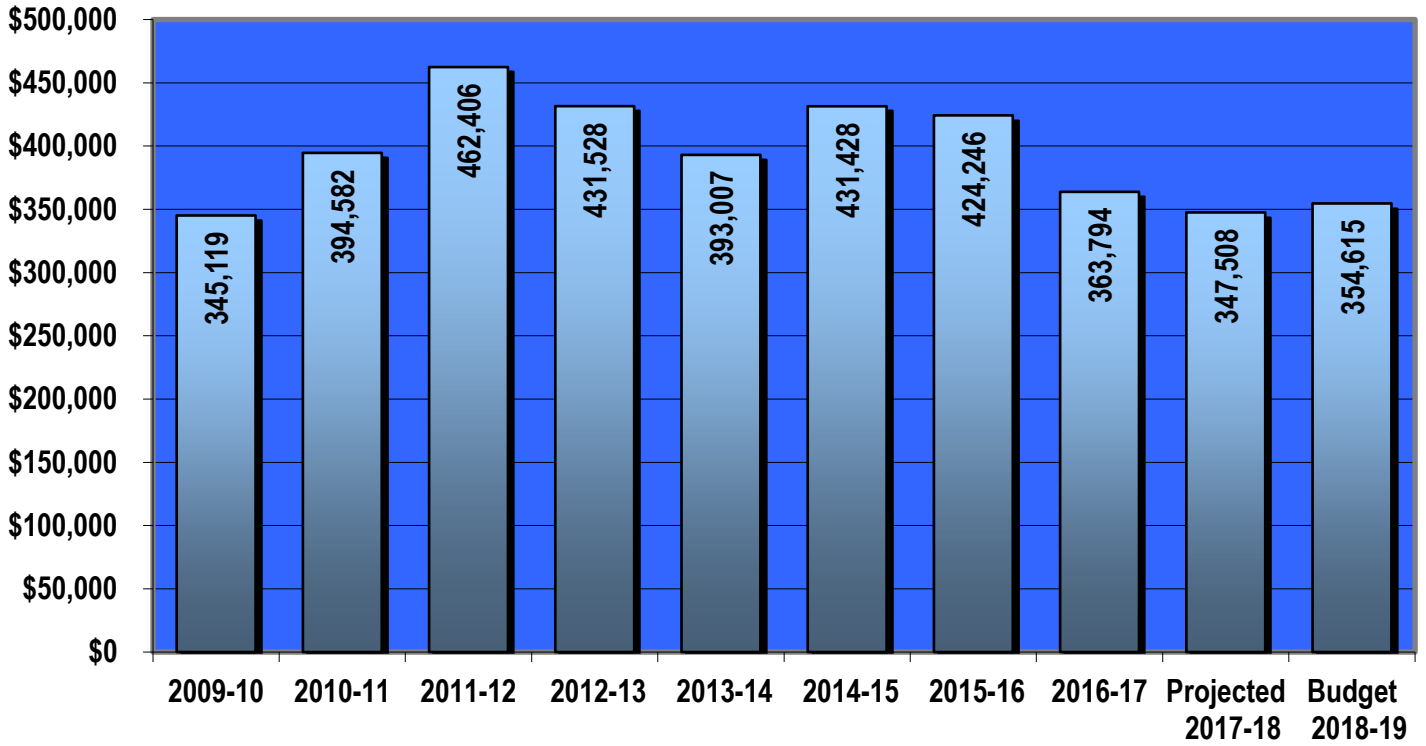


The Insurance Fund is established for the purpose of funding insurance premiums and for payment of liability judgments or settlements; unemployment insurance for the protection of the district's employees under the Unemployment Insurance Act and to pay judgments and settlements or otherwise provide protection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

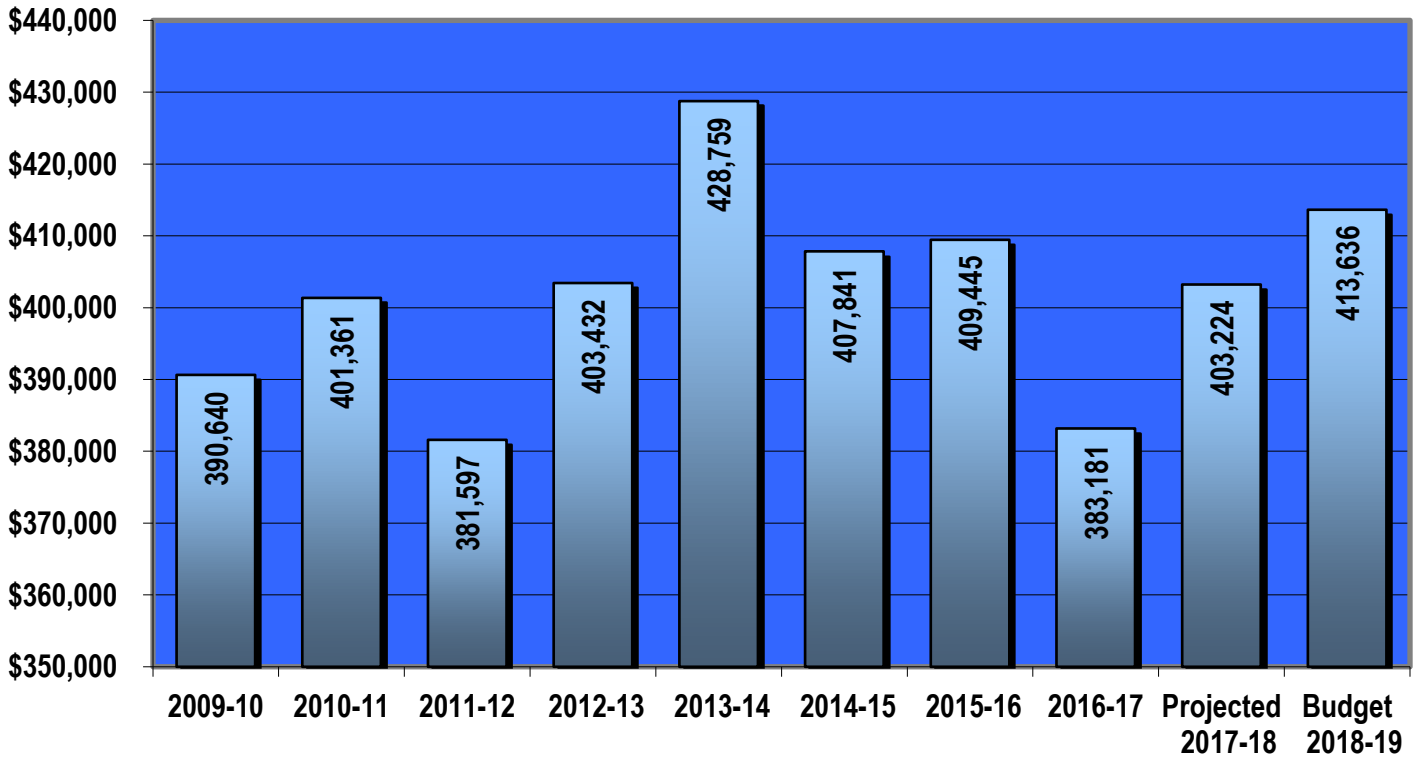


**INSURANCE
REVENUE AND EXPENDITURE COMPARISON**

Revenue



Expenditure



Insurance Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Tax Receipts	\$ 360,608	\$ 372,388	\$ (11,780)	\$ 345,652	\$ 352,967	\$ 353,005
Interest	686	200	486	356	210	110
Contributions/Grants	2,500	1,500	1,000	1,500	1,500	1,500
Total Revenue	\$ 363,794	\$ 374,088	\$ (10,294)	\$ 347,508	\$ 354,677	\$ 354,615
Interfund Transfers	-	-	-	-	-	-
Total	\$ 363,794	\$ 374,088	\$ (10,294)	\$ 347,508	\$ 354,677	\$ 354,615
Expenditure						
Salaries & Wages	\$ 104,167	\$ 105,287	\$ (1,120)	\$ 112,160	\$ 113,276	\$ 101,650
Part-Time Wages	-	-	-	-	-	13,418
Services	42,687	47,588	(9,318)	37,860	54,035	52,156
Utilities	390	360	30	360	360	360
Insurance						
Liability & Property	68,529	65,757	2,772	72,636	77,498	66,541
Health Insurance	20,985	23,891	(2,906)	30,193	22,768	23,709
Unemployment Comp.	19,707	52,500	(32,793)	21,359	36,500	28,000
Worker's Compensation	68,100	71,468	(3,368)	64,307	64,768	66,598
Comprehensive Liability	46,498	44,121	2,377	47,323	53,577	45,554
Materials & Supplies	12,119	13,598	(1,479)	15,465	15,465	15,650
Maintenance & Repair	-	-	-	-	-	-
Capital Outlay	-	-	-	1,562	900	-
Total Expenditure	\$ 383,182	\$ 424,570	\$ (41,388)	\$ 403,225	\$ 439,147	\$ 413,636
Surplus/(Deficit)	\$ (19,388)	\$ (50,482)	\$ 31,094	\$ (55,717)	\$ (84,470)	\$ (59,021)

FY2018-19 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 \$353,005 is \$38 or 0.01% more than the previous year.
- C.) The Insurance Fund's real estate tax final extension rate this fiscal year is \$.031862 per \$100 equalized assessed valuation, compared to the previous fiscal year of \$.034349. There is no statutory rate limit for the Insurance Fund.
- D.) Health and unemployment compensation have decreased over the previous fiscal year. Liability & Property increased \$11,741 and Comprehensive Liability increased \$9,456. Overall budgeted insurance slightly increased from \$191,980 to \$193,617.
- E.) The projected deficit increased from (\$55,717) from (\$19,388) from FY2016-17 actuals.
- F.) All insurance lines decreased except for Worker's Compensation for FY2018-19 because of best practices and the District's commitment to its risk management plan.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Tax Receipts	\$ 360,608	\$ 372,388	\$ (11,780)	\$ 345,652	\$ 352,967	\$ 353,005
Interest Income	686	200	486	356	210	110
Contributions/Grants	2,500	1,500	1,000	1,500	1,500	1,500
Total Revenue	\$ 363,794	\$ 374,088	\$ (10,294)	\$ 347,508	\$ 354,677	\$ 354,615
Interfund Transfers	-	-	-	-	-	-
Total	\$ 363,794	\$ 374,088	\$ (10,294)	\$ 347,508	\$ 354,677	\$ 354,615
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	-	-	-	-	-	-
Insurance	202,833	233,846	(31,013)	205,624	232,343	206,693
Total Expenditure	\$ 202,833	\$ 233,846	\$ (31,013)	\$ 205,624	\$ 232,343	\$ 206,693
Surplus/(Deficit)	\$ 160,961	\$ 140,242	\$ 20,719	\$ 141,884	\$ 122,334	\$ 147,922

Activity Description

▪ Administrative

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

<u>Fiscal Year</u>	<u>Budget</u>	<u>Actual/ Projected</u>
2015-16	259,569	241,964
2016-17	233,846	202,833
2017-18	232,343	205,624
2018-19	206,693	

Fund: Insurance

Center: Risk Management

Code: 1373

Center Description

This center contains the budget for the District's risk management program.

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure						
Salaries & Wages	\$ 104,167	\$ 105,287	\$ (1,120)	\$ 112,160	\$ 113,276	\$ 101,650
Part-Time Wages	-	-	-	-	-	13,418
Services	42,687	47,588	(4,901)	37,860	54,035	52,156
Utilities	390	360	30	360	360	360
Insurance	20,985	23,891	(2,906)	30,193	22,768	23,709
Materials & Supplies	12,119	13,598	(1,479)	15,465	15,465	15,650
Maintenance & Repair	-	-	-	-	-	-
Capital Outlay	-	-	-	1,562	900	-
Total Expenditure	\$ 180,348	\$ 190,724	\$ (10,376)	\$ 197,600	\$ 206,804	\$ 206,943
Surplus/(Deficit)	\$ (180,348)	\$ (190,724)	\$ 10,376	\$ (197,600)	\$ (206,804)	\$ (206,943)

Activity Description

- Finance & Administration

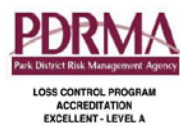
Description: This activity includes wages, services, utilities, insurance, and materials for the District's risk management program.

Fiscal Year	Budget	Actual/ Projected
2015-16	179,184	167,482
2016-17	190,724	180,348
2017-18	206,804	197,600
2018-19	206,943	



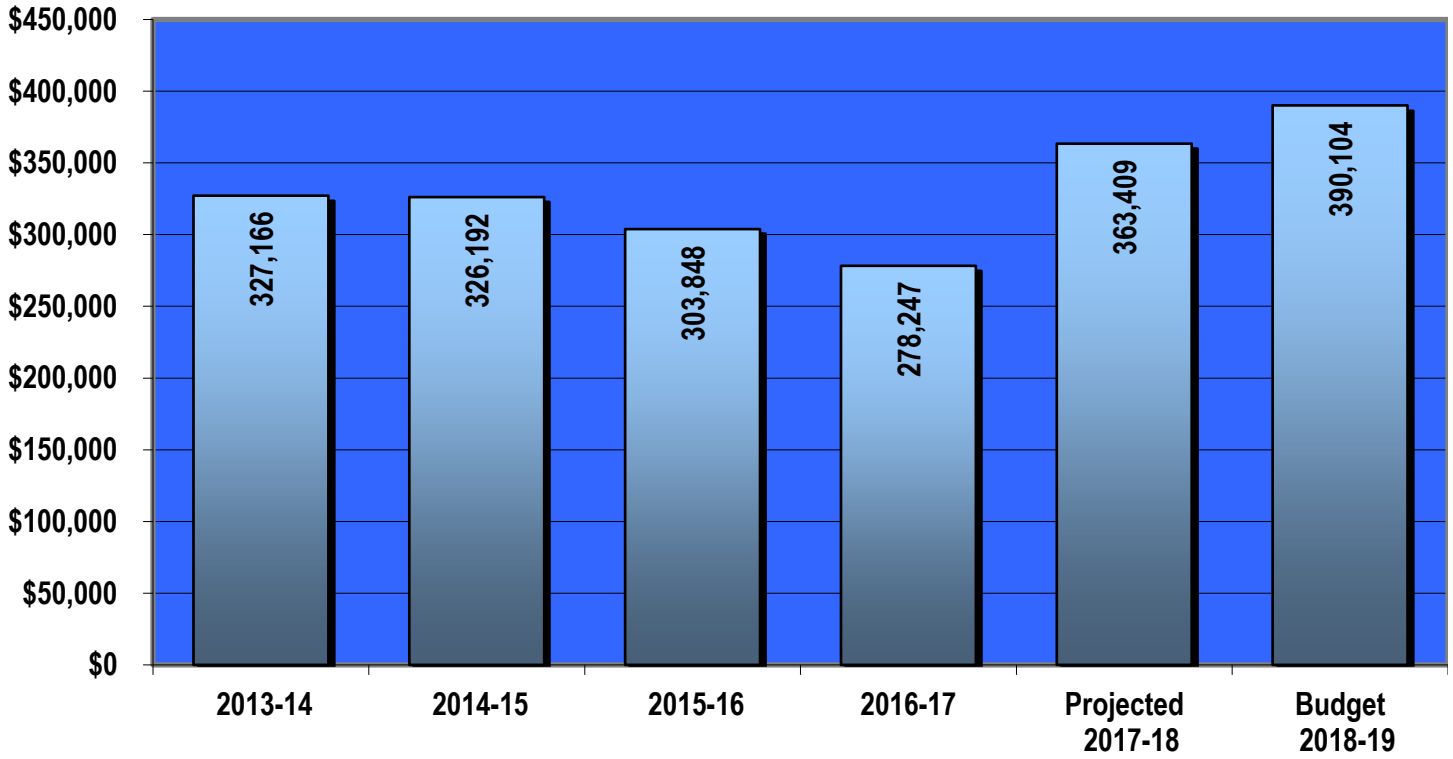
The FICA Fund was established to fund the District's contributions to the Federal Insurance Contribution Act (FICA). The fund is supported by Real Estate Tax Levy and interest income.

FICA

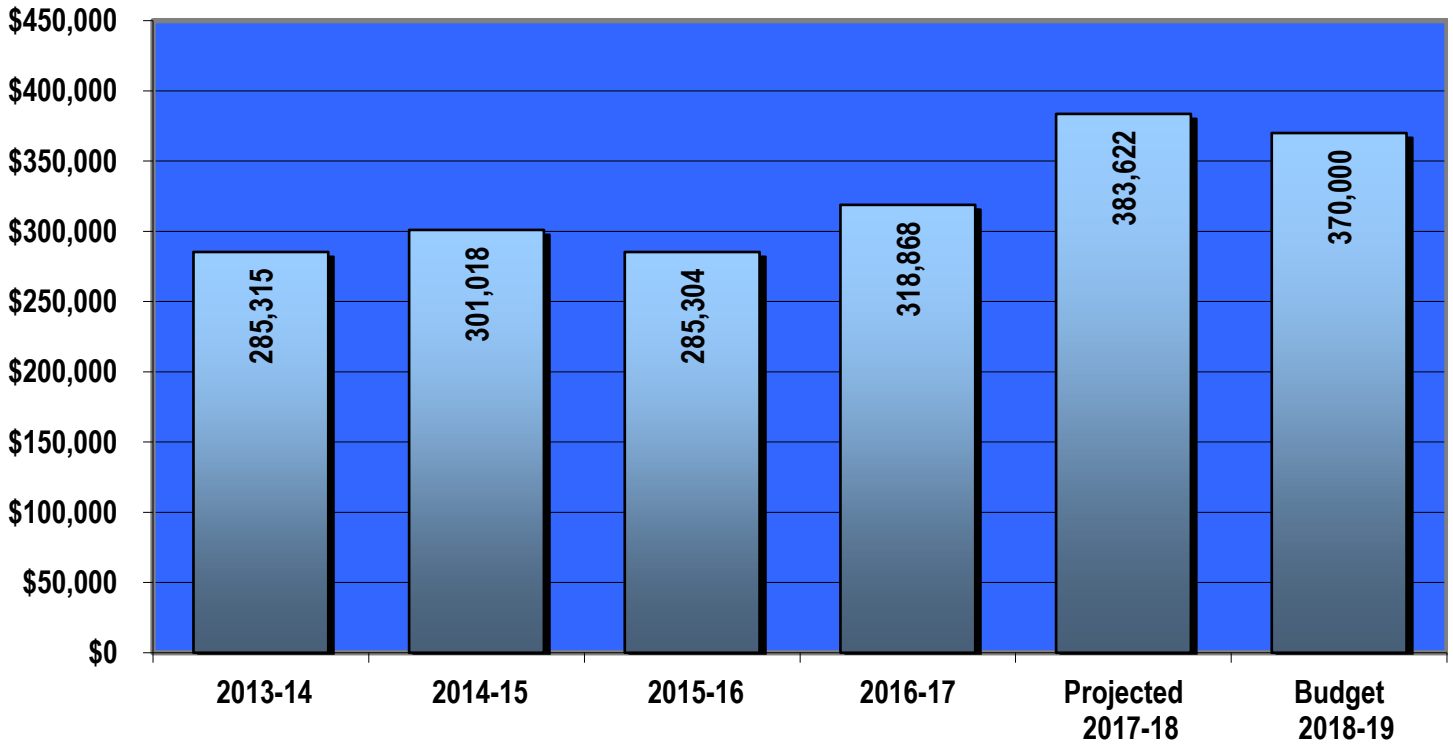


FICA FUND
REVENUE AND EXPENDITURE COMPARISON

Revenue



Expenditure



FICA FUND

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 277,543	\$ 292,306	\$ (14,763)	\$ 263,257	\$ 264,974	\$ 315,004
Interest Income	703	290	413	152	290	100
Transfers	-	-	-	100,000	-	75,000
Total Revenue	\$ 278,246	\$ 292,596	\$ (14,350)	\$ 363,409	\$ 265,264	\$ 390,104
Expenditure						
FICA	\$ 318,868	\$ 340,000	\$ (21,132)	\$ 383,622	\$ 370,000	\$ 370,000
Total Expenditure	\$ 318,868	\$ 340,000	\$ (21,132)	\$ 383,622	\$ 370,000	\$ 370,000
Surplus/(Deficit)	\$ (40,622)	\$ (47,404)	\$ 6,782	\$ (20,213)	\$ (104,736)	\$ 20,104

FY2018-19 FICA Fund Highlights

- A.) Real estate tax of \$315,004 is budgeted this fiscal year which is an increase of \$50,030 or 18.88% from the previous fiscal year.
- B.) The FICA Fund surplus is projected at \$20,104 this fiscal year compared to FY2017-18 budgeted deficit of (\$104,736) which was budgeted to lower the fund balance.
- C.) The real estate tax final extension rate this fiscal year is \$0.028432 per \$100 equalized assessed valuation, compared to \$.026161 last year. There is no statutory rate limit for the FICA Fund.
- D.) The FICA expenditure is budgeted to remain flat at \$370,000. A \$75,000 transfer from the Corporate fund is planned as well to maintain fund balance projections.

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	Projected	Budget	Budget
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Real Estate Tax	\$ 277,543	\$ 292,306	\$ (14,763)	\$ 263,257	\$ 264,974	\$ 315,004
Interest Income	703	290	413	152	290	100
Transfers	-	-	-	100,000	-	75,000
Total Revenue	\$ 278,246	\$ 292,596	\$ (14,350)	\$ 363,409	\$ 265,264	\$ 390,104
Expenditure						
FICA	\$ 318,868	\$ 340,000	\$ (21,132)	\$ 383,622	\$ 370,000	\$ 370,000
Total Expenditure	\$ 318,868	\$ 340,000	\$ (21,132)	\$ 383,622	\$ 370,000	\$ 370,000
Surplus/(Deficit)	\$ (40,622)	\$ (47,404)	\$ 6,782	\$ (20,213)	\$ (104,736)	\$ 20,104

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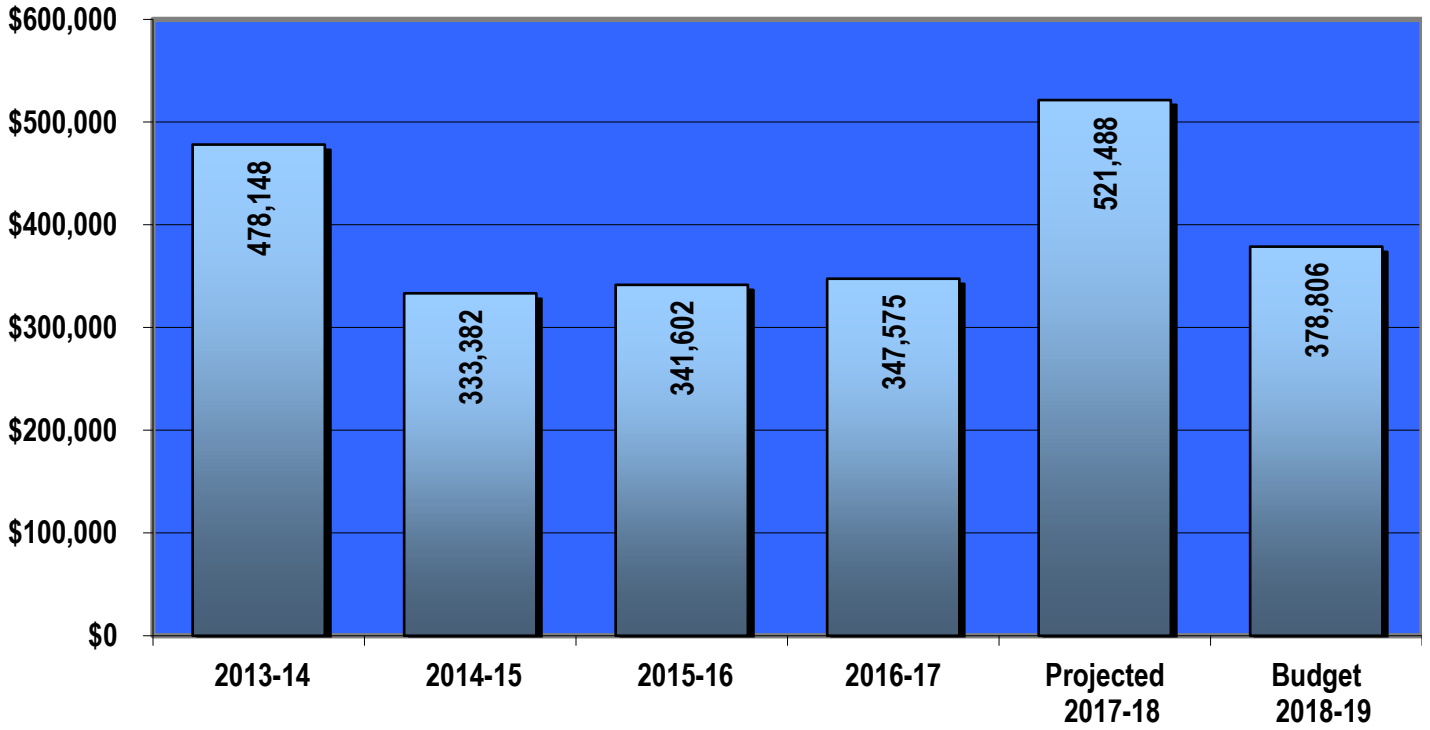
The IMRF Fund was established to fund the District's contributions to the Illinois Municipal Retirement Fund (IMRF). The fund is supported by Real Estate Tax Levy and interest income. The Personal Property Replacement Tax also supports the IMRF Fund.

IMRF

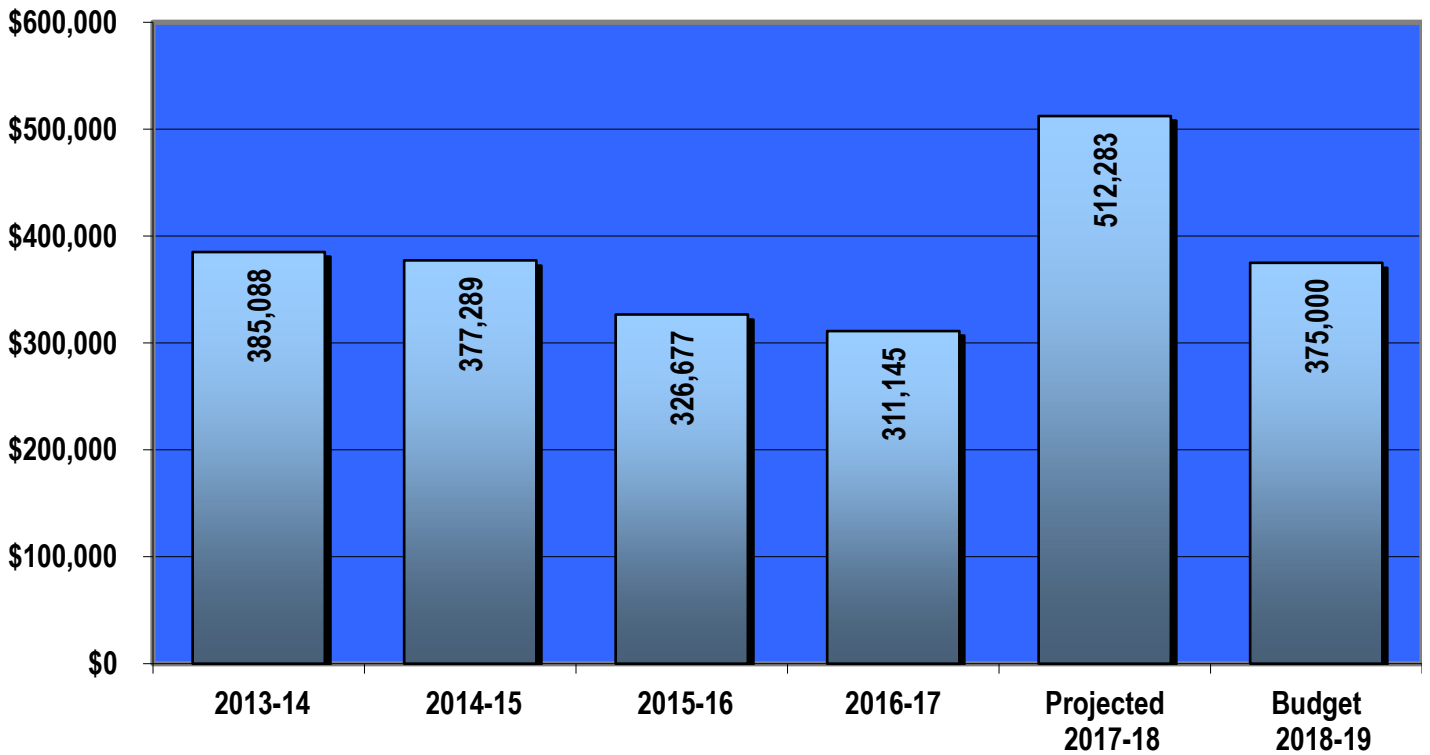


**IMRF FUND
REVENUE AND EXPENDITURE COMPARISON**

Revenue



Expenditure



IMRF FUND

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 237,569	\$ 247,043	\$ (9,474)	\$ 231,257	\$ 241,000	\$ 285,001
Replacement Tax	109,562	95,159	14,403	89,831	90,401	68,705
Interest Income	444	200	244	400	220	100
Transfers	-	-	-	200,000	-	25,000
Total Revenue	\$ 347,575	\$ 342,402	\$ 5,173	\$ 521,488	\$ 331,621	\$ 378,806
Expenditure						
IMRF	\$ 311,145	\$ 319,500	\$ (8,355)	\$ 512,283	\$ 360,000	\$ 375,000
Total Expenditure	\$ 311,145	\$ 319,500	\$ (8,355)	\$ 512,283	\$ 360,000	\$ 375,000
Surplus/(Deficit)	\$ 36,430	\$ 22,902	\$ 13,528	\$ 9,205	\$ (28,379)	\$ 3,806

FY2018-19 IMRF Fund Highlights:

- A.) Real estate tax of \$285,001 is budgeted this fiscal year which increased compared to the previous fiscal year.
- B.) Personal property replacement tax is budgeted at \$68,705 compared to the previous fiscal year of \$90,401. Personal property replacement tax revenue is budgeted conservatively and has been stable, and just like the Corporate Fund, the IMRF replacement tax is budgeted 5% less than last year.
- C.) The IMRF expenditure is budgeted with a \$15,000 increase to \$375,000 because the Board approved an additional headcount to full-time staff in the recreation department.
- D.) The Employer IMRF Contribution Rate decreased from 8.93% in 2017 to 8.23% in 2018. The estimated rate for 2019 is 9.80%. The estimated increase in 2019 is due to Early Retirement Incentive (ERI) increase of 2.89% on the IMRF rate till the five year amortized payment is paid in full.
- E.) During the FY2019-20 budget planning process, more of the Replacement Tax revenue could be allocated to the IMRF fund to pay down the ERI Employer Contribution earlier.
- F.) The real estate tax final extension rate this fiscal year is \$0.025724 per \$100 equalized assessed valuation, compared to last year of \$.022981. There is no statutory rate limit for the IMRF Fund.

IMRF Fund Center Detail

Fund: IMRF

Center: District Administration

Code: 1511

Center Description

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

	Actual	Budget	Variance	Projected	Budget	Budget
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Real Estate Tax	\$ 237,569	\$ 247,043	\$ (9,474)	\$ 231,257	\$ 241,000	\$ 285,001
Replacement Tax	109,562	95,159	\$ 14,403	89,831	90,401	68,705
Interest Income	444	200	\$ 244	400	220	100
Transfers	-	-	\$ -	200,000	-	25,000
Total Revenue	\$ 347,575	\$ 342,402	\$ 5,173	\$ 521,488	\$ 331,621	\$ 378,806
Expenditure						
IMRF	\$ 311,145	\$ 319,500	\$ (8,355)	\$ 512,283	\$ 360,000	\$ 375,000
Total Expenditure	\$ 311,145	\$ 319,500	\$ (8,355)	\$ 512,283	\$ 360,000	\$ 375,000
Surplus/(Deficit)	\$ 36,430	\$ 22,902	\$ 13,528	\$ 9,205	\$ (28,379)	\$ 3,806

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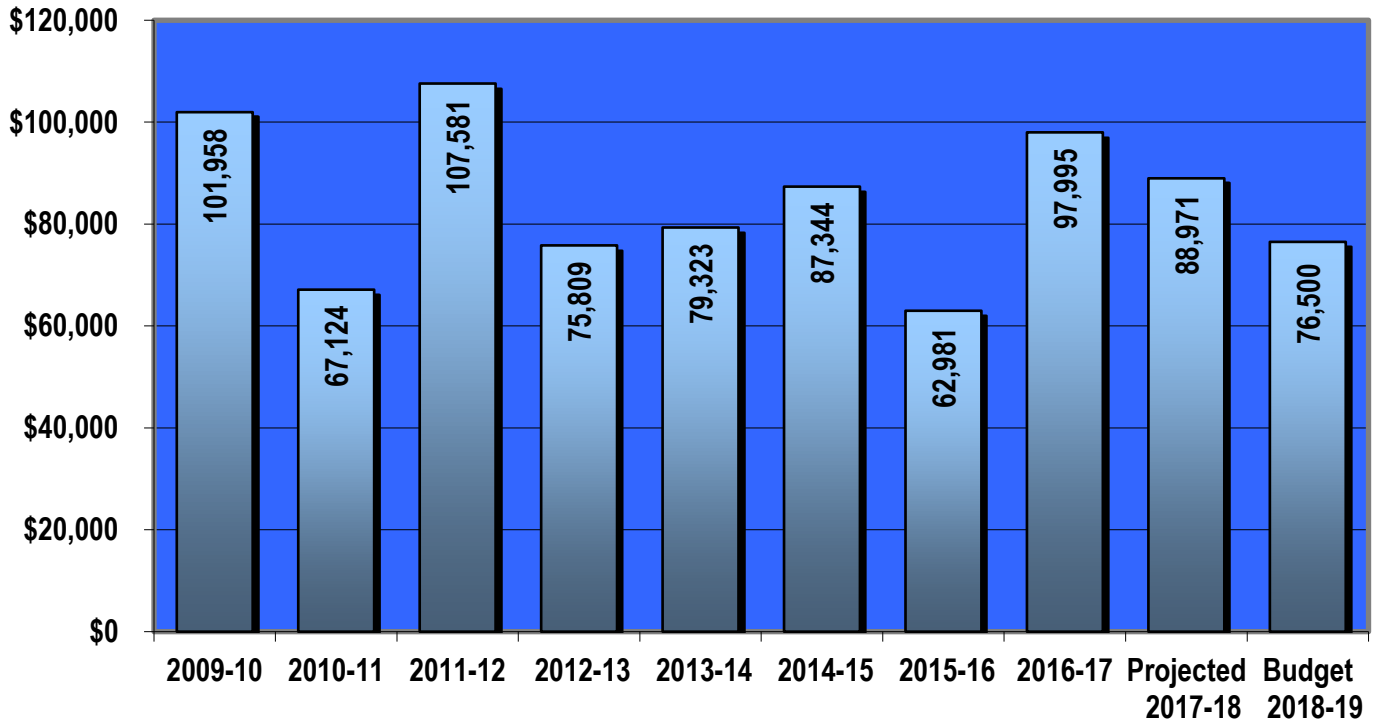
The Endowment/Memorial Fund is a trust fund account for dedicated contributions received by the District. The fund is made up of a number of component accounts, each with specific intended uses and guidelines. Idle funds are invested.

Endowment/Memorial

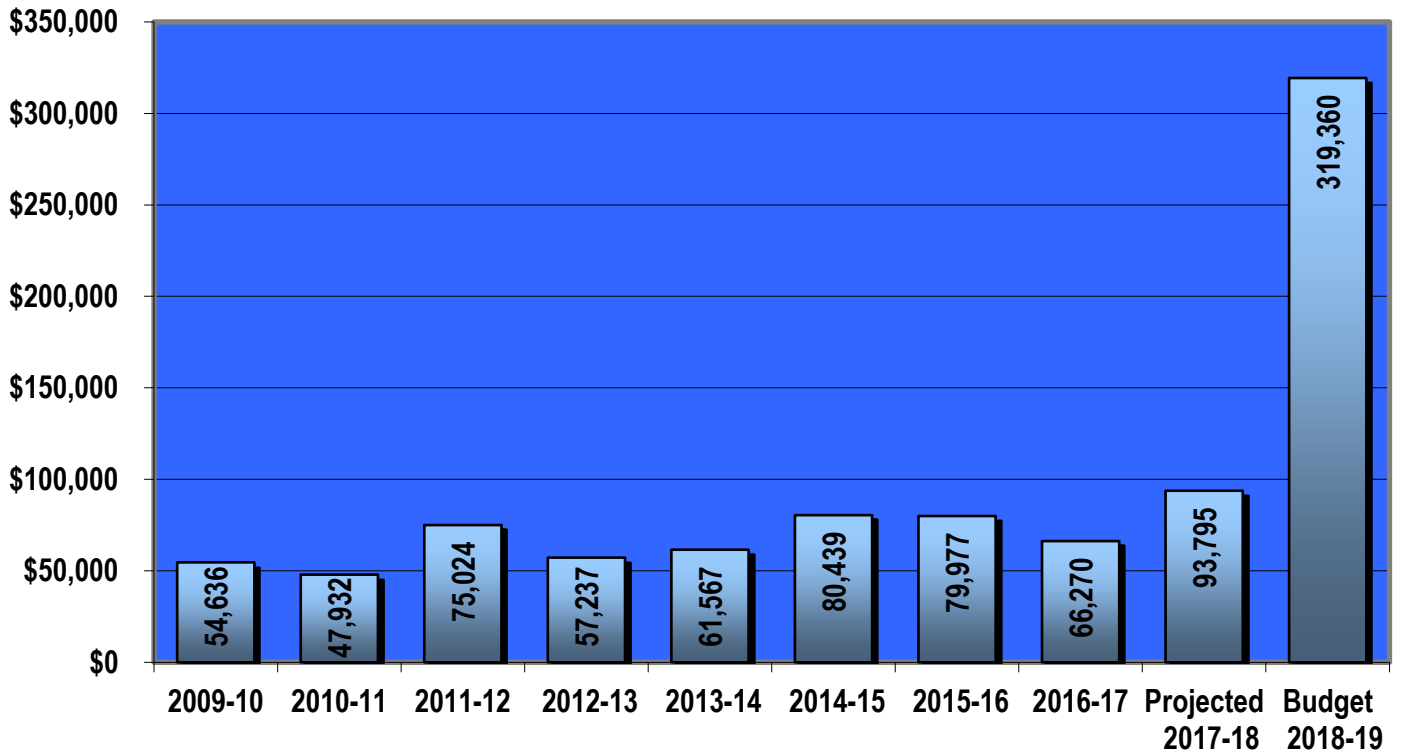


**ENDOWMENT/MEMORIAL FUND
REVENUE AND EXPENDITURE COMPARISON**

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Interest Income	\$ 14,644	\$ 6,000	\$ 8,644	\$ 13,774	\$ 6,500	\$ 6,500
Contributions/Grants	<u>76,475</u>	<u>60,000</u>	<u>16,475</u>	<u>63,469</u>	<u>60,000</u>	<u>60,000</u>
Total Revenue	\$ 91,119	\$ 66,000	\$ 25,119	\$ 77,243	\$ 66,500	\$ 66,500
Interfund Transfer	<u>6,876</u>	<u>7,500</u>	<u>(624)</u>	<u>11,728</u>	<u>7,700</u>	<u>10,000</u>
Total	\$ 97,995	\$ 73,500	\$ 24,495	\$ 88,971	\$ 74,200	\$ 76,500
Expenditure						
Services	\$ 10,228	\$ 2,000	\$ 8,228	\$ 10,011	\$ 12,000	\$ 12,000
Total Expenditure	\$ 10,228	\$ 2,000	\$ 8,228	\$ 10,011	\$ 12,000	\$ 12,000
Interfund Transfer	<u>56,042</u>	<u>64,215</u>	<u>(8,173)</u>	<u>83,784</u>	<u>67,300</u>	<u>307,360</u>
Total	\$ 66,270	\$ 66,215	\$ 55	\$ 93,795	\$ 79,300	\$ 319,360
Surplus/(Deficit)	\$ 31,725	\$ 7,285	\$ 24,440	\$ (4,824)	\$ (5,100)	\$ (242,860)

FY2018-19 Endowment/Memorial Fund Highlights:

- A.) The Memorial/Endowment Fund's balance as of March 31, 2018, is \$1,195,950 compared to \$1,207,503 the previous March.
- B.) Contributions of \$60,000 are budgeted this fiscal year.
- C.) Interest income of \$6,500 remains flat from the previous fiscal year.
- D.) Interfund transfer expenditures are budgeted at \$307,360 compared to the previous fiscal year of \$67,300. The increase is being committed for a potential future capital improvement project or land acquisition. Other transfers support scholarships and offset programming expenses. (See details on the next page.)
- E.) The FY2017-18 projected estimated at a deficit of (\$4,824). Projected increases over budget amounts are seen in total revenue and total expenditures. There are still additional scholarships and sponsorships requests being made and awarded. Several of endowment/memorial accounts are being drawn down faster than anticipated donations for special events and scholarship funds come in to cover expenditures.

ENDOWMENT/MEMORIAL FUND:

Transfer to	Amount	Purpose
<u>Administration:</u>		
Golf Outing	\$8,000	Fundraiser- Partners in Parks
<u>Recreation and Arts:</u>		
Athletics Indoor Sports	500	Programming and Scholarships
Youth Athletics	500	Programming and Scholarships
Youth Fitness	150	Programming and Scholarships
Aquatics	250	Scholarships
Camps	4,000	Scholarships
Nature Camp	60	Programming and Scholarships
T-Ball	300	Scholarships
Teen Programs	2,500	Scholarships
AT&T Cup Tournament	1,000	Tournament
Special Events	15,300	Special Events
General Recreation	6,000	Programming and Scholarships
Adult Trips	100	Programming and Scholarships
Jack Benny Center Scholarships	2,000	Scholarships
Messiah	6,800	Memorial Account
Concert Call	1,000	Music Lessons
<u>Special Recreation:</u>		
Camp	6,000	Scholarships
Athletics	1,200	Programming and Scholarships
Youth Independent Leisure Ed	300	Programming and Scholarships
Social Events	100	Programming and Scholarships
Special Events	1,300	Special Events
<u>Capital:</u>	250,000	Miscellaneous Capital Projects
Total	\$307,360	

Endowment/Memorial Fund Center Detail

Fund: Endowment/Memorial

Center: District Administration

Code: 1611

	Actual	Budget	Variance	Projected	Budget	Budget
	FY 2016-17	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
Revenue						
Interest Income	\$ 14,644	\$ 6,000	\$ 8,644	\$ 13,774	\$ 6,500	\$ 6,500
Contributions/Grants	76,475	60,000	16,475	63,469	60,000	60,000
Total Revenue	\$ 91,119	\$ 66,000	\$ 25,119	\$ 77,243	\$ 66,500	\$ 66,500
Interfund Transfer	6,876	7,500	(624)	11,728	7,700	10,000
Total	\$ 97,995	\$ 73,500	\$ 24,495	\$ 88,971	\$ 74,200	\$ 76,500
Expenditure						
Services	\$ 10,228	\$ 2,000	\$ 8,228	\$ 10,011	\$ 12,000	\$ 12,000
Total Expenditure	\$ 10,228	\$ 2,000	\$ 8,228	\$ 10,011	\$ 12,000	\$ 12,000
Interfund Transfer	56,042	64,215	(8,173)	83,784	67,300	307,360
Total	\$ 66,270	\$ 66,215	\$ 55	\$ 93,795	\$ 79,300	\$ 319,360
Surplus/(Deficit)	\$ 31,725	\$ 7,285	\$ 24,440	\$ (4,824)	\$ (5,100)	\$ (242,860)

Center Description

▪ Administrative

Description: This fund is comprised of 33 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, 2018**

AT&T Endowment	\$	2,231
Bowen Country Club Memorial		376
Concert Call Youth Arts Scholarship		1,374
Corrine J. Rose Scholarship Memorial		5,523
David Maxwell Memorial		7,221
DeYoung Memorial		32,154
Fishing Derby		7,949
Florence M. Wilson Endowment		92,403
Friends of the Parade		4,934
Fuqua Endowment		33,326
General Memorial		41,364
Halloweenfest Reserve		3,174
Henry P. Callahan Memorial		126,388
Howie Robinson Memorial		1,750
Jack Benny Center Scholarship Memorial		30,644
Jack Benny Memorial		4,678
Janet O'Dell Endowment		8,689
Jerry Kahn Endowment		5,829
Joseph A. Favero Memorial		45,021
Judge John Hughes Memorial		5,850
Junior Golf Memorial		19,696
Lois Stewart Memorial		4,358
Lynn Schornick Scholarship Endowment		3,890
Marilyn Reynolds Endowment		2,401
Marvin Oestreicher Memorial		7,368
Parks Improvement Memorial		33,480
Partners in Parks – Cub Foods Memorial		0
Partners In Parks Golf Outing		68,359
Recreation Endowment		462,203
Recreation Scholarship Memorial		917
Recreation Sponsorships		32,804
Robert Morrison Memorial		19,111
Special Recreation Athletics		74,223
Waukegan Symphony Orchestra & Concert Chorus Memorial		<u>6,262</u>
	TOTAL	\$ 1,195,950

ENDOWMENT/MEMORIAL FUND

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

AT&T Endowment

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

Bowen Country Club Memorial

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 Recreation and Executive Director

Concert Call Youth Arts Scholarship

Established: In 2015 by the Concert Call.
Purpose of Fund: To provide arts scholarships for youth.
Authorized Agent: Superintendent of Recreation and Executive Director

Corrine J. Rose Scholarship Memorial

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

David Maxwell Memorial

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 Recreation and Executive Director

De Young Memorial

Established: By Marge De Young.
Purpose of Fund: To be used for picnic tables, benches and improvements at the SportsPark.
Authorized Agent: Executive Director

Fishing Derby

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

Friends of the Parade

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 Recreation 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 Recreation 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 Recreation 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 Recreation 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 Recreation 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 Recreation 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 Recreation 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 Recreation and Executive Director

Junior Golf Memorial

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

Lois Stewart Memorial

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

Lynn Schornick Scholarship Endowment

Established: By friends of Lynn Schornick in honor of his 50th birthday 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 Recreation 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 Recreation 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 Recreation 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 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 Park 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

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 General & Special Recreation

ENDOWMENT/MEMORIAL FUND

Established: Waukegan Symphony Orchestra and Concert Chorus Memorial
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 Recreation and Executive Director



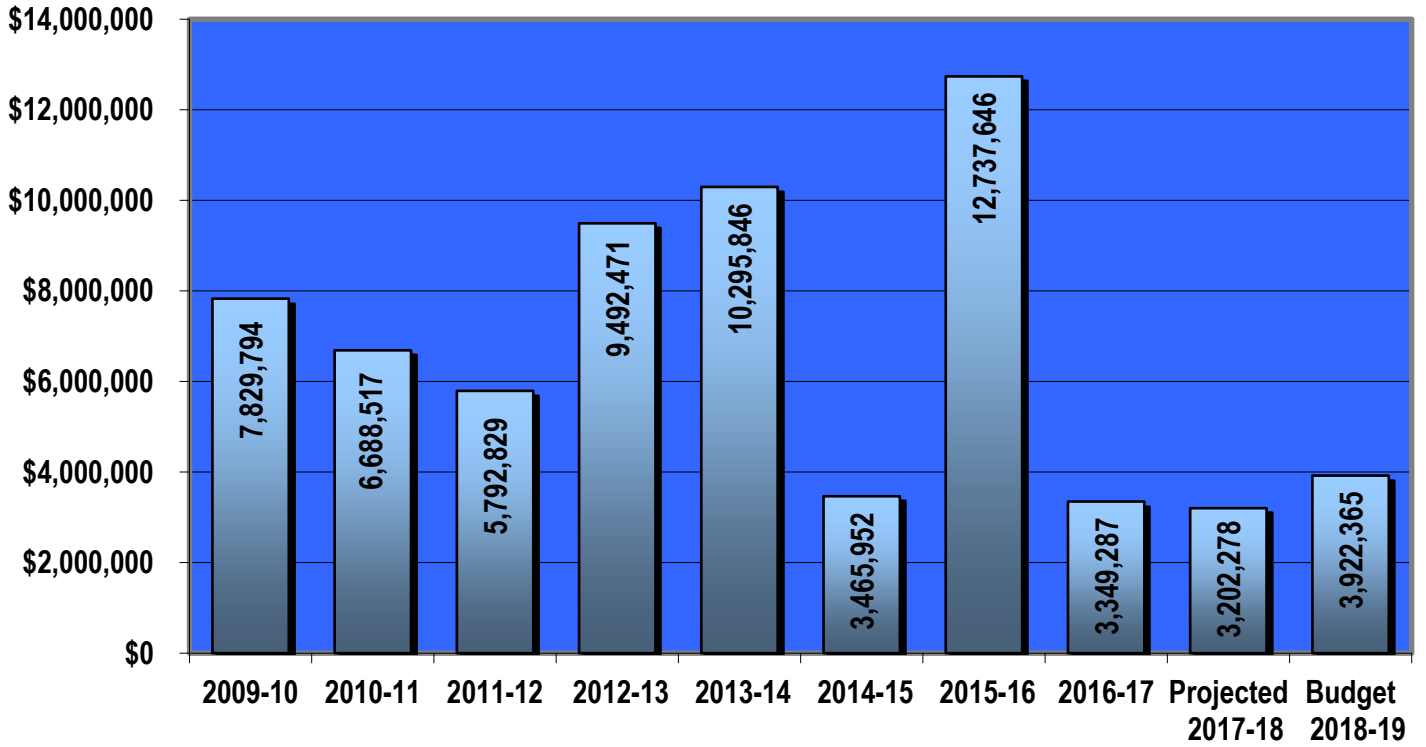
The Debt Service Fund is used to account for the resources for the payment of general debt principal, interest income and related costs. The related outstanding debt is recorded in the General Long Term Debt Account Group. The Debt Service Levy and transfers from the Corporate Fund support the Debt Service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

Debt Service

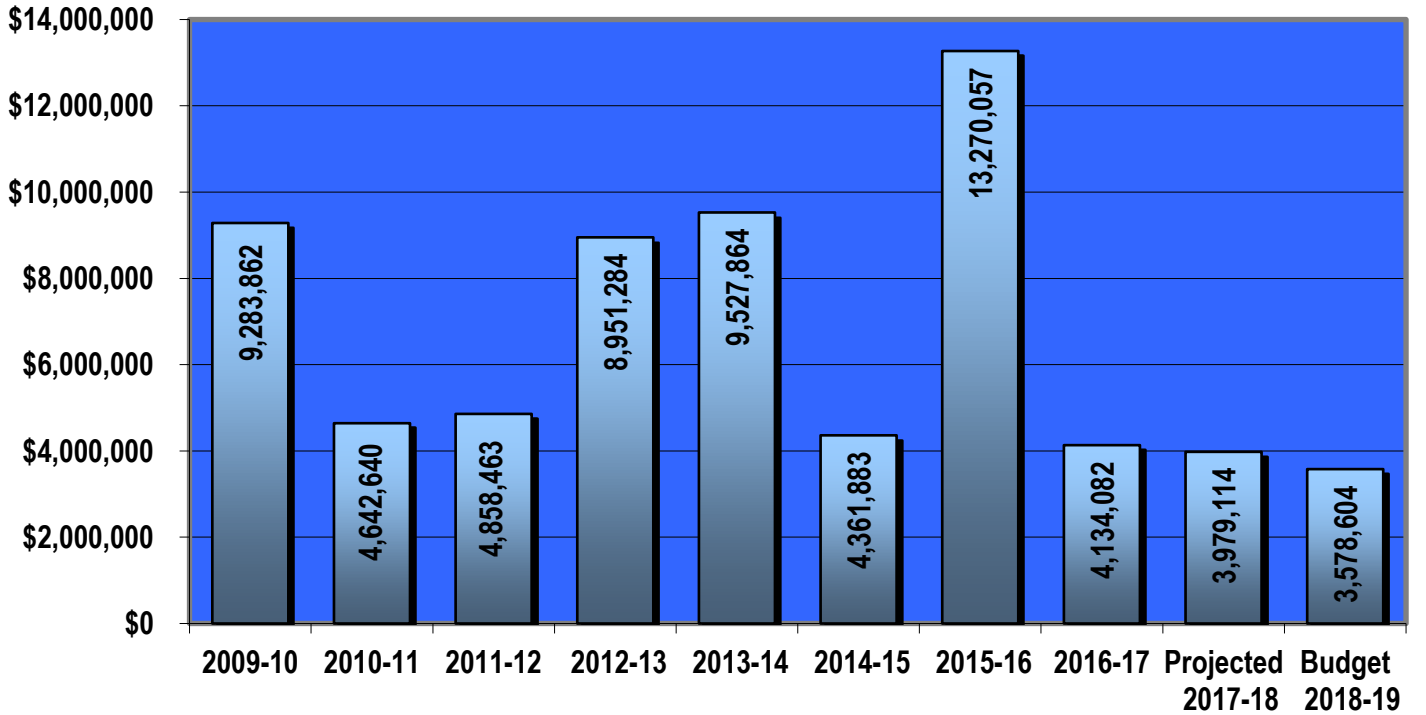


**DEBT SERVICE
REVENUE AND EXPENDITURE COMPARISON**

Revenue

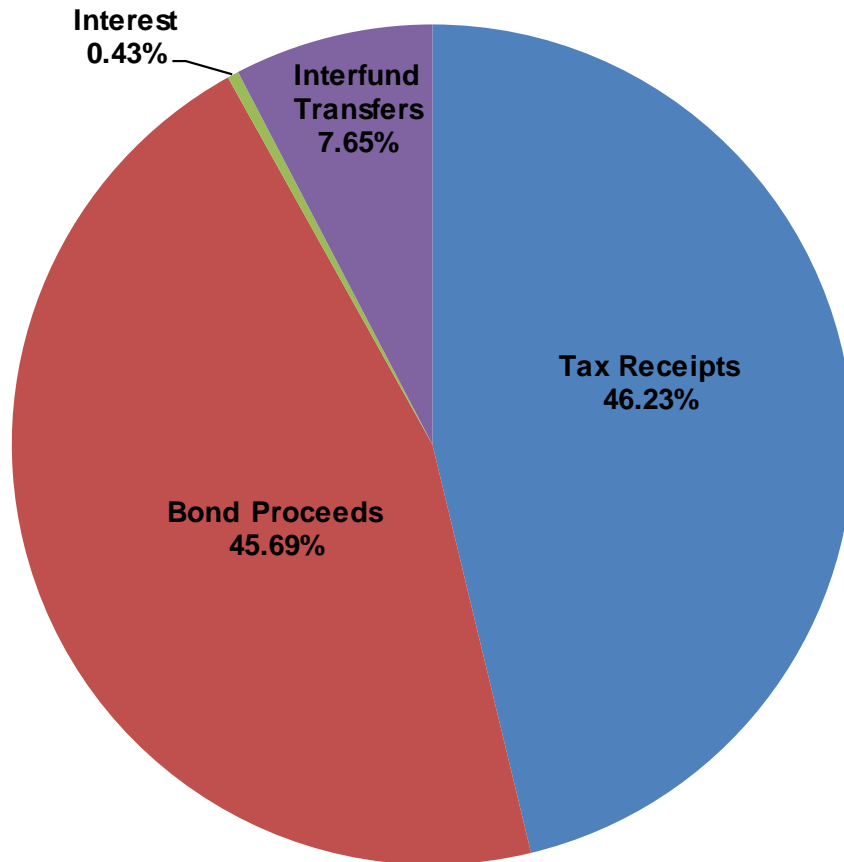


Expenditure



**DEBT SERVICE
REVENUE: FISCAL YEAR 2018-19**

Revenue	Amount	Percent
Tax Receipts	\$ 1,813,365	46.23%
Bond Proceeds	1,792,000	45.69%
Interest	17,000	0.43%
Total Revenue	\$ 3,622,365	92.35%
Interfund Transfers	300,000	7.65%
Total Revenue	\$ 3,922,365	100.00%



Debt Service Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Tax Receipts	\$ 1,585,215	\$ 1,771,861	\$ (186,646)	\$ 1,401,799	\$ 1,410,951	\$ 1,813,365
Bond Proceeds	1,739,910	1,746,000	(6,090)	1,768,415	1,397,120	1,792,000
Interest	24,162	15,500	8,662	32,064	15,000	17,000
Total Revenue	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,622,365
Interfund Transfer	-	-	-	-	-	300,000
Total	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,922,365
Expenditure						
Services	\$ 27,487	\$ 25,000	\$ 2,487	\$ 67,392	\$ 58,000	\$ 30,000
Debt Services	4,106,595	4,107,245	(650)	3,911,722	3,912,121	3,548,604
Total Expenditure	\$ 4,134,082	\$ 4,132,245	\$ 1,837	\$ 3,979,114	\$ 3,970,121	\$ 3,578,604
Surplus/(Deficit)	\$ (784,795)	\$ (598,884)	\$ (185,911)	\$ (776,836)	\$ (1,147,050)	\$ 343,761

The Debt Service Fund has been established for principal and interest bond payments. Current outstanding Series are the 2013A, 2015A and 2017A General Obligation “Alternative Bonds” issues. Principal, interest, and fees of \$3,548,604 are budgeted for FY2018-19.

As of April 30, 2017, the District’s outstanding long-term debt principal was \$14,453,937.

During FY2017-18, the District did an issue new debt in the 2017A Series Bond and its annual rollover bond of 2017B Series Bond. The District saw an increase outstanding debt of \$2,731,831 to \$17,185,768. New debt was issued and approved by the Board of Commissioners on August 22, 2017, by ordinance issue amount of \$3,630,000. The 2012B series Bond was retired in FY2017-18 with is the final principal and interest payments.

This debt issuance was for the redevelopment of Corrine J Rose Park project which is in the design development phase. The proforma is being developed at this time and was not ready to be placed in the budget. The construction document and implementation of construction will be completed by April 2019.

FY2018-19 Debt Service Fund Highlights

- A.) Total debt service revenue is budgeted at \$3,922,365 or an increase of \$1,099,294 from the previous fiscal year. This is due to a budgeted transfer in from the Corporate fund of \$300,000 to replace the one-time \$361,363.26 abatement on the annual rollover bond due to the District’s self-imposed tax extension freeze to the previous year’s tax amount. The District levied for higher rates in the various funds and abated the debt service extension resulting in a decrease in tax revenue and bond proceeds.
- B.) The contractual services expenditure is budgeted at \$30,000, which is a decrease from \$58,000 as we issued new debt.
- C.) The District plans to issue the annual rollover General Obligation Limited Tax Park Bond as allowed under the Debt Service Extension Base (DSEB). This cost is in the contracted services expenditure line item.

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 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Real Estate Tax	\$ 1,585,215	\$ 1,771,861	\$ (186,646)	\$ 1,401,799	\$ 1,410,951	\$ 1,813,365
Bond Proceeds	1,739,910	1,746,000	(6,090)	1,768,415	1,397,120	1,792,000
Interest Income	24,162	15,500	8,662	32,064	15,000	17,000
Total Revenue	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,622,365
Interfund Transfer	-	-	-	-	-	300,000
Total	\$ 3,349,287	\$ 3,533,361	\$ (184,074)	\$ 3,202,278	\$ 2,823,071	\$ 3,922,365
Expenditures						
Services	\$ 4,106,595	\$ 25,000	\$ 4,081,595	\$ 67,392	\$ 58,000	\$ 30,000
Debt Services	27,487	4,107,245	(4,079,758)	3,911,722	3,912,121	3,548,604
Total Expenditures	\$ 4,134,082	\$ 4,132,245	\$ 1,837	\$ 3,979,114	\$ 3,970,121	\$ 3,578,604
Surplus/(Deficit)	\$ (784,795)	\$ (598,884)	\$ (185,911)	\$ (776,836)	\$ (1,147,050)	\$ 343,761

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

Fiscal Year	Series 2017A	Series 2015A	Series 2013A	Totals
5/01/18 - 4/30/19	\$ 330,156	\$ 400,439	\$ 1,020,200	\$ 1,750,795
5/01/19 - 4/30/20	413,000	396,388	850,600	1,659,988
5/01/20 - 4/30/21	960,500	397,337	204,000	1,561,837
5/01/21 - 4/30/22	1,070,000	398,136	-	1,468,136
5/01/22 - 4/30/23	972,000	398,789	-	1,370,789
5/01/23 - 4/30/24	346,500	924,289	-	1,270,789
5/01/24 - 4/30/25	-	1,408,886	-	1,408,886
5/01/25 - 4/30/26	-	1,598,338	-	1,598,338
5/01/26 - 4/30/27	-	1,706,036	-	1,706,036
5/01/27 - 4/30/28	-	1,709,238	-	1,709,238
5/01/28 - 4/30/29	-	1,680,936	-	1,680,936
5/01/29 - 4/30/30	-	-	-	-
Totals	\$ 4,092,156	\$ 11,018,812	\$ 2,074,800	\$ 17,185,768

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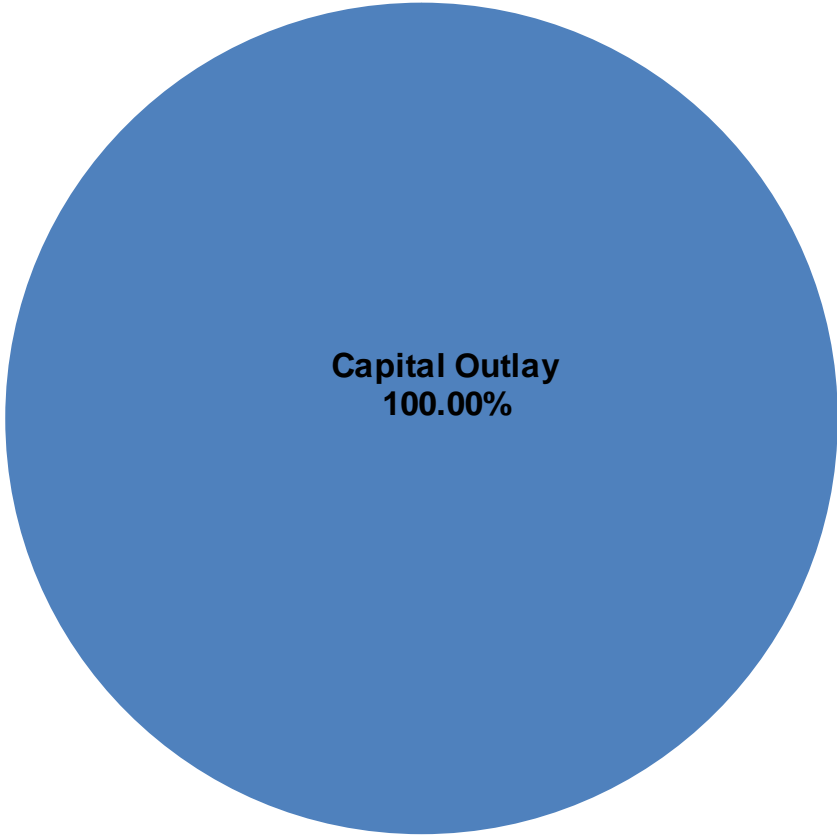
The Capital Projects Fund is established to account for capital expenditures of the District. This fund is financially supported by authorized transfers from other funds, grant reimbursements, developer and dedicated donations and interest income.

Capital Projects



**CAPITAL PROJECTS FUND
EXPENDITURE: FISCAL YEAR 2018-19**

Expenditure	Amount	Percent
Services	-	0.00%
Maintenance & Repair	-	0.00%
Capital Outlay	6,224,687	100.00%
Total Expenditure	\$ 6,224,687	100.00%



WAUKEGAN PARK DISTRICT

CAPITAL PROJECT FUND

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

As of May 1, 2017, the fund held a balance of \$6,613,454, which was a planned drawdown from May 1, 2016 fund balance of \$12,904,285. It is estimated that by April 30, 2018, the balance will be approximately \$6,207,452. The District finally received the \$2,500,000 Parkland Acquisitions and Renovations for Communities (PARC) from the Illinois Department of Natural Resources (IDNR). Some of the capital funds for the redevelopment of the Corrine J. Rose Park are located in the bond fund as we issued debt to complete this project.

The Capital Project Fund is budgeted to receive an interfund transfer of \$2,850,000 in FY2017-18. Proceeds are from the Corporate fund (\$2,600,000) and Memorial/Endowment fund (\$250,000).

The FY2018-19 capital projects that are budgeted for in the Capital Projects Fund are listed on page 215. 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 216.

Capital Projects Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Interest Income	\$ 60,484	\$ 19,000	\$ 41,484	\$ 41,387	\$ 24,000	\$ 20,000
Contributions/Grants	220,693	130,000	90,693	2,618,675	3,010,020	450,000
Miscellaneous	1,093	-	1,093	3,092	-	-
Total Revenue	\$ 282,270	\$ 149,000	\$ 133,270	\$ 2,663,154	\$ 3,034,020	\$ 470,000
Interfund Transfer	2,500,000	2,500,000	-	1,280,266	2,600,000	2,850,000
Total	\$ 2,782,270	\$ 2,649,000	\$ 133,270	\$ 3,943,420	\$ 5,634,020	\$ 3,320,000
Expenditure						
Services	\$ 37,581	\$ 15,000	\$ 22,581	\$ 40,744	\$ -	\$ -
Maintenance & Repair	448,673	-	448,673	-	-	-
Capital Outlay	8,586,848	9,108,633	(521,785)	4,308,679	8,597,800	6,224,687
Total Expenditure	\$ 9,073,102	\$ 9,123,633	\$ (50,531)	\$ 4,349,423	\$ 8,597,800	\$ 6,224,687
Surplus/(Deficit)	\$ (6,290,832)	\$ (6,474,633)	\$ 183,801	\$ (406,003)	\$ (2,963,780)	\$ (2,904,687)

FY2018-19 Capital Projects Fund Highlights

- A.) In FY2018-19, there is a budget of \$6,224,687 in the capital fund with a budgeted (\$2,904,687) deficit and the drawdown of the fund balance. District-wide capital projects are \$10,479,800. We do not have a balanced budget this year because this year's capital budget outpaces the operating budget. Otherwise, we would have a balanced budget with our regular capital and operating budget.

*Note: Certain capital improvement projects are budgeted for in the Recreation, Special Recreation, Bond, and Paving & Lighting Funds. Bond Proceeds and capital expenditures are budgeted in the Bond Fund, where a portion of the Corrine J. Rose Park capital project will be paid.

A complete three-year capital budget project list can be found on pages 219 to 226.

**PROJECTED CAPITAL PROJECTS FUND
FY 2018-19**

		Fund	
Finance & Administration Division	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	F30
	Workstation/Computer Replacements (5 Year Cycle)	6,000	F30
	Furniture, Chairs, Office Equipment	3,000	F30
	RecTrac/WebTrac Migration to Hosted	18,500	F30
	Replace Dell Server	10,000	F30
	Finance & Administration Division Total	\$ 43,500	
Golf Operations	Repair Maintenance Garage Roof with Building Assessment	30,000	F30
	Golf Operations Total	\$ 30,000	
Parks Division	Bowen Council Ring	8,000	F30
	Bowen Gazebo Replacement and Improvements	40,000	F30
	BRC Canopy Removal and Entrance Improvements	20,000	F30
	Vehicle Wraps	3,500	F30
	Building Improvements - Exterior - Craft Cottage Renovation (roof, outdoor repairs and paint), Dugdale Bathroom and Press Box (Paint and Repairs) and other sites	20,000	F30
	Building Improvements - Haines Museum Repairs, Paint and Window restoration	40,000	F30
	Callahan Landfill Grading and Maintenance	5,000	F30
	Country Lane - 2 benches with pads and one Dumor can	6,000	F30
	Douglas House Chimney Repair	10,000	F30
	Fencing Replacement - Roosevelt, Dugdale, Graham, and other sites	20,000	F30
	Field House Rooftop Cat Walks	20,000	F30
	Grosche Field - Dugouts	20,000	F30
	HVAC Field House Replacements (per schedule)	40,000	F30
	HVAC Replacements (Per Schedule)	35,000	F30
	LED Retrofit Lighting - Bowen and BBGC Parking and Exterior Building	60,000	F30
	Natural Areas Management Plans and Implementation (NAMP)	15,000	F30
	Park Amenities (Recycling and Trash Receptacles, benches, grills, tables)	10,000	F30
	Park Improvements - King Park	50,000	F30
	Playground and Park Improvements - Armory Park & Other Sites	60,000	F30
	Signage - Bevier Disc Golf	5,000	F30
	Small Equipment Replacement	8,000	F30
	Tree Replacement/EAB Management Plan	20,000	F30
	Vehicle Replacement - Recreation 2000 Bus with Lift (R61) per VERS	70,000	F30
	Victory Tennis Court Removal (or conversion to Futsal)	15,000	F30
	SportsPark 2006 Toro 3505 (SPM 604) with Toro 4300	52,000	F30
	SportsPark Garage HVAC Upgrades	6,000	F30
	SportsPark Infield Groomer Replacement 1999 (SPE720)	15,000	F30
	SportsPark Mower (Toro 4700)	75,000	F30
	SportsPark Training Equipment	1,000	F30
	GIS / CAD Software Planning Department	2,500	F30
	Fence Removal (Dugdale, etc)	10,000	F30
	Vehicle-Superintendent of Recreation	27,000	F30
	Yorkhouse Farm Property Improvements	10,000	F30
	Parks Division Total	\$ 799,000	
	Emergency Capital Repairs/Replacement	100,000	F30
	Future Land Purchases	100,000	F30
	FY2018-19 Suntotal	\$ 1,072,500	
	<u>Carryover Projects</u>		
Belvidere Park	Belvidere Park/Aquatics Renovation	3,172,187	F30
Belvidere Park	Belvidere Park Playground	750,000	F30
Administration	1324 Golf Administrative Building Renovations	1,100,000	F30
Clearview Park	Clearview Park Improvements Construction	75,000	F30
Jack Benny Center	JBC Building Improvements - Restroom and Water Fountain	20,000	F30
Washington Park	Step Replacement Project - Washington Park	35,000	F30
	Carryover Subtotal	\$ 5,152,187	
	TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 6,224,687	

WAUKEGAN PARK DISTRICT

Long Range Capital Development & Financing Plan

		(Estimated)					
		FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	
Capital Projects	(Capital Fund 30)	2017	2018	2019	2020	2021	Total
**Major Projects (Alphabetically Listed):							
Belvidere Park Renovation/Aquatics		130,296	7,750,000				7,880,296
Administration Center		728,201	1,100,000				1,828,201
Museum Addition Grant Opportunities/Partnership							
King Park Renovation (\$2 million) PHASED							
Belvidere Recreation Center Renovation PHASED							
Clearview Park Renovation (carryover)		2,025,577	75,000				2,100,577
Victory Park Renovation PHASED							
Ongoing Projects:							
***Allocated to Land Acquisition Reserve		100,000	100,000	100,000	100,000	100,000	500,000
CIP (Maintenance & Improvements)		2,286,567	1,072,500	1,306,000	1,475,000	1,602,420	7,742,487
CIP Carryovers (Maintenance & Improvements)		2,185,375					2,185,375
Annual Capital Costs		7,456,016	10,097,500	1,406,000	1,575,000	1,702,420	22,236,936
Revenues:							
Capital Project Fund (Estimate of Fund Balance)		6,613,454	6,207,452	3,258,265	3,868,265	4,307,265	
Transfers to the Capital Fund from the Corporate Fund		1,280,266	2,600,000	2,000,000	2,000,000	2,000,000	9,880,266
Transfers to the Capital Fund from the Endowment Fund			250,000				
Interest		41,387	20,000	16,000	14,000	14,000	105,387
Grants		2,618,675	450,000				3,068,675
Miscellaneous		3,092					3,092
Bond Proceeds			3,828,313				3,828,313
Annual Total Revenues		10,556,874	13,355,765	5,274,265	5,882,265	6,321,265	16,885,733
Total Capital Funds:		3,100,858	3,258,265	3,868,265	4,307,265	4,618,845	
***Less Designated Funds for Future Land Acquisitions:		(100,000)	(200,000)	(300,000)	(400,000)	(500,000)	
NET FUNDS FOR CAPITAL PROJECTS		3,000,858	3,058,265	3,568,265	3,907,265	4,118,845	

**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 \$100,000 each year in the event of a land purchase opportunity.

The capital budget is a step by step process that is reviewed annually as priorities change, and financial feasibility needs to be reviewed based on fund balance projections. Other factors to consider when determining the capital budget is the economy, proposed legislation, and increases in regular operating expenditures like utilities, insurance, wages, and regular services and program supply costs. Tax revenue and the levy process is a very important factor to consider as well as the Board sets the direction.

The importance of capital budgeting is a discussion occurring regularly at the senior staff level of the organization and with the Board of Commissioners. It is important to discuss and determine the community business needs to use capital funds to determine the merits of the investment project and its effects on the operating budget.

This year we do not have a balanced budget as capital projects outpace operating revenue when include regular operating expenditures are included. The Board of Commissioners was made aware of this at the last budget workshop on March 27th at a Special Board Meeting.

The decision of whether to accept or deny an investment project as part of the community reinvestment initiatives involves determining the investment rate of return that the project will generate for the community and organization.

This year for the first time we are keeping track of deferred capital projects as needs for these projects outpace available financial resources. It will also be used to track the inflation of costs from when the project was first assigned as a deferred project to the time it becomes approved in the capital improvement plan (CIP).

District staff will be working on financial feasibility policies like:

- Capital Replacement / Development Policy;
- Capital Asset Policy;
- Signature Authorization for Contracts; and
- Fund Balance Policy.

This has been identified in the Strategic Plan goals for FY2018-19.

Unlike other businesses, capital budgeting does not involve a singular aspect of the business. The capital budget involves three important decisions at once: a financial decision, an investment decision, and a tax levy decision.

By taking on a project, the staff and the Board have agreed to make a financial commitment to a project, and that involves its own set of risks. Projects can run into delays, cost overages compared to budget estimates that can delay a project or other projects, or increase the projected cost of the project.

We are also governed by the Prevailing Wage Act by the Illinois Department of Labor which is updated and adopted every June by an ordinance approved by the Board of Commissioners. The Prevailing Wage Act adjustments drive increases in both capital and operating budgets which is out of District and taxpayer control as we are not the authority that sets those standards. This in turn could affect a cash flow forecast affecting fund balance projections, or which projects will be taken on or deferred.

Lastly, our purchasing policy sets several standards for internal control on items such as minimum quotes, authorization, and competitive bid requirements. This controls costs by adhering to this policy for both the capital and operating budget.

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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



**PROJECTED CAPITAL PROJECTS FUND
FY 2018-19**

			<u>Fund</u>
Finance & Administration Division	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	F30
	Workstation/Computer Replacements (5 Year Cycle)	6,000	F30
	Furniture, Chairs, Office Equipment	3,000	F30
	RecTrac/WebTrac Migration to Hosted	18,500	F30
	Replace Dell Server	10,000	F30
	Replacement ID Card Printers	6,000	F02
	BBCH Computer Replacement	8,000	F02
	BBCH Camera/Computer for Proshop Bag Area	2,000	F02
	Finance & Administration Division Total	59,500	
Golf Operations	Small Equipment Replacement	\$ 1,500	F02
	EAB & Hazardous Tree Removals	25,000	F02
	Replace Anti-Slip Rubber (Bridges 9, 11, 12, 16)	3,000	F02
	Vicon Spreader (1982)	11,000	F02
	Deep Well Inspection	1,000	F02
	Repair Maintenance Garage Roof with Building Assessment	30,000	F30
	Golf Simulator Improvements	3,000	F02
	Greenshire Fuel System Improvements	2,000	F02
	Bridge Erosion Repair Greenshire (Consultant, Permits, Materials/Supplies, Excavating)	22,000	F02
	Bridal Suite Furniture / Banquet Hall - Bar Decor Replacement	12,000	F02
	Outdoor Patio Improvements	8,000	F02
	Replace 1/2 Large Patio Furniture - Dining Tables / Chairs	10,000	F02
	Golf Operations Total	128,500	
Parks Division	ADA Accessibility Improvements	\$ 10,000	F08
	Bowen Council Ring	8,000	F30
	Bowen Gazebo Replacement and Improvements	40,000	F30
	BRC Canopy Removal and Entrance Improvements	20,000	F30
	Vehicle Wraps	3,500	F30
	Building Improvements - Exterior - Craft Cottage Renovation (roof, outdoor repairs and paint), Dugdale Bathroom and Press Box (Paint and Repairs) and other sites	20,000	F30
	Building Improvements - Haines Museum Repairs, Paint and Window restoration	40,000	F30
	Callahan Landfill Grading and Maintenance	5,000	F30
	Country Lane - 2 benches with pads and one Dumor can	6,000	F30
	Douglas House Chimney Repair	10,000	F30
	Fencing Replacement - Roosevelt, Dugdale, Graham, and other sites	20,000	F30
	Field House Rooftop Cat Walks	20,000	F30
	Grosche Field - Dugouts	20,000	F30
	HVAC Field House Replacements (per schedule)	40,000	F30
	HVAC Replacements (per schedule)	35,000	F30
	LED Retrofit Lighting - Bowen and BBGC Parking and Exterior Building	60,000	F30
	Natural Areas Management Plans and Implementation (NAMPP)	15,000	F30
	Park Amenities (Recycling and Trash Receptacles, benches, grills, tables)	10,000	F30
	Park Improvements - King Park	50,000	F30
	Pavement Maintenance Plan (PMP) (Bevier, Roosevelt, Rudd Farm and Country Lane)	30,000	F09
	Playground and Park Improvements - Armory Park & Other Sites	60,000	F30
	Signage - Bevier Disc Golf	5,000	F30
	Small Equipment Replacement	8,000	F30
	Tree Replacement/EAB Management Plan	20,000	F30
	Vehicle Replacement - Recreation 2000 Bus with Lift (R61) per VERS	70,000	F30
	Victory Tennis Court Removal (or conversion to Futsal)	15,000	F30
	SportsPark 2006 Toro 3505 (SPM 604) with Toro 4300	52,000	F30
	SportsPark Garage HVAC Upgrades	6,000	F30
	SportsPark Infield Groomer Replacement 1999 (SPE720)	15,000	F30
	SportsPark Mower (Toro 4700)	75,000	F30
	SportsPark Training Equipment	1,000	F30
	GIS / CAD Software Planning Department	2,500	F30
	Fence Removal (Dugdale, etc)	10,000	F30
	Vehicle-Superintendent of Recreation	27,000	F30
	Yorkhouse Farm Property Improvements	10,000	F30
	Parks Division Total	839,000	

Recreation	Park District Mobile App	\$ 19,000	F02
	Bevier Center new chairs and chair caddy	1,700	F02
	BRC S.T.E.M. Equipment	1,000	F02
	BRC Youth Equipment Replacement	1,000	F02
	BRC/JAC Table and Chairs Replacement	2,000	F02
	Greenhouse HydroCycle Hobby NFT Lettuce System	1,000	F02
	JAC Window Blinds	3,000	F02
	JBC Flooring	20,000	F02
	Tent Replacement & Repairs	1,500	F02
	Soccer Goals	3,000	F02
	Music Stands	1,000	F02
	Refrigerator	1,100	F02

Field House	Belay Bars for the Rock Wall	3,800	F02
	Replace Lobby and Second Floor Lobby Tables & Chairs	5,000	F02
	Back Drop for FH and PR Events	2,000	F02
	New Carpet for Fitness Center and Member Locker Rooms	60,000	F02
	Replacement Bikes & Ellipticals	75,000	F02
	Replacement Cardio Equipment	5,000	F02
	Replacement Strength Equipment	5,000	F02
	Replacement Group Exercise Equipment	3,000	F02
	Replacement Gym Equipment	3,000	F02
	FH Aquatics Stairs for Lap Pool	8,000	F02
	FH Aquatics Equipment	2,000	F02
	Steam Room Aromamist System	2,200	F02

SportsPark	Athletic Field Equipment	3,000	F02
	Soccer Practice Goal Net	1,000	F02
	Soccer Practice Goals	6,000	F02
	Replacement Bleachers Championship Field	5,000	F02
	Player Benches	2,000	F02

Spec. Recreation	Accessible equipment	1,500	F08
	Recreation Division Total	247,800	

	Emergency Capital Repairs/Replacement	100,000	F30
	Future Land Purchases	100,000	F30

TOTAL CAPITAL PROJECT FUND EXPENDITURES \$ 1,474,800

Fund 02	\$ 360,800
Fund 08	11,500
Fund 09	30,000
Fund 30	1,072,500
Total	\$ 1,474,800

Carryover Projects

Belvidere Park	Belvidere Park/Aquatics Renovation	7,000,000	F30 / F47
Belvidere Park	Belvidere Park Playground	750,000	F30
Administration	1324 Golf Administrative Building Renovations	1,100,000	F30
Clearview Park	Clearview Park Improvements / Construction	75,000	F30
Jack Benny Center	JBC Building Improvements - Restroom and Water Fountain	20,000	F30
Field House	Climbing Wall Area Lighting Improvement	25,000	F02
Washington Park	Step Replacement Project - Washington Park	35,000	F30

Carryover Subtotal \$ 9,005,000

Total Capital Improvement Plan \$10,479,800

**PROJECTED CAPITAL PROJECTS FUND
FY 2019-20**

			<u>Fund</u>
Finance & Administration Division	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	F30
	Furniture, Chairs	2,000	F30
	IT Department Infrastructure Replacements	35,000	F30
	qSCAN Card Readers for FH Gates	5,000	F30
	Field House iPad	1,000	F30
	Workstation Replacements (5 Year Cycle)	<u>6,000</u>	F30
Finance & Administration Division Total		55,000	
Golf Operations	Small Equipment Replacement	\$ 3,000	F02
	EAB & Hazardous Tree Removals	25,000	F02
	2003 John Deere 800 Core Aerator	25,000	F02
	Move 2007 Sand pro to Greenshire and replace	23,000	F02
	1996 Karcher Pressure Washer	4,000	F02
	Replace Banquet and Grill Chairs	30,000	F02
	Replace Golf Carts Greenshire	25,000	F02
	1997 John Deere 2653A	25,000	F02
	Pond #13 Drainage	5,000	F02
	Replace Weather Station Bonnie Brook	19,000	F02
	Lightweight High Powered Leaf Blower	<u>7,000</u>	F02
Golf Operations Total		191,000	
Parks Division	ADA Accessibility Improvements	\$ 10,000	F08
	Besley Park Improvements (Tables, Seating, Path)	20,000	F30
	Building Exterior Improvements (Washington Bandshell Painting, PMF paint and door improvements, Roosevelt bridges and gazebo)	30,000	F30
	Callahan Landfill Grading and Maintenance	5,000	F30
	Clearview additional landscape, site improvements	10,000	F30
	HVAC Field House Replacements (per schedule)	45,000	F30
	HVAC Replacements (per schedule)	35,000	F30
	LED Retrofit Lighting - Bever, PMF	25,000	F30
	Mower Replacement 2004 (M116) per VERS	20,000	F30
	Mower Replacement 2007 (M115) per VERS	20,000	F30
	Natural Area Management Plans and Implementation (NAMP)	25,000	F30
	Park Amenities (Recycling and Trash Receptacles, benches, grills, tables)	15,000	F30
	Pavement Maintenance Plan (PMP) (Belvidere selective replacement and Sealcoating)	100,000	F30
	Pavement Maintenance Plan (PMP)	40,000	F09
	Picnic Area - create areas that can be reserved	5,000	F30
	Picnic Tables and Concrete Grills Pads - various sites	10,000	F30
	Playground and Park Improvements - Bever Park with Unitary Surfacing	200,000	F30
	Powell Step Replacement and Park Improvements	50,000	F30
	Roof Replacements	50,000	F30
	Sports Court Maintenance Plan (SCMP)	35,000	F30
	Step Replacement Projects - Powell	25,000	F30
	Tractor Replacement	50,000	F30
	Tree Removal and Replacement	35,000	F30
	Vehicle Replacement-Parks 2001 Dump Truck (P44) per VERS	40,000	F30
	Vehicle Replacement - Parks per VERS (P19 and P20)	60,000	F30
	SportsPark Restroom Improvements	25,000	F30
	SportsPark Core Processor	10,000	F30
	SportsPark Replace 1998 Prep Trailer	6,000	F30
	SportsPark Replace 2007 Toro Sandpro	25,000	F30
	SportsPark Replace 2010 Toro MD	15,000	F30
	SportsPark Vehicle Replacement - 2000 F250	30,000	F30
	SportsPark Top Dresser Replacement 1999 (SPE799)	<u>30,000</u>	F30
	Parks Division Total		1,101,000

Recreation Division	BRC Youth Equipment Replacement	\$ 1,000	F02	
	BRC Outdoor/Camping Equipment Replacement	1,000	F02	
	BRC S.T.E.M. Equipment	1,000	F02	
	BRC/JAC/Bevier Table and Chairs Replacement	2,500	F02	
	Tent Replacement and Repairs	3,000	F02	
	Gym Floor Re-Sanding	85,000	F02	
	Replacement Cardio Equipment	5,000	F02	
	Replacement Strength Equipment	5,000	F02	
	Replacement Group Exercise Equipment	3,000	F02	
	Replacement Gym Equipment	3,000	F02	
	Replacement Courtside Chairs	4,000	F02	
	Athletic Field Equipment	3,000	F02	
	Replacement Soccer Goals	8,000	F02	
	Replacement Soccer Goal Nets	1,000	F02	
	Soccer Corner Flags	1,000	F02	
	Bleacher Seat Replacements	2,000	F02	
	Men's and Women's Sauna Repair	12,000	F02	
	FH Aquatics Equipment	2,000	F02	
	Power Plate Stretching Machine	13,000	F02	
	Replacement Ellipticals and Bikes	95,000	F02	
	BRC Auto Door Opener	5,000	F02	
	Bench Replacement in Childrens Garden	1,000	F02	
	JBC Dance Studio Storage Closet	1,500	F02	
	JBC Dance Studio Storage Shelves	1,000	F02	
	JBC Intercom System	4,000	F02	
	Painting Interior Douglas House	5,000	F02	
		Recreation Division Total	268,000	
		Emergency Capital Repairs/Replacement	100,000	F30
		Future Land Purchases	100,000	F30
		TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 1,815,000	

Fund 02	\$ 459,000
Fund 08	10,000
Fund 09	40,000
Fund 30	1,306,000
Total	\$ 1,815,000

Alternate or Deferred Projects

Golf Operations	Greenshire Irrigation System/Pond/Well Improvements (Phased)	310,000
	Bonnie Brook Maintenance Building Redevelopment (Phased)	200,000
	John Deere 2500 Triplex Mower	35,000
	Silt removal # 3 Pond (Estimate with grading or removal)	35,000
	Asphalt from Maintenance to Pest Bldg. (Estimate)	15,000
	Replace Air Handler Screen Outside Pro-Shop	2,000
	Bonnie Brook Attic Insulation & Ice Daming Improvements	15,000
	Outdoor Patio Improvements	10,000
		Golf Operations Total

Recreation Division	Nature Classroom - Eco Lodge	25,000
	Yorkhouse Road Barn Updates (Future Camp Location)	50,000
	Bowen West Garage Renovations	50,000
	Relocate Special Recreation or Develop Offices Upstairs	75,000
	Front Desk Gate System	75,000
	Public Wi-Fi @ JBC/Lilac	10,000
	JBC Accessible Ramp - Theater	3,000
	JBC Basement Indoor Playground	50,000
	JBC Main Level Painting	3,000
	Mini-Van	40,000
	Fitness Desk Replacement	6,000
	Extend Fence Height Champ Field	8,000
	Bevier Kitchenette Installation	5,000
	Pool Attendant Desk Upgrade to Work Station	3,000
	Meeting Room Curtain	10,000
Golf Cart Replacement	8,000	
	Recreation Division Total	421,000

Parks Division	Playground and Park Improvements - Victory Park Playground	300,000
	Playground and Park Improvements - Arbor Park	150,000
	Hinkston Pavilion and Restroom Renovation	200,000
	SportsPark Wash Pad Improvements	10,000
	SportsPark Intelligent One Paint Robot	40,000
	Washington Bridge Decking and Rt. 120 Fencing Replacements	40,000
	Vehicle Replacement - Recreation per VERS	40,000
	Parks Division Total	780,000
	TOTAL CAPITAL ALTERNATE OR DEFERRED PROJECTS	1,823,000

**PROJECTED CAPITAL PROJECTS FUND
FY 2020-21**

			<u>Fund</u>
Finance & Administration Division	Data Processing Equipment, Upgrades, Phone Conv, Etc.	\$ 6,000	F30
	Furniture, Chairs	2,000	F30
	Workstation Replacements (5 Year Cycle)	6,000	F30
	IT Department Infrastructure Replacements	15,000	F30
	Replacement Timekeeping	50,000	F30
	Finance & Administration Division Total	79,000	
Golf Operations	Small Equipment Replacement	\$ 3,000	F02
	EAB & Hazardous Tree Removals	25,000	F02
	2007 Toro 5410 Fairway Mower	50,000	F02
	Replace Rough Mowers / Tractors	75,000	F02
	Replace 1985 Bernhard Reel Grinder	50,000	F02
	Fairway Aerator GA60	35,000	F02
	Replace Contaminated Sod on Tee Banks	10,000	F02
	Golf Operations Total	248,000	
Parks Division	Building Exterior Improvements	\$30,000	F30
	Callahan Landfill Grading and Maintenance	5,000	F30
	Douglas House Windows	30,000	F30
	Dugdale Conceptual Redevelopment Plan	15,000	F30
	HVAC Field House Replacements (per schedule)	40,000	F30
	HVAC Replacements (per schedule)	30,000	F30
	LED Retrofit Lighting	25,000	F30
	Mower Replacement per VERS	20,000	F30
	Natural Area Management Plans and Implementation (NAMP)	25,000	F30
	Park Amenities (Recycling and Trash Receptacles, benches, grills, tables)	15,000	F30
	Pavement Maintenance Plan (PMP)	40,000	F09
	Pavement Maintenance Plan (PMP) Field House Original Lot Replacement	200,000	F30
	Picnic Tables and Grills Concrete Pads - various sites	10,000	F30
	Playground and Park Improvements - Diversity Park	100,000	F30
	Playground and Park Improvements - Park in the Glen	100,000	F30
	Roof Replacements	50,000	F30
	Sports Court Maintenance Plan (SCMP)	35,000	F30
	Tractor Replacement	50,000	F30
	Tree Replacement/EAB Management Plan	50,000	F30
	Vehicle Replacement - Parks per VERS	60,000	F30
	Vehicle Replacement - Recreation per VERS	40,000	F30
	Replace 1998 Prep Trailer (SPE749)	6,000	F30
	Replace 2010 Toro 4000 (SPM602)	60,000	F30
	Replace 2010 Toro MD (1 per year replacement)	15,000	F30
	Replace Wiedenman SPE753	30,000	F30
	Soccer Goal replacements	50,000	F30
	Softball infield improvements (material/grade)	15,000	F30
	SportsPark Replace 2010 Toro 4000	60,000	F30
Vehicle Replacement – 2002 F250 (SP28)	30,000	F30	
	Parks Division Total	1,236,000	

Recreation Division	Replacement of Meeting Room Tables & Chairs	\$ 3,000	F02
	FH Aquatics Equipment	2,000	F02
	Replacement Cardio Equipment	5,000	F02
	Replacement Strength Equipment	5,000	F02
	Replacment Group Exercise Equipment	3,000	F02
	Manual Treadmill	7,000	F02
	Replacement Spin Bikes	20,000	F02
	Replacement Gym Equipment	3,000	F02
	Ganster Aquatics Equipment	2,000	F02
	Athletic Field Equipment	3,000	F02
	Replacement Soccer Goals	8,000	F02
	Replacement Soccer Goal Nets	1,000	F02
	Soccer Corner Flags	1,000	F02
	FH Gym Scoreboards	24,000	F02
	BRC Outdoor/Camping Equipment Replacement	1,000	F02
	BRC S.T.E.M. Equipment	1,000	F02
	BRC Youth Equipment Replacement	1,000	F02
	BRC/JAC/BEV Table and Chairs Replacement	2,500	F02
	1/4-1/2 Acre Sustainable Garden Development	5,000	F02
	Sandwich Board Replacements	1,000	F02
	Tent Replacement & Repairs	1,500	F02
	15 Passenger Van Replacement	40,000	F02
	Interior Wall Painting Douglas House	1,500	F02
	Signage off Sheridan Road	5,000	F02
	Waukegan History Museum Porch Repairs	6,000	F02
	JBC Theatre Ceiling Fans	800	F02
	Outdoor Use Banquet Chairs - Bowen Park	2,000	F02
	New Chairs for JBC Theatre	10,000	F02
	JBC Window Replacement	10,000	F02
	JBC New Floor Main Level	60,000	F02
	Interior Wall Painting Douglas House	1,500	F02
	Recreation Division Total	236,800	
	Emergency Capital Repairs/Replacement	100,000	F30
	Future Land Purchases	100,000	F30
	TOTAL CAPITAL PROJECT FUND EXPENDITURES	\$ 1,999,800	

Fund 02	\$ 484,800
Fund 08	-
Fund 09	40,000
Fund 30	1,475,000
Total	\$ 1,999,800

Alternate or Deferred Projects

Finance & Administration Division	Replacement Accounting Software	100,000
	Replacement FH South Parking Lot Security Cameras	30,000
	Replacement Bonnie Brook Security Cameras	15,000
	Finance & Administration Division Total	145,000
Golf Operations	Bonnie Brook Irrigation Pump Station	15,000
	Greenshire Irrigation System/Pond/Well Improvements (Phased)	320,000
	Scoreboard	6,000
	Bonnie Brook Maintenance Building Redevelopment (Phased)	200,000
	Asphalt - Path 10 & 12	20,000
	2003 15' Progressive Mower	25,000
	Outdoor Patio Improvements	10,000
	Golf Cart Partial Replacement (Phased)	100,000
	Golf Operations Total	696,000

Parks Division	Tractor Replacement 2008 (T205 Gehl)	60,000
	Playground and Park Improvements - Victory Park Remove ball fields, add picnic, replace fitness, add parking.	300,000
	Playground and Park Improvements - Rudd Farm Park	100,000
	Parks Division Total	460,000
TOTAL CAPITAL ALTERNATE OR DEFERRED PROJECTS		1,301,000



The Bond Fund is established to account for bonds issued by the Park District. Bonds issued are used to support major capital projects. This fund is financially supported by the proceeds of bond issues and interest income.

Bond



WAUKEGAN PARK DISTRICT

FISCAL YEAR 2018-19 SUMMARY

2017 BOND SERIES

Revenue	
Bond Proceeds	\$ -
Interest	5,000
Total Revenue	\$ 5,000
Expenditure	
Services	\$ 50,000
Maintenance & Repair	-
Capital Outlay	3,827,813
Total Expenditure	\$ 3,877,813

Series 2017 Bond Fund

	Actual FY 2016-17	Budget FY 2016-17	Variance FY 2016-17	Projected FY 2017-18	Budget FY 2017-18	Budget FY 2018-19
Revenue						
Bond Proceeds	\$ -	\$ -	\$ -	\$ 3,827,813	\$ 5,000,000	\$ -
Interest	-	-	-	500	2,000	5,000
Contributions & Grants	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ 3,828,313	\$ 5,002,000	\$ 5,000
Interfund Transfer	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 3,828,313	\$ 5,002,000	\$ 5,000
Expenditure						
Services	\$ -	\$ -	\$ -	\$ 339,603	\$ 50,000	\$ 50,000
Maintenance and Repair	-	-	-	-	-	-
Debt Services	-	-	-	-	4,950,000	3,827,813
Total	\$ -	\$ -	\$ -	\$ 339,603	\$ 5,000,000	\$ 3,877,813
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ 3,488,710	\$ 2,000	\$ (3,872,813)

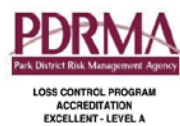
FY2018-19 Capital Projects Fund Highlights:

A.) The Board of Commissioners approved by ordinance the 2017A Series Bond on August 22nd. This bond is for the redevelopment of Belvidere Park soon to be rededicated to Corrine J. Rose Park in FY2018-19. The redevelopment of the park and outdoor pool is expected to be completed by April 2019.

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Waukegan Park District Annual Budget Fiscal Year 2018-2019



GLOSSARY

ADA – American with Disabilities Act which prohibits discrimination against people with disabilities in employment, transportation, public accommodation, communications, and governmental activities.

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

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

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

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

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

Assets - Property owned by the District.

Audit - A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

Audit Report - The report prepared by an auditor covering the audit or investigation made.

Basis of Accounting - A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

B & A - Budget and Appropriations Ordinance appropriates monies necessary to cover the projected expenses and liabilities the district will incur during the next budget year. The Board of Commissioners must approve the B & A but not before a public hearing is held. Notice of the hearing must be published at least one week prior to the hearing and the tentative B & A must be conveniently available for public inspection for at least 30 days prior to final action.

B.A.S.E. - Before and After School Experience. Offered for grades Kindergarten-5th that allows children to be in the care of highly qualified child care professionals while learning, playing, and relaxing at the before and after school programs.

Bond - A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

BBM - Bonnie Brook Maintenance.

BMP - Best Management Practices.

BRC - Belvidere Recreation Center. A registration and room rental center.

Board of Commissioners - A board of five individuals elected at large by the residents of the Waukegan Park District.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Budgetary Control - The level at which management must seek government body approval to amend the budget once it has been approved.

CAFR - Comprehensive Annual Financial Report.

CAPRA - Commission for Accreditation of Park and Recreation Agencies.

CAG - Citizen's Advisory Group.

Cash Management - The management of cash necessary to pay government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflow and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

CIP/Capital Expenditure - Capital Improvement Program - Funds spent on capital expenditures to acquire or upgrade physical or fixed assets such as facilities, parks, and equipment.

Committee of the Whole – A 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 floods, emergencies, federal mandates, and similar occurrences 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, and 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.

ERI - An Early Retirement Incentive offered by the Illinois Municipal Retirement Fund which must be Board approved. It enables a District to cut payroll costs by eliminating higher salaried staff and/or eliminating or reorganizing positions. To be eligible, staff must be at least age 50 with 20 years of IMRF service and may purchase up to 5 years of service and 5 years of age.

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 which applies to the annual operating budget 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 - Securities or other assets 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 to maintain 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. 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 safe working and playing conditions of 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 monies lost to local governments.

PMF - Parks Maintenance Facility.

Pro forma – The *pro forma* models the anticipated results of the transaction, with particular emphasis on projected cash flows, net revenues and taxes. Consequently, *pro forma* statements summarize the projected future status of an organization or project, based on current financial statements.

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.

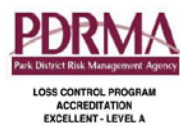
WBMX - Waukegan Bicycle Motocross.

WSOCC - Waukegan Symphony Orchestra and Concert Chorus.

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Waukegan Park District Annual Budget Fiscal Year 2018-2019





Appendix A

Strategic Plan



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 for 2015-2017. The Plan was aligned with the start of the budget year, beginning FY2015-16 and continuing through FY2017-18. We plan to continue to use the same strategic themes and goals for FY2018-19 as the new strategic plan is developed for FY2019-20 with GovHR.

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 Mission, Vision, 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 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

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

The following are the themes, organizational goals, and initiatives for the next three fiscal years, 2015-16, 2016-17 and 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 (goals) supporting the initiatives will be created by staff as part of their yearly work plan. The individual objectives are not included within this Strategic Plan document, but 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 both new and existing park development.

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 best management (BMP's) 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 GROW THEME: DEDICATED AND CONTINUOUSLY LEARNING STAFF

Goal 1: Employee Training

- Maintain and develop specific 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



WAUKEGAN PARK DISTRICT

2015-2017 STRATEGIC PLAN

Full Strategic Plan w/Progress for FY17/18

As of April 16, 2018

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

THEMES AND ORGANIZATION GOALS	EOY TARGET, MEASURE	ACTUAL	STATUS
1 Customer: Community connection			
1.1 Enhance Waukegan's Image.			NOT STARTED As of 12/08/16
1.2 Customer Expectations			NOT STARTED As of 12/08/16
1.3 Strategic Communications			NOT STARTED As of 12/08/16
1.4 Community Engagement			ON TARGET As of 03/30/18
2 Programs and Services: Aligning initiatives with community need			
2.1 Innovative Programming	percent implemented		NOT STARTED As of 12/08/16
2.2 Interdepartmental Program Partnerships (IPP)	increase number of partnerships		NOT STARTED As of 12/08/16
2.3 Evaluating Program Affordability	percent of evaluations completed		NOT STARTED As of 12/08/16
3 Parks and Facilities: Infrastructure development and investment			
3.1 Invest in maintaining infrastructure.	investment completed		NOT STARTED As of 12/08/16
3.2 Parks and Open Space Master Plan (POSMP) Implementation	Implementation complete		NOT STARTED As of 03/24/17
3.3 Sustainable Infrastructure Development.	per cent of development complete		NOT STARTED As of 12/03/15
4 Financial: Sound financial management			
4.1 Strengthen Financial Resources and Processes.	stronger processes/resources		NOT STARTED As of 12/08/16

4.2 Financial Transparency and Accountability.	completed	NOT STARTED As of 12/03/15
4.3 Financial Assessment and Analysis.	assessment and analysis completed	NOT STARTED As of 12/03/15
5 Internal Business: Operational excellence		
5.1 Provide Professional Staff.	per cent completed	NOT STARTED As of 12/08/16
5.2 Provide Sound Internal Operations.	per cent completed	NOT STARTED As of 12/08/16
5.3 Provide Sustainable Business Practices.	percent completed	NOT STARTED As of 12/08/16
6 Learning and Growth: Dedicated and continuously learning staff		
6.1 Employee Training.	per cent completed	NOT STARTED As of 12/08/16
6.2 Develop Future Leaders.	progress and completed	NOT STARTED As of 12/03/15
6.3 Develop a Culture that Optimizes Employee Morale.	completed	NOT STARTED As of 12/03/15

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:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	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.	05/01/15, 04/30/18			ACHIEVED As of 04/05/18
1.1.1.1 To coordinate planning and implementation of the Centennial Year Celebration with the Centennial Committee. (Theodora Anderson) <i>Comments on Status: Centennial Tent purchased and used at events through 2017. Centennial video completed. City Sticker completed. Centennial activities finalized. IAPD Best of the Best Presentation Celebrated 100 years, Birthday Celebration and Open House (Fireworks), 12/26/16, National River Clean Up Celebration, 5/13/17, Centennial Celebration date set for 7/2/2017. Other 2017 special events, employee and volunteer recognition will use the Centennial theme Call for Centennial stories and photos in newsletter and brochure. 2017 Special events will have a Centennial theme. Continue to promote the Centennial in brochure, purchased at in Waukegan Chamber guide, Fireworks for the Centennial were fully sponsored as well as hot chocolate. 100th Birthday party completed successfully. Volunteer Patron reception had 100 year theme. Bags with Centennial logo were purchased as giveaways. National River Cleanup was completed with more than 90 participants. Cleanup took place in Roosevelt and Washington Parks on May 13, 2017. The Centennial Timeline was installed at the Field House on June 14, 2017. The Centennial Celebration was held on July 2nd and the Time Capsule to be opened in 50 years was buried and marked with a rock-bearing plaque. Two Centennial trees with recognition plaques have been sold to date. Using the Centennial logo on WPD events will continue through the Messiah. The Centennial tent is being used for events through the end of 2017.</i>	05/01/16, 12/31/17	100% Percent complete	100%	ACHIEVED As of 04/03/18
1.1.1.4 To implement the Centennial Marketing Plan. (Theodora Anderson) <i>Comments on Status: Continue to follow the plan for program guide and promotion</i>	05/01/16, 12/30/17	per cent complete	100%	ACHIEVED As of 03/05/18
1.1.1.4.1 Continue to implement the Centennial Marketing plan with brochure focus, articles and other promotional activities. (Theodora Anderson) <i>Comments on Status: The Summer Brochure had a one page summary of events and the National River Cleanup Day Ad. June is Parks Month was featured and the Cultural Arts team was featured. Water Safety was substituted for vehicular traffic in parks as the safety article. The new initiative, Go Waukegan was substituted for the centennial timeline article. The Fall Brochure featured leadership changes, how parks benefit the community and an update on four parks undergoing renovation. The Winter Brochure featured park improvements and the purchase of the 1324 Golf Road, CAPRA Recognition, Fitness & Aquatics staff were introduced and ice safety. All of the brochures had an article that featured a Go Waukegan activity. The celebration concluded with the 2017-18 Winter brochure.</i>	05/01/16, 12/30/17	Percent complete	100%	ACHIEVED As of 03/05/18
1.1.1.6 To create a Parks and Recreation Career Awareness and Recruitment Video. (Theodora Anderson) <i>Comments on Status: The video has had many revisions due to staff and leadership changes. It will be ready for the March 29 Career Fair.</i>	05/01/16, 04/30/18	100% % complete	80%	ON TARGET As of 03/05/18
1.1.1.12 To coordinate the St. Martin de Porres contract for a student one day per week during the 2017-2018 academic year. (Theodora Anderson)	05/01/17, 04/30/18	100% percent complete	100%	ACHIEVED As of 03/05/18

Comments on Status: The contract was completed and approved by the Board. A sophomore student will work one day a week at the Field House and Quincy Bejster will manage her. A Freshman student is also working one day a week at no charge until a permanent assignment is made. This continues for the academic year.

<p>1.1.1.13 To update the ESRI demographic and psychographic information and conduct a management workshop. (Theodora Anderson)</p> <p><i>Comments on Status: The ESRI community profile was made available for the CAPRA self assessment. The 6 planning areas data was made available in May and the ESRI management workshop was held on July 24.</i></p>	05/01/17, 04/30/18	100% 100 percent	100%	ACHIEVED As of 08/21/17
<p>1.1.1.14 To conduct a Community Needs Assessment. (Theodora Anderson)</p> <p><i>Comments on Status: A draft RFP that will be sent to four qualified firms has been completed and is in the review process. Proposals were collected and reviewed. Standards related needs assessments and CAPRA, Gold Medal and OSLAD were researched, reviewed, and presented to the Executive Director. For now the project has been deferred. An online survey was promoted in the Spring 2018 brochure, on the website and social media, and is progress through March.</i></p>	05/01/17, 04/30/18	100% 100 percent	100%	ACHIEVED As of 04/05/18
<p>1.1.1.15 To create and distribute an annual report for FY 2016-17. (Theodora Anderson)</p> <p><i>Comments on Status: The annual report was created and included in the Winter Program Guide distributed to 36,000 residents. It was included on the website, the weekly electronic newsletter and on Facebook. 1000 additional copies were made for distribution. So far it has been distributed to the November Wake Up Waukegan participants. It was submitted by Jon Beckmann for GFOA consideration.</i></p>	05/01/17, 03/30/18	100% 100%	100%	ACHIEVED As of 03/05/18
<p>1.1.1.16 To ensure the Waukegan Park District is compliant with the ADA standards pertaining to the website. (Theodora Anderson)</p> <p><i>Comments on Status: Analysis by web designer is complete, initiated two enhancements that easily enlarge and provide high contrast for visually impaired. Determined most readers for sight impaired can read pdfs including our brochure on the website. All photos and pdfs have descriptors. Under consideration is some additional work with our ADA Consultant John McGovern to create a website/ADA policy. Determined to not retain John McGovern. Drafted a policy regarding website accessibility. Trained staff regarding pdf descriptions. A policy has been drafted and reviewed. It will be presented to the Board in March. Once it is approved, all staff need to be trained and we will be compliant with the guidelines for an accessible website.</i></p>	05/01/17, 04/30/18	100% Percent complete	90%	ON TARGET As of 03/06/18
<p>1.1.1.17 To implement WPD activity offerings at Viva Waukegan and Kermes festivals. (Mike Mayfield)</p> <p><i>Comments on Status: 11/22/2017 100% completed. Provided activities at both events. Activities offered at Kermes Festival. Viva Waukegan (Fiestas Patrias) to be held September 17</i></p>	05/01/17, 04/30/18	Activities offered at the festivals - percent completed	100%	ACHIEVED As of 04/08/18
<p>1.1.1.18 To implement a collaborative Touch a Truck and Waukegan Police Night Event on July 28. (Jen Dumas)</p> <p><i>Comments on Status: Completed</i></p>	05/01/17, 04/30/18	100% Implement Event	100%	ACHIEVED As of 08/23/17
<p>1.1.1.19 To implement WPD activity offerings at Viva Waukegan festival. (Jamie Teichmann)</p> <p><i>Comments on Status: No confirmation of Viva Waukegan taking place at this time 8/24/2017. Have planed activities to offer if event occurs.</i></p>	05/01/17, 04/30/18	100% Activities (3) offered at both Viva Waukegan and Kermes.	75%	ON TARGET As of 08/24/17
<p>1.1.1.20 To partner with the City of Waukegan to present a Summer Solstice event. (Claudia Freeman)</p>	05/01/17, 06/30/17	1 Single event	1	ACHIEVED As of 10/05/17
<p>1.1.1.21 To co-sponsor an environmental education program for local middle schools with Waukegan Harbor Citizens' Advisory Group (CAG) and Chicago Museums. (Claudia Freeman)</p> <p><i>Comments on Status: 11/08/2017 Susie Schreiber is working with bringing some contacts with the Chicago Museum Campus to the Schornick Theatre with use of our classroom. We have to wait until the lower level is waterproofed and walls re-installed to provide a safe location for children to have a program. CAG is on hold with funds for transportation. Also Chicago Wilderness is just now back up and running. Had to hold to use the and network</i></p>	05/01/17, 03/30/18	1 One day of events		OFF TARGET As of 03/30/18

1.1.1.22 To research and offer a "Curator for a Day" program introducing families to museum work. (Bryan Escobar)					
<i>Comments on Status: As of 11/28/17 have found some research on how other museum/historical society institutions have created similar programs. Will be working with Ty to see through the implementation of this program. Looking at offering as either a one day program or summer program. March 2018: Class will be offered during the summer of 2018. Details worked out.</i>	05/01/17, 04/30/18	100%	100%	ACHIEVED	As of 03/12/18
1.1.1.23 To create and implement walking tour focused on downtown area art, statues, and architecture. (Bryan Escobar)					
<i>Comments on Status: Walking tour titled "Statues, Sculptures, & Art" was held on July 15, 2017. The tour covered different works of art in the downtown area. Low turn out is attributed to the time the tour was offered (5PM).</i>	05/01/17, 04/30/18	100%	100%	ACHIEVED	As of 03/12/18
1.1.1.24 To redevelop and reintroduce a Spanish language walk to the community. (Bryan Escobar)					
<i>Comments on Status: Feb 2018 Update: Reached out to Josh Bill, history teacher at Waukegan High School, to see if any bilingual students would be interested in hosting a Spanish language history walk. Tour has been developed. Looking for someone who can host the tour.</i>	05/01/17, 04/30/18		75%	ON TARGET	As of 03/12/18
1.1.1.25 To develop a program that allows participants to learn about a variety of cultures and points of view. (Debra Carl)					
<i>Comments on Status: Offered a live stream of the total solar eclipse and provided information on what other cultures thought of and believed to be happening during the eclipse.</i>	05/01/17, 04/30/18	1 1	1	ACHIEVED	As of 03/06/18
1.1.1.26 To create and implement one guided walking tour of Waukegan Churches. (Ty Rohrer)					
<i>Comments on Status: In discussion with local churches to determine their availability and interest. In development.</i>	05/01/17, 04/30/18	tour development completed	50%	ON TARGET	As of 04/02/18
1.1.1.27 To showcase the Waukegan community through the research and development of a new exhibit. (Ty Rohrer)					
<i>Comments on Status: Concept determined. In early development stage of "Waukegan's Top 50 History Events"</i>	05/01/17, 04/30/18	exhibit created and installed	50%	ON TARGET	As of 03/06/18
1.1.1.28 To apply for awards from Illinois State Historical Society and Illinois Association of Museums to enhance WPD brand. (Ty Rohrer)					
<i>Comments on Status: Applied for Illinois State Historical Society award.</i>	05/01/17, 04/30/18	1	1	ACHIEVED	As of 04/02/18
1.1.1.29 To complete 50% of Research Library inventory. (Ty Rohrer)					
<i>Comments on Status: Inventory completed for slides and photograph archives.</i>	05/01/17, 04/30/18	100% 100% complete	100%	ACHIEVED	As of 03/06/18
1.1.2 Create new traditions relevant to the population. (Cultural Arts)					
<i>Comments on Status: In the summer and fall of 2015 new historic guided walking tours were implemented for families. These walks will continue with some remaining the same year to year and other will change each annually. We have already seen repeat patrons attending the same walk on an annual basis. Walks have been added as has the WHS Pieces of the Past that drew over 50 "winners" Along with Arts Parks more families have been introduced to Waukegan Parks</i>	05/01/15, 04/30/18		7	ACHIEVED	As of 10/05/17
1.1.2.12 To create and implement 2 new family walks in Roosevelt and Belvidere Parks. (Ty Rohrer)					
	05/01/17, 04/30/18	2 walking tour given	2	ACHIEVED	As of 03/06/18
1.1.2.13 To study and determine the feasibility of a traveling museum. Does not seem feasible at this time. Costs for bus, exhibit design, and staff time too high. More feasible to create smaller pop-up museum exhibits. (Ty Rohrer)					
	05/01/17, 04/30/18	100% research completed	100%	ACHIEVED	As of 03/06/18

1.1.2.14 To ensure the Recreation Department continues to develop new programs, events, initiatives and partnerships that meet the needs of the community. (Erick Beverly)

Comments on Status: New programs and events include; -Girls Field Hockey -Lacrosse -Free Fridays at FH -GoWaukegan events and programs -Passport to Fitness -Pooch Pool Party - FH Pool family Saturdays -Spec Rec water blast -Swordfish swim lessons -Ballroom private dance lessons -Toddler water color art -Meet me at your park -Winter outdoor exploration -teen home alone

05/01/17,
04/30/18

100%

ACHIEVED

As of 03/22/18

1.1.3 Develop methods to inform and educate the public about safety and security while in the parks. (Parks)

05/01/15,
04/30/18

Develop three methods over the three fiscal year period.

NOT STARTED

As of 01/20/17

1.2 Customer Expectations (04/30/18)

Measure:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
<p>1.2.1 Create and Implement a system wide process to measure customer satisfaction. (Cultural Arts)</p> <p><i>Comments on Status: August 31 met with Joe Georges to discuss the IT end of the process.</i></p>	05/01/15, 04/30/18			ON TARGET As of 01/07/16
<p>1.2.1.3 To support implementation of the customer satisfaction evaluation procedure using technology. (Joe Georges)</p>	05/01/15, 04/30/18	0% integrate	0%	DEFERRED As of 04/05/18
<p>1.2.1.3.1 Meet with staff to determine technology plan needed to implement customer satisfaction. Research various technology solutions and report to managing staff findings/costs/priorities. Install technology solution and train staff on how to use solution. (Joe Georges)</p> <p><i>Comments on Status: Waiting to meet with staff middle to end FY. -(JEG 2015-07-28)</i></p>	05/01/15, 04/30/18	100% Completed	0%	DEFERRED As of 04/05/18
<p>1.2.1.6 To provide customer service training at part-time employee meetings to enhance patron's customer service experience. (Quincy Bejster)</p> <p><i>Comments on Status: This will be an on-going goal. We presented a customer service training at the last part-time employee meeting. I have developed presentations for future meetings. Added another customer service idea for staff following ABC. Met with supervisors to set expectations for customer service. Training will be passed along in monthly part-time staff meetings. I will continue with developing ideas and sharing with staff.</i></p>	05/01/17, 04/30/18		100%	ACHIEVED As of 03/05/18
<p>1.2.1.7 To evaluate programs and services from the summative report on Special Recreation survey of Programs and implement changes based on report. (Maria Owens)</p> <p><i>Comments on Status: I am looking at response to the survey of programs to see what needs to be done. (mo 8/31/17) I have looked at the responses and want to redo the survey since so few actually answered. Will be sending it back out on Tuesday, November 28, 2017 and see if i can get more individuals to respond. This way i can implement changes in January starting with the new season. (mo 11/22/17) The summative report will be completed in March. Due to low responses we will not be implementing any changes based on this report. We will be reevaluating on how to get a better response on programs for the FY 18/19. (mo 2/26/18)</i></p>	05/01/17, 04/30/18	Implement 3-4 changes	100%	ACHIEVED As of 03/30/18
<p>1.2.1.8 To develop new evaluation methods for programs in order to receive feedback and make changes where necessary. (Erick Beverly)</p> <p><i>Comments on Status: -I have started meeting with managers for feedback and evaluations on current programs -I have reviewed CAPRA stats for programs -Updated programs and verbiage in brochure -CAPRA stats for summer are in and reviewed by EB -Setup meetings with Managers to review areas and programs</i></p>	05/01/17, 04/30/18		100	ACHIEVED As of 03/22/18

1.2.1.9 To update the cultural inventory of community arts and environment programs and develop two new programming collaborations. (Claudia Freeman)

Comments on Status: Debra provided ARTS PARK to Roberti House, Beacon Place, Cool Learning Experience, WPD Special Recreation*, worked with Susie Hoffman and the Center for Conservation Leadership*, and Staben House*. We provided a meeting space for the Lake Forest group that was researching the lakefront and Bowen Park. We added that group, CLE, Staben House and Special Recreation to our programming of Arts and Nature*

05/01/17,
04/30/18

2
2

6

ACHIEVED
As of 08/28/17

1.2.1.10 To bring in individuals and organizations to assist in cultural programming to ensure respect and appreciation not appropriation. (Claudia Freeman)

Comments on Status: No longer working with PRAA but have started the process with the Puerto Rican Society/Waukegan and have started a conversation with BMM

05/01/17,
04/30/18

2
2

2

ACHIEVED
As of 08/28/17

1.2.1.11 To finalize the evaluation tools for measuring customer satisfaction by working with IT, Cultural Arts and Recreation. (Claudia Freeman)

05/01/17,
04/30/18

3
Creation of new tools

ON TARGET
As of 08/28/17

1.3 Strategic Communications (04/30/18)

Measure:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
1.3.1 Identify and use effective channels for external communication.	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
1.3.1.10 To continue to monitor and regularly update website. (Josue Pasillas)	05/23/17, 04/30/18	updates current		NOT STARTED As of 02/14/17
1.3.1.12 To create and manage a district wide, employee/employment video. (Josue Pasillas)	05/23/17, 04/30/18	Completion		NOT STARTED As of 04/19/16
1.3.1.12.1 Per Teddy Anderson, completed on 3/30/2018. (Josue Pasillas)	05/23/17, 04/30/18	video completed		NOT STARTED As of 03/21/18
1.3.1.13 To translate flyers, event posters, documents, and phone calls regularly. Also Program Guide beginning in 2018. (Josue Pasillas)	05/23/17, 04/30/18	work completed		NOT STARTED As of 02/14/17
1.3.1.14 To release weekly newsletter. (Josue Pasillas)	05/23/17, 04/30/18	52 newsletters completed		NOT STARTED As of 02/14/17
1.3.1.15 To implement the Community Relations Communication Plan. (Theodora Anderson)	05/01/17, 04/30/18	100% 100 percent	100%	ACHIEVED As of 03/05/18
1.3.1.16 To organize promotional tables at local school events during the school year. (Kaitlin Fischer)				
<i>Comments on Status: Working with the schools to get promotional tables at their school events. We had informational tables at various schools during the parent teacher conferences that were held November 8-9. We had visits to the following schools to promote current and upcoming youth programs: Jack Benny, Jefferson, Whittier. We participated in the following Family Fitness Nights: Cooke, Lyon Magnet, McCall, Little Fort, Hyde Park, Washington, and Whittier.</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 04/04/18

1.3.1.17 To create a Facebook page to promote Youth Fitness programs and events. (Maria Horvath)	05/01/17, 04/03/18	100%	100%	ACHIEVED As of 04/04/18
<i>Comments on Status: I got locked out of my Facebook account and am waiting for Facebook to verify my account.</i>				
1.3.1.18 To update the Strategic Plan. (Jay Lerner)	05/01/15, 04/30/19	25% To complete the Strategic Plan.	100%	ACHIEVED As of 04/05/18
1.3.2 Implement multilingual communication.	05/01/15, 04/30/18	implementation complete		NOT STARTED As of 12/08/16
1.3.2.6 To hire bilingual front desk staff at Jack Benny Center. (Claudia Freeman)	05/01/17, 04/30/18	1 1	2	ACHIEVED As of 08/28/17
<i>Comments on Status: Denise has moved into Anna's spot and Debra is working on hiring a new bilingual front desk staff.</i>				
1.3.2.7 To develop and create a information piece in the form of a bilingual children's coloring book about Waukegan's history. Currently working on text, followed by translations. (Ty Rohrer)	05/01/17, 04/30/18	100% book created	50%	ON TARGET As of 03/06/18

1.4 Community Engagement (04/30/18)

Measure:

Target:

ON TARGET

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
1.4.1 Develop and maintain partnerships. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
1.4.1.26 To attend community events to further build relationships with the local community and enhance the Field House image. (Quincy Bejster)				
<i>Comments on Status: I continue to push the Field House into the community light. We have hosted school outings at the end of the school year, held info tables at events such as Scoop the Loop, Kernes Festival, WPS Health Fair, and WPS Back to School Kick Off. I have also attended Lake County Visitors Bureau summer meeting and the Wake Up With Waukegan Breakfast in August. In October I presented information on the 2nd Grade Swim Lessons at the Waukegan School District board meeting. Attending Feed the Starving Children event in December. Field House finished successfully finished first round of Best of Best voting in February. Met with Carolina Fabian from WPS in March to discuss another family night at the Field House. This will be an on-going goal.</i>				
1.4.1.27 To partner with Waukegan School District to provide activities at their end of school year picnics held in the parks, "Recreation Recess." (Mike Mayfield)	05/01/17, 04/30/18	100% Activities provided at a minimum of school picnics.	100%	ACHIEVED As of 09/01/17
<i>Comments on Status: Recreation Recess was held at 4 different school's end of year picnics</i>				
1.4.1.28 To meet with and research partnership opportunities with 3 Waukegan School District Social Workers. (Kari Robinson)				
<i>Comments on Status: 8.31.17- I will begin working on this goal now that school is back in session. 11/22/17- It was suggested that I contact the person at the School District who oversees the Social Workers to see if I can ever come to speak to them at a workshop or meeting to discuss partnerships. I am working on sending an email to this person from the school district. I have sent some information to some social workers I have already worked with to start the discussion. 2.26.18 No one from the District office ever got back to me. I am trying to call Social Workers directly to set up a meeting. I do plan to hopefully have this accomplished before the end of April. If not, I may defer the goal to 18/19 depending on the social worker's interest in partnering.</i>				
	05/01/17, 04/30/19	100% Meet with 3 Waukegan School District Social Workers	100%	ACHIEVED As of 04/05/18

1.4.1.29 To establish and implement Archery experience with Waukegan Public School, District 60 middle schools. (Anthony Violet)	05/01/15, 04/30/18	100% Implement Archery in schools	100%	ON TARGET As of 04/05/18
<i>Comments on Status: I have talked schools, and got in at two, waiting to hear back on dates to begin. 1-9-2018 I am in contact with Colette Erbach working on getting dates locked in and locations for Archery in Dist. 60Middle Schools. After several phone calls and E-mails, I have been unable to reach district staff.</i>				
1.4.1.30 To partner with Waukegan schools during the academic year to help lead family events, to help promote Youth Athletic Programs. (Pat Coleman)	05/01/17, 04/30/18	100% Participate in at least four family events at four different schools.	100%	ACHIEVED As of 02/27/18
<i>Comments on Status: Participated in multiple events at multiple schools as well as the events held here at the field house.</i>				
1.4.1.31 To work with affiliate groups Waukegan Youth Baseball and Waukegan Youth Football to help enhance the programs and increase participation by 15%. (Kaitlin Fischer)	05/01/17, 04/30/18	100%	100%	ACHIEVED As of 04/05/18
<i>Comments on Status: Working with Waukegan Youth Baseball and Waukegan Youth Football to help in promoting of their programs. Helping to assist in new marketing strategies and community outreach to increase participation. Have assisted WYB in applying for equipment grants to help with program. Working together with both WYB to enhance our T-ball program to allow our WPD program to be a strong feeder program for the WYB Association. WYB participation has increase from 112 in 2016 to 135 in 2017.</i>				
1.4.1.32 To develop a corporate volunteer program to recruit and retain new volunteers. (Jamie Teichmann)	05/01/15, 04/30/18	100% Develop 3 corporate volunteer options, and recruit 2 corporate volunteer groups	100%	ACHIEVED As of 04/05/18
<i>Comments on Status: Attended ICOVA (8/16) and CCVP (8/22) meeting to gain better understanding of Corporate Volunteering, done through other organizations.</i>				
1.4.2 Create formal public input and involvement strategies. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
1.4.2.7 To manage the development of the Lyons Woods Trail Extension through Bevier and Callahan Parks, administered by the Lake County Forest Preserve District. (Scott MacLean)	05/01/16, 04/30/18	100% Manage the development of Lyons Woods Trail Extension	100%	ACHIEVED As of 04/02/18
<i>Comments on Status: June 2016: Mike Trigg along with Greg Petry, attended meeting with representatives from Lake County Forest Preserve and Gewalt Hamilton Engineering on the Final Construction Drawing for the Lyons Woods Trails Extension through Bevier and Callahan Parks. November 2016: Received correspondence from Gewalt Hamilton Engineering of the trail design approval by Illinois Department of Transportation and Permit Issuance of the Lyons Woods Extension by Lake County Stormwater Management Commission. March 2017: Scott MacLean attended construction meeting with Greg Walenter from the Lake County Forest Preserve (LCFPD). April 2017: Scott MacLean attends regular meeting with LCFPD every other Thursday. Have attended meetings with LCFPD every other Thursdays at 1:00pm. Requested Bridge inspection report via letter to IDOT. Work stoppage due to budget crisis in Springfield. Work continues with no issues of seepage along east property line. Path is in with drainage ditch correction to minimize trenching into cap. Installation of Bridge completed, meeting with IDOT and LCFPD about cutting slopes back along path for better angles for mowing. September 2017: Asphalt to start 9/9/17. October 2017: Asphalt completed week of October 9th. Final grading with hydro mulch and seed completed. Final grading of edge of asphalt needs to be done. Working on tree placement for spring planting. Moving trees from Callahan to Bevier old soccer field due to not damaging dump cap and as recommended by Tom Enno of Alpha Environmental. November 2017: Last construction meeting for the year 11/29/17. Work will continue in the spring. Trail closed throughout winter. Work will continue in the spring. Trail closed throughout winter. February 2018: Work has begun on clearing of the pond island and south woods to improve visibility of trail and woods quality. This is phase one that will continue as park of CIP for seeding wooded areas in an attempt to improve woodland quality. March 2018: Will be meeting with development team to coordinate tree planting at Bevier Park. Kick off meeting on April 12th 1:00pm to finalize completion of the path. Anticipating June 1st for WPD to take over trail obligations as outlined in Intergovernmental Agreement dated 8/10/2016.</i>				
1.4.2.9 To recruit several new Rec Advisory Committee members who are qualified and will be active on the committee in an effort to better serve our participants. (Errick Beverly)	05/01/17, 04/30/18		100%	ACHIEVED As of 04/05/18
<i>Comments on Status: -4 new Rec advisory members added, looking for a few more -5th member was added but I decided she was a better fit for the Foundation so she joined the foundation - New meeting scheduled for Dec with 4 new members, this will be their second meeting this year</i>				

1.4.2.10 To collaborate with the Solid Waste Agency of Lake County (SWALCO) on District community green initiatives, Reuse-A-Shoe and Clothing Textile recycling. (Scott MacLean)

Comments on Status: District continues to collect shoes and textiles. July 2017: Senior staff decides to not do a Fall Recycle event due to low turnout last year. September 2017: Submitted Intergovernmental Agreement by and between Waukegan Park District and the Solid Waste Agency of Lake County (SWALCO) regarding the Waukegan Park District Hosting and Maintaining a Site to Collect Clothing and Textile and requested required insurance and identification. Contacted SWALCO to have shoes and textiles removed from PMF. Received extra card board containers. October 2017: Waiting for agreement signed by SWALCO representative. Received Clothing and Textile Collection Program bin at PMF. Scott M. ordered banner to post on side of building. Chris M. coordinated with Merleanne Rampale from SWALCO to pick-up shoes and textiles. November 2017: Received monies from textile/shoe program based on weight. SWALCO will empty textile bin on a monthly bases or as needed. Continued work on shoe recycling as time allows during late winter and early spring 2018. Textile recycling has been successful with SWALCO emptying container on a regular basis however we have not received a check yet to determine the success of the bin.

05/01/17,
04/30/18

100%
Engage SWALCO in
recycle events

100%

ACHIEVED
As of 04/02/18

1.4.2.11 To monitor and oversee the Lake County Forest Preserve's Lyons Woods Trail Extension through Bevier and Callahan Parks. (Scott MacLean)

Comments on Status: Attending weekly meetings providing feedback and assistance for Campanella in construction at Bevier and Callahan Park. July 2017: Gary T meeting to identify power from Bevier Center to Athletic field, 7.19/17. Recommended test pot holes on east side of Callahan due to cap thickness and excessive trail cut. Trail modification due to test holes. Moving trail north to minimize cut. August 2017: Attended meeting to specifically evaluate and minimize slope on trail edges for mowing operations. September 2017: Provided feedback on water holding behind berm and small area that needs more soil on cap next to storm cover. October 2017: Discussed with Bob Higgins to lift storm cover via adding concrete ring to better cover area with soil. November 2017: Recommended by Tom Enno Alpha Environmental. December 17: Campanella regraded area at McAree Road crossing and cut and filled swail area at SE corner of Callahan to better move surface water and to mitigate ponding surface water. January 2018: Developed an agreement with Campanella on receiving soil from work sites to be used as cap fill at Callahan Park. Agreement was approved by the board and includes soil evaluation and PH measurements prior to entering district property. Contract also includes provision for grading of material. March 2018: Received IEPA Soil evaluation for two locations from Campanella which I forwarded to Alpha Environments resulting in the district denying the material. We will continue this process and only accept approve material.

05/01/17,
04/30/18

100%
Monitor trail
construction.

100%

ACHIEVED
As of 04/02/18

1.4.2.12 To conduct a Community Recycling Event and Clothing Textile Collection Program. (Tim Girmscheid)

Comments on Status: Fall recycling event dropped due to diminishing impact. Textile Collection agreement with SWALCO enacted and bin installed at PMF with sign. Scott MacLean took the lead on this.Re-evaluating Green Team effectiveness and added a goal for 18-19 to complete evaluation and adjust approach as needed.

05/01/17,
04/30/18

100%
Conduct Community
Recycling Event & Initiate
Clothing Textile Collection
Program

100%

ACHIEVED
As of 03/30/18

2 Programs and Services: Aligning initiatives with community need

2.1 Innovative Programming (04/30/18)

Measure: percent implemented

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
2.1.1 Expand youth-based programming. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
2.1.1.24 To implement new S.T.E.M. programs for youth ages 11-17. (Mike Mayfield)	05/01/17, 04/30/18	100% Implemented S.T.E.M. programs.	100%	ON TARGET As of 03/09/18

STEAM games were purchased and utilized by Spring Break Adventure children.

<p>2.1.1.25 To implement an All Star soccer game and soccer skills challenge at the SportsPark for youth soccer groups. (Kaitlin Fischer)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100%</p>	<p>ACHIEVED As of 04/04/18</p>
<p><i>Comments on Status: The All Star games took place the last week of the season on 9/23/17.</i></p>				
<p>2.1.1.26 To expand Archery program by implementing one Field Trip to an outside Archery Range. (Anthony Violett)</p>	<p>05/01/15, 04/30/18</p>	<p>100% Schedule Archery range trip</p>	<p>100%</p>	<p>ACHIEVED As of 03/08/18</p>
<p><i>Comments on Status: Archery range field trip is listed in Spring 2018 brochure. Will go on April 28, 2018</i></p>				
<p>2.1.1.27 To expand the B.A.S.E. Program to include transportation and Initiate and maintain a second site when a maximum of 30 participants at FH is met. (Anthony Violett)</p>	<p>05/01/15, 04/30/18</p>	<p>100% Increase number of B.A.S.E. Participants</p>	<p>100%</p>	<p>ACHIEVED As of 03/08/18</p>
<p><i>Comments on Status: Now serving nine schools and 40 participants.</i></p>				
<p>2.1.1.28 Expand Archery tournament. (Anthony Violett)</p>	<p>05/01/15, 04/30/18</p>	<p>100% Increase the participation in the Tournament</p>	<p>100%</p>	<p>ACHIEVED As of 03/08/18</p>
<p><i>Comments on Status: Archery tournament is scheduled for May 19, 2018 and will run this year. Was offered last summer and did not run due to low enrollment.</i></p>				
<p>2.1.1.29 To implement a youth athletics bowling program. (Pat Coleman)</p>	<p>05/01/17, 04/30/18</p>	<p>100% Implement program during the winter season.</p>	<p>100%</p>	<p>ACHIEVED As of 02/27/18</p>
<p><i>Comments on Status: Met with the Owner of Bertrands, George, and implemented a bowling program for March 28th. Pins and Pizza!</i></p>				
<p>2.1.1.30 To implement a Spring break sports camp for youth ages 7-12. (Pat Coleman)</p>	<p>05/01/17, 04/30/18</p>	<p>100% During Spring break offer sports camp program.</p>	<p>100%</p>	<p>ACHIEVED As of 02/27/18</p>
<p><i>Comments on Status: Offering multiple sports programs during spring break including 3v3 basketball and a Hotshot shooting competition.</i></p>				
<p>2.1.1.31 To implement a basketball program for children ages 3-5. (Pat Coleman)</p>	<p>05/01/17, 04/30/18</p>	<p>100% Offer program in the Fall</p>	<p>100%</p>	<p>ACHIEVED As of 09/19/17</p>
<p><i>Comments on Status: Program is up and running, with 8 participants.</i></p>				
<p>2.1.1.32 To update the cultural inventory of arts and environmental programs for the development of two new collaborations (Claudia Freeman)</p>	<p>05/01/17, 02/28/18</p>	<p>2 Two new collaborations</p>	<p>3</p>	<p>ON TARGET As of 11/08/17</p>
<p><i>Comments on Status: 11/08/2017 Currently updating available information. Added Center for Conservation Leadership Added Staben House Added Cool Learning Experience Added WPD/Special Recreation</i></p>				
<p>2.1.1.33 To create and implement a Maker Space for middle school students. (Bryan Escobar)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100%</p>	<p>ACHIEVED As of 03/12/18</p>
<p><i>Comments on Status: Purchases for the Makerspace as of 8/30/17 include: 3D Printer, vinyl cutter, some LEGO's and K'NEX, perler beads, 5 Makey Makey's, 3 Kano Computer Kits. Currently working on a policy for use of the 3D printer. Two classes for ages 10-15 are being offered in the Fall brochure. Update 11/28: One class from Fall brochure ran (2 enrolled). Feb 2017 Update: Items from Makerspace will be taken to BRC to be utilized by BASE participants. Camp participants will also be able to use equipment as part of their sessions. Materials and items in space will be utilized during summer 2018 special camp.</i></p>				
<p>2.1.1.34 To provide free and low cost Family Art Day projects once a month at the Visual Arts Center. (Bryan Escobar)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100%</p>	<p>ACHIEVED As of 03/12/18</p>
<p><i>Comments on Status: Three days scheduled for December 2017, January, and February 2018. Update: Project Days were 12/9, 1/13, 2/10.</i></p>				
<p>2.1.1.35 To scan and digitize 5% of paper collections of the Waukegan Historical Society (Bryan Escobar)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100%</p>	<p>ACHIEVED As of 03/12/18</p>
<p><i>Comments on Status: 12/17: Began scanning process. 1/8/18: Finished first drawer. March 2018: Completed first portion of scanning project. This project will continue into the next year.</i></p>				
<p>2.1.1.36 To implement the expanded Summer Youth Employment Program. (Rafael Ayala)</p>	<p>05/01/17, 08/31/17</p>	<p>100% Completion of Summer Youth Employment</p>	<p>100%</p>	<p>ACHIEVED</p>
<p><i>Comments on Status: April 2017: Began reviewing applications. May 2017: Conducted</i></p>				

<p>several group interviews with potential employees. June 2017: Begun program on June 19, 2017 with 22 employees and 4 group leaders. August 2017: Concluded Summer Youth Employment Program. Presented the Summer Youth Program with participation certificate during Board Meeting.</p>		<p>Program for 2017.</p>	<p>As of 10/11/17</p>		
<p>2.1.2 Expand family programming options. (Recreation)</p>	<p>05/01/15, 04/30/18</p>	<p>percent complete</p>	<p>NOT STARTED As of 12/08/16</p>		
<p>2.1.2.13 To offer a 1-2x a year swim program open to only families with disabilities at the Field House, Sports, Fitness & Aquatics Center. (Kari Robinson)</p>	<p>05/01/17, 04/30/18</p>	<p>Offering the swim program 1-2 x per year</p>	<p>100% ACHIEVED As of 11/22/17</p>		
<p><i>Comments on Status: 8.30.17 -This program was offered for August of 2017. It received 50% of the total needed to run the program. We are going to try again in the Winter to offer this and look at readjusting the price. 11/22/2017 Family Splash Bash was offered in Summer 2017 and is being offered in Spring of 2018. We have also invited all branches of SRSNLC, and WSRRA to join us to try to increase participation</i></p>	<p>05/01/15, 04/30/18</p>	<p>100% promote a family camping trip one weekend of the summer</p>	<p>100% ACHIEVED As of 03/08/18</p>		
<p>2.1.2.14 To offer a family camping prep course to include cooking, safety, and equipment needs and culminate with an overnight camping trip. (Anthony Violett)</p>	<p><i>Comments on Status: Offered in the Spring Brochure for 2018. Also implemented as part of the B.A.S.E. program.</i></p>	<p>05/01/15, 04/30/18</p>	<p>100% implement 9 family ethnic programs</p>	<p>65% ON TARGET As of 08/24/17</p>	
<p>2.1.2.15 To implement nine family ethnic nights to broaden an understanding and appreciation of different cultures; to include but not limited to art, games, cooking and dance activities. (Jamie Teichmann)</p>	<p><i>Comments on Status: Four summer ethnic programs were implemented. Three holiday ethnic programs will be offered in December.</i></p>	<p>2.1.2.16 To enhance the Child Care experience with expanded hours, additional peak hour staffing, structured games and learning activities that includes wellness programs, and creating partnerships to provide organized specialized programming. (Shelby McDonald)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100% ACHIEVED As of 04/05/18</p>
<p><i>Comments on Status: The new hours for the child center were put in place May 2017. This has allowed more kids to utilize the child center. I have reached out to the library to implement a story night. There are planning on coming out in the next month. New games have been purchased that enhance motor and creativity skills. Dates are being set with the library to have guest speakers for story time.</i></p>	<p>2.1.3 Enhance health and wellness opportunities. (Recreation)</p>	<p>05/01/15, 04/30/18</p>	<p>percent complete</p>	<p>NOT STARTED As of 12/08/16</p>	
<p>2.1.3.21 To offer 2 water-based exercise programs to individuals with disabilities. (KR) (Kari Robinson)</p>	<p><i>Comments on Status: One water-based exercise program was offered and implemented in August. We will offer the second program this fall. 11/21/17 - A second program was offered this fall, unfortunately it did not run due to low registration. We are going to try to talk to participants and see if we can find a day and time that works for them.</i></p>	<p>05/01/17, 04/30/18</p>	<p>Offer 2 water based exercise programs</p>	<p>100% ACHIEVED As of 01/31/18</p>	
<p>2.1.3.22 To enhance 3 health and wellness programs by providing information and equipment they can implement in their home environment. (Maria Owens)</p>	<p><i>Comments on Status: Looking to see what 3 health and wellness things are in the area to be offered to our parents. Also looking at the program schedule to see when we could offer these night. (8/17mo) Was having difficulty finding ways to offer health and wellness night so instead I am integrating it into programs that participants are registered. Programs are Chef Masters by giving them the recipes and nutrition information on the recipes. Shake It Up providing fitness activities burned information for Food that they would be eating. Rhythm in Motion looking at getting pedometers for individuals to measure their weekly steps for the program. This is so they can see an increase of steps throughout the session. (mo 11/22/17) 100% completed. For Chef Masters individuals were given the nutritional information on the recipes made. At Shake it Up provided fitness activity that can burn off calories of common foods they eat. Fall Rhythm in Motion provided average amount of calories burned while dancing for 30 minutes and advertised dancing program. (mo 2/26/18)</i></p>	<p>05/01/17, 04/30/18</p>	<p>3 health & wellness nights</p>	<p>100% ACHIEVED As of 02/27/18</p>	
<p>2.1.3.23 To implement swim lesson field trip for Waukegan school district second graders. (Andy Cook)</p>	<p>05/01/17, 04/30/18</p>	<p>100%</p>	<p>100%</p>	<p>ON TARGET As of 04/05/18</p>	

<i>Comments on Status: Have carried out 10 successful field trips so far</i>				
2.1.3.24 To increase pool rentals and user groups by 15% (Andy Cook)	05/01/17, 04/30/18	100%	100%	ACHIEVED As of 04/05/18
<i>Comments on Status: averaging 5 rentals per month</i>				
2.1.3.25 To create and implement a monthly Aquatic Center Family Night for the Waukegan Community. (Jordan Pavlovich)	05/01/17, 04/30/18	4 events	100%	ACHIEVED As of 04/11/18
<i>Comments on Status: Movie Night in February was the most successful Family Night yet. We had about 25 participants in total.</i>				
2.1.3.26 To implement free family healthy lifestyle nights at the Field House four times a year. (Logan Wilson)	05/01/17, 04/30/18		0%	ON TARGET As of 11/28/17
<i>Comments on Status: Working on planning events</i>				
2.1.3.27 To create and implement a triathlon special event a the Field House. (Shelby McDonald)	05/01/17, 04/30/18		100%	ACHIEVED As of 04/04/18
<i>Comments on Status: I have contacted other park districts that have held a triathlon and have gotten good feedback. I have completed a projected budget report of what we would need to run the event. The event has a set date of April 14, 2018 at the Field House, Sports, Fitness and Aquatics Center. I have started the promotion for the triathlon and registration is open. Participants have started registering for the triathlon. I have also implement a police/fire challenge to the event. The t-shirts have be designed. The event is planned to run on April 14th - everything is in place and people have started to register!</i>				
2.1.3.28 To implement a Go Waukegan Kick Off special event in May and to carry out the initiative of "be active" walking throughout the year by having a monthly Go Waukegan walk. (Shelby McDonald)	05/01/17, 04/30/18		100%	ACHIEVED As of 03/05/18
<i>Comments on Status: A Go Waukegan Kick Off event was held at the Field House on May 13, 2017. Monthly go walks have been put into place. Another large monthly walk was held August 2017 in junction with the member appreciation cookout. December 2nd we will be holding a Winter Wonder Walk with Main Street downtown Waukegan.</i>				
2.1.3.29 To implement the Go Waukegan event in May and to carry out the initiative of "be active" walking throughout the year (Errick Beverly)	05/01/17, 04/30/18		100%	ACHIEVED As of 03/30/18
<i>Comments on Status: - 2 major and 2 smaller events completed so far -Beverly serving as co-chair of the GOWauk committee -Received partnership IPRA award for the program -GO workshop in October, 15 new agencies added -Working on joint events with other agencies - December walk event will be a partnership event with Main Street Waukegan</i>				
2.1.3.30 To promote the Learn to SwimSmart free swim lessons in an effort to increase attendance. (Jordan Pavlovich)	04/30/17, 05/01/18	Additional children on the roster for the classes.	100%	ACHIEVED As of 04/05/18
<i>Comments on Status: Currently learning about this program. Planning ahead for future marketing and promotion strategies. All classes full for first April classes.</i>				
2.1.4 Offer community programming to relevant trends and opportunities. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 11/17/16
<i>Comments on Status: Variety of new programs and events</i>				
2.1.4.12 To implement family nights at the Field House targeted to the Latino population (Logan Wilson)	05/01/17, 04/30/18	100%	0%	ON TARGET As of 11/28/17
<i>Comments on Status: Working on planning events</i>				
2.1.4.13 To implement three new STEM based programs for children and youth ages 5-10 years old. (Jamie Teichmann)	05/01/15, 04/30/18	100% offer three new STEM programs	100%	ACHIEVED As of 08/24/17
<i>Comments on Status: Catapults, Recycled Robots, Make your slime, and egg drop challenge have taken place. Explosive science series will take place during September.</i>				
2.1.4.14 To create and offer four new "#Adulting" classes for FY 17/18. (Debra Carl)	05/01/17, 04/30/18	4 #	4	ACHIEVED As of 11/30/17
<i>Comments on Status: Offering a muffins and an "impossible" pie class Boomwhackers music class = November Fudge = March</i>				

2.2 Interdepartmental Program Partnerships (IPP) (04/30/18)

Measure: increase number of partnerships

NOT STARTED

Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
<p>2.2.1 Implement multi-departmental outreach programs to neighborhoods and the underserved. (Cultural Arts)</p> <p><i>Comments on Status: In the Summer of 2015, the Recreation Department and CAD provided a Friday evening program at three of the district's major parks. The first P/P was at Belvidere, then Bevier, and finally at Bowen. There were introductions to the arts, lifelong sports and specialty camp/program activities. Students were still in school when the program began. The original plan for neighborhood engagement was for Recreation to follow CAD into the neighborhoods the week after ARTS Park took place and provide recreational programs. Changes in the Recreation department put that program on hold. With that Debra created Arts Park + that was held at the Waukegan Band Foundation concerts and a test run for the summer of 2017 Working with Rec on the Health and Wellness Family Challenge for our community. Debra is now on the District wide Sponsorship committee Rec could not find a popcorn vendor for events. We approached Concert Call and struck up a deal to use their popper/split supplies and split earnings between Concert Call's scholarship program and the Jack Benny Scholarship. This year we continued with the Parks and Play but believe that it has run its course. We provided the day camp with a location for their talent show and they were once again appreciate. Over the past couple of years we have met and exceeded this goal/action plan</i></p>	05/01/15, 04/30/18		4	ACHIEVED As of 08/28/17
<p>2.2.1.1 To offer "Parks and Play" program with the Recreation Department. (Debra Carl)</p> <p><i>Comments on Status: 3 programs scheduled - Parks and Play June 12, 19, & 26, 2015 After 2017 summer Mike Mayfield and Debra Carl made the decision to suspend the program due to lack of participation. 9/22/17</i></p>	05/01/15, 04/30/18	3 number of programs	3	ACHIEVED As of 09/22/17
<p>2.2.1.6 To serve on Centennial Committee and participate in 2017 Centennial Celebration Initiatives. (Tim Girmscheid)</p> <p><i>Comments on Status: Attending scheduled Centennial Committee Meetings. Assisted with planning, preparation and execution of Birthday Celebration Dec 26. January 2017: Registered Centennial Event- National River Cleanup through American Rivers for May 13th, 2017. Mar - April - Attended meetings, recruited antique car owners, developing tree donation flyer and system, planning River Clean Up. May - September - Conducted National River Clean Up Day with strong attendance and engagement. Coordinated Antique Cars and Kids Tractor Pull for Centennial Celebration. Processing Centennial Tree Donations. October - November - Completed tree planting with plaques with 2 of those trees to be planted in Spring 2018. March - Ordered final tree plaque and Park Planner is ordering tree.</i></p>	05/01/16, 05/01/18	Actions towards participation in 2017 Centennial Celebration Initiatives	100%	ACHIEVED As of 03/30/18
<p>2.2.1.9 To partner with Cultural Arts to implement neighborhood programs "Meet Me in the Park " at Arts Parks on the Southside. (Mike Mayfield)</p> <p><i>Comments on Status: Meet me in the parks was successfully ran at Bedrosian, King and Roosevelt parks.</i></p>	05/01/17, 04/30/18	100% Meet Me in the Park implemented at a minimum of 5 different locations.	100%	ACHIEVED As of 09/01/17
<p>2.2.1.10 To develop and co-coordinate the planning and implementation of the 2017 Centennial Anniversary Picnic on July 2. (Julie Schneider)</p> <p><i>Comments on Status: Coordinated all pre-planning, day of implementation and wrap up evaluation of Centennial Picnic on July 2, 2017</i></p>	05/01/17, 08/05/17	Implementation of the Centennial Picnic and wrap up is completed	100%	ACHIEVED As of 11/29/17
<p>2.2.1.11 To oversee coordination and Implementation of outreach programming offered between both Cultural Arts & General Recreation. (Julie Schneider)</p> <p><i>Comments on Status: Coordinated meeting with CA staff in Spring. General Rec & Special Rec. staff have seasonally co-coordinated Arts Park/Parks & Play, Meet Me in the Parks, special event (Dandelion Wine) activity table, and Nature and Science programming "TEC/CH. 11.27.17- Meet Me in Park coop with CA at Company Picnic, King Park and Hinkston Park. CA brought Arts Park to Touch a Truck.</i></p>	05/01/17, 04/30/18	Implementing 5 "Meet Me in the Parks" within Summer & Fall along with Arts Parks	100%	ACHIEVED As of 11/27/17

2.2.1.12 To evaluate and determine the possible expansion of canoe and plein air art in the development of arts adventure. (Debra Carl)	05/01/17, 04/30/18	1 1	1	ACHIEVED As of 04/02/18
<i>Comments on Status: Offered the class with no one signing up.</i>				
2.2.1.13 To increase visibility of Cultural Arts and Recreation Departments' programming by combining efforts at school functions and community events. (Debra Carl)	05/01/17, 04/30/18	#	1	ACHIEVED As of 04/02/18
<i>Comments on Status: Attended school kick off at Miguel Juarez Middle School and was the only full-time programming staff present. As of 9/22/17 there have been no notification of school open houses to be present at.</i>				
2.2.1.14 To develop a conservation/assessment strategy and recommendation to provide opportunities for Eco Ambassadors and for the earmarking of funds for the Center of Conservation Leadership. (Claudia Freeman)	05/01/17, 04/30/18	2 Meeting and report	3	ACHIEVED As of 08/28/17
<i>Comments on Status: Provided the group with space for meetings, trainings, study of samples of the lakefront and Bowen Park. They used the space almost daily. Exceeded the original plan.</i>				
2.2.1.15 To serve on Centennial Committee and participate in 2017 Centennial Celebration Initiatives. (Tim Girmscheid)	05/01/17, 12/31/17	100% Participation in 2017 Centennial Celebration Events.		ACHIEVED As of 03/30/18

2.3 Evaluating Program Affordability (04/30/18) **Measure:** percent of evaluations completed **NOT STARTED**
Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
2.3.1 Continue to assess, provide and expand free and low-cost affordable programs. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
2.3.1.9 To implement announcer stand for American Independence Festival (Sam Stevens)	05/01/17, 04/30/18	100%		NOT STARTED As of 03/16/17
2.3.1.10 To offer a free canoeing program (Anthony Violett) <i>Comments on Status: Goal met through Summer camp 2017.</i>	05/01/15, 04/30/18	100% add a free canoeing program in the brochure	100%	ON TARGET As of 03/08/18
2.3.1.11 To organize events and contests during winter Free for All days. (Kaitlin Fischer) <i>Comments on Status: Various programs have been planned and scheduled for the Winter free for all dates and have been published in the winter brochure. Free for All dates were December 26-30 and January 2-5.</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 04/04/18
2.3.1.12 To offer 100 Arts Parks to the community in Summer 2017. (Debra Carl) <i>Comments on Status: There were over 100 Arts Parks offered to the community in the Summer of 2017</i>	05/01/17, 08/31/17	100 100	117	ACHIEVED As of 08/30/17
2.3.1.13 To research and develop a fee structure for multiple day rentals of the Schornick (Claudia Freeman) <i>Comments on Status: 11/08/2017 In process With the loss of the dance studio -need to use theatre and backstage for all dance studio classes</i>	05/01/17, 04/30/18	1 1		ON TARGET As of 11/08/17
2.3.1.14 To market the rehearsal/performance space and secure at least one new theatre group. (Claudia Freeman)	05/01/17, 04/30/18	1 1	2	DEFERRED As of 11/08/17

Comments on Status: 11/08/2017 Until we have a dedicated space we cannot in good conscience rent the space. Working with an outside theatre to have them produce their play at JBC. Problem is the need to repair issues in the Dance Studio. Mold has been eradicated, not all walls have been torn down and thus no new walls, sump pumps and flooring

3 Parks and Facilities: Infrastructure development and investment

3.1 Invest in maintaining infrastructure. (04/30/18)

Measure: investment completed
Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
3.1.1 Implement fiscal year Capital Improvement Projects (CIP). (Parks)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
3.1.1.10 To manage the WMB Grant administered by Lake County SMC. (Scott MacLean) <i>Comments on Status: December 2016: Requested an extension to LCSMC for the grant to June 30, 2017. Making significant progress on the hardscape improvements including the Trail, Boardwalk and Circulation Improvements. The permeable paver components and circulation improvements are being accomplished by our contractor, Innovation Landscape. Boardwalk construction out to bid next month. Rain Garden, Shade and Woodland Garden plantings are planned for Spring 2017. January 2017: Submitted and received grant Extension for Bowen WMB Grant from LCSMC for completion date November 30th, 2017.</i>	05/01/16, 11/30/17	implement grant		NOT STARTED As of 01/25/17
3.1.1.11 To manage the GLRI Grant for Emerald Ash Borer Tree Replacement project, administered by Morton Arboretum. (Scott MacLean) <i>Comments on Status: October 2016: Received notification from Motion Arboretum that the Climate Adaptation Grant was not funded.</i>	05/01/16, 07/01/17	100% Completion of project		NOT STARTED As of 01/20/17
3.1.1.15 To conduct 100 tree plantings for the 2017 Centennial Anniversary Celebration. (Scott MacLean) <i>Comments on Status: November 2016: 20 fall trees planted at SportsPark, Rudd Farm Park, Hinkston Park, Yeoman Park and Bowen Park. January 2017: Will coordinate planting additional trees for Spring 2017 and coordinate Arbor Day 2017 with Centennial Events. April 2017: Planting 5 Oaks at Hinkston Park Arbor Day 4/28/17. Meeting with arborist to review planting locations and species for Spring 2017. May 2017: Tim G. working on RFQ for purchase planted trees at Hinkston Park, Acres Group. See large P.O. for species and locations. Planted 30 new trees at Hinkston Park. Five Aspen to be replace, dead Called the week of July 10, 2017. Aspen trees planted and being watered. June 2017: Worked with Kristi on dead tree list and locations for planting in fall. Corresponded with Pat Curry on tree removal at Clearview Park. Assured him we are planting 80 plus trees in the fall/spring. September 2017: Fall planting will consist of 60 new trees. Homeowners Association at Rudd Farm Park donated 20 trees by having them planted on park property. Trees run along backyards on west side on park. Brancato completed the installation 60 trees for fall planting, 57 at random locations based on EAB removals with 3 memorial/donation trees. October 2017: Trees planted at entrance of Clearview Park. Total of 8 evergreens and 6 intermediate range trees. Additional landscaping will continue into the fall and spring at Clearview Park. November 17: Contractor planted remaining trees at Clearview Park and completed planting beds with mulch. Additional shrubs planted on old entrance on far east side of park. March 2018: Will be planting 3 trees for Arbor Day at King Park and 16 trees at Bowen Park as part of Council Ring Native American Event.</i>	11/01/16, 12/31/17	Planting of the 100 trees	100%	ACHIEVED As of 04/02/18
3.1.1.18 To implement the Emerald Ash Borer (EAB) Management Plan tree removal and reforestation in various parks. (Scott MacLean) <i>Comments on Status: June 2016: Contractor removed 4 ash trees at Park in the Glen that posed a hazard to private property. July 2016: Contractor removed three ash trees hanging over playground at Head Start Facility at Roosevelt Park. October 2016: Assisting Tim Girmscheid with preparing bid package for Winter 2016-2017 Tree Removals. Purchased 16 trees, planted in - house from Goodmark Nurseries. January 2017: Board approval of bid proposal from Perez Tree</i>	05/01/16, 04/30/18	implement the EAB Management Plan tree removal & reforestation in various parks	100%	ACHIEVED As of 04/02/18

for Winter 2016-2017 Tree Removal of 97 trees, mostly ash, from 12 park locations. Tree removals will begin the week of February 6. February 2017: Contractor completed tree removal total of 97 at various park locations. Brad Wedge met with the contractor nine times to ensure clarity of work and completion at each location. March 2017: Additional tree removal of 13 completed by contractor. Contractor removed 30 ash trees from along boardwalk at Park in The Glen. Meeting with arborist to evaluate tree locations at Hinkston Park for spring planting. July 2017: Had youth program kids clear area at country lane and had 20 ash trees removed from property. Army park had large ash removed week of July 3, 2017. Tree removals along Yorkhouse Fence Property. October 2017: Removed trees from Country lane all dead ash 40 plus trees. Trees removed in three events. As of 10/24/17 all dead ash trees have been removed from Country Lane Park. Staff removed two dead ash trees from the new administration parking lot edge. Completed evaluation of dead trees, mostly ash, from park locations. See list for 2017 winter tree removal. Accepting quotes for winter tree removal and stumping 17-18. Total of 34 trees to be removed. January 2018: Aerial work Service received quote for the winter tree removal at various park locations. Work completed along with stumping January 18. March 2018: Planning department will be looking at trees for removal at Arbor, Park in the Glen and Diversity Park. Contractor completed tree removal 100 dead ash from Park in the Glen. Staff will be evaluating Hickory removal at Arbor Park and contractual invasive remove completed at Country Lane and Roosevelt Park in conjunction with Hey and our staff. Invasive clearing started at Bevier Park island and will continue into the south wooded areas.

3.1.1.19 To coordinate the implementation of the Emerald Ash Borer (EAB) Management Plan, using Treekeeper software. (Tim Girmscheid)

Comments on Status: April 2016: Scott MacLean and Tim Girmscheid met with Brancato Landscaping to initiate the planting of 100 Oaks as part of the 2016 Spring Tree Planting in Various Parks November 2016: Along with Scott MacLean prepared Quote Package for parks winter EAB tree removals. January 2017: Executed contract with Perez Tree for 97 tree removals. April 2017: RFQ for tree planting with successful contract with Acres Group to plant 30 trees at Hinkston. May-November 2017: RFQ for planting of 60 trees at various parks with successful contract to Brancato Landscaping. Various in-house removals. Dec 17-Jan 18 - Winter removals completed. Began grant close out with Morton Arboretum. March 2018 - With Park Planner and Supt. hired contractor for final tree removal for fiscal year. April 2018 - Converted treekeeper data to internal GIS system and dropped TK subscription

05/01/16,
04/30/18

Implementation of the EAB Management Plan, using software

100%

ACHIEVED
As of 03/30/18

3.1.1.21 To assist staff with implementation of CIP projects through bidding process and contract development. (Tim Girmscheid)

Comments on Status: June 2016: Assembling bid/quote packages for CIP projects: Skate Park Caulking and Concrete Repairs, BRC Canopy Repairs, Sports Court Maintenance and SportsPark Sealcoating and Striping. July 2016: A) Assisted Attorney Andrew Paine, executed AIA Agreement between Owner and Architect with Legat Architects for professional services for the Park Maintenance Facility Roof Replacement project. B) Corresponded with Attorney Andrew Paine on preparation of Maintenance Service Agreement with McDonough Mechanical Services, Agreement between Owner & Architect with Hey & Associates, and King Park Demolition Contractor Agreement. C) Assisted by Gary Trantham prepared specifications and bid packet for Skate Park Caulking and Concrete Repairs Projects. D) Bids/quotes for four CIP projects due August 2: Skate Park Caulking and Concrete Repairs, BRC Canopy Repairs, Sports Court Maintenance and SportsPark Sealcoating and Striping. August 2016: A) Assisted by Legat Architects, developed bi drawing, specifications and bid packets for PMF Roof Removal and Replacement Project. Bid opening is scheduled for September 1. B) Executed contract with Patriot Pavement Maintenance SportsPark Sealcoating and Striping Project. Parking lo sealcoating is scheduled to begin on September 6. C) Executed contract with IWS, Inc. for the Skate Park Caulking and Concrete Repairs Projects. Repairs scheduled to begin September 6. D) Executed contract with First Impressions for 2016 Sports Court Renovations and Repairs. September 2016: A) Assisted by Attorney Andrew Paine, executed Agreements Between Owner and Contractor for several fall park projects. B) Assisted by Gary Trantham developed and distributed to contractors Request for Quotes for PMF and BRC Rooftop HVAC Units Replacements. C) Assisted by Attorney Andrew Paine on development of AIA Agreement between Owner & Architect with Williams Architects for the Field House Steam Room Replacement Project for Recreation Department. October 2016: Assisted by Gary Trantham developed and distributed to contractors Request for Proposals for RAC Window Replacement and conducted a Pre-bid Meeting on October 21. November 2016: Assisted by Scott MacLean developed and distributed Winter Tree Removal RFQ. December 2016: Developed Tree Services Agreement Template with assistance from attorney Andrew Paine, January: Executed Williams contract for Fieldhouse Steam Room Replacement - assisted with bid packet. February - May 2017. Completed 2016-17 CIP projects with 47 of 57 projects completed, 5 carried over to 17-18 and 5 deferred (dropped). May 2017-November 2017 - Completing 2017-18 CIP projects with 25 of 51 projects completed, 1 carried over to 18-19 and 5 deferred (dropped). 18 in progress and 2 scheduled to begin soon. Continuous: Maintain CIP Tracking Spreadsheet. Dec 17 - January 18. JBC Wall Restoration quotes secured. Securing Natural Areas Management quotes for Roosevelt, Country Lane and Bevier. Finalizing Outdoor Bathroom RFP. Hiring Legat for Hinkston Pavilion and JBC Bathrooms. Addressing asphalt concerns at Clearview Park. Researching potential acquisition at Washington Park. Feb - March 2017 - Hired and scheduled contractor for Roosevelt, Country Lane and Bevier natural areas work (NAMP), Hired Hitchcock for Rose Playground Design, Outdoor Bathroom Renovations bid out and contractor hired. Hinkston Pavilion and JBC Bathroom Architect hiring deferred - need to find new architect. Field House Lobby Lighting Project out for quotes. April - Establishing relationship with new architect. Completing final CIP projects. See CIP tracking

05/01/16,
04/30/18

Achievement of scheduled CIP projects per fiscal year (16/17 and 17/18)

100%

ACHIEVED
As of 03/30/18

spreadsheet.

<p>3.1.1.31 To assist with planning and implementation of BRC renovations and transition of programs and services during construction. (Mike Mayfield)</p>	<p>05/01/17, 04/30/18</p>	<p>100% Implemented BRC renovations.</p>	<p>100%</p>	<p>DEFERRED As of 09/13/17</p>
<p><i>Comments on Status: Ideas, plans submitted. Attended several meetings. Renovations were postponed.</i></p>				
<p>3.1.1.32 To assist with planning & implementation of BRC renovations & transition of programs & services during construction. (Gary Trantham)</p>	<p>05/01/17, 04/30/18</p>	<p>Attend planning meetings, complete task assignments, schedule transition needs</p>	<p></p>	<p>DEFERRED As of 11/27/17</p>
<p><i>Comments on Status: Change of plans. District purchased new building to house Administration Department.</i></p>				
<p>3.1.1.33 To assist with planning & implementation of BRC renovations & transition of program and services during construction. (Julie Schneider)</p>	<p>05/01/17, 04/30/18</p>	<p>Attend planning meetings, complete task assignments, schedule transition needs</p>	<p>100%</p>	<p>DEFERRED As of 04/09/18</p>
<p><i>Comments on Status: Submitted renovation ideas & am prepared to implement a transition program plan should the need arise. Project has been postponed. Ready to provide any assistance when requested.</i></p>				
<p>3.1.1.34 To participate in the redevelopment of Belvidere Park which may include a new pool and/or remodeling BRC (Erick Beverly)</p>	<p>05/01/17, 04/30/18</p>	<p></p>	<p>100%</p>	<p>ACHIEVED As of 03/22/18</p>
<p><i>Comments on Status: -On the committee -Met with Exec director and managers of layout of park, pool, and BRC -First official meeting held in August 2017 -Currently attending bi weekly meetings for pool and construction -Pool is on schedule</i></p>				
<p>3.1.1.35 To monitor the progress and status of the annual Capital Improvement Program to ensure spending is in line with the approved budgeted amount. (Jon Beckmann)</p>	<p>05/01/17, 04/30/18</p>	<p>100% Review capital spending monthly</p>	<p>100%</p>	<p>ACHIEVED As of 03/15/18</p>
<p><i>Comments on Status: Review Monthly and updated Executive Director and Board.</i></p>				
<p>3.1.1.36 To implement the Capital Improvement Program for the Parks Department. (Scott MacLean)</p>	<p>05/01/17, 04/30/18</p>	<p>100 Implement and complete CIP Projects.</p>	<p>110</p>	<p>ACHIEVED As of 04/02/18</p>
<p><i>Comments on Status: May 2017: Yorkhouse Barn Roof Improvements. Small Equipment Replacement. Yeoman Park Playground. EAB Management Plan. June 2017: Purchase of Toro Mowers. Imperial Trailer Bonnie Brook. BMX Fence Repair. Park Maintenance Facility Blade Grinder. Color coat and crack repair of tennis and basketball courts. HVAC Replacement Bonnie Brook Clubhouse. Haines Museum West Porch Replacement. July 2017: Kobota 60/60 Tractor. L5400 Tractor. Bowen Park Hofflander Project. 2500 Greens Mower. Yorkhouse Fence Replacement. Replacement of M116 Mower. Toro Paint Sprayer for SportsPark. Begun attending meetings for new Rose Administrative Center. Begun attending meetings for Belvidere Park Renovations. August 2017: Building Exteriors: Bowen, Rudd and Bevier Shelter Staining. Concrete Rings for installation of Playground at Country Lane, Washington. Splash Pad re-surfacing and color coating: Bedrosian, Bowen, & SP. September 2017: Parking Lot seal coating with striping. Installation of Adelphi Park sidewalk. October 2017: LED retro lights for Field House gymnasium. Field House Parking Lot Light Pole Painting. Bench and trash receptacles for various park. Consulted with Nancy Anderson on stain color for Bonnie Brook Club House. Jack Benny Center Damp Proofing. November 2017: Playground installation: Country Lane, Washington, Adelphi. Bonnie Brook Roof and Staining of Clubhouse. F450 Dump Truck. Lilac Cottage Interior Painting. December 2017: Starting Jack Benny Center back stage floor replacement. Addition to December 2017: Completed back stage floor replacement at JBC and started winter tree removal along with possession of new P-31 Ford F150 pickup truck. January 2018: Developing specifications for Washington Park Step replacement, Outside Restroom Improvements, and building interior wall restoration at JBC. January 2018: Completed back stage floor replacement. February 2018: Meeting with Golf Visions on roof repairs on Bonnie Brook Maintenance Building. March 2018: Contractor finishing interior improvements to basement damp proofing with drywall and mirror installation at JBC. Receiving Bid/quotes for Restroom improvements at Bevier, Ben Diamond, Bedrosian, Roosevelt and Bowen Park. Working with Dave Hanson on LED improvements at Field House climbing wall area. Recreation department is on hold with LED Project. Washroom painting and partitions starting early April.</i></p>				
<p>3.1.1.37 To manage OSLAD funding for Construction of Clearview Park Improvements. (Scott MacLean)</p>	<p>05/01/17, 12/31/17</p>	<p>100%</p>	<p>100%</p>	<p>ACHIEVED As of 04/02/18</p>
<p><i>Comments on Status: July 2017: Work starting on Clearview 7/19/17 with fencing. Park District staff removed backstop and installed tree protection. August 2017: August 17 started excavation, staff removal backstop. Contractor completed tree removal and started digging access road. Playground removed along with basketball ct. Started weekly meetings at 10am with district staff and Hitchcock and Stuckey every other Thursday. OSLAD Grant Project extension received. Contractor begun grading parking lot. Utility pole moved on McAree Rd. September</i></p>				

2017: Dug foundations for restroom and shelter buildings. Poured concrete footings for playground, shelter and restroom. Installation of parking lot catch basins. Poured concrete curbing along access road. Poured playground concrete curbing. Stuckey started playground installation in September. Poured sidewalk at McAree Rd entrance. Installed sidewalk near access road. Underground utilities installed by contractor. Installation of east utility pole. Received by owner amenities. October 2017: Playground completed with pour-n-place. Splash Pad Seat wall installed. Started restroom building concrete block work. Asphalt binder on road installed. Pour-n-place completed. Restroom buildings under construction. Flat work sidewalk and splash pad being poured. Detention ponds graded. 10/10 Board of Commissioners approved fence extension. Splash pad manifold installed. New 4" valve and collar for bathroom water supply installed. Installed looping watermain to existing waterline. ComEd installed power to mechanical room. Cutting walking path and fitness stations. Landscaping begins along entry drive. Trees and seeding has begun. Sub-grade on walking path and fitness stations locations. November 2017: Splash pad concrete poured. Construction of picnic shelter begun. Concrete pouring of picnic table pads. Installation on rain garden and seat wall. Install of sub curb and gutter poured at Berwick St. Basketball court base stone rolled. Gaga pad concrete poured. Installation of roof on restroom and picnic shelter. Stone veneer being set on shelter columns and restroom. Asphalt completed on walking path. Chain link fence installed along entrance drive. December 2017: Landscape installation completed and asphalt walking path and basketball court installation. Issues with quality of asphalt product. Started process of testing of product evaluate product to specification. All results at this time look poor and will be reviewed by the district and Hitchcock Design Group. January 2018: Evaluation of core samples revealed deficiency as outlined in spec. Will review results with Hitchcock and team to determine remedy to problem. February 2018: After discussion with team and testing contractor it is apparent that the spec and quality of the asphalt failed and will need to be removed and replaced. March 2018: Setting up spring kick off meeting with Hitchcock and Stuckey to review punch list to complete. Provided option for asphalt path overlay. Waiting for a response from Stuckey. Staff placing new park closed signage up until opening just prior to summer vacation. April staff will be installing site amenities such as tables, grills and benches.

3.1.1.38 To implement the Emerald Ash Borer (EAB) Management Plan of tree removal and reforestation in various parks. (Rafael Ayala)

Comments on Status: September 2017: Kristy De Boer and Brad Wedge marked, measured and documented trees to remove in various parks. October 2017: 2017 Tree Planting Quotes due 10/3/17. November 2017: Planted 60 trees in 13 parks. End of November 2017: Sending out request for quotes for Tree Removal at various parks. January 2018: Aerial Work Services started tree removal and completed at various locations as part of CIP Winter tree removal. March 2018: Removal of 104 Ash Dead Trees at Park in The Glen. April 2018: Plan to install new trees at various parks.

05/01/17,
04/30/18

100%
Removal of Ash Trees
as identified in EAB
Management Plan

100%

ACHIEVED
As of 03/30/18

3.1.1.39 To manage construction of the Clearview Park Improvement Project. (Tim Girmscheid)

Comments on Status: May - November 2017: Project successfully put out to bid with successful contract to Stuckey Construction. Processed numerous submittals and change orders, made 90% by owner purchases, attended weekly construction meetings, modified as built design as needed (picnic table pads, landscaping, shelter grill pad, RPZ/meters, processed 3 payouts, coordinated access with Clearview School. Project approximately 80% complete. March - April 2018 - Held start up meeting - worked through asphalt issues and received commitment by contractor to remedy. Coordinating install of By Owner items.

05/01/17,
06/30/18

100%
Complete construction
of Clearview Park
Improvements.

100%

ACHIEVED
As of 03/30/18

3.1.1.40 To implement the final phase of the Morrison Shelter and Ravine Enhancement project through administration of the WMB Grant and CAG funding. (Tim Girmscheid)

Comments on Status: May - November 2017: Finished supervision and payout of Boardwalk construction with Car-Min. Coordinated second phase of planting including volunteer planting with NRG. Assist Hey and Associates with interpretive sign development. Completing WMB grant closeout documentation. Grant dollars recieved. Sign ready to install.

05/01/17,
11/30/17

100%
Implement Grant.

100%

ACHIEVED
As of 03/16/18

3.1.1.41 To conduct 100 tree plantings for the 2017 Centennial Anniversary Celebration. (Rafael Ayala)

Comments on Status: May 2017: 30 trees planted at Hinkston Park. October 2017: 14 trees planted at Clearview Park. November 2017: Planted 60 trees in 13 parks.

05/01/17,
12/31/17

100%
Planting of 100 trees.

100%

ACHIEVED
As of 11/28/17

3.1.1.42 To assist staff with implementation of CIP projects through bidding process and contract development. (Tim Girmscheid)

05/01/17,
04/30/18

100%
Achievement of
scheduled CIP Projects
per FY 17/18.

NOT STARTED
As of 03/23/17

3.1.1.43 To secure bids and implement Jack Benny Center CIP Building Improvements. (Gary Trantham)

Comments on Status: May 2017: Assisted Scott MacLean with flood assessment for Jack Benny Center by Bono Consultants. Received seepage assessment from Bernard Bono, Bono Consultant Civil Engineering. June 2017: Contacted Nick Nikola, US Waterproofing to evaluate condition of

05/01/17,
04/30/18

100%
Implement JBC Building
Improvements.

100%

ACHIEVED
As of 03/30/18

basement. July 2017: Conducted meeting with Don Berkley, US Waterproofing regarding logistics and construction. Evaluated project and identified work that needed to be completed in house and by US Waterproofing. August 2017: Mold sampling report from Alpha Environmental in conjunction with Bower Group, LLC. Reviewed evaluation and arranged US Waterproofing to quote project. September 2017: Received Contract Agreement signed. Contracted with US Waterproofing to complete installation of 124 linear feet of drain tile, trench drain, 3 location of epoxy/urethane injections, sump pump basin, 3 quarter horse power pump, and a battery back-up system. Also, removed 4" concrete along walls and filled with stone. Covered exposed stone with new concrete. Park district staff removed dance floor. October 2017: All work completed in October, all dry. November 2017: District staff re-installed dance floor. December 2017: Contract and coordinate behind stage classroom floor replacement. January 2018: Develop specs for basement reassembly by contractor, meet for pre-quote. February 2018: Integrity Developers along with Scott and Kristy pre-construction walk thru. Work began on basement restoration. March 2018: Basement restoration completed by Integrity Developers. Floor tile installed by tradesman.

<p>3.1.1.44 To coordinate and implement with Legat Architects the Bonnie Brook Club House Roof Replacement and Exterior Repairs/Paint Project. (Gary Trantham)</p>	<p>05/01/17, 12/31/17</p>	<p>100% Implement Bonnie Brook Club House Building Improvements.</p>	<p>100%</p>	<p>ACHIEVED As of 03/30/18</p>
<p><i>Comments on Status: June & August 2017: Some discussion with Planning Department. September 2017: Attended Pre-Bid Meeting and pre-construction walk-through. October 2017: Bid Opening November 2017: Roofing complete and 90% of staining is complete. December 2017: All work complete, except the installation of 1 window. January 2018: Window installed.</i></p>				
<p>3.1.1.45 To implement the LED retrofit lighting of the Field House Gym Lights. (Gary Trantham)</p>	<p>05/01/17, 04/30/18</p>	<p>100% Implementation of lighting project.</p>	<p>100%</p>	<p>ON TARGET As of 11/27/17</p>
<p><i>Comments on Status: August 2017: Resolved WPD's contractor site protection regarding high-lift access. September 2017: Participate in various meeting with Tim (Field Foreman) from Pieper. October 2017: Conducted final walk through on October 11.</i></p>				
<p>3.1.1.46 To manage the new picnic shelter and restroom building installations at Clearview Park. (Gary Trantham)</p>	<p>05/01/17, 12/31/17</p>	<p>100 Completion of construction project.</p>	<p>75</p>	<p>ON TARGET As of 03/30/18</p>
<p><i>Comments on Status: June 2017: Submittals reviewed, electrical contractor consulted. September & October 2017: Continue to conduct site inspections. November 2017: Installation currently in progress, 80% complete. On hold until weather is favorable to work.</i></p>				
<p>3.1.1.47 To coordinate planning of the Belvidere Park Project. (Jay Lerner)</p>	<p>05/01/17, 04/30/19</p>	<p>50% per cent of planning complete</p>		<p>NOT STARTED As of 03/24/17</p>
<p>3.1.2 Implement playground audit recommendations. (Scott MacLean) (Parks)</p>	<p>05/01/15, 04/30/18</p>			<p>NOT STARTED As of 12/08/16</p>
<p>3.1.2.5 To implement Playground equipment replacement at Yeoman, Washington, Adelphi and Country Lane Parks. (Rafael Ayala)</p>				
<p><i>Comments on Status: -Yeoman Park Playground- December 2016: Assisted by Attorney Andrew Paine executed Agreement Between Owner & Architect with 3D Design Studio for Yeoman Playground Improvement project. February 2017: Yeoman Park Playground Awarded to ParkReation, Inc for the Little Tikes Commercial playground. April 2017: Yeoman Park Playground – Removal of Playground by J. Valencia Landscaping, Inc. May 2017: Yeoman Park Playground installed by Elanar Construction Company. July 2017: Conducted a ribbon cutting ceremony for Yeoman Park Playground's Grand Opening on 7/10.</i></p>				
<p><i>Country Lane Playground- July 2017: Attended playground presentations with Scott MacLean, Kristy De Boer & Tim Girmscheid. August 2017: Playground equipment awarded to NuToys for the Landscape Structure playground. Country Lane Playground Installation awarded to Hacienda Landscaping. September 2017: Country Lane Playground removal completed by Grasswick, Inc. with assistance from parks department staff. Also, Elanar completed concrete curves at park site. November 2017: Playground installation complete November 1.</i></p>	<p>05/01/17, 04/30/18</p>	<p>4 Completion of 4 playground equipment replacement projects.</p>	<p>4</p>	<p>ACHIEVED As of 03/29/18</p>
<p><i>Washington Park Playground- July 2017: Attended playground presentations with Scott MacLean, Kristy De Boer & Tim Girmscheid. August 2017: Playground equipment awarded to Play Illinois for the Burke structure. Washington Park Playground Installation awarded to Hacienda Landscaping. September 2017: Washington Playground removal completed by Grasswick, Inc. with assistance from parks department staff. October 2017: Elanar completed concrete curves at park site. November 2017: Playground installation complete November 1.</i></p>				
<p><i>Adelphi Park Playground- July 2017: Attended playground presentations with Scott MacLean, Kristy De Boer & Tim Girmscheid. August 2017: Playground equipment awarded to Play Illinois for the Burke playground structure. Adelphi Playground Installation awarded to Hacienda Landscaping. October 2017: Grasswick removed old equipment, Elanar Construction Company</i></p>				

poured pad to ADA walk. November 2017: Hacienda completed playground installation.

3.1.3 Create Capital Assets Maintenance/Replacement (CAMR) schedule for all facilities. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
3.1.3.5 To create comprehensive Capital Assets Maintenance/Replacement (CAMR) schedule on district facility roofs. (Gary Trantham) <i>Comments on Status: January 2018: Assess department records. February 2018: Goal for new Manager of Construction & Building Maintenance.</i>	05/01/17, 04/30/18	100% Create CAMR schedule for facility roofs.	15%	DEFERRED As of 03/29/18
3.1.5 To oversee the new Golf Road Administration Center renovation project. (Executive Director)	05/01/18, 08/31/18	0% project completion		NOT STARTED As of 03/14/18
3.1.5.3 To coordinate the renovation of the 1324 Golf Road administration center. (Jay Lerner)	11/01/17, 08/31/18	50%		NOT STARTED As of 03/30/18

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

Measure: Implementation complete

Comments on Status: Drafted Parks and Open Space Master Plan (POSMP) Implementation Plan. Being implemented primarily through CIP implementation.

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	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). (Parks) <i>Comments on Status: Focus on 5 year Park and Playground Improvement Schedule.</i>	05/01/15, 04/30/18			NOT STARTED As of 01/25/17
3.2.1.4 To manage the Parks and Open Space Master Plan Implementation Plan. (Tim Girmscheid) <i>Comments on Status: All initiatives in the Master Plan have been consolidated into a tracking format. CIP plan implementation has resulted in many Master Plan initiatives being accomplished. Used Master Plan to guide decisions with the Belvidere Park Aquatics/Improvements project planning. Nov 2017 Update - Just beginning 2017-2020 CIP Planning with focus on 2018-19. Need to finish OSMP Implementation Plan and update. January 18 Update - Developed 1st draft of 18-20 CIP. Feb - March 2018 - Refined 2018-2021 CIP plan for budget process. April - Developing 18-19 CIP tracking spreadsheet to schedule CIP implementation.</i>	05/01/16, 04/30/18	Number of District wide initiatives completed	100%	ACHIEVED As of 03/30/18
3.2.1.7 To develop Natural Areas Management Plans (NAMPs) through the development of a NAMP template and planning system with the Park Planner. (Tim Girmscheid) <i>Comments on Status: May - November 2017: Used Eco-Ambassadors to assist with Rapid Ecological Assessments of WPD natural areas and develop related GIS maps and Database. Planted natives at Hofflander area. Dec 2017-Jan 18 Update - Secured proposals for Roosevelt, Country Lane and Bevier. In process of hiring contractors. Feb - Mar - Contractors hired and work progressing on schedule. April - Bevier clearing on track for May 1 completion.</i>	05/01/17, 04/30/18	100% Development of NAMP Plan.	100%	ACHIEVED As of 03/30/18
3.2.2 Submit Grant Applications for Open Space Land Acquisition and Development (OSLAD) and Park and Recreation Facilities Construction (PARC) for community and neighborhood Park development and renovation. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
3.2.2.4 To secure DCEO funding through the Mayors Caucus for Field House Gym Lighting LED Conversion. (Tim Girmscheid) <i>Comments on Status: May - Nov 2017: Program eliminated DCEO involvement. Submitted</i>	05/01/17, 12/31/17	100% Secure Grant funding.	100%	ACHIEVED As of 01/23/18

necessary documents and information to Mayors Caucus and 360 Energy to transition funding request to ComEd. Secured pre-approval of original ~\$20,000 plus met a November 17 deadline to secure an additional ~\$5,000 bonus incentive. All paperwork filed. Waiting on check. Check received.

3.2.3 Participate in and support Waukegan Lakefront Development. (Parks)	05/01/15, 04/30/18	NOT STARTED As of 12/08/16
3.2.4 Seek and support community input for new park development and existing park redevelopment. (Parks)	05/01/15, 04/30/18	NOT STARTED As of 04/20/16

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

Measure: per cent of development complete
Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
3.3.1 Utilize Smart Energy Design Assistance Center (SEDAC) assistance when developing new facilities. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
3.3.2 Integrate School and Community Property to Access Park Needs. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 04/20/16
3.3.3 Integrate SMART Design and BMP's (best management practices) with Park Redevelopment. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 01/19/17
<i>Comments on Status: Continuous effort. Includes Hofflander and Clearview projects</i>				
3.3.3.1 To continue to serve as chairperson of the Green Team to develop and implement environmental sustainability initiatives. (Tim Girmscheid)				
<i>Comments on Status: Assumed chairperson role in May 2015. Planned transition with Mike Trigg. Developed summary of successes, commitments and opportunities in June. Led committee meeting in July to develop workplan for near future. Coordinating November 7th Recycling event with SWALCO. Developing specifications for LED conversion of outdoor lighting at Smith Park and related rebate application. November 2015: Held Community Recycling Event February 2016: Updated Reuse-A-Shoe Agreement with SWALCO April 2016: A) Conducted a Green Team meeting on April 19th. As part of the meeting, committee members prepped, counted and packed recycled shoes. B) Corresponded with Merleanne Rampale, of SWALCO, regarding the Reuse-A-Shoe Round-Up for 2016. A total of 600 pairs of shoes were collected over the past 12 months at the Field House and Belvidere Recreation Center. Staff delivered the recycled shoes to the Vernon Hills Public Works Collection Site on April 28th. June 2016: Placed new Recycle Shoe Containers at Belvidere Recreation Center, Field House and SportsPark softball field concession building. August 2016: A) Conducted a quarterly Green Team meeting on August 17. Committee discussed adding Textile Recycling collection for employees and planning for November 5 Community Recycling Event at Belvidere Park. B) Received a check for \$271.44 from SWALCO for Waukegan Park District's revenue share from the 2015 recycling and reuse collection programs. November 2016: Coordinated with Chris Murphy the Community Recycling Event. January 2017: Prepped and held quarterly meeting to update Green Team initiatives and plan for FY 2017-18. April 2017: Cancelled Quarterly Meeting - no urgent committee work. Requested shoe and Textile pick up. May - November 2017: Held August team meeting. Textile recycling agreement finalized with SWALCO and bin installed at PMF (MacLean accomplished). Set meeting with Blue Raven Solar to review potential solar application at Field House and donations back to WPD. All other initiatives continuing. Dec 17-Jan 18 - Met with Blue Raven. Feb - March - Re-evaluating effectiveness of team April - Taking a lead role with IPRA Environmental Committee to hold a Green Team Leaders Summit in the Chicagoland area Fall 2018.</i>				
	05/01/15, 04/30/18	Conduct 4 Green Team meetings annually	100%	ACHIEVED As of 03/30/18
3.3.3.4 To continue to serve as Chairman of the Green Team to develop and implement environmental sustainability initiatives. (Tim Girmscheid)	05/01/17, 04/30/18	Conduct 4 Green Team Meetings annually.		NOT STARTED

3.3.4 Utilize methods to support crime prevention through environmental design practices. (Parks)

05/01/15,
04/30/18

NOT STARTED

As of 12/03/15

FINANCIAL THEMES & ORGANIZATION GOALS

4 Financial: Sound financial management

4.1 Strengthen Financial Resources and Processes. (04/30/18) **Measure:** stronger processes/resources **Target:** **NOT STARTED**

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
4.1.1 Optimize external funding and non-tax revenue. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
4.1.1.11 To continue to coordinate the implementation of the Waukegan Parks Foundation Strategic Plan (Theodora Anderson) <i>Comments on Status: The foundation determined they will make the Big Splash an annual event. They continue to plan for the implementation of the 2nd grade swim program. They had a "Peeps" Pitch on the 1st hole at the Partners in Parks Outing. The Big Splash was held with a net of over \$8,000. The 2nd grade field trips are a hit. Kiefer has shot its catalog twice at the Aquatic Center and an article about the program is being written for the next catalog.</i>	05/01/17, 04/30/18	100% 100 percent	100%	ACHIEVED As of 03/05/18
4.1.1.12 To secure new sponsorship money in the amount of \$3,000 for programs, events or projects. (Jen Dumas) <i>Comments on Status: New monies Advanced Disposal \$2,500 (\$1,000 for Eggstravaganza, \$1,000 Parade and Festival, and \$500 for LGFF. Pavilion of Waukegan - New \$300 Ernie Peterson Plumbing - \$500 Hockey Match \$3,700 - However donated to Habitat for Humanity Bowen Greenhouse \$22,195</i>	05/01/17, 04/30/18	100% Secure \$3,000	100%	ACHIEVED As of 11/27/17
4.1.1.13 To develop a new General "Meet and Greet Giving Book" outlining District events, programs, and projects available for sponsorship. (Jen Dumas) <i>Comments on Status: I have updated the current book but a new lay out needs to be developed.</i>	05/01/17, 04/30/18	100% Utilize a newly developed "Meet and Greet Giving Book"	95%	ACHIEVED As of 03/06/18
4.1.1.14 To coordinate and lead fundraising efforts with Partners in Parks (PIP) outing to raise funds for the Foundation (Jon Beckmann) <i>Comments on Status: Raised over \$10,000 in net proceeds.</i>	05/01/17, 07/31/17	100% Complete	100%	ACHIEVED As of 03/15/18
4.1.2 Maintain financial strength and sustainability. (Finance & Administration)	04/30/18			NOT STARTED As of 11/15/17
4.1.2.6 To develop on on-line giving option for the community to contribute to District events, programs, and projects. (Jen Dumas) <i>Comments on Status: Meetings have been had with Joe and April, information has been sent to develop the on-line giving program. Other department information needs to be added and Joe and April have several others tickets to accomplish before the implementation of the on-line giving program and be completed. I feel my part of the process was completed.</i>	05/01/17, 04/30/18	100% Implement online donation option	100%	ACHIEVED As of 03/06/18
4.1.2.7 To complete an assessment of gymnasium and field rentals rates to ensure competitive pricing by contacting local facilities and comparing pricing options. (Kaitlin Fischer) <i>Comments on Status: Collected the rental information from various facilities in the area.</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 04/04/18
4.1.2.8 To run four softball tournaments at the SportsPark from August to November. (Kaitlin Fischer)	05/01/17, 04/30/18		100%	ACHIEVED

Comments on Status: Scheduled two adult softball tournaments for September, neither ran due to low enrollment. Two youth baseball tournaments were scheduled in September, neither ran due to low enrollment.

4.1.2.9 To increase Personal Training revenue by 10% (Maria Horvath)

Comments on Status: 3/3/18- Looking to restructure Personal Training packages to make them more appealing to members and what we can give them as a promo item for purchasing personal training. Purchasing "Trainer" shirts for the independent contractors has led to individuals approaching them to inquire about personal training, also some individuals from the group exercise classes are purchasing personal training with the instructors they enjoy. Creating the new personal trainer flyer helped since it is eye catching. Having the additional two trainers with varied hours helps be able to accommodate the needs of patrons who want to train early morning and weekends.

05/01/17,
04/03/18

100%

100%

ACHIEVED

As of 04/10/18

4.1.2.10 To increase Youth Fitness participation by 15% (Maria Horvath)

Comments on Status: 03/03/2018 Youth Fitness programs have many new participants after doing school visits, advertising in Park District newsletter, making phone calls and posting flyers. Called previous participants of youth fitness programs to let them know about the youth fitness punch pass and passed out cards to participants already enrolled in programs, four of the participants returned to do another session of youth fitness classes.

05/01/17,
04/03/18

100%

100%

ACHIEVED

As of 03/05/18

4.1.2.11 To review and implement recommendations from the Government Finance Officers Association Budget and CAFR reviewer. (Jon Beckmann)

Comments on Status: Achieved the Award

05/01/17,
11/30/17

100%
Review, implement and
submit to GFOA

100%

ACHIEVED

As of 03/15/18

4.1.2.12 To book 1 baseball and 1 softball tournament during the months of August-October. (Logan Wilson)

Comments on Status: Working on planning events

05/01/17,
04/30/18

100%

0%

ON TARGET

As of 11/28/17

4.1.2.13 To book a new soccer group rental or tournament during October and November. (Logan Wilson)

Comments on Status: Working on planning events

05/01/17,
04/30/18

100%

0%

ON TARGET

As of 11/28/17

4.1.2.14 To add a new rental group to the Field House during the summer months. (Logan Wilson)

Comments on Status: Working on planning events

05/01/17,
04/30/18

100%

0%

ON TARGET

As of 11/28/17

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

Measure: completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
4.2.2 Practice and demonstrate financial compliance standards. (Finance & Administration)	04/30/18			NOT STARTED As of 03/30/15
4.2.2.3 To achieve the Budget and CAFR award recognition from GFOA. (Jon Beckmann)	05/01/17, 02/28/18	100% Awards received	100%	ACHIEVED As of 03/15/18

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

Measure: assessment and analysis completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
4.3.2 Analyze and report budget and financial condition. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
4.3.2.7 To prepare the Mid-Year financial report (Jon Beckmann) <i>Comments on Status: Completed and presented to the Board in December.</i>	05/01/17, 12/15/17	100% Complete	100%	ACHIEVED As of 03/15/18
4.3.2.8 To prepare the Annual Treasurer's report (Jon Beckmann) <i>Comments on Status: Completed and submitted to the county.</i>	05/01/17, 10/31/17	100% Complete	100%	ACHIEVED As of 03/15/18
4.3.2.9 To assist with the coordination and process for the annual audit (Jon Beckmann)	05/01/17, 09/30/17	100% Complete	100%	ACHIEVED As of 11/15/17
4.3.2.10 To write the Management Discussion & Analysis (MDA) for the annual audit (Jon Beckmann) <i>Comments on Status: Wrote the MDA for the annual audit.</i>	05/01/17, 08/30/17	100% Complete	100%	ACHIEVED As of 03/15/18
4.3.2.11 To analyze monthly budget and mid-year reports to ensure budgetary compliance. (Jon Beckmann) <i>Comments on Status: Monitored monthly report to the Board.</i>	05/01/17, 04/30/18	100% Review financials	100%	ACHIEVED As of 03/15/18
4.3.4 Develop budgets based on strategic and long range plan goals. (Finance & Administration)	04/30/18			NOT STARTED As of 04/21/16
4.3.4.7 To develop and keep an updated Proforma for the new Corrine J. Rose Park Outdoor Pool. (Andy Cook)	04/01/18, 04/30/19	Develop & Maintain Proforma Document		NOT STARTED As of 03/23/18

INTERNAL BUSINESS THEMES & ORGANIZATION GOALS

5 Internal Business: Operational excellence

5.1 Provide Professional Staff. (04/30/18) **Measure:** per cent completed **Target:** NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.1.1 Enhance new employee job orientation. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.1.1.4 To update the orientation and training program for front desk, child care, and climbing wall staff. (Shelby McDonald)				
<i>Comments on Status: New training elements have been put into place. I will continue to improve the training process for new employees. The training process is always completed the first two weeks of employment. A new checklist is being updated. All manuals have been updated with the safety sign off. All area have a step by step process for the first two weeks of training in the given area.</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 04/04/18
5.1.2 To coordinate and implement the Employee Wellness program. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
5.1.3 Improve internal communication with all levels. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
5.1.3.3 To create, develop and implement a Difficult Customers service training for the Special Recreation staff (Maria Owens)				
<i>Comments on Status: Was not started will be deferred to next year. Due to going out on leave before i could get to this goal. 1/17/17 25% Completed deferred to work with Supervisor on reworking this to make it more compatible for our clientele that we serve. 4/18/17 100% Completed. Presented this to the Special Recreation Staff in the Summer as a training. I will have this training every year for staff in the Summer. (mo 8/31/17)</i>	05/01/16, 06/30/17	Implement Training	100%	ACHIEVED As of 09/05/17
5.1.3.4 To continue Collective Bargaining Negotiations. (Jay Lerner)	05/01/15, 01/30/18	100% Contract approved.	100%	ACHIEVED As of 12/01/17
<i>Comments on Status: Contract approved July 6, 2017</i>				
5.1.3.5 To develop a monthly internal electronic newsletter for employees. (Josue Pasillas)	05/23/17, 04/30/18	100% 12 employee newsletters completed		NOT STARTED As of 01/24/17
5.1.3.6 To improve system of communicating updates with part-time front desk staff. (Shelby McDonald)				
<i>Comments on Status: Spark communication has been put into place at all the front desk computers so it is easier to communicate between staff. I plan on purchasing a message board for full-time staff and part-time staff communication. The new message board is in place and is working well for all staff. Updates and changes have been made to the communication binder.</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 03/05/18
5.1.3.7 To upgrade the district telecommunication phone system. (Joe Georges)	05/01/17, 02/01/18	100% Installation Completed	100%	ON TARGET As of 11/15/17

5.1.3.7.1 Meet with various vendors and put together proposal quote to present to board for approval. Work with vendor selected with implementation plan developed. (Joe Georges)	05/01/17, 02/01/18	100% Installation Completion	100%	ON TARGET As of 11/15/17
5.1.4 Recruit and hire the most qualified candidates. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.1.4.7 To continue to provide training and information to staff regarding recruitment, interviewing, hiring process, and basic HR procedures and practices. (Stacey Jozefiak) <i>Comments on Status: 10/31/2017 May training included compensable and non compensable hours. October training included FMLA, TimePro hours and various HR processes regarding new hires and basic HR information.</i>	05/01/17, 04/30/18	100% Complete	100%	ON TARGET As of 03/13/18

5.2 Provide Sound Internal Operations. (04/30/18) **Measure:** per cent completed **Target:** NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.2.1 Develop and implement systems to benchmark, analyze data and evaluate programs. (Parks)	04/30/18			NOT STARTED As of 03/30/15
5.2.1.4 To conduct and complete an Irrigation Audit on the SportsPark irrigation system. (Noel Brusius) <i>Comments on Status: October 2016: Conducted on October Irrigation Audit on Fields #7 on 10/13.</i>	10/01/16, 06/01/17	100% Conduct & complete an irrigation audit on the irrigation system	100%	ACHIEVED As of 01/24/18
5.2.1.8 To implement a comprehensive reporting system that details Sponsorship Committee initiatives and funding details. (Jen Dumas) <i>Comments on Status: A report system has been created has just started to be used that details a sponsors name and amount secured in a certain month/quarter of the year. Each month instead of every 3 months, updates are provided in the monthly report. Elizabeth is also assisting with the coordination of accounting and binder organization of sponsors that will make sponsorship information easier to access and keep tabs on.</i>	05/01/17, 04/30/18	100% Submit sponsorship report every 3 months	100%	ACHIEVED As of 03/06/18
5.2.1.9 Update seven OSHA compliance programs with the assistance of an outside contractor. (Tanya Brady) <i>Comments on Status: Initial Audit completed</i>	05/01/17, 04/30/18	Initial audit 30% each completed program 10%	70%	ON TARGET As of 03/13/18
5.2.1.10 To create and place an Interpretive sign on SportsPark Best Management Practices (BMP) initiatives and design concepts. (Noel Brusius) <i>Comments on Status: September 2017: Compiled documents and photos to discuss with Kevin Kleinjan of Hey & Associates to start mockup draft of sign. November 2017: Meeting w/ Kevin Kleinjan and Nathan Sehmer on 10/30; Mockup has been completed; Meeting with Hey on 11/10 to finalize draft. January 2018: Sign and artwork are complete; Awaiting funds to purchase and install. February 2018: Tim G getting approval and purchasing. March 2018: Sign is complete and ready for install pending delivery of mounting materials.</i>	05/04/17, 04/30/18	100% Install SportsPark BMP Interpretive Sign.	100%	ACHIEVED As of 03/23/18
5.2.1.11 To conduct the Herbicide Turf/Gly-Rye Seeding at the SportsPark to help reduce Poa Annua populations. (Noel Brusius) <i>Comments on Status: July 2017: Completed test trials in 2016; Budgeted for and received funding for implementation in Fall of 2017; Renovations will begin on Field #12 post August 15th depending on weather conditions. September 2017: Scalped and seeded 8/16; Reseeded and Sprayed 8/23; 1st Starter Fertilizer application was 8/18 with anticipated reapplication on 9/1, 9/15, and 9/29; Daily monitoring and irrigating; Clean up herbicide application scheduled for 10/4. October 2017: Renovation is complete; Will postpone follow-</i>	05/01/17, 04/30/18	100% Conduct Gly-Rye Seeding on soccer field.	100%	ACHIEVED As of 11/09/17

up/clean-up application until next spring when night time temperatures stay above 50 degrees; Mark Grundman site visit on 9/27. Will spray Tenacity week of 10/2 for general weed control; Daily monitoring/irrigating will continue until end of season. November 2017: Tenacity app was applied 10/3.

<p>5.2.1.12 To conduct a plant growth regulator (PRG)/Phosphite trial on soccer field at the SportsPark. (Noel Brusius)</p>	<p>05/01/17, 11/30/17</p>	<p>100% Conduct plant growth regulator trial at SportsPark.</p>	<p>100%</p>	<p>ACHIEVED As of 10/26/17</p>
<p><i>Comments on Status: July 2017: 2 of 5 applications of Anuew PGR and AT44 Phosphite have been completed (5/30, 6/21); Continuing to monitor. September 2017: 4 of 5 applications completed (7/25, 8/18); Final application target date = 9/13; Results were very positive for disease prevention and will try to budget for all field coverage in 2018. October 2017: trial is complete; Last application was 9/14.</i></p>				
<p>5.2.1.13 To continue implementing the Compost Topdressing Program on the SportsPark soccer fields. (Noel Brusius)</p>	<p>05/01/17, 12/31/17</p>	<p>100% Implement Compost Topdressing Program.</p>	<p>100%</p>	<p>ACHIEVED As of 11/09/17</p>
<p><i>Comments on Status: July 2017: Applications will be completed in the fall on field #'s 6-9,12,13 @1/3" rate. September 2017: Will try and coordinate a Toro MH-400 demo unit to coincide with this project for potential future purchase. October 2017: Sent compost in for analysis and received excellent results. November 2017: Top dressing was completed on 10/19. 425yd3 total applied (avg. of 66 yd3/field).</i></p>				
<p>5.2.2 Continuously improve and integrate technology into operations. (Finance & Administration)</p>	<p>04/30/18</p>			<p>NOT STARTED As of 12/08/16</p>
<p>5.2.2.15 To research and replace the District exchange and active directory servers and services with updated versions of Microsoft Exchange and Microsoft Server. (Joe Georges)</p>	<p>05/01/16, 04/30/18</p>	<p>100% Project Completed</p>	<p>100%</p>	<p>ACHIEVED As of 10/30/17</p>
<p><i>Comments on Status: Project to complete in 2017-18 due to complexity. Initial setup of virtual machines was completed. -(JEG 2017-04-10)</i></p>				
<p>5.2.2.15.1 Begin documenting steps to transition active directory to the most current version supported by Microsoft. Complete transition of active directory. Begin documenting steps to migrate current Exchange server to 2012 for an intermediate step. Complete transition and demote 2007 Exchange server to be removed from the network. Document and prepare Exchange 2012 server to migrate to 2016 as the most current version of Exchange. (Joe Georges)</p>	<p>05/01/16, 04/30/18</p>	<p>100% Project Completion</p>		<p>ACHIEVED As of 03/14/18</p>
<p>5.2.2.20 To further implement RecTrac into our operations by improving facility rentals, creating new reports, creating a new Child Care check-in system, and adding another work station to the Field House lobby. (Quincy Bejster)</p>	<p>05/01/17, 04/30/18</p>		<p>90%</p>	<p>ON TARGET As of 11/15/17</p>
<p><i>Comments on Status: The new check-in station for Child Care was installed in May. I have been developing new membership reports throughout the year. The new Field House lobby desk became operational in July. We are preparing to move rentals into RecTrac this fall. FH is sending attendees to the RecTrac User Conference in November.</i></p>				
<p>5.2.2.21 To research feasibility and implementation of a "Fast Track" registration process for 1x events such as Polar Bear Plunge and George Bridges 5K. (Julie Schneider)</p>	<p>05/01/17, 04/30/18</p>	<p>determine feasibility of fast track registration</p>	<p>100%</p>	<p>WAITING As of 03/08/18</p>
<p><i>Comments on Status: Participated in meeting with Dumas, Georges, Beckmann, and Yarza to brainstorm processes to implement within Rec Trac. Further movement most likely will not be addressed until 2018. 11.22.17 Created a list of events that this would benefit. List sent to April Yarza to start next step on her end.Process is still on April's list but has a couple big projects to address ahead of it. Have completed all that I can at this time. Will continue this goal into new fiscal year.</i></p>				
<p>5.2.2.22 To streamline the hiring process through technological applications. (Joe Georges)</p>	<p>05/01/17, 03/31/18</p>	<p>100% Complete</p>	<p>100%</p>	<p>ACHIEVED As of 03/14/18</p>
<p>5.2.2.22.1 Meet with staff and review existing systems. Review needs and research existing technology solutions that might meet needs. Create implementation plan and complete. (Joe Georges)</p>	<p>05/01/17, 03/31/18</p>	<p>100% Complete</p>	<p>100%</p>	<p>ACHIEVED As of 03/14/18</p>
<p>5.2.2.23 To research and upgrade existing internal network infrastructure to run various new services and technologies in the coming years. (Joe Georges)</p>	<p>05/01/17, 12/01/17</p>	<p>100% Complete</p>	<p>100%</p>	<p>ACHIEVED As of 11/15/17</p>

5.2.2.23.1 Review existing procedures and practices and compare to similar industry standards. Review technology needs for growing data consumption and create plan to address existing technologies and potential future needs. (Joe Georges)	05/01/17, 12/01/17	100% Complete	100%	ACHIEVED As of 11/15/17
5.2.2.24 To research and implement new disaster recovery procedures that coincide with the current hardware infrastructure as well as plans for future growth and needs. (Joe Georges)	05/01/17, 11/01/17	100% Complete	100%	ACHIEVED As of 11/15/17
5.2.2.24.1 Review existing disaster recovery and response plan on file. Prepare new plan based off of technology migration and improvements. List areas that are lacking and prepare plan addressing. (Joe Georges)	05/01/17, 11/01/17	100% Complete	100%	ACHIEVED As of 03/15/18

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

Measure: percent completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.3.1 Review and update standard operating procedures for all departments. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.3.1.11 To update area specific Manual's Table of Contents and create them into a Training Sign-off Sheet. (Mike Mayfield) <i>Comments on Status: New manual was utilized during 2017 summer camp training</i>	03/15/17, 04/30/18	100% Completed area specific manual.	100%	ACHIEVED As of 09/01/17
5.3.1.12 To update area specific Manual's Table of Contents and create them into a Training Sign-off Sheet (Kari Robinson) <i>Comments on Status: This was completed in June of 2017 for the Camp Manual and used for the summer of 2017 trainings.</i>	05/01/17, 04/30/18	Updates made & Training Sign off Sheet	100%	ACHIEVED As of 08/31/17
5.3.1.13 To Update area specific Manuals's Table of Contents and create them into a Training Sign-off Sheet (Julie Schneider) <i>Comments on Status: Checklist of District requirements completed & approved by Risk Manager. Special Recreation Master Table of Contents created into a Sign-off. After recent review of Table of Contents its been determined fine tuning is required. Meeting set for Sept. 15 to review latest updates for finalization. Finalized- posted on Risk Mgmt Shared Drive-used updated with 2018 Winter Interns Orientation.</i>	05/01/17, 04/30/18	Complete a sign off of Special Rec. Master Training Manual Table of Contents	100%	ACHIEVED As of 02/15/18
5.3.1.14 To update area specific Manual's Table of Contents and create them into a Training Sign-off Sheet. (Jen Dumas) <i>Comments on Status: Training Sign off sheets for Family Programs and trips created and inserted into manuals.</i>	05/01/17, 04/30/18	100% Create a training sign-off sheet from program area manual table of contents.	100%	ACHIEVED As of 03/06/18
5.3.1.15 To coordinate attorney review of the District Administrative, Operational, and Personnel Policy/Procedure Manual. (Stacey Jozefiak) <i>Comments on Status: 10/31/2017 Attorney Bob McCabe has reviewed and made changes and suggestions. Attorney Bridges will review it as well.</i>	05/01/17, 06/30/17	100% Complete	100%	ACHIEVED As of 03/13/18
5.3.1.16 Plan and execute three emergency preparedness drills in each department (Tanya Brady) <i>Comments on Status: 10/31/2017 executed the 2nd drill - completed first drill - tornado march put out the form to have Lock down drills completed - but want to coordinate with police</i>	05/01/17, 04/30/18	schedule is 10%, 10% each plan, 5% for each drill completed	75%	ON TARGET As of 04/11/18
5.3.1.17 To implement contractual mowing services with G & S Services. (Rafael Ayala) <i>Comments on Status: March 2017: Contractual Mowing Services awarded to G&S Services.</i>	05/01/17, 11/30/17	100% Implement Contractual Mowing Services.	100%	ACHIEVED As of 11/28/17

May 2016- October 2017: Monitoring contractual mowing of Arbor, Rudd Farm, Diversity, Serenity, Country Lane, and Yorkhouse Property. November 2017: Concluded contractual mowing services with G&S Services on October 27, 2017.

<p>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). (Executive Director)</p>	<p>12/30/17</p>	<p>100% surveys completed with passing scores</p>	<p>NOT STARTED</p>
<p>Comments on Status: Greg and Sally Distinguished Agency and CAPRA, Tanya PDRMA</p>			
<p>5.3.2.20 To ensure CAPRA Standards for the Recreation Department are finalized for June 2017 review. (Julie Schneider)</p>	<p>05/01/17, 04/30/18</p>	<p>Documents are completed and compiled for final review</p>	<p>ACHIEVED</p>
<p>Comments on Status: Completed any finalization requirements presented for General or Special Recreation. District passed the review audit week of June 26.</p>			
<p>5.3.2.21 To participate in the CAPRA Accreditation Recertification. (Scott MacLean)</p>	<p>05/01/17, 06/30/17</p>	<p>100%</p>	<p>NOT STARTED</p>
<p>As of 03/23/17</p>			
<p>5.3.2.22 To participate in the CAPRA Accreditation Re-certification. (Scott MacLean)</p>	<p>05/01/17, 06/30/17</p>	<p>100% To participate in CAPRA Visit and Accreditation Review.</p>	<p>ACHIEVED</p>
<p>Comments on Status: Assisted in CAPRA collection of documents. June 2017: Participated in Tour for CAPRA Staff June 2017. Kristy assisted with pickup of evaluators. July 2017: Received notification we passed with excellent scores. Received notification that district received CAPRA certification. Attended NRPA Conference and award ceremony for CAPRA recognition.</p>			
<p>5.3.2.23 To implement the use of RecTrac software for registration of 2017 Park Pavilions and Green Space Permits. (Scott MacLean)</p>	<p>05/17/17, 04/30/18</p>	<p>100% Implement Park Use Permit Registration into RecTrac.</p>	<p>ACHIEVED</p>
<p>Comments on Status: February 2017: Mike Trigg and Lali Salinas met to review various occasion to update Park Use Permit process. March & April 2017: Mike Trigg and Lali Salinas met with Greg Petry to make final updates to 2017 Park Pavilions and Green Space Permits. May 2017: Lali Salinas with April Yarza's help set up RecTrac for registration. May 2017-October 2017: BRC front desk utilized RecTrac software for reservation with new guidelines and rules. November 2017: Scott MacLeand and Lali Salinas met to evaluate new rental documents for FY18/19. Added addition on Clearview shelter for rental after June 30th. January 2017: Lali Salinas met with April to make changes to Reporting on RecTrac to replace Park Use Permit.</p>			
<p>5.3.2.24 To attain STMA's Environmental Facility Certification for the SportsPark. (Noel Brusius)</p>	<p>05/01/17, 11/30/17</p>	<p>100% Obtained STMA's Environmental Facility Certification.</p>	<p>ACHIEVED</p>
<p>Comments on Status: July 2017: Resubmitted application on 7/5 and qualified for the next phase – on-site attesting; Attesting will be coordinated with Rory Klick from The College of Lake County and is currently being scheduled. September 2017: Attestment with Rory Klick occurred on 7/14 with excellent feedback and anticipated passing results. However Ms. Klick experienced health issues and then traveled abroad to China for the Fall semester before submitting the results to STMA; Numerous communications have been had with STMA National headquarters about this predicament; Currently looking for a new individual to re-attest. October 2017: Re-did the on-site attestment/walk through with Mark Grundman on 9/27; Anticipating passing results/notification soon. November 2017: Successfully achieved 3 year certification on 10/16/17.</p>			

6 Learning and Growth: Dedicated and continuously learning staff

6.1 Employee Training. (04/30/18)

Measure: per cent completed

NOT STARTED

Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
6.1.1 Maintain and develop relevant policies and procedures, in alignment with the District's vision. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
6.1.1.5 Review and update Section 4.0 in the Administrative, Operational, and Personnel Policy/Procedure Manual. (Stacey Jozefiak) <i>Comments on Status: 10/31/2017 Reviewed and made suggestions to policies in Section 4.0 and will be discussing with Jay Lerner tomorrow. Next step will make changes to send to the board.</i>	05/01/15, 04/30/18	100% board approval	100%	ACHIEVED As of 03/13/18
6.1.1.11 To develop a policy for signatory authorization for agreements. (Jon Beckmann) <i>Comments on Status: FY2018-19 Goal</i>	05/01/17, 02/28/18	100% Policy Approved	0%	DEFERRED As of 03/15/18
6.1.1.12 To develop procedures regarding retention and storage of application, screening, and interview documents used during the hiring process. (Stacey Jozefiak) <i>Comments on Status: Goal for FY 18-19</i>	05/01/17, 04/30/18	100% Complete	0%	DEFERRED As of 03/13/18
6.1.1.13 To review and update with State of Illinois document retention and destruction policies. (Joe Georges)	05/01/17, 10/31/18	100% Percentage Complete	0%	NOT STARTED As of 03/14/18
6.1.1.13.1 Review existing documentation. Schedule meeting with Secretary of State of Illinois' office to review and revise existing destruction and retention schedule. (Joe Georges)	05/01/17, 04/30/18	100% Percentage Complete	0%	DEFERRED As of 04/05/18
6.1.1.14 To develop a District Transgender Policy (Tanya Brady) <i>Comments on Status: 10/31/2017 Draft given to Superintendent 3/7/18 asked to turn into procedure and turned into one with attorney review</i>	05/01/17, 09/30/17	100% draft policy submitted for the board	100%	ACHIEVED As of 04/05/18
6.1.1.15 Update the Safety Orientation Handbook (Tanya Brady)	05/01/17, 06/30/17	draft ready for board approval	0%	DEFERRED As of 03/13/18
6.1.1.16 To update the Ordinance Regulating the use of Parks and Property owned by the Waukegan Park District. (Scott MacLean) <i>Comments on Status: N/A, Deferred to Attorney Bridges</i>	05/01/17, 12/31/17	100% Update Ordinance Regulations.		DEFERRED As of 11/30/17
6.1.1.17 To continue to highlight the PDRMA Core 6" to Injury Prevention in department in-service safety training. (Rafael Ayala) <i>Comments on Status: May 2017: Mandated Reporting, Work Place Safety Basic & Safe use of Equipment and Hand/Power Tools Training. July 2017: Safe Driving: Take Control, Safe 4 the Right Reasons (Summer Youth Program), Spill Prevention, Control and Counter Measure. August 2017: Safe Driving: Watch Your Backup and Saturday Night Signals Training. October 2017: Seizure Training November 2017: Winter Snow Removal Training December 2017: January 2018: Parks 3 Points of Contact Video, Parks 30 Second Site Safety Walk Through and</i>	05/01/17, 04/30/18	12 Conduct in-service safety training monthly	12	ACHIEVED As of 03/29/18

Why & How to Stretch Each and Every Day. February 2018: Respirator Training March 2018: Golf Cart Training

6.1.1.18 To update and implement Snow Removal Operations Procedures. (Rafael Ayala)	05/01/17, 11/30/17	100% Implement Snow Removal Operations Procedures.	100%	ACHIEVED As of 03/29/18
<i>Comments on Status: October 2017: Update Snow Removal PowerPoint for future training. November 2017: Conducted Snow Removal Training with all Full-Time staff on 11/14.</i>				
6.1.1.19 To update part-time and seasonal SportsPark Maintenance job descriptions. (Noel Brusius)	05/01/17, 03/31/18	100% Update SportsPark Part- Time & Seasonal Job Descriptions.	100%	ACHIEVED As of 03/23/18
<i>Comments on Status: July 2017: Will work on as an overwinter project. February 2018: Completed the updates and revisions to the job descriptions on 2/19; Approval and meeting with Scott MacLean on 2/20; HR made changes on 2/22 and is complete.</i>				
6.1.1.20 To develop maintenance standards and procedures for Field House Indoor Pool Operations. (Gary Trantham)	05/01/17, 04/30/18	100% Develop Indoor Pool Maintenance Standards.	80%	ON TARGET As of 03/29/18
<i>Comments on Status: July 2017: Met with Recreation Department and JEM staff to discuss. August 2017: Coordinated and executed 1st manual cleaning of indoor pools by recreation staff and tradesman assisting during schedule of shutdown. November 2017: Continue to meet with Field House Managers regarding operations of indoor pool. January 2018: Plan and contract plumbing revisions with Recreation staff needed before pool cleaning. March 2018: Tradesman assisted with pool cleaning. Development to continue with new Manager of Construction & Building Maintenance.</i>				
6.1.2 Ensure the District's support of employee growth and development opportunities. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
6.1.2.10 To obtain Constant Contact Master Certification. (Carlos Valentin)	05/01/15, 04/30/18			DEFERRED As of 03/27/18
<i>Comments on Status: Constant Contact Master template training - Carlos left the organization</i>				
6.1.2.47 To complete year two of the IPRA Professional Development School. (Jamie Teichmann)	04/30/17, 11/17/17	100% attended	50%	ON TARGET As of 08/24/17
<i>Comments on Status: Registering for PDS 8/2017, will attend 11/17.</i>				
6.1.2.72 Obtain an aquatic fitness related certification (Kari Robinson)	05/01/16, 04/30/18	Certification Obtained	100%	ACHIEVED As of 02/26/18
<i>Comments on Status: 10% I have been researching certification with assistance from the Aquatics Staff. I may change this goal to AFAA Group Ex Certification and transfer the aquatics certification to next FY. Unfortunately, with the Specialist on maternity leave it is just not possible to take days away from the office to complete this goal. I have reviewed the steps necessary to obtain the Certification. 8.31.17- I will put this plan in place for the next FY. I have begun reviewing this information again and will begin looking for a class to take. 11/22/17- I am currently reviewing where I can go and what fits into my schedule. I am scheduled to get an Aqua Zumba Certification on March 24, 2018</i>				
6.1.2.97 Complete final six classes at North Park University and Graduate with MBA with certifications in Marketing and in International Business by May of 2018 (Carlos Valentin)	05/01/16, 04/30/18	Completion		NOT STARTED As of 02/14/17
6.1.2.111 To participate in mentoring group for the new Belvidere Park pool addition. (Quincy Bejster)	05/01/17, 04/30/18		90%	ON TARGET As of 03/05/18
<i>Comments on Status: I have been attending Park Board meetings as needed in preparation for the Belvidere Park pool kick-off and will be attending the first committee meeting on August 16. Have been attending and participating in on-going committee meetings. Currently working on the proforma. Starting to create the FFE list. Have been attending board meetings and committee meetings.</i>				
6.1.2.112 To attend the Athletic Business Conference. (Quincy Bejster)	05/01/17, 12/01/17		100%	ACHIEVED As of 11/15/17
<i>Comments on Status: I have registered for the conference and reserved hotel accommodations. The conference is scheduled for November 9-11. Attended the conference.</i>				
6.1.2.113 To attend the NRPA Conference. (Quincy Bejster)	05/01/17, 12/01/17		100%	ACHIEVED

<i>Comments on Status: I have registered for the conference and reserved hotel accommodations. The conference is scheduled for September 25-29. Will be reserving my flight soon. Attended conference.</i>					As of 11/15/17
6.1.2.114	To obtain a Certified Pool Operator certification. (Quincy Bejster)				
	<i>Comments on Status: I will be registering for a CPO class this winter. I have been trying to learn more of our own operations first in order to be able to get more out of the class. Continuing to learn our own pool operations before attending CPO. I have continued learning the pool operations however I will not accomplish this goal.</i>	05/01/17, 04/30/18		35%	OFF TARGET As of 03/06/18
6.1.2.115	To attend 2018 National Boost Conference (largest global convening of after school, expanded learning & out-of-school time educators). (Mike Mayfield)		100%		
	<i>Comments on Status: 11/22/2017 Early registration begins in January 2018. I researched the conference. Received information and I will pre-register in January 2018. Conference will be held in May 2018. I am registered, hotel booked, airline booked.</i>	05/01/15, 04/30/18	Attend conference	90%	ON TARGET As of 03/09/18
6.1.2.116	To attend IPRA Conference (KR) (Kari Robinson)				
	<i>Comments on Status: 8.31.17 - I have registered, booked the hotel & flight, and am ready to attend. 11/22/17 - This goal is either being deferred or changed to another conference. The ATRA Conference was cancelled due to Hurrigan Irma. I am currently review other options that will fit within what was budgeted. On January 18-20, I attended the IPRA Conference</i>	05/01/17, 04/30/18	Attend Conference	100%	ACHIEVED As of 01/31/18
6.1.2.117	To attend the Illinois Recreation Therapy Association (ILRTA) Conference. (Maria Owens)				
	<i>Comments on Status: Watching for Information to be posted on the web. Will be registered by October 15. (mo 8/31/17) 100% completed Registered and attended conference on November 7, 2017 in Alsip, IL. (mo11/22/17)</i>	05/01/17, 04/30/18	Attend Conference	100%	ACHIEVED As of 11/22/17
6.1.2.118	To take one Therapeutic Recreation Topic Web Class. (Maria Owens)				
	<i>Comments on Status: I have started and am currently working on this class. I should be done by the end of September. (mo 8/31/17) 100% completed. Finished Web Class on September 22, 2017.</i>	05/01/17, 04/30/18	Take Web Class	100%	ACHIEVED As of 11/22/17
6.1.2.119	To attend the Athletic Business Conference in 2017 (Errick Beverly)		100%		
	<i>Comments on Status: -flight, conference, and hotel booked for November conference - Attended conference Nov 2017</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 03/22/18
6.1.2.120	To attend NRPA Conference in 2017 (Errick Beverly)		100%		
	<i>Comments on Status: -flight, conference, and hotel booked for September conference - Attended conference in September</i>	05/01/17, 04/30/18		100%	ACHIEVED As of 03/22/18
6.1.2.121	To participate in mentoring group for new pool addition at Belvidere park (Andy Cook)		100%		
	<i>Comments on Status: continued attendance of meetings</i>	05/01/17, 04/30/18		100%	ON TARGET As of 04/05/18
6.1.2.122	To obtain CPO certification (Andy Cook)		100%		
	<i>Comments on Status: I obtained certification on Sept 15</i>	05/01/17, 04/30/18			ACHIEVED As of 11/19/17
6.1.2.123	To attend IPRA TR Summit (Julie Schneider)				
	<i>Comments on Status: Registration and attended the TR Summit scheduled on September 7, 2017 in Tinley Park, IL Obtained .35 CEU credits.</i>	05/01/17, 12/31/17	Register and attend TR Summit	100%	ACHIEVED As of 04/09/18
6.1.2.124	To attend ILTRA Conference (Julie Schneider)				
	<i>Comments on Status: Registration for Nov. 6 & 7 Conference was recently made available; registered to attend both days. 11.22.17 - Attended ILTRA conference and earned 1.1 CEU</i>	05/01/17, 12/31/17	To register and attend ILTRA Conference	100%	ACHIEVED As of 04/09/18
6.1.2.125	To attend IPRA Conference (Julie Schneider)				
	<i>Comments on Status: Reviewed latest IPRA magazine. IPRA registration information is not yet available. 11.22.17 Registered for Pre-Conference and Full Conference to take place Jan.</i>	05/01/17, 01/31/18	Register and attend IPRA Conference	100%	ACHIEVED As of 04/09/18

18-20, 2018. Attended Pre & full Conference earned 1.0 CEU

6.1.2.126 To take one Therapeutic "Recreation Topic Webinar from ATRA (Maria Owens)					
<i>Comments on Status: Have looked at Therapeutic "Recreation Topic" Webinar from ATRA will make decision by end of November on what one to do. (mo8/31/7) Will be registering for a Webinar on November 28 through ATRA. Need to call for assistance to register since it wont let me register for the webinar. (mo 11/22/17) Registered and completed free webinar through ATRA on December 7. (mo 2/26/18)</i>	05/01/17, 04/30/18	Register and participate in ATRA webinar	100%	ACHIEVED	As of 02/26/18
6.1.2.127 To attend the Children and Nature Network Conference. (Jen Dumas)					
<i>Comments on Status: IPRA was fully attended.</i>	05/01/17, 04/30/18	Attend C&NN Conference	100%	ACHIEVED	As of 03/08/18
6.1.2.128 To obtain Ellis and Associates certification. (Jordan Pavlovich)					
<i>Comments on Status: Reaching out to JEM to schedule a date for certification.</i>	05/01/17, 04/30/18	Training scheduled and certification obtained.	20%	ON TARGET	As of 03/06/18
6.1.2.129	05/01/17, 04/30/18			NOT STARTED	As of 03/17/17
6.1.2.130 To obtain a Certified Pool Operator certification by April of 2018. (Jordan Pavlovich)					
<i>Comments on Status: Registration has already been purchased. Looking to schedule a date.</i>	05/01/17, 04/30/18	Certification scheduled, attended and passed exam.	25%	ON TARGET	As of 03/06/18
6.1.2.131 To complete year two of Revenue Management School (Kaitlin Fischer)					
<i>Comments on Status: Registered for Revenue Management School which will take place March 11-16, 2018. Completed year two of Revenue Management school on March 16 and graduated from the program.</i>	05/01/17, 04/30/18		100%	ACHIEVED	As of 03/23/18
6.1.2.132 To complete year one of Professional Development School. (Pat Coleman)					
<i>Comments on Status: Now a registered member of the IPRA. Signed up for the Professional Development School in November.</i>	05/01/17, 04/30/18	Attend Professional Development School	100%	ACHIEVED	As of 11/21/17
6.1.2.133 To obtain SCW Group Exercise Certification (Maria Horvath)					
<i>Comments on Status: Registered for conference, will attend on September 20, 2017.</i>	05/01/17, 04/03/18		100%	ACHIEVED	As of 11/07/17
6.1.2.134 to attend year 2 of Professional Development School. (Carlos Valentin)					
<i>Comments on Status: Carlos left the organization</i>	05/01/17, 11/30/17	attend year 2 of PDS	100%	DEFERRED	As of 03/27/18
6.1.2.135 To obtain a Certified Pool Operator certification. (Shelby McDonald)					
<i>Comments on Status: I have started to look at the offering dates for the certification. Continuing to narrow down dates for the certification. I'm planning on attending the training on April 10th and 11th. I have a credit from Andy's registration - I have signed up to take the course this year.</i>	05/01/17, 04/30/18		100%	ACHIEVED	As of 04/04/18
6.1.2.136 To complete year two of Revenue Management School. (Shelby McDonald)					
<i>Comments on Status: Registration is not open yet, but I plan on attending year two in March. I have registered for year two of Revenue Management School. Revenue Management School is March 11 to March 14. My flight is booked and I will be leaving on the 11th of March to attend the second year. I attended the school.</i>	05/01/17, 04/30/18		100%	ACHIEVED	As of 04/05/18
6.1.2.137 To attend the NRPA Conference. (Shelby McDonald)					
<i>Comments on Status: Registration is not open yet, but I will be attending in September. I have registered for the NRPA Conference. I attended the conference in September 2017.</i>	05/01/17, 04/30/18		100%	ACHIEVED	As of 11/14/17
6.1.2.138 To prepare and test for the Certified Public Finance Officers (CPFO) designation (1 of 5 test) through the Government Finance Officers Association (GFOA) (Jon Beckmann)					
<i>Comments on Status: Did not have the time to purchase the books and study moving into my</i>	05/01/17, 04/30/18	100% Complete	0%	DEFERRED	As of 03/15/18

new role. Will be doing on my own through IGFOA's mentoring program.

6.1.2.139 To attend the IAPD Legislative Conference or Legal Symposium (Jon Beckmann)	05/01/17, 11/30/17	100% Complete	100%	ACHIEVED As of 03/15/18
<i>Comments on Status: Attended IAPD Legislative Conference & Legal Symposium</i>				
6.1.2.140 To cross train with cash receipts to be able to perform daily and weekly processes (Kalina Garcia)	05/01/17, 04/30/18	100% Complete	0%	DEFERRED As of 04/05/18
<i>Comments on Status: not started yet.</i>				
6.1.2.141 To attend training sessions at the Illinois Park & Recreation Association conference (Jon Beckmann)	05/01/17, 01/31/18	100% Complete	100%	ACHIEVED As of 03/11/18
6.1.2.142 To expand my knowledge in government finance by attending the Government Finance Officers Association (GFOA) annual conference (Jon Beckmann)	05/01/17, 05/30/17	100% Complete	100%	ACHIEVED As of 03/15/18
<i>Comments on Status: Attended annual conference in Denver on scholarship.</i>				
6.1.2.143 To attend training sessions at the Government Finance Officers Association, Illinois Park & Recreation Association and Legislative conferences. (Jon Beckmann)	05/01/17, 01/31/18	100% Attend Conferences	100%	ACHIEVED As of 03/15/18
<i>Comments on Status: Attended GFOA conference and Legislative Conference both in May.</i>				
6.1.2.144 To participate in one museum workshop or training. (Bryan Escobar)	05/01/17, 04/30/18			DEFERRED As of 11/28/17
<i>Comments on Status: Planning on attending American Association of State and Local History annual conference Sept. 2018.</i>				
6.1.2.145 To attend one state museum conference. (dependent on IL/WI offerings). To attend Illinois-Wisconsin State Line History Conference on May 18. (Ty Rohrer)	05/01/17, 04/30/18	1 attend conference	1	ACHIEVED As of 03/06/18
6.1.2.146 To expand my knowledge and take advantage of networking opportunities by attending two IPRA Human Resource section peer group meetings. (Stacey Jozefiak)	05/01/17, 03/31/18	100% Complete	100%	ACHIEVED As of 03/13/18
<i>Comments on Status: 10/31/2017 They changed the meeting date for Octobers meeting and I wasn't able to attend.</i>				
6.1.2.147 To attend training sessions at the Illinois Society for Human Resource Management Conference. (Stacey Jozefiak)	05/01/17, 09/30/17	100% Complete	100%	ACHIEVED As of 11/15/17
<i>Comments on Status: 10/31/2017 Attended 2017 IL SHRM Convention in Oakbrook, IL</i>				
6.1.2.148 To gain more knowledge on HR and payroll topics by attending two seminars/webinars. (Stacey Jozefiak)	05/01/17, 03/31/18	100% Complete	100%	ACHIEVED As of 03/13/18
6.1.2.149 Complete last 1/3 of training towards the National Safety Council ASP program (Tanya Brady)	05/01/17, 11/30/17	Complete	100%	ACHIEVED As of 03/14/18
<i>Comments on Status: 10/31/2017 achieved Advanced Safety Certificate registered for October class</i>				
6.1.2.150 To attend training sessions at the Illinois Park and Recreation Association conference (Tanya Brady)	05/01/17, 01/31/19	100% Complete	100%	ACHIEVED As of 03/14/18
<i>Comments on Status: completed for FY 17/18</i>				
6.1.2.151 To attend two PDRMA Membership Safety Group meetings (Tanya Brady)	05/01/17, 04/30/18	2 Complete	100	ACHIEVED As of 03/14/18
<i>Comments on Status: attended 10/31/2017, missed the 8/31/17 meeting, attended 12/5/17</i>				
6.1.2.152 To attend the 2017 National Parks & Recreation Conference. (Scott MacLean)	05/01/17, 10/31/17	100% Attend 2017 NRPA Conference.	100%	ACHIEVED As of 11/30/17
<i>Comments on Status: May 2017: Purchased registration and airfare for New Orleans July 2017. July 2017: Attended Conference on Tuesday and Wednesday.</i>				

6.1.2.153 To attend year 1 of NRPA Supervisor Management School. (Rafael Ayala)	05/01/17, 11/30/17	100% Attend Supervisor Management School.		DEFERRED As of 11/20/17
<i>Comments on Status: September 2017: Registration has closed, is full, and no longer open – deferred to 2018; Will sign up in May of 2018.</i>				
6.1.2.154 To attend year 1 of NRPA Supervisor Management School. (Noel Brusius)	05/01/17, 11/30/17	100% Attend Supervisor Management School.		DEFERRED As of 09/13/17
<i>Comments on Status: September 2017: Registration has closed, is full, and no longer open – deferred to 2018; Will sign up in May of 2018.</i>				
6.1.2.155 To participate on the STMA Certification and Awards Committees. (Noel Brusius)	05/01/17, 12/31/17	100% Participate in STMA Committees.	100%	ACHIEVED As of 01/24/18
<i>Comments on Status: July 2017: Assigned to Certification and Awards committees for 2017 by STMA; Participated in meetings on 4/4/17 and 4/27/17. September 2017: Continue to partake in conference calls and respond to emails as necessary. October 2017: Latest conference call was 10/2 with Awards committee work to intensify 10/15 when application deadlines are closed/submitted. November 2017: MiLB judging is complete; Currently working on FOY applications; Deadline for submission to STMA is 11/6; FOY applications were completed on 11/4; Certification committee conference call scheduled for 11/16. January 2018: Committee season is complete; Resubmitted for same committees in 2018 on 1/22/18.</i>				
6.1.2.156 Attend STMA's 2018 National Conference and Exhibition. (Noel Brusius)	05/01/17, 01/31/18	100% Attend 2018 STMA Conference.	100%	ACHIEVED As of 01/24/18
<i>Comments on Status: September 2017: Reserved hotel accommodations on 9/1; Plan on registering for conference in October when it becomes available; Will also arrange travel and other required items at this time. November 2017: All travel and registration completed on 10/7; Conference is scheduled for January 15th – January 20th 2018 in Ft. Worth, TX. January 2018: Attended the 2018 STMA's National Conference and Exhibition 1/15-1/20.</i>				
6.1.2.157 To serve as an Executive Board Member for Illinois Sports Turf Managers Association. (Noel Brusius)	05/01/17, 04/30/18	100% Serve as Executive Board Member.	100%	ACHIEVED As of 03/23/18
<i>Comments on Status: July 2017: Was reelected to 2-year Treasury position on 3/22/17; Participated in monthly meetings on 4/26/17, 5/24/17, 6/26/17. September 2017: Continue to partake in conference calls and respond to emails as necessary; Continue to produce monthly treasury reports for the board; Continue to plan for upcoming ILSTMA events. October 2017: Planned/execute/attended Fall Workshop at Toyota Park on 10/4; Board meeting held after event. November 2017: Attended Board meeting on 11/8 in Vernon Hills. January 2018: Have sought reelection to serve an additional 2 year board term with results excepted at annual meeting 2/21/18; Partook in Board conference call meeting on 1/10/18. February 2018: Planned/executed/attended Winter Workshop in Minooka on 2/22/18; At annual meeting on 2/22 was reelected to 2-year board seat (2018-2020).</i>				
6.1.2.158 To finish term as Director of the Parks and Natural Resources Section of IPRA and transition leadership to next Director. (Tim Girmscheid)	05/01/17, 01/31/18	100% Finish term as PNRMS Director.	100%	ACHIEVED As of 01/23/18
<i>Comments on Status: May-Nov 2017: Promoted ISTMA Field Day in partnership with MIPE. Recruited 2 new board members who were elected in October. Conducted 2 section meetings and developed 2018 education/joint meeting plan in partnership with MIPE. Nominated member for IPRA section. award. Transitioning leadership to incoming director Mat Emken. New board sworn in at IPRA conference. Will assist with 2018 education event planning.</i>				
6.1.2.159 To attend the 2018 IAPD/IPRA State Conference. (Rafael Ayala)	05/01/17, 01/31/18	100% Attend 2018 State Conference.	100%	ACHIEVED As of 03/29/18
<i>Comments on Status: October 2017: Will register for conference before 12/4/17. November 2017: Registered for conference. December 2017: Attended conference.</i>				
6.1.2.160 To hire and train a new Park Maintenance Worker III-Playgrounds. (Rafael Ayala)	05/01/17, 04/30/18	100% Hiring of New Park Maintenance Worker III.	100%	ACHIEVED As of 03/29/18
<i>Comments on Status: April 2017: Jack Ross accepted the position as new Park Maintenance Worker III- Playgrounds/Park Improvement Projects, and will begin his position on April 30th, 2017. September 2017: Registered Jack Ross to attend a Playground Maintenance Program. December 2017: Jack Ross will attend the Playground Maintenance Program 12/6/17. March 2018: Jack to attend Certified Playground Safety Inspector (CPSI) course.</i>				
6.1.2.161 Maintain Electrical and HVAC Certification with the City of Waukegan. (Gary Trantham)	05/01/17, 06/30/17	100% Maintain Certification through Fiscal Year.	100%	ACHIEVED As of 11/27/17
<i>Comments on Status: Gary T. continues to hold Mechanical and Electrical License with City of Waukegan.</i>				

6.1.2.162 To complete the National Youth Sports Coaches Association Certification. (Logan Wilson)	05/01/17, 04/30/18	100%	100%	ACHIEVED As of 01/19/18
<i>Comments on Status: Coaching Certification completed on 1/10/2018</i>				
6.1.2.163 To attend the 2017 NRPA Conference. (Theodora Anderson)	05/01/17, 04/30/18	100% 100% Complete	100%	ACHIEVED As of 11/27/17
<i>Comments on Status: Attended the NRPA Conference in New Orleans in October 2018</i>				
6.1.2.164 To attend the 2018 IPRA Conference. (Theodora Anderson)	05/01/17, 04/30/18	100% 100% Complete	100%	ACHIEVED As of 03/05/18
<i>Comments on Status: Registered for the January Conference. Submitted four award nominations. Registered for the Showcase.</i>				
6.1.2.165 To attend the 2018 ACA Mid-States Conference. (Anthony Violett)	11/29/17, 04/11/18	100% Attend Conference	100%	ON TARGET As of 03/08/18
<i>Comments on Status: Registered, paid, made room acomodation and will attend conference April 9-11 2018</i>				
6.1.2.180 To attend the 2018 IPRA IAPD Soaring to New Heights Conference in Chicago. (Jay Lerner)	05/01/17, 02/01/18	100% Attended the January IAPD IPRA Conference in Chicago.		NOT STARTED As of 03/30/18
6.1.3 Create technology learning opportunities. (Finance & Administration)	04/30/18			NOT STARTED As of 03/30/15
6.1.3.3 To attend at least two IPRA IT user group meetings. (Joe Georges)	05/01/17, 04/30/18	100% Complete	100%	ACHIEVED As of 03/14/18
6.1.3.3.1 Attend at least two IPRA IT user group meetings. (Joe Georges)	05/01/17, 03/31/18	100% Complete	100%	ACHIEVED As of 11/15/17
6.1.3.4 To complete the ethical hacker certification industry recommended program to become better trained in providing security support for district network and computing infrastructure. (Joe Georges)	05/01/17, 03/31/19	100% Complete	0%	DEFERRED As of 04/05/18
6.1.3.4.1 Review existing certification programs. Purchase study guide and review if classroom training is necessary. Take exam and turn into Risk Manager completed certificate. (Joe Georges)	05/01/17, 04/30/18	100% Complete	0%	DEFERRED As of 04/05/18
6.1.3.5 To attend NRPA, IPRA and IAPD Legal Legislative Seminars (Jay Lerner)	05/01/17, 04/30/18	100% Seminars attended.		NOT STARTED As of 03/24/17

6.2 Develop Future Leaders. (04/30/18) **Measure:** progress and completed **NOT STARTED**
Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
6.2.1 Coordinate Belvidere Park Aquatic Park Mentoring Group. (Executive Director)	05/01/17, 04/30/18	100%	100%	ACHIEVED As of 04/05/18
<i>Comments on Status: 90% completed.</i>				

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

Measure: completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
6.3.2 Continuously evaluate staff responsibilities and determine if/how to position for adequate staffing. (Executive Director) <i>Comments on Status: 100% complete</i>	05/01/15, 04/30/18	100% percent complete	100%	ACHIEVED As of 04/05/18
6.3.4 To implement Cultural Awareness and Competency initiative. (Executive Director)	05/01/17, 04/30/18		100	ACHIEVED As of 04/05/18



WAUKEGAN PARK DISTRICT

2015-2017 STRATEGIC PLAN

Full Strategic Plan w/Progress for FY18/19

As of April 16, 2018

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.

COMPETITIVE ADVANTAGES

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:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	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.	05/01/15, 04/30/19			NOT STARTED As of 04/05/18
1.1.1.30 To implement the 3 seasonal brochures with updated cover and format. (Theodora Anderson)	05/01/18, 04/30/19			NOT STARTED As of 03/06/18
1.1.1.30.1 Implement Flip Book on the website beginning with 2018 Fall/Holiday Program Guide (Theodora Anderson)	05/01/18, 04/30/19	Per cent complete		NOT STARTED As of 03/06/18
1.1.1.31 To implement "Pulse activities" over the summer of 2018 with communications specialist. (Theodora Anderson)	05/01/18, 04/30/19			NOT STARTED As of 03/06/18
1.1.1.32 To implement a release party for new fitness center cardio equipment. (Kaitlin Fischer)	05/01/18, 04/30/19			NOT STARTED As of 03/23/18
1.1.1.33 To continue to participate in the planning of the new outdoor pool project and also plan the grand opening event (Errick Beverly)	05/01/18, 04/30/19			NOT STARTED As of 03/26/18
1.1.1.34 Provide a Spanish Program Guide on the website for each issue during 2018-19. (Theodora Anderson)	05/01/18, 04/30/19	Three programs completed and posted to the website		NOT STARTED As of 03/27/18
1.1.1.35 To develop positive partnerships with municipal or non-municipal organizations with in our district to facilitate park site development projects, improvements and/or land acquisition (Scott MacLean)	05/01/18, 04/30/19	development of partnership		NOT STARTED As of 03/27/18
1.1.1.36 To organize special events such as playground grand openings at Clearview Park, ribbon cuttings at Country Lane, Washington Park, and Adelphi Park, & Arbor Day celebrations. (Scott MacLean)	05/01/18, 04/30/19	Grand opening of all parks and Arbor Day celebration.		NOT STARTED As of 03/27/18
1.1.1.37 To pursue and potentially develop a partnership with Vista Health on the future redevelopment of Victory Park. (Tim Girmscheid)	05/01/18, 04/30/19	Partner with Vista Health and redevelop future plans for Victory Park.		NOT STARTED As of 03/27/18
1.1.1.38 Plan and implement two community pop-up exhibits that reflect the cultural makeup of the community. (Bryan Escobar)	05/01/18, 04/30/19			NOT STARTED As of 04/02/18
1.1.1.39 Plan and implement a Waukegan history based podcast. (Ty Rohrer)	05/01/18, 04/30/19	6		NOT STARTED

1.1.1.40 Plan and implement a Greenhouse Grand Opening. (Jen Dumas)	05/01/18, 04/30/19	Grand Opening Event Complete	NOT STARTED As of 04/09/18
1.1.2 Create new traditions relevant to the population. (Cultural Arts)			
<i>Comments on Status: In the summer and fall of 2015 new historic guided walking tours were implemented for families. These walks will continue with some remaining the same year to year and other will change each annually. We have already seen repeat patrons attending the same walk on an annual basis. Walks have been added as has the WHS Pieces of the Past that drew over 50 "winners" Along with Arts Parks more families have been introduced to Waukegan Parks</i>	05/01/15, 04/30/18		NOT STARTED As of 10/05/17
1.1.2.15 To restructure personal training packages. (Maria Horvath)	05/01/18, 04/30/19		NOT STARTED As of 03/23/18
1.1.2.16 To implement a plan to organize a Weightlifting Competition at the Field House. (Maria Horvath)	05/01/18, 04/30/19		NOT STARTED As of 03/23/18
1.1.2.17 Research methods to improve and secure program specific volunteer commitments, examples: Greenhouse plant card & education. (Julie Schneider)	05/01/18, 04/30/19	0% Research completed	NOT STARTED As of 03/23/18
1.1.2.18 Revamp and create new Cultural Arts programs, events, and summer offerings (Errick Beverly)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
1.1.2.19 Provide opportunity for three music recitals to strengthen relationships and improve retention of music students. (Debra Carl)	05/01/18, 04/30/19	3 3	NOT STARTED As of 04/02/18
1.1.2.20 Develop JBC theatre rental pricing, agreement paperwork, and guidelines for outside groups. (Debra Carl)	05/01/18, 04/30/19	1 1	NOT STARTED As of 04/02/18

1.2 Customer Expectations (04/30/18)**Measure:****Target:****NOT STARTED**

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
1.2.1 Create and Implement a system wide process to measure customer satisfaction.	05/01/18, 04/30/19			NOT STARTED As of 01/07/16
1.2.1.12 To implement a new custodial service contract and custodial operations at the Field House. (Quincy Bejster)	05/01/18, 04/30/19			NOT STARTED As of 03/26/18
1.2.1.13 To implement a new evaluation process for Youth Athletics programs. (Pat Coleman)	05/01/18, 04/30/19			NOT STARTED As of 03/28/18
1.2.1.14 Complete a comprehensive evaluation of the BASE program to determine areas of success and areas for improvement (Anthony Violet)	05/01/18, 04/30/19	Evaluation Complete		NOT STARTED As of 04/09/18

1.2.1.15 Evaluate and chart all current adult programs and services in Special Recreation through participant & caregiver surveys and CAPRA Statistics to determine programs to continue to offer, programs to eliminate and new programs to create. (Kari Robinson)	05/01/18, 04/30/19	0% Creation of chart and determine programs to offer less or and what to offer new.	NOT STARTED As of 04/10/18
1.2.1.16 Develop and implement a survey for all Special Recreation Adult Programs to inquire which programs should continue, be removed, or be newly implemented. (Maria Owens)	05/01/18, 04/30/19	Implement survey and gather results	NOT STARTED As of 04/10/18

1.3 Strategic Communications (04/30/18)

Measure:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
1.3.1 Identify and use effective channels for external communication.	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
1.3.1.18 To update the Strategic Plan. (Jay Lerner)	05/01/18, 04/30/19	To complete the Strategic Plan.		NOT STARTED As of 04/05/18
1.3.1.19 To Increase community outreach with Waukegan Public Schools. (Maria Horvath)	05/01/18, 04/30/19			NOT STARTED As of 03/23/18
1.3.1.20 To increase vendor participation for the WPD Vendor Fair. (Quincy Bejster)	05/01/18, 04/30/19			NOT STARTED As of 03/26/18
1.3.1.21 Utilize social media to showcase the achievements and positive impact that General Recreation youth and family programs provide to the community by posting quarterly newsletter. (Jen Dumas)	05/01/18, 04/30/19	Quarterly Newsletters posted		NOT STARTED As of 04/09/18
1.3.1.22 Visit two elementary schools per month and share program information with students in an effort to increase program participation. (Anthony Violet)	05/01/18, 04/30/19	2 Visits per month		NOT STARTED As of 04/09/18

1.4 Community Engagement (04/30/18)

Measure:

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
1.4.1 Develop and maintain partnerships. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
1.4.1.28 To meet with and research partnership opportunities with 3 Waukegan School District Social Workers. (Kari Robinson)				
<i>Comments on Status: 8.31.17- I will begin working on this goal now that school is back in session. 11/22/17- It was suggested that I contact the person at the School District who oversees the Social Workers to see if I can ever come to speak to them at a workshop or meeting to discuss partnerships. I am working on sending an email to this person from the school district. I have sent some information to some social workers I have already worked with to start the discussion. 2.26.18 No</i>	05/01/18, 04/30/19	Meet with 3 Waukegan School District Social Workers		NOT STARTED As of 04/05/18

one from the District office ever got back to me. I am trying to call Social Workers directly to set up a meeting. I do plan to hopefully have this accomplished before the end of April. If not, I may defer the goal to 18/19 depending on the social worker's interest in partnering.

1.4.1.33 To secure a concessionaire for the outdoor pool before it opens in 2019. (Errick Beverly)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
1.4.1.34 Strengthen working relationship with Day of the Dead organizer in order to increase event participation. (Ty Rohrer)	05/01/18, 04/30/19	0%	NOT STARTED As of 04/02/18
1.4.2 Create formal public input and involvement strategies. (Executive Director)	05/01/15, 04/30/18		NOT STARTED As of 12/08/16
1.4.2.13 To continue managing the development of the Lyons Woods Trail Extension through Bevier and Callahan Parks, administered by the Lake County Forest Preserve District. (Scott MacLean)	05/01/18, 04/30/19	Monitor trail construction.	NOT STARTED As of 03/27/18
1.4.2.14 To secure staff, partner and public input for the future of the Yorkhouse Property. (Tim Girmscheid)	05/01/18, 04/30/19	To plan for the future of the Yorkhouse Property.	NOT STARTED As of 03/27/18

2 Programs and Services: Aligning initiatives with community need

2.1 Innovative Programming (04/30/18)

Measure: percent implemented

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
2.1.1 Expand youth-based programming. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
2.1.1.37 To create a new Youth Fitness program focused on self-defense/kickboxing. (Maria Horvath)	05/01/18, 04/30/19			NOT STARTED As of 03/23/18
2.1.1.38 To implement Summer Youth Employment Program. (Rafael Ayala)	05/01/18, 04/30/19	Completion of Summer Youth Employment Program for 2018.		NOT STARTED As of 03/27/18
2.1.1.39 To expand Girls Cheer and Dance Program to provide the cheerleaders with an opportunity to cheer at the various Waukegan Youth Sporting Events. (Pat Coleman)	05/01/18, 04/30/19			NOT STARTED As of 03/28/18
2.1.1.40 To implement a multi-sport youth sports program for ages 5-12. (Pat Coleman)	05/01/18, 04/30/19			NOT STARTED As of 03/28/18
2.1.1.41 To increase participation in T-Ball and Girls Fast Pitch Softball by 15%. (Pat Coleman)	05/01/18, 04/30/19			NOT STARTED As of 03/28/18

2.1.1.42 Offer two low cost special interest summer camps and classes in History/Arts. (Bryan Escobar)	05/01/18, 04/30/19		NOT STARTED As of 04/02/18
2.1.1.43 Offer six low cost introductory classes for children in History/Arts during the school year. (Bryan Escobar)	05/01/18, 04/30/19		NOT STARTED As of 04/02/18
2.1.1.44 Offer 2 special interest summer camps/classes in Arts/Recreation. (Debra Carl)	05/01/18, 04/30/19	2	NOT STARTED As of 04/02/18
2.1.1.45 Offer 6 low cost introductory classes for children in Arts/Recreation. (Debra Carl)	05/01/18, 04/30/19	6	NOT STARTED As of 04/02/18
2.1.1.46 Establish an archery program within the 3rd-5th grade level physical education classes, holding a minimum of 4 school visits. (Anthony Violet)	05/01/18, 04/30/19	4 School Visits Completed	NOT STARTED As of 04/09/18
2.1.1.47 Conduct 10 Environmental Education School Outreach programs during the school year. (Javier Martinez)	05/01/18, 04/30/19	10 programs completed	NOT STARTED As of 04/09/18
2.1.1.48 To increase SwimSmart lesson registration numbers for the year by 20%. (Jordan Pavlovich)	05/01/18, 04/30/19		NOT STARTED As of 04/11/18
2.1.1.49 To increase community outreach with Waukegan Public Schools by attending school events and hosting events at the Field House. (Jordan Pavlovich)	05/01/18, 04/30/19		NOT STARTED As of 04/11/18
2.1.2 Expand family programming options. (Recreation)	05/01/15, 04/30/18	percent complete	NOT STARTED As of 12/08/16
2.1.2.17 To redevelop and increase participation for the Family Swim Nights by 25%. (Jordan Pavlovich)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18
2.1.2.18 To increase the number of Birthday Parties at the Field House by 25%. (Jordan Pavlovich)	05/01/18, 04/30/19		NOT STARTED As of 04/11/18
2.1.2.19 To improve marketing and increase participation numbers for the Learn to Swim program 10%. (Jordan Pavlovich)	05/01/18, 04/30/19		NOT STARTED As of 04/11/18
2.1.3 Enhance health and wellness opportunities. (Recreation)	05/01/15, 04/30/18	percent complete	NOT STARTED As of 12/08/16
2.1.3.30 To promote the Learn to SwimSmart free swim lessons in an effort to increase attendance. (Jordan Pavlovich) <i>Comments on Status: Currently learning about this program. Planning ahead for future marketing and promotion strategies. All classes full for first April classes.</i>	04/30/17, 05/01/18	Additional children on the roster for the classes.	NOT STARTED As of 04/05/18
2.1.3.31 To increase SwimSmart swim lesson registration numbers for the year by 10%. (Elizabeth Fallon)	05/01/18, 04/30/19	increased registration numbers	NOT STARTED As of 03/23/18
2.1.3.32 To expand the Family Fitness Nights to gain more participation from Waukegan Public Schools. (Kaitlin Fischer)	05/01/18, 04/30/19		NOT STARTED As of 03/23/18

2.1.3.33 To implement the NRPA Walk with Ease program. (Kaitlin Fischer)	05/01/18, 04/30/19		NOT STARTED As of 03/23/18
2.1.3.34 To implement monthly fitness classes in the parks from May to September. (Maria Horvath)	05/01/18, 04/30/19		NOT STARTED As of 03/23/18
2.1.3.35 To implement monthly GO Waukegan events. (Shelby McDonald)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
2.1.3.36 To increase 5k participation by 20%. (Shelby McDonald)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
2.1.3.37 Increase Field House corporate memberships by 5%. (Shelby McDonald)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
2.1.3.38 Implement monthly member retention activities in the Fitness Center. (Shelby McDonald)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
2.1.3.39 To create implement a new promotional plan for Field House memberships. (Shelby McDonald)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
2.1.3.40 Research 2 new/innovative health and wellness classes and determine feasibility for implementation. (Maria Owens)	05/01/18, 04/30/19	research	NOT STARTED As of 04/10/18
2.1.4 Offer community programming to relevant trends and opportunities. (Recreation) <i>Comments on Status: Variety of new programs and events</i>	05/01/15, 04/30/18		NOT STARTED As of 11/17/16
2.1.4.15 To research and ensure implementation of at least 3 programs/events that highlight the unique makeup of the Waukegan community (4/30/2019) (Mike Mayfield)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18
2.1.4.16 Prepare, conduct, and process at least ten oral histories of Latino and African American residents in Waukegan in support of the Waukegan Historical Society and Waukegan Oral History Project. (Bryan Escobar)	05/01/18, 04/30/19		NOT STARTED As of 04/02/18
2.1.4.17 Research, develop and implement 5 new community based theater productions/programs/events using the JBC Theatre space. (Ty Rohrer)	05/01/18, 04/30/19	6	NOT STARTED As of 04/02/18
2.1.4.18 Create and implement 3 new youth/family outdoor recreation programs. (Anthony Violett)	05/01/18, 04/30/19	3 programs offered	NOT STARTED As of 04/09/18
2.1.4.19 Provide five volunteer opportunities for special recreation individuals registered for the TNT Camp to support job skills training. (Kari Robinson)	05/01/18, 04/30/19	5 Implement 5 volunteer opportunities	NOT STARTED As of 04/10/18
2.1.4.20 Research and create a seasonal holiday cooking program. (Maria Owens)	05/01/18, 04/30/19	Research & Create	NOT STARTED As of 04/10/18

3 Parks and Facilities: Infrastructure development and investment

3.1 Invest in maintaining infrastructure. (04/30/19)

Measure: investment completed

NOT STARTED

Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
3.1.1 Implement fiscal year Capital Improvement Projects (CIP). (Parks)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
3.1.1.46 To coordinate planning of the Belvidere Park Project. (Jay Lerner)	05/01/18, 04/30/19	per cent of planning complete		NOT STARTED As of 03/24/17
3.1.1.47 To work with Parks department to rectify FH sky lights and FH indoor RTU problems (Errick Beverly)	05/01/18, 04/30/19			NOT STARTED As of 03/26/18
3.1.1.48 To work with the Manager of Park Maintenance and Jim Klem on the development, installation and opening of Bevier Disc Golf Course. (Scott MacLean)	05/01/18, 04/30/19	Assist on development, installation and opening of Bevier Disc Golf Course.		NOT STARTED As of 03/27/18
3.1.1.49 To implement and assist with the Capital Improvement Program for the Parks Department. (Scott MacLean)	05/01/18, 04/30/19	Completion of CIP.		NOT STARTED As of 03/27/18
3.1.1.50 To work with Jim Klem on the development, installation and opening of Bevier Park's Disc Golf Course. (Rafael Ayala)	05/01/18, 04/30/19	To complete development, installation and opening of Bevier Disc Golf Course.		NOT STARTED As of 03/27/18
3.1.1.51 To complete the Clearview Park Renovation and close out the OSLAD grant. (Tim Girmscheid)	05/01/18, 04/30/19	Completion and closure of OSLAD grant.		NOT STARTED As of 03/27/18
3.1.1.52 To assist with planning & implementation of Rose Park Outdoor Pool project. (Gary Trantham)	05/01/18, 04/30/19	Completion of Rose Park Outdoor Pool.		NOT STARTED As of 03/27/18
3.1.1.53 To implement Hinkston Pavilion and Restroom renovation. (Gary Trantham)	05/01/18, 04/30/19	Completion of Hinkston Park Pavilion and Restroom renovations.		NOT STARTED As of 03/27/18
3.1.1.54 To implement the replacement of Bowen Park Gazebo. (Gary Trantham)	05/01/18, 04/30/19	Replacement of Bowen Park Gazebo.		NOT STARTED As of 03/27/18
3.1.1.55 To implement CIP building improvements: Exterior- Craft Cottage Renovation (roof, outdoor repairs and paint), Dugdale Bathroom and Press box (paint & repairs), and Haines Museum Paint and Window Restoration. (Gary Trantham)	05/01/18, 04/30/19	Completion of 4 building improvement projects.		NOT STARTED As of 03/27/18
3.1.1.56 To implement Bonnie Brook Maintenance Building Roof Repairs. (Gary Trantham)	05/01/18, 04/30/19	Implement roof repairs at Bonnie Brook.		NOT STARTED As of 03/27/18
3.1.1.57 To assist staff with implementation of CIP projects through bidding process and contract development. (Tim Girmscheid)	05/01/18, 04/30/19			NOT STARTED As of 03/30/18

3.1.2 Implement playground audit recommendations. (Scott MacLean) (Parks)	05/01/15, 04/30/18		NOT STARTED As of 12/08/16
3.1.2.6 To monitor playground equipment replacement at Corrine J. Rose Park. (Rafael Ayala)	05/01/18, 04/30/19	Playground replaced at Corrine J. Rose Park.	NOT STARTED As of 03/27/18
3.1.2.7 To implement park improvements at King Park. (Rafael Ayala)	05/01/18, 04/30/19	Completion of park improvements at King Park.	NOT STARTED As of 03/27/18
3.1.2.8 To implement park and playground improvements at Armory Park. (Rafael Ayala)	05/01/18, 04/30/19	Completion of park and playground improvements at Armory Park.	NOT STARTED As of 03/27/18
3.1.3 Create Capital Assets Maintenance/Replacement (CAMR) schedule for all facilities. (Parks)	05/01/15, 04/30/18		NOT STARTED As of 12/08/16
3.1.3.6 To create comprehensive Capital Assets Maintenance/Replacement (CAMR) schedule on district facility roofs. (Gary Trantham)	05/01/18, 04/30/19	Complete CAMR schedule on district facility roofs.	NOT STARTED As of 03/27/18
3.1.3.7 To create comprehensive Capital Assets Maintenance/Replacement (CAMR) schedule for HVAC equipment in all facilities. (Gary Trantham)	05/01/18, 04/30/19	Complete CAMR schedule on HVAC equipment in all facilities.	NOT STARTED As of 03/27/18
3.1.4.2 To plan and prepare for the grand opening of the new Corrine J. Rose Park pool in May 2019. (Quincy Bejster)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
3.1.5 To oversee the new Golf Road Administration Center renovation project. (Executive Director)	05/01/18, 08/31/18	project completion	NOT STARTED As of 03/14/18
3.1.5.1 To oversee final stage of IT portion of the administration center move. (Joe Georges)	05/01/18, 08/31/18	To complete	NOT STARTED As of 03/14/18
3.1.5.2 To oversee move logistics for the administration center. (Kalina Garcia)	05/01/18, 08/31/18	To Complete	NOT STARTED As of 03/14/18
3.1.5.3 To coordinate the renovation of the 1324 Golf Road administration center. (Jay Lerner)	11/01/17, 08/31/18		NOT STARTED As of 03/30/18

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

Measure: per cent of development complete

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
3.3.3 Integrate SMART Design and BMP's (best management practices) with Park Redevelopment. (Parks)	05/01/15, 04/30/18			NOT STARTED As of 01/19/17

Comments on Status: Continuous effort. Includes Hofflander and Clearview projects

3.3.3.5 To re-evaluate Green Team initiatives and restructure program to maximize effectiveness. (Tim Girmscheid)	05/01/18, 04/30/19	To restructure Green Team program.	NOT STARTED As of 03/27/18
3.3.3.6 To pursue and submit ComEd Energy Efficiency Incentive requests with assistance from Mayors Caucus for LED Conversions of Outdoor Lighting at Bowen Park, Bonnie Brook Golf Course, and possibly the new Administration Center and other eligible facilities. (Tim Girmscheid)	05/01/18, 04/30/19		NOT STARTED As of 03/30/18

4 Financial: Sound financial management

4.1 Strengthen Financial Resources and Processes. (04/30/18) **Measure:** stronger processes/resources **NOT STARTED**
Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
4.1.1 Optimize external funding and non-tax revenue. (Executive Director)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
4.1.1.15 To recruit, hire, mentor the Grant Writer/Special Projects Coordinator. (Theodora Anderson)	06/01/18, 04/30/19	100 % Complete		NOT STARTED As of 03/06/18
4.1.1.16 Create and implement a Cultural Arts Fundraising event. (Ty Rohrer)	05/01/18, 04/30/19			NOT STARTED As of 04/02/18
4.1.1.17 Offer a Greenhouse product sale to raise monies to offset Greenhouse operation expenses. (Jen Dumas)	05/01/18, 04/30/19	Product Sale Offered		NOT STARTED As of 04/09/18
4.1.2 Maintain financial strength and sustainability. (Finance & Administration)	04/30/18			NOT STARTED As of 11/15/17
4.1.2.15 To coordinate electronic payment solutions for employees and vendors. (Kalina Garcia)	05/01/18, 02/28/19	To Complete		NOT STARTED As of 03/09/18
4.1.2.16 To develop policies or procedures related to financial sustainability or financial strategies. (Jon Beckmann)	05/01/18, 02/28/19	To Complete		NOT STARTED As of 03/11/18
4.1.2.17 To review and implement recommendations from the Government Finance Officers Association (GFOA) Budget, Annual Report (PAFR), and CAFR reviewers. (Jon Beckmann)	05/01/18, 02/28/19	To Complete and Review		NOT STARTED As of 03/11/18
4.1.2.18 To research accounting, human resource & time clock software solutions to improve organizational efficiencies. (Joe Georges)	05/01/18, 03/31/19	To Research and Develop Plan of Action		NOT STARTED As of 03/11/18

4.2 Financial Transparency and Accountability. (04/30/18) **Measure:** completed **NOT STARTED**
Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
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4.2.2 Practice and demonstrate financial compliance standards. (Finance & Administration)	04/30/18		NOT STARTED As of 03/30/15
4.2.2.4 To achieve the Budget, Annual Report (PAFR), and CAFR award recognition from GFOA. (Jon Beckmann)	05/01/18, 02/28/19	To Submit Award Applications and Achieve If Qualified	NOT STARTED As of 03/11/18

4.3 Financial Assessment and Analysis. (04/30/18) **Measure:** assessment and analysis completed **NOT STARTED**
Target:

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
4.3.2 Analyze and report budget and financial condition. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
4.3.2.12 To monitor the progress and status of the annual Budget and Capital Improvement Program (CIP) to ensure spending is in line with the approved budgeted amount (Jon Beckmann)	05/01/18, 03/31/19	To Complete and Monitor		NOT STARTED As of 03/11/18
4.3.4 Develop budgets based on strategic and long range plan goals. (Finance & Administration)	04/30/18			NOT STARTED As of 04/21/16
4.3.4.4 To collect information for the Government Accounting Standards Board (GASB) Statement 75 and auditing firm's actuary for the estimator report for the annual audit. (Kalina Garcia)	05/01/18, 03/31/19	To Complete		NOT STARTED As of 03/09/18
4.3.4.5 To prepare the Mid-Year Financial Report in a simple snapshot version. (Kalina Garcia)	05/01/18, 12/15/18	To Complete		NOT STARTED As of 03/09/18
4.3.4.6 To develop and complete the FFE list for the new Corrine J. Rose Park outdoor pool. (Elizabeth Fallon)	05/01/18, 04/30/19	FFE Completed		NOT STARTED As of 03/23/18
4.3.4.7 To develop and keep an updated Proforma for the new Corrine J. Rose Park Outdoor Pool. (Elizabeth Fallon)	04/01/18, 04/30/19	Develop & Maintain Proforma Document		NOT STARTED As of 03/23/18

5 Internal Business: Operational excellence

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

Measure: per cent completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.1.1 Enhance new employee job orientation. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.1.1.5 Improve and implement a new training method for special recreation aquatics lesson instructors. (Kari Robinson)	05/01/18, 04/30/19	Implement Training		NOT STARTED As of 04/10/18
5.1.2 To coordinate and implement the Employee Wellness program. (Recreation)	05/01/15, 04/30/18			NOT STARTED As of 12/08/16
5.1.2.1 Transition to become the Chair of the Wellness Committee (Kari Robinson)	05/01/18, 04/30/19	Take of Chair of Committee		NOT STARTED As of 04/10/18
5.1.4 Recruit and hire the most qualified candidates. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.1.4.8 To continue to provide training and information to staff regarding recruitment, interviewing, hiring process, and basic HR procedures and practices. (Stacey Jozefiak)	05/01/18, 03/31/19	Provided requested or needed information throughout the year.		NOT STARTED As of 03/13/18

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

Measure: per cent completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.2.1 Develop and implement systems to benchmark, analyze data and evaluate programs. (Parks)	04/30/18			NOT STARTED As of 03/30/15
5.2.1.14 To clarify various items needed to update the district job descriptions. (Stacey Jozefiak)	05/01/18, 03/31/19	Complete		NOT STARTED As of 03/13/18
5.2.1.15 To update the district's Emergency Operation Plans (EOPs). (Tanya Brady)	05/01/18, 10/31/18	Plan is updated		NOT STARTED As of 03/13/18
5.2.1.16 To update all facility maps to reflect organizational changes and confirm all other content is correct. (Tanya Brady)	05/01/18, 10/31/18	19 update 19 maps		NOT STARTED

5.2.1.17 To implement GIS software to use for mapping and asset inventory. (Tim Girmscheid)	05/01/18, 04/30/19	Implementation of GIS software.	NOT STARTED As of 03/27/18
5.2.1.18 To implement use of Bid Planroom Services to streamline bidding process and solicit more bids. (Tim Girmscheid)	05/01/18, 04/30/19	Implementation of Bid Planroom Services.	NOT STARTED As of 03/27/18
5.2.1.19 To continue to conduct the Gly-Rye seeding program at the SportsPark to help reduce Poa Annua populations. (Noel Brusius)	05/01/18, 04/30/19	Conduct Gly-Rye Seeding program at SP.	NOT STARTED As of 03/27/18
5.2.1.20 To implement a Phosphate spray program to help prevent turf disease. (Noel Brusius)	05/01/18, 04/30/19	Implementation of Phosphate spray program at SP.	NOT STARTED As of 03/27/18
5.2.1.21 To continue implementing the Compost topdressing program on the SportsPark soccer fields. (Noel Brusius)	05/01/18, 04/30/19	Continue to implement Compost Topdressing Program on soccer fields.	NOT STARTED As of 03/27/18
5.2.1.22 To complete the TR70/T7 irrigation head switch on the SportsPark irrigation system. (Noel Brusius)	05/01/18, 04/30/19	Completion of irrigation heads switched.	NOT STARTED As of 03/27/18
5.2.1.23 To analyze and evaluate current Special Recreation Programs & Services and make recommendations on effectiveness. (Mike Mayfield)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18
5.2.1.24 To analyze and evaluate current Cultural Arts Programs & Services and make recommendations on effectiveness. (Mike Mayfield)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18
5.2.1.25 To analyze and/or reorganize General Recreation and Cultural Arts responsibilities to reduce duplication of programs/services. (Mike Mayfield)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18
5.2.2 Continuously improve and integrate technology into operations. (Finance & Administration)	04/30/18		NOT STARTED As of 12/08/16
5.2.2.25 Complete the design and implementation of Waukegan Park District Database beyond Constant Contact. (Theodora Anderson)	05/01/18, 04/30/19	100% complete	NOT STARTED As of 03/06/18
5.2.2.26 To prepare 75% of the required training topics to be self-study format. (Tanya Brady)	05/01/18, 03/31/19	enter % that is self study each of the three quarters	NOT STARTED As of 03/13/18
5.2.2.27 Provide IT & Software Coordinator with documentation and support required to implement an On-line donation/fast track registration process. (Julie Schneider)	05/01/18, 04/30/19	provide document	NOT STARTED As of 03/23/18
5.2.2.28 Maintain existing volunteer management, utilization of social media procedures and internal technological databases to support Coordination of Recreation Special Events volunteer recruitment. (Julie Schneider)	05/01/18, 04/30/19	Maintain process	NOT STARTED As of 03/23/18
5.2.2.29 To work with IT Department to streamline transfer/refunds requests in order to more effectively manage camps/BASE household balances. (Mike Mayfield)	05/01/18, 04/30/19		NOT STARTED As of 03/28/18

5.2.2.30 To assist Julie Schneider in maintenance of existing volunteer management, utilization of social media procedures and internal technological databases to support coordination of Recreation Special Event volunteer recruitment. (Javier Martinez)

05/01/18,
04/30/19

NOT STARTED
As of 04/09/18

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

Measure: percent completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
5.3.1 Review and update standard operating procedures for all departments. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
5.3.1.18 To implement 2nd year of contractual mowing services with G & S Services. (Rafael Ayala)	05/01/18, 04/30/19	Completion of 2nd year of contractual mowing services.		NOT STARTED As of 03/27/18
5.3.1.19 As Safety Committee representative for General & Special Recreation, assess and provide support that Recreation staff requires to ensure area specific Manual's Table of Contents have been created and are being implemented for Risk Management tracking. (Julie Schneider)	05/01/18, 04/30/19	Provide support and oversee implementation		NOT STARTED As of 03/28/18
5.3.1.20 To evaluate current operational work methods and tasks by strategically evaluating need, cost, and use of man power to achieve tasks. (Scott MacLean)	05/01/18, 04/30/19			NOT STARTED As of 03/30/18
5.3.1.21 Ensure both the Bowen Garage Table, Chair and Tent lending program and the Camp Equipment rental programs are conducted according to park district procedures. (Javier Martinez)	05/01/18, 04/30/19	Procedures followed		NOT STARTED As of 04/09/18
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). (Executive Director) <i>Comments on Status: Greg and Sally Distinguished Agency and CAPRA, Tanya PDRMA</i>	12/30/17	surveys completed with passing scores		NOT STARTED As of 12/09/16
5.3.2.25 To coordinate and complete the Gold Medal Application for the 2019 Gold Medal Award. (Theodora Anderson)	10/01/18, 03/15/19	100% complete		NOT STARTED As of 03/06/18

6 Learning and Growth: Dedicated and continuously learning staff

6.1 Employee Training. (04/30/18)

Measure: per cent completed

Target:

NOT STARTED

INITIATIVES AND INDIVIDUAL OBJECTIVES	START/END DATE	TARGET, MEASURE	ACTUAL	STATUS
6.1.1 Maintain and develop relevant policies and procedures, in alignment with the District's vision. (Finance & Administration)	04/30/18			NOT STARTED As of 12/08/16
6.1.1.1.2 To cross train with cash receipts to be able to perform daily and weekly processes and the creation of a standard operating procedure binder like in payroll and accounts payable (Kalina Garcia)	05/01/18, 03/31/19	To Complete		NOT STARTED As of 03/09/18
6.1.1.13 To review and update with State of Illinois document retention and destruction policies. (Joe Georges)	05/01/17, 10/31/18	Percentage Complete		NOT STARTED As of 03/14/18
6.1.1.21 To attend the Illinois Park and Recreation Association (IPRA) annual conference (Kalina Garcia)	05/01/18, 01/31/19	To Complete		NOT STARTED As of 03/09/18
6.1.1.22 To develop procedures regarding retention and storage of application, screening, and interview documents used during the hiring process. (Stacey Jozefiak)	05/01/18, 03/31/19	Complete		NOT STARTED As of 03/13/18
6.1.1.23 To expand my knowledge and take advantage of networking opportunities by attending two IPRA Human Resource section peer group meetings. (Stacey Jozefiak)	05/01/18, 03/31/19	Complete		NOT STARTED As of 03/13/18
6.1.1.24 To expand my knowledge by attending the Illinois Society for Human Resource Management (SHRM) conference. (Stacey Jozefiak)	05/01/18, 10/31/18	Complete		NOT STARTED As of 03/13/18
6.1.1.25 To implement and oversee a quarterly safety training program for the Recreation Department. (Kaitlin Fischer)	05/01/18, 04/30/19			NOT STARTED As of 03/23/18
6.1.1.26 To continue to highlight the PDRMA Core 6" to Injury Prevention in department. (Rafael Ayala)	05/01/18, 04/30/19	Completion of 12 dept. trainings.		NOT STARTED As of 03/27/18
6.1.1.27 To update and implement Snow Removal Operations Procedure. (Rafael Ayala)	05/01/18, 04/30/19	Update and implementation of new procedure.		NOT STARTED As of 03/27/18
6.1.1.28 To update and implement mowing, operations & parks clean-up procedures. (Rafael Ayala)	05/01/18, 04/30/19	Update and implementation of new procedure.		NOT STARTED As of 03/27/18
6.1.1.29 To develop maintenance standards and procedures for Field House Indoor Pool Operations. (Gary Trantham)	05/01/18, 04/30/19	Completion of standards and procedures for FH		NOT STARTED

		Indoor Pool Operations.	As of 03/27/18
6.1.2 Ensure the District's support of employee growth and development opportunities. (Executive Director)	05/01/15, 04/30/18		NOT STARTED As of 12/08/16
6.1.2.150 To attend training sessions at the Illinois Park and Recreation Association conference (Tanya Brady) <i>Comments on Status: completed for FY 17/18</i>	05/01/18, 01/31/19	Complete	NOT STARTED As of 03/14/18
6.1.2.166 To attend the Illinois Park and Recreation Association (IPRA) annual conference. (Jon Beckmann)	05/01/18, 01/31/19	To Attend and Learn	NOT STARTED As of 03/11/18
6.1.2.167 To watch four free continuing educational webinars that are safety or risk management related topics. (Tanya Brady)	05/01/18, 03/31/19	4 attend 4	NOT STARTED As of 03/13/18
6.1.2.168 Create a process for integrating new management members into the WPD system to ensure retention (Errick Beverly)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18
6.1.2.169 To hire and train new Manager of Construction and Building Maintenance. (Scott MacLean)	05/01/18, 04/30/19	To review progress during 6 month evaluation.	NOT STARTED As of 03/27/18
6.1.2.170 To chair the Planning and GIS Committee the Parks and Natural Resources Section of IPRA and to coordinate Joint Meetings and Workshops with MIPE. (Tim Girmscheid)	05/01/18, 04/30/19	To participate in committee and coordinate meetings and workshops.	NOT STARTED As of 03/27/18
6.1.2.171 To participate in the IPRA Green Team Summit. (Tim Girmscheid)	05/01/18, 04/30/19	Participate in Green Team Summit.	NOT STARTED As of 03/27/18
6.1.2.172 To research and enroll in a continuing education opportunity in Project Management. (Tim Girmscheid)	05/01/18, 04/30/19		NOT STARTED As of 03/27/18
6.1.2.173 To assist Park Planner in education opportunities. (Tim Girmscheid)	05/01/18, 04/30/19		NOT STARTED As of 03/27/18
6.1.2.174 To obtain CPO certification. (Gary Trantham)	05/01/18, 04/30/19	Obtained CPO certification.	NOT STARTED As of 03/27/18
6.1.2.175 To participate on the STMA Certification and Award Committees. (Noel Brusius)	05/01/18, 04/30/19	Participate in STMA Committees.	NOT STARTED As of 03/27/18
6.1.2.176 Attend STMA's 2019 National Conference and Exhibition. (Noel Brusius)	05/01/18, 04/30/19	Attend 2019 STMA Conference.	NOT STARTED As of 03/27/18
6.1.2.177 To serve as an executive board member for the Illinois Sports Turf Managers Association. (Noel Brusius)	05/01/18, 04/30/19	Serve as Executive Board Member.	NOT STARTED As of 03/27/18
6.1.2.178 To re-certify as a Certified Sports Field Manger (CSFM) with STMA. (Noel Brusius)	05/01/18, 04/30/19	Obtain CSFM certification with STMA.	NOT STARTED As of 03/27/18

6.1.2.179 To attend the 2018 NRPA Conference in Indianapolis. (Jay Lerner)	05/01/18, 11/01/18	Attend conference.	NOT STARTED As of 03/30/18
6.1.2.181 To attend the January 2019 IAPD IPRA Conference in Chicago. (Jay Lerner)	05/01/18, 02/01/19	Attended conference.	NOT STARTED As of 03/30/18
6.1.2.182 Conduct a 360 Degree Evaluation to enhance self-management practices and identify areas of development and discuss with immediate supervisor. (Jen Dumas)	05/01/18, 04/30/19	Evaluation Complete	NOT STARTED As of 04/10/18
6.1.2.183 Oversee the operation of the Youth Leadership Camp and Kaleidoscope Kids Camp. (Javier Martinez)	05/01/18, 04/30/19		NOT STARTED As of 04/10/18
6.1.2.184 Assist with the planning and implementation of the 2018 American Independence Parade. (Maria Owens)	05/01/18, 04/30/19	Planning & Implementation	NOT STARTED As of 04/10/18
6.1.3 Create technology learning opportunities. (Finance & Administration)	04/30/18		NOT STARTED As of 03/30/15
6.1.3.4 To complete the ethical hacker certification industry recommended program to become better trained in providing security support for district network and computing infrastructure. (Joe Georges)	05/01/18, 03/31/19	Complete	NOT STARTED As of 04/05/18
6.1.3.6 To attend at least two IPRA IT user group meetings. (Joe Georges)	05/01/18, 03/31/19	Percentage Completed	NOT STARTED As of 03/14/18
6.1.4 Optimize staff competencies through the Employee Development Plan. (Executive Director)	04/30/18		NOT STARTED As of 03/30/15
6.1.4.1 To redevelop the employee evaluation (EDP) and implement a new evaluation program. (Quincy Bejster)	05/01/18, 04/30/19		NOT STARTED As of 03/26/18



Appendix B

Financial Policies

and

Procedures



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:

2.01 Fees & Charges

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.
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.

2.01 Fees & Charges

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.

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.

2.01 Fees & Charges

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 \$5,000 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 \$5,000 or more, but less than \$15,000 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 \$15,000, but less than \$25,000 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 \$25,000 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 \$25,000 or more.
- F. Change orders approved in resolution allow Department heads to approve change orders on approved projects under \$10,000 without going to the Board of Commissioners for another approval. If the change order goes over \$10,000 the Board of Commissioners need to approve that change order. Purchase order requirements still apply to change orders.

2.02 Purchasing

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, December 13, 2011 and August 23, 2016.

Reviewed and Approved as Amended by the Board of Commissioners on January 30, 2018

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

2.05 Debt Management and Bond Policy

- 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, arbitration 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.

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

2.05 Debt Management and Bond Policy

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.

WAUKEGAN PARK DISTRICT

CASH HANDLING PROCEDURES

I. Procedural Overview

All Park District departments that handle cash must possess both an awareness of and a commitment to strong internal controls for cash receipts. Managers and supervisors are responsible for establishing and maintaining the proper environment for internal controls. This environment is established by the District's organization with written procedures. It is maintained by awareness through regular communications between management and staff and through management's commitment by example and review. Internal controls are necessary to prevent mishandling of funds and to safeguard against loss or fraud. Strong internal controls also protect employees from inappropriate charges of mishandling funds by defining responsibilities in the cash handling process.

"Cash" includes coin, currency, checks, money orders, debit card and credit card transactions. Cash should always be counted at least twice. When giving change back to the customer, the district employee should count the change twice, once when being taken out of the cash register and again when the change is given to the customer. It is recommended that you do not place their bills in the drawer until change is counted back to the customer. When checks are received, the district employee should review the check for the proper amount (written and numeric should match), date, signature and pay to the order of. Checks should be made payable to the Waukegan Park District. It is also required that the check include a current phone number. If the check lacks the name and address, ask the signatory to write their name, address, and telephone number on the check. No two party checks should be accepted. If you need to leave your area and there are no other WPD employees present, lock your register.

All district departments collecting cash must address the following cash receipt controls by implementing procedures in support of these controls. Departments with occasional cash receipts must, whenever possible, follow the same minimum operating procedures.

Separate the components of cash handling – collecting, reversing or voiding, depositing and reconciling – so that one individual does not have responsibility for more than one component. In small departments, separate the handling of the actual cash from the reconciliation.

When transporting deposits you should use locked money bags when available. The transporter should not make any unnecessary stops (i.e. fueling vehicle, stopping for lunch, and/or other errands). Go directly to the bank at different times if possible. All money bags should be kept out of the view of persons outside the vehicle (i.e. in the trunk, under the seat, etc).

Cash receipts should be deposited the following day. End of month deposits must be made on the 1st of the month or the first business day of the month. Random unannounced audits will be conducted periodically by the Finance & Administration Department. A monthly financial report indicating the cash position of the district will be prepared by the Superintendent of Finance & Administration.

Disbursement of funds will be done by the Accounts Payable Account Assistant and the Superintendent of Finance in accordance with District policies. Any questions should be directed to the Superintendent of Finance & Administration, Accounts Receivable and Accounts Payable.

II. Cash Drawer Set-up

1. Each day, the cashier should always verify starting bank.
2. Each facility should be consistent by having their cash drawers set-up the same (example below).

Each currency denomination and coin denomination should:

- Be in a separate slot and in order: (ones, fives, tens, and twenties; .01, .05, .10 and .25).
 - Checks will be in the last slot next to the twenties.
 - Assorted coins will be in the last slot next to the quarters.
 - Large bills and credit card slips should be placed on the bottom of the cash drawer.
3. Currency should be arranged the same way each time. It is recommended that all currency should face the same way with the president's heads facing up.

III. Receiving Payment

A. Cash

- Always keep monies received in view of the customer.
- Count the money at least twice.
- Never put money in the cash drawer before completing the transaction.
- Always count money from the highest to the lowest denomination.
- If discrepancies exist, count until correct.
- Put everything away from previous sale before starting next sale.
- Count any change given twice, once out loud to the customer.

B. Checks

- We do not accept any two-party checks (check must be payable to Waukegan Park District).
- We do not give cash back on any checks.
- We need the name, address, and home telephone number on checks.
- Temporary or starter checks need to have the name, address, and home telephone number written on the check and verified by an ID.

C. Credit Cards

- . Customers should swipe/insert their own card using the terminal.
- Have customer sign for the transaction on the terminal or sign the credit card slip when there is a problem with the digital signature. .
- A credit card transaction can be reversed or voided only at the time of the transaction at the POS and refund paperwork must be filled out and forwarded to the Cash Receipts & Registration Software Coordinator. (Note- If a customer asks for a credit card refund later, after a transaction has occurred, it must be processed by the Finance Department.)

- ❑ Reversing a transaction should be done by a supervisor in their own drawer session to separate the collecting and refunding/reversing transactions.

NOTE- All reverses, voids, or refunds are to be documented by filling out a Transfer/Refund Request form.

D. End of Day & Next Day

- ❑ Cash should be removed from the register and the original beginning bank amount returned to the drawer for the next day's business (*Note- the bank should be comprised of small denomination bills).
- ❑ Count and reconcile cash, checks and credit card transactions to the register's total sales.
- ❑ Research, correct and report any discrepancies.
- ❑ Prepare deposit and Deposit Worksheet and place in the bank bag.
- ❑ Place daily monies in a deposit bag and secure in a safe or other locked secure area until deposited.
- ❑ Secure all daily beginning banks.
- ❑ Make the deposit at the bank or RAC.
- ❑ Provide Cash Receipts with Deposit Worksheet.

IV. Reconciliation

- ❑ Daily/monthly bank deposits and the department Worksheet Deposit forms will be reconciled by the Cash Receipts & Registration Software Coordinator.
- ❑ Any discrepancies should be researched and immediately reported to the appropriate Department Head.
- ❑ All discrepancies should be reported to the Cash Receipts & Registration Software Coordinator and any discrepancy over \$20.00 should be reported to the Superintendent of Finance and Administration.

V. Internal Audits

The Waukegan Park District recognizes the need to perform random cash audits at any location that receives, disburses, or keeps cash on hand. The audits will verify the integrity of our reporting systems, cash handling procedures and the honesty of our employees.

A. Pre-Audit Process

1. Cash audits will be performed monthly. The audits will be unannounced and the time and location will be chosen at random.
2. Areas to be audited: BRC, JBC, Douglas House, PMF, Field House, Greenshire GC, Ganster Pool, RAC and any other locations that may have cash on hand.
3. Items to audit: the cash drawer, change bag, cash in the safe/lockbox and/or petty cash.

4. Date/time to audit – this will be random each time and may include evenings and weekends. However, each location will be audited 2-4 times during the year.
5. Auditors – the audits will be performed by a trained employee of the Finance & Administration Department that has been given authorization by the Superintendent of Finance & Administration. The auditor should always show identification to the employee they are auditing.

B. Audit Process – Cash Drawer & Daily Bank

1. When the auditor arrives and announces an audit is taking place, the cashier will need to direct customers to another cashier if possible.
2. The cashier will remain with the auditor while the audit is performed.
3. The cashier will print out a cash journal from RecTrac or provide a record of sales recorded since their shift began.
4. The cashier will give the cash drawer to the auditor, and if new customers arrive, will need to put their cash in another drawer during the audit.
5. The auditor will verify with the employee the authorized amount of the bank for that location and drawer and then note it on the audit sheet.
6. The cashiers will count the cash in front of the auditor and record this amount on the audit sheet.
7. The auditor will also write on the audit sheet the amount of sales per the RecTrac report and compare these amounts.
8. Any variances will be noted, and both the employee and auditor will sign the audit sheets.

C. Audit Process – Petty Cash

1. When the auditor arrives, the person in charge of petty cash for that location will get the petty cash bag or box to open for the auditor.
2. The employee in charge of petty cash will remain with the auditor while the audit is being performed.
3. The auditor will verify with the employee the authorized amount of petty cash for that location.
4. The auditor will watch the employee count out the cash in the box and write this on the audit sheet.

5. The auditor will add up the total dollar value of the receipts and available cash in the box and write this on the audit sheet.
6. The total of these two amounts should equal the authorized amount of petty cash for that location and then noted on the cash audit sheets.
7. Any variances will be noted, and both the employee and the auditor will sign the internal cash audit form.

D. Audit Process – Bank Bag

1. When the auditor arrives, the person in charge of the bank bag for that location will retrieve the bank bag.
2. The employee in charge of the bank bag will remain with the auditor while the audit is being performed.
3. The auditor will verify with the employee the deposit amount for the bank bag.
4. The auditor will watch the employee count out the cash in the bag and write this on the audit sheet.
5. This amount should equal the deposit slip amount.
6. Any variances will be noted, and both the employee and the auditor will sign the audit sheet.

E. Post-Audit Process

1. The results of the audits performed will be given to the Cash Receipts & Registration Software Coordinator to consolidate into one spreadsheet.
2. This consolidated spreadsheet will be given to the Superintendent of Finance & Administration on a monthly basis.
3. A copy will be provided for the Executive Director.
4. If there is a problem noted during the audit, the information will immediately be given to the Superintendent of Finance & Administration.
5. The Superintendent of Finance & Administration will investigate the problem and communicate the results of the investigation to the Executive Director and the appropriate Superintendent.
6. All individual audits will be kept by the Superintendent of Finance & Administration and filed with the monthly summary spreadsheet.

VI. Financial Report

- The Superintendent of Finance & Administration will prepare a monthly report to present to the Board of Commissioners.
- This report will include the cash balances of the bank and asset fund accounts as well as investment amounts.

***Note- Copies of these procedures and forms can be found on the intranet.**

WAUKEGAN **P**ARK DISTRICT

Fiscal Year: 2018-19 Budget Notes
