



Gurnee Park  
District

# ANNUAL BUDGET FISCAL YEAR 2025-2026



Photo by Giosi Galati  
Gurnee Park District's Multimedia Designer

*Presented By:*  
Michael Szpylman, CPRE – Executive Director  
Sumitra Potharazu, MBA, CPFO, CGFM – Director of Business Services



# GURNEE PARK DISTRICT

## Annual Budget

Fiscal Year May 1, 2025 - April 30, 2026

### Administration Office

4374 Old Grand Avenue,  
Gurnee, IL 60031  
(847) 623-7788  
GurneeParkDistrict.com

### Board of Park Commissioners

Gerald P. Crews - President  
Chrissie Popper - Vice President  
Aaron Dalzot - Secretary  
Liz Nelson - Commissioner  
Sarah Beckmann - Commissioner

### Administration

Michael Szpylman, CPRE - Executive Director  
Sumitra Potharazu, MBA, CPFO, CGFM – Director of Business Services  
Kraig Owens, CPRP - Director of Parks and Planning  
Melissa Marsh, MPA, CPRP - Director of Recreation  
Jennifer Gilbert, CPRP - Director of Marketing and Community Relations

#### Prepared by:

Michael Szpylman, CPRE – Executive Director  
Sumitra Potharazu, MBA, CPFO, CGFM – Director of Business Services

# DISTINGUISHED BUDGET AWARD

FISCAL YEAR 2024-25 ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Gurnee Park District  
Illinois**

For the Fiscal Year Beginning

**May 01, 2024**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Gurnee Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2024.

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

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

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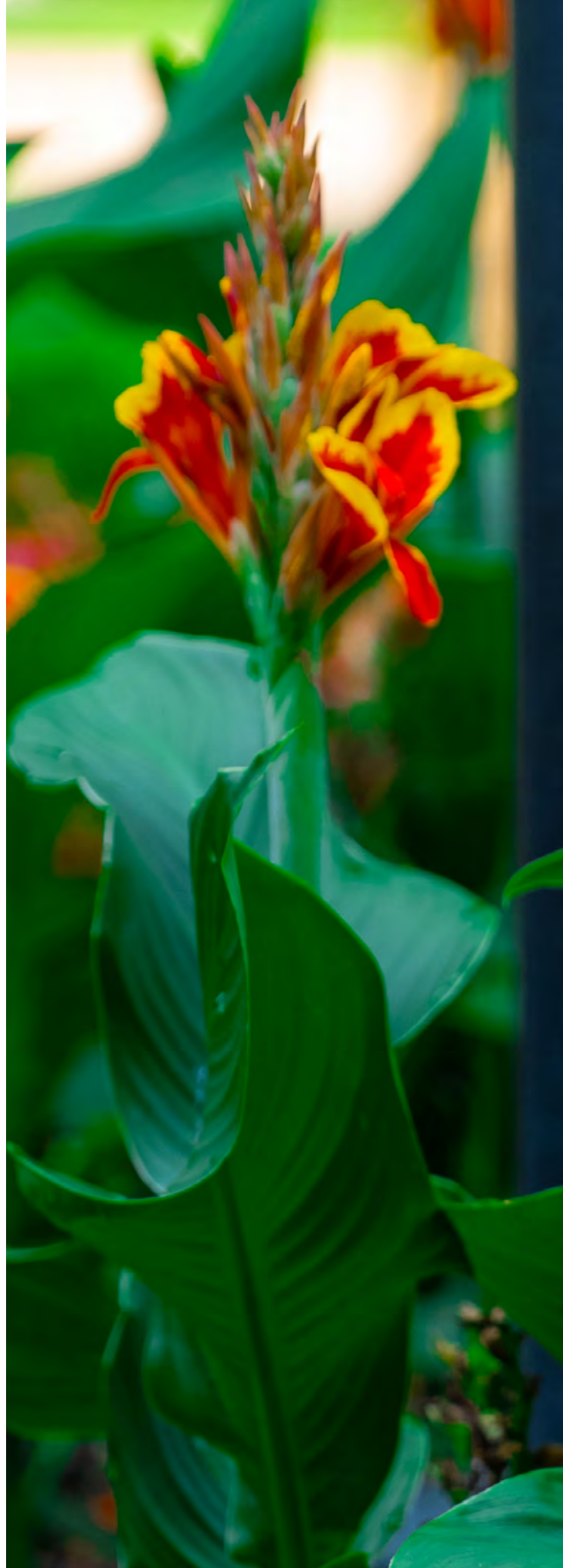
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# MISSION AND VISION STATEMENT

FISCAL YEAR 2025-26 ANNUAL BUDGET



**MISSION**     Enriching community through fun and nature.

**VISION**     The leader of innovative and sustainable experiences for ALL.

**VALUES**     By providing outstanding Service, taking Ownership, having Fun, Including new ideas and friends, and working hard to achieve Excellence in all areas, we hope to create a positive impact in the community and world around us.

# ORGANIZATIONAL CHART

FISCAL YEAR 2025-26 ANNUAL BUDGET



**Residents of Gurnee Park District**

**Board of Park Commissioners**

Gerald P. Crews, President

Chrissie Popper, Vice President

Aaron Dalzot, Secretary

Liz Nelson, Commissioner

Sarah Beckmann, Commissioner

## ORGANIZATIONAL CHART

Full-Time Positions

**Executive Director  
and Board Treasurer**  
Michael Szpylman

**Director of Parks and Planning**  
Kraig Owens

**Director of Marketing and  
Community Relations**  
Jennifer Gilbert

**Director of Recreation**  
Melissa Marsh

**Director of Business Services**  
Sumitra Potharazu

**Risk Manager**  
Chris Marzano

**Fleet Mechanic**  
Tom Schneider

**Fleet & Grounds Operations Specialist**  
Kelly Petersen

**Trades & Construction Supervisor**  
Richard Plage

**Trades & Construction IV**  
Dan Weber

**Trades & Construction III**  
Steve LeBron  
Justin DePaw

**Trades & Construction II**  
Mike Skender  
Chris Carlson

**Parks & Grounds Operations Supervisor**  
Steve Becker

**Grounds Maintenance III**  
Aldo Rogel  
Katie Cook

**Grounds Maintenance II**  
Allen Wajda  
Nicholas Plage

**Grounds Maintenance I**  
Ryan Rikje  
Christian Ramirez

**Facility Maintenance Supervisor**  
Sarah Sinclair

**Facility Maintenance II**  
Leo Collin  
Kathy King  
Efrain Pernillo  
Logan Lake

**Facility Maintenance I**  
George Bettasso  
Joaquin Herrera  
Ericka Pohler

**Marketing and Public Relations Manager**  
Deanna Angelini Johann

**Marketing and Communications Specialist**  
Davida Doyle

**Multimedia Designer**  
Giosi Galati

**Supervisor of Community  
Programming & Events**  
Mary Lester

**Customer Service and  
Rental Coordinator**  
Beth Clark

**Membership Services Supervisor**  
Omayra Shofner

**Member Services  
Coordinator – FitNation**  
Beth Wakefield

**Customer Support Coordinator**  
Lorena Davila

**Fitness Operations Supervisor**  
Jason Clevelle

**Fitness Coordinator**  
Da'Vele McGee

**Aquatics Facility Manager**  
Diane DeLorenzo

**Aquatics Supervisor**  
Robert May

**Athletics Supervisor**  
Christopher Poole

**Accounting Manager**  
Christina Richmond

**Accounts Payable Specialist**  
Yesenia Cerda

**Business Services Specialist**  
Kari Hagen

**Member Services Specialist**  
Carrie Deluca

**Human Resources Manager**  
Nicole May

**Human Resources Specialist**  
Jazlyn Mendieta-Castro

**Manager of Information  
Technology Services**  
Fred Colón

**Business Services Coordinator**  
Kim McCormack

**Cultural Arts Supervisor**  
Amanda Kochenash

**Youth Program Manager**  
Sabrina Hinkens

**Youth Recreation Supervisor**  
Megan Baird

**Youth Program Coordinator**  
Peyton Rollins

**CARE/Camp Site Director—District #56**  
Tracy Paulsen

**CARE/Camp Site Director—Hunt Club**  
Debbie Kowalczyk

Revised 8/5/2025

# GURNEE PARK DISTRICT LEADERSHIP TEAM

FISCAL YEAR 2025-26 ANNUAL BUDGET

**Michael Szyplman, CPRE - Executive Director**

**Sumitra Potharazu, MBA, CPFO, CGFM – Director of Business Services**

Fredrick Colón - Manager of IT Services

Nicole May, PHR - Human Resources Manager

Christina Richmond - Accounting Manager

**Melissa Marsh, MPA, CPRP - Director of Recreation**

Sabrina Hinkens - Youth Program Manager

Diane DeLorenzo, CPRP, CPO - Aquatic Facility Manager

Megan Baird, CPRP - Youth Recreation Supervisor

Omayra Shofner - Membership Services Supervisor

Jason Clevelle, CPRP - Fitness Operations Supervisor

Mary Lester, CPRP - Supervisor of Community Programming and Events

Chris Poole - Athletics Supervisor

**Kraig Owens, CPRP - Director of Parks and Planning**

Steve Becker, CPRP - Parks & Grounds Operations Supervisor

Sarah Sinclair - Facility Maintenance Supervisor

Chris Marzano, CPRP - Risk Manager

**Jennifer Gilbert, CPRP - Director of Marketing and Community Relations**

Deanna Angelini Johann, CPRP, MSIMC - Marketing and Public Relations Manager





# GURNEE PARK DISTRICT PROFILE

FISCAL YEAR 2025-26 ANNUAL BUDGET

## Chartered

The Gurnee Park District was established by a local referendum on September 7, 1968, as a special purpose unit of government as provided by the Illinois Park District Code.

## Governed

A five member, elected Board of Commissioners, each of whom serves a four year term, constitutes the governing board of the Park District. Current Board members are Gerald Crews, President; Chrissie Popper, Vice President; Aaron Dalzot, Secretary; Liz Nelson and Sarah Beckmann.

## Boundaries

The 14.73 square mile Park District is located in northeastern Lake County, approximately 45 miles northwest of the Chicago Loop. The District serves all of the residents of the Village of Gurnee, as well as residents of Continental Village and Hickory Hills in the City of Waukegan and Countryside subdivision in unincorporated Warren Township

## Population

The Park District's population is estimated at 34,651.

## Tax Rate

The tax rate for 2024 is \$0.488 per \$100 of assessed value.

## Real Estate

The equalized assessed value (EAV) of real estate for 2024 is \$1,460,918,614.

## Debt Rating

The Park District issues General Obligation Bonds for capital improvements and currently holds an AA+ rating from Standard and Poor's and an "A2" bond rating from Moody's Investor Service on its outstanding debt.

## Resources

The Park District holds title to 422 acres, which includes parks, trails, ball fields, wetlands and open space. The Park District maintains 29 park sites, 24 playgrounds, 23 basketball courts, 22 soccer fields, 16 ball fields, 15 outdoor pickleball courts, 14 picnic areas, 5 tennis courts, 3 skate parks, 2 community centers, 2 fitness centers, an outdoor aquatic center, an indoor swimming pool, a fishing area, and a cricket pitch. Agreements with the local schools provide the Park District with the use of their facilities that include several gymnasiums.

## Services

Gurnee Park District provides a full range of recreational services to its citizens, including adult leisure, arts & crafts, before and after school care, dance, fitness, gymnastics, aquatic programs, preschool, senior citizen mixers, athletics, and day camps. Special events include the annual Gurnee Days celebration, a Halloween themed Fall Fest, Neighborhood Nights at local parks, an annual winter festival (Frosty Fest), Polar Express train rides, Easter Egg Hunt with the Easter Bunny, Breakfast with Santa, Bonfires & Brews, several Parent's Nights Out, a free summer outdoor concert series as well as many other smaller special events.

The Park District is associated with the Warren Special Recreation Association, which provides leisure and recreation activities for adults and children with disabilities.

## Staff

The Park District has an appointed Executive Director responsible to the Board of Park Commissioners for the administration of the Park District assisted by 415 employees. By function, 7% of employees are Administration, 12% Parks and 81% Programs. There are 56 full time and 359 part time staff.

## Affiliations

The Park District is affiliated with the National Recreation and Parks Association (NRPA), the Illinois Park and Recreation Association (IPRA), the Illinois Association of Park Districts (IAPD), FC Lake County, Gurnee Youth Baseball, and Chicago Charges Cricket. The Park District also maintains intergovernmental agreements with Gurnee Grade School District 56, Woodland School District 50, Warren Township High School District 121 and the Village of Gurnee.

## Contact

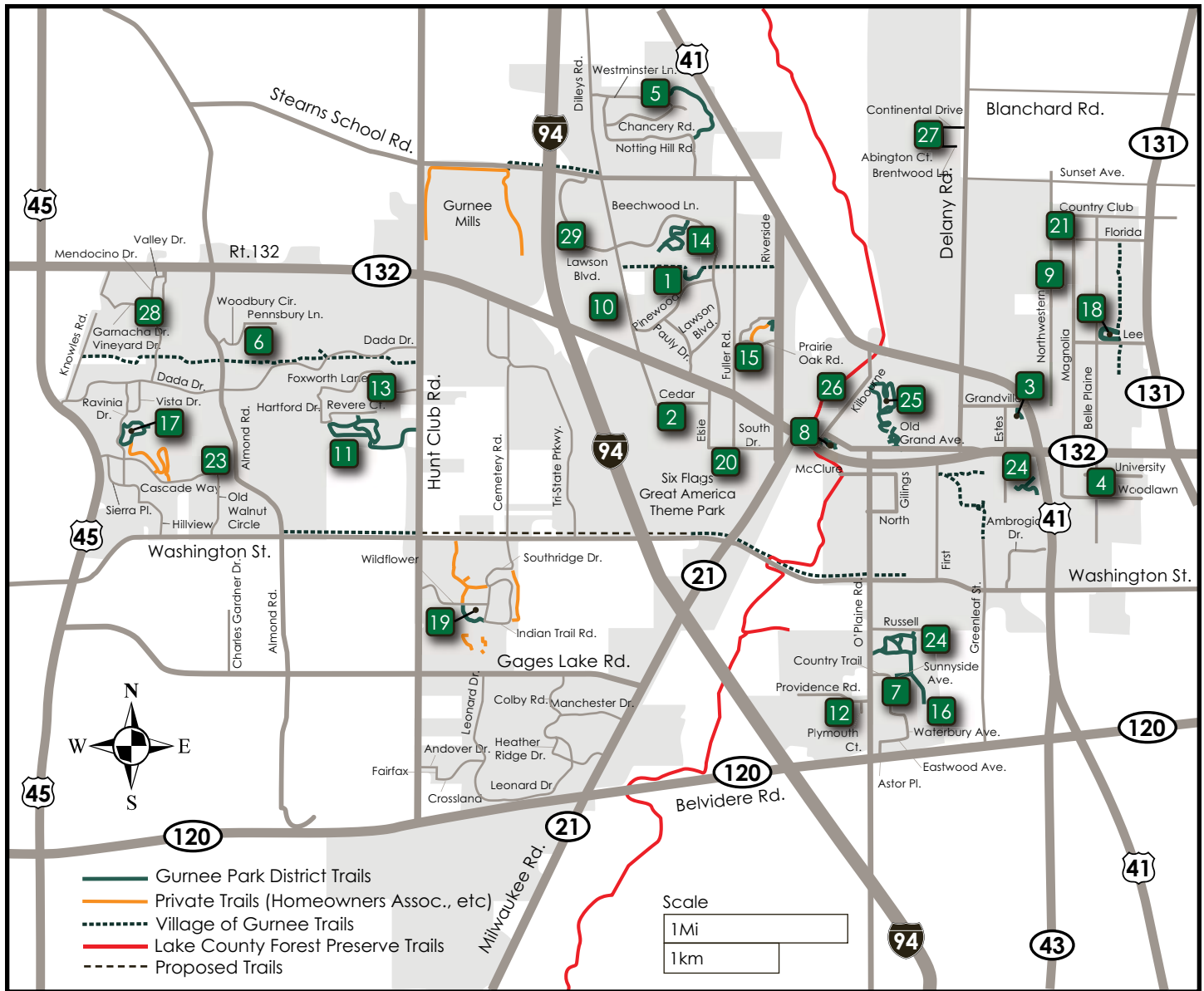
Gurnee Park District  
4374 Old Grand Avenue Gurnee, IL 60031  
P: 847-623-7788  
F: 847-623-8121  
[GurneeParkDistrict.com](http://GurneeParkDistrict.com)



# PARK INFORMATION

## FISCAL YEAR 2025-26 ANNUAL BUDGET

### MAP OF GURNEE PARK DISTRICT AND FACILITIES



1 Betty Russell	11 Hunt Club Park	21 Spaulding School/Park*
2 Cedar Park	12 Kings Park	22 Timberwoods Park
3 Chittenden Park	13 Maintenance Facility	23 University Park*
4 Christine Thompson Park	14 Pembroke Woods	24 Vicki Paddock Park
5 Churchill Hunt Park	15 Prairie Oaks Park	25 Viking Park
6 Concord Oaks Park	16 Providence Park	26 Viking Park West
7 Country Trails Parkway	17 Ravinia Park	27 Village Park/Nature Preserve
8 Esper Petersen Park*	18 Shaw Park	28 Vineyard Park
9 Eugene J. Kennick Park Site	19 Southridge Park	29 Westgate Park
10 FitNation	20 South Park	

\*Facilities provided through agency agreement



## COMMUNITY PARKS

### Betty Russell Community Park

Originally known as Pembroke Community Park; the name was changed in 1996 to Betty Russell Community Park in honor of the retiring Park District Director, who served the district for 25 years. The total acreage at the park is 18.9 acres. Amenities include a tot-lot and playground, two softball fields, two tennis courts, one half-court basketball, skate park, sand volleyball court, four soccer fields, two skating rinks and a warming shelter/restroom facility.

### Hunt Club Community Park

This park was built to accommodate population growth west of I-94. The site includes a tot-lot, two playgrounds, 1-mile path, 10-acre woodland, four half-court basketball courts, fishing stations, two regulation size soccer fields, and one softball field. The Hunt Club Park Community Center and Aquatic Center are also part of this location. Hunt Club acreage is 45 acres.

### Viking Community Park

Viking Park, known as the Gurnee Park District's flagship park, was the first development project for the Park District after its formation in 1968. This park boasts a tot lot, two playgrounds, four half-court basketball courts, one skate park, soccer field complex, two tennis courts, a cricket pitch, 20x40 picnic shelter, three softball fields, volleyball court, circulation paths, two restroom facilities, band shell, summer kitchen, dance hall, records storage bungalow and community center. Viking Community Park has a total of 38.1 acres.

### Vicki Paddock Park

Vicki Paddock Park, formerly known as Russell Community Park, was changed to O'Plaine Park on November 19, 1996 to avoid confusion with Betty Russell Community Park. Construction started in July 1990 and the park was dedicated on October 27, 1991. On May 10, 2025, the park was renamed Vicki Paddock Park in recognition of former board member Vicki Paddock's more than 30 years of dedicated service.

The park has a community playground as well as a restroom/shelter facility, two ½ court basketball courts, and two Little League baseball fields. In 2013 the Park District acquired three additional acres at Vicki Paddock Park. This acquisition increases the park's visibility from O'Plaine and Russell Roads, adds additional passive recreation space to the District's inventory and offers additional community space for gardening and other preservation efforts. In the summer of 2018 an outdoor pickleball complex was constructed at Vicki Paddock Park. Eight individual courts complete the complex, providing additional outdoor playing opportunities for residents as well as the ability for the Park District to host outdoor tournaments.

## NEIGHBORHOOD PARKS

The Park District offers over 80 acres of well-maintained neighborhood parks that contain playgrounds, tennis courts, outdoor basketball courts, soccer fields, baseball or softball fields, outdoor volleyball courts, three small skate parks, picnic shelters, a fishing area, and outdoor ice rinks.

The Park District works with several affiliates to offer recreational opportunities including baseball, basketball, softball and soccer.

## MAJOR RECREATION FACILITIES

### Hunt Club Park Community Center

In 2005, the district constructed a 44,000 sq ft community center, which includes a 4,000 sq ft fitness center, three preschool rooms, a family activity room, dance studio, rock climbing wall, multi purpose room, gymnasium and offices for recreation staff. The center is utilized by our fitness members and offers programs for the community such as dance, open gym, group fitness, music, preschool, before and after school CARE, basketball, volleyball, arts and crafts etc.

### Hunt Club Park Aquatic Center

In 2001 the Hunt Club Park Aquatic Center, a 1,500 bather load pool, was constructed. It opened to the public on Memorial Day weekend in 2002. The aquatic center is a zero depth edge pool that features three flume slides, two drop slides, water toy features, lap swim area, a tot pool area, a waterfall feature, sand volleyball court, a sand play area, turf sunning, a café, and ample shade amenities. There is also a spray ground area located just outside the entrance to the Aquatic Center. This project was financially supported by the Village of Gurnee, Gurnee Park District and the State of Illinois.

### Viking Park Community Center

The Viking Park Community Center is the original community center for Gurnee Park District. This facility includes one dance studio, three preschool rooms, registration offices, a dance hall and administrative offices. In 2000 an addition was constructed to expand the community center to include recreation programming space, new meeting rooms, three preschool rooms and additional offices. This center serves residents east of I-94.

### FitNation

The Gurnee Park District purchased the 75,000 square foot fitness center located just off Interstate 94 on October 15, 2013. The facility, formerly known as Gold's Gym, re-opened on November 6, 2013 as FitNation. The FitNation space encompasses an expansive fitness floor with cardio and weight lifting machines and equipment, a large gymnasium, five lane lap pool with hot tubs, several specialized group exercise studios, childcare room, and well appointed locker rooms with sauna and steam rooms. Programs include personal training, group exercise classes, aquatic classes and much more.

# BOARD OF COMMISSIONERS LETTER

FISCAL YEAR 2025-26 ANNUAL BUDGET



Gurnee  
Park District

21 May 2025

Board of Park Commissioners  
Gurnee Park District  
Lake County, IL

Honorable Commissioners:

Gurnee Park District's fiscal year 2025-26 budget of \$19 million is hereby submitted. It has been prepared in keeping with our mission of enriching the community through fun and nature. We serve not only the 34,651 residents of Gurnee in Lake County, IL, but also those of the surrounding communities. A statistically valid survey of our residents in the fiscal year 2024-25 showed an overall 96% positive rating for our parks, an overall 97% positive rating for our facilities, and an overall 96% positive rating for our programs. All ratings are well above national average ratings. This is a great testament to our commitment to offer the highest quality and value in our parks, facilities, and programs. We are confident that this budget will enable us to successfully cater to the various needs ranging from programs to parks and outdoor spaces in a financially responsible way.

The fiscal year 2025-26 budget is a culmination of various efforts such as assessing the performance of current and prior years, factoring in public input, and working with our five-year comprehensive plan, annual goals, and strategic priorities. Balancing growth in programs and associated personnel costs has been a challenge. We prioritized core operational hours by reallocating part-time staff, limiting events during lower-demand periods, and reducing shadow-training hours for staff. To stretch our budget dollars, we offered shorter sessions to gauge and drive public interest before deciding which ones to offer. To reduce attrition, we refreshed curriculum and responded to growing interest in certain programs by adding additional sessions. Our budget is built to be responsive to changes that are not totally under our control. We strive to diversify our revenue sources to offer more to our community without seeking more tax levy. Given all this, we believe there will be growth again this year particularly in fitness, recreation programs, and aquatics.

## Prior Fiscal Year 2024-25

We are happy that we had yet another positive operating year providing high quality recreation opportunities to the community. Fitness operations saw another year of membership growth, increasing total membership by over 250 members. Hunt Club Park Aquatic Center welcomed 56,000 guests, seeing a 2% growth in revenue compared to the 2023 season, which was also considered a very successful year. We completed many capital projects including

### ENRICHING COMMUNITY THROUGH FUN AND NATURE

Geralt Crews President	Chrissie Popper Vice President	Aaron Dalzot Secretary	Liz Nelson Commissioner	Sarah Beckmann Commissioner	Mike Szpylman, CPRE Executive Director	Mike Szpylman, CPRE Treasurer
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## Gurnee Park District

the following:

- Replacing the preschool equipment, adding shade and a bike path at Hunt Club Community Center.
- Resurfacing 8 pickle ball courts and adding shade and benches at Vicki Paddock Park
- Completing phase 1 of the 85,000 square feet FitNation parking lot improvements. The work included pavement removal, asphalt binder and surface courses, asphalt patching, concrete sidewalk, concrete curb and gutter removal and replacement, seal coating and striping, site restoration and all applicable construction necessary to complete the project.
- Replacing FitNation heating and air conditioning units. The installation project cost was about \$500,000. The new units enhanced aesthetics and improved energy efficiencies.
- Purchasing of 3.5 acres of property, which is located on Hunt Club Rd immediately adjacent to the Hunt Club Park entrance and is in direct sight line of the District's Hunt Club property where Hunt Club Park Community Center and Hunt Club Park Aquatic Center are located.

We have been able to accomplish all of this and more due to a combination of various factors including listening to our community and executing our operations successfully in keeping with the Board approved Comprehensive Strategic and Master Plan that can be accessed at <https://thefutureoffun.org/>. The plan updated the mission, vision, and cohesively brought out strategic initiatives for the next five years. Annual goals link to the strategic initiatives and give a plan to ensure we are moving ahead in the right direction.

### Strategic Initiatives

1. Maintain and enhance standard of excellence and access in parks
2. Continued improvement in user experiences, maximize use of existing spaces and expand facilities as needed
3. Elevate operational excellence through appropriate investment in our people / team and resources
4. Maintain fiscal responsibility and explore new, creative funding sources
5. Offer age and ability inclusive, culturally diverse experiences
6. Continue innovative and diverse community connections and outreach efforts

### Fiscal Year 2025-26

As we enter Fiscal Year 2025-26, each department within Gurnee Park District continues to align its goals with our comprehensive strategic master plan. Our shared focus remains on enhancing community impact, driving

#### ENRICHING COMMUNITY THROUGH FUN AND NATURE

<b>Geralt Crews</b> President	<b>Chrissie Popper</b> Vice President	<b>Aaron Dalzot</b> Secretary	<b>Liz Nelson</b> Commissioner	<b>Sarah Beckmann</b> Commissioner	<b>Mike Szpylman, CPRE</b> Executive Director	<b>Mike Szpylman, CPRE</b> Treasurer
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## Gurnee Park District

operational excellence, and investing in long-term growth sustainably. The annual goals can be accessed in [Appendix E](#).

The Five Year Capital Plan presented to the Board include many capital projects for fiscal year 2025-26. A few to highlight are

- Replacing playground equipment installed in 1999, upgrading the playground surface to artificial turf, and enhancing ADA site improvements at Hunt Club Neighborhood Park. Children from 6 months old to 12 years old can enjoy the various slides, climbers, interactive learning play panels, swings, teeter-totter, spinner, zipline, and shade.
- Reconstructing one of the heavily used pathways that had been there for the last 33 years in Vicki Paddock Park.
- Painting the exterior of the Hunt Club Park Aquatic Center Painting

Several years ago, the Park District instituted a minimum fund balance policy requiring that fund balances be equal to 25% of operating expenditure. Any excess fund balance above the goal is transferred to the Capital Development and Replacement Fund for future capital needs. All funds are above their respective fund balance targets at the end of fiscal year 2024-25. Also, in 2024-25, \$110,000 from the Corporate Fund and \$300,000 from the Recreation Fund were transferred into the Capital Replacement / Development Fund pursuant to the fund balance policy.

### **Economic Outlook**

Established as a separate municipal body in 1968, the Gurnee Park District has grown in programs, facilities, and recreation value, enriching the lives our community through fun and nature. Our current equalized assessed valuation (EAV) is \$1.46 billion for tax year 2024.

In fiscal year 2025-26 we anticipate continued growth in programs, fitness, and aquatics, while operating at optimal service levels. Overall revenue from fees and charges is expected to increase 8% in 2025-26 compared to fiscal year 2024-25. Based on public input gathered from our Comprehensive Strategic Master Plan, a new recreation supervisor position has been added to the Cultural and Performing Arts to facilitate the addition of many new programs for the fiscal year 2025-26.

Historically, we have been able to maintain financial stability through all economic climates because of the

#### **ENRICHING COMMUNITY THROUGH FUN AND NATURE**

<b>Geralt Crews</b> President	<b>Chrissie Popper</b> Vice President	<b>Aaron Dalzot</b> Secretary	<b>Liz Nelson</b> Commissioner	<b>Sarah Beckmann</b> Commissioner	<b>Mike Szpylman, CPRE</b> Executive Director	<b>Mike Szpylman, CPRE</b> Treasurer
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## Gurnee Park District

core value of fiscal responsibility and revenue diversification. An important factor in our financial success is the split between the two main sources of revenue, fees and charges for services and taxes. Since the acquisition of FitNation in 2013, fees for services have been the largest revenue source.

Fiscal Year 2024-25 year-end results show a healthy revenue split of 48% fees for services, 44% taxes, and 8% other revenue. In 2025-26, the budget calls for a revenue split at 50% fees for services, 46% taxes, and 4% other revenue. Other revenue includes investment income, which might not be as good as it was last budget year, so we are relying less on that and more on fees for services. Adjusting thus maintains a revenue balance between fees for services and property taxes, which is very important for our financial stability in current times.

### Budget Highlights

We adhere to a balanced budget policy. Under normal conditions, budgeted operating expenditures are less than budgeted operating revenue. Surplus from operations funds a portion of ongoing capital improvement needs. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements. One-time or special purpose revenues will only be used to finance capital projects or for expenditures required by that revenue source and not to subsidize recurring personnel costs or other operating costs.

The 2025-26 budget as presented is a balanced budget. Total budgeted revenue including other financing sources for fiscal year 2025-26 is \$16,518,727 and total budgeted expenditures are \$18,702,112.

While at first glance the budget does not appear to be balanced, it is due to using accumulated fund balances for various capital projects. Fund balances are not used to cover operational expenditures in any funds unless it is a planned action to use surplus fund balances in some of the small funds. The proposed 2025-26 budget does not include using fund balances to support operational expenditures.

Of the \$16.5 million proposed budgeted revenues, \$7.19 is from taxes, \$7.9 million is from fees and charges, and the rest from other sources, including bond proceeds. Of the \$18.7 million proposed budgeted expenditures, \$3.6 million is for capital projects and \$2.3 million is for current debt service payments and \$12.7 million for operations. It has room for a 3.5% increase in salaries and wages.

This year's budget will lead to another financially successful year for Gurnee Park District. We are confident that

#### ENRICHING COMMUNITY THROUGH FUN AND NATURE

<b>Geralt Crews</b> President	<b>Chrissie Popper</b> Vice President	<b>Aaron Dalzot</b> Secretary	<b>Liz Nelson</b> Commissioner	<b>Sarah Beckmann</b> Commissioner	<b>Mike Szpylman, CPRE</b> Executive Director	<b>Mike Szpylman, CPRE</b> Treasurer
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Gurnee  
Park District

we will deliver premier, innovative, community-driven recreational experiences while maintaining our financial stability in the current economic environment.

**Acknowledgements**

The operational area budgets in this document are prepared for use as a management tool and are not legally required documents. Management uses this baseline to assess, evaluate and change activities during the year in order to achieve its overall objective of providing high quality recreational activities for Park District residents.

The 2025-26 Annual Budget was assembled through the efforts of the Executive Director, department directors, managers, supervisors and support staff. The Business Services Team is responsible for final preparation, Budget and Appropriation Ordinance preparation, distribution and filing. The Annual Budget is prepared one time during the year, reviewed regularly throughout the year, and would not be possible without the concerted effort of the Park District's staff and the support of the Board of Commissioners.

Sincerely,

Michael Szpylman, CPRE

**ENRICHING COMMUNITY THROUGH FUN AND NATURE**

<b>Geralt Crews</b> President	<b>Chrissie Popper</b> Vice President	<b>Aaron Dalzot</b> Secretary	<b>Liz Nelson</b> Commissioner	<b>Sarah Beckmann</b> Commissioner	<b>Mike Szpylman, CPRE</b> Executive Director	<b>Mike Szpylman, CPRE</b> Treasurer
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# ANNUAL BUDGET OVERVIEW

FISCAL YEAR 2025-26 ANNUAL BUDGET

## INTRODUCTION

Gurnee Park District's Annual Operating Budget for fiscal year 2025-26 continues to be the financial guide to meet the parks, open space and recreational opportunities for a community of 34,651 residents. This detailed document is prepared as an aid to understand the legal budget and appropriation ordinance.

The Park District was awarded the Government Finance Officers Association (GFOA) Distinguished Budget Award for the 2024-25 fiscal year budget for the fourteenth consecutive year. The Park District will again seek to win the GFOA Distinguished Budget Award for the 2025-26 fiscal year budget. This requires preparing a budget document in compliance with GFOA requirements.

## BUDGET PROCESS AND BUDGET CALENDAR

Budget process officially begins in November when the Board of Commissioners approves the Park District's "Categories of Service" document available in [APPENDIX B](#). This document groups all service offerings into 4 categories based on community needs and revenue sourcing. Budget "kickoff" meetings are scheduled with the Recreation, Parks, and Marketing Departments to guide the development of department budgets. Additional periodic meetings are scheduled throughout as needed. Departments work with their staff and submit their preliminary budgets to the Director of Business Services, who adds non-departmental items to the budget to complete the preliminary budget draft. The Executive Director and the Director of Business Services review the first draft and suggest changes. Meetings are scheduled as needed. Department Directors present a revised complete budget draft that is finalized by the Director of Business Services and the Executive Director for Board presentation. Board feedback is incorporated into the final budget and presented to the Board for approval.

No more than thirty days prior to the hearing, notice of the place and time is published in the local press. The ordinance is made available for inspection by the public on the Park District's website. A physical copy of the ordinance is also made available for inspection at Viking Park Community Center and Hunt Club Park Community Center. The Budget and Appropriation Ordinance is adopted before the first quarter of each year and filed with Lake County within 30 days of adoption. Along with a certified copy of the Budget and Appropriation Ordinance, the Park District files anticipated revenue during the fiscal year covered by the appropriation ordinance. The Park District's chief fiscal officer, the Director of Business Services, is responsible for certifying the revenue estimate. The Budget and Appropriation Ordinance found in [APPENDIX C](#) also outlines any probable expenditure of grant or developer impact fees.

## TRANSFERS AND BUDGET AMENDMENT

State law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority after the first six months of the fiscal year to make transfers between the various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners may amend the Budget and Appropriation Ordinance, but it must be done in accordance with the same procedure followed when the ordinance was originally adopted.

# BUDGET PROCESS TIMELINE



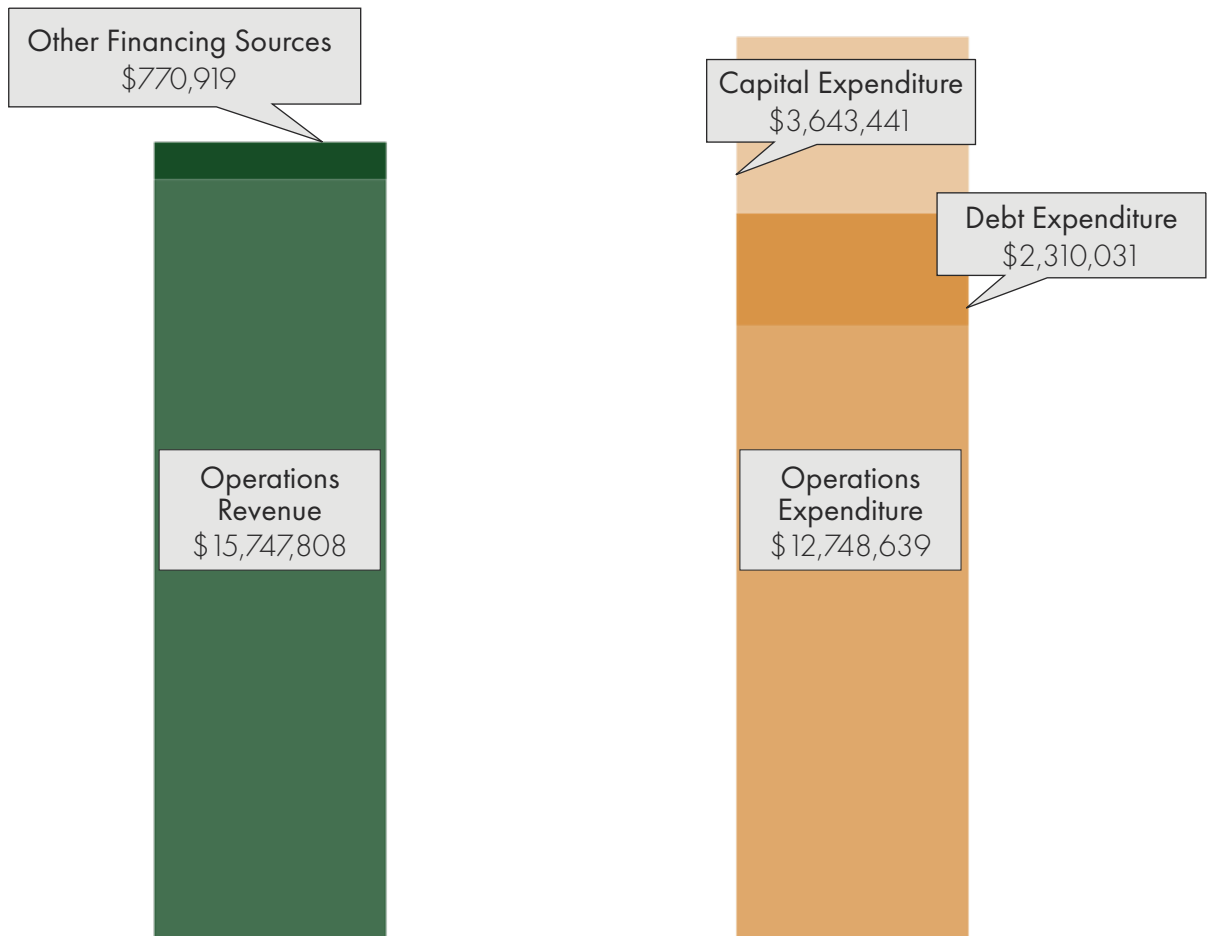
# BUDGET AT A GLANCE

At first, the Fiscal Year 2025-26 Annual Budget seems to be running a deficit since revenues are lower than expenditures.

However, included below are capital expenditures of \$3,6 million that are funded by our fund balance and one time revenue sources. Only operating revenues, not fund balance or one time revenue sources, are used for operating expenditures. Therefore, it is not running a deficit.

	2025/2026 Budget	2024/2025 Projected	Increase/Decrease
<b>REVENUES</b>			
Operating Revenue	\$15,747,808	\$15,098,649	4.3%
Other Financing Sources	\$770,919	\$742,770	3.8%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$16,518,727</b>	<b>\$15,841,420</b>	<b>4.3%</b>
<b>EXPENDITURES</b>			
Operating Expenditure	\$12,748,639	\$11,840,689	7.7%
Capital Projects	\$3,643,441	\$3,584,150	1.7%
Debt Service	\$2,310,032	\$2,274,998	1.5%
<b>Total Expenditures</b>	<b>\$18,702,112</b>	<b>\$17,699,837</b>	<b>5.7%</b>

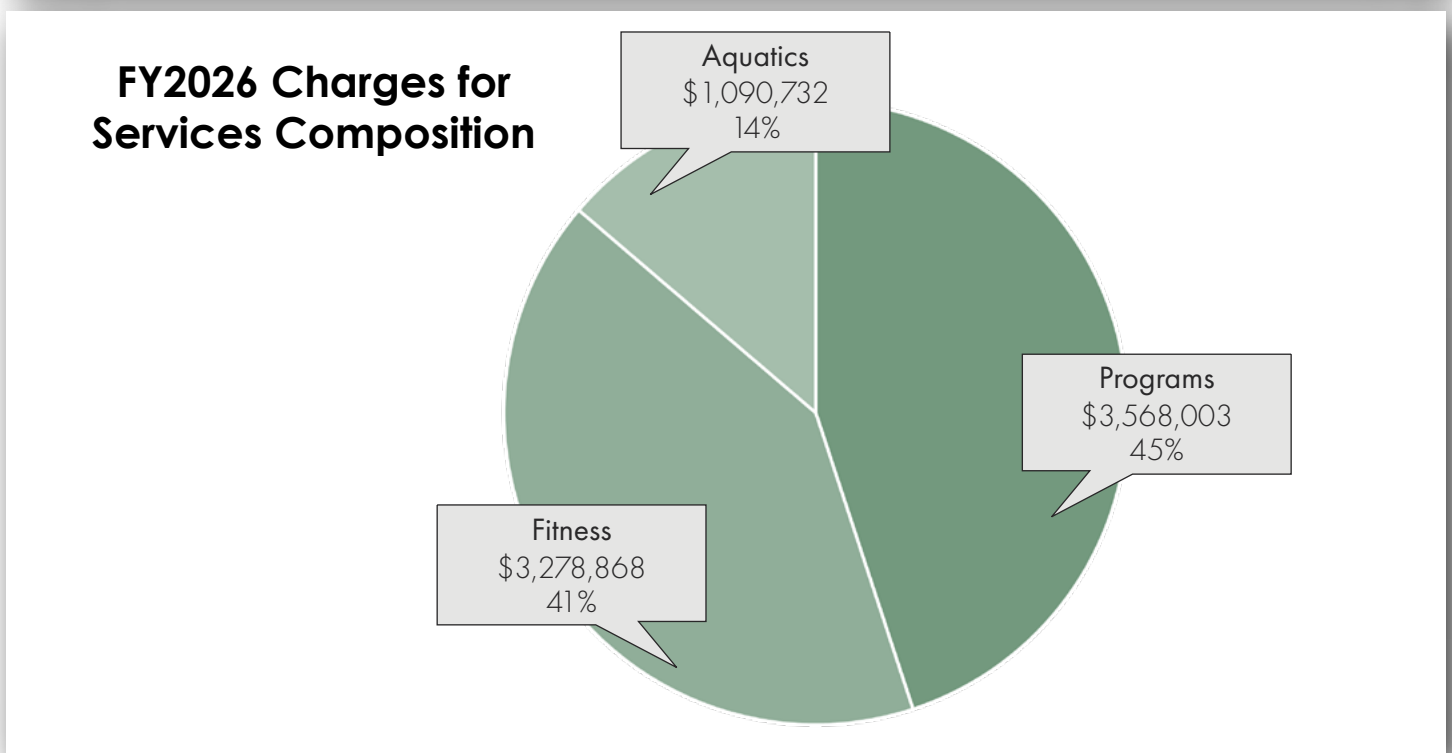
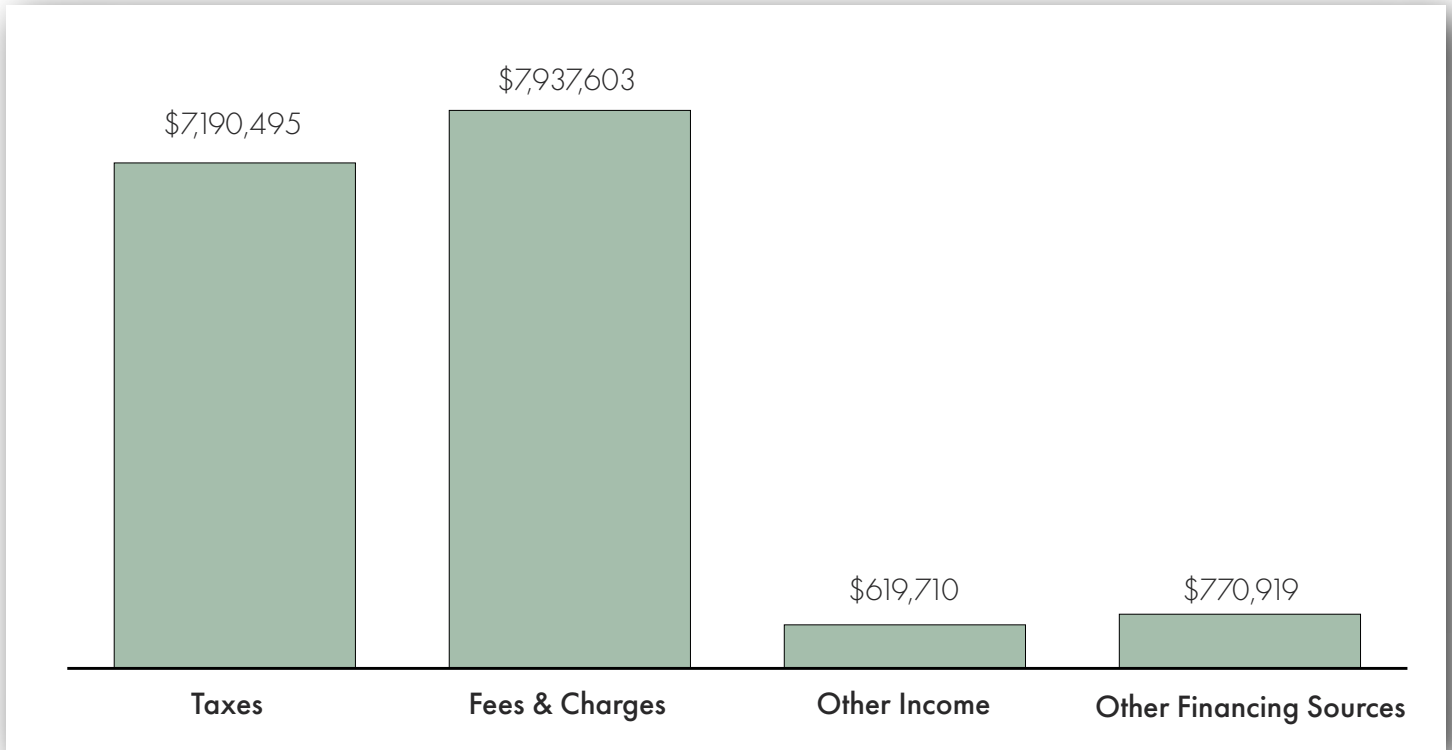
## Revenues & Expenditures Operating, Debt, Capital



# BUDGET HIGHLIGHTS

## Revenues and Other Financing Sources

Tax levy and charges for services are the two main sources of revenue. A healthy balance between the two is crucial to keep the essential general services as well as the in-demand user-based offerings in a financially responsible manner. Projected 2024- 25 year-end results show a healthy revenue split of 48% fees for services, 44% taxes, 4% other revenue and 4% other financing sources. Other income is predominantly investment income. Given the economic conditions, this might be less than it was last fiscal year. Other Financing Sources are the annual rollover bond proceeds.



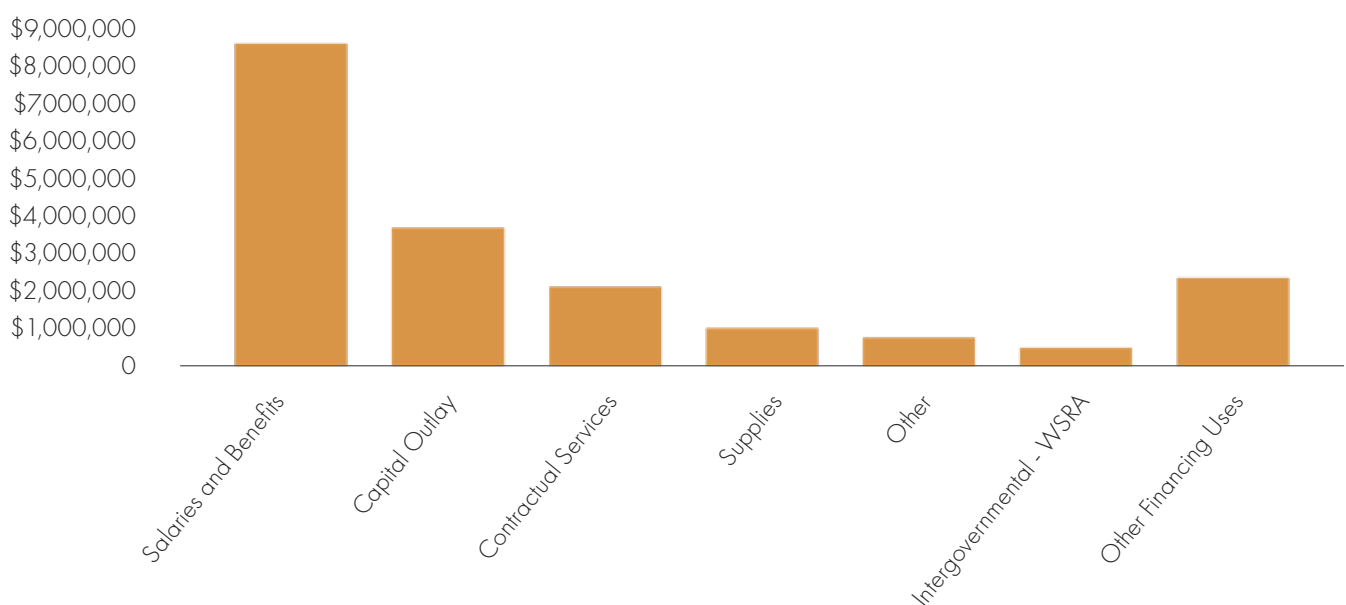


## EXPENDITURES AND OTHER FINANCING USES

The budgeted expenditures of \$18,702,112 include \$3,643,441 in capital projects and \$2,310,032 for current debt service payments. The total budget for expenditures is a 6% increase from the current fiscal year end projections. A few new full time and part time positions have been budgeted to support the anticipated growth. The capital expenditures include projects budgeted this year which are funded through the Capital Replacement/ Development Fund, prior year accumulated fund balances, and Gurnee Park District's annual rollover bonds. Contractual services include legal, information technology, equipment leases, third party recreational programming and other services.

The Other Financing Use is debt service. These payments are funded through the annual debt service property tax levy and fitness operations revenue. The debt service payments for FitNation due in fiscal year 2025-26 are budgeted to be paid entirely from the FitNation operating revenue. This has been achieved since the acquisition of FitNation in 2013.

### Expenditure Categories



# BUDGETARY BASIS AND CONTROL

FISCAL YEAR 2025-26 ANNUAL BUDGET

## BUDGETARY BASIS

The Basis of Budgeting for all funds is modified accrual. This is the same as the Park District's basis of accounting used in the District's audited financial statements. In the modified accrual basis of accounting, revenues are recorded when available and measurable and expenditures are recorded when the liability is incurred.

Revenues are budgeted when estimated to occur according to past history and normal scheduled events and calendars. Lease income is measured at its present value at the time of agreement. Other financing sources are debt issuances. Expenditures are appropriated when estimated to occur according to past history and program implementation. The Park District prepares a detailed budget by month to the program expenditure line. Although encumbrances are tracked, they are not counted as expenditures until the service is performed, at which point they become expenditures.

## BUDGETARY CONTROL

The legal level of budgetary control is at the fund level. Budgetary control is provided by verification of appropriation amounts prior to expenditures and monthly review of all individual account expenditures compared with budgeted appropriations. The Leadership Team receives monthly reports detailing actual revenue and expenditures versus the budget on a monthly and year to date basis. The prior year's monthly and year-to-date activity is also listed. This information is used to monitor the budget policy and implementation. The Board of Commissioners receives this information on a monthly basis as well.

Program fees and taxes that exceed general operating expenses are proposed each year. Budget surpluses, excess fund balance and debt management comprise funding for the Park District's capital improvement program. Capital improvements are the Park District's discretionary spending, whereas operating expenditures are driven by programs called for by the community.

The Park District is required by statute to adopt an annual budget. The Park District administrative staff prepare, review, and present the budget each year to the Park Board. To protect the major capital assets entrusted to the Park District by the residents, assessments of facilities and physical inventories are periodically performed.



# FINANCIAL POLICIES

## FISCAL YEAR 2025-26 ANNUAL BUDGET

Gurnee Park District's financial policies seek to improve the programs and services provided to our community as well as enhance the financial capability of the Park District. Various financial policies and procedures outline processes for financial planning, treatment of revenue streams and control of expenditures. Complete financial policies can be accessed in [APPENDIX D](#). Any deviations from the policies have to be approved by the Board. A few key policies are mentioned here in brief:

### Balanced Budget Policy

Budget is defined to be balanced when the sum of appropriated expenditures do not exceed the sum of anticipated revenues and the beginning fund balance. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements or to account for extraordinary circumstances such as the COVID-19 pandemic.

### Capital Assets Policy

Assets having a value of \$10,000 or more and having a useful life of five years or more are capitalized in the year they are acquired and recorded at their historical cost. Capital assets are classified into four major groups: land, buildings, improvements other than buildings, and machinery and equipment. Additions, disposals, and depreciation of capital assets are recorded annually in keeping with Generally Accepted Accounting Principles (GAAP).

### Fees For Services

Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Where market opportunities exist to cover additional indirect costs such as operating maintenance, administrative overhead and use of capital assets, staff will set fees higher than the operating cost. The Park District uses the Board - approved Categories of Service document as a guide when determining fees.

### Debt Issuance

Acquisition of capital assets is funded with the issuance of debt and/or surplus from operations. Existing obligation structure, current and projected surplus from operations and future liability levels are reviewed before issuing new debt. The Board reviews the statutory debt limit as part of any new issuance or referendum.

### Investment Policy

Funds not needed for immediate disbursement will be deposited within two (2) working days of collection at prevailing rates or better and collateralized. Investment activities will be governed by the following specific objectives in order by priority: safety of principal, liquidity, rate of return, and public trust. Monthly reports to the Board list the investments.

### Expenditure Accountability

Gurnee Park District's Fiscal policy states that the Park District shall make prompt payment of purchases as provided by the Local Governmental Prompt Payment Act of Illinois. Each month, financial reports are shared with staff to aid tracking of expenditures.

### Internal Controls

Gurnee Park District maintains a system and environment of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed financial policies adopted by the District's Board of Commissioners.

The Park District Board of Commissioners and Management Staff demonstrate and promote a commitment to integrity and ethical values. Management Staff, through oversight of the Board of Commissioners, establish structures, reporting lines and appropriate authorities in pursuit of objectives. The District demonstrates a commitment to attract, develop and retain competent individuals in alignment with its mission and vision. Individuals are held accountable for their internal control responsibilities as it relates to their job duties.



## FUND DESCRIPTION AND STRUCTURE

Gurnee Park District has only governmental funds. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Park District:

**The Corporate Fund** is the General Fund, which is for general corporate expenditures not reported in another fund.

**Special Revenue Funds** are for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Park District has 7 special revenue funds, 1 major fund—Recreation Fund—and the rest minor.

**Debt Service Fund** is for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Park District maintains 1 debt service fund, the Bond and Interest Fund, which is a major fund.

**Capital Project Fund** is for the accumulation and use of resources for constructing, acquiring and rehabilitating capital assets, such as buildings and recreation facilities. The Park District maintains 3 capital projects funds of which 1 is a major fund—Capital Replacement and Development Fund.

**All Park District Funds** are appropriated. All in all, the Park District has 4 major funds. Audited statements combine 2 minor funds—Site & Construction Funds—and categorize them as a major fund. The rest are minor funds.

### Appropriated Funds at a Glance

Governmental Fund	Fund #	Fund Description	Fund Type
Corporate	10	Corporate Fund	Major
Capital	17	Capital Replacement/Development	Major
Special Revenue	20	Recreation	Major
Debt Service	60	Bond & Interest	Major
Capital	15	Site & Construction (Developer Donations)	Nonmajor
Capital	16	Site & Construction (Bonds)	Nonmajor
Special Revenue	30	Audit	Nonmajor
Special Revenue	35	Paving & Lighting	Nonmajor
Special Revenue	40	Recreation for Handicapped	Nonmajor
Special Revenue	45	Liability Insurance	Nonmajor
Special Revenue	50	IMRF	Nonmajor
Special Revenue	55	Social Security	Nonmajor

## DESCRIPTION OF MAJOR FUNDS

### Corporate Fund—FUND 10

The Corporate Fund is used to account for the general operating activities of the Park District, which are not accounted for in any other fund. Taxes account for 98% of the revenue in the Corporate Fund.

### Capital Replacement/ Development Fund—FUND 17

This fund is used to replace aging capital items as well as for the development of new capital or infrastructure. Financing is provided by transfer of funds from the Corporate and Recreation Funds. Grants and other one-time revenues are also used for capital expenditure. There is no fund balance target for this fund.

### Recreation Fund—FUND 20

The Recreation Fund is used to account for the operations of recreation programs, fitness center operations, and aquatic center operations. Revenues are derived from specific annual property tax levy and charges for the programs, use of the fitness centers, and aquatic center.

### Bond & Interest Fund—FUND 60

This fund is used to accumulate monies for the Park District's retirement of general obligation bonded debt. Financing is provided by an annual tax on property levied for the purpose of retiring bonded indebtedness. There is no fund balance target for this fund.

## DESCRIPTION OF NONMAJOR FUNDS

### Site & Construction (Developer Donations)—FUND 15

This fund collects developer donation and interest on investments. Legal and professional services and park and building improvements are carried out from this fund.

### Site & Construction (Bonds) Fund—FUND 16

Bond proceeds are accumulated in this fund. Grant proceeds, interest on investments also come into this fund.

### Audit Fund—FUND 30

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of an annual audit of the financial statements and accounting records of the Park District.

### Paving and Lighting Fund—FUND 35

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of making paving and lighting improvements throughout the Park District.

### Recreation for Handicapped Fund—FUND 40

This fund is used to account for revenues derived from a specific annual property tax levy which is disbursed to the Warren Special Recreation Association to provide special recreation programs for the handicapped and impaired. This fund is also used to make ADA improvements to the District's park infrastructure as well as provide inclusion services to program participants.

### Liability Insurance Fund—FUND 45

This fund is used to account for revenues derived from a specific annual property tax levy to provide liability insurance for the Park District's operations.

### Illinois Municipal Retirement Fund—FUND 50

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of providing employer contributions to the State regulated Illinois Municipal Retirement Fund.

### Social Security Fund—FUND 55

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of meeting the costs associated with participation in the "Social Security Act."



FY26 Budget for Major and Nonmajor Funds				
Fund Description	FY 26 Budgeted Revenues	FY 26 Budgeted Expenditures	Projected Fund Balance 04/30/26	Fund Type
Corporate	\$2,797,674	\$2,797,674	\$734,418	Major
Capital	\$549,600	\$2,258,458	\$4,149,618	Major
Special Revenue	\$9,837,675	\$9,837,675	\$2,336,308	Major
Debt Service	\$1,229,395	\$1,300,894	\$1,399	Major
Site & Construction	\$782,819	\$1,078,100	\$126,879	Nonmajor
Audit	\$30,891	\$31,310	\$9,138	Nonmajor
Paving & Lighting	\$70,322	\$92,500	\$9,299	Nonmajor
Recreation for the Handicapped	\$564,897	\$615,929	\$263,227	Nonmajor
Liability Insurance	\$225,186	\$221,192	\$56,846	Nonmajor
IMRF	\$324,908	\$359,879	\$95,740	Nonmajor
Social Security	\$405,361	\$408,500	\$106,667	Nonmajor
<b>Total All Funds</b>	<b>\$16,518,727</b>	<b>\$18,702,112</b>	<b>\$7,589,540</b>	

## FUNDS AND DEPARTMENTS RELATIONSHIP

In order to best serve the community, the Park District organized itself into 4 main departments: Parks, Recreation, Business Services, and Marketing. The Parks Department offers outdoor and indoor spaces and the Recreation Department offers programs, recreation, and fitness opportunities in those spaces. The Business Services and Marketing Departments take care of the general operations of the District, supporting Parks and Recreation. All 4 departments mutually support each other to cater to the community needs.




These departments fall into 3 functional areas:

1. General Operations, comprising of Business Services and Marketing
2. Parks
3. Recreation

More than one department or functional area might be associated with a fund. Generally, general operations touch most of the funds and share some of the funds with the other two functions.



### Mutual Relationship Between the Departments and Funds at a Glance

Department	Name	Fund
	Parks	Corporate (less Gen Ops portion) Recreation (less Recreation portion)
	Recreation	Recreation & Recreation for Handicapped
	General Operations	Corporate, Capital, Site & Construction, Audit, Liability, IMRF, Social Security, and Bonds



# BUDGET REVIEW

## FISCAL YEAR 2025-26 ANNUAL BUDGET

Gurnee Park District adheres to a balanced budget policy. As mentioned before, included here are capital expenditures of \$3.6 million and \$2.3 million in Debt Service. Operating expenditures are \$12.7 million. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements. One-time or special purpose revenues will only be used to finance capital projects or for expenditures required by that revenue source and not to subsidize recurring personnel costs or other operating costs. The 2025-2026 budget as presented is a balanced budget.

	2025/2026 Budget	2024/2025 Projected	Increase/Decrease
<b>REVENUES</b>			
Taxes	\$ 7,190,495	\$ 6,954,313	3.40%
Fees & Charges	\$ 7,937,603	\$ 7,424,898	6.91%
Other Income	\$ 619,710	\$ 719,438	-13.8%
Other Financing Sources	\$ 770,919	\$ 742,770	3.79%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$ 16,518,727</b>	<b>\$ 15,841,420</b>	<b>4.28%</b>
<b>EXPENDITURES</b>			
General Operations	\$ 2,736,378	\$ 2,543,613	7.58%
Park Management	\$ 2,880,580	\$ 2,665,947	8.05%
Recreation Programs	\$ 6,142,110	\$ 5,735,078	7.10%
Social Security & Pension	\$ 768,379	\$ 692,692	10.93%
Liability Insurance	\$ 221,192	\$ 203,359	8.77%
Capital Projects	\$ 3,643,441	\$ 3,584,150	1.65%
Debt Service	\$ 2,310,032	\$ 2,274,998	1.54%
<b>Total Expenditures</b>	<b>\$ 18,702,112</b>	<b>\$ 17,699,837</b>	<b>5.66%</b>

Compared to the projected FY 2024-2025, revenues increased 4.3% while expenditures increased 5.7%. The 2025-26 budget includes four fulltime positions that were hired new during the 2024-25 fiscal year (Parks- Facility Maintenance II, Parks- Trades & Construction Supervisor, Recreation- Cultural Arts Supervisor, Business-Business Services Specialist) as well as one new part-time position (Recreation-Special Events/ Adult Recreation Coordinator). All new positions were added to support the anticipated growth and continued operational excellence in the Park District. Personnel costs include a 3.5% increase. However, actuals will be based on merit and the employee's job grade range.

As shown on the next page, Corporate and Recreation Funds are budgeted to break even. Any actual surplus will be transferred to Capital Funds towards the end of the fiscal year. FitNation, part of the Recreation Fund, is designed to pay for its own capital needs. As a result, \$300,000 is budgeted to be transferred from Recreation to Capital for FitNation future capital needs. Including this amount, Capital revenues and Recreation expenditures are up by \$300,000. Without that transfer, revenues and expenditures are \$16.5 and \$18.7 respectively.



# OVERVIEW OF TOTAL RESOURCES OF APPROPRIATED FUNDS

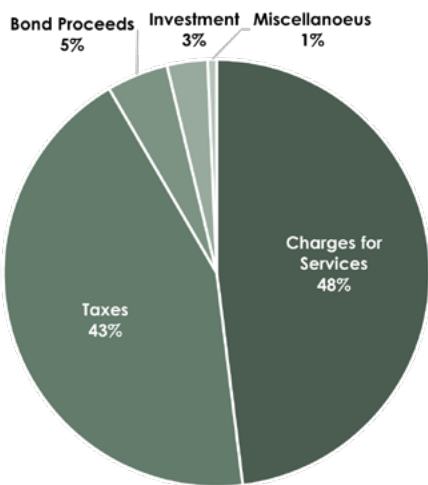
The composition of sources of funds is given below:

Source of Funds	Actual	Budget	Estimate	Budget
	2023-24	2024-2025	2024-25	2025-26
Charges for Services	\$7,171,433	\$7,792,216	\$7,353,273	\$7,937,603
Taxes	\$6,677,138	\$6,997,892	\$6,954,313	\$7,190,495
Bond Proceeds	\$1,011,680	\$730,395	\$742,770	\$770,919
Investments	\$716,012	\$514,943	\$674,945	\$506,910
Miscellaneous	\$411,010	\$113,125	\$116,118	\$112,800
<b>Total</b>	<b>\$15,987,272</b>	<b>\$16,148,572</b>	<b>\$15,841,420</b>	<b>\$16,518,727</b>

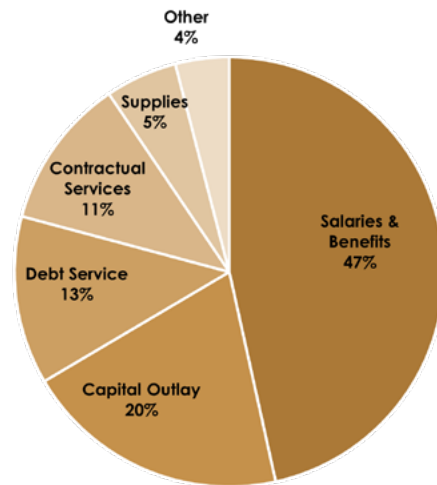
The composition of various expenditures are given below:

Use of Funds	Actual	Budget	Estimate
	2023-24	2024-2025	2024-25
Salaries & Benefits	\$7,178,869	\$8,267,887	\$7,815,647
Services & Supplies	\$3,841,780	\$4,094,843	\$4,025,041
Capital Outlay	\$1,575,026	\$3,701,290	\$3,584,150
Debt Service	\$2,213,204	\$4,934,058	\$2,274,998
<b>Total</b>	<b>\$14,808,880</b>	<b>\$20,998,078</b>	<b>\$17,699,837</b>

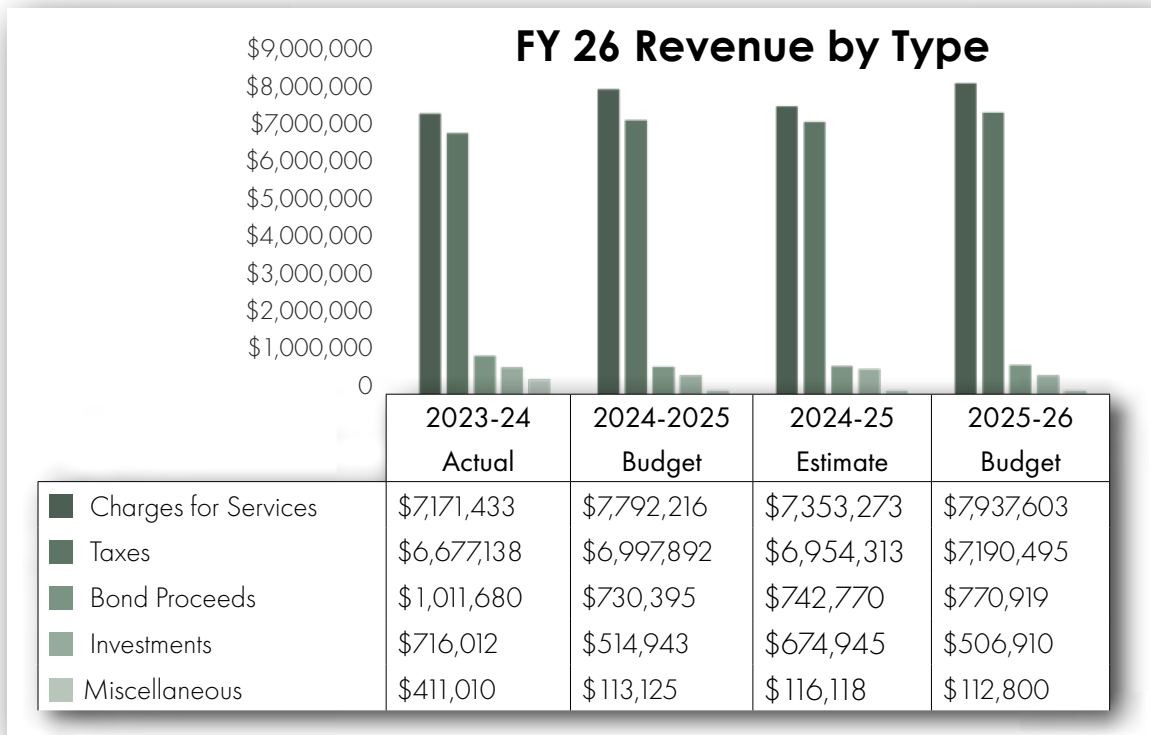
### Source of Funds



### Use of Funds

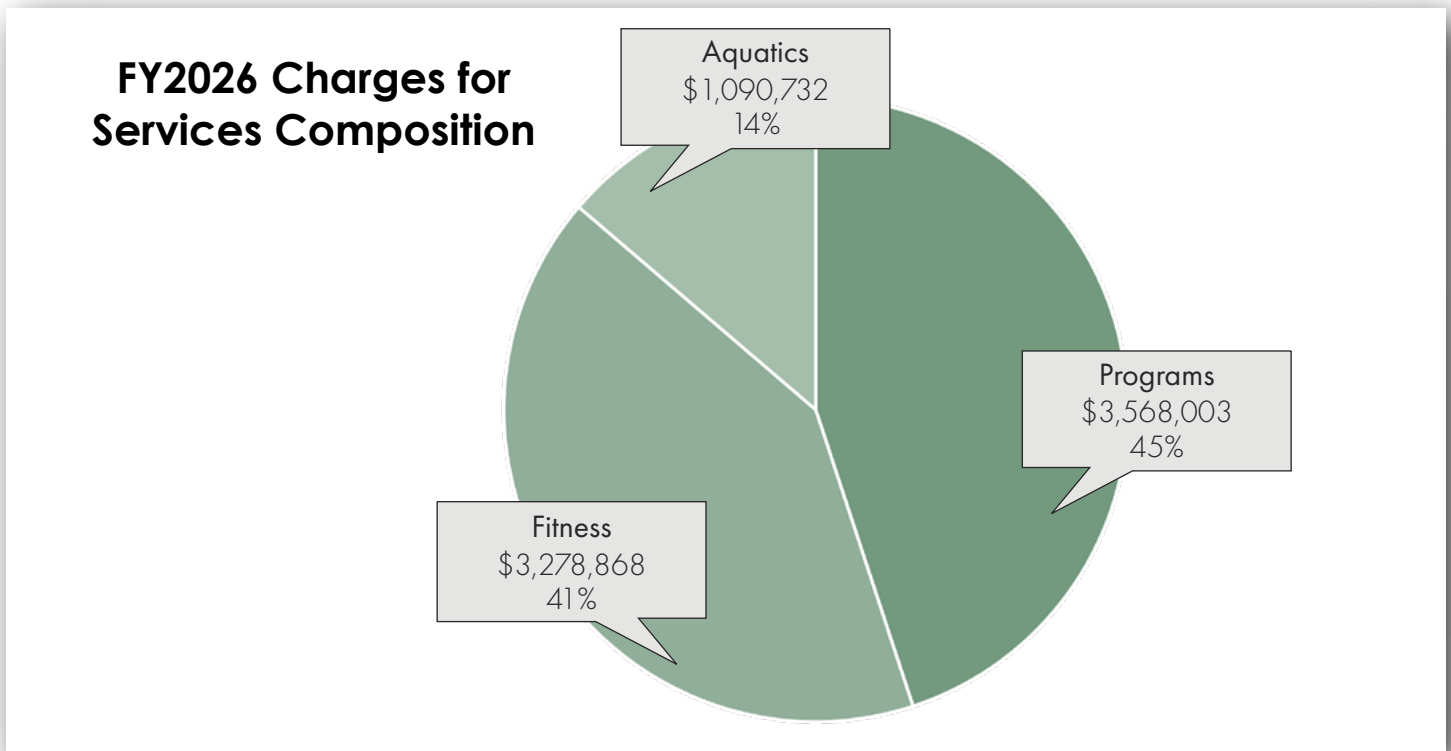


# REVENUE ANALYSIS BY TYPE



While taxes are necessary to offer certain services, Gurnee Park District wants to rely more on charges for services that the community desires. Care is taken to reduce reliance on the tax levy, especially in the Recreation Fund. This fund, which is more than 80% funded by fees and charges, is budgeted to increase 12%, along

with a 5% increase budgeted to the fitness center and 3% increase budgeted to aquatics. The growth estimates are based on the addition of new programs, modest fee increases, and increased participation projections and annual goals. Below is the composition of the Charges for Services.



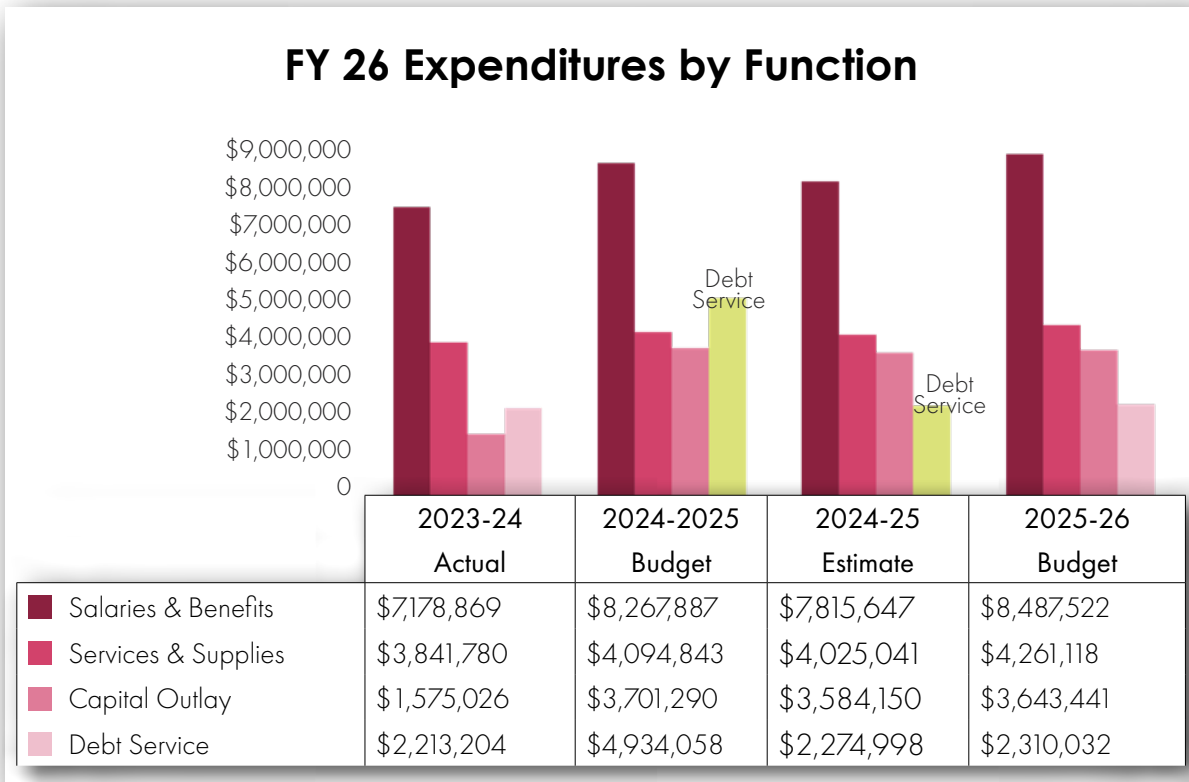
Tax levy is budgeted to increase 3.4% in keeping with the CPI increase. The Park District has a consistent property tax collection rate of over 99%. Other revenue is predominantly interest income, which is expected to decrease, given the external environment compared to the previous year.

# EXPENDITURE ANALYSIS BY TYPE

## Expenditures and Other Financing Uses

The total budget for expenditures is a 6% increase from the current fiscal year end projections.

Salaries and benefits, not surprisingly, are the biggest expenditures by function. Rising employment



costs, inflation, and soaring healthcare chiefly contribute to it in a world where it is a challenge to attract and retain talent. The personnel budget includes 4 new full-time positions and 1 part-time position to support the anticipated growth. Although 3.5% increase is budgeted for personnel, actual increases are strictly based on merit and in keeping with the job grade range. The State of Illinois minimum wage increases continue to impact the budget. Simply passing along these costs to the community would endanger the Park District's mission, so it has not been done. Gradually and eventually, appropriate smaller fee increases are being considered to return to pre-minimum wage increase levels. Contractual services include legal, information technology, equipment leases, third party recreational programming and other services.

The Capital Outlay, which includes projects budgeted this year, are funded through the Capital Replacement/Development Fun, prior year accumulated fund balances, and the Park District's annual rollover bonds. Gurnee Park District applied for grants to aid with much needed capital projects. These capital projects are budgeted in such a way that they can be undertaken from existing fund balance instead of waiting for grant funds to start them.

Debt service needs a special mention. It was thought that a large portion of debt could be refunded in FY2024-25 but the economic factors were not conducive. As a result, though budgeted, the debt service column is a lot shorter than the budgeted column to its left. Debt service payments are funded through the annual debt service property tax levy and fitness



operations revenue. The debt service payments for FitNation due in fiscal year 2025-26 are budgeted to be paid entirely from FitNation operating revenue. This has been achieved since the acquisition of FitNation in 2013.

Gurnee Park District uses a detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of budgeting, the same basis used in the Park District's audited financial statements. The District combines a year-end review and Annual Budget to ensure the baseline information used for comparison purpose.

## **DEFINITION OF FUND BALANCE**

Fund Balance is the difference between assets/deferred outflows and liabilities/deferred inflows in a governmental fund. The governmental funds account for the primary, typically tax- supported activities of a government. In the combined statements given on the next page are the beginning fund balances, increases (decreases), ending fund balances for each major fund and aggregated nonmajor funds. Also given are revenues by major type as well as expenditures by functional units and other financial sources and uses.



## FUND BALANCE POLICY

The Park District's fund balance policy is established to provide financial stability, cash flow for operations, and an ability to respond to emergencies. Guiding parameters, such as minimum target balances in most funds, ensure long-term sustainability for future growth. Planned, Board-approved transfers from the General and Recreation Funds to the Capital Replacement/Development Fund are used for capital projects. Amounts set aside could be restricted, committed, or assigned depending on the intended source/use of the funds. As such, this fund has no target minimum balance.

The chart below illustrates the fund balance levels in the respective funds. In total, Gurnee Park District's Fund Balance target amount for all funds combined is about \$3.2 million and is projected to have about \$4.6 million for capital and debt service.

FUND BALANCE			
	4/30/2026	Fund Balance	Excess
FUND	Budgeted FB	Target	(Shortfall)
10 - CORPORATE	\$734,418	\$690,068	\$44,350
15 - SITE & CONST (dev donation)*	\$118,416	\$0	\$118,416
16 - SITE & CONST (bonds)	\$8,463	\$0	\$8,463
17 - CAPITAL REPL / DEVL	\$4,149,618	\$0	\$4,149,618
20 - RECREATION	\$2,336,308	\$2,331,248	\$5,060
30 - AUDIT	\$9,138	\$7,828	\$1,310
35 - PAVING & LIGHTING	\$9,299	\$9,250	\$49
40 - REC FOR HANDICAPPED	\$263,227	\$0	\$263,227
45 - LIABILITY INSURANCE	\$56,846	\$55,298	\$1,548
50 - IMRF	\$95,740	\$89,970	\$5,770
55 - SOCIAL SECURITY	\$106,667	\$102,125	\$4,542
60 - BOND & INTEREST*	\$1,399	\$0	\$1,399
<b>Total Fund Balance</b>	<b>\$7,889,540</b>	<b>\$3,285,787</b>	<b>\$4,603,753</b>

The fund balance of about \$4.6 million is for capital projects and bond payments. These funds are not used for operational expenditures.

\*Funds 15, 16, 17, 40, and 60 don't have a target Fund Balance as per Policy.



# COMBINED STATEMENTS

## FISCAL YEAR 2025-26 ANNUAL BUDGET

### Corporate Fund

The Corporate Fund is used to account for the general operating activities of the Park District, which are not accounted for in any other fund. This fund is budgeted to break-even, like the Recreation Fund. The total budgeted expenditures for the Corporate Fund are \$2,797,674 which is 7.5% higher than the current fiscal year projections. The budget reflects full service offerings in 2025-26.

Tax receipts that account for 98% of the revenue in the Corporate Fund are budgeted at \$2,724,274, which is 3.9% higher than current year's projected tax receipts mainly due to the increase in CPI and reallocation of tax receipts from smaller dedicated funds. Total Park Management expenditures in the Corporate Fund are budgeted 6% higher than the projections to account for full staffing levels as well as increasing contractual service costs.

This year there is no accumulated fund balance budgeted to be transferred to the Capital Replacement / Development Fund as management is realistic that revenue generated from the additional positions will need time to grow. The budgeted year end fund balance in this fund is \$734,418 which is \$44,350 above the fund balance target.

# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

## Major Corporate Fund

		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$2,644,111	\$2,623,093	\$2,724,274
	Fees & Charges	-	-	-
	Grants / Intergovernmental	-	-	-
	Investment Income	\$70,669	\$74,678	\$59,500
	Donations and Miscellaneous	\$15,624	\$14,173	\$13,900
	<b>Total Revenues</b>	<b>\$2,730,404</b>	<b>\$2,711,944</b>	<b>\$2,797,674</b>
Expenditures				
	Salaries and Benefits	\$1,677,491	\$1,842,954	\$2,002,296
	Contractual Services	\$484,831	\$374,994	\$367,845
	Supplies	\$201,104	\$207,713	\$213,205
	Intergovernmental - WSRA	-	-	-
	Capital Outlay	\$67,293	\$54,689	\$37,400
	Debt Service	-	-	-
	Other	\$165,824	\$180,269	\$176,927
	<b>Total Expenditures</b>	<b>\$2,596,542</b>	<b>\$2,660,619</b>	<b>\$2,797,674</b>
	Surplus (Deficit)	\$133,862	\$51,326	\$0
Other Sources (Uses)				
	Bond Proceeds	\$ -	\$ -	\$ -
	Transfers Between Funds In (Out)	-\$345,000	-\$110,000	-
	<b>Total Other Sources (Uses)</b>	<b>-\$345,000</b>	<b>-\$110,000</b>	<b>-</b>
	Net Surplus (Deficit)	(\$211,138)	(\$58,674)	\$0
Fund Balance				
	1-May	\$1,004,230	\$793,093	\$734,418
	30-Apr	\$793,093	\$734,418	\$734,418



## Recreation Fund

The Recreation Fund is used to account for the operations of recreation programs, fitness operations and aquatic center operations. Revenues are derived from specific annual property tax levy and charges for the programs, use of the fitness centers and aquatic center. Fund financials are budgeted to break-even like the Corporate Fund. Total budgeted expenditures in the Recreation Fund are \$9,837,675 which is 7% higher than FY 2024-25 projections due to anticipated expansion in recreation programming, especially Cultural Arts. Total budgeted revenue in the Recreation Fund is \$9,837,675 which is budgeted to increase 10% compared to FY 2024-25 projections. The budgeted revenues for recreation programs is \$3,845,495 which is a 12% increase compared to FY 2024-25 projections.

Fitness operations are budgeted to generate \$3.3 million in budgeted revenue for the Park District, which is a 5% increase compared to FY 2024-25 projections. FY 2024-25 year end fitness memberships are expected to total 4,948 and grow to 5,285 by the end of 2025-26. Prior to the pandemic membership totaled just over 5,600.

For the first time since FY 2013-14, there is no transfer to the Capital Replacement / Development Fund for future FitNation debt payments included in the Recreation Fund budget. This is because the transferred amount has reached the level needed to support the planned increased debt payments throughout the remaining life of the FitNation bonds. The third principal payment on the FitNation debt is due in 2025- 2026 and will be paid between fitness operations and the Capital Replacement / Development Fund. The FitNation debt schedule is set-up to have payment amounts increase later in the life of the bonds. Total debt service (including the remaining HCPCC debt that is paid out of fitness operations) amortized equally over the 23 year life of the bonds is around \$855,000 per year.

Included in the Recreation Fund's proposed budget under the fitness operations area is a \$300,000 transfer to the Capital Replacement / Development Fund for future FitNation building capital needs. In FY 2024-25, projected transfer to cover future capital needs is \$300,000. The five year capital plan contains the detailed projects proposed for FitNation. Revenue from aquatic center operations is budgeted at \$757,316, a 3% increase compared to the 2024 season which was a very successful season at the aquatic center. Based on the continuing trend of decreasing season pass revenue, more focus is given to driving daily sale revenue the past few seasons. Please refer to the Five Year Program Revenue Analysis included in this budget packet for a more detailed look at the program area, fitness operations, and aquatic center revenue details.

Total Park Management expenditures in the Recreation Fund are budgeted 9.5% higher than FY 2024-25 projections to account for full staffing levels and full service offerings in this area as well as increasing contractual service costs. The budgeted year end fund balance is \$2,336,308 which is \$5,060 above the fund balance target.

# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

Major Recreation Fund		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$1,560,020	\$1,584,609	\$1,652,492
	Fees & Charges	\$717,433	\$7,353,273	\$7,937,603
	Grants / Intergovernmental	-	-	-
	Investment Income	\$228,614	\$193,492	\$150,180
	Donations and Miscellaneous	\$111,180	\$100,944	\$97,400
	<b>Total Revenues</b>	<b>\$9,071,247</b>	<b>\$9,232,318</b>	<b>\$9,837,675</b>
Expenditures				
	Salaries and Benefits	\$4,820,059	\$5,268,361	\$5,706,346
	Contractual Services	1,230,941	1,312,410	1,427,159
	Supplies	685,715	725,873	775,085
	Intergovernmental - WSRA	-	-	-
	Capital Outlay	180,012	212,003	212,683
	Debt Service	654,488	664,538	855,438
	Other	445,086	516,830	560,964
	<b>Total Expenditures</b>	<b>\$8,016,300</b>	<b>\$8,700,013</b>	<b>\$9,537,675</b>
	Surplus (Deficit)	\$1,054,946	\$532,305	\$300,000
Other Sources (Uses)				
	Bond Proceeds	\$ -	\$ -	\$ -
	Transfers Between Funds In (Out)	-895,530	-790,900	-300,000
	<b>Total Other Sources (Uses)</b>	<b>-895,530</b>	<b>-790,900</b>	<b>-300,000</b>
	Net Surplus (Deficit)	\$159,416	(\$258,595)	\$0
Fund Balance				
	1-May	\$2,435,487	\$2,594,903	\$2,336,308
	30-Apr	\$2,594,903	\$2,336,308	\$2,336,308



## Capital Replacement/Development Fund

This fund is used to replace aging capital items as well as for the development of new capital or infrastructure. Financing is provided by transfer of funds from the Corporate and Recreation Funds. There are several capital project items included in the budget for this fund, a list of which is included in the [FIVE YEAR CAPITAL PROJECT PLAN](#).

There is \$643,758 budgeted for FitNation building capital items. These expenditures are spent from the previous fiscal year fund balance transfers generated from fitness operations revenue. The proposed budgeted year end fund balance in this fund is \$4,149,618; \$1,777,604 is for regular capital projects (including HCPAC), \$324,246 is for future FitNation facility capital items, and \$2,696,260 is for future FitNation debt payments. There is no fund balance target in this fund. There is a decline in the fund balance due to the budgeted spend down on capital items using accumulated balance from previous years.

# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

### Capital Replacement/ Development Fund

		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$ -	\$ -	\$ -
	Fees & Charges	-	-	-
	Grants / Intergovernmental	-	-	-
	Investment Income	\$345,666	\$327,859	\$249,600
	Donations and Miscellaneous	-	-	-
	<b>Total Revenues</b>	<b>\$345,666</b>	<b>\$327,859</b>	<b>\$249,600</b>
Expenditures				
	Salaries and Benefits	\$ -	\$ -	\$ -
	Contractual Services	-	-	-
	Supplies	-	-	-
	Intergovernmental - WSRA	-	-	-
	Capital Outlay	\$652,827	\$2,722,206	\$2,104,758
	Debt Service	-	-	\$153,700
	Other	-	-	-
	<b>Total Expenditures</b>	<b>\$652,827</b>	<b>\$2,722,206</b>	<b>\$2,258,458</b>
	Surplus (Deficit)	(\$307,160)	(\$2,394,347)	(\$2,008,858)
Other Sources (Uses)				
	Bond Proceeds	\$ -	\$ -	\$ -
	Transfers Between Funds In (Out)	\$1,240,530	\$900,900	\$300,000
	<b>Total Other Sources (Uses)</b>	<b>\$1,240,530</b>	<b>\$900,900</b>	<b>\$300,000</b>
	<b>Net Surplus (Deficit)</b>	<b>\$933,370</b>	<b>(\$1,493,447)</b>	<b>(\$1,708,858)</b>
Fund Balance				
	1-May	\$6,418,553	\$7,351,923	\$5,858,476
	30-Apr	\$7,351,923	\$5,858,476	\$4,149,618

## Bond and Interest Fund

Financing is provided by an annual property tax. Investment income along with a high collection rates of taxes result in accumulated fund balance. When the fund balance reaches a notable level, it is used toward the payment of the Park District's alternate revenue source bonds. The FY2025-26 budget in this fund includes such a payment.



# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

Bond & Interest Fund		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$1,125,806	\$1,183,967	\$1,215,895
	Fees & Charges	-	-	-
	Grants / Intergovernmental	-	-	-
	Investment Income	\$19,351	\$23,203	\$13,500
	Donations and Miscellaneous	-	-	-
	<b>Total Revenues</b>	<b>\$1,145,157</b>	<b>\$1,207,169</b>	<b>\$1,229,395</b>
Expenditures				
	Salaries and Benefits	\$ -	\$ -	\$ -
	Contractual Services	-	-	-
	Supplies	-	-	-
	Intergovernmental - WSRA	-	-	-
	Capital Outlay	-	-	-
	Debt Service	\$1,119,917	\$1,175,911	\$1,300,894
	Other	-	-	-
	<b>Total Expenditures</b>	<b>\$1,119,917</b>	<b>\$1,175,911</b>	<b>\$1,300,894</b>
	Surplus (Deficit)	\$25,240	\$31,259	(\$71,499)
Other Sources (Uses)				
	Bond Proceeds	\$ -	\$ -	\$ -
	Transfers Between Funds In (Out)	-	-	-
	<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Net Surplus (Deficit)	\$25,240	\$31,259	(\$71,499)
Fund Balance				
	1-May	\$16,400	\$41,640	\$72,898
	30-Apr	\$41,640	\$72,898	\$1,399



## NONMAJOR FUNDS IN AGGREGATE

### Site And Construction (Developer Donations) Fund

The Site and Construction (Developer Donations) Fund is used to account for capital expenditures associated with acquiring, improving and maintaining the Park District's properties and equipment with financing provided from developer donations, grants and interest earned on investments. There are \$201,000 in expenditures included in the budget to be spent out of this fund in 2025-26. The fund balance available in this fund is from unspent developer donations received in past years. No additional developer donations are budgeted to be received in fiscal year 2025-2026. The budgeted year end fund balance in this fund is \$118,416. There is no fund balance target for this fund.



### Site And Construction (Bonds) Fund

The Site and Construction (Bonds) Fund is used to account for capital expenditures associated with acquiring, improving and maintaining the Park District's properties and equipment with financing provided from the sale of general obligation bonds, grants and interest earned on investments. There are several capital project items included in the budget for this fund. A complete list of capital projects is included in the Five Year Capital Project Plan. The budgeted year end fund balance in this fund is \$8,463. There is no fund balance target for this fund.



### Audit Fund

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of an annual audit of the financial statements and accounting records of the Park District. The budgeted year end fund balance in this fund is \$9,138 which is \$1,310 above the fund balance target.

### Paving And Lighting Fund

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of making paving and lighting improvements throughout the Park District. The budgeted year end fund balance in this fund is \$9,299 which is \$49 above the fund balance target.



## Recreation For Handicapped Fund

This fund is used to account for revenues derived from a specific annual property tax levy which is disbursed to the Warren Special Recreation Association to provide special recreation programs for individuals with special needs. This fund is also used to make ADA improvements to the Park District's park infrastructure. There are several capital project items included in the budget for this fund a list of which is included in the Five Year Capital Project Plan. The proposed budgeted year end fund balance in this fund is \$263,227. There is no fund balance target in this fund.

## Liability Insurance Fund

This fund is used to account for revenues derived from a specific annual property tax levy to provide liability insurance for the Park District's operations. The expenditure budget is a 9% increase compared to the current year's projected year-end results PDRMA has implemented a new premium calculation method that will increase the District's premiums for the next few fiscal years. The budgeted year end fund balance in this fund is \$56,846 which is \$1,548 above the fund balance target.

## Illinois Municipal Retirement Fund

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of providing employer contributions to the state sponsored Illinois Municipal Retirement Fund. The 2025 IMRF employer contribution rate is 8.93%, which is a increase from the 2024 contribution rate of 8.14%. The budgeted year end fund balance in this fund is \$95,740 which is \$5,770 above the fund balance target.

## Social Security Fund

This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of meeting the costs associated with the participation in the "Social Security Act." The budgeted year end fund balance in this fund is \$106,667 which is \$4,542 above the fund balance target.

## Major Changes in Fund Balances

There is a budgeted 38% decline in the aggregate fund balance predominantly due to the budgeted spend down of accumulated balances in capital funds. IMRF fund exceeded its fund balance target, allowing the current fiscal year tax levy to be reduced and reallocated to the General Fund.

# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

Nonmajor Governmental Funds*		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$1,347,201	\$1,562,645	\$1,597,835
	Fees & Charges	-	-	-
	Grants / Intergovernmental	-	-	-
	Investment Income	51,712	55,714	34,130
	Donations and Miscellaneous	<u>284,205</u>	<u>1,000</u>	<u>1,500</u>
	<b>Total Revenues</b>	<b>\$1,683,118</b>	<b>\$1,619,359</b>	<b>\$1,633,465</b>
Expenditures				
	Salaries and Benefits	\$681,319	\$704,333	\$778,879
	Contractual Services	\$205,262	\$261,029	\$279,002
	Supplies	-	-	-
	Intergovernmental - WSRA	\$423,018	\$445,924	\$460,929
	Capital Outlay	\$674,895	\$595,253	\$1,288,600
	Debt Service	\$438,800	\$434,550	-
	Other	-	-	-
	<b>Total Expenditures</b>	<b>\$2,423,294</b>	<b>\$2,441,088</b>	<b>\$2,807,411</b>
	Surplus (Deficit)	(\$740,176)	(\$821,730)	(\$1,173,946)
Other Sources (Uses)				
	Bond Proceeds	\$1,011,680	\$742,770	\$770,919
	Transfers Between Funds In (Out)	-	-	-
	<b>Total Other Sources (Uses)</b>	<b>\$1,011,680</b>	<b>\$742,770</b>	<b>\$770,919</b>
	Net Surplus (Deficit)	\$271,504	(\$78,960)	(\$403,027)
Fund Balance				
	1-May	\$878,279	\$1,149,783	\$1,070,823
	30-Apr	\$1,149,783	\$1,070,823	\$667,796

\* The following funds are classified as Nonmajor Governmental Funds: Site and Construction, Audit, Paving and Lighting, Recreation for Handicapped, Liability Insurance, Illinois Municipal Retirement and Social Security.

# GURNEE PARK DISTRICT

## Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2023-2026 SUMMARY

Total Governmental Funds		2023-24	2024-25	2025-26
		Actual	Estimate	Budget
Revenues				
	Taxes	\$6,677,138	\$6,954,313	\$7,190,495
	Fees & Charges	7,171,433	7,353,273	7,937,603
	Grants / Intergovernmental	-	-	-
	Investment Income	716,012	674,945	506,910
	Donations and Miscellaneous	<u>411,010</u>	<u>116,118</u>	<u>112,800</u>
	<b>Total Revenues</b>	<b>\$14,975,592</b>	<b>\$15,098,650</b>	<b>\$15,747,808</b>
Expenditures				
	Salaries and Benefits	\$7,178,869	\$7,815,647	\$8,487,522
	Contractual Services	1,921,034	1,948,433	2,074,007
	Supplies	886,819	933,585	988,291
	Intergovernmental - WSRA	423,018	445,924	460,929
	Capital Outlay	1,575,026	3,584,150	3,643,441
	Debt Service	2,213,204	2,274,998	2,310,032
	Other	<u>610,910</u>	<u>697,099</u>	<u>737,891</u>
	<b>Total Expenditures</b>	<b>\$14,808,880</b>	<b>\$17,699,837</b>	<b>\$18,702,112</b>
	Surplus (Deficit)	\$166,712	(\$2,601,187)	(\$2,954,303)
Other Sources (Uses)				
	Bond Proceeds	\$1,011,680	\$742,770	\$770,919
	Transfers Between Funds In (Out)	<u>-</u>	<u>-</u>	-
	<b>Total Other Sources (Uses)</b>	<b>\$1,011,680</b>	<b>\$742,770</b>	<b>\$770,919</b>
	Net Surplus (Deficit)	\$1,178,392	(\$1,858,417)	(\$2,183,384)
Fund Balance *				
	1-May	\$10,752,949	\$11,931,341	\$10,072,924
	30-Apr	\$11,931,341	\$10,072,924	\$7,889,540

\*\* Fund balance changes are explained on pages 40, 42, and 45.

# LONG RANGE FINANCIAL PLANS

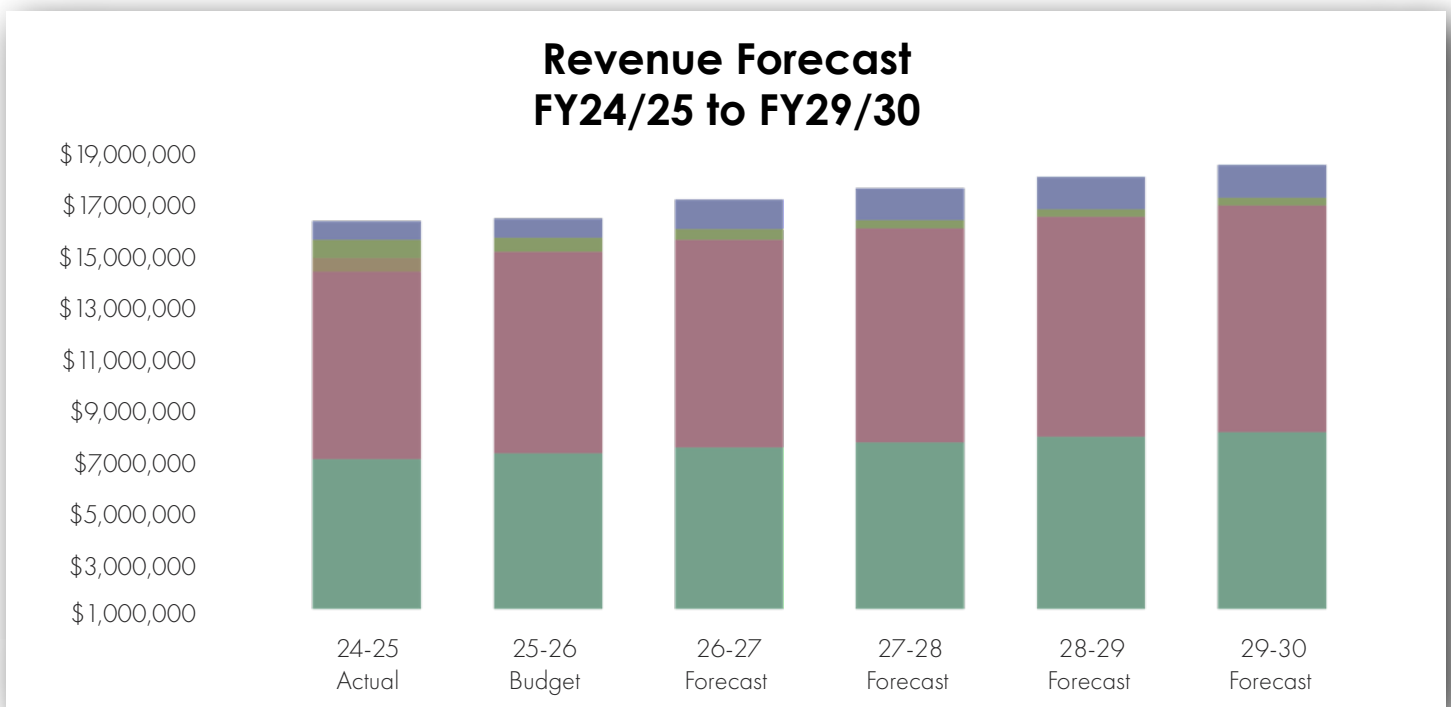
Gurnee Park District takes the time and commitment to make long range financial plans. The 5 year forecasts are presented to the Board. Some of the major initiatives at a glance are:

Initiative	Fiscal Year	Estimated Cost
Compensation Study	2026/27	\$15,000
CAPRA	2026/27	\$10,000
IAPD Distinguished Agency	2027/28	\$5,000
Gold Medal	2028/29	\$10,000
Comprehensive Plan (Update)	2029/30	\$75,000

## REVENUE

The chart and graph below illustrate the forecasted revenue for the next five years (including Bond Proceeds) for the Park District as well as actual 2024-25.

Revenue	24-25 Actual	25-26 Budget	26-27 Forecast	27-28 Forecast	28-29 Forecast	29-30 Forecast
Taxes	\$6,955,914	\$7,190,495	\$7,418,625	\$7,624,670	\$7,838,546	\$8,025,574
Charges for Services	\$7,444,533	\$8,006,103	\$8,246,286	\$8,493,099	\$8,747,304	\$9,009,124
Grants / Intergovernmental	\$550,000	\$0	\$0	\$0	\$0	\$0
Interest, Reimbursements & Miscellaneous	\$720,116	\$551,210	\$425,971	\$336,626	\$300,770	\$299,101
Bond Proceeds	\$742,770	\$770,919	\$1,182,029	\$1,262,245	\$1,287,490	\$1,313,240
<b>Total Revenue</b>	<b>\$16,413,333</b>	<b>\$16,518,727</b>	<b>\$17,272,911</b>	<b>\$17,716,639</b>	<b>\$18,174,110</b>	<b>\$18,647,039</b>



# Revenue Assumptions

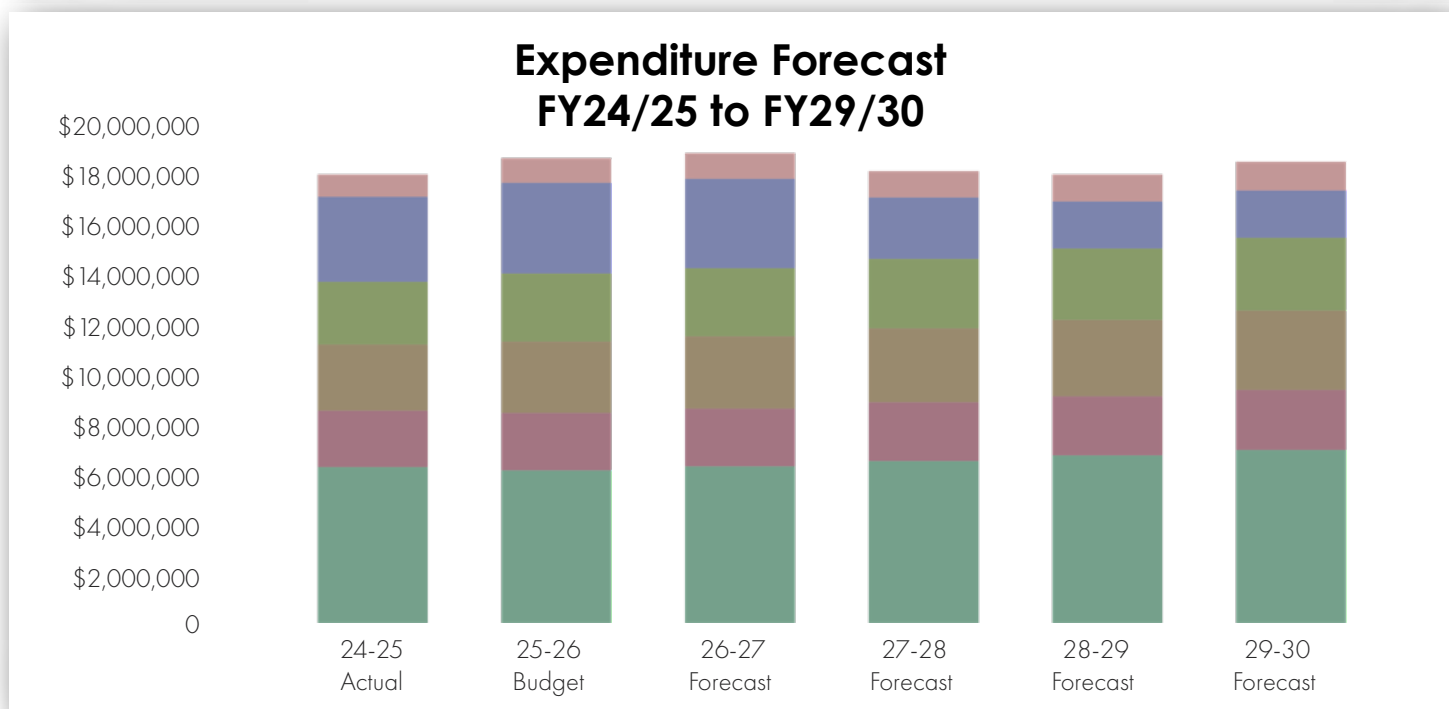
The following assumptions were used in forecasting the Park District revenue.

<b>Charges for Services</b> (Recreation Programming, Fitness Operations and Hunt Club Park Aquatic Center Operations)	Fiscal year 2025-26 budgeted charges for services revenue reflect the approved budget presented to and approved by the Board in April 2025. Subsequent year forecasts reflect moderate program growth and fee increases.
<b>Property Tax</b>	2.9% increase in levy year 2025 to account for actual 2024 inflation, 3% increase in 2026 and 2027, followed by 2.5% increase in 2028 to account for estimated annual CPI increases. State of IL law allows for capture of CPI increase in annual tax levy with a cap of 5%.
<b>Interest Income</b>	Conservative interest rate is used to balance changes in recent interest rate climate. Interest calculated based on each fund's prior year average fund balance.
<b>Bond Proceeds</b>	Increase in future debt service extension base mirrors the tax levy increase to account for annual increase in CPI.

# EXPENDITURES

The chart and graph below show the forecasted expenditures for the Park District for the next five years as well as actual 2024-25.

Expenditures	24-25 Actual	25-26 Budget	26-27 Forecast	27-28 Forecast	28-29 Forecast	29-30 Forecast
Recreation Programs	\$6,279,730	\$6,142,110	\$6,304,150	\$6,525,806	\$6,746,255	\$6,971,372
Debt Service	\$2,274,998	\$2,310,032	\$2,330,600	\$2,354,003	\$2,379,133	\$2,401,885
Park Management	\$2,650,622	\$2,880,580	\$2,915,466	\$2,981,341	\$3,070,099	\$3,193,376
General Operations	\$2,524,040	\$2,736,378	\$2,734,392	\$2,798,382	\$2,875,780	\$2,927,622
Capital Projects & Equipment	\$3,423,826	\$3,643,441	\$3,594,217	\$2,458,781	\$1,879,995	\$1,915,066
Social Security, Pension and Liability Insurance	\$896,086	\$989,571	\$1,027,249	\$1,064,561	\$1,103,241	\$1,143,340
<b>Total Expenditures</b>	<b>\$18,049,302</b>	<b>\$18,702,112</b>	<b>\$18,906,073</b>	<b>\$18,182,874</b>	<b>\$18,054,503</b>	<b>\$18,552,661</b>





## Expenditure Assumptions

The following assumptions were used in forecasting the Park District expenditures.

Full-time and administrative part-time positions assume the current budgeted personnel structure with no increase in the first forecast year and a 1.75% increase for the rest.

Employee health insurance costs assume no increase in the first forecast year and 6% the next and 7% the rest.

Utilities cost increase assumes a 3% annual increase.

Contractual services utilized by the Park District assume a 2% - 3% increase.

Professional services are forecasted to include major initiatives listed on Page 9.

With revenue growth expected in fiscal year 2025-26 and to grow in subsequent years, management predicts expenditures will also follow this pattern. With that said, Park District staff are always committed to providing the best possible programming and services in the most efficient manner. As in past years, it is expected that the District will continue to grow while providing the highest quality experience for our community with the resources available.

As the premier provider of recreational opportunities in our community, Recreation Program expenditures are forecasted to increase slightly each year to correlate with the increase in fees & charges revenue. Debt service payments are funded through Gurnee Park District's annual debt service property tax levy, the District's annual rollover bond, and fitness operations revenue.

Social Security, Pension and Liability Insurance expenditures are forecasted to increase slightly each year in anticipation of part-time and seasonal staff growth needed to support the growth in recreation programming and fitness operations. The State of Illinois minimum wage increase continues to affect the Park District. The Park District relies heavily on seasonal and part-time staff to deliver our programming and services. The minimum wage increase continues to affect these costs.

Capital spending will taper down in the next few years as we complete various significant projects on our plan. Capital projects are funded through the Capital Replacement/Development Fund, prior year accumulated fund balances, and the Park District's annual rollover bonds. Capital projects are planned out using the Board approved Five Year Capital Plan which is developed using the District's Master Plan and annual evaluation of each park site and facility. Detailed capital plan is maintained and referred to for capital budget.

Additionally, the Strategic and Master Plan, as well as the Capital Plan, aid in finetuning and staying true to the District's mission.

# COMPREHENSIVE STRATEGIC AND MASTER PLAN

## FISCAL YEAR 2025-26 ANNUAL BUDGET

The 2024 Comprehensive Strategic and Master Plan is a shared vision for the future and is shaped by community values, unmet needs and evolving demographics and trends. It serves as a guiding blueprint for delivering innovative and enriching recreational experiences that align with Gurnee Park District's core values and mission of "Enriching Community through Fun and Nature." The Plan outlines the National Gold Medal winning District's vision for the future that includes innovative and accessible offerings that help create a sense of belonging in the diverse Gurnee community.

The Plan prioritizes diverse community input to effectively meet the evolving needs of its residents. Public input included feedback gathered from focus groups, leader interviews, and staff discussions, reflecting extensive community engagement. To ensure inclusivity, the district held four public input meetings, two in-person and two virtual, and conducted intercept surveys at parks and programs, complemented by a statistically valid survey by the ETC Institute. Contributions from an online survey and the FutureOfFun.org website further enriched the feedback pool. More than just data, the public input summary captured the community's voice, serving as a foundational element for a plan that genuinely represents the Gurnee Park District. It showcased our dedication to developing a park district that resonates with and enriches the community. Along with external input, internal input from staff was incorporated into the planning.

Also, as part of the plan process, the Park District launched a comprehensive review of its recreational programs. This assessment thoroughly evaluated current offerings and explored innovative opportunities to enhance the quality of life for residents. Emphasizing the SOFIE principles—Service, Ownership, Fun, Inclusion, and Excellence—the review aimed to reinforce the District's dedication to providing enriching recreational experiences for the community, continuing to embody the Park District's fundamental mission and vision.








The evaluation of park assets within Gurnee Park



District played a critical role in strategic planning and maintenance scheduling. Each asset has been meticulously assessed through rigorous field observations by the District's dedicated staff, resulting in a comprehensive grading of amenities based on their current condition. This process was vital for understanding the individual performance of assets rather than the system as a whole. Important capital improvements were recommended as part of this process.

This Comprehensive Strategic and Master Plan will sustain the Park District's unwavering commitment to the SOFIE values of Service, Ownership, Fun, Inclusion, and Excellence. These core values underpin the mission of "Enriching Community through Fun and Nature" which is the cornerstone of every initiative, program, and opportunity the District offers. Looking to the future, this plan reflects a dedication to the vision of being "the leader of innovative and sustainable experiences for ALL."

FY2025-26 Annual Goals are linked to the Comprehensive Plan Strategic Initiatives. Below are a sample of the goals and link to the Strategic Initiatives. The complete list can be found in [APPENDIX E](#).

Strategic Initiative	Department	Annual Goal	Target
	Parks	Finalize the Viking Park Master Plan, integrating staff, community input and Board feedback. Submit a comprehensive Open Space Land Acquisition and Development (OSLAD) Grant application to the Illinois Department of Natural Resources by the designated deadline. The objective is to secure up to \$600,000 in grant funding to support the implementation of key priority improvements.	4/30/2026
  	Recreation	Enhance and increase programming in cultural arts, adult programs, aquatics, youth variety, fitness, and athletics. This includes increasing the number of programs offered, rejuvenating programs, and improving the revenue generated.	4/30/2026
	Business Services	Revamp new and rehire onboarding experience - build and automate manager pre-hire tasks in Paycom, create guides for both manager and employee on first day and first week items to complete and topics to review. As a final step, build out a 6 month check in and review program for managers and employees to complete via Paycom to ensure a great start at GPD.	11/30/2025
	Marketing	Complete a Market Analysis of major program areas	4/30/2026
	Recreation	Research community organizations that support underserved populations and connect with at least three organization leaders.	4/30/2026



# FIVE YEAR CAPITAL PLAN

The 2025-26 budget includes several capital projects detailed in [APPENDIX A](#). The capital projects budgeted for fiscal year 2025-26 are funded through the Capital Replacement/ Development Fund, prior year accumulated fund balances, and the Park District's annual rollover bonds. Capital expenditures are carefully planned and approved by the Board. Below is a quick look at the planned capital expenditures to ensure parks and facilities are in a good condition to support the mission, vision, and values of the Park District and are aligned with the strategic plan.

Five Year Capital Plan at a Glance					
	FY26	FY27	FY28	FY29	FY30
<b>General Projects</b>					
Vehicle and Equipment	\$229,000	\$225,000	\$127,000	\$177,000	\$165,000
Playground Improvements	\$835,000	\$610,000	\$785,000	\$335,000	\$435,000
ADA Improvements	\$155,000	\$130,000	\$205,000	\$180,000	\$230,000
Sports Courts Resurfacing	\$55,500	\$180,000	\$118,500	\$31,500	\$50,000
Asphalt Surfaces/Pathways	\$498,000	\$552,000	\$338,000	\$400,000	
Facility Improvements	\$266,000	\$260,000	\$220,000	\$225,000	\$225,000
Miscellaneous	\$693,500	\$309,500	\$216,000	\$147,500	\$147,500
<b>Total General Projects</b>	<b>\$2,732,000</b>	<b>\$2,266,500</b>	<b>\$2,009,500</b>	<b>\$1,496,000</b>	<b>\$1,252,500</b>
<b>FitNation Projects</b>					
HVAC Units	\$480,000	\$1,000,000	\$150,000		\$375,000
Roofing	\$15,000	\$15,000		\$75,000	
Miscellaneous including Parking Lot	\$148,758	\$30,000			
<b>Total FitNation Projects</b>	<b>\$643,758</b>	<b>\$1,045,000</b>	<b>\$150,000</b>	<b>\$75,000</b>	<b>\$375,000</b>
<b>Grand Total</b>	<b>\$3,375,758</b>	<b>\$3,311,500</b>	<b>\$2,159,500</b>	<b>\$1,571,000</b>	<b>\$1,627,500</b>



## CAPITAL ANALYSIS

This section is a summary of the Gurnee Park District's capital improvement plan. On April 15, 2025 the Park District Board approved a five year Capital Project Plan for fiscal years 2025-26 through 2029-30. The Plan has anticipated amounts for all projects recommended by the staff. The total Capital Project Plan for 2025-26 is budgeted at \$3,375,758. See [APPENDIX A](#) for details.

Miscellaneous capital items and current fiscal year carryover items are also included in the 2025-26 budget. Miscellaneous capital items are either those items that are capital in nature but are not large enough to be included in the Capital Project Plan or large capital items added to the budget after the approval of the Capital Project Plan. Carryover items are those started and/or approved by the Board, but which will not be completed before the end of the current fiscal year. Carryover projects were included in prior years' budget and appropriation ordinances. Miscellaneous items and carryover items are approved as part of the regular budget process. See the last page of [APPENDIX A](#) for details.

Projects are selected for the Capital Improvement Plan from the Comprehensive Strategic and Master Plan, program reviews and constant monitoring of Park District facilities, parks and other assets. Vehicles, playgrounds, and equipment are included on replacement schedules which are reviewed each year and at the time the item is to be replaced.

Funding for the Capital Improvement Plan comes from non-referendum bonds / real estate taxes, grants, real estate development fees, fitness operations revenue, and accumulated surplus from Park District operations. The detailed purchasing procedure for all expenditures, with emphasis on expenditures over \$5,000, includes sealed bids for items or services over the legal threshold for purchases which must be procured by competitive bidding in compliance with Article 8 of Gurnee Park District Code. The Board approves all proposed expenditures over the legal threshold in advance. Gurnee Park District defines a capital expenditure as an asset that has a value of \$10,000 or more and a useful life of five years or more. Additionally, certain items over \$1,000 are tracked for control purposes, such as tools, small equipment and computer related equipment. (Page 23 of [APPENDIX D](#) contains the park district's detailed Capital Asset Policy and procedures.)

### Impact on Operating Budget

The Corporate and Recreation Funds include revenues and expenditures that drive the services provided by Gurnee Park District. In addition to these services, the Board has set forth a policy to transfer fund balance in excess of 25% of the following year's expenditures to the Capital Replacement / Development Fund. These transfers are used to replace and develop capital assets and have a direct impact on the park district's operating budget.

The Capital Improvement Plan can have two direct impacts on the operating budget. The first impact is the transferring of funds from the Corporate and Recreation Funds into the Capital Replacement / Development Fund which in turn pays for certain projects; this reduces the available funds for operations. The second impact is the ongoing costs borne by the Corporate and Recreation Funds related to improvements made on capital assets.

All of the projects listed in the following chart will have a minimal impact on future annual operating budgets. The park district defines a minimal impact as a project that will have less than \$1,000 of additional annual operating costs added to future annual budgets.



## General Operations Projects

### Technology

Gurnee Park District continues its effort to provide proper technology to deliver our services and offerings to the community and is budgeting \$20,000 for computer and other technology infrastructure needs. The computer replacement budget is an annual process that allows the park district to replace computers every 4-6 years of use.

## Parks Projects

### Hunt Club Community Park Playground

The District has budgeted \$950,000 to replace the playground equipment and surfacing at Hunt Club Community Park. ADA improvements are incorporated as well. The new playground equipment will feature 6 month to 12-year-old play structures featuring several slides, climbers, interactive learning play panels, swings, teeter-totter, spinner, zipline and shade components. The current playground surfacing will also be replaced with Perfect Turf PlayGround Turf. The current playground equipment at Hunt Club Community Park was purchased and installed in 1999.

### Vicki Paddock Park Pathway Improvements

\$478,000 is included in the budget for this project. At the end of summer / early fall 2025 the entire pathway system at Vicki Paddock Park will be totally reconstructed. This is one of the most heavily used pathway systems in the Park District. The current

### Perry Weather Lightning Detection System

\$29,500 is budgeted to upgrade the District's lightning detection system used at our major parks. This system will replace our current outdated system and includes many upgraded features.

### Pathway/Concrete/Surfacing repairs and Sports Court Resurfacing

\$75,500 is budgeted for pathway, parking lot, concrete and surfacing repairs at Viking Park as well as various parking lot restriping and sport court resurfacing.

### Marcus Property Demo

\$200,000 is budgeted for the demolition of the structures on the Marcus property purchased by Gurnee Park District in spring of 2025. The older structures contain lead and asbestos that need to be removed before they can be taken down. For the near future, this property will be returned to open space.

### Vicki Paddock Park Baseball Fields

\$50,000 is budgeted to rebuild the infields of both baseball fields at Vicki Paddock Park.

### Tree Canopy Project

There is \$12,500 budgeted to plant several trees throughout various parks. This will be a multi-year effort with money budgeted for the next several years. Many trees were lost in the last several years to various diseases.

### Other

The Parks Team will complete various smaller park site improvements throughout the District. The amount budgeted for these various smaller capital purchases is \$110,000. Also, there is \$61,500 budgeted for professional services in conjunction with the Betty Russell Park Master Plan being completed this fiscal year.



## Building Improvement Projects

<b>Hunt Club Park Aquatic Center</b>	\$97,500 is budgeted for various updates at the Aquatic Center including painting the exterior building surfaces, painting the pool surface, and purchasing new tables for the cafe.
<b>Viking Park Community Center Furnaces</b>	\$50,000 is budgeted to replace the furnaces at Viking Park Community Center which have outlived their expected useful life.
<b>Hunt Club Annex Water Connection</b>	\$75,000 is budgeted for the project to bring Village of Gurnee water to the Annex House facility which is currently on well water.
<b>Other</b>	\$43,500 is budgeted for various other smaller facility capital projects including upgrading flooring and sliding entry way door replacements.
<b>FitNation Building Improvements</b>	There is \$510,500 included in the 2025-26 Capital Project plan for FitNation facility improvements including the replacement of the RTU units that sit over the plated weight area, roof maintenance, and replacement of KidNation flooring. These projects are funded from a transfer made to the Capital Replacement/Development Fund from the Recreation Fund fitness operations revenue.
<b>FitNation Parking Lot</b>	The fiscal year budget includes \$133,258 for the completion of phase one of the FitNation Parking Lot. This project includes a portion of the parking lot which is in front of the building and the most used section of the parking lot. The parking lot area being replaced was constructed in 2006. The parking lot area is 85,000 square feet.
<b>Contingency</b>	There is \$250,000 included in the 2025-26 Capital Project Plan for contingency to be used as needed on the various capital projects listed above.

## Equipment Replacement and Purchases

The District plans to purchase two replacement vehicles and one new vehicle in 2025-26 with \$145,000 included in the budget. There is also \$84,000 included in the budget for various additional trailers and equipment used in the daily operations of the District.

## Miscellaneous Capital Items

The miscellaneous capital items listed on page 11 in [APPENDIX A](#) are those items that are capital in nature but are not large enough in scope to be included in the Capital Project Plan or large capital items added to the budget after the approval of the Capital Project Plan. Miscellaneous items are approved as part of the regular budget process. Total included in the 2025-26 budget for miscellaneous capital items is \$267,683.

# DEBT POSITION

FISCAL YEAR 2025-26 ANNUAL BUDGET

## DEBT SERVICE

In order to offer excellent parks and facilities for the community, Gurnee Park District makes it a priority to plan for the upkeep of the infrastructure. The costs associated with acquiring and improving many long-term capital assets are met with the use of the District's existing bonding ability as well as surplus funds from operations. The Park District reviews existing obligation structure, current and projected surplus from operations and future liability levels before deciding to issue new debt.

Gurnee Park District's debt management is guided by the Debt Issuance and Management Policy. The issuance of each type of debt may differ and the Park District takes 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.

## BOND RATING

The Park District works with its financial advisors to determine the need to obtain a municipal bond rating. This determination is made singularly as the need for bonds arises and will be made on an issue-by-issue basis. Consideration is given to the amount of the bond, length of the bond, local financial institutions' willingness to purchase the bond unrated at competitive rates, or any other material factors that would allow the Park Board to make the best fiscal determination on behalf of the public trust. On March 28, 2019, the Park District received a AA+ rating from Standard & Poor's for the Series 2019 bond issue, the Park District's most recent issue. Standard & Poor's stated in their Rating Rationale Report that, **"Recent financial performance has been, in our view, strong. Overall finances remain, what we consider, very strong."**



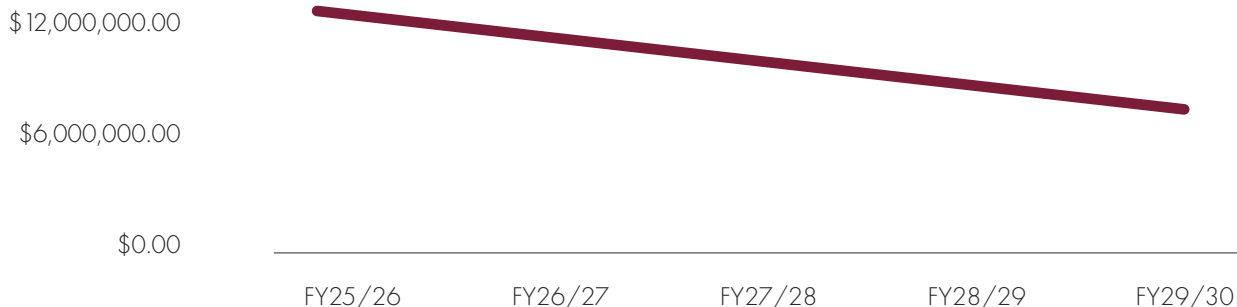


The Park District currently has the following outstanding long term debt issuances.

### **Series 2013 A & 2014 A General Obligation Bonds - Alternative Revenue Source (\$8,510,000 & \$1,990,000)**

On December 17, 2013 and January 21, 2014 Gurnee Park District issued a total of \$10,500,000 in general obligation alternative revenue source bonds to finance the acquisition and rehabilitation of FitNation. FitNation is a 75,000 square foot fitness center located just off Interstate 94. The FitNation space encompasses an expansive fitness floor with cardio and weightlifting machines and equipment, a large gymnasium, five lane lap pool with hot tubs, several specialized group exercise studios, childcare room, and well-appointed locker rooms with sauna and steam rooms. Gurnee Park District uses revenues from the fitness operations accumulated in the Recreation fund to pay debt service on these bonds. The combined outstanding principal balance as of April 30, 2025, is \$9,890,000.

#### **FitNation Debt: Outstanding Principal**

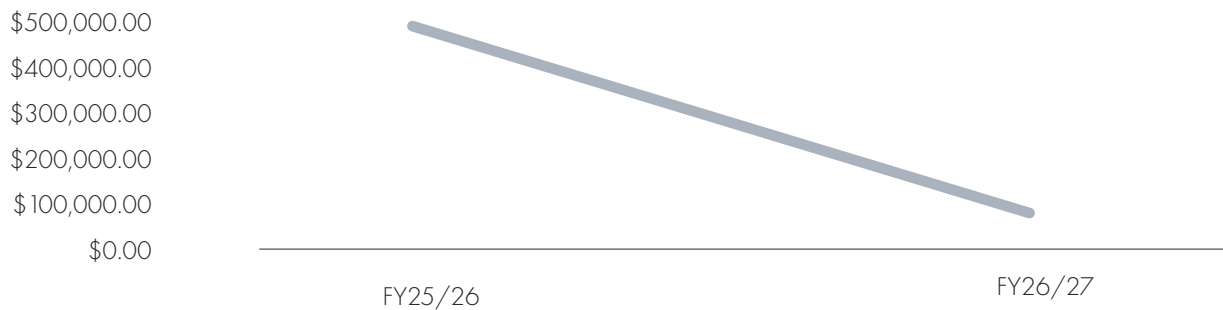


## Series 2019 General Obligation limited tax park bonds (\$1,205,000)

On April 16, 2019, Gurnee Park District issued \$1,205,000 in general obligation limited tax park bonds to finance the construction of the new maintenance facility located at Viking Park. The new facility replaced the 40 year old pole barn and includes a woodworking shop, office space, work area, ample storage for parks and recreation needs, lunchroom, bathroom, and laundry area. The new maintenance facility also improves the efficiency of the Parks Team to service the east side of the District. The outstanding principal balance as of April 30, 2025, is \$895,000.

The annual tax extension is used to pay off the Viking Park Maintenance Facility bonds which are directly attached to the debt service tax extension. Gurnee Park District issues one year general obligation limited tax bonds annually in the amount of the annual debt service tax extension less the VP Maintenance Facility bonds. This annual bond is used to pay for the Viking Park Maintenance Facility and the rest goes to fund annual ongoing capital projects. As shown graphically in FY2026/27, the Viking Park bond will have been paid and the funds will be devoted to the capital projects.

### Viking Park Facility Outstanding Principal



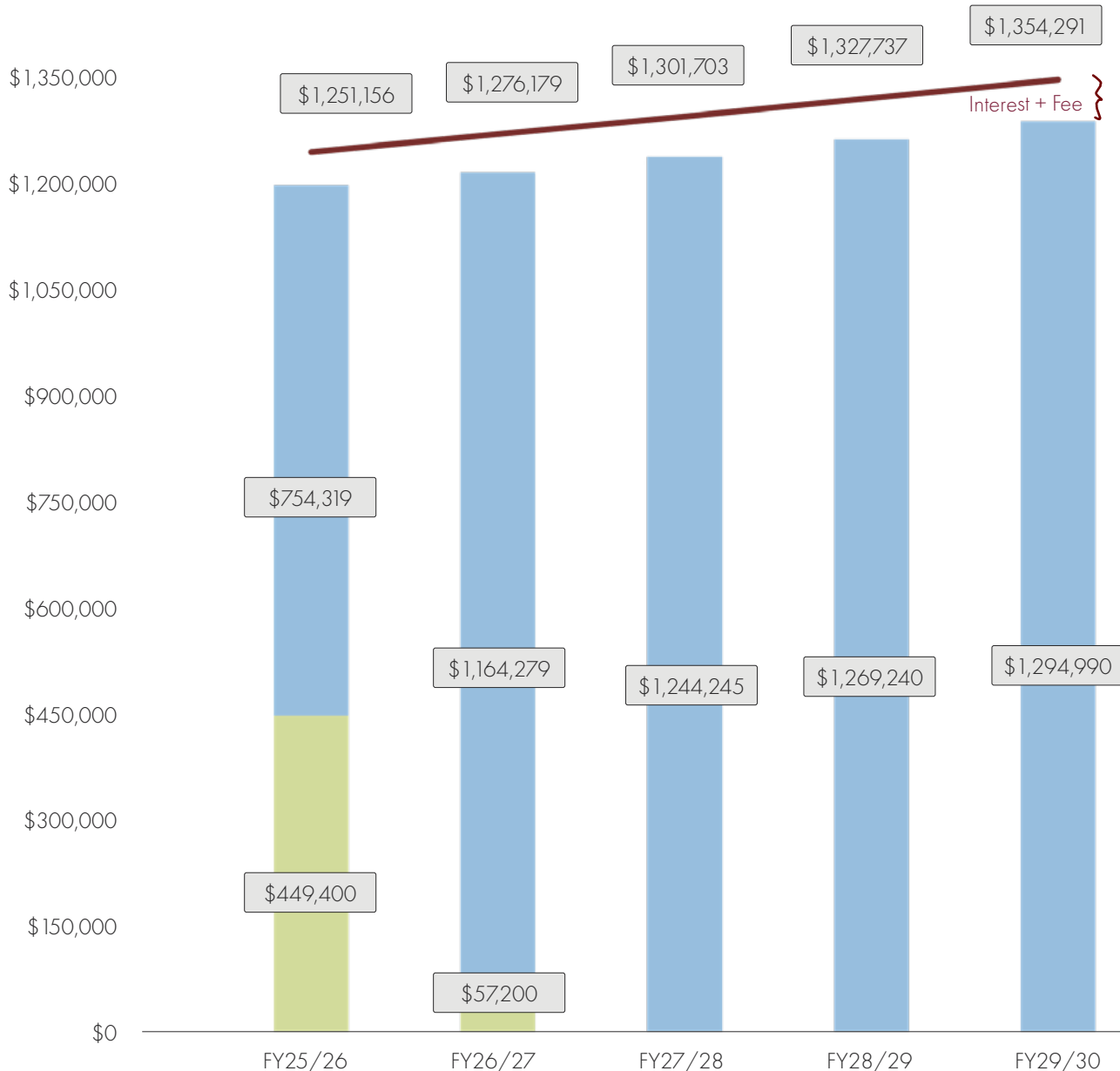
## DEBT LIMIT

Gurnee Park District's statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the district. The Park District currently has about 96% legal debt margin available. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are in fact extended.

Debt Limit	Amount	Percent
Assessed Valuation - 2024 Levy	\$1,460,918,614	
Legal Debt Limit - 2.875% of EAV	\$ 42,001,410	100.00%
Amount of Debt Applicable to Limit	\$1,637,770	3.90%
Legal Debt Margin	\$40,363,640	96.10%

Pursuant to IL State Statute, Gurnee Park District is allowed an annual debt service tax extension. The graph below shows the annual debt service details. There is a gap between the red line, our debt extension amount, and the columns, our debt proceeds. The columns show proceeds net of interest payments and processing fee which include payments to various professionals helping with the processing of the debt.

### FY 2025/2026 Budget Annual Debt Service Breakdown





## DEBT SERVICE REQUIREMENTS TO MATURITY

The chart below shows the Gurnee Park District's debt service requirements through their maturity.

Governmental Activities				
Fiscal Year	Alternate Revenue Source Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2026	\$680,000	\$414,137	\$1,152,770	\$63,124
2027	\$700,000	\$386,937	\$430,000	\$19,400
2028	\$725,000	\$358,937	\$55,000	\$2,200
2029	\$750,000	\$329,937	-	-
2030	\$775,000	\$299,937	-	-
2031	\$800,000	\$268,937	-	-
2032	\$830,000	\$236,937	-	-
2033	\$860,000	\$201,662	-	-
2034	\$890,000	\$165,112	-	-
2035	\$925,000	\$127,287	-	-
2036	\$960,000	\$87,975	-	-
2037	\$995,000	\$44,775	-	-
<b>Total</b>	<b>\$9,890,000</b>	<b>\$2,922,570</b>	<b>\$1,637,770</b>	<b>\$84,724</b>

The chart below shows the ratio of bonded debt to assessed value.

Fiscal Year	Net General Obligation Debt	EAV	Ratio of Bonded Debt to Assessed Value	Population	Per Capita
2016	\$17,323,840	\$1,041,820,185	1.663%	34,284	\$505
2017	\$16,590,377	\$1,092,489,340	1.519%	34,284	\$484
2018	\$15,731,577	\$1,125,748,618	1.397%	33,021	\$476
2019	\$15,151,826	\$1,155,684,158	1.311%	33,021	\$459
2020	\$14,201,169	\$1,199,805,752	1.184%	33,067	\$429
2021	\$14,681,080	\$1,205,187,331	1.218%	33,067	\$444
2022	\$14,026,041	\$1,222,453,560	1.147%	33,706	\$416
2023	\$13,306,083	\$1,291,477,544	1.030%	33,706	\$395
2024	\$12,606,327	\$1,340,842,016	0.940%	33,193	\$380
2025	\$11,553,725	\$1,460,918,614	0.791%	34,651	\$333



# DEPARTMENTS

The Park District is organized into 4 departments:

- Business Services**
- Marketing**
- Parks and Planning**
- Recreation**

Although all departments collaborate and support each other in achieving the mission in keeping with the vision and the values of the Park District, functionally these departments can be organized into 3:

- General Operations Management**  
(Operations that are not specific to Parks and Recreation are handled by Business Services and Marketing)
- Parks**
- Recreation Management**

These departments, reorganized into functional areas, are related to the Fund Structure in the following way.

Department and Fund Relationship			
Functional Area	Fund	Fund Description	Fund Type
General Operations	Capital	Capital Replacement/ Development	Major
General Operations	Debt Service	Bond & Interest	Major
General Operations	Capital	Site & Construction (Developer Donations)	Nonmajor
General Operations	Capital	Site & Construction (Bonds)	Nonmajor
General Operations	Special Revenue	Audit	Nonmajor
General Operations	Special Revenue	Paving & Lighting	Nonmajor
General Operations	Special Revenue	Liability Insurance	Nonmajor
General Operations	Special Revenue	IMRF	Nonmajor
General Operations	Special Revenue	Social Security	Nonmajor
Gen Ops + Parks	Corporate	Corporate Fund	Major
Recreation + Parks	Special Revenue	Recreation	Major
Recreation + Parks	Special Revenue	Recreation for Handicapped	Nonmajor



# GENERAL OPERATIONS

## FISCAL YEAR 2025-26 ANNUAL BUDGET

The General Operations area is responsible for the management of the Park District's finances, human resources, information technology, marketing and public relations. The General Operations budgeted revenues include property tax receipts, grants, development impact fees, and investment income. Budgeted expenditures include administration, operations, capital improvement/development, and others related to debt and special revenue funds reported above.

Department and Fund Relationship			
Functional Area	Fund	Fund Description	Fund Type
General Operations	Capital	Capital Replacement/Development	Major
General Operations	Debt Service	Bond & Interest	Major
General Operations	Capital	Site & Construction (Developer Donations)	Nonmajor
General Operations	Capital	Site & Construction (Bonds)	Nonmajor
General Operations	Special Revenue	Audit	Nonmajor
General Operations	Special Revenue	Paving & Lighting	Nonmajor
General Operations	Special Revenue	Liability Insurance	Nonmajor
General Operations	Special Revenue	IMRF	Nonmajor
General Operations	Special Revenue	Social Security	Nonmajor
Gen Ops + Parks	Corporate	Corporate Fund	Major

## ADMINISTRATION

In brief, the responsibilities are to:

develop, recommend, and implement long range plans affecting the entire district

be the primary liaison with the elected Board of Commissioners in setting priorities, and

prepare, maintain, and file the Park District's records

## Employee Benefits Administration

Administration develops, implements, and communicates benefit programs and policies including health and life insurance, workers' compensation, retirement plans, employee assistance, employee recognition, unemployment insurance, supplemental retirement compensation, sick and vacation time.

## Salary Administration

Administration develops and administers compensation management programs for full time exempt and non-exempt personnel; researches, develops and implements wage and salary modifications in policy; researches and implements part time wage schedules; prepares bi-weekly payroll and all required governmental payroll reports; monitors documented time for compliance with the Fair Labor Standards Act and other essential internal controls.

## Personnel Policies and Procedures Administration

Human Resources develops, implements, and communicates personnel policies and procedures to all Gurnee Park District staff.

## Insurance Program

Administration represents the Park District on the Membership Assembly of the Park District Risk Management Agency (PDRMA) managing property, liability, workers' compensation, employment practices, and unemployment insurance.

## Central Support Functions

Administration is responsible for overall management of the Park District's telephone communications and voice mail systems, the Park District's central office supplies purchasing, and the Park District's photocopier purchases and maintenance agreements. The General Operations area collects, sorts and posts all first-class mail and packages, and distributes correspondence and U.S. mail to six locations throughout the Park District.

## Marketing and Public Relations

The Marketing Department is responsible for administration, organization, development and distribution of public information, media releases, public relations, Gurnee Park District website, and assists in developing marketing and promotional strategies for Gurnee Park District. The Marketing Department serves as the District's in-house advertising and promotion team. They also pursue outside revenue sources in the form of advertising in the brochure as well as securing sponsorships for Park District special events.





## **FINANCE**

Finance is responsible for all aspects of accounting, finance and record keeping for Gurnee Park District. In particular,

### **Budget Preparation**

Finance coordinates annual budget process, three-year capital improvement plan and reports progress to the Board through monthly and quarterly financial reports. Staff track all capital projects from planning stage through project closeout and asset posting. Finance is also responsible for the preparation of the district's Truth-In-Taxation Resolution, Tax Levy, Budget and Appropriation and Bonding Ordinances.

### **Audit Program**

Finance staff prepares the preliminary audit schedules for the independent public accountant firm.

### **Cash Management**

Staff implement effective control of receipts and disbursements, review and monitor debt management procedures, protect cash and assets through sound internal controls, and invest surplus funds to earn a market rate of return and ensure the preservation of capital.

### **Records Management**

Staff organize, control and safeguard or discard district's records in compliance with the Local Government Records Act.

### **Information Systems Management**

Staff maintain all centralized computer hardware, coordinate software purchases and software development, and maintain a secure computer environment with reliable, usable data. They train other staff in-house and coordinate external training on the Park District's computer applications.

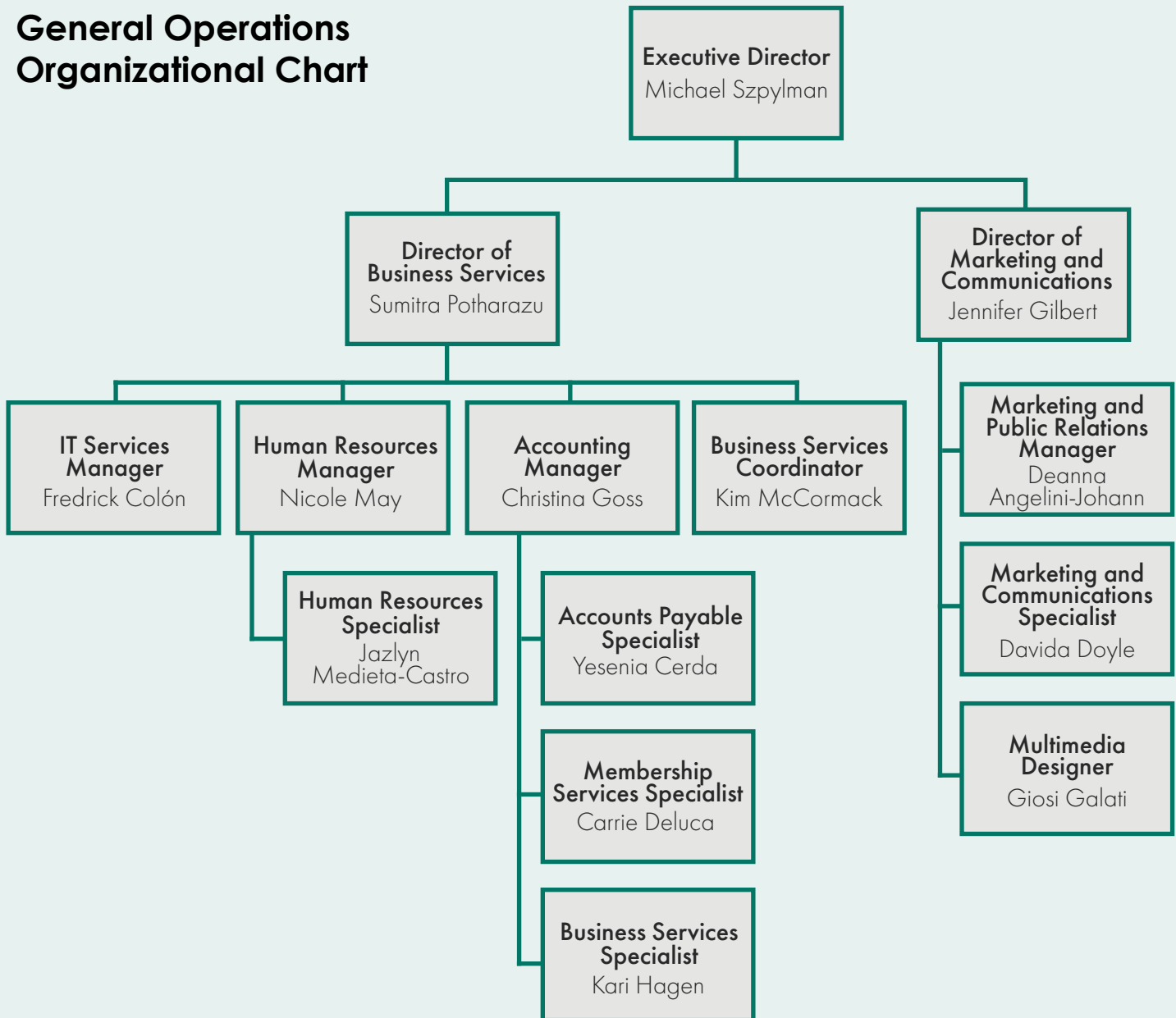
# PERSONNEL

The Executive Director is assisted by various staff members as outlined below.

General Operations Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	13	14	14
Part-Time	1	0	0
Seasonal	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>

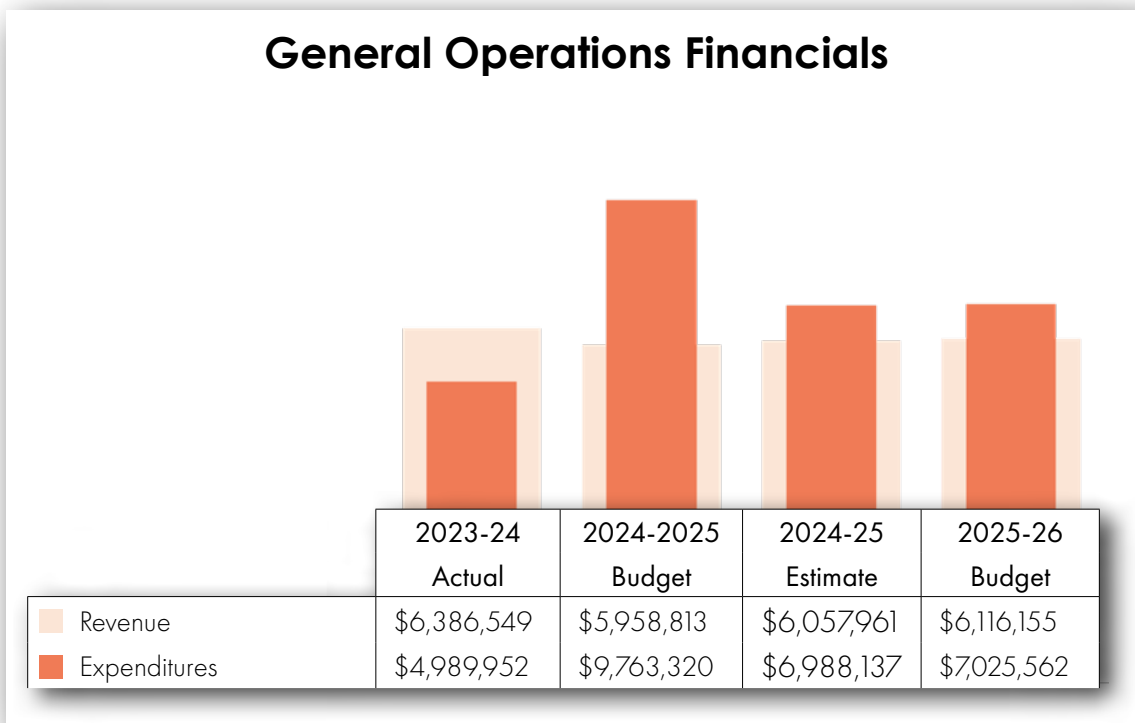


## General Operations Organizational Chart





## FINANCIALS FOR GENERAL OPERATIONS



### REVENUE

Revenue is budgeted to increase \$58,194 or 1% from 2024-25 year-end estimates.

### Tax Receipts

Tax Receipts are budgeted to increase \$148,388 or 3% to \$4,983,431 compared to 2024-25 tax receipts. The increase is attributed to the increase in property tax levy due to the increase in CPI.

## Bond Proceeds

Bond proceeds are budgeted to increase \$28,149 or 4%, to \$770,919 compared to 2024-25 year-end estimate. For the FY2025-26, the Park District increased the budget to \$755,000 for regular capital projects net of fee of about \$16,000. The annual debt service extension base assumes 2.9% inflation rate as the rate for calculating annual rollover bonds. Anything left over general obligation bond service is used for regular capital projects.



## Investment Income

Interest income is budgeted to decrease \$118,570 or 26% to \$346,405 compared to 2024-25 year end estimate. The current uncertain economic factors, potential interest rate decreases, and our conservative approach to protect the safety of principal over yield are the main reasons. Rates increased dramatically during the past year or two. The District is projecting rates will decline in the upcoming fiscal year.

## Donations and Miscellaneous

Donations and Miscellaneous are budgeted to increase by a modest \$227 or 1% compared to 2024-25 year end estimates. These include tree dedication donations, refunds, and other miscellaneous income.

General Operations Revenue	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Tax Receipts	\$4,602,953	\$4,862,700	\$4,835,042	\$4,983,431	\$148,388
Bond Proceeds	\$1,011,680	\$730,395	\$742,770	\$770,919	\$28,149
Investment Income	\$472,087	\$354,618	\$464,975	\$346,405	-\$118,570
Donations & Miscellaneous	\$299,829	\$11,100	\$15,173	\$15,400	\$227
<b>Total Revenue*</b>	<b>\$6,386,549</b>	<b>\$5,958,813</b>	<b>\$6,057,961</b>	<b>\$6,116,155</b>	<b>\$58,194</b>

\* Total Revenue does not include transfers between funds (\$300,000 in 2025-26; \$900,900 in 2024-25; \$1,240,530 in 2023-24)

## EXPENDITURE

Salaries and benefits are budgeted at \$1,668,185, which is \$142,520 or 9% higher than 2024-25 year end estimates. There is room for a 3.5% raise, which will be based strictly on merit and is an employee's salary relative to their job grade range. General Operations also includes the Illinois Municipal Retirement Fund and the Social Security Fund which are the funds used to pay pension and payroll taxes. As the Park District is able to get back to full-service offerings and recreation programming levels, "the District's overall payroll will increase, resulting in increased pension and payroll tax costs.

## Contractual Services

A \$7,971 (2%) increase from 2024-25 estimates is budgeted. Contractual services include professional services, equipment lease, various maintenance services, utilities, and computer software. Although a few items decreased, the overall costs of computer software have increased. With mergers in the technology industry, the hitherto-subsidized prices are projected to not only phase out, but actually increase. Moreover, in 2024-25, the budget was lower than the prior year mainly due to not having a project cost similar to the cost associated with the Comprehensive Strategic and Master Plan completed in 2023-24.

## Supplies

The proposed budget is \$12,500, an increase of \$1,096 or 10% more than 2024-25 year-end estimates to reflect increased administrative cost needed to support the Park District as service offerings are expected to increase. The amount is still less than what was budgeted for 2024-25.



## Capital Outlay

A detailed listing of all capital projects budgeted for FY25-26 can be found in the Capital Expenditures document in [APPENDIX A](#).

## Debt Service

Debt Service expenditures are budgeted to decrease \$155,867 or by 10% as the outstanding balance continues to be paid down in a timely fashion.

## Other

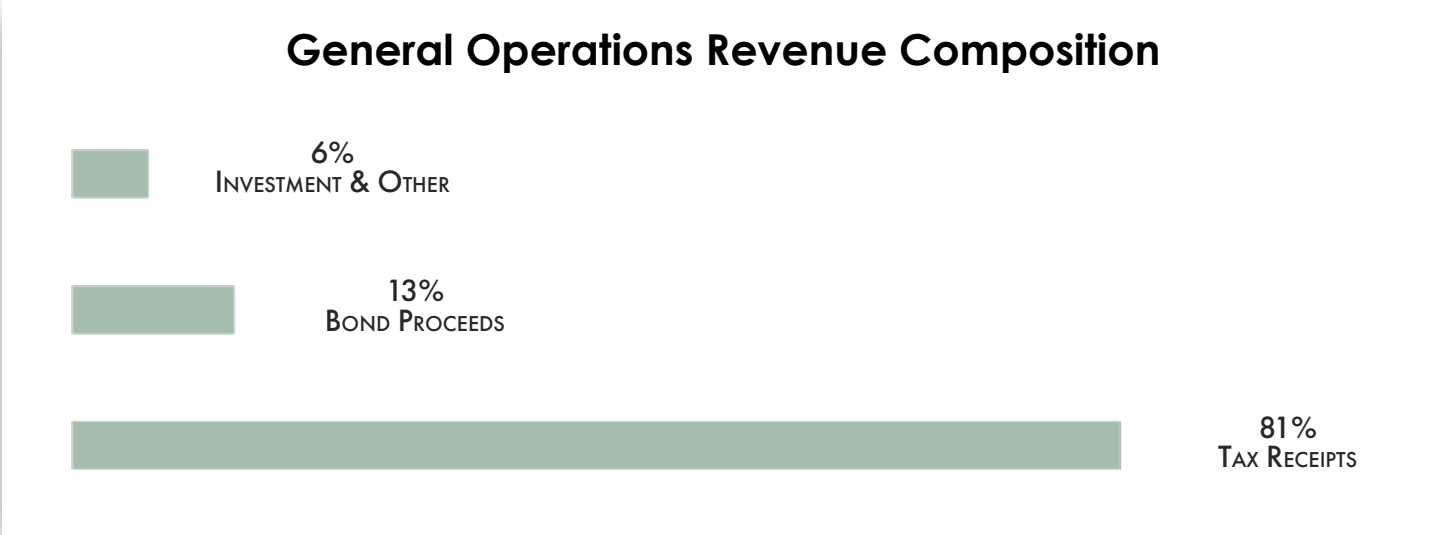
Other expenditures are budgeted to be \$1,765 or 2% higher than 2024-25 year-end estimates. Other expenditures include items such as bank charges, travel expenditures, training and recruitment expenditures, staff recognition and marketing. The budget increase reflects administrative costs needed to support the Park District's expected growth in the recreation area.

General Operations Expenditures	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Salaries & Benefits	\$1,406,137	\$1,554,577	\$1,525,666	\$1,668,185	\$142,520
Contractual Services	\$581,308	\$500,935	\$524,827	\$532,797	\$7,971
Supplies	\$11,440	\$15,700	\$11,404	\$12,500	\$1,096
Intergovernmental - WSRA	-	-	-	-	-
Capital Outlay	\$1,357,256	\$3,316,750	\$3,222,119	\$3,262,058	\$39,939
Debt Service	\$1,558,717	\$4,269,521	\$1,610,461	\$1,454,594	-\$155,867
Other	\$75,094	\$105,837	\$93,662	\$95,427	\$1,765
<b>Total Expenditures **</b>	<b>\$4,989,952</b>	<b>\$9,763,320</b>	<b>\$6,988,137</b>	<b>\$7,025,562</b>	<b>\$37,424</b>
Net Surplus / (Deficit)	\$1,396,596	(\$3,804,507)	(\$930,176)	(\$909,407)	\$20,770

\*\* Total Expenditures do not include transfers between funds (\$0 in 2025-26; \$110,000 in 2024-25; \$345,000 in 2023-24)

# Overall

Although there has been a net deficit in FY2024-25 and FY 2025-26, there is a net surplus of \$20,770 in FY 2025-26 compared to 2024-25 year-end estimates. Total revenues are budgeted to increase 1% in 2024-25 compared to the 2024-25 year-end estimates despite lower investment income, mainly due to budgeted decreases in bond proceeds, investment income and developer donations. Since General Operations does not charge for any services, tax receipts account for 81% of the total revenue in General Operations, while bond proceeds account for 13% of total revenue, and Investment income accounts for just under 6% of total revenue.









Total expenditures are budgeted to increase \$37,424 or 1% compared to the 2024-25 year-end estimates due mainly to a decrease in debt service.





## PERFORMANCE METRICS AND ACCOMPLISHMENTS FOR GENERAL OPERATIONS

The Park District tracks and measures progress based on annual goals, which are near term objectives, aligned with the strategic initiatives, which are long term goals. Most of these are qualitative measures. In May, an annual update is given to the Board. Some goals are carried forward as additional goals for the next fiscal year if needed. Those that are completed are noted as such. Below are the Comprehensive Initiatives to which the annual goals/objectives are tied.

Icon	Description
	Maintain & enhance standard of excellence and access in parks
	Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed
	Elevate operational excellence through appropriate investment in our people / team & resources
	Maintain fiscal responsibility & explore new, creative funding sources
	Offer age and ability inclusive, culturally diverse, experiences
	Continue innovative and diverse community connections & outreach efforts

### Reading Guide

Departments will pursue work in support of the District's Comprehensive Strategic and Master Plan. Each page that contains a goal includes a legend at the bottom of the page. Icons and color codes identify each of the Strategic Initiatives.

# GOALS

## LONG-TERM GOALS

### STRATEGIC INITIATIVE #3

Elevate operational excellence through appropriate investment in our people / team & resources.



Department	Goal	Target	Actual
Business Services	Evaluate and implement full dashboard software.	FY2024-2025	Completed.
Business Services	Evaluate and recommend updated 3rd party IT partner relationship.	FY2024-2025	Completed.
Business Services	Implement automated AP invoice module.	FY2025-2026	In progress; estimated completion--FY2026.
Business Services	Investigate alternate financial software products for comparison with Incode.	FY2025-2026	In progress; estimated completion--FY2026.
Business Services	Transition all administrative responsibilities into Business Services Department.	FY2024-2025	Completed.
Business Services	Automate annual employee review process using Paycom module.	FY2024-2025	Completed.
Business Services	Complete buildout of Paycom Learn module.	FY2024-2025	Completed.
Business Services	Full implementation of employee apparel plan.	FY2024-2025	In progress; estimated completion--FY2026.
Business Services	Full review of department procedures and practices to ensure DEI Policy integration.	FY2024-2025	In progress.
Business Services, Marketing, Parks	Develop all documents needed for CAPRA.	FY2024-2025	Ready for submission.
Business Services, Marketing, Parks	Complete CAPRA submission to NRPA.	FY2024-2025	On hold.
Marketing	Train staff for Grant Writing (pending staff promo).	FY2024-2025	Completed.
Marketing	Earn CPRP.	FY2024-2025	Completed.

### STRATEGIC INITIATIVE #4

Maintain fiscal responsibility & explore new, creative funding sources.



Department	Goal	Target	Actual
Business Services	Complete full banking services RFP.	FY2025-2026	In progress; estimated completion--FY2026.



**STRATEGIC INITIATIVE #6**

Continue innovative and diverse community connections & outreach efforts











Department	Goal	Target	Actual
Business Services, Marketing	Produce Popular Annual Financial Report (PAFR).	FY2024-2025	Completed.
Marketing	Rebrand GPD (and sub-brands) utilizing new Mission and Vision.	FY2024-2025	Completed.
Marketing	Overhaul FitNation App (possibly GPD).	FY2025-2026	Project to begin early May 2025.
Marketing	Draft Community Engagement Plan.	FY2025-2026	In progress; estimated completion--FY2026.
Marketing	Develop Social Media Policy.	FY2024-2025	Completed.
Marketing	Comprehensive Marketing Plan.	FY2024-2025	Completed.
Marketing	SOFIE Family & Friends Summer Picnic.	FY2024-2025	Completed.
Marketing	FitNation Virtual Tour.	FY2024-2025	Completed.
Marketing	Popular Annual Report.	FY2024-2025	Completed.
Marketing	Achieve \$93,750 Sponsorship.	FY2024-2025	Completed.
Marketing	Storytelling/Media Plan	FY2024-2025	Completed.
Marketing	Maintain Sponsorship/Gurnee Days Market operations during staff leave.	FY2024-2025	Completed.



### GENERAL OPERATIONS ANNUAL GOALS-FY 2025-26

Annually, goals are established and assigned. Some could be carried forward from prior year as well depending on circumstances. Below are the goals for General Operations functional area for FY2025-2026. A few are cross-functional, depending on interdepartmental collaboration. Collaboration is built into the way the goals are formulated and executed since it does take a united organizational effort to complete some of the goals.

BUSINESS SERVICES DEPARTMENT		
Strategic Initiative	Goal	Target
	Centralize key business data into dashboard display using Microsoft technology.	8/31/2025
	Research and create a plan to outline implementing door access control throughout the park district.	4/30/2026
	Revamp new and rehire onboarding experience -build and automate manager pre-hire tasks in Paycom, create guides for both manager and employee on first day and first week items to complete and topics to review. As a final step, build out a 6 month check in and review program for managers and employees to complete via Paycom to ensure a great start at GPD.	11/30/2025
	Audit and create full cycle recruiting procedure for managers to follow. From posting requisitions, reviewing candidates and using email templates to communicate, scheduling interviews, tracking notes and evaluations, and pushing through to an offer, all via Paycom.	12/31/2025
MARKETING DEPARTMENT		
Strategic Initiative	Goal	
	Develop and launch new GPD/FitNation App	4/30/2026
	Establish a comprehensive process for grant efforts for the district.	4/30/2026
	Complete a Market Analysis of Major Program Areas	4/30/2026
	Evaluate and propose additional sponsorship opportunities for possible availability in Q2 of fiscal year 2025-26.	4/30/2026

## QUANTITATIVE METRICS

From FY2025-2026, General Operations is tracking a few quantitative metrics as well. If no target was established as such for those in the past, none is noted. However, if the metrics are helpful, these will continue to be tracked in future. Based on past data, the actuals for the prior year, current year estimates, and the targets for the budget year are given below.

General Operations	FY 24 Actuals	FY25 Target	FY25 Estimate As of March 2025	FY26 Target
Website Visits	583,092	594,753	594,753	606,648 *
Social Media Followers	27,742	28,297	31,877	32,514
Sponsorship \$#	\$73,250	\$78,000	\$72,515	\$76,000
Revenue Diversification--nontax rev %	56%	57%	58%	56%
# Days to Deposit Cash Into Bank on Average	1 to 2	5	1 to 2	5
% Care and Preschool Programs Accounts Received post Billing **	100.60%	99.90%	100.80%	99.9%
% of Bills Paid On Time	100%	100%	100%	100%
# of Tech Requests	371	NA	335	330
# Days to Complete Tech Requests	8	NA	10	9
FT Staff Turnover Per Year***	6%	<10%	19%	<10%
Sick Hours Used by FT Staff	5374.75	4000	3032.25	4000

\*Assumes a 2% increase based on industry standards.

\*\*When a seat is cancelled, some deposit is forgone by the registrant and the seat is made available to another, hence the collection is higher than originally billed.

\*\*\*Identified and addressed a few leadership issues that caused the increase.





# PARKS

## FISCAL YEAR 2025-26 ANNUAL BUDGET

Parks is responsible for the maintenance and upkeep of all the Park District's facilities, parks, playgrounds, trails, open spaces, vehicles, and equipment. These can be further divided into following groups:

- 1. Landscape Maintenance**, which includes taking care of all District grounds, turf, trees, shrubs, new plantings, as well as the turf of the Village-owned Esper Petersen Park. It also includes renovating and repairing all athletic fields. There are contractual agreements with Gurnee Youth Baseball to maintain the fields used by this affiliate group.
- 2. Facility Maintenance**, which includes repairing and monitoring operations of buildings and facilities in the areas of electrical, heating, air conditioning, and plumbing. Installing, remodeling, making minor renovations of indoor and outdoor spaces. It also includes maintaining proper signage throughout Gurnee Park District.
- 3. Mechanical Maintenance**, which includes the major repairs to and the selection and replacement of all Park District vehicles, equipment, and other mechanical inventory.
- 4. Risk Management**, which includes coordinating the District-wide loss reduction programs in cooperation with the Park District Risk Management Agency (PDRMA). Employee on-the-job safety through education, training, physical assessment and accident prevention.
- 5. Specialty Maintenance**, which includes caring for wetlands, attending to pest/vegetation control, snow removal, outdoor ice rinks and providing support for special events.

Department and Fund Relationship*			
Functional Area	Fund	Fund Description	Fund Type
Gen Ops + Parks	Corporate	Corporate Fund	Major
Recreation + Parks	Special Revenue	Recreation	Major
Recreation + Parks	Special Revenue	Recreation for Handicapped	Nonmajor

\* Parks is heavily involved with Capital Funds.

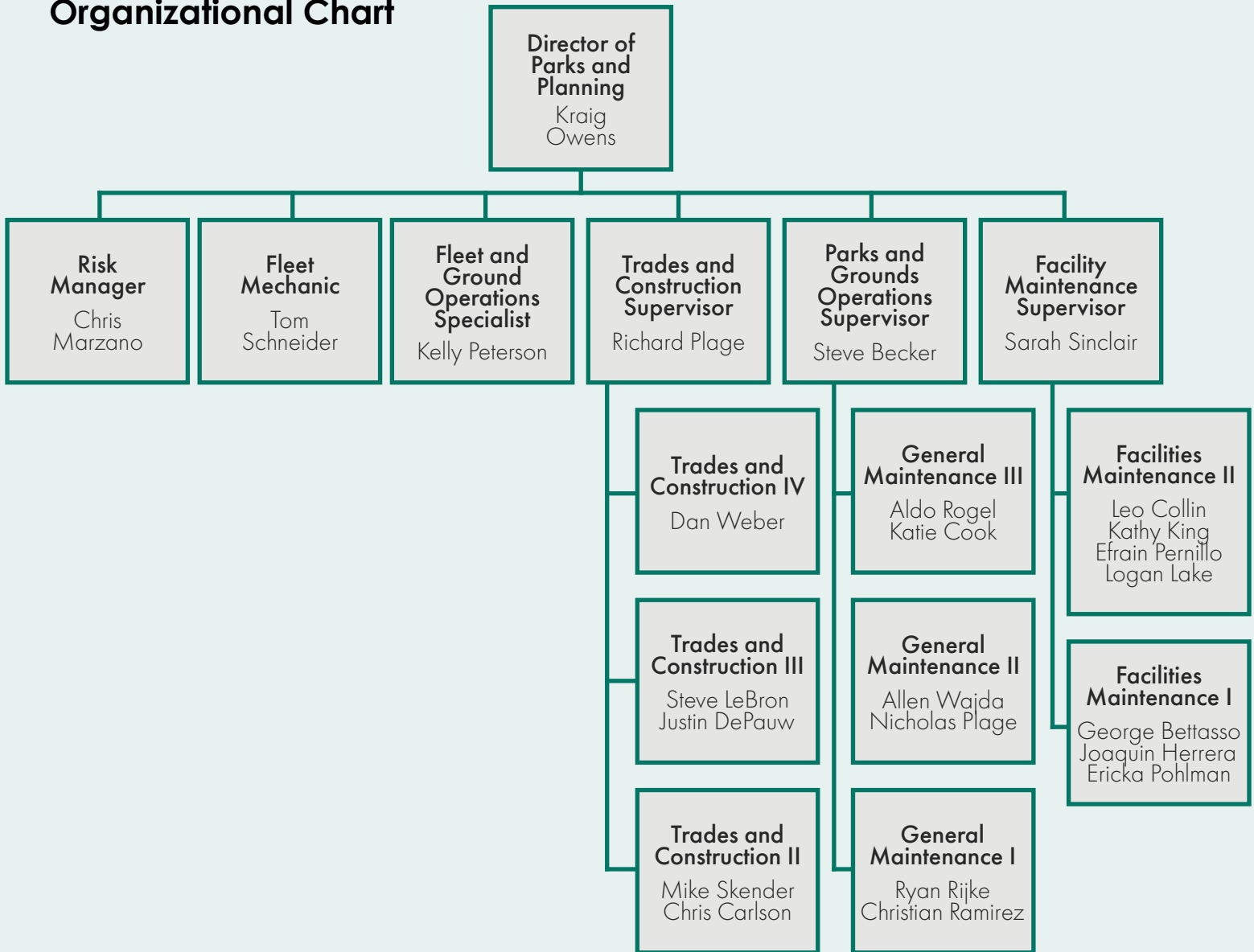
# PERSONNEL

Director of Parks & Planning is assisted by various staff as outlined below. In FY2026, Grounds Maintenance II full time vacancy will be filled. No new positions are budgeted for FY2025-2026.

Parks Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	26	25	26
Part-Time	16	16	16
Seasonal	13	13	13
<b>Total</b>	<b>55</b>	<b>54</b>	<b>55</b>

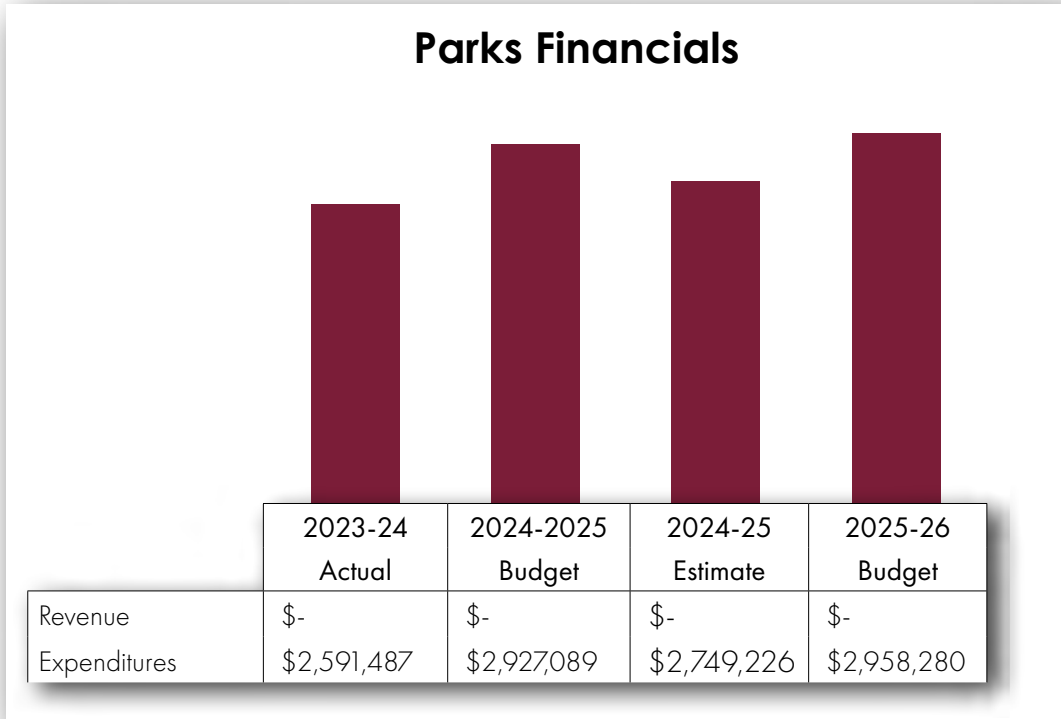


## Parks Organizational Chart



# FINANCIALS FOR PARKS

Below are the financials for the Parks functional area. There is no revenue for this area since it is 100% subsidized by other Park District operations. A portion of Corporate Fund (Fund 10) and Recreation Fund (Fund 20) revenues are set aside to fund the Parks budgeted expenditures.





## EXPENDITURE

Budgeted expenditures include employee salaries and health insurance. Compared to the FY 2024-25 Estimate, the salaries and wages have gone up 10%. About 3.5% raises are budgeted although they will be distributed strictly on merit and job grade range. Contractual services include maintenance of buildings, equipment, grounds, tree removal, and utilities. Compared to the FY 2024-25 Estimate, there is slight increase of 2% to save on potentially higher personnel costs. Supplies include uniforms and tools etc. Compared to the FY 2024-25 Estimate, there is a slight increase of 2%. Capital items include expenditures related to building and equipment. Compared to the FY 2024-25 Estimate, there is a decrease of 1% based on the long term and near-term planning approved by the Board. Other expenditures include items such as training, subscriptions, and risk management. Compared to the FY 2024-25 Estimate, there is a 6% decrease predominantly due to rolling over tuition reimbursement into the training budget. Overall, there is an increase of 8%, mostly due to increasing employment costs. All these are funded out of the Parks portion of Corporate Fund and Recreation Fund.

Parks Expenditures	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Salaries & Benefits	\$1,850,937	\$2,161,630	\$1,980,288	\$2,183,605	\$203,317
Contractual Services	\$280,851	\$284,150	\$291,744	\$296,270	\$4,526
Supplies	\$326,878	\$347,809	\$345,309	\$352,205	\$6,897
Capital Outlay	\$42,092	\$51,000	\$45,279	\$44,700	-\$579
Other	\$90,730	\$82,500	\$86,607	\$81,500	-\$5,107
<b>Total Expenditures</b>	<b>\$2,591,487</b>	<b>\$2,927,089</b>	<b>\$2,749,226</b>	<b>\$2,958,280</b>	<b>\$209,054</b>
Net Surplus / (Deficit)	(\$2,591,487)	(\$2,927,089)	(\$2,749,226)	(\$2,958,280)	(\$209,054)

# PERFORMANCE METRICS AND ACCOMPLISHMENTS FOR PARKS

## LONG-TERM GOALS

Below are the goals for Parks functional area from prior year completed in FY2024-2025. A few are cross-functional, depending on interdepartmental collaboration. Collaboration is built into the way the goals are formulated and executed since it does take a united organizational effort to complete some of the goals.

### STRATEGIC INITIATIVE #1

Maintain & enhance standard of excellence and access in parks. 

Department	Goal	Target	Actual
Parks	Renovate HCPCCC Preschool Playground.	FY2025	Completed.
Parks	Rebuild FitNation's Parking Lot Phase 1.	FY2025	Completed.
Parks	Rebuild Hunt Club Parks Parking Lots Phase 1.	FY2025	Completed.
Parks	Renovate Hunt Club Park Aquatic Center's Sprayground.	FY2025	In progress; estimated to be completed in September 2025.

### STRATEGIC INITIATIVE #2

Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed. 

Department	Goal	Target	Actual
Parks	Complete 50% of all needed ADA Facility improvement projects as prescribed by the District's ADA Transition Plan.	FY2025	In progress.
Parks	Replace Air Handler Units 1,2, & 3 at FitNation.	FY2025	Completed.
Parks	Conduct a Master Plan for the Viking Park site.	FY2025	Completed in June 2025.

### STRATEGIC INITIATIVE #3

Elevate operational excellence through appropriate investment in our people / team & resources. 

Department	Goal	Target	Actual
Parks	Revise Parks Department Operations Manual	FY2025-2026	In progress.

### STRATEGIC INITIATIVE #4






Elevate operational excellence through appropriate investment in our people / team & resources. 

Department	Goal	Target	Actual
Parks	Complete all documentation for \$950,000 grants provided by Park District state legislators.	FY2025-2026	FY2025--one grant documentation complete; In Progress--second grant documentation



## PARKS ANNUAL GOALS--FY 2025-26

Goals spanning FY2026 are as follows:

Strategic Initiative	Goal	Target
	Finalize the Viking Park Master Plan, integrating staff, community input and Board feedback. Submit a comprehensive Open Space Land Acquisition and Development (OSLAD) Grant application to the Illinois Department of Natural Resources by the designated deadline. The objective is to secure up to \$600,000 in grant funding to support the implementation of key priority improvements.	4/30/2026
	Rehabilitate the community garden plots at Vicki Paddock Park to enhance accessibility, functionality, and overall aesthetics. The project will include the installation of an ADA-accessible pathway from the parking lot to the garden area, the creation of raised garden beds to accommodate gardeners of all abilities, and the implementation of improved fencing and visual enhancements.	4/30/2026
	To identify and select a crisis communication software, develop a reunification plan, and update our Crisis Communication plan for the Gurnee Park District.	3/31/2026
	Develop and implement a comprehensive preventative maintenance schedule for all Gurnee Park District facilities and critical systems, including plumbing, HVAC, machinery, safety equipment, flooring, painting, and seasonal shutdown procedures. The schedule will ensure timely inspections, servicing, and repairs to extend equipment lifespan, improve safety, and enhance operational efficiency.	4/30/2026
	Develop a comprehensive 20-year capital replacement plan for all Gurnee Park District facilities. The plan will outline lifecycle projections, replacement schedules, and funding strategies to ensure fiscal sustainability and operational efficiency.	4/30/2026





## QUANTITATIVE METRICS

This year, the Park District is beginning to come up with quantitative metrics meaningful to the Parks operations. The chart below gives the details at a glance:

	FY 24 Actuals	FY Target	FY25 Estimate As of March 2025	FY26 Target
# of maintenance requests submitted	1663	NA	2179	NA
# of maintenance requests completed	1309	NA	1608	NA
# of trees planted	40	40	38	50
# of vandalism incidents	25	<30	23	<30
% budgeted capital projects completed	68%	100%	74%	100%
% budgeted ADA projects completed	2%	15%	20%	25%



## RECREATION

### FISCAL YEAR 2025-26 ANNUAL BUDGET

As the name suggests, the Recreation area is responsible for recreational offerings of the Park District, including athletics, youth recreation, preschool, day camp, cultural arts, aquatics, dance, fitness, and special events. This area also manages fitness operations, the Aquatic Center, and rentals of various facilities including both the Summer Kitchen and Dance Hall in the Viking Park complex.

### Recreation Administration

Recreation Administration provides overall support and direction to recreation programs and services for different ages, ability, and interest represented in our community. It provides leadership for the development and maintenance of sponsorships and partnerships and oversees the promotion and distribution of information regarding the district's programs, services, and leisure opportunities.

### Fitness Center Operations

The Gurnee Park District operates a 75,000 square foot fitness center known as FitNation as well as a 4,000 square foot fitness center at the Hunt Club Park Community Center. The Recreation area manages the Fitness Center including keeping up-to-date on members' fitness needs, keeping the equipment clean and in good repair, managing memberships and overseeing group exercise classes and the personal training program.

### Athletics

The Park District offers many different athletic programs including youth basketball, soccer, softball, pickleball, baseball camps, volleyball, t- ball, gymnastics and martial arts. Athletic programs are offered year round to virtually all age groups.

### Youth Recreation

The Recreation area oversees Youth Recreation programs that include before and after school day care and days off programs. Additionally, Youth Recreation programs include children's workshops geared towards science, music, art and theater.

### Preschool

Gurnee Park District's Growing Tree Preschool program encompasses all of the State of Illinois Early Learning areas in a kindergarten- readiness curriculum. Preschool is offered at both the Viking Park Community Center and the Hunt Club Park Community Center.

## Day Camp

Gurnee Park District offers a wide range of summer camp programs at both Viking Park and Hunt Club Park. Camps include regular day camp, half day camp, sports camp, outdoor survivor camp, mini camp, early childhood camp and teen camp. The Day Camp program also provides significant summer employment for area teenagers and excellent volunteer opportunities for younger teenagers and pre-teens.

## Adult Recreation

Gurnee Park District offers many programs geared towards adult hobbies and interests. These include painting, dance, fitness, and adult special events.

## Dance

Gurnee Park District offers a wide variety of studio dance classes including tiny dancers, beginning dance, ballet, jazz, tap, modern and hip-hop. In addition, dance camps and clinics are also offered.

## Aquatics

Gurnee Park District offers many different aquatics opportunities to its patrons. Swim lessons are offered to many different age groups in addition to junior lifeguard classes, open swim times and aquatic fitness programs.

## Monthly Mixer

Gurnee Park District provides seniors a reduced price luncheon with entertainment on a monthly basis.

## Special Events

Throughout the year, Gurnee Park District offers several different special events. These events include various holiday festivals, a winter celebration, summer concerts, as well as various smaller themed events throughout the year. Gurnee Park District also plans, hosts, and runs the community wide Gurnee Days festival.

## Facility Rentals

Gurnee Park District has many facilities available for rent. These include the Viking Park Dance Hall, the Summer Kitchen, several rooms at the Hunt Club Park Community Center, and various picnic shelters Park District-wide.

## Aquatic Center Operations

The Aquatic Center is an award winning facility with numerous amenities including a zero depth entry for swimmers, numerous exciting slides, cascading waterfall, large activity pool, concessions, sand volleyball courts and a spray ground. The Aquatic Center staff manages all these areas providing patrons with an inviting, clean and safe aquatic facility.



## RECREATION FUNDS

Department and Fund Relationship			
Functional Area	Fund	Fund Description	Fund Type
Recreation + Parks	Special Revenue	Recreation	Major
Recreation + Parks	Special Revenue	Recreation for Handicapped	Nonmajor



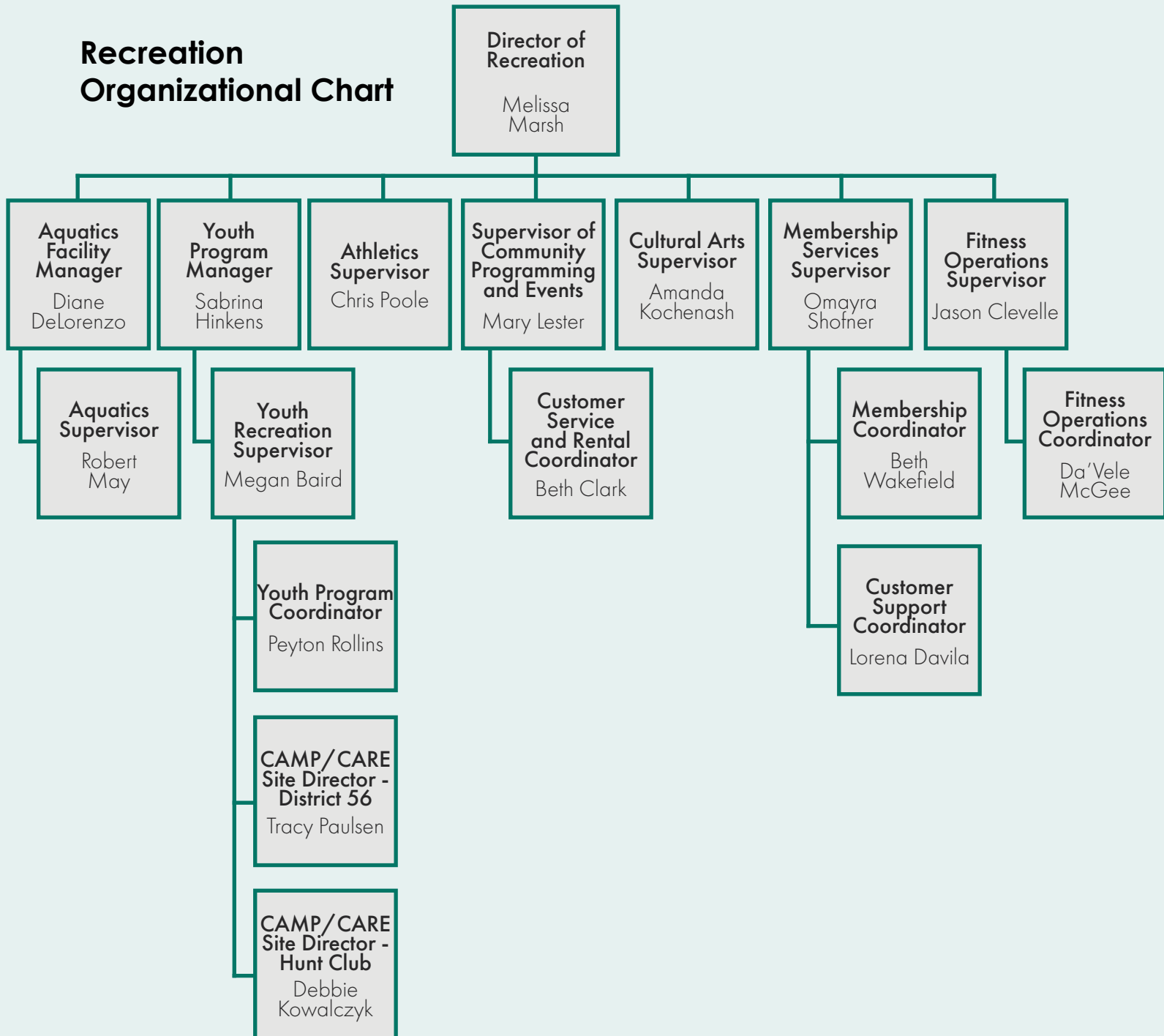
# PERSONNEL

The Director of Recreation is assisted by various staff as outlined below.

Parks Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	16	17	18
Part-Time	153	137	140
Seasonal	166	180	180
<b>Total</b>	<b>335</b>	<b>334</b>	<b>338</b>

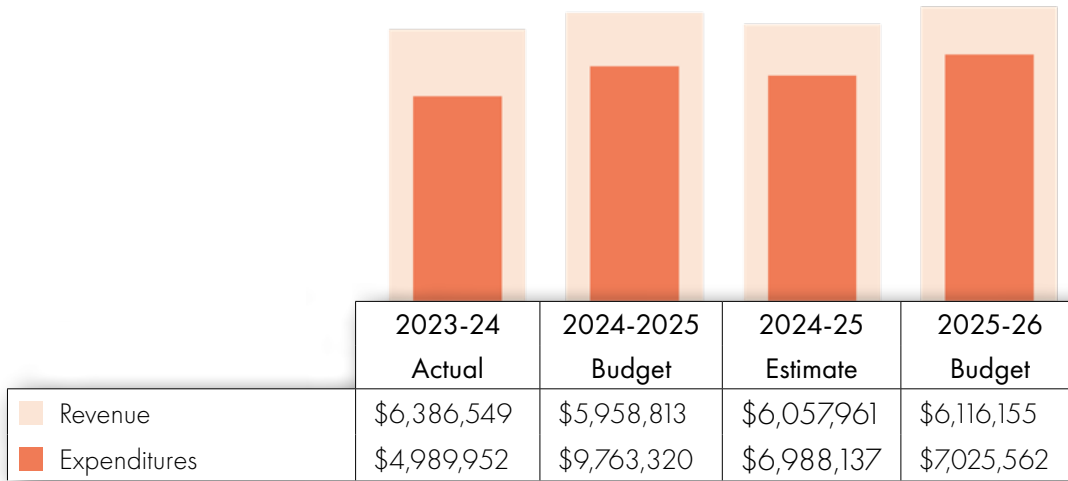


## Recreation Organizational Chart



# FINANCIALS FOR RECREATION

## Recreation Financials



## REVENUE

Revenue is budgeted to increase \$619,114 or 6% from 2024-25 year-end estimates.

### Tax Receipts

Tax Receipts are budgeted to increase \$87,794 or 4% to \$2,207,064 compared to 2024-25 tax receipts. The increase is attributed to the increase in property tax levy due to the increase in CPI.

### Charges for Services

Charges for services are budgeted to increase by \$584,330 or 8% to 7,937,603 compared to 2024-25 year-end estimates. This is mostly due to new programs, modest fee increases, increased participation in programs, a higher fitness membership, and a higher aquatics revenue based on the prior year's performance. The annual goal of having a lesser percentage of revenue coming from taxes and higher from charges for services too contributed to this.

### Investment Income, Donations, and Miscellaneous

Given the current economic outlook, interest rates are projected to drop. This has been built into the budget compared to the 2024-25 year-end estimates. The income from investments is expected to go down close to 25% or \$49,466 from 2024-25 year-end estimates. Similarly, a more modest drop of 4% is projected for donations and miscellaneous income. These include miscellaneous contributions and tenant lease payments.

Recreation Revenue	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Tax Receipts	\$2,074,185	\$2,135,192	\$2,119,271	\$2,207,064	\$87,794
Charges for Services	\$7,171,433	\$7,781,956	\$7,353,273	\$7,937,603	\$584,330
Investment Income	\$243,925	\$160,325	\$209,971	\$160,505	-\$49,466
Donations & Miscellaneous	\$111,180	\$112,285	\$100,944	\$97,400	-\$3,544
<b>Total Revenue</b>	<b>\$9,600,723</b>	<b>\$10,189,758</b>	<b>\$9,783,459</b>	<b>\$10,402,573</b>	<b>\$619,114</b>

## Programs, Fitness Center Operations, and Aquatics Center Financials

At a glance the chart below compares FY 2024-2025 estimates at year-end with FY 2025-2026 budget. Revenue increases reflect all program participation levels with optimal weather conditions.

PROGRAM Area	FISCAL YEAR 2024/25 (PROJECTED)				FISCAL YEAR 2025/2026 (BUDGET)			
	REV	EXP	NET	%	REV	EXP	NET	%
Athletics	\$444,698	\$222,865	\$221,833	50%	\$485,676	\$249,191	\$236,485	49%
Gen Youth Rec	\$257,779	\$145,972	\$111,806	43%	\$342,949	\$188,825	\$154,124	45%
CARE	\$758,271	\$362,646	\$395,626	52%	\$798,376	\$384,689	\$413,687	52%
Preschool	\$484,775	\$228,651	\$256,124	53%	\$519,627	\$246,766	\$272,862	53%
Day Camp	\$1,038,821	\$622,498	\$416,323	40%	\$1,163,543	\$663,741	\$499,802	43%
Adult Recreation	\$30,022	\$27,604	\$2,418	8%	\$42,393	\$28,437	\$13,956	33%
Rentals	\$57,153	\$51,657	\$5,495	10%	\$67,500	\$54,425	\$13,076	19%
Special Events	\$74,555	\$80,771	(6,216)	-8%	\$92,014	\$92,174	(160)	0%
Aquatics	\$297,282	\$256,942	\$40,340	14%	\$333,416	\$246,237	\$87,178	26%
<b>Total</b>	<b>\$3,443,353</b>	<b>\$1,999,605</b>	<b>\$1,443,748</b>	<b>42%</b>	<b>\$3,845,495</b>	<b>\$2,154,485</b>	<b>\$1,691,009</b>	<b>44%</b>
Fitness Center Ops	\$3,196,408	\$3,172,908	-	0%	\$3,347,368	\$3,347,368	-	0%
HC Aquatic Center	\$733,065	\$733,065	-	0%	\$757,316	\$757,316	-	0%
<b>Grand Total</b>	<b>\$7,372,827</b>	<b>\$5,905,579</b>	<b>\$1,467,248</b>	<b>20%</b>	<b>\$7,950,178</b>	<b>\$6,259,169</b>	<b>\$1,691,009</b>	<b>21%</b>



## EXPENDITURE

Salaries & Benefits are up 8% compared to 2024-25 year-end estimates. A Cultural Arts Supervisor position has been added in anticipation of growth. General costs of employment too contribute to this expenditure.

### Contractual Services

Compared to 2024-25 year-end estimates, this has gone up 10%. This is due to third party contractual recreation program expenditure increase based on anticipated participation growth in these programs. Gurnee Park District continues to balance between using a third party instead of bringing it in house to maximize quality and costs associated with the various offerings.

### Supplies

The budget is 8% higher than 2024-25 year-end estimates based on expected program participation growth and on rising costs of supplies in general.

### Intergovernmental WSRA

The proposed budget is 3% higher than the year end estimates. Gurnee Park District contributes 75% of its Recreation for Handicapped tax levy to the Warren Special Recreation Association. Park District also reimburses WSRA for their staff needed for inclusion services during recreation programs. The increase in overall intergovernmental expenditures is due to an increase in property tax dollars received as well as anticipated increase in inclusion services with expected recreation program growth.

### Capital Outlay

Capital Outlay is 6%, higher than the 2023-24 year end estimate. Capital spending is predominantly for fitness operations equipment and ADA improvements

### Debt Service

The proposed budget is 29% higher than prior year end estimates to account for the FitNation bonds repayment schedule. The bonds are structured in such a way that the payments each year go up. They are so structured in order to give room for FitNation to stabilize and grow in the coming years. The transfer for future FitNation bond payments included in the operating budget is reduced accordingly. All bonds used for the purchase and rehabilitation of the FitNation facility as well as the fitness operations portion of the Hunt Club Park Community Center bonds are paid directly out of revenue generated from fitness operations.

### Other

The proposed budget is 9% higher than 2023-24 estimates based on expected program participation growth as well as to account for rising costs. In addition to marketing and banking fees, expenditures classified as "other" include items such as training and recruitment expenditures, staff recognition and scholarships.

Recreation Expenditures	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Salaries & Benefits	\$3,921,796	\$4,551,680	\$4,309,694	\$4,635,732	\$326,038
Contractual Services	\$1,058,874	\$1,213,299	\$1,131,863	\$1,244,939	\$113,077
Supplies	\$548,500	\$662,669	\$576,873	\$623,585	\$46,713
Intergovernmental - WSRA	\$423,018	\$451,815	\$445,924	\$460,929	\$15,006
Capital Outlay	\$175,679	\$333,540	\$316,753	\$336,683	\$19,931
Debt Service	\$654,488	\$664,538	\$664,538	\$855,438	\$190,900
Other	\$445,086	\$430,128	\$516,830	\$560,964	\$44,133
<b>Total Expenditures **</b>	<b>\$7,227,440</b>	<b>\$8,307,668</b>	<b>\$7,962,474</b>	<b>\$8,718,270</b>	<b>\$755,796</b>
Net Surplus / (Deficit)	\$2,373,283	\$1,882,090	\$1,820,985	\$1,684,303	(\$136,683)

\*\* Total Expenditures do not include transfers between funds (\$300,000 in 2025-26; \$490,900 in 2024-25; \$656,530 in 2023-24)

## Overall

Total revenue is budgeted to increase 6% compared to 2023-24 year end estimates due mainly to expected growth in all programming areas. Total budgeted expenditures are 9% higher than 2023-24 year end estimates to account for offering increased recreation programming. Total net results for the Recreation area are budgeted at \$1.68 million. The District's Leadership Team is extremely proud of the recreational programs and services provided to the community, as well as the future ability to continue raising the value provided to the community to an even higher level.



# PERFORMANCE METRICS AND ACCOMPLISHMENTS FOR RECREATION

Since all data is not available at the time of the budget and revenues are budgeted conservatively to have a better control over expenditure, there is variance between targets and actuals. That actuals are higher than targets indicate the popularity and quality of programs. Fitness and Aquatics are a little more aggressively budgeted, especially since FitNation operations are designed to be self-sustaining and have enough to pay for its capital and debt. The actuals have been enough to pay for operating, capital, and associated debt service.

## QUANTITATIVE METRICS

From FY2025-2026, General Operations is tracking a few quantitative metrics as well. If no target was established as such for those in the past, none is noted. However, if the metrics are helpful, these will continue to be tracked in future. Based on past data, the actuals for the prior year, current year estimates, and the targets for the budget year are given below.

Programs	Registrations	What is Included?	FY23/24 Target	FY 23/24 Actuals	FY24/25 Target	FY24/25 Actual	FY25/26 Target
Adults		Adult dance, adult painting, senior fitness, and senior mixers. FY 25/26 represents anticipated growth due to the expansion of capacity in the program supervisor who oversees general adult programming. Not included in these totals are adult dance and new, adult cultural arts programming taking place in FY 25/26.	\$916	\$1298	\$1103	\$1131	\$1270
Camp		Traditional, in-house summer day camps.	\$2,019	\$4305	\$2172	\$3075	\$1859
Preschool/ CARE		School-age afterschool program; preschool and early childhood enrichment programming	\$1513	\$1711	\$1443	\$2205	\$1475
Athletics		In-house and contractual programs. Not included is open gym participation, as that is around 1,500/year and puts the target totals high above the actuals.	\$3749	\$4565	\$4177	\$5286	\$4299
Fitness	Active memberships		\$5422	\$4864	\$5588	\$5286	\$5789
	New Memberships		\$2787		\$2780		\$3561
	Cancellations		\$1865		\$2073		\$2727
	Group X memberships		\$678	\$547	\$625	\$544	\$604
	Childcare memberships		\$217	\$204	\$224	\$229	\$228
Aquatics	Season passes	full season memberships	\$3319	\$3101	\$3166	\$3076	\$3088
	Daily paid visits	paid daily visits	\$17866	\$19627	\$20045	\$19934	\$19794
	\$ per operating day--admissions		\$3,012.16	\$3,298.00	\$3,375.61	\$3,369.00	\$3,644.63
	\$ per operating day--concessions		\$1,280.49	\$1,198.00	\$1,280.49	\$1,289.00	\$1,365.85

Annually, goals are established and assigned in alignment with the 6 Strategic Initiatives. Some could be carried forward from prior year as well depending on circumstances. The next page provides a glimpse of some of the goals. Complete list is in [APPENDIX E](#).



## GOALS

### LONG-TERM GOALS

#### STRATEGIC INITIATIVE #1

Maintain & enhance standard of excellence and access in parks

Department	Goal	Target	Actual
Community Programs	Develop an outdoor nature event for families to be held at one of our parks.	FY2025-2026	In progress-estimated completion--FY2026.

#### STRATEGIC INITIATIVE #2

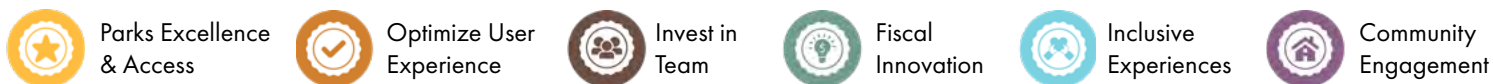
Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed

Department	Goal	Target	Actual
Cultural Arts	Recruit additional instructors in dance and theatre to increase class offerings.	FY2024-2025	Completed.
Athletics	Expand league offerings, offer one youth or adult league in addition to current league offerings.	FY2024-2025	Completed.

#### STRATEGIC INITIATIVE #3

Elevate operational excellence through appropriate investment in our people / team & resources

Department	Goal	Target	Actual
Community Programs	Obtain food handling certification.	FY2024-2025	Completed.
Membership	Complete assigned task related to CAPRA and Distinguished Agency.	FY2025-2026	In progress-estimated completion--FY2026.





**STRATEGIC INITIATIVE #4**

Maintain fiscal responsibility & explore new, creative funding sources.

Department	Goal	Target	Actual
Membership	Meet Membership rate of 5,400 by April 30, 2025.	FY2025-2026	In progress-estimated completion--FY2026.
Aquatics	Operate the Aquatic Center at breakeven.	FY2024-2025	Completed.

**STRATEGIC INITIATIVE #5**

Offer age and ability inclusive, culturally diverse, experiences

Department	Goal	Target	Actual
Fitness Operations	Establish a working plan to restart a newly imagined 5k/ 10k outside of Gurnee Days.	FY2025-2026	In progress-estimated completion--FY2026.
Aquatics	Add 1 new special event for adults at the Aquatic Center.	FY2024-2025	Completed.

**STRATEGIC INITIATIVE #6**












Continue innovative and diverse community connections & outreach efforts

Department	Goal	Target	Actual
Athletics	Establish a relationship with one new outside athletic group for a program and/or rental expansion.	FY2024-2025	Completed.
Youth Recreation	Incorporate cultural and diverse activities into the CARE program.	FY2024-2025	Completed.
Membership	Make contact with one business a quarter to offer corporate memberships.	FY2025-2026	In progress-estimated completion--FY2026.



## RECREATION DEPARTMENT ANNUAL GOALS--FY 2025-26

Goals Spanning FY2025-2026 are as follows:

Strategic Initiative	Goal	Target
	Centralize and increase surveying efforts, and achieve 20-30% survey response rates for the aquatic center, summer camp, swim lessons, C.A.R.E., soccer and basketball leagues, dance, and preschool.	4/30/2026
	Develop and implement a survey specifically for new FitNation Members.	8/31/2025
	Conduct a space utilization analysis of available indoor and outdoor spaces, strategically grow programming beginning in fall, and ensure facilities are actively utilized throughout the fiscal year by adding programming during underutilized times.	4/30/2026
 	Research and develop a viable proposal to revitalize the vacant space at FitNation by May 2026.	2/1/2025
	Provide increased opportunity for staff collaboration and learning through cross-training, brainstorming sessions, revitalized trainings, reimagined program curriculum, and actively seeking feedback.	4/30/2026
	Conduct a market comparison of fees for summer camp, recreational and competitive dance, preschool, swim lessons, and the aquatic center.	12/31/2025
  	Enhance and increase programming in cultural arts, adult programs, aquatics, youth variety, fitness, and athletics. This includes increasing the number of programs offered, rejuvenating programs, and improving the revenue generated.	4/30/2026
	Research community organizations that support underserved populations and connect with at least three organization leaders.	4/30/2026

# OVERALL DISTRICT

## FISCAL YEAR 2025-26 ANNUAL BUDGET

### OVERALL DISTRICT PERSONNEL

Total Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	55	56	58
Part-Time	170	153	156
Seasonal	180	194	194
<b>Total</b>	<b>405</b>	<b>403</b>	<b>408*</b>
General Operations Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	13	14	14
Part-Time	1	0	0
Seasonal	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>
Parks Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	16	17	18
Part-Time	153	137	140
Seasonal	166	180	180
<b>Total</b>	<b>335</b>	<b>334</b>	<b>338</b>
Recreation Headcounts	2024-25 Budget	2024-25 Y/E Estimate	2025-26 Proposed
Full-Time Positions	16	17	18
Part-Time	153	137	140
Seasonal	166	180	180
<b>Total</b>	<b>335</b>	<b>334</b>	<b>338</b>

\*4 Full-Time and 1 Part-Time positions are budgeted to support the anticipated growth as discussed on page 33.





## OVERALL DISTRICT FINANCIALS

Across all funds, tax receipts are budgeted to increase 3.4%, charges for services 7.9%, bond proceeds 4%. Investment and miscellaneous income are expected to go down. Personnel costs are budgeted to increase 9%, contractual services and supplies 6%, Intergovernmental WSRA 3%, capital 2%, debt service 2% and other by 6%. Reasons for all these have been explained at various points throughout this document.

Total District	Actual	Budget	Estimate	Budget	Budget vs. Current Year Estimate
	2023-24	2024-2025	2024-25	2025-26	
Tax Receipts	\$6,677,138	\$6,997,892	\$6,954,313	\$7,190,495	\$236,182
Charges for Services	\$7,171,433	\$7,781,956	\$7,353,273	\$7,937,603	\$584,330
Bond Proceeds	\$1,011,680	\$730,395	\$742,770	\$770,919	\$28,149
Investment Income	\$716,012	\$514,943	\$674,945	\$506,910	\$(168,035)
Donations & Miscellaneous	\$411,010	\$123,385	\$116,118	\$112,800	\$(3,318)
<b>Total Revenue*</b>	<b>\$15,987,272</b>	<b>\$16,148,572</b>	<b>\$15,841,420</b>	<b>\$16,518,727</b>	<b>\$677,307</b>
Salaries & Benefits	\$7,178,869	\$8,267,887	\$7,815,647	\$8,487,522	\$671,874
Contractual Services	\$1,921,034	\$1,998,384	\$1,948,433	\$2,074,007	\$125,574
Supplies	\$886,819	\$1,026,178	\$933,585	\$988,291	\$54,706
Intergovernmental - WSRA	\$423,018	\$451,815	\$445,924	\$460,929	\$15,006
Capital Outlay	\$1,575,026	\$3,701,290	\$3,584,150	\$3,643,441	\$59,291
Debt Service	\$2,213,204	\$4,934,058	\$2,274,998	\$2,310,032	\$35,034
Other	\$610,910	\$618,465	\$697,099	\$737,891	\$40,792
<b>Total Expenditures*</b>	<b>\$14,808,880</b>	<b>\$20,998,077</b>	<b>\$17,699,837</b>	<b>\$18,702,112</b>	<b>\$1,002,276</b>
Net Surplus / (Deficit)	\$1,178,392	(\$4,849,506)	(\$1,858,417)	(\$2,183,384)	(\$324,969)



# SUPPLEMENTAL INFORMATION

## FISCAL YEAR 2025-26 ANNUAL BUDGET

### Fitness Members Metrics

Fitness Members	2024								2025			
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
"Fitness Memberships - end of month"	\$5,055	\$5,039	\$4,981	\$4,827	\$4,848	\$4,881	\$4,993	\$5,066	\$5,168	\$5,274	\$5,284	\$5,286
Budget Membership	\$4,881	\$4,891	\$4,891	\$4,901	\$4,931	\$4,947	\$5,194	\$5,194	\$5,388	\$5,488	\$5,588	\$5,588
Difference from Budget	\$174	\$148	\$90	(74)	(83)	(66)	(201)	(128)	(220)	(214)	(304)	(302)
"Avg Membership Rate"	\$46.95	\$46.95	\$47.18	\$47.23	\$47.19	\$47.21	\$47.33	\$47.45	\$47.68	\$47.92	\$47.95	\$47.96
Budget Avg Membership Rate	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60	\$43.60
Group X memberships	\$533	\$561	\$544	\$543	\$522	\$527	\$534	\$539	\$539	\$555	\$562	\$544
Childcare memberships	\$204	\$220	\$198	\$217	\$211	\$202	\$209	\$209	\$205	\$209	\$221	\$229
Student memberships	\$168	\$199	\$198	\$65	\$13	\$1	\$30	\$224	\$2	-	-	-
<b>Usage Breakdown</b>												
Total visits	\$36,713	\$35,459	\$35,626	\$33,746	\$30,558	\$34,160	\$33,751	\$35,678	\$41,763	\$37,271	\$40,370	\$38,656
Members	\$35,168	\$33,858	\$34,136	\$32,375	\$29,575	\$32,893	\$32,081	\$33,951	\$39,839	\$35,629	\$38,635	\$37,119
Daily Visits	\$761	\$803	\$723	\$629	\$455	\$554	\$943	\$1,142	\$1,258	\$904	\$874	\$744
Childcare Visits	\$784	\$798	\$767	\$742	\$528	\$713	\$727	\$585	\$666	\$738	\$861	\$793

## Aquatic Center Metrics

	2014	2015	2016	2017	2018	2019	2021	2022	2023	2024
Scheduled Operating Days	97	104	98	88	89	90	83	82	82	82
Days Closed	12	15	3	8	10	10	9	9	5	5
Actual Operating Days	85	89	95	80	79	80	74	73	77	77
% of Days Open	87.6%	85.6%	96.9%	90.9%	88.8%	88.9%	89.2%	89.0%	93.9%	93.9%
Available Operational Hours	825.50	842.00	810.00	647.00	635.00	635.00	613.00	606.00	656.00	656.00
Actual Operational Hours	643.00	655.00	719.00	530.75	546.00	560.00	563.00	550.00	598.00	598.00
% of Time Open	77.9%	77.8%	88.8%	82.0%	86.0%	88.2%	91.8%	90.8%	91.2%	91.2%
Avg. High Temp (in degrees F)	77.8	77.8	82.2	80.1	82.0	79.0	82.9	84.1	85.1	83.7
Daily Fees (Attendance)	7,399	8,190	10,294	8,437	6,988	6,491	12,928	10,674	12,053	12,238
Guest Passes (Attendance)	1,411	2,282	2,050	2,208	2,358	2,155	1,636	2,117	1,840	1,825
Prepaid (Attendance)	974	1,873	1,435	331	3,193	5,529	6,624	7,249	7,574	7,696
Camp (Attendance)	8,003	8,768	8,818	9,848	11,981	10,393	9,170	11,069	11,259	10,623
Pass Usage (Attendance)	33,902	32,984	33,837	26,591	27,200	23,854	23,269	21,700	23,633	22,940
B-Days, Rentals, Ext. Camps (Attendance)	3,043	485	1,025	422	858	743	291	583	508	597
<b>Total Attendance</b>	<b>54,732</b>	<b>54,582</b>	<b>57,459</b>	<b>47,837</b>	<b>55,225</b>	<b>49,165</b>	<b>53,259</b>	<b>53,392</b>	<b>56,867</b>	<b>55,919</b>
Average Daily Attendance	644	613	605	598	699	615	720	731	694	682
Total # of Pass Holders	4,513	3,990	3,737	3,585	3,530	3,248	2,993	3,319	3,101	3,076
Total # of Applications (Households)	1,540	1,364	1,274	1,236	1,253	1,144	1,054	1,161	1,134	1,115
Average Pass Holders per Household	2.9	2.9	2.9	2.9	2.8	2.8	2.8	2.9	2.7	2.8
Avg visit per pass holder, per season	7.5	8.3	9.0	7.4	7.7	7.3	7.8	6.5	7.6	7.5
Avg visit per household, per season	22.0	24.2	26.6	21.5	21.7	20.9	22.1	18.7	20.8	20.6
Resident Pass Holders	2,579	2,372	2,069	1,878	1,715	1,585	1,498	1,652	1,469	1,439
Non-Resident Pass Holders	1,935	1,618	1,670	1,707	1,814	1,677	1,505	1,667	1,632	1,637
% of Pass Holders - Resident	57.1%	59.4%	55.3%	52.4%	48.6%	48.8%	50.1%	49.8%	47.4%	46.8%
% of Pass Holders - Non-Resident	42.9%	40.6%	44.7%	47.6%	51.4%	51.6%	50.3%	50.2%	52.6%	53.2%
\$ per Operating Day - Admissions	\$1,155	\$1,386	\$1,214	\$1,238	\$1,919	\$1,952	\$2,425	\$3,322	\$3,298	\$3,369
\$ per Operating Day - Concessions	\$852	\$822	\$804	\$922	\$1,064	\$940	\$959	\$1,396	\$1,198	\$1,289
\$ per Operating Day - Other	\$5	\$8	\$7	\$10	\$17	\$15	\$18	\$8	\$12	\$22
\$ per Operating Day - Total Revenue	\$6,541	\$6,051	\$5,721	\$6,322	\$7,255	\$6,867	\$8,713	\$9,358	\$8,778	\$8,940
\$ from Admissions / Daily Fee Atten.	\$11.72	\$12.26	\$9.83	\$11.29	\$11.48	\$12.95	\$9.50	\$12.10	\$12.60	\$12.70
\$ from Camp Transfer / Camp Atten.	\$3.75	\$3.99	\$3.97	\$4.32	\$4.43	\$5.11	\$3.76	\$4.97	\$5.24	\$4.52
\$ from Season Pass Sales / Pass Atten	\$9.89	\$8.71	\$8.11	\$9.73	\$9.18	\$9.53	\$10.09	\$11.92	\$11.29	\$11.91
\$ from Concessions / Total Attendance	\$1.32	\$1.34	\$1.33	\$1.54	\$1.48	\$1.53	\$1.50	\$1.91	\$1.73	\$1.89
<b>Total \$ / Total Attendance</b>	<b>\$10.08</b>	<b>\$9.76</b>	<b>\$9.00</b>	<b>\$10.42</b>	<b>\$11.73</b>	<b>\$9.63</b>	<b>\$12.11</b>	<b>\$12.79</b>	<b>\$12.66</b>	<b>\$13.11</b>

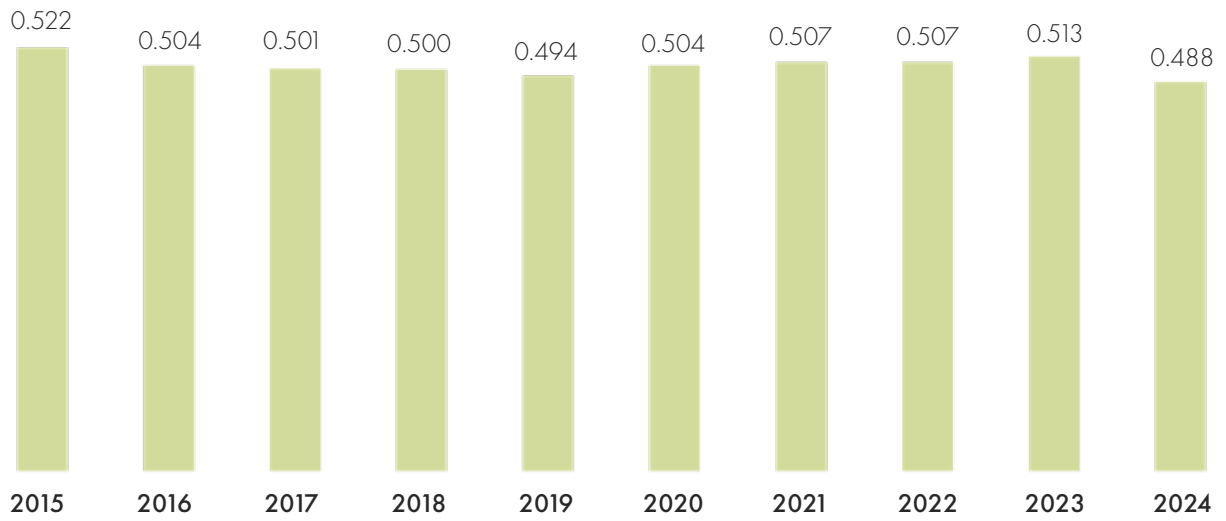
Note: Due to the COVID-19 pandemic, the Aquatic Center did not open for the 2020 season.



### Program Revenue for the last five years

PROGRAM AREA	FY 2021/22	FY 2022/23	FY 2023/24	Projected FY 2024/25	Budget FY 2025/26	% Compare 24/25 to 25/26
Athletics	\$338,684	\$383,327	\$424,400	\$444,698	\$485,676	109%
Gen Youth Rec	\$194,266	\$226,852	\$259,074	\$257,779	\$342,949	133%
CARE	\$548,348	\$647,214	\$766,103	\$758,271	\$798,376	105%
Pre School	\$453,004	\$461,445	\$485,625	\$484,775	\$519,627	107%
Day Camp	\$677,560	\$944,789	\$1,113,062	\$1,038,821	\$1,163,543	112%
Adult Recreation	\$10,816	\$26,262	\$25,823	\$30,022	\$42,393	141%
Rentals	\$39,811	\$56,617	\$54,928	\$57,153	\$67,500	118%
Special Events	\$30,956	\$35,559	\$63,049	\$74,555	\$92,014	123%
Aquatics	\$256,108	\$354,640	\$321,013	\$297,282	\$333,416	112%
<b>Total</b>	<b>\$2,549,552</b>	<b>\$3,136,704</b>	<b>\$3,513,077</b>	<b>\$3,443,353</b>	<b>\$3,845,495</b>	<b>112%</b>
Fitness Center Ops	\$1,947,418	\$2,518,727	\$2,964,363	\$3,196,408	\$3,347,368	105%
HCPAC	\$644,741	\$683,130	\$719,795	\$733,065	\$757,316	103%
<b>Grand Total</b>	<b>\$5,141,712</b>	<b>\$6,338,560</b>	<b>\$7,197,234</b>	<b>\$7,372,827</b>	<b>\$7,950,178</b>	<b>108%</b>

## Tax Levy Rates





## Equalized Assessed Valuation, Tax Levy, and Tax Rates

Tax Levy Year	2024	2023	2022	2021	2020
Equalized Assessed Valuation	\$1,460,918,614	\$1,340,842,016	\$1,291,477,544	\$1,222,453,560	\$1,205,187,331
Total Tax Levy:	\$7,127,077	\$6,877,353	\$6,544,924	\$6,202,656	\$6,076,253
Corporate	0.181	0.191	0.196	0.197	0.194
Recreation	0.112	0.117	0.118	0.117	0.117
Audit	0.002	0.002	0.002	0.003	0.003
Paving & Lighting	0.005	0.005	0.005	0.005	0.005
Handicap	0.039	0.040	0.040	0.040	0.040
IMRF	0.022	0.024	0.021	0.027	0.022
Liability	0.015	0.015	0.010	0.011	0.015
Social Security	0.028	0.030	0.026	0.020	0.019
Debt Service	0.084	0.089	0.088	0.088	0.088
<b>Total Tax Rate:</b>	<b>0.488</b>	<b>0.513</b>	<b>0.507</b>	<b>0.507</b>	<b>0.504</b>
Tax Levy Year	2024	2023	2022	2021	2020
Equalized Assessed Valuation	\$1,199,805,752	\$1,155,684,158	\$1,125,748,618	\$1,092,489,340	\$1,022,376,751
Total Tax Levy:	\$5,927,376	\$5,782,628	\$5,636,038	\$5,510,232	\$5,430,826
Corporate	0.186	0.192	0.185	0.191	0.193
Recreation	0.105	0.103	0.101	0.102	0.105
Audit	0.002	0.003	0.003	0.003	0.002
Paving & Lighting	0.005	0.005	0.005	0.005	0.005
Handicap	0.040	0.040	0.040	0.040	0.040
IMRF	0.027	0.026	0.030	0.026	0.033
Liability	0.015	0.020	0.019	0.019	0.019
Social Security	0.027	0.024	0.030	0.030	0.032
Debt Service	0.087	0.088	0.089	0.089	0.093
<b>Total Tax Rate:</b>	<b>0.494</b>	<b>0.500</b>	<b>0.501</b>	<b>0.504</b>	<b>0.522</b>

The tax levy in the stated year is collected in the following year, for example, 2023 taxes levied from ordinance 23/24-2, passed November 21, 2023, are collected in calendar year 2024.

## Demographic Data—Population and Composition

Age	2020		2010			2020		2010	
	Population	Percent	Population	Percent		Population	Percent	Population	Percent
Less than 5 years	1,388	5%	1,379	4%	White / Caucasian	19,244	63%	20,938	67%
5 - 19 years	6,498	21%	6,872	22%	Black or African American	2,350	8%	2,362	8%
20 - 34 years	5,537	18%	5,806	19%	Hispanic or Latino	4,379	14%	3,665	12%
35 - 49 years	6,115	20%	6,332	20%	Asian	3,514	11%	3,601	12%
50 - 64 years	7,280	24%	7,249	23%	Other	1,219	4%	729	2%
65 - 75 years	2,432	8%	2,385	8%	<b>Total:</b>	<b>30,706</b>	<b>100%</b>	<b>31,295</b>	<b>100%</b>
Greater than 75 years	1,456	5%	1,272	4%					
<b>Total:</b>	<b>30,706</b>	<b>100%</b>	<b>31,295</b>	<b>100%</b>					

## Revenues by Source for the Last Ten Fiscal Years

Source	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected 2025	Budget 2026
Taxes	\$5,487,201	\$5,551,943	\$5,667,661	\$5,854,852	\$5,983,414	\$6,225,640	\$6,395,775	\$6,677,138	\$6,954,313	\$7,190,495
Charges for Services	\$7,358,172	\$7,228,763	\$7,239,559	\$6,364,180	\$2,046,578	\$5,108,263	\$6,311,492	\$7,171,433	\$7,353,273	\$7,937,603
Investment Income	\$65,684	\$127,197	\$245,184	\$255,460	\$24,001	\$7,292	\$285,910	\$716,012	\$674,945	\$506,910
Miscellaneous	\$708,190	\$566,081	\$526,002	\$386,942	\$290,452	\$170,243	\$144,725	\$411,010	\$116,118	\$112,800
<b>Total</b>	<b>\$13,619,247</b>	<b>\$13,473,984</b>	<b>\$13,678,407</b>	<b>\$12,861,434</b>	<b>\$8,344,445</b>	<b>11,511,438</b>	<b>\$13,137,902</b>	<b>\$14,975,593</b>	<b>\$15,098,649</b>	<b>\$15,747,808</b>





## Principal Employers

Employer	2025		
	Employees	Rank	% of Total Village
Six Flags Great America / Hurricane Harbor (1)	3,950	1	24.15%
Woodland School District 50	698	2	4.27%
Warren Township High School District 121 (1)	461	3	2.82%
Gurnee Park District (1)	403	4	2.46%
Nosco Inc.	400	5	2.45%
Gurnee School District 56	352	6	2.15%
Great Wolf Lodge (formerly Key Lime Cove) (1)	350	7	2.14%
Bass Pro Shop	350	8	2.14%
Jewel-Osco	300	9	1.83%
Wal-Mart Supercenter	285	10	1.74%
	<b>7,549</b>		<b>46.64%</b>

## Registrations by Function/Program for the Last Ten Fiscal Years

"Attendance/Registrations by Program or Facility"	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Athletics	4,624	4,450	4,244	3,702	3,074	667	4,581	4,351	4,565	5,286
Youth Recreation	1,747	1,700	1,610	3,149	3,050	392	986	2,592	2,698	1,227
Early Childhood/Preschool/CARE	1,390	1,421	1,393	1,323	1,584	94	2,201	2,398	1,711	2,205
Day Camp	3,913	3,853	3,879	3,783	3,274	-	3,895	4,299	4,305	3,075
Aquatics	3,141	2,738	2,758	1,231	821	290	876	1,226	1,198	2,177
Arts/Special Events	2,307	2,281	2,177	1,947	1,728	230	1,995	2,246	2,487	2,894
Adult Programming	1,146	961	807	1,341	1,779	736	1,358	999	1,298	1,131
<b>Total Program Registrations</b>	<b>18,268</b>	<b>17,404</b>	<b>16,868</b>	<b>16,476</b>	<b>15,310</b>	<b>2,409</b>	<b>15,892</b>	<b>18,111</b>	<b>18,262</b>	<b>17,995</b>

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**GURNEE PARK DISTRICT  
FIVE YEAR CAPITAL PROJECT PLAN (FYE 2025-26 - 2029-30)  
April 15, 2025**

<b>Project description</b>	<b>FY 25/26</b>	<b>25/26 GL Account</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>FY 29/30</b>
<b>Parks Department Vehicle and Equipment</b>						
Replacement - P-3 Ford F-150 (4WD) Pick up (2015)	\$52,000					
New- P6 Ford T-150 Van	\$53,000					
Replacement - P- 25 Ford F-350 (4WD) Pick up (2017)				\$70,000		
Replacement - Scissor Lift FitNation (Purchased 2013 Used)	\$23,000					
Replacement- P-22 Ford F-350 (4WD) Service Truck (2016)						\$80,000
Replacement - P-5 Ford F-150 (4WD) Pick up (2018)					\$50,000	
Replacement - Woods Batwing Mower	\$24,000					
Replacement - 20' Flatbed Trailer	\$15,000					
Replacement - John Deere 3520 (4WD) with bucket						\$0
Replacement- Wright Zero Turn Mower (2022)				\$22,000		
Replacement- Wright Zero Turn Mower (2023)					\$22,000	
Floor Machine FN	\$11,000					
Floor Machine HCPCC	\$11,000					
Replacement- P-10 Ford F-150 (4WD) Pick up with lift gate (2018)					\$55,000	
Replacement- P-11 Ford F-150 (4WD) (2018)					\$50,000	
Replacement - P-18 Ford F-450 Diesel Dump Truck (2015)			\$100,000			
Replacement - P-29 Ford F-150 (2WD) (2016)	\$40,000					
Replacement - P-20 Ford F-250 (4WD) (2015)			\$60,000			
Replacement - P-24 Ford F-250 (2WD) (2016)			\$65,000			
Replacement- Toro Sand Pro 5040 Infield Groomer				\$35,000		
Replacement- Skid Steer Case SV250						\$85,000
<b>Total Vehicle and Equipment</b>	<b>\$229,000</b>	16-10-100-6302	<b>\$225,000</b>	<b>\$127,000</b>	<b>\$177,000</b>	<b>\$165,000</b>
<b>Playground Replacements/Improvements</b>						
Misc Improvements - all parks	\$35,000		\$35,000	\$35,000	\$35,000	\$35,000
HCPCC Preschool Playground						
Hunt Club Neighborhood Park	\$800,000					
Prairie Oaks Park (Shagbark)						
VPCC Parks (5-12 & 2-5)			\$450,000			
VPCC Preschool Playground			\$125,000			
Churchill Playground				\$375,000		
Southridge Playground				\$375,000		
O'Plaine Community Park Playground					\$300,000	
Betty Russell Community Park Playground						\$400,000
<b>Total Playground Improvements</b>	<b>\$835,000</b>	17-10-100-6401	<b>\$610,000</b>	<b>\$785,000</b>	<b>\$335,000</b>	<b>\$435,000</b>
<b>ADA Improvements</b>						
ADA Misc.	\$5,000		\$5,000	\$5,000	\$5,000	\$5,000
Hunt Club Neighborhood Park Equipment	\$50,000					
Hunt Club Neighborhood Park Surfacing	\$100,000					
Prairie Oaks Park (Shagbark)						

**GURNEE PARK DISTRICT**  
**FIVE YEAR CAPITAL PROJECT PLAN (FYE 2025-26 - 2029-30)**  
**April 15, 2025**

<b>Project description</b>	<b>FY 25/26</b>	<b>25/26 GL Account</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>FY 29/30</b>
VPCC Park Playground Equipment Purchase			\$25,000			
VPCC Park Playground Surfacing			\$100,000			
Vineyard Surfacing Replacement (Pour in place and turf)						
Churchill Equipment				\$25,000		
Churchill Surfacing						
Southridge Playground Equipment				\$25,000		
Southridge Playground				\$150,000		
Ravinia Surfacing Replacement (Pour in place and turf)						
O'Plaine Community Park Playground Equipment					\$25,000	
O'Plaine Community Park Playground Surfacing					\$150,000	
Betty Russell Community Park Playground Equipment						\$25,000
Betty Russell Community Park Playground Surfacing						\$200,000
<b>Total ADA Improvements</b>	<b>\$155,000</b>	<b>40-10-100-5941</b>	<b>\$130,000</b>	<b>\$205,000</b>	<b>\$180,000</b>	<b>\$230,000</b>
<b>Sports Court Surfacing</b>						
Betty Russell Tennis Court Color Coating			\$30,000			
Hunt Club Park Neighborhood Basketball Court				\$28,000		
O'Plaine Park Basketball Court				\$13,500		
O'Plaine Park Pickleball Court						\$50,000
Ravinia Park Basketball Color Coating				\$12,000		
South Park				\$12,500		
Viking Basketball				\$19,500		
Viking Park Tennis Court			\$150,000			
Viking Park Picnic Area Asphalt					\$7,000	
Churchill Hunt Park					\$7,500	
Concord Oaks Park				\$13,000		
Southridge Park					\$8,500	
Timberwoods Park					\$8,500	
Hunt Club Basketball and Pickleball				\$20,000		
Cedar Park	\$7,500					
Christine Thompson Tennis and Pickleball	\$20,000					
Westgate Park	\$7,000					
Betty Russell Park Basketball	\$7,000					
Vineyard Park	\$7,000					
Chittenden Park	\$7,000					
<b>Total Sports Court Surfacing</b>	<b>\$55,500</b>	<b>35-10-100-5935</b>	<b>\$180,000</b>	<b>\$118,500</b>	<b>\$31,500</b>	<b>\$50,000</b>
<b>Asphalt Surfaces/Pathways</b>						
Hunt Club Community Park Access Road Overlay			\$ 512,000			
Hunt Club Community Park Parking Lot Patching				\$323,000		
Viking Parking Patching Repairs Lot	\$20,000	17-10-100-6402				
Viking Park Parking Lot Overlay					\$400,000	

**GURNEE PARK DISTRICT  
FIVE YEAR CAPITAL PROJECT PLAN (FYE 2025-26 - 2029-30)  
April 15, 2025**

<b>Project description</b>	<b>FY 25/26</b>	<b>25/26 GL Account</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>FY 29/30</b>
Southridge Parking Lot and Trails						
Betty Russell Trails						
O'Plaine Community Park Walking Path Replacement	\$478,000	16-10-100-6401				
Shaw Park Parking Lot and Pathway Resurfacing			\$40,000			
Parking Lot Restriping - Various Parks				\$15,000		
<b>Total Asphalt Surfaces/Pathways</b>	<b>\$498,000</b>		<b>\$552,000</b>	<b>\$338,000</b>	<b>\$400,000</b>	<b>\$0</b>
<b>Facility Improvements</b>						
VPCC RTU1, RTU2, RTU3, RTU4, RTU5, RTU^ Replacements			\$175,000			
VPCC Dance Furnaces	\$50,000	17-10-100-6402				
HCPAC Exterior Painting	\$60,000	17-10-100-6402				
HCPAC Fire Supression				\$200,000		
VPCC Exterior Paint			\$30,000			
HCPCC Bathroom Partitions			\$30,000			
Betty Russell Roof Replacement				\$20,000		
HCPCC Front Exterior Sliding Door Replacement	\$18,500	17-10-100-6402				
Prairie Oaks Silo - Patch and paint silo						
HCPAC Pool Paint	\$20,000	17-10-100-6485				
HCPAC Picnic Tables	\$17,500	17-10-100-6485				
HCPCC RTU1, RTU2, RTU3, RTU4, RTU6					\$225,000	
HCPCC RTU7, RTU8, RTU 9, RTU10, RTU11						\$225,000
HCPCC Interior Painting			\$25,000			
HCPCC Fitness Center Flooring	\$15,000	17-10-100-6402				
HCPCC Office/Preschool Entrance Floor	\$10,000	17-10-100-6402				
HC Annex Water Connection	\$75,000	17-10-100-6402				
<b>Total Facility Improvements</b>	<b>\$266,000</b>		<b>\$260,000</b>	<b>\$220,000</b>	<b>\$225,000</b>	<b>\$225,000</b>
<b>Miscellaneous Capital</b>						
Perry Weather Lighting Detection	\$29,500	16-10-100-6402				
Park Rules Signs	\$30,000	16-10-100-6401				
Hunt Club Park Fountain Replacement	\$20,000	17-10-100-6401				
Viking Park Underground Electrical Repairs						
VPCC Dance Ice Machine Replacement	\$10,000	17-10-100-6402				
O'Plaine - West & East Infield Rebuilds	\$50,000	17-10-100-6401				
O'Plaine - West Baseball Field Netting			\$100,000			
HC Markus Property Demo	\$200,000	15-10-100-6401				
Tree Canopy Project	\$12,500	16-10-100-6401	\$12,500	\$12,500	\$12,500	\$12,500
Land Acquisition	\$10,000	17-10-100-6200	\$115,000	\$115,000	\$115,000	\$115,000
Computer Equipment	\$20,000	16-10-100-6301	\$20,000	\$20,000	\$20,000	\$20,000
Betty Russell Master Plan	\$26,500	16-10-100-5202				
Betty Russell ALTA Survey w/ Legal Description	\$20,000	16-10-100-5202				
Betty Russell Topographic Survey	\$15,000	16-10-100-5202				

**GURNEE PARK DISTRICT**  
**FIVE YEAR CAPITAL PROJECT PLAN (FYE 2025-26 - 2029-30)**  
**April 15, 2025**

<b>Project description</b>	<b>FY 25/26</b>	<b>25/26 GL Account</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>FY 29/30</b>
O'Plaine Master Plan			\$27,000			
O'Plaine ALTA Survey w/ Legal Description			\$20,000			
O'Plaine Topographic Survey			\$15,000			
Hunt Club Park Master Plan				\$28,500		
Hunt Club ALTA Survey w/ Legal Description				\$20,000		
Hunt Club Topographic Survey				\$20,000		
Contingency	\$250,000	17-10-100-6402				
<b>Total Miscellaneous</b>	<b>\$693,500</b>		<b>\$309,500</b>	<b>\$216,000</b>	<b>\$147,500</b>	<b>\$147,500</b>
<b>Grand Total General Projects</b>	<b>\$2,732,000</b>		<b>\$2,266,500</b>	<b>\$2,009,500</b>	<b>\$1,496,000</b>	<b>\$1,252,500</b>

**Available funds**

Prior year fund balances	\$3,684,823		\$3,078,110	\$2,236,748	\$1,697,838	\$1,668,920
Annual rollover bond proceeds	\$754,319		\$1,164,279	\$1,244,245	\$1,269,240	\$1,297,090
Grant Proceeds	\$950,000		\$0	\$0	\$0	\$0
ADA fund - 25% of total levy towards capital (less inclusion expense)	\$93,643		\$95,516	\$97,426	\$99,375	\$101,362
Funds from Paving and Lighting fund available for paving	\$55,500		\$23,000	\$23,000	\$23,000	\$23,000
Transfer in from Corp and Rec	\$0		\$50,000	\$50,000	\$50,000	\$50,000
Interest Income	\$271,825		\$92,343	\$55,919	\$25,468	\$25,034
<b>Total Annual Inflow</b>	<b>\$2,125,287</b>		<b>\$1,425,138</b>	<b>\$1,470,590</b>	<b>\$1,467,082</b>	<b>\$1,496,486</b>
<b>Total available funds</b>	<b>\$5,810,110</b>		<b>\$4,503,248</b>	<b>\$3,707,338</b>	<b>\$3,164,920</b>	<b>\$3,165,406</b>
<b>Estimate Fund Balance - FY End (Regular Capital Projects)</b>	<b>\$3,078,110</b>		<b>\$2,236,748</b>	<b>\$1,697,838</b>	<b>\$1,668,920</b>	<b>\$1,912,906</b>

**FitNation Capital**

FitNation RTU1, RTU 1A, RTU 1B, RTU2						\$375,000
FitNation RTU3, RTU4, RTU5, RTU 8						
FitNation RTU7, RTU9, RTU10, RTU13, RTU14, RTU15, RTU16						
FitNation RTU - CU1, CU2 & CU3 Replacement (Split systems in plated weight area)	\$480,000					
FitNation Pool Dectron Replacement and Reducting			\$1,000,000			
FitNation RTU - 1 Men's Locker Room				\$150,000		
FitNation RTU - 2 Women's Locker Room						
<b>Total FitNation HVAC Units</b>	<b>\$480,000</b>		<b>\$1,000,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$375,000</b>
KidNation Flooring	\$15,500				\$75,000	
Tile Replacement						
Pool Pump Room Controls - Halo System			\$30,000			
<b>Total FitNation Misc.</b>	<b>\$15,500</b>		<b>\$30,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>
<b>FitNation Parking Lot</b>	<b>\$133,258</b>					

GURNEE PARK DISTRICT  
 FIVE YEAR CAPITAL PROJECT PLAN (FYE 2025-26 - 2029-30)  
 April 15, 2025

Project description	FY 25/26	25/26 GL Account	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Whole Roof Restoration						
Preventative Maintenance Roof Section 5	\$15,000					
Preventative Maintenance Roof Section 6			\$15,000			
<b>Total FitNation Roofing Repairs</b>	<b>\$15,000</b>		<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total FitNation</b>	<b>\$643,758</b>	17-10-100-6465	<b>\$1,045,000</b>	<b>\$150,000</b>	<b>\$75,000</b>	<b>\$375,000</b>
<b>Available funds</b>						
Prior year fund balance	(\$192,927)		(\$536,685)	(\$1,256,685)	(\$1,081,685)	(\$806,685)
Transfer in from Fitness Operations	\$300,000		\$325,000	\$325,000	\$350,000	\$350,000
<b>Total available funds</b>	<b>\$107,073</b>		<b>-\$211,685</b>	<b>-\$931,685</b>	<b>-\$731,685</b>	<b>-\$456,685</b>
<b>Estimate Fund Balance - FY End (FitNation Capital Projects)</b>	<b>(\$536,685)</b>		<b>(\$1,256,685)</b>	<b>(\$1,081,685)</b>	<b>(\$806,685)</b>	<b>(\$831,685)</b>
<b>Grand Total All Projects</b>	<b>\$3,375,758</b>		<b>\$3,311,500</b>	<b>\$2,159,500</b>	<b>\$1,571,000</b>	<b>\$1,627,500</b>
<b>Total Estimate Fund Balance - All Capital</b>	<b>\$2,541,425</b>		<b>\$980,063</b>	<b>\$616,153</b>	<b>\$862,235</b>	<b>\$1,081,221</b>

**Additional Projects (alternative funding - grants, bonds, increased transfers from operations)**

Project Description	Est. Amount	Optimal FY
Replacement - John Deere 3520 (4WD) with bucket	\$40,000	2029-30
Vineyard Surfacing Replacement (Pour in place and turf)	\$100,000	2028-29
Churchill Surfacing	\$150,000	2027-28
Ravinia Surfacing Replacement (Pour in place and turf)	\$150,000	2026-27
Southridge Parking Lot and Trails	\$200,000	2029-30
Betty Russell Trails	\$200,000	2029-30
FitNation RTU3, RTU4, RTU5, RTU 8	\$250,000	2028-29
FitNation RTU7, RTU9, RTU10, RTU13, RTU14, RTU15, RTU16	\$300,000	2029-30
	<u>\$1,390,000</u>	

\*Also note the FitNation roof will need to be addressed in the next 6-10 years at an estimated cost of \$2,000,000

**GURNEE PARK DISTRICT**  
**Miscellaneous Capital Items - Fiscal Year 2025-26**

FUND	DESCRIPTION	Budget Amount
Corporate Fund	VPPCC Camera Server	\$ 13,000
	Meraki Equipment Renewal	8,700
	VPCCC Dance Hall Steps Sundeck Repairs	3,500
	AED Trainers	4,000
	CPR Dummies	1,200
	Misc Equipment as needed	7,000
Recreation Fund	VPCCC Laminator	2,500
	Preschool and CARE Ipads	5,000
	HCPAC FunBrella Canopy	3,000
	HCPAC FunBrella Frames	7,500
	HCPAC Sundeck Entrance Restoration	4,000
	HCP Sundeck Bathrooms	3,500
	O'Plaine Sundeck Bathrooms	3,000
	HC Annex HVAC	5,000
	4, 50-55" Smart TV's (HC Preschool)	1,400
	2 Coat Hook Cubbies (HC Preschool)	1,200
	Sound Updates (Dance Studio and MPR)	3,000
	Special Event Costumes	4,000
	Special Event Radios	2,700
	Recreation Programming equipment as needed	10,000
	Fitness equipment	153,000
	Swim school equipment	3,883
Site and Construction Fund	Bond Professional and Legal Services	17,600

**Grand Total \$ 267,683**

**NOTE: Miscellaneous Capital Items are not in the Capital Project Plan and are approved as part of the regular budget process.**



**CATEGORIES OF DISTRICT SERVICES**

**BASIC PUBLIC**

- Fully or mostly Subsidized
- Up to 15% net revenue after direct costs
- Service essential to community
- Service available to entire community

**EXTRA PUBLIC**

- Partially Subsidized
- Covers all direct costs with net revenue 16% - 44% for indirect costs\*
- Services available to the community with some limitations to participation

**PRIVATE**

- No Subsidy
- Covers all direct costs with net revenue 45% or greater for indirect costs\*
- Services available to specific needs within the community

**ENTERPRISE**

- Accounts for and covers all direct and indirect costs including debt service and capital

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Parks and Amenities  
 Special Events  
 Senior Programs  
 GO Gurnee  
 Gurnee Days

Theater Programs  
 General Youth Recreation  
 Youth Athletics  
 Adult Athletics  
 General Adult Recreation  
 Pre-registered Fitness Programs  
 Early Childhood Programs  
 Rentals  
 Swim Programming

Day Camps  
 Aquatic Center  
 Preschool  
 CARE/Days Off Programs  
 Dance

Fitness Center Operations

\*Net revenue % for indirect costs is calculated at the beginning of the upcoming fiscal year budget cycle using the average of projected indirect cost % for the current fiscal year and actual indirect cost % from the previous two fiscal years.

Approved by the Board:

## **Budget and Appropriations Ordinance Fiscal Year 2025-26**

### **Overview**

After a detailed preparation and review of the proposed budget, the Gurnee Park District prepares the legal document required under Illinois Compiled Statutes for Special Districts, Chapter 105, paragraph 4-4. The Budget and Appropriation Ordinance must be adopted by the governing body within the first quarter of each fiscal year.

The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year and estimate of the cash to be received during the fiscal year from all sources, an estimate of expenditures contemplated for such fiscal year and a statement of the estimated cash expected to be on hand at the end of the fiscal year.

The Ordinance shall be prepared in tentative form and made conveniently available for public inspection for at least 30 days prior to final action. At least one public hearing shall be held addressing the Budget and Appropriation Ordinance prior to final action. Notice of the public hearing must be given in a local newspaper at least one week prior to the hearing.

Attached is the approved Budget and Appropriations Ordinance number 25/26-1, which was passed by the Board of Commissioners on May 20, 2025 and filed with the Lake County, Illinois Clerk's Office on May 21, 2025.

RECEIVED  
05/21/2025  
LAKE COUNTY CLERK  
ANTHONY VEGA  
LAKE COUNTY, ILLINOIS

ORDINANCE NO: 25/26 - 1

BUDGET AND APPROPRIATION ORDINANCE  
2025/2026  
AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND  
APPROPRIATION  
OF FUNDS FOR GURNEE PARK DISTRICT BEGINNING  
ON THE 1<sup>ST</sup> DAY OF MAY, 2025, AND  
ENDING ON THE 30<sup>TH</sup> DAY OF APRIL, 2026.

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (the "Board") of GURNEE PARK DISTRICT (the "District"), LAKE COUNTY, ILLINOIS:

SECTION I. It is hereby found and determined: (a) This board has hereto caused to be prepared a combined annual budget and appropriation ordinance in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action hereunder;

(b) A public hearing was held at Gurnee Park District, Gurnee, Illinois, on the 20th day of May, 2025, on said ordinance, notice of said hearing having been given by publication in the DAILY HERALD, being a newspaper published within this District, at least one week prior to such hearing; and

(c) All other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the Fiscal year beginning May 1, 2025, and ending April 30, 2026 have been performed.

SECTION II. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning on the 1st day of May, 2025, and ending on the 30th day of April, 2026.

	<u>BUDGET</u>	<u>APPROPRIATION</u>
<b>CORPORATE FUND</b>		
<b>Administration:</b>		
Salaries	\$663,990	\$796,788
Contractual/Legal/Professional Services	\$232,165	\$278,598
Insurance Benefits	\$225,316	\$270,379
Utilities	\$21,630	\$25,956
Materials & Supplies	\$12,500	\$15,000
Capitalized Equipment	\$23,700	\$28,440
Other Expenses	\$95,427	\$114,512
<b>Total for Administration</b>	<b>\$1,274,728</b>	<b>\$1,529,674</b>
<b>Park Management:</b>		
Salaries	\$894,821	\$1,073,785
Contractual Services	\$66,200	\$79,440
Insurance Benefits	\$218,169	\$261,803

Utilities	\$47,850	\$57,420
Materials & Supplies	\$200,705	\$240,847
Capitalized Equipment	\$13,700	\$16,440
Other Expenses	\$81,500	\$97,800
<b>Total for Park Management</b>	<b>\$1,522,945</b>	<b>\$1,827,535</b>
<b>CORPORATE FUND TOTAL</b>	<b>\$2,797,674</b>	<b>\$3,357,208</b>
<b>Income:</b>		
Real Estate Tax Levy	\$2,649,274	\$3,179,128
Other	\$148,400	\$178,080
Fund Transfer	\$0	\$0
<b>CORPORATE FUND INCOME</b>	<b>\$2,797,674</b>	<b>\$3,357,208</b>

### **SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)**

Contractual/Legal/Professional Services	\$1,000	\$1,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$200,000	\$240,000
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
<b>SITE &amp; CONSTRUCTION FUND TOTAL</b>	<b>\$201,000</b>	<b>\$241,200</b>
<b>Income:</b>		
Grants	\$0	\$0
Developer Donations	\$0	\$0
Other	\$10,000	\$12,000
<b>TOTAL FUND INCOME</b>	<b>\$10,000</b>	<b>\$12,000</b>

### **SITE & CONSTRUCTION FUND (BONDS)**

Contractual/Legal/Professional Services	\$78,100	\$93,720
Capital Outlay:		
New Equipment	\$20,000	\$24,000
New Vehicles	\$229,000	\$274,800
Park Development / Building		
Improvements	\$550,000	\$660,000
Land Acquisitions	\$0	\$0
<b>Total Capital Outlay</b>	<b>\$799,000</b>	<b>\$958,800</b>
Debt Retirement	\$0	\$0
Other Expenses	\$0	\$0

<b>SITE &amp; CONST. FUND (BONDS) TOTAL</b>	<b>\$877,100</b>	<b>\$1,052,520</b>
<b>Income:</b>		
Bond Proceeds	\$770,919	\$925,103
Other	\$1,900	\$2,280
<b>TOTAL SITE &amp; CON FUND (BONDS) INCOME</b>	<b>\$772,819</b>	<b>\$927,383</b>

### **CAPITAL REPLACEMENT / DEVELOPMENT FUND**

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$10,000	\$12,000
New Equipment	\$0	\$0
Park Improvements	\$905,000	\$1,086,000
Building Improvements	\$1,189,758	\$1,427,710
<b>Total Capital Outlay</b>	<b>\$2,104,758</b>	<b>\$2,525,710</b>

Debt Retirement	\$153,700	\$184,440
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<b>CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL</b>	<b>\$2,258,458</b>	<b>\$2,710,150</b>
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<b>Income:</b>		
Other	\$249,600	\$299,520
Fund Transfer	\$300,000	\$360,000
<b>TOTAL FUND INCOME</b>	<b>\$549,600</b>	<b>\$659,520</b>

### **RECREATION FUND**

<b>Administration:</b>		
Salaries	\$788,638	\$946,366
Contractual/Professional	\$207,975	\$249,570
Insurance Benefits	\$222,456	\$266,947
Utilities	\$42,180	\$50,616
Materials & Supplies	\$26,900	\$32,280
Capitalized Equipment	\$10,000	\$12,000
Other Expenses	\$95,890	\$115,068
<b>Total for Administration</b>	<b>\$1,394,040</b>	<b>\$1,672,848</b>

<b>Park Management:</b>		
Salaries	\$852,301	\$1,022,761
Contractual Services	\$83,800	\$100,560

Insurance Benefits	\$218,314	\$261,976
Utilities	\$98,420	\$118,104
Materials & Supplies	\$151,500	\$181,800
Capitalized Equipment	\$31,000	\$37,200
<b>Total for Park Management</b>	<b>\$1,435,335</b>	<b>\$1,722,401</b>

**Programs:**

Salaries	\$3,473,009	\$4,167,610
Contractual Services	\$648,534	\$778,241
Insurance Benefits	\$151,629	\$181,954
Utilities	\$346,250	\$415,500
Materials & Supplies	\$596,685	\$716,022
Capitalized Equipment	\$471,683	\$566,020
Debt Service	\$855,438	\$1,026,525
Other Operating Expenses	\$465,074	\$558,088
<b>Total for Programs</b>	<b>\$7,008,301</b>	<b>\$8,409,961</b>

**RECREATION FUND TOTAL** **\$9,837,675** **\$11,805,210**

**Income:**

Real Estate Tax Levy	\$1,627,492	\$1,952,990
Fees & Charges	\$7,937,603	\$9,525,124
Other	\$272,580	\$327,096
Fund Transfer	\$0	\$0
<b>TOTAL RECREATION FUND INCOME</b>	<b>\$9,837,675</b>	<b>\$11,805,210</b>

**AUDIT FUND**

Auditing Services	\$31,310	\$37,572
<b>AUDIT FUND TOTAL</b>	<b>\$31,310</b>	<b>\$37,572</b>

**Income:**

Real Estate Tax Levy	\$30,886	\$37,063
Other	\$5	\$6
<b>TOTAL AUDIT FUND INCOME</b>	<b>\$30,891</b>	<b>\$37,069</b>

**PAVING & LIGHTING FUND**

Paving Expense	\$55,500	\$66,600
Lighting Expense	\$37,000	\$44,400
<b>PAVING &amp; LIGHTING FUND TOTAL</b>	<b>\$92,500</b>	<b>\$111,000</b>

**Income:**

Real Estate Tax Levy	\$69,322	\$83,186
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Other	\$1,000	\$1,200
<b>TOTAL PAVING &amp; LIGHTING FUND INCOME</b>	<b>\$70,322</b>	<b>\$84,386</b>

#### RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$415,929	\$499,115
ADA Inclusion Services	\$45,000	\$54,000
ADA Improvements	\$155,000	\$186,000
<b>RECREATION FOR HANDICAPPED TOTAL</b>	<b>\$615,929</b>	<b>\$739,115</b>

Income:		
Real Estate Tax Levy	\$554,572	\$665,487
Other	\$10,325	\$12,390
<b>TOTAL INCOME</b>	<b>\$564,897</b>	<b>\$677,877</b>

#### LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$49,880	\$59,856
Property Insurance	\$74,182	\$89,018
Workers' Comp. Insurance	\$97,131	\$116,557
<b>LIABILITY INS. FUND TOTAL</b>	<b>\$221,192</b>	<b>\$265,431</b>

Income:		
Real Estate Tax Levy	\$220,986	\$265,183
Other	\$4,200	\$5,040
<b>TOTAL LIABILITY INS. FUND INCOME</b>	<b>\$225,186</b>	<b>\$270,223</b>

#### IMRF FUND

IMRF Fund Contribution	\$359,879	\$431,855
<b>IMRF FUND TOTAL</b>	<b>\$359,879</b>	<b>\$431,855</b>

Income:		
Real Estate Tax Levy	\$320,708	\$384,850
Other	\$4,200	\$5,040
<b>TOTAL IMRF FUND INCOME</b>	<b>\$324,908</b>	<b>\$389,890</b>

#### SOCIAL SECURITY FUND

Social Security Contribution	\$408,500	\$490,200
<b>SOCIAL SECURITY FUND TOTAL</b>	<b>\$408,500</b>	<b>\$490,200</b>

**Income:**

Real Estate Tax Levy	\$401,361	\$481,633
Other	\$4,000	\$4,800
<b>TOTAL SS FUND INCOME</b>	<b>\$405,361</b>	<b>\$486,433</b>

**BOND & INTEREST FUND**

Debt Retirement	\$1,237,770	\$1,485,324
Other Expenses	\$63,124	\$75,749
<b>BOND &amp; INTEREST FUND TOTAL</b>	<b>\$1,300,894</b>	<b>\$1,561,073</b>

**Income:**

Real Estate Tax Levy	\$1,215,895	\$1,459,074
Other	\$13,500	\$16,200
<b>TOTAL BOND &amp; INTEREST FUND INCOME</b>	<b>\$1,229,395</b>	<b>\$1,475,274</b>

## SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,797,674	\$3,357,208
SITE & CONSTRUCTION (DEV DONATION)	\$201,000	\$241,200
SITE & CONSTRUCTION (BONDS)	\$877,100	\$1,052,520
CAPITAL REPLACE / DEVELOP	\$2,258,458	\$2,710,150
RECREATION	\$9,837,675	\$11,805,210
AUDIT	\$31,310	\$37,572
PAVING & LIGHTING	\$92,500	\$111,000
RECREATION FOR HANDICAPPED	\$615,929	\$739,115
LIABILITY	\$221,192	\$265,431
IMRF	\$359,879	\$431,855
SOCIAL SECURITY	\$408,500	\$490,200
BOND & INTEREST	\$1,300,894	\$1,561,073
TOTAL FOR ALL FUNDS	\$19,002,112	\$22,802,534

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LAKE COUNTY, ILLINOIS

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2025, and ending April 30, 2026, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2025, and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up an insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION III. The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) The cash on hand at the beginning of the fiscal year is \$10,072,924;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$20,182,473;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$22,802,534;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$7,452,863;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$8,508,594</u>
Personal Property Replacement Tax	<u>\$120,000</u>
TOTAL	<u>\$8,628,594</u>

SECTION IV. The receipts and revenues of the Gurnee Park District derived from sources other than taxation and not specifically appropriated, and all unexpected balances from the preceding fiscal year not required for the purpose for which they were appropriated shall constitute the General Corporate Fund and shall first be placed to the credit of such fund.

SECTION V. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of Gurnee Park District this 20<sup>TH</sup> day of May, 2025.

AYES: *Crews, Popper, Dalzot, Nelson, Padlock*

NAYS: *NONE*

ABSENT AND NOT VOTING: *NONE*

ATTEST

Secretary

*Gerald P. Crews*

President



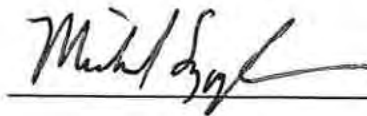
ESTIMATE OF REVENUES FOR FISCAL YEAR 2025/2026  
OF GURNEE PARK DISTRICT

The following is an estimate of revenues, by source, anticipated to be received by the Gurnee Park District, Lake County, Illinois, during the fiscal year 2025/2026.

1)	Real Estate Taxes	\$8,508,594
2)	Personal Property Replacement Taxes	\$120,000
3)	Fees	\$9,525,124
4)	Interest Income	\$608,292
5)	Donations	\$0
6)	Grants/Foundation	\$0
7)	Reimbursements	\$5,640
8)	Non-Referendum Bonds	\$925,103
9)	Contract Financing	\$0
10)	Miscellaneous Income	\$129,720
11)	Fund Transfer	\$360,000
	TOTAL	\$20,182,473

The undersigned, being the Chief Fiscal Officer of the Gurnee Park District, hereby certifies that the foregoing is an estimate of revenues to be received by the Gurnee Park District during the fiscal year 2025/2026.

Dated: 5/20/2025



Michael Szpylman  
Treasurer

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Gurnee  
Park District

# Financial Policies

Approved by Board of Park Commissioners 1/16/2024

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.1 Purchasing Policy****Statement of Purpose**

The purpose of establishing a purchasing policy is to maximize the purchasing power of public funds, to provide for the fair and equitable treatment of all persons involved in public purchasing and to provide safeguards for maintaining the quality and integrity of expenditures made by the district. The District is also subject to compliance with State statutes including the Prompt Payment Act (50ILCS, par 505/2) and Public Contracts (720 ILCS, Par 5/33 E-I). In the event there is a discrepancy between the District's policy and the governing State statute, the State statute will apply.

**Administration of the Policy****3.1.1 Methods of Purchasing**

All purchases in excess of \$1,000 for supplies, equipment and services shall be ordered using the requisition and purchase order approval process through the District's financial software. Purchase orders are not required for the following items/services:

- Utilities
- Bonds
- Tax warrants
- Evidences of indebtedness
- Magazines, books, periodicals
- Contractual services of those possessing professional skills (i.e. architects, lawyers, accountants and engineers)

**3.1.2 Assignment of Authority**

- A. *Purchases with an Anticipated Cost Greater than the Legal Threshold for Purchases which must be procured by Competitive Bidding*

The use of competitive sealed bids shall be used for purchases with an anticipated cost greater than the legal threshold for purchases which must be procured by competitive bidding in compliance with Article 8 of the Park District Code. Notice of bids shall be published in a local newspaper 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. Prior to final agreement for the purchase being made, all purchase arrangements and accepted bids must be approved by the Park Board of Commissioners.

The requirement for competitive bidding does not apply to contracts for:

- the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, such as architects, engineers, accountants, lawyers, etc.;
- the printing of finance reports and department reports;
- the printing or engraving of bonds, tax warrants, or evidence of indebtedness;

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- utility services such as water, electricity, gas and telephone;
- emergency acquisition of services or personal property provided such expenditures are approved by three-fourths of the members of the Board;
- the use, purchase, delivery, movement or installations of telecommunications and interconnect equipment, software or services;
- the use, purchase, delivery, movement or installation of duplicating machines and supplies;
- the procurement of goods or services from another government agency and the procurement of equipment previously owned by some entity other than the district itself;
- the purchase of items of an educational or instructional nature exclusive to a specific publisher or distributor;
- employment of personnel and the attendant payrolls;
- any other service or product otherwise exempt by statute.

B. *Purchases with a Dollar Value of Less than the Legal Threshold for Purchases which must be Procured by Competitive Bidding but \$2,500 or More.*

The Executive Director shall have the authority to enter into and make all expenditures, approve all change orders, and reject all bids on contracts for labor, services, work, property, material and supplies for the use of the District in which the expenditure does not exceed the legal threshold for purchases which must be procured by competitive bidding.

All items of an amount greater than or equal to \$2,500 for supplies, equipment and services shall be ordered on a purchase order approved through the Park District's financial software by an authorized agent of the Park District pursuant to the limits outlined as follows.

Approval limits for purchases with a dollar value of less than the legal threshold for purchases which must be procured by competitive bidding but \$2,500 or more are as follows:

- Department Heads have authority to approve purchases up to \$5,000
- The Executive Director, or, in the Executive Director's absence, by a Department Head upon delegation of this authority by the Executive Director, has authority to approve purchases up to the legal threshold for purchases which must be procured by competitive bidding.

Purchases with an estimated cost of \$2,500 or more, but less than the legal threshold for purchases which must be procured by competitive bidding shall be made by more than one written quotation and not less than three competitive written quotations, whenever possible, except in those cases in which the Executive Director shall determine that only one written quotation can be obtained or that no benefit shall inure to the District by obtaining more than one written

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

quotation. The business with the lowest responsible quote shall be awarded the sale.

C. *Purchases with a Dollar Value of less than \$2,500*

Purchase orders are not required for purchases less than \$2,500. All effort must be made to ensure that reasonable and adequate competition is upheld for all purchases of the Park District. All Park District purchases must have approval of at least a Supervisor level employee.

“Stringing” or segmenting a purchase to circumvent the bidding process or to reduce individual invoice totals to within the authority level of an employee is strictly prohibited and will result in disciplinary action.

### 3.1.3 Economy of Resources

The District understands the benefit of the economy of resources and purchasing through the participation in cooperative purchasing. Cooperative purchasing should be pursued whenever pricing and the desired product/service is most economical. Cooperative purchasing programs on the local, regional, State and National level should be identified when appropriate related purchasing is required. The District will seek to identify vendors of environmentally friendly products within the cooperative purchasing programs it participates in.

### 3.1.4 Full and Open Competition

Invitations for bids must contain the specifications, terms and conditions for the product or service. Public notice must be provided in a newspaper published in the District or in a general circulation newspaper not less than 10 days prior to the bid date. The public notice should include the place, date and time of the bid opening. Competitive bids must be sealed by the bidder and opened in the presence of two authorized full-time District employees, one of which being a management level employee, at a public bid opening at which the contents of the bids must be announced.

### 3.1.5 Ethics

The following principles and standards were developed using the principles of the National Association of Educational Buyers and the Institute for Supply Management Conflict of Interest. These principles and standards of ethical purchasing shall be followed:

- Consider the objectives and policies of the organization.
- Strive to obtain the maximum value for each dollar of expenditure.
- Avoid any personal business or professional activity that would create a conflict between personal interests and the interests of the District.
- Avoid soliciting or accepting money, loans, credits or preferential discounts and the acceptance of gifts, entertainment, favors or services from present or potential suppliers that might influence, or appear to influence, purchasing decisions.
- Grant all competitive suppliers equal consideration insofar as State or Federal statute and organizational policy permit.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
- Demand honesty in sales representation whether offered through the use of a verbal or written statement, an advertisement, or a sample of the product.
- Receive the consent of the originator of any proprietary ideas and designs before using them for competitive purchasing purposes.
- Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier within the established policies of the District.
- Promote positive supplier relationships through courtesy and impartiality.
- Foster fair, ethical and legal trade practices.

District employees shall faithfully discharge their duties and shall refrain from knowingly engaging in any outside matters of financial interest incompatible with the impartial, objective, and effective performance of their duties. They shall not realize personal gain in any form which would influence improperly the conduct of their District duties. They shall not knowingly use District property, funds, position or power for personal or political gain. They shall inform their supervisors, Department Head and Executive Director, in writing, of reasonably foreseen potential conflicts. If the financial interest of an employee or Park Board Commissioner in a private firm or corporation is such that it could influence the decision-making process of the private firm or corporation, and the employee or Park Board Commissioner could also influence the decision-making process of the District in entering into or performing the contract:

- The District shall not enter into the contract, or shall cancel the contract, if the terms of the contract so permit; or
- The District employee or Park Board Commissioner shall take such action as is necessary to remove themselves from a relationship with the private firm or corporation that could influence the decision-making process of the private firm or corporation; or
- The District shall establish a procedure to remove any opportunity for the District employee or Park Board Commissioner to influence the entering into the contract by the District or the manner in which the contract is performed by the District.

Conduct by an employee that violates the District's policies, regulations or rules, pertaining to conflict of interest, shall constitute a breach of the employment contract and may lead to disciplinary actions.

### 3.1.6 Preferences

The Gurnee Park District gives preference to local business within the District's boundaries. These preferences do not preclude the purchase of goods and services from another company if the cost is less than the local business can offer.

### 3.1.7 Employee Reimbursements

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

The District recognizes that there are certain circumstances in which it may be necessary for District operations that employees make purchases on behalf of the District using personal funds and subsequently request reimbursement for those purchases. All reasonable efforts shall be made to plan for purchases in advance to avoid the need for employee reimbursements and employee reimbursements should only be used when all other reasonable avenues for making a purchase have failed and there is no alternative for making the purchase. Reimbursement for the purchase will be subject to approval of the purchase by the Supervisor, Manager, Department Head or Executive Director and submission of a detailed receipt. Requests for employee reimbursements shall be submitted no later than 30 days from the date of the purchase.

### 3.1.8 Park District Purchasing Cards (P-cards)

Purchases made with a Park District P-card are subject to all rules established in this policy.

Please refer to the “Using Park District P-cards – Operating Procedures” for more detailed information on the use of Park District P-cards.

### 3.1.9 Internet Purchases

Purchases made on the Internet for merchandise must be within the approved spending limits and follow other District purchasing policies and procedures. Purchases should be made only on secure sites.

### 3.1.10 Sales Tax

The Gurnee Park District is exempt from Illinois sales tax and all purchases should be made in accordance with the vendor’s requirements to take advantage of this sales tax exemption. The District will not reimburse employees for the amount of sales tax paid, except for sales tax associated with the purchase of restaurant meals, as part of a purchase made on behalf of the District.

### 3.1.11 Discounts

Certain vendors may offer discounted pricing based on meeting specified dates for the payment for purchases. All reasonable efforts should be made to meet the processing requirements necessary to take advantage of the discounted prices.

### 3.1.12 Prompt Payment

All requests for payment should be submitted on a timely basis to avoid incurring finance or service charges.

### 3.1.13 Employee Purchases

Employees are not allowed to make purchases through the District for personal use or use the District’s tax exempt status for personal purchases.

This policy shall be reviewed by the staff and the Board at least every two (2) years.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

This policy shall be made available to the public at the Park District's office.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.2 Disposal of Fixed Assets Policy****Statement of Purpose**

The Board of Park Commissioners may, from time to time, decide to liquidate certain assets, which it has accumulated including land, buildings, equipment and other tangible items.

**Administration of the Policy**

Illinois Compiled Statutes carefully set forth the powers and procedures governing the sale or lease of real estate and shall be strictly adhered to in all instances.

The staff may recommend the sale or liquidation of certain pieces of equipment when it is determined that this is in the best interest of the District. Prior to disposal of any of the District's personal property, the Board shall adopt an ordinance declaring that property to be no longer necessary, useful to, or for the best interests of the park district, as required in Section 8-22 of the Park District Code. For the purpose of disposal of equipment, resale value shall be determined by an appropriately knowledgeable employee with the method of determination and/or value realized subject to approval of the appropriate department head. The appropriate form requesting approval to dispose must be completed and signed off on by the department head prior to disposal with the following guidelines being followed.

- A. Items with resale, scrap or salvage value of less than \$1,000 may be liquidated by the department Director. In disposing of such articles, the best interests of the District shall guide the procedure, which may include selling items of salvage value at any government-conducted public auction.
- B. When the resale value of the item to be liquidated is between \$1,000 and \$10,000, the Executive Director will first authorize the department Director to advertise the item in the local newspaper in order to solicit sealed bids. The Executive Director will then approve the final sale.
- C. When the resale value of the item to be liquidated exceeds \$10,000, the Board of Commissioners will first authorize the staff to solicit sealed proposals by advertising in the local newspaper and will then approve the final sale.

Proceeds, in the form of certified checks or cash (which must be accompanied by a receipt) from the salvage of any materials, equipment or supplies, are to be forwarded to the Finance Department. The funds will be deposited into the same fund that originally purchased the liquidated items or, if more appropriate, to the fund that had been responsible for the upkeep, maintenance and/or usage of the item.

If the items to be disposed of do not have any scrap or salvage value and are unusable by the District, upon completion of the appropriate form and approval of the department Director, they shall be disposed of in the following manner.

- A. If the item is broken, and not cost-effective to repair, it is thrown away.
- B. If the item is not broken, it is stored for future sale, sold or donated to a worthwhile community organization, as determined by the department Director. If it is

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

determined that a future sale or donation of the item is unlikely, and that it is not cost-effective to repair, the item is thrown away.

The liquidation, sale or disposal of any item, regardless of value, shall be reported to the Director of Business Services for inclusion in audit reporting procedures and updating of the Fixed Asset System.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.3 Capital Replacement/Development Fund Policy****Statement of Purpose**

To establish a long-range capital fund to systematically provide for current and future capital needs including major repairs, renovations and replacements of current assets and development of new assets. Further, to approve a special reserve fund to be designated as the Capital Replacement/Development Fund. The goal is to maintain 25% of operating expenditures as fund balances in each of the operating funds.

**Administration of the Policy****3.3.1 Sources of Revenue for Capital Replacement/Development Fund**

Fund Contributions: Individual operating funds such as corporate and recreation funds will annually contribute from each fund any amount in excess of the fund balance target amount. The amount of the transfer will be calculated annually based on the audited financial report at the end of each fiscal year.

**3.3.2 Use of Funds**

The funds in the Capital Replacement/Development fund will be used only to replace, repair and renovate existing assets as well as construct and acquire new assets necessary for the successful operations of the District.

**3.3.3 Guidelines for Fund Use**

The funds in Capital Replacement/Development fund can only be used to create or replace assets or group of assets costing more than \$10,000 and also have a useful life of at least one year.

**3.3.4 Accounting Process and Records**

The Park Board will receive annually during the budget process, for review and approval, the specific budget for the Capital Replacement/Development Fund. This budget will identify all anticipated sources of revenue, estimated fund balance and specific uses of funds for all current year expenditures.

In addition, separate records will be kept and be readily available of the transfer amount from each fund annually and the balance in the Capital Replacement/Development fund.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.4 Land Cash Donation Policy****Statement of Purpose**

The District, in cooperation with other local units of government and developers, may have a land and cash donation agreement based on a proportional qualitative relationship between negotiated donations and the impact of proposed developments.

**Administration of the Policy**

As the District is located within all or part of several different municipalities, the District acknowledges that uniformity of land and cash donation agreements may not exist in relation to what the District receives. The District recognizes that, through negotiations with municipalities and developers, the optimal proportional relationship between land and cash donations will be pursued.

**3.4.1 Donation of Open Space Land or Payment of Fees in Lieu Thereof**

Upon survey and review of the existing population and park lands available for neighborhood and community parks, it is the policy of the Gurnee Park District that developers wishing to develop residential real estate donate 10.0 acres per 1,000 ultimate population of said development or consider a cash donation in lieu of actual land donation or a combination of both. All donations shall be made to the Gurnee Park District and shall be used for neighborhood and/or community parks, recreation and open space purposes for the direct benefit of residents of the development/subdivision.

**3.4.2 Guidelines for Policy:****Open Space Standards:**

The Park District has adopted its Park and Recreation Master Plan and its respective Open Space Standards calling for 10 acres of open space land per 1,000 population within its jurisdiction. The distribution of open space land by Classification calls for the following:

Neighborhood Park	4.0 acres	/	1,000 population
Community Park	<u>6.0 acres</u>	/	1,000 population
Total Parks	10.0 acres	/	1,000 population

The Park District requires the donation of land or cash-in-lieu of land from annexation agreements and subdividers or developers be allocated, at the Board's discretion, for neighborhood or community park purposes and that the cash-in-lieu of land may be appropriately allocated for the development of specific recreation facilities on park sites of benefit to residents of the subdivision.

**POPULATION DENSITY**

The population density of a development or subdivision required for calculating a donation will be based on the latest Illinois School Consulting Service table of estimated ultimate population per dwelling unit. The Gurnee Park District will utilize the most recent table available for making such calculations based upon the estimate of the number of bedrooms provided by the developer. Should the developer accurately establish a population density at less than that in the table, the developer's calculations may be considered in making the appropriate calculations.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**LAND DONATION**

Based upon the donation policy, the land donated for each park site respectively, shall;

Contain a minimum of four (4) acres of buildable ground suitable in topography and soil types for permanent structures and active recreation use.

Be reasonably accessible and centrally located to all lots within the service area of the park.

Be adjacent to a public school site if a school is located within said subdivision.

Include wetlands and storm water control areas, only if such an area shall be acceptable to the District. The acres required for wetlands and detention or retention purposes will not be considered as fulfilling the land donation requirements.

Meet the Guidelines for the Function and Classification of The Park and Recreation Master Plan of the Gurnee Park District.

**CASH DONATION IN-LIEU OF LAND:**

It shall be the determination of the Park District of whether to accept the donation of land or cash-in-lieu of land or a combination of both from the developer.

Cash-in-lieu of land shall be based upon the “fair market value” of \$100,000 per acre of the land and such figures shall be used in making any calculations for the value of land that otherwise would have been dedicated as a park site.

**DISTRIBUTION OF DONATIONS:**

The size (acres) of a particular park facility, its location, and the number of such facilities required to meet public need shall be based upon the Park and Recreation Master Plan and the adopted standards, park classifications, population density, pedestrian barriers, park district boundaries and the natural features of the area. The final determination of these factors is to be made by the District.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**FORMULA FOR PARK LAND DONATION POLICY:**

Policy: Donation of 10.0 acres per 1,000 population of said development.

Formula:

Population  
No. of units \_\_\_\_\_ X Population per unit \_\_\_\_\_ = Population \_\_\_\_\_

Land Donation  
Population (thousands) \_\_\_\_\_ X 10.0 acres = Park Land Donated \_\_\_\_\_ acres

Cash Donation  
Park Land Donation \_\_\_\_\_ acres X Fair Market Value (\$100,000) = Cash Donation in  
Lieu of Land \$ \_\_\_\_\_

**TABLE OF ESTIMATED ULTIMATE POPULATION PER DWELLING UNIT**

Type of unit	Pre-School 0-4	Elementary Grades K-5 5-10 years	Junior High Grades 6-8 11-13 years	TOTAL Grades K-8 5-13 years	High School Grades 9-12 14-17 years	Adults 18+	Total Per Dwelling Unit
<u>Detached Single Family</u>							
2 bedroom	.113	.136	.048	0.184	.02	1.7	2.017
3 bedroom	.292	.369	.173	0.542	.184	1.881	2.899
4 bedroom	.418	.530	.298	0.828	.36	2.158	3.764
5 bedroom	.283	.345	.248	0.593	.3	2.594	3.77
<u>Apartments</u>							
Efficiency	0	0	0	0	0	1.294	1.294
1 bedroom	0	.002	.001	.003	.001	1.754	1.758
2 bedroom	.047	.086	.042	1.128	.046	1.693	1.914
3 bedroom	.052	.234	.123	0.357	.118	2.526	3.053

Source: Illinois School Consulting Service/Associated Municipal Consultants Inc. (1996) Naperville, IL

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.5 Investment Policy****Statement of Purpose**

This investment policy (“Policy”) represents the formal effort of the Gurnee Park District (“District”) Board of Park Commissioners (“Park Board”) to develop, implement and monitor guidelines for the prudent investment and management of the District’s funds. Investments will be made with discretionary care and prudence under circumstances then prevailing, giving due regard to applicable law, the safety of capital as well as the probable income to be derived. The deposit and investment of all District funds not needed for immediate disbursement will be governed by this policy. In accordance with Illinois law all District funds not needed for immediate disbursement will be deposited within two (2) working days of collection at prevailing rates or better.

**Administration of the Policy**

The Treasurer is designated as the investment officer of the District. The Treasurer is responsible for investment decisions and activities, in consultation with the Executive Director and the Park Board. The Park Board is responsible for monitoring compliance with this Policy and revising and updating the Policy as appropriate. The Treasurer shall immediately report material changes in credit risk or market price to the Park Board so that appropriate action can be taken to control adverse developments. The Treasurer will also advise the Park Board if and when in the Treasurer’s judgment revisions in this policy are necessary or desirable.

The Treasurer shall make investments using the “prudent person” standard, which states that 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 possible income to be derived.

The Treasurer, with the advice and assistance of the Executive Director, shall establish written procedures for the operation of the District’s investment program, consistent with this investment policy. Such procedures shall include specific delegation of authority to persons responsible for or assisting with investment transactions and reporting. The Treasurer shall establish a system of controls to regulate and monitor the activities of these persons.

The Treasurer shall be responsible for the obtainment, maintenance and periodic review for compliance with this policy, of all agreements (e.g. depository agreements, wire transfer agreements, safekeeping agreements, custody agreements) necessary or desirable to fulfill the investment responsibilities and requirements of this policy. The Treasurer will be assisted in this regard by the Executive Director and/or Executive District legal counsel, if and as necessary or appropriate.

The Treasurer shall not be held personally responsible for a specific security’s credit risk or market price changes, provided that the Treasurer has complied with applicable laws and this policy and has exercised diligence and good faith.

Neither the Treasurer, any other financial officer nor person acting in a similar capacity for the District or any park commissioner may:

- (1) have any interest, directly or indirectly, in any investments in which the District invests its funds; or

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- (2) have any interest; directly or indirectly, in the sellers, sponsors or managers of those investments; or
- (3) receive in any manner, compensation of any kind from any investments in which the District invests its funds.

The foregoing restrictions shall not preclude a contract of deposit of monies, loans, or other financial services by the District with a local bank or local savings and loan association, regardless of whether the Treasurer, other financial officer or one or more park commissioners is/are interested in the bank or savings and loan association as a director, an officer, employee or holder of less than 7 ½% of the total ownership interest. The interested member or members of the Park Board must publicly state the nature and extent of their interest during deliberations concerning the proposed award of such a contract but shall not participate in any further deliberations concerning the proposed award. The interested member or members shall not vote on such a proposed award. Any member or members abstaining from participation in deliberating and voting under this provision may nevertheless be considered present for purposes of establishing a quorum. Award of such a contract will require approval by a majority vote of those park commissioners then holding office. Consideration and award of any such contract in which a park commissioner is interested may only be made at a regularly scheduled meeting of the Park Board.

### 3.5.1 Investment Objectives

The Park Board recognizes its responsibility as custodians of public funds. Investments shall be based on statutory constraints, prevailing market conditions and the District's authorized needs. Investment activities will be governed by the following specific objectives:

1. Safety of Principal – Every investment should be made with safety as the primary and overriding concern. Each investment transaction should ensure that loss of capital, whether from credit or market risk, is avoided. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Diversification is required, as appropriate, so that potential losses on individual securities and/or financial institutions do not exceed the income generated from the remainder of the portfolio.
2. Liquidity – Maturity and marketability aspects of investments should tie in directly with the anticipated cash flow needs of the District.
3. Rate of Return – The highest rate of return on investments should be sought consistent with the safety of principal, the cash flow characteristics of the portfolio and legal restrictions for return on investment.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

4. Public Trust – The District’s commissioners and officers should avoid any investment transaction or practice which in appearance or fact might impair public confidence in its stewardship of District funds. This policy is designed to prevent losses of funds due to fraud, employee errors, misrepresentation by third parties, or imprudent action by park district employees.

## 3.5.2 Responsibility for Policy Implementation and Adherence

The Treasurer is designated as the investment officer of the District. The Treasurer is responsible for investment decisions and activities, in consultation with the Executive Director and the Park Board. The Park Board is responsible for monitoring compliance with this Policy and revising and updating the Policy as appropriate. The Treasurer shall immediately report material changes in credit risk or market price to the Park Board so that appropriate action can be taken to control adverse developments. The Treasurer will also advise the Park Board if and when in the Treasurer’s judgment that revisions in this policy are necessary or desirable.

The Treasurer shall make investments using the “prudent person” standard, which states that 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 possible income to be derived.

The Treasurer, with the advice and assistance of the Executive Director, shall establish written procedures for the operation of the District’s investment program, consistent with this investment policy. Such procedures shall include specific delegation of authority to persons responsible for or assisting with investment transactions and reporting. The Treasurer shall establish a system of controls to regulate and monitor the activities of these persons.

The Treasurer shall be responsible for the obtainment, maintenance and periodic review for compliance with this policy, of all agreements (e.g. depository agreements, wire transfer agreements, safekeeping agreements, custody agreements) necessary or desirable to fulfill the investment responsibilities and requirements of this policy. The Treasurer will be assisted in this regard by the Executive Director and/or District legal counsel, if and as necessary or appropriate.

The Treasurer shall not be held personally responsible for a specific security’s credit risk or market price changes, provided that the Treasurer has complied with applicable laws and this policy and has exercised diligence and good faith.

Neither the Treasurer, any other financial officer nor person acting in a similar capacity for the District or any Park Commissioner may:

- have any interest, directly or indirectly, in any investments in which the District invests its funds; or
- have any interest; directly or indirectly, in the sellers, sponsors or managers of those investments; or

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- receive in any manner, compensation of any kind from any investments in which the District invests its funds.

The foregoing restrictions shall not preclude a contract of deposit of monies, loans, or other financial services by the District with a local bank or local savings and loan association, regardless of whether the Treasurer, other financial officer or one or more Park Commissioners is/are interested in the bank or savings and loan association as a director, an officer, employee or holder of less than 7 ½% of the total ownership interest. The interested member or members of the Park Board must publicly state the nature and extent of their interest during deliberations concerning the proposed award of such a contract, but shall not participate in any further deliberations concerning the proposed award. The interested member or members shall not vote on such a proposed award. Any member or members abstaining from participation in deliberating and voting under this provision may nevertheless be considered present for purposes of establishing a quorum. Award of such a contract will require approval by a majority vote of those Park Commissioners then holding office. Consideration and award of any such contract in which a Park Commissioner is interested may only be made at a regularly scheduled meeting of the Park Board.

### 3.5.3 Designation of Depository/Change in Designated Depository/Notification of Sureties

Designations of depositories shall be made by the Park Board, with the advice of and in consultation with the Treasurer. The Treasurer and each park commissioner will be required to indicate any personal financial interest in any depository proposed for designation. Before receiving any deposit of District funds, the financial institution to be designated must provide the District with copies of the last two (2) sworn statements of resources and liabilities or condition filed with the financial institution's state or federal regulator. While acting as a District depository, a financial institution must continue to furnish the District with such statements within 45 days of the end of each quarter.

Any financial institution selected by the District as a depository shall provide normal banking services, including but not limited to, checking accounts, wire transfers, purchase and sale of U.S. Treasury securities and safekeeping services. The District will not maintain funds in any financial institution that is not a member of the Federal Deposit Insurance Corporation ("FDIC"), Banking Insurance Fund ("BIF") or Savings Association Insurance Fund ("SAIF") system. In addition, the District will not maintain funds in any institution not willing or capable of posting required collateral for deposited funds in excess of FDIC, BIF, or SAIF insurable limits.

Fees for banking services will be mutually agreed to by an authorized representative of the depository and the Treasurer on an annual basis. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.

Funds may not be transferred to a new depository until at least ten (10) days after the new depository is designated and the new depository has provided the District with the statements of resources and liabilities or condition as described above.

The Treasurer will notify its sureties of the change in designated depositories at least five (5) days before the actual transfer of funds.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3.5.4 Authorized Investments

District investments shall be limited to the following investments so long as they are authorized by applicable State law, and such additional investments as shall hereinafter be authorized by the Park Board consistent with State law:

1. United States Government guaranteed obligations such as bonds, notes, certificates of indebtedness, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. United States Government direct obligations such as bonds, notes, debentures, or similar obligations of the United States of America or its agencies. For purposes of this provision, "agencies of the United States of America" includes: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 as amended; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) any other agency created by Act of Congress.
3. Interest bearing savings accounts, interest bearing certificates of deposit, or interest bearing time deposit accounts, or any other investments constituting direct obligations legally issued by banks, as defined by the Illinois Banking Act. Such investments may be made only in banks which are insured by the BIF (FDIC).
4. Savings and loan securities (such as shares or investment certificates) legally issued by savings banks or savings and loan associations incorporated under the laws of any state or the United States, provided that the shares or investment certificates are insured by SAIF (FDIC).
5. Interest bearing bonds of the District or any county, township, city, village, incorporated town, municipal corporation or school district. The bonds must be registered in the name of the District or held under a custodial agreement at a bank.
6. Federal National Mortgage Associations (Fannie Mae) short-term discount obligations.
7. Money market mutual funds (i.e. mutual funds which invest in securities maturing within 90 days of purchase) registered under the Investment Company Act of 1940 provided that the portfolio of any such money market mutual fund consists solely of United States Government-backed securities.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

8. Dividend-bearing share accounts, share certificate accounts or class of share accounts of any credit union chartered under federal or Illinois law, provided that its principal office is located in Illinois. All such accounts must be insured by applicable law.
9. Funds managed, operated and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of District funds.
10. Repurchase agreements of government securities as defined in the Government Securities Act of 1986 subject to the provisions of said Act and the regulations issued thereunder. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in Illinois.
11. Illinois Park District Liquid Asset Fund Plus.
12. The Illinois Funds.
13. Short-term obligations, i.e. commercial paper, maturing within 180 days of date of purchase of corporations organized in the United States with assets exceeding Five Hundred Million Dollars (\$500,000,000) provided that: (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two (2) standard rating services; and (ii) no more than 33% of the District's funds may be invested in such obligations at any time; and (iii) such purchases do not exceed 10% of the corporation's outstanding obligations.

Deposits not collateralized or insured by an agency of the federal government or other approved share insurer shall not exceed:

- a. 75% of the capital stock and surplus of the bank.
- b. 75% of the net worth of the savings bank or savings and loan association.
- c. 50% of the unimpaired capital and surplus of the credit union.

### 3.5.5 Selection of Investment Instrument

The selections shall be based on the following procedures:

1. Determine the needs of the District by evaluating the current portfolio and cash on hand and anticipated future receipts and expenses for the adequacy of meeting future cash needs.

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2. Develop a schedule to satisfy those needs with specific future dates.
3. Review the various alternatives available to determine the investment with the highest yield that is consistent with applicable law and the needs, schedule of maturity and investment policy of the District considering the institution, amount, maturity date, yield and security.
4. Select investment alternative meeting all requirements of this policy and applicable law, based on the following:
  - a. If certificates of deposit or time deposits are to be used, the District will solicit telephone quotes from at least four (4) institutions, qualified for designation in accordance with this policy and State law.

-OR-

- b. Place such investments through a financial institution whenever comparable opportunities arrive, especially when the investment is protected by the institution through the provision of collateral as approved by the District.
- c. The Illinois Funds or the Illinois Park District Liquid Asset Fund Plus (IPDLAF+) may be used.

The selection of investments is dependent upon applicable law and the type of investments authorized by the Park Board. If a new type of investment not presently authorized by the Park Board is requested by the Treasurer, it will be necessary for the Treasurer to discuss the investment with the Park Board before any action is taken. The change in the investment policy will then be brought to the Park Board for approval.

### 3.5.6 Safekeeping and Collateral

The Treasurer shall negotiate the security for all investments with the institution in which the District's funds are deposited or from which the investment is being purchased. The Treasurer shall determine the type and amount of collateral required in accordance with these policies and Illinois law.

The Treasurer will review on a monthly basis the ratio of the fair market value of collateral to the amount of the funds secured and shall request additional collateral when the ratio declines below the minimum required level.

The Treasurer may also require an institution to provide collateral which exceeds the minimum collateral requirements of this policy when, in the Treasurer's judgment, such additional collateral is desirable given his review of the financial condition or changes therein of the institution in/with which deposit or investment will be or has been made.

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Third party safekeeping is required for all collateral. To accomplish this, depending on the type of collateral, the collateral can be held at:

1. A Federal Reserve Bank or its branch office; or
2. at another custodial facility – generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved; or
3. by an escrow agent of the pledging institution; or
4. a financial institution on the Illinois State Treasurer’s approved list of safekeeping banks.

Safekeeping must be documented by an approved written agreement in the form of a safekeeping agreement trust agreement, escrow agreement or custody agreement. Each designated agent shall issue a safekeeping receipt to the District listing the specific instrument, rate, maturity date and other pertinent information.

All securities pledged as collateral must mature after the maturity date of the investments which they secure. The market value of the pledged securities must be at least 110% of the market value of the amount of funds which exceed the insured limits of the BIF or SAIF of the FDIC on the day of deposit/investment. Acceptable forms of collateral include the following:

1. U.S. Government Securities
2. Obligations of Federal Agencies or Instrumentalities
3. Obligations of the State of Illinois
4. General obligation bonds of county or municipal corporations of Illinois or any other political subdivision of Illinois which are rated “A” or better by Moody’s or Standard and Poor’s rating services.

### 3.5.7 Application of Investment Income

The Treasurer may combine moneys from more than one fund of the District for the purpose of investing such moneys. When funds are combined for investment purposes, the moneys combined for such purposes shall be accounted for separately in all respects and the earnings from such investment shall be separately and individually computed and recorded and credited to the fund for which the investment was acquired.

### 3.5.8 Reporting Requirements

The Treasurer shall provide a written report to the Park Board monthly at its regular meeting detailing outstanding investments by type, issuer, interest rate, maturity and cost by fund, earnings for the current period and year to date, and type, amount and location of collateral. The report will also address overall portfolio performance, any compliance

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

problems or deviations from this Investment Policy, and any material variations from cash flow projections affecting portfolio performance and the reasons therefor.

The Treasurer shall also provide a written annual report on the District's investment program and activity within thirty (30) days following the close of the District's fiscal year. The report will include a review of the year's overall investment performances as well as a projection of what may be anticipated in the future. The Treasurer will provide all such information and related assistance to the Director for purposes of preparation of the District's annual budget and appropriation ordinance and any working budget of the District.

This policy shall be reviewed by the staff and the Board at least every two (2) years to ensure its consistency with respect to the objectives of safety, liquidity, yield and its relevance to current laws and financial trends.

This policy shall be made available to the public at the Park District's office.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.6 Capital Asset Policy****Statement of Purpose**

Assets that have a value of \$10,000 or more and have a useful life of five years or more should be capitalized in the year they are acquired. Improvements done to existing assets that increase the value of the assets should also be capitalized. Normal repairs that merely maintain the asset in its present condition should be recorded as expenditure and should not be capitalized. These assets are categorized as various classes such as Land, Buildings, Improvements other than buildings, Machinery and Equipment, Vehicles, and Computer Equipment.

**Administration of the Policy****3.6.1 Valuation**

All assets reported as capital assets should be recorded at their historical cost. Cost, for this purpose, includes not only the purchase price or cost of construction, but also any other charges incurred “to place the asset in its intended location and condition for use.”

**3.6.2 Capital Asset Classes**

Capital assets are classified into four major groups including land, buildings, improvements other than buildings, and machinery and equipment.

The “land” account includes all land purchased or otherwise acquired by the District. The land account should include not only the cost of land itself, but also the cost of preparing land for its intended use. Intent, for this purpose, should be judged as of the date of acquisition.

The “buildings” account includes the value of all buildings at purchase price or construction cost. The cost should include all charges applicable to the building, including brokers or architect’s fees and interest on borrowed money during construction.

The “improvements other than buildings” account is used for permanent (i.e., non-detachable) improvements that add value to land (e.g., fences, retaining walls). This account also is used for leasehold improvements (i.e., permanent improvements the Park District makes to property it is leasing under an agreement classified as an operating lease).

The “machinery and equipment”, “vehicles”, and “office furniture and equipment” accounts consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

Donated assets should be recorded at their estimated fair market value at the date of donation. This rule applies only to donations made from outside the financial reporting entity.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3.6.3 Useful Life

Following is a listing of the different classes of assets and their standard useful lives.

Class	Years
Land	No limit
Buildings	30
Improvements other than buildings	20
Machinery and Equipment	10
Vehicles	5
Office Furniture and Equipment	7

## 3.6.4 Procedure for Additions &amp; Disposals of Assets

The Finance Department is responsible for keeping the capital asset records up to date. But the primary responsibility for providing the correct information to the Finance department and periodically verifying the accuracy of the information belongs to the Department Heads.

## A. Additions

Additions to capital asset account group will be done on an annual basis by the Director of Business Services. All assets recorded during the current fiscal year are defined as current year additions. These should include purchases of new as well as used assets, all donated assets and assets acquired through capitalized leases. Once the capital asset list is updated reflecting current year additions, it will be given to Department Heads to verify and make corrections.

## B. Disposals

All items sold, traded-in, scrapped, abandoned or in any way removed from service during the current fiscal reporting period are classified as disposals. Disposals must be authorized by the Board in accordance with Policy 3.2 of this Manual. When the Department Head receives an updated list of the capital assets at the end of each fiscal year, the Department Head should verify the information and see if all assets are still in service. If there are assets on the list that are no longer in service, they should be retired.

## 3.6.5 Depreciation

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset.

In most cases, the straight line method of depreciation will be used for all assets.

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**3.7 Bill Payment Policy****Statement of Purpose**

It is the policy of the Gurnee Park District Board of Commissioners and staff to pay all of its bills in a timely manner according to the State of Illinois State Statutes.

**Administration of the Policy**

District staff will use all payment plans that would enable them to receive discounts or bonuses for prepayment of bills according to specific vendor guidelines, resulting in a savings for the Agency. The appropriate department head will review and send all bills to the Executive Director for final approval. Bills will be processed monthly and paid within thirty (30) days of receipt unless held for nonperformance of services, contract, or any dispute over legitimacy of charges being billed. If a bill is not paid within thirty (30) days of receipt, the Park Board shall be informed, and written notice of the reason for non-payment will be sent to the vendor in accordance with the Illinois Local Government Prompt Payment Act (50 ILCS 505/1 et seq.)

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**3.8 Fund Balance Policy****Statement of Purpose**

The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

In the event that unexpected situations may cause the District to fall below the minimum level, certain steps will be followed to correct the deficiency, as outlined in the section below “Minimum Target Balances”.

**Administration of the Policy****3.8.1 Definitions**

**Governmental Funds** – are used to account for all the District’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital replacement/development fund), and the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the District not accounted for in some other Fund.

**Fund Balance** – the difference between assets and liabilities in a Governmental Fund

**Operating Expenditures** – total expenditures minus capital and debt service.

**Governmental Funds – Fund Balance** will be composed of three primary categories:

1. **Non-spendable Fund Balance** – the portion of a Governmental Fund’s fund balance that are not available to be spent, whether short or long-term, in either form or through legal restrictions (inventories, prepaid items, land held for resale and endowments).
2. **Restricted Fund Balance** – the portion of a Governmental Fund’s fund balance that is subject to external enforceable legal restricts (grants, debt proceeds, tax levies).
3. **Unrestricted Fund Balance** – (three categories)
  - a. **Committed Fund Balance** – the portion of a Governmental Fund’s fund balance constrained to specific purposes by the government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
  - b. **Assigned fund balance** - portion of a Governmental Fund’s fund balance the government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- c. Unassigned Fund Balance – available expendable resources that are not the object of a tentative management plan.

All Gurnee Park District funds are Governmental Funds.

### 3.8.2 Guiding Parameters

It is the District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Credit rating agencies carefully monitor levels of fund balance to evaluate the District's credit worthiness.

The following parameters will be used as part of the budget process to establish targets for the following funds:

General Fund – the unrestricted fund balance target should represent three months of operating expenditures for the budget year being prepared. Balances above the three month target may be transferred to the Capital Replacement/Development Fund with Board approval.

Recreation Fund – the unrestricted fund balance target should represent three months of operating expenditures for the budget year being prepared. Balances above the three month target may be transferred to the Capital Replacement/Development Fund with Board approval.

Capital Replacement/Development Fund – no target is established for this fund. Capital projects are funded through transfers from the General Fund and Recreation Fund as approved by the Board along with interest earned on fund balance. This fund is used to replace aging capital items as well as for the development of new capital or infrastructure. Amounts set aside for capital will be considered restricted, committed or assigned depending on the intended source/use of the funds as approved by the Board.

Social Security, IMRF, Liability Insurance and Audit Funds – these funds have a targeted fund balance of three months of operating expenditures for the budget year being prepared. These funds will be monitored, and the taxes levied to support them will be adjusted to ensure they operate within the target range. It may take more than one levy cycle to ensure the funds are operating within the proper range.

Paving and Lighting Fund - the unrestricted fund balance target should represent three months of operating expenditures for the budget year being prepared. Balances above the three month target may be used for capital expenditures related to paving and lighting made out of this fund.

Special Recreation Fund – no target is established for this fund. This fund is used to account for revenues derived from a specific annual property tax levy which is disbursed to the Warren Special Recreation Association to provide special recreation programs for the handicapped and impaired. This fund is also used to make ADA improvements to the District's park infrastructure.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

Site & Construction Fund – no target is established for this fund. This fund is used to account for capital expenditures associated with acquiring, improving, and maintaining the District's properties and equipment. Financing is provided from the proceeds of sale of general obligation bonds, developer donations, grants and interest earned on investments.

Bond & Interest Fund – No target is established for this fund. This fund is used to accumulate monies for the District's retirement of general obligation bonded debt. Financing is provided by an annual tax on property levied for the purpose of retiring bonded indebtedness.

### 3.8.3 Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

### 3.8.4 Authority/Reporting

Staff will prepare and include in the budget document a schedule that shows the status of the District's balances compared to the Targets outlined in this policy. The Executive Director of the Gurnee Park District is given authority within this policy to assign fund balance to specific projects/expenditures.

### 3.8.5 Minimum Targets

Management will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations and the fund target(s) will not be met by year-end, the Executive Director will take the following actions to reach the goals established in the adopted budget:

- Review expenses with Department Heads,
- Reduce capital asset expenditures,
- Reduce operational expenditures, where appropriate, while maintaining the adopted budget goals,
- Present to the Board of Park Commissioners other expenditure control options, including those that might modify the goals established in the adopted budget.

### 3.8.6 Deviations from the Policy

Any deviations from this Policy must be approved by a majority of the Board of Park Commissioners with a plan for adhering to this Policy within a defined period of time.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.9 Internal Control Policy****Statement of Purpose**

The Gurnee Park District will maintain a system and environment of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed financial policies adopted by the Park District Board of Commissioners.

**Administration of the Policy****3.9.1 Control Environment**

The Park District Board of Commissioners and Management Staff will demonstrate and promote a commitment to integrity and ethical values. Management Staff, through oversight of the Board of Commissioners, will establish structures, reporting lines and appropriate authorities in pursuit of objectives. The District will demonstrate a commitment to attract, develop and retain competent individuals in alignment with the mission and vision of the District. Individuals will be held accountable for their internal control responsibilities as it relates to their job duties.

**3.9.2 Objective of Internal Control**

A system of internal controls should be able to provide reasonable assurance that these objectives have been met:

- A. Authorization - All transactions are properly authorized by management per applicable financial policies.
- B. Recording transactions – Transactions are recorded as necessary (1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and (2) to maintain accountability for the District assets.
- C. Access to assets – Access to assets and records should be permitted only with management’s authorization.
- D. Periodic independent verification – The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.
- E. Segregation of duties – The organizational plan should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

**3.9.3 Financial Policies**

The Park District Board of Commissioners has adopted the following financial policies:

- Acceptance of Gifts
- Annual Operating Budget
- Bill Payment

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- Capital Assets
- Comprehensive Revenue
- Debt Issuance and Management
- Disposal of Fixed Assets
- Fund Balance
- Investment
- Land Cash Donation
- Purchasing

Each financial policy listed above contains specific internal control details. **It is the responsibility of the Business Services Department to ensure that the financial policies listed above are adhered to by District personnel.** The Director of Business Services will be responsible to ensure that all financial policies are reviewed in a timely manner.

#### 3.9.4 Written Procedures

Written procedures will be maintained by the Business Services Department for all financial functions, processes and transactions of the District (i.e. cash handling, payroll, accounts payable, customer registrations, customer refunds, employee purchasing cards, online banking activities and journal entries). These procedures shall embrace sound internal control principles.

#### 3.9.5 Business Services Department Internal Control Responsibilities

The Business Services Department shall issue internal control procedures based upon deficiencies that have been identified by the Park District Board of Commissioners, District Staff or the independent auditors. The Business Services Department shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Business Services Department will administer an “in-house audit” program to regularly and systematically review and monitor internal control procedures and compliance with federal and state regulatory requirements pertaining to internal controls or financial reporting.

The Business Services Department will reconcile all District bank and investment accounts on a monthly basis. The reconciliations will be performed by an individual who is not responsible for regular revenue deposits or accounts payable functions. The Director of Business Services will review all bank and investment account reconciliations.

#### 3.9.6 Department Head Responsibilities

Each department head is responsible to ensure that internal control procedures, including those issued by the Business Services Department, are followed throughout their department.

#### 3.9.7 Financial Reporting

The District will prepare its financial reports in conformance with applicable statutes and, where applicable, accounting principles generally accepted in the United States. The Governmental Accounting Standards Board (GASB) is responsible for establishing

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

generally accepted accounting principles for state and local governments through its pronouncements (Statements and Interpretations).

An Annual Comprehensive Financial Report (ACFR) will be prepared annually. The ACFR will be presented to the Board of Commissioners at the first Board meeting following the completion of the report, when possible, but no later than the October Board meeting following the end of the fiscal year. The ACFR will be made available for review by the public immediately following the presentation at the Board meeting.

The Board of Commissioners will be presented with monthly financial reports for the month ended prior to the date of the meeting. The financial reports should include no less than:

- Monthly Budget Report - revenue and expenditures summary by fund
- Balance Sheet Report - assets, liabilities and equity (fund balance) for each fund
- Treasurer's Report – month end fund balance of each fund tied to the month end balance for all bank accounts and investments held by the Park District

The reports listed above along with any other financial reporting for the District are to be created either directly from the District's financial software or the information extracted directly from the District's financial software if the final report is prepared using a software other than the District's financial software (i.e. Microsoft Excel).

Each month, the Business Services Department will also distribute account by account detailed monthly budget reports created directly from the District's financial software to District management.

The Executive Director and Director of Business Services are responsible for the accuracy, documentation and submission of all financial reports. Material changes in the District's financial condition will be reported to the Board of Commissioners in an urgent manner.

### 3.9.8 Audit

The District shall have an annual financial audit conducted by an independent public accounting firm. This audit shall be conducted in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The independent audit firm shall include a report in the annual financial audit on the internal control practices of the District including any deficiencies. The Executive Director and Director of Business Services are responsible for addressing any and all deficiencies included in the audit report.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.10 Budget Policy****Statement of Purpose**

The Board of Park Commissioners will adopt an annual budget in order to provide the best possible facilities, programs, and services to the public and to establish and enforce controls for the expenditure of funds within the limitations of the budget. The operating budget is the District's annual financial plan.

**Administration of the Policy**

The fiscal year of the District shall commence on the first day of May and end on the thirtieth day of April, and this period shall constitute the budget year of the District.

**3.10.1 Operating Budget**

The major guides used to prepare the annual operating budget will be the current Comprehensive Strategic Plan (includes Community Needs Assessment) and the Park District Master Plan.

Revenues will be budgeted conservatively, but realistically, considering; past experience, the volatility of the revenue source, inflation and other economic conditions, and the cost of providing services.

Expenditures will also be budgeted conservatively considering: a likely scenario of events, specific identified needs of services, historical trends, and inflation and other economic trends.

The District will adhere to the policy of a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations funds a portion, if not all, of ongoing capital improvement needs. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements. *One-time or special purpose revenues* will be used to finance capital projects or for expenditures required by the revenue, and not to subsidize recurring personnel costs or other operating costs.

The annual operating budget will be prepared on the cash basis. The budget will be structured on a fund basis. The budget will be sufficiently detailed to identify all significant sources and uses of funds. The format will include the following on a fund-by-fund basis: estimated beginning fund balances, estimated revenue, projected expenditures, and the estimated year end fund balances. Actual prior year data and projected current year results will be presented for comparative purposes.

The annual operating budget will also contain narrative highlights and explanations by fund for the revenues and expenditures presented in the budget.

**3.10.2 Budget and Appropriation Ordinance**

No later than the end of the first quarter of each fiscal year, the Board will pass a combined budget and appropriation ordinance appropriating moneys which the Board determines are necessary to defray all necessary expenses and liabilities of the District. It is the

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

recommended practice of the District to appropriate expenditures 20% higher than the annual operating budget to account for additional revenue received during the fiscal year.

No later than thirty (30) days prior to final passage of the budget and appropriation ordinance, the President shall prepare and submit a proposed ordinance to the Board. The ordinance shall itemize the materials or services for which District moneys will be spent. Each item shall be for a single purpose.

The Secretary of the District shall arrange to make the ordinance conveniently available for public inspection. The Secretary shall publish notice of at least one public hearing in a newspaper having a general circulation in the District. Such notice must be published at least seven (7) days prior to the public hearing in which the ordinance is approved.

Upon conclusion of the public hearing on the proposed budget and appropriation ordinance, the Board shall make such revisions and amendments as it deems necessary and shall adopt the ordinance.

Within thirty days after the adoption of the annual budget and appropriation ordinance, the Secretary shall file a certified copy of the ordinance with the County Clerk. The Secretary shall file with the ordinance an estimate, certified by the Treasurer, of the revenues the District anticipates receiving during the fiscal year covered by the ordinance.

After the adoption of such budget and appropriation ordinance, no further or other appropriation shall be made prior to the adoption or passage for the next succeeding annual appropriation ordinance. The Board may authorize the making of transfers between items in any fund in the ordinance, not exceeding, in the aggregate, ten percent (10%) of the total amount appropriated in such fund by the ordinance. The Board may amend the ordinance from time to time by the same procedure as is provided for in the original adoption of the budget and appropriation ordinance. After the first six months of any fiscal year, the Board may, by a two-thirds vote, transfer from any appropriation item anticipated unexpended funds to any other item of appropriation.

### 3.10.3 Expenditures Not Contained in Budget

The Board, or any officer, employee or agent of the Board shall not during any fiscal year make any expenditures or enter into any contract or agreement, or employ any person, where such contract, agreement or employment calls for the expenditure of moneys belonging to the District to create any liability on the part of the District, unless such expenditure is contained in the budget and appropriation ordinance as finally approved and is authorized for such fiscal year.

In case of emergencies such as fires, floods, storms, unforeseen damages, or other catastrophes happening after the adoption of the annual appropriation ordinance, the Board may, by a  $\frac{3}{4}$  vote authorize expenditures necessary to meet such emergencies. If the purchase must be made prior to a Board meeting, then this vote may be taken by the Executive Direct by phone or electronically and then ratified at the next regular Board meeting.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.11 Debt Issuance and Management Policy****Statement of Purpose**

The purpose of this policy is to set standards for the issuance and subsequent management of debt. This Debt Issuance and Management Policy will act as a guide to finance the growth and development of the District when issuance of debt is needed. Any short-term, long-term or annual rollover debt placed on the District must be understood and approved by the Board of Commissioners.

**Administration of the Policy****3.11.1 Responsibilities of the Board of Commissioners and Staff**

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

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

**3.11.2 Compliance Officer**

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

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

**3.11.3 Debt and Bond Administrative Review**

Annual review of all bond series or debt must be done to maintain compliance with all terms and conditions. A "*Post Issuance Compliance Checklist*" is prepared by legal counsel for all debt issuances which details the compliance requirements. The Director of Business Services is responsible for the annual review and will report their review of the policy to the Board of Commissioners at a regularly scheduled public Board meeting.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3.11.4 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 are not limited to the following:

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

## 3.11.5 Legal

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

## 3.11.6 Debit Limits

The 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 District's boundaries. The 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 District is located in a tax cap county which is subject to certain limitation rates.

## 3.11.7 Disclosure Requirements

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

## 3.11.8 Debt Term Structuring Practice

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

## 3.11.9 Debt Issuance Practice

The issuance of each type of debt may differ and the 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 District will take into consideration.

## 3.11.10 Debt Management Practices

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

The District will work with its financial advisors to determine the need of obtaining a municipal bond rating. This determination will be made singularly as the need for bonds arise and will be made on an issue-by-issue basis. Consideration will be given to the amount of the bond, length of the bond, local financial institutions' willingness to purchase the bond unrated at competitive rates, or any other material factors that would allow the Park Board to make the best fiscal determination on behalf of the public trust.

The District may elect or use *bond insurance* as a risk management tool when taking on significant amounts of debt. This could protect the 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 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.

#### 3.11.11 Conflicts of Interest

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

#### 3.11.12 Bond Refinancing

The District will look at its current bond portfolio periodically where regulations and statutes apply that will allow the District to refinance. Refinancing opportunities can save the District and both the present and future taxpayers' money. Illinois law describes the details of this transaction in the *Park District Refunding Bond Act (70 ILCS 1270/0.01, et seq.)*.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.12 Payment Card Industry (PCI) Data Security Policy****Statement of Purpose**

It is the policy of the Gurnee Park District to comply with the Payment Card Industry Data Security Standards (PCI-DSS) for the protection and security of payment card information.

**Administration of the Policy**

The following items are considered specific guidelines associated with this policy and shall be assigned to corresponding procedures as developed:

- A. In order to minimize risk, only those data elements on the payment card that are needed for District business should be stored.
- B. Access to payment card holder data should be limited to District employees requiring such information to complete assigned job tasks.
- C. Payment card data on an internet-connected computer or processed through the internet, should be protected through a secure network with periodic monitoring of its security.
- D. Paper and electronic media that contain cardholder data should be physically secure and identified as confidential information.
- E. Payment card data on documents should be redacted, if feasible, when no longer needed for District business. Documents with legible payment card data should be destroyed in accordance with the Illinois Records Retention Act with appropriate security handling.
- F. Security awareness training should be provided for District employees involved in payment card processing.
- G. The District should assure that its relationships with payment card service providers comply with PCI-DSS.
- H. The Executive Director should be promptly notified of any information security breach.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**3.13 Contracts Policy****Statement of Purpose**

It is the intent of the Gurnee Park District to set standards for entering into contractual agreements for the purchase of equipment, supplies, and service that cannot be otherwise be provided by internal resources.

**Administration of the Policy****Definitions**

The following words, terms, phrases and their derivatives shall have the meanings set forth on this section. When not inconsistent with the context, the present tense shall include the future tense; the plural shall include the singular number and the singular number shall include the plural number.

**"Concession Contract"** means an agreement between the Gurnee Park District and a provider of goods or services that such provider will offer those goods or services for sale to park patrons at park locations.

**"Construction Contract"** means that a contract for construction, repair, improvement or demolition of any building, bridge, roadway, sidewalk, or other structure or infrastructure, or any work site, grading or planting.

**"Contract"** means any contract, construction contract, purchase order, agreement or request for proposal (other than a concession contact, lease of real property or collective bargaining agreement) awarded by any officer or agency of the Gurnee Park District or whose cost is to be paid from funds belonging to or administered by the Gurnee Park District regardless of source.

**"Contractor"** means any person or business entity that shall bid on, submit a proposal for or enter into a contract with the Gurnee Park District, and includes all partners and all joint venturers of such person or business entity.

**"Offerors"** means only those businesses submitting proposals that are acceptable or potentially acceptable.

**"Opening"** means the date set for opening of bids, or receipt of proposals in competitive sealed proposals.

**"Professional services"** means services in any occupation requiring advances or specialized education, training, scientific knowledge or professional skill including without limitation law, accounting, insurance, real estate, engineering, medicine, architecture, dentistry, banking, finance, public relations, education, artists or management.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3.13.1 Power to Contract

## A. Executive Director

## 1. Contracts Not Exceeding the Amount Specified in the Park Code.

The Executive Director shall have the authority to enter into and make all expenditures, approve all change orders, and reject all bids on contracts for labor, services, work, property, material and supplies for the use of the District the expense for which does not exceed the competitive bidding threshold amount established by the Park District Code as specified in 70 ILCS 1205/8-1(c). Purchases under the amount specified in 70 ILCS 1205/8-1(c) but over \$5,000 must be approved by the Executive Director. Purchases under \$5,000 may be approved by Department heads or other designated employees per the Purchasing Policy.

## 2. Construction Contracts; Work Stoppage.

The Executive Director, with the written approval of the President, shall have the authority to make all expenditures for, enter into, and approve all construction contract change orders, expenditures for which do not exceed ten thousand dollars, if such change order is necessary to avoid a work stoppage on a construction project, delay of which could result in additional costs to the District. Change orders approved pursuant to this subsection shall be reported to the Board at its next meeting.

## 3. Contingent Contracts.

The Executive Director, with written approval of the President, shall have the authority to enter into any contract in which the fees earned by the Contractor are contingent upon either revenue generated by the Contractor or any cost savings to the District.

## B. The Board

Except where the Executive Director has been given the authority to enter into contracts, approve expenditures and reject bids in section 3.14.1 A 1. above, the Board shall have the duty, responsibility and power to enter into all contracts, make all expenditures, approve all change orders and reject bids. All purchases approved by the Board for supplies, equipment and services shall be ordered using a purchase order, except for purchases involving utilities, bonds, tax warrants, evidences of indebtedness, magazines, books, periodicals and contractual services of individuals possessing professional skills, such as architects, lawyers, accountants and engineers.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3.13.2 Selection of Contractors

## 3.14.2.1 Competitive Bids

## A. Purchases of More than \$2,500, But Not Exceeding the Amount Specified in Section 8-1(c) of the Park Code (70 ILCS 1205/8-1(c))

All purchases or contracts involving an expenditure of more than two thousand five hundred dollars, but not exceeding the competitive bidding threshold amount as specified in the Park Code pursuant to 70 ILCS 1205/8-1(c) shall be let on more than one written quotation, and on not less than three competitive written quotations, whenever possible, except in those cases in which the Executive Director shall determine that only one written quotation can be obtained or that no benefit shall inure to the District by obtaining more than one written quotation. Insofar as it is practical for the purchase of supplies, services or construction above five hundred dollars, no less than three persons shall be solicited to submit written quotations that are recorded and placed in the procurement file. Award shall be made to the person offering the lowest responsible quotation after considering the requirements for the contract including but not limited to past performance, testing, quality, workmanship, delivery, and suitability for a particular purpose. The names of the businesses submitting written quotations and the date and amount of each written quotation shall be recorded as a public record.

## B. Contracts Exceeding the Amount Specified in the Park Code pursuant to 70 ILCS 1205/8-1(c)

## 1) Competitive Sealed Bids Required.

All contracts for labor, services, work, property, material and supplies for the use of the District, the expense of which will exceed twenty five thousand dollars, except as is otherwise provided herein, shall be let upon advertisement for sealed bids, to the bidder regarded as being the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality and serviceability. In conjunction with this bidding process, no person shall engage in criminal contracting activity as defined in Illinois law, 720 ILCS 5/33E-1 *et seq.*

## 2) Competitive Sealed Bids Not Required.

The provisions of this section requiring advertisement and competitive bidding shall not in any event apply to contracts involving:

- a) Contracts which by their nature are not well adapted to competitive bidding, as established by the legislative finding of the Board of Commissioners;

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- b) the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part;
- c) the printing of finance committee reports and department reports;
- d) the printing or engraving of bonds, tax warrants and other evidence of indebtedness;
- e) utility services, such as water, light, heat, telephone or telegraph;
- f) the use, purchase, delivery, movement or installation of data processing equipment, software;
- g) telecommunications and interconnect equipment, software or services;
- h) duplicating machines and supplies;
- i) goods or services procured from another governmental agency;
- j) equipment previously owned by some entity other than the District itself;
- k) the purchase of magazines, books, periodicals, pamphlets and reports;
- l) emergency acquisition of services or personal property, provided such expenditures are approved by three-fourths of the members of the Board; and
- m) any other service or product otherwise exempted by statute.

## C. Invitation for Bids.

In each case the invitation for bids shall be in such form as shall be prescribed by the Executive Director. The invitation for bids shall be published once at least ten days before the day set for receiving bids, in one or more newspapers published in the area of the District. If there is no newspaper published in the area of the District, the notice must appear in a newspaper of general circulation in the area of the District. When deemed expedient, further publications may be ordered by the Executive Director in technical publications. The invitation for bids shall include the following:

- 1) instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of such bids, the address of the office to which bids are to be

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

delivered, the maximum time for bid acceptance by the District, and any other special information;

- 2) the purchase description, evaluation factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
- 3) the contract terms and conditions, including warranty and bonding or other security requirements, as applicable.

D. Evaluation Criteria.

The invitation for bids shall set forth any evaluation criterion to be used in determining product acceptability. It may require the submission of bid samples, descriptive literature, technical data, or other material. The invitation for bids may also provide for accomplishing any of the following:

- 1) inspection or testing of a product prior to award for such characteristics as quality or workmanship;
- 2) examination of such elements as appearance, finish, taste, or feel; or
- 3) other examinations to determine whether the product conforms with any other purchase description requirements.

E. Pre-Bid Conferences.

Pre-bid conferences may be conducted to explain the procurement requirements. Such conferences shall be announced to all prospective bidders known to have received an invitation for bids. Nothing stated at the pre-bid conference shall change the invitation for bids unless a change is made by written amendment. A summary of the conference shall be supplied to all those prospective bidders known to have received an invitation for bids. If a transcript is made, it shall be a public record.

F. Amendments to Invitations for Bids.

- 1) Amendments to invitations for bids shall be identified as such and shall require that the bidder acknowledge receipt of all amendments issued. The amendment shall reference the portions of the invitation for bids it amends. Amendments shall be used to:
  - a) make any changes in the invitation for bids such as changes in quantity, purchase descriptions, delivery schedules, and opening dates;
  - b) correct defects and ambiguities; or
  - c) furnish to other bidders information given to one bidder if such information will assist the other bidders in submitting bids or if the lack of such information would prejudice the other bidders.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- 2) Amendments shall be sent to all prospective bidders known to have received an invitation for bids. Amendments shall be distributed within a reasonable time no less than five working days prior to the opening to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, such time shall be increased to the extent possible in the amendment or, if necessary, by telegram or telephone and confirmed in the amendment.

G. Modification or Withdrawal of Bid Prior to Opening.

Bids may be modified or withdrawn by notice received by the Executive Director prior to the time and date set for bid opening. An electronic or facsimile transmission modifying or withdrawing the bid received by the Executive Director prior to the time and date set for bid opening will be effective. If a bid is withdrawn in accordance with this section, the bid deposit, if any, shall be returned to the bidder. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file. A bidder may correct mistakes discovered before the time and date set for bid opening by withdrawing or correcting the bid, in accordance with the provision of this chapter.

H. Bid Deposits-Required.

- 1) Amount.

In each case, bids will be accompanied by deposits in accordance with the following scale, except as provided in Section 3.14.2.1 I.

- a) If the estimated cost of the improvement or work to be done or the materials or supplies to be furnished totals an aggregate amount less than five million dollars, the amount of the deposit shall be five percent of the total aggregate amount.
- b) If the estimated cost of the improvement or work to be done or the material or supplies to be furnished totals an aggregate amount of more than five million dollars, but less than fifteen million dollars, then the amount of the deposit shall be four percent of the total aggregate amount.
- c) If the estimated cost of the improvement or work to be done or the material or supplies to be furnished totals an aggregate amount in excess of fifteen million dollars then the amount of the deposit shall be three percent of the total aggregate amount.

- 2) Form and Forfeiture.

Such bid deposit shall be in the form of money, cashier's check issued by a bank in good standing, a certified check drawn on a bank in good standing payable to the order of the District, or a bid bond executed by a surety satisfactory to the Executive Director, and shall be forfeited to the District in the event the bidder shall neglect or refuse to enter into a

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contract and give bond, as hereinafter required, to execute the work or furnish the materials or supplies for the price mentioned in their bid and according to the plans and specifications in case the contract shall be awarded to the bidder.

## I. Bid Deposits Not Required.

Bid deposits shall not in any event be required for the following classes of contracts except that a bid deposit may be required for any contract, including the classes of contracts specified herein, upon the determination of the Board that time of delivery or such other critical circumstances warrants the imposition of a bid deposit requirement:

- 1) contracts for the purchase of standard manufactured motor vehicles;
- 2) contracts for replacement parts or services for equipment that depend upon requirements;
- 3) contracts for materials or supplies the expense of which does not exceed fifty thousand dollars; or
- 4) contracts for construction or services the expense of which does not exceed twenty-five thousand dollars.

## J. Bid Opening.

All bids shall be received by the Executive Director. Each bidder shall receive three days' notice of the time and place of the bid opening. Bids shall be opened publicly by a Board member or a District employee in the presence of one or more witnesses at the time and place designated in the invitation for bids. The amount of each bid, and such other relevant information as may be specified by regulation, together with the name of each bidder shall be announced and recorded; the record and each bid shall be open to public inspection.

## K. Late Bids, Modification and Withdrawals After Bid Opening.

After bid opening, no changes in bid prices or other provisions of bids prejudicial to the interest of the District or fair competition shall be permitted. Except as otherwise provided by regulation, all decisions to permit the correction or withdrawal of bids, or to cancel awards of contracts based on bid mistakes shall be supported by a written determination made by the Executive Director. Any bid received after the time and date set for receipt of bids is late. Any withdrawal or modification of a bid received after the time and date set for opening of bids at the place designated for opening is late. No late bid, late modification, or late withdrawal will be considered unless received before contract award, and the bid modification, or withdrawal would have been timely but for the action or inaction of District personnel directly serving the procurement activity. Bidders submitting late bids that will not be considered for award shall be so notified as soon as practicable. Records shall be made and kept for each late bid, late modification, or late withdrawal.

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## 1) Minor Informalities.

Minor informalities are matters of form rather than substance evidence from the bid document, or insignificant mistakes that can be waived or corrected without prejudice to other bidders; that is, the effect on price, quantity, quality, delivery, or contractual conditions is negligible. The Executive Director may waive such informalities or allow the bidder to correct them depending on which is in the best interest of the District. Such information may include the failure of a bidder (i) to return the number of signed bids required by the invitation for bids; (ii) sign the bid, but only if the unsigned bid is accompanied by other material indicating the bidder's intent to be bound; or (iii) acknowledge receipt of an amendment to the invitation for bids, but only if it is clear from the bid that the bidder received the amendment and intended to be bound by its terms; or the amendment involved had a negligible effect of price, quantity, quality, or delivery.

## 2) Mistakes Where Intended Correct Bid is Evident.

If the mistake and the intended correct bid are clearly evident on the face of the bid document, the bid shall be corrected to the intended correct bid and may not be withdrawn. Examples of mistakes that may be clearly evident on the face of the bid document are typographical errors, extending unit prices, transposition errors, and arithmetical errors.

## L. Award of Contract.

In determining the trustworthiness and responsibility of bidders, the Board shall consider not only pecuniary ability but also integrity, fitness, capacity, capability and skill necessary to fulfill the terms of the contract faithfully and conscientiously, and to furnish the materials and do the work considered best to meet the requirements of the District. In any case in which the Board shall make a finding that one of several bidders is the lowest trustworthy and responsible bidder there need be no distinct finding or record against any other bidder. Bids shall be unconditionally accepted without alteration or correction, except as authorized in this chapter or by state law. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, past performance, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs, and total or life cycle costs. No criteria may be used in bid evaluation that is not set forth in the invitation for bids.

## M. Single Bid Response.

If only one responsible and trustworthy bidder responds to an invitation for bid an award may be made to that bidder only if the Board finds that the price submitted is fair and reasonable; and

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- 1) other prospective bidders had reasonable opportunity to respond;
- 2) there is not adequate time for re-advertisement for bid; or
- 3) the equipment is available only from one source.

## N. Tie Bids.

If two or more bids meeting the specifications and other requirements of the Invitation for Bids are tied for low price, the bids will be evaluated based on the following criteria in addition to the criteria described in Section 3.14.2.1 L. ,above.

- 1) If the tie bidders include a bidder or bidders whose principal place of business is located in the District, the District bidder shall be preferred over bidders with their place of business not in the District.
- 2) If the contract cannot be awarded based on Section 3.14.2.1 L. above, the award shall be made by lot to one of the tied bidders unless the Board determines that splitting the award among two or more of the tied bidders is in the best interest of the District. Awards shall be split if all affected bidders agree, if splitting is feasible given the type of good or service requested, and if overall pricing would be significantly lowered balanced against costs of administering multiple contracts or if delivery would be better ensured, or if necessary or desirable to promote future competition.

## O. Mistakes Discovered After Award.

Mistakes shall not be corrected after award of the contract except when the Board makes a written determination that it would be unconscionable not to allow the mistake to be corrected. When a bid is corrected or withdrawn, or correction or withdrawal is denied, the Executive Director shall prepare a written determination showing that the relief was granted or denied in accordance with this chapter.

## 3.13.3 Cancellation or Rejection of Bids

An invitation for bids may be canceled, or any or all bids may be rejected in whole or in part as may be specified in the solicitation, when it is in the best interest of the District in accordance with regulations promulgated by the Executive Director. The reasons for the rejection shall be made part of the contract file. Each solicitation issued by the District shall state that the solicitation may be canceled as provided in this section.

## A. Prior to Opening.

- 1) Prior to opening, a solicitation may be canceled by the Board in whole or in part when the Board or Executive Director determine in writing that such action is in the District's best interest for reasons including but not limited to:
  - a) the District no longer requires the supplies, services, or construction;

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- b) the District no longer can reasonably expect to fund the procurement; or
  - c) proposed amendments to the solicitation would be of such magnitude that a new solicitation is desirable.
- 2) When a solicitation is canceled prior to opening, notice of cancellation shall be sent to all persons solicited.
  - 3) The notice of cancellation shall:
    - a) identify the solicitation;
    - b) briefly explain the reason for cancellation; and
    - c) where appropriate, explain that an opportunity will be given to compete on any re-solicitation or any future procurements of similar supplies, services, or construction.

## B. After Opening.

- 1) After opening, but prior to award, all bids may be rejected by the Board, in whole or in part, when the Board or Executive Director determine in writing that such action is in the District's best interest for reasons including, but not limited to;
  - a) the supplies, services, or construction being procured are no longer required;
  - b) ambiguous or otherwise inadequate specifications were part of the solicitation;
  - c) the solicitation did not provide for consideration of all factors of significance to the District;
  - d) prices exceed available funds and it would not be appropriate to adjust quantities to come within available funds;
  - e) all otherwise acceptable bids, proposals or qualifications received are at clearly unreasonable prices;
  - f) there is reason to believe that the bids or proposals may not have been independently arrived at in open competition, may have been collusive, or may have been submitted in bad faith; or
  - g) that it is otherwise in the best interests of the District to do so.
- 2) A notice of rejection should be sent to all persons that submitted bids, proposals or qualifications.

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## C. Documentation.

The reasons for cancellation or rejection shall be made a part of the procurement file and shall be available for public inspection.

## D. Rejection of Individual Bids, Proposals or Qualifications.

## 1) General.

This section applies to rejections of individual bids, proposals or qualifications in whole in part.

## 2) Notice of Solicitation.

Each solicitation issued by the District shall provide that any bid may be rejected in whole or in part when in the best interest of the District.

## 3) Notice of Rejection.

Upon request, unsuccessful bidders or offerors shall be advised of the reasons therefor.

## 3.13.4 "All or None" Bids or Proposals

Only when provided by the solicitation may a bid limit acceptance to the entire bid offering. Otherwise, such bids shall be deemed to be non-responsive. If the bid is properly so limited, the District shall not reject part of such bid or proposal and award on the remainder.

## 3.13.5 Performance Bonds

## A. Performance Bonds/Indemnity Agreements in Construction Contracts

Whenever any work for construction or improvement costing over \$50,000 is let by contract, the contractor shall furnish a bond with good sufficient sureties or other acceptable guarantee or insurance in an amount equal to the total amount the District is obligated to pay under such contract, unless a lower amount is fixed by the Board. The bond shall insure faithful performance of the contract in the time and manner prescribed in the contract, but all loss, damages, claims, liabilities, judgments, costs and expenses which may otherwise accrue against the District in consequence of the granting of the contract, or which may in anyway result therefrom or the carelessness or neglect of such contractor, the agents, employees or workperson in any respect whatever. It shall be so conditioned also that when any judgment shall be recovered against the District by reason of carelessness or negligence of such contractor, the agents, employees or workperson, and when due notice of the pendency of such suit has been District to such contractor, such judgment shall be conclusive against such contractor and their obliges under such contract,

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not only as to the amount of damages but also to the liability. The bond shall be conditioned further to provide for the payment of all claims and demands whatsoever which may accrue to it and every person who shall be employed by the contractor, or any assignee or subcontractor of such contractor in or about the performance of such contract. The bond shall be conditioned also, for the payment of all claims and demands whatsoever which may accrue to each and every person so employed, or to the beneficiaries of any such person, under any applicable laws relating to compensation to workperson for accidental injuries or death; and said contract shall contain a provision that the contractor shall insure his liability to pay the compensation and shall pay all claims and demands for compensation for accidental injuries or death under the provisions of the Illinois Workers Compensation Act; and also that when any judgment or award of any Board of arbitrators shall be rendered against the District of any suit or claim arising under the aforementioned act, such judgment or award shall be conclusive against such contractor and his/her obliges under the contract, not only as to the amount of damages, but as to their liability. Such contracts shall contain such other conditions and provisions as the Board or Executive Director may deem necessary and proper.

B. Performance Bonds/Indemnity Agreements in Contracts Not Involving Construction

Except in construction contracts, as provided in this Section 3.14.5 A., above, a bond with sufficient sureties or other acceptable guarantee or insurance in such amount as shall be deemed adequate, not only to insure performance of the contract in the time and manner prescribed in the contract, but also to save, indemnify and keep harmless the municipality against all loss, damages, claims, liabilities, judgments, costs and expenses which may in anyway accrue against the District in consequence of the granting of the contract, or which may in anyway result therefrom, may be required when, in the opinion of the Executive Director, the public interest will be served thereby. All contracts and obligations so taken shall be in the name of and run by the District. All contracts and performance bonds or indemnity agreements shall be approved as to legal form by the Executive Director. All performance bonds or indemnity agreements shall be approved as to sufficiency and surety by the Executive Director. The provision of this section requiring performance bonds shall not in any event apply to contracts for the purchase of standard manufactured motor vehicles.

C. Execution of Contracts

All contracts approved by the Board pursuant to section 3.14 shall be executed by the President and attested to by the Secretary on the part of the District. No contract shall be binding upon the District, nor shall any work contracted for, commenced or any materials or supplies be delivered thereunder, until such contract has been duly executed.

D. Certain Rights Reserved by Board

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In all contracts executed on behalf of the Board, there shall be reserved to the Board, or its duly authorized representative, the right to decide all questions as to the proper performance of the work, or the quality or quantity of materials or supplies furnishes; and in cases of improper construction or the furnishing of defective material, or the noncompliance with any of the terms and conditions of the contract to declare said contract forfeited, and to re-let the same without re-advertising, and to fix the amount of damages, if any, which the contractor or contractors, failing to properly construct such work, in such cases of default, should pay the District according to the just and reasonable interpretation of such contract.

E. Contractor Liability, Covenants and Conditions to be inserted in Contract

Whenever the District shall let any work or improvement which shall require the digging up, use or occupancy of any public way or other public place of the District, substantial covenants requiring such contractor to put up and maintain such barriers and lights during the nighttime as will effectively prevent the happening of any accident for which the District might be liable in consequence of such digging up, use or occupancy of any public way or other public place, shall be inserted in the contract and also such other covenants and conditions as experience may prove necessary to save the District harmless from damages. Such contract shall provide that the party contracting with the District shall be liable for all damages occasioned by the digging up, use or occupancy of such public way or other public place, or which may result therefrom.

F. Reservation of Payment

On all construction contracts involving periodic payments, a reserve of ten percent of the contract value shall be retained until final completion of the contract.

1. The reserve may be reduced by the Board or the Executive Director for construction contracts where the remaining work is solely after-care landscaping, in which case the reserve shall be equal to ten percent of the value of the landscaping portion of the contract.
2. The reserve may be reduced by the Board or the Executive Director for construction contracts involving an expenditure exceeding \$50,000 where the amount of the value of the remainder work is less than five percent of the whole contract, in which case the reserve may be reduced to an amount equal to double the value of the remaining work, but not less than two percent of the value of the contract.

G. Final Payment

No such payment shall be made unless the money applicable to the payment of such work or contract is available; and the material and supplies have been provided or the work has been performed in

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compliance with the terms and conditions of the contract. Final payment shall in no way affect the right of the District to enforce the complete performance of the contract against the contractor or any surety, or to sue for the recovery of damages for failure to do so, nor shall it affect the terms of contractor's guarantee.

H. Failure of Contractor to Pay Subcontractors, Workers and Employees

Every contract shall contain a condition to the effect that it shall and may be lawful for the Board or the Executive Director whenever it shall have reason to believe that the contractor has neglected or failed to pay any subcontractor, workers or employee for work performed on or about any public improvement or other work contracted for, to order and direct that no further payments be made upon such contract until the Executive Director shall be satisfied that such subcontractor, workperson and employees have been fully paid.

I. Notice to Contractor that Vouchers Will Not be Issued Until Subcontractors, Workers and Employees Are Paid; Payment of Subcontractors, Workers and Employees With Moneys Due Contractor

Whenever the Board or the Executive Director shall notify the contractor by notice personally served or by leaving a copy thereof at the contractor's last known place of business, that no further vouchers or estimates will be issued or payments made on the contract until the subcontractors, workers and employees have been paid, and the contractor shall neglect or refuse, for the space of ten days after such notice shall have been served to pay such subcontractors, workers and employees, it shall and may be lawful for the District to apply any money due or that becomes due under the contract to the payment of such subcontractors, workers and employees without other or further notice to said contractor. The failure of the District however, to retain and order or direct that no vouchers or estimates shall issue or further payments be made, shall not, nor shall the paying over of such reserved percentage without such subcontractors, workers or employees being first paid, in any way affect the liability of the contractor, or their sureties, to the District, or to any such subcontractors, workers or employees upon any bond given in connection with such contract.

3.13.6 Concession Contracts

A. Requirement

No person shall operate a business or offer for sale any food, beverage, product, good or service on any District property without having first obtained a concession contract or permit in accordance with the provisions of this Policy.

B. The Goal

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The goal of District concession contracts is to provide the highest possible quality and variety of food, commodities and services which will enhance the use of the parks and provide comfort and convenience to patrons at reasonable prices while assuring reasonable revenue to the District and consistency of the concession with current and future District plans for recreation, operations and other activities on District property.

## C. Notice of Availability

If the Board determines that there exists an opportunity for a concession on District property, the Board shall publish in a newspaper of general circulation in the District and shall post at the District's main office a notice of such concession opportunity with any deadline for receipt of applications and procedures for filing the application.

## D. Preliminary Review of Application

Prior to the Board's consideration of an application or a proposal for a concession, the Executive Director shall review all applications or proposals for concessions and make a recommendation to the Board as to whether the District should enter into a particular concession contract. In determining whether to recommend approval of the application or proposal, the Executive Director shall consider the following matters:

- 1) the qualifications of the applicant, including the applicant's professional qualifications, skills, experience and financial ability;
- 2) the quality, including the creative or innovative nature, of the proposed food, commodity or service;
- 3) the willingness of the applicant to provide the District a percent of gross sales which exceed the guidelines described in this section, below, more than other applicants;
- 4) the extent to which the proposed concession would not interfere with and would enhance the park recreational activities;
- 5) the extent to which the proposed concession is consistent with the historic and aesthetic nature and planned use of the proposed location;
- 6) the extent to which the proposed concession adds to the diversity of the District concession activity;
- 7) whether the applicant has successfully operated and proposed concessions in the past and has complied with applicable ordinances;
- 8) the willingness of the applicant to clean up within one hundred feet of the concession location and to maintain appropriate refuse containers; and
- 9) the willingness of the applicant to wear an approved uniform or insignia to show that the applicant is an approved concessionaire.

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## E. Power to Contract

After considering the recommendation of the Executive Director, the Board shall decide whether to approve the application or accept the proposal for a concession contract.

## F. Concession Contract Requirements

## 1) Compliance with Laws.

All concessionaires must comply with all applicable federal, state and local laws, ordinances, regulations and rules, including but not limited to compliance with sanitation requirements for sale or service of food of state and local governments.

## 2) Insurance Requirements.

All concessionaires are required to provide certificates of insurance required by the Executive Director naming the District as additional insured.

## 3) Concessionaire and Employees.

All concessionaires and its employees, if any, are required to wear during the hours of operation a uniform approved by the Executive Director. A name and an identification number shall appear on the uniform. A concessionaire must submit to the District a current list of employees. A concessionaire must not employ a person under the age of sixteen (16) years for the operation of a District concession.

## 4) Sales Records.

A concessionaire must maintain adequate sales records of its operation on an ongoing basis. These records shall be subject to inspection by the District at any time. All monthly fees paid to the District shall be accompanied by a standard form sales report which shall be provided to the concessionaire at the beginning of each year.

## 5) Concession Items.

A concessionaire must submit to the District for its approval a list of every item to be sold and the charge for the item. Additional items may not be sold without written approval of the District.

## 6) Removal of Trash.

A concessionaire's place of business is to be maintained in a clean orderly manner. All trash and debris resulting from the operation of the concession must be removed. A concessionaire has an obligation examine the

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property within one hundred feet of the concession operation to discover and remove any such trash or debris.

## 7) Returnable, Recyclable and Biodegradable Containers.

A concessionaire selling any food item in or on a container must provide containers which are returnable, recyclable or biodegradable.

## 8) Posting of Permit, Name, Address and Phone Numbers.

A concessionaire must prominently post at the place of concession operation, the concession permit and the name, address and phone number of the concessionaire and the phone number of the Executive Director.

## 9) Unauthorized Concessionaires.

If it comes to the attention of a District concessionaire that a person, partnership, corporation or other legal entity is operating a concession without authorization from the District, the concessionaire must notify the District employees immediately.

## 10) Inspection of Operations and Records.

A concessionaire must submit to inspections of its operations and records upon request by the Executive Director or their authorized representative.

## G. Fees and Contract Payments

## 1) Food Service Concession.

Any concessionaire operating a food service establishment shall pay an annual license fee, if any, as approved by the Board in addition to all other fees.

## 2) Fee Guidelines.

A concession fee will be established for each concession contract. In approving the fee, the Board shall use the following guidelines. Concession fees which are not consistent with these guidelines may be approved when the Board believes that the public interest would be served by an alternate fee arrangement.

<u>Annual Gross Sales</u>	<u>Food Payment</u>	<u>Non-Food Payment</u>
\$1-\$9,999	10%	15%
\$10,000-\$49,999	12-14%	16-20%
\$50,000-\$99,999	15-19%	21-25%
\$100,000-\$249,000	20-24%	26-30%
Over \$250,000	Over 25%	Over 31%

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## H. Fines

Each violation of this section shall subject the concessionaire to a civil fine of up to \$1,000. Each day that a violation continues shall be deemed a separate violation.

## I. Termination of Concession Permit

The Executive Director may terminate a concession permit if a concessionaire:

- 1) violates a District ordinance on three occasions over a period of one year;
- 2) breaches a term of the concession contract;
- 3) poses a health or safety hazard; or
- 4) refuses to submit to an inspection of operations or records.

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**3.14 Reimbursement of Employee and Officer Travel, Meal and Lodging Expenses****Purpose**

The Gurnee Park District will reimburse employee and officer travel, meal, and lodging expenses incurred in connection with pre-approved travel, meal, and lodging expenses incurred on behalf of the Gurnee Park District. Employees and officers are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.

**Definitions**

**"Entertainment"** includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

**"Travel"** means any expenditure directly incident to official travel by employees and officers of the Gurnee Park District or by wards or charges of the Gurnee Park District involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

**3.14.1 Authorized Types of Official Business**

Travel, meal and lodging expenses shall be reimbursed for employees and officers of the Gurnee Park District only for purposes of official business conducted on behalf of the Gurnee Park District, which includes but is not limited to off-site or out-of-town meetings related to official business and pre-approved seminars, conferences and other educational events related to the employee's or officer's official duties.

**3.14.2 Maximum Allowable Expenses**

The Maximum allowable expenses related to travel, meal and lodging for employees and officers of the Gurnee Park District incurred while conducting official business on behalf of the Gurnee Park District are defined below.

**Airfare** – Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least thirty (30) days in advance to avoid premium airfare pricing. Only coach or economy tickets will be paid or reimbursed. The traveler will pay for the difference between higher priced tickets and coach or economy tickets with their own personal funds. For assistance with airfare arrangements contact the Business Services Department.

**Personal Automobiles** – Mileage reimbursement will be based on mileage from the work location office to the off-site location of the official business, not from the employee's or officer's residence. When attending a training event or other off-site official business directly from an employee's or officer's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the employee's or officer's normal commute, reimbursement will be paid based on the differential of the commute less the mileage of a normal commute to the workplace. An employee or officer will be reimbursed at the prevailing IRS mileage rate. The traveler will only be reimbursed up to the price of a coach airfare ticket if they drive to a location for which airfare would have been less expensive.

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**Automobile Rentals** – Travelers will be reimbursed for the cost of renting an automobile including gasoline expense only as limited in this section. Travelers using rental cars to conduct official business are required to purchase insurance through the rental agency. Compact or mid– size cars are required for two or fewer employees or officers traveling together and a full– size vehicle may be used for three or more travelers. The traveler must refuel the vehicle before returning it to the rental company.

**Public Transportation** – In the case of local training or official business where an employee or officer chooses to use public transportation, reimbursement for use of public transportation is based on mileage from the agency office to the training site (not from the traveler’s residence), regardless of the transportation method chosen. When attending training or business directly from an employee’s or officer’s residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the traveler’s normal commute, reimbursement will be paid at the differential of the commute less the mileage of a normal commute to the workplace.

**Other Transportation** – The traveler should utilize hotel shuttle service or other shuttle services, if available. If none are offered, the use of the most economic transportation is encouraged.

**Hotel/Motel Accommodations** – The traveler will be reimbursed for a standard single-room at locations convenient to the business activity. Employees may be requested to share room when possible. In the event of a change in plans or a cancellation, the traveler must cancel the hotel/motel reservation so as not to incur cancellation charges. Cancellation charges will not be reimbursed by the District unless approved by a vote of the Board of Commissioners of the Gurnee Park District.

**Meals** - Meal reimbursement is limited to the current daily U.S. General Services Administration (GSA) regulations in place at the time the expense is occurred. Please contact the Business Services Department for assistance with determining this amount.

Prior approval by the Executive Director of the Gurnee Park District is required for per diem allowances. Elected officials shall not receive per diem allowances but shall be eligible for reimbursement of expenses consistent with this policy. Meals provided by the conference or seminar should be deducted from the per diem allowance. Partial reimbursement may be made for departure and return days based on time.

**Vacation in Conjunction with Business Travel** – In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, lodging and/or any other expenses must be paid by the traveler.

**Accompanied Travel** – When a traveler is accompanied by others not on official business, any lodging, transportation, meals or other expenses above those incurred for the authorized traveler will not be reimbursed by the Gurnee Park District.

**Parking** – Parking fees at a hotel/motel will be reimbursed only with a receipt.

**Payment for expenses over the maximum allowable amount as described above may be the responsibility of the employee.**

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## 3.14.3 Approval of Expenses

Travel, meal, and lodging expenses incurred by any employee in excess of the maximum allowable amount defined in Section D of this Policy, must be approved in an open meeting by a majority roll-call vote of the Board of Commissioners of the Gurnee Park District.

Travel, meal, and lodging expenses incurred by any member of the Board of Commissioners of the Gurnee Park District must be approved by roll call vote at an open meeting of the governing board or corporate authorities of the local public agency.

## 3.14.4 Documentation of Expenses

Requests for attendance at overnight conferences, seminars, courses, meetings and other educational opportunities (collectively, "training program") must be approved by the Executive Director prior to attending same via the Gurnee Park District Employee and Officer Travel, Meal and Lodging Expense Form (Exhibit A) which will contain the following information:

- 1) the cost of travel, meals, or lodging.
- 2) the name of the individual who is requesting the travel, meal, or lodging expense;
- 3) the name of the individual completing the form, if different than the individual requesting to attend the conference.
- 4) the title of the training program.
- 5) the job title or office of the individual who is requesting the travel, meal, or lodging expense; and
- 6) the date or dates and nature of the official business for which the travel, meal, or lodging will be expended.

Any requests for attendance at training programs lasting five days or longer must also be approved by the Board of Park Commissioners.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act.

The Board of Commissioners of the Gurnee Park District hereby adopts as its official standardized form for the request to attend an overnight training program the Gurnee Park District Employee and Officer Travel, Meal and Lodging Expense form attached hereto and incorporated as Exhibit A.

## 3.14.5 Entertainment Expenses

No employee or officer shall be reimbursed for any entertainment expense, unless ancillary to the purpose of the program, event or other official business.

GURNEE PARK DISTRICT - FINANCIAL POLICIES

EXHIBIT A

GURNEE PARK DISTRICT  
EMPLOYEE AND OFFICER TRAVEL, MEAL AND LODGING EXPENSE FORM

PROCEDURE

- 1 This form is to be used for attendance and expense approval at overnight conferences, seminars, courses, meetings and other educational opportunities ("training program").
- 2 Please complete entire form, including your signature.
- 4 After Department Head approval, forward to the Executive Director at least 4 weeks prior to the training program (longer if air arrangements must be made).
- 5 Conferences five (5) days or longer must be pre-approved by the Park Board. Notify the Executive Director at least eight weeks prior to the conference so the request is added to the Park Board agenda. Packets go out the Thursday prior to the 3rd Tuesday of the month.
- 6 Please refer to the Policy Governing Reimbursement of Employee and Officer Travel, Meal and Lodging Expenses for additional details regarding training program attendance.

Individual Attending Training Program (First Last): \_\_\_\_\_ Title: \_\_\_\_\_

Employee Completing Form (if different than above): \_\_\_\_\_ Date: \_\_\_\_\_

Training Program Title: \_\_\_\_\_ Location: \_\_\_\_\_

Dates Attending (mm/dd/yyyy): \_\_\_\_\_

G/L Code for this trip: \_\_\_\_\_ Amount Budgeted for this conference: \_\_\_\_\_

Your Total Trip Expenses:

Registration Fee\* \$ \_\_\_\_\_  
 Travel\*\* \$ \_\_\_\_\_  
 \_\_\_\_\_ miles x IRS Rate or airfare  
 Hotel\*\*\* \$ \_\_\_\_\_  
 (# of nights x rate + parking if applicable)  
 Sharing room (Y/N) N \_\_\_\_\_  
 Roommate: \_\_\_\_\_  
 Car Rental\*\*\*\* \$ \_\_\_\_\_  
 Meals & Incidental \$ \_\_\_\_\_ 0.00

Per Diem Check Request:	
Meals & Incidental	\$ _____ 0.00
Check to be ready on:	(date)

Please complete the Meal and Incidental Allowance Calculation and include with submission.

Total \$ \_\_\_\_\_ 0.00

- \* Registration Fee should be paid by Park District Poard or AP Check.
- \*\* Airline tickets should be purchased with Park District PCard. For mileage reimbursement, use mileage reimbursement form.
- \*\*\* Hotel rooms should be reserved and paid for with Park District Poard. If sharing a hotel room, the individual paying for the room will include the full amount on his/her form.
- \*\*\*\* Car Rental should be reserved and paid for with Park District Poard.

Please provide a brief description of the official business purpose of this training program:

\_\_\_\_\_  
 \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Department Head Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Executive Director Approval: \_\_\_\_\_ Date: \_\_\_\_\_

GURNEE PARK DISTRICT - FINANCIAL POLICIES

**Gurnee Park District  
Conference Meal and Incidental Allowance Calculation**

Name of Attendee	_____	0
Name of Conference	_____	0
Location of Conference	_____	0
Dates of Conference	_____	1/0/1900
Arrival Date & Beginning Time of Trip	_____	
Departure Date & End Time of Trip	_____	

For daily meal and incidental rates, please use [www.gsa.gov](http://www.gsa.gov). Rates can be found under Travel tab. Meals included as part of the conference registration should be entered as \$0 below. First day, travel beginning after 10am do not included breakfast. Last day, travel ending before 5:00pm do not include dinner.

		Per Item Allocation
Day one: <u>6/5/2022</u>	Breakfast	
	Lunch	
	Dinner	
	Incidental.*	
Day two: <u>6/6/2022</u>	Breakfast	
	Lunch	
	Dinner	
	Incidental.*	
Day three: <u>6/7/2022</u>	Breakfast	
	Lunch	
	Dinner	
	Incidental.*	
Day four: <u>6/8/2022</u>	Breakfast	
	Lunch	
	Dinner	
	Incidental.*	

Total Allowance for conference: \$ -

\*Incidental includes tips, taxis, coat check, etc.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**SECTION 4 RECREATION POLICIES****4.1 Employees with Chronic Infectious Diseases****Statement of Purpose**

Employees with identified chronic infectious diseases shall be permitted to retain their positions whenever, through reasonable accommodation, their employment does not constitute a direct threat to the health or safety of themselves or others and the employee is able to satisfactorily perform the essential functions of his job. Such employees shall remain subject to the District employment policies and procedures; including, but not limited to; sick leave, physical examinations, temporary and permanent disability and termination.

**Administration of the Policy**

Employment decisions will be made in accordance with applicable law and in conjunction with current, available public health department guidelines concerning the particular disease in question. Individual cases will not be prejudged; rather, decisions will be made based upon the facts of the particular case. The determination of an employee's continued employment status will be made in accordance with procedures implemented by the District. Employees with chronic infectious diseases shall maintain all rights, privileges and services provided by law and the policies and procedures of the District.

The District shall respect the right to privacy of any employee who has a chronic infectious disease. Subject to applicable law, the employee's medical condition shall be disclosed only to the extent necessary to avoid a health or safety threat to the employee and others. The number of personnel aware of the employee's medical condition will be kept at the minimum needed to assure proper care of the employee and to detect situations in which the potential for transmission may increase. Persons deemed to have "a direct need to know" will be provided with the appropriate information and will be made aware of confidentiality requirements.

Note: Bloodborne Pathogen and Infectious Disease Guidelines are included in the Employee Personnel Policy Manual in Appendix E.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.2 Participants with Chronic Infectious Diseases****Statement of Purpose**

Participants with identified chronic infectious diseases may attend District programs whenever, through reasonable accommodation, their attendance does not constitute a direct threat to the health or safety of themselves or others.

**Administration of the Policy**

Decisions will be made in accordance with applicable law and in conjunction with current, available public health department guidelines concerning the particular disease in question. Individual cases will not be prejudged; rather, decisions will be made based upon the facts of the particular case.

The determination of whether a participant with a chronic infectious disease may attend District programs shall be made in accordance with procedures implemented by the District. Participants with chronic infectious diseases shall maintain all rights, privileges and services provided by law and the policies and procedures of the District.

The District shall respect the right to privacy of any participant who has a chronic infectious disease. Subject to applicable law, the participant's medical condition shall be disclosed only to the extent necessary to avoid a health or safety threat to the participant and others. The number of personnel aware of the participant's condition will be kept at the minimum needed to assure proper care of the participant and to detect situations in which the potential for transmission of the disease may increase. Persons deemed to have "direct need to know" will be provided with the appropriate information and will be made aware of confidentiality requirements.

Note: Bloodborne Pathogen and Infectious Disease Guidelines are included in the Employee Personnel Policy Manual in Appendix E.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

### 4.3 Mobility Device Use Policy

#### Statement of Purpose

This policy is enacted to comply with the terms and conditions of Title 2 of the Americans with Disabilities Act of 1990 and avoid unreasonable discrimination in the provision of public services and benefits against persons with mobility disabilities.

#### Administration of the Policy

##### Definitions

“**Direct threat**” means a significant risk to the health or safety of others that cannot be eliminated by a modification of policies, practices or procedures, or by the provision of auxiliary aids or services.

“**Executive Director**” means the chief administrative officer of the Gurnee Park District, or his/her designee.

“**Electronic personal assistance mobility devices (EPAMDs)**” means a Segway® PT, or a battery-powered mobility device with substantially similar characteristics and functionality.

“**Other Power-Driven Mobility Device**” means any mobility device powered by batteries, fuel, or other engines—whether or not designed primarily for use by individuals with mobility disabilities—that is used by individuals with mobility disabilities for the purpose of locomotion, but that is not a wheelchair within the meaning of this Policy.

“**Qualified individual with a disability**” means an individual with a disability who, with or without reasonable modifications to rules, policies, or practices, the removal of architectural, communication, or transportation barriers, or the provision of auxiliary aids and services, meets the essential eligibility requirements for the receipt of services or the participation in programs or activities provided by a public entity.

“**Wheelchair**” means a manually-operated or power-driven device designed primarily for use by an individual with a mobility disability for the main purpose of indoor, or of both indoor and outdoor locomotion.

#### 4.3.1 Mobility assistance devices.

- A. Use of wheelchairs and manually-powered mobility aids. The District shall permit individuals with mobility disabilities to use wheelchairs and manually-powered mobility aids, such

as walkers, crutches, canes, braces, or other similar devices designed for use by individuals with mobility disabilities, in any areas open to pedestrian use.

- B. Use of Other Power-Driven Mobility Devices.

- 1) Permitted users. Only individuals with mobility disabilities may use Other Power-Driven Mobility Devices in areas designated by the Executive Director within District facilities or on District property.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- a. The District shall not ask an individual using a wheelchair or Other Power-Driven Mobility Device questions about the nature and extent of the individual's disability.
  - b. The District may ask a person using an Other Power-Driven Mobility Device to provide a credible assurance that the mobility device is required because of the person's disability. Credible assurance shall include: a valid, State-issued, disability parking placard or card, or other State-issued proof of disability; or a verbal representation, not contradicted by observable fact, that the Other Power-Driven Mobility Device is being used for a mobility disability. A "valid" disability placard or card is one that is presented by the individual to whom it was issued and is otherwise in compliance with the State of issuance's requirements for disability placards or cards.
- 2) Permitted Other Power-Driven Mobility Device. Only EPAMDs are permitted to be operated in District facilities or on District property. No combustion engine-powered Other Power-Driven Mobility Devices are allowed to be operated in District facilities or on District property.
  - 3) Variances. The Executive Director may grant a qualified individual with a disability a variance to allow a combustion engine-powered Other Power-Driven Mobility Device only at an outdoor facility owned and operated by the District upon a showing that (a) application of this restriction would cause an undue hardship on the applicant, and (b) emissions from the combustion engine-powered Other Power-Driven Mobility Device shall not have a deleterious impact on the health and safety other District patrons participating in or observing the relevant activity, service or program. Applications for a variance must be received by the Director at least 48 hours in advance of the relevant program, activity or service to which it shall apply, or the first in a series thereof.

## 4.3.2 Safety.

- A. General Safety Regulations. An Other Power-Driven Mobility Device:
  - 1) is allowed in any area of a facility or park in which the general public is allowed, with the exception of stairways and identified hazardous areas;
  - 2) must be controlled by the person riding the device;
  - 3) must be operated in compliance with the following guidelines:
    - a) may not exceed 4 mph in an indoor facility or 6 mph at an outdoor park or facility;
    - b) shall be driven on the right side of the circulation route;
    - c) the total combined height of the EPAMD and the operator may not exceed the height of the lowest immovable building element or park feature located in the area such device is to be operated;

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- d) is prohibited from carrying another person on the frame, or any object on the frame that may make the EPAMD less stable;
- e) may not be driven into wet or ecologically sensitive areas which are posted as prohibited areas by the District; and
- f) may not be operated in a dangerous or reckless manner that jeopardizes the safety of the operator, District employees, or District participants.

B. Notwithstanding the general safety regulations described above, the Executive Director shall have authority to direct a qualified individual with a disability on the safe operation of a permitted Other Power-Driven Mobility Device in light of the existing conditions at the facility where such individual seeks to operate the device and actual perceived risks related thereto, but not mere speculation, stereotypes, or generalizations about individuals with disabilities. In giving direction on the safe operation of a permitted Other Power-Driven Mobility Device, the Executive Director may consider the then existing uses at the facility, the volume of pedestrian traffic, the prevailing environmental conditions, the density and placement of stationary devices and the individual's experience with the operation of such device.

C. This policy does not require the District to permit an individual to participate in or benefit from the services, programs, or activities of the District when that individual poses a direct threat to the health or safety of others. The Director has authority to prohibit an individual from participating in or benefiting from the services, programs, or activities of the District when that individual poses a direct threat to the health or safety of others. In determining whether an individual poses a direct threat to the health or safety of others, the Director must make an individualized assessment, based on reasonable judgment that relies on current medical knowledge or on the best available objective evidence, to ascertain: the nature, duration, and severity of the risk; the probability that the potential injury will actually occur; and whether reasonable modifications of policies, practices, or procedures or the provision of auxiliary aids or services will mitigate the risk.

#### 4.3.3 Personal devices and services

This Policy does not require the District to provide to individuals with disabilities personal devices, such as wheelchairs or permitted Other Power-Driven Mobility Devices.

#### 4.3.4 Notice

The District shall make available to applicants, participants, beneficiaries, and other interested persons, information regarding the provisions of policy and its applicability to the services, programs, or activities of the District in a manner designed to apprise such persons of the protections against discrimination assured them by the Act and this policy.

#### 4.3.5 Miscellaneous

A. The District accepts no responsibility for storage of any mobility device.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- B. The District accepts no liability for damage to any mobility device, or injury to the operator, whether caused by the operator, another visitor to a District facility or site, the physical conditions of the District facility or site, or any other circumstance.
- C. The District accepts no liability for damage caused by the operator of the device, or injury to others caused by the operator of the device.
- D. The District accepts no liability for any injuries or property damage, to either the operator or others, resulting from the District's failure to enforce this policy or to supervise the operator of an Other Power-Driven Mobility Device.
- E. The District reserves the right to change, modify, or amend this policy at any time.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

#### 4.4 Service Animal Policy

##### Statement of Purpose

The purpose of this policy is to comply with terms and conditions of Title 2 of the Americans with Disabilities Act of 1990 and avoid unreasonable discrimination in the provision of public services and benefits against persons with disabilities who have service animals.

##### Administration of the Policy

###### 4.4.1 Primary District Contacts

**Participants and authorized users** may request to have a service animal accompany them in parks and facilities where they are authorized users as a reasonable accommodation. Persons with disabilities are invited to contact the District ADA Coordinator Kraig Owens at 847-599-3763 or [kowens@gurneeparkdistrict.com](mailto:kowens@gurneeparkdistrict.com).

**Employees** may request to have a service animal as a workplace accommodation. Please contact Kraig Owens, ADA Coordinator, for information regarding this process.

**Visitors** may be accompanied by a service animal when observing programs and activities, or enjoying Agency parks and facilities, without making a request for a reasonable modification. Persons with disabilities are invited to contact the ADA Coordinator Kraig Owens at 847-599-3763 or [kowens@gurneeparkdistrict.com](mailto:kowens@gurneeparkdistrict.com) with any questions about this policy.

###### 4.4.2 Definitions

- A. **Service Animal:** A *dog* or a *miniature horse* that has been individually trained to perform tasks for the benefit of a person with a disability. Exceptions may be made by the Agency on a case-by-case basis in accordance with the law. Tasks may include, but are not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to sounds, pulling a wheelchair, or retrieving dropped items. Dogs or miniature horses that are not trained to perform tasks that mitigate the effects of a disability, including dogs or miniature horses that are used purely for emotional support, are not considered service animals and are not allowed at District facilities and premises, unless otherwise specifically permitted, such as at a dog park or equestrian facility.
- B. **Partner/Handler:** A person with a disability who uses a service animal as a reasonable accommodation, or a trainer.
- C. **Team:** A partner/handler and a service animal. The two work as a cohesive team in accomplishing the tasks of daily living.
- D. **Trainee:** A dog or a miniature horse being trained to become a service animal has the same rights as a fully trained service animal when accompanied by a partner/handler and identified as such.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 4.4.3 General Rule Regarding Service Animals

As a general rule, the District will modify policies, practices, and procedures to permit the use of a service animal by an individual with a disability.

## 4.4.4 Restrictions/Areas of Safety

The District may impose some restrictions on service animals for safety reasons. Restrictions are considered individually to determine if the animal poses a danger to others at the District's sites, or could be in danger itself, and to determine if other reasonable modifications can be provided to assure that the individual enjoys access to the premises, facility, services or programs. Questions about restrictions on service animals should be directed to the contacts listed in Section II.

## 4.4.5 Responsibilities of Partner/Handler

A Partner/Handler is responsible for the following:

- A. Responding truthfully to the limited and appropriate inquiries that may be made by employees regarding the service animal.
- B. Ensuring that the animal meets any local licensing requirements, including maintenance of required immunizations for that type of animal.
- C. Service animals are required to wear a license and/or tag at all times.
- D. Partners/handlers must ensure that the animal is in a harness or on a leash or tether at all times. Exceptions may be considered individually.
- E. Partners/handlers must ensure that the animal is under control and behaves properly at all times. The supervision of the animal is solely the responsibility of its partner/handler. If the animal's behavior becomes a hygiene problem, or the animal acts in a threatening manner, the District may require the partner/handler to remove the service animal from the site.
- F. Partners/handlers must ensure that all local ordinances or other laws regarding cleaning up after the animal urinates and/or defecates are strictly adhered to. Individuals with disabilities who physically cannot clean up after their own animals are not required to clean or pick up and dispose of urine and/or feces; however, these individuals should use marked service animal toileting areas where provided.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- G. Partners/handlers must keep the service animal in good health. If the service animal becomes ill, the partner/handler must remove it from the area. If such action does not occur, District staff may require it to leave.
- H. The District may exclude a service animal from all parts of its property if a partner/handler fails to comply with these restrictions, and in failing to do so, fundamentally alters the nature of programs, services, or activity offered by the District.
- I. The District may exclude a service animal from all parts of its property if a partner/handler fails to control the behavior of a service animal and it poses a threat to the health or safety of others.

## 4.4.6 Requirements for Agency Employees, Participants and Authorized Users, and Visitors

Members of the Agency staff, participants and authorized users, and visitors on District property, are responsible for the following:

- A. Allow service animals to accompany the partner/handler at all times and anywhere at a site except where animals are specifically prohibited, such as at a zoo.
- B. Refrain from distracting a service animal in any way. Do not pet, feed, or interact with the animal without the partner/handler's invitation to do so.
- C. Shall not separate a partner/handler from a service animal.
- D. The District may take disciplinary action against any individual who fails to abide by these guidelines.

## 4.4.7 Temporary Exclusion of Service Animals

A participant or authorized user, employee, or visitor may report a concern regarding a service animal to the District's ADA Coordinator or other supervisory staff.

- A. Temporary Exclusion of a Service Animal Used by a Participant or Visitor:
  - 1) In response to an immediate concern, authorized District staff may determine that a service animal must be temporarily removed from parks, sites, or facilities. The employee authorized to make such decisions at that site, park, or facility shall notify the participant or visitor of this decision and that the incident will be reported immediately to the District's ADA Coordinator. The employee shall then report the incident to the ADA Coordinator.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- 2) The ADA Coordinator (or designee) will investigate all reported concerns and incidents where service animals have been temporarily removed from sites, parks, and facilities. The ADA Coordinator (or designee) will consult with appropriate Department personnel and determine whether or not the animal should be excluded from sites, parks, and facilities for an extended period of time, permanently or for particular services, programs or activities due to the increased risk of harm or injury to the Partner/Trainer, the service animal or other participants. The ADA Coordinator (or designee) will notify the participant, authorized user, or visitor of their decision. All decisions will be made on a case-by-case manner based on the particular prevailing circumstances.
- 3) If it is appropriate for the service animal to be excluded from sites, parks, or facilities permanently, the ADA Coordinator (or designee) will work with other Department staff to attempt to ensure the participant, authorized user, or visitor receives appropriate reasonable modifications in place of the use of a service animal.
- 4) A participant, authorized user, or visitor who does not agree with the decision regarding removal from the premises may file an accessibility complaint.

## 4.4.8 Temporary Exclusion of an Employee's Service Animal:

- A. In response to an immediate concern, the District may determine that a service animal must be temporarily removed from sites, parks, or facilities. The Director (or designee) shall notify the employee of this decision and that the incident will be reported immediately to the District's ADA Coordinator. The Director (or designee) shall then report the incident to the District's ADA Coordinator.
- B. The ADA Coordinator will investigate all reported concerns and cases where service animals have been temporarily removed from sites, parks, and facilities. The ADA Coordinator will consult with appropriate staff and determine whether or not the animal should be excluded for an extended period of time, permanently or for particular services, programs or activities due to the increased risk of harm or injury to the Partner/Trainer, the service animal or other participants. The ADA Coordinator shall notify the employee of his or her decision. All decisions will be made on a case-by-case manner based on the particular prevailing circumstances.
- C. If it is appropriate for the animal to be excluded from sites, parks, and facilities permanently, the ADA Coordinator will attempt to ensure the employee receives appropriate accommodations in place of the use of a service animal.
- D. An employee who does not agree with the resolution may file an appeal or formal complaint following the District's ADA Process.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 4.4.9 Conflicting Disabilities

Individuals with medical issues (such as respiratory diseases) who are affected by animals should contact the ADA Coordinator if they have a concern about exposure to a service animal. The individual will be asked to provide medical documentation that identifies a disability and the need for an accommodation. The appropriate District staff will facilitate a process to resolve the conflict that considers the needs and conditions of all persons involved.

## 4.4.10 Clarifying an Animal's Status

It may not be easy to discern whether or not an animal is a service animal by observing the animal's harness, cape, or backpack, or the partner/handler's disability. However, in other cases, an animal may only have a leash, and in still other situations, the partner/handler's disability is not apparent. Therefore, it may be appropriate for designated District staff such as managers, supervisors, or administrative staff to ask (1) whether the animal is required because of a disability, and (2) what work or task the animal has been trained to perform.

## 4.4.11 Emergency Situations

Emergency Responders (ERs) are trained to recognize service animals and to be aware that animals may try to communicate the need for help. Also, an animal may become disoriented from the smell of smoke in a fire or facility emergency, or from sirens, wind noise, or shaking and moving ground. A partner/handler, service animal, and team may be confused in any stressful situation. ERs will remember that animals may be trying to be protective and, in its confusion, should not be considered harmful. ERs should make every effort to keep a service animal with its partner/handler; however, the ER's first effort should be toward the partner/handler, which may result in the animal being left behind in some emergency evacuation situations.

## 4.4.12 Miscellaneous

- A. The District accepts no responsibility for care of service animals.
- B. The District accepts no liability for injury to any service animal, or injury to the handler/partner, whether caused by the animal, its handler/partner, another visitor to a District facility or site, the physical conditions of the District facility or site, or any other circumstance.
- C. The District accepts no liability for damage or injury to others caused by a service animal.
- D. The District accepts no liability for any injuries or property damage, to the service animal, its handler/partner, or others, resulting from the District's failure to enforce this policy or to supervise a service animal.
- E. The District reserves the right to change, modify, or amend this policy at any time.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 4.5 Revenue Policy

**Statement of Purpose**

The mission of the Gurnee Park District is *Promoting Fun and Preserving Nature*. To do so it is necessary to supplement the tax dollars the District receives through a system of fees and charges. This policy establishes a method of setting activity, membership and facility use fees.

**Administration of the Policy**

## 4.5.1 Pricing Strategies and Structures

The District acknowledges that the majority of recreation services should be self-sustaining and preferably contribute to the indirect costs of the program. All fees are established by the Executive Director who also has the authority to waive or lower any fees when deemed to be in the best interest of the District. Recreation activities are categorized into classifications as per the document titled “categories of services” which is reviewed and approved annually by the Board of as the beginning of the budget process.

## 4.5.2 Establishing Fees: Special Situations and Groups

**A. Non-Residents**

Non-residents are defined as individuals who do not live within the boundaries of the District. Since non-residents pay no taxes to help support District operations, it is reasonable and equitable to charge higher fees to non-residents. Non-resident fees are established based on the District's need to supplement program and facility use. Non-resident fees are traditionally set at 25% for most programs but this may be changed by the Executive Director if deemed in the best interest of the District.

**B. Financial Hardship**

Assistance in the form of a complete or partial fee waiver shall be provided to District residents who show financial need as documented in the confidential Financial Assistance application and as allowed under the Financial Assistance Policy.

**C. Not for Profit Organizations**

Discount rates for Not for Profit Organizations, such as churches, girl scouts, or civic groups, may be established which are equal to or less than resident rates. Discount rates may vary on a facility-by-facility basis.

**D. Proprietary or Commercial Groups**

Proprietary or commercial groups using park facilities for financial gain or profit may be charged additional fees for the privilege of conducting their business on park property.

**E. Corporate Residents**

The District may offer programs and services to employees at local businesses at discounted rates for certain programs and memberships. Businesses owners located within the district boundaries that pay taxes to help support district operations are considered to be district residents.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 4.5.3 Satisfaction Guarantee

The 100% satisfaction guarantee is based on keeping the District's promise to provide quality recreation programs. If participants are not satisfied with the recreational program, event or activity the District provides due to:

- the quality of instruction,
- the child's inability to adapt emotionally to the class,
- or the skill level is not appropriate for the participant

The district will arrange for participants to:

- receive full credit that can be applied to any other program
- or receive a refund

Satisfaction guarantee requests can be initiated in person, by calling, writing, or emailing the district. Participants must also attend at least two days of the activity to determine if the above mentioned criteria will be satisfactory and to give program staff the appropriate opportunity to deliver satisfactory services.

## 4.5.4 Grants, Gifts, Donations, and Bequests

The District may accept grants, gifts, service-in-kind, bequests, or donations to the District for the purposes of acquisition of park land, planning, development, maintenance, operations, and administration of parks and recreation facilities and programs. The Board authorizes the Executive Director to accept on behalf of the District non-governmental grants, service-in-kind, and gifts, donations, or bequests of cash or personal property valued at \$25,000 or less, provided the solicitation, acceptance and use of these revenues and/or gifts are consistent with state law and local ordinances and are in the best interest of Park District residents. Gifts, grants, service-in-kind, donations, or bequests valued at more than \$25,000 must have Board's approval. Any gift or bequest of real estate and all governmental grants may be accepted only by the Board.

All gifts, bequests, and donations of personal property or real estate and all grants shall be held, used, or disposed in accordance with the terms and conditions under which the gift, bequest, donation, or grant is made and accepted in accordance with state law of Park District Code. The Executive Director and/or the Board may reject any gift, bequest, or service-in-kind for just cause.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.6 Abused and Neglected Child Reporting****Statement of Purpose**

The District will maintain a policy and procedure covering the requirements of the Abused and Neglected Child Care reporting Act (325 ILCS 5/4, Ch. 23).

**Administration of the Policy**

As the District serves a significant number of children in its programs and services, it is mandated to comply with the Abused and Neglected Child Care Reporting Act. The act requires staff who have a reasonable cause to believe a child may have been abused or neglected shall immediately report or cause a report to be made to the Department of Children and Family Services. Under no circumstances shall any person in charge of any or all part of the District exercise any control, restraint or modification or other change in the report or the forwarding of such report to the Department.

The phone number to report abuse or neglect is 1-(800) 25 ABUSE, (1-(800)-252-2873), or (1-(217)-524-2606).

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.7 Recreation Planning, Development and Evaluation Policy****Statement of the Policy**

The Gurnee Park District will seek input from the community and participants in the planning, development and evaluation of recreation programs and services.

**Administration of the Policy**

To comply with the Recreation Planning, Development and Evaluation Policy, the following procedures should be utilized:

- Suggestion Box

A suggestion box is in the lobby of each facility in the effort to have community members and/or participants share their ideas and suggestions.

- Focus Group

In “major” programming areas, a “focus group” comprised of program participants chosen at random, may be held every 3-5 years, to determine satisfaction in programs, customer service, instructors, facilities and program content. The focus group will be facilitated by the Director of Recreation or Recreation Manager. At this time a general question will also be asked about other programs they would like to see developed at the park district. “Major” program areas include, but are not limited to youth athletics, Camp, CARE, Aquatics, Preschool, Dance, Program Guide and Fitness Center.

- Program Evaluations

Evaluations will be e-mailed to program participants on a rotation and schedule. All programs, including contractual programs, will be surveyed at least once per year. Large program areas such as swimming and dance will be surveyed twice each year.

When a community member or participant fills out the proposal form, “Let us know how we are doing” form, or suggestion box form, it will be sent to the Director of Recreation or designee to investigate comment, suggestion and possibly implement if it meets the mission of the Gurnee Park District and there is a documented need for the program.

Program Evaluation results will be tabulated and given to the Director of Recreation and reviewed with the appropriate program manager/supervisor. Changes, suggestions or additions to programs may be determined from these evaluations.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

#### 4.8 Soccer Goal Safety and Education Policy

##### Statement of Purpose

###### Introduction and Identification of Act

This Soccer Goal Safety and Education Policy (“Policy”) is adopted pursuant to the Illinois Movable Soccer Goal Safety Act, also known as Zach’s Law, 430 ILCS 145/ (the “Act”). The Act requires Gurnee Park District to create a policy to outline how it will specifically address the safety issues associated with movable soccer goals.

###### Definitions

The following words shall have the following meanings when used in this Policy.

“**Act**” means the Illinois Movable Soccer Goal Safety Act, also known as Zach’s Law, 430 ILCS 145/.

“**Authorized Personnel**” means Permitted Users and all District employees who have responsibility for or contact with Movable Soccer Goals.

“**Board**” means the Board of Commissioners of the District.

“**District**” means Gurnee Park District.

“**Movable Soccer Goal(s)**” means a freestanding structure consisting of at least 2 upright posts, a crossbar, and support bars that is designed: (1) to be used for the purposes of a soccer goal; (2) to be used without any form of support or restraint other than pegs, stakes, augers, counter-weights, or other types of temporary anchoring devices; and (3) to be able to be moved to different locations.

“**Organization**” means any unit of local government other than the District, and any school district, sporting club, soccer organization, religious organization, business, or other similar organization.

“**Permitted User(s)**” means an Organization and all of its employees, agents, coaches and volunteers that use Property for Soccer-Related Activities.

“**Policy**” means this Soccer Goal Safety and Education Policy.

“**Property**” means real property owned or leased by the District where Movable Soccer Goals are used.

“**Safety Guidelines**” mean the Guidelines for Safely Securing Movable Soccer Goals attached to this Policy as Attachment 1.

“**Soccer-Related Activity**” means use of Movable Soccer Goals on Property, including without limitation, soccer games, scrimmages, practices and the like.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**Administration of the Policy**

## 4.8.1 Moving and Securing Movable Soccer Goals; Warning Labels

Prior to the commencement of the soccer season each year, the District will place and secure Movable Soccer Goals on its Property in accordance with the Safety Guidelines. Only the District shall be permitted to move any Movable Soccer Goal the District owns, installs, or places on its Property.

Thereafter, if a Movable Soccer Goal becomes unanchored or improperly secured, only Authorized Personnel shall be permitted to re-secure it in accordance with the Safety Guidelines.

A warning label such as the following shall be posted on all Movable Soccer Goals:

ONLY AUTHORIZED PERSONNEL MAY MOVE AND ANCHOR THIS GOAL. IF THIS GOAL IS NOT ANCHORED DOWN, DO NOT USE IT AND CONTACT GURNEE PARK DISTRICT AT 847-623-7788. SERIOUS INJURY INCLUDING DEATH CAN OCCUR IF IT TIPS OVER.

## 4.8.2 Routine Inspections by District

The District shall routinely inspect all Movable Soccer Goals that the District has installed or placed onto its Property to verify that they are properly secured and document such inspection in writing.

## 4.8.3 Permitted User Inspections, Placement in Non-Use Position and Notice to Players

As a condition of the use of Property, before and after any Soccer-Related Activity, Permitted Users shall make a physical inspection of each Movable Soccer Goal to assure that the goal is secure in accordance with the Safety Guidelines. If any Movable Soccer Goal is not properly secured, the Permitted User shall secure the goal in accordance with the Safety Guidelines. If the Permitted User does not have the necessary equipment to secure the goal in accordance with the Safety Guidelines, the Permitted User shall place the goal in a non-use position by laying it forward onto its front bars and crossbar and shall immediately notify the District of the location of the goal.

As a condition of the use of Property and prior to the commencement of the soccer season each year, each Organization shall advise their players and the players' parents and guardians that Movable Soccer Goals may not be moved and that any use of a Movable Soccer Goal that is inconsistent with Soccer-Related Activity is strictly prohibited, including without limitation, playing, climbing, or hanging on any part of the Movable Soccer Goal. According to the U.S. Consumer Product Safety Commission, these activities can result in serious injury, including death. A sample notice is attached hereto as Attachment 2.

## 4.8.4 Use of District Property by Permitted Users

A copy of this Policy shall be provided to all Organizations using the Property for Soccer-Related Activity. Prior to using Property for Soccer-Related Activity, each Organization

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

shall provide each of its Permitted Users with a copy of this Policy and shall require that each of its Permitted Users comply with all applicable provisions of this Policy.

#### 4.8.5 Removal

At the conclusion of each soccer season, the District will either remove all Movable Soccer Goals that it has installed or otherwise placed on its Property and store such goals at a secure location or otherwise secure such goals on its Property by placing the goal frames face to face (front posts and crossbars facing toward each other) and securing them at each goalpost with a lock and chain; or locking and chaining the goals to a suitable fixed structure such as a permanent fence; or locking unused portable goals in a secure storage room after each use; or fully disassembling the goals for season storage.

#### 4.8.6 Acquisition of Tip-Resistant Movable Soccer Goals

After the effective date of this Policy, the District will not purchase any Movable Soccer Goal unless it is tip resistant. A Movable Soccer Goal whose inside measurements are 6.5 to 8 feet high and 18 to 24 feet wide is not tip-resistant unless it conforms to the American Society for Testing and Materials (ASTM) standard F2673-08 for tip-resistant Movable Soccer Goals or is otherwise equipped with another design-feature approved by the U.S. Consumer Product Safety Commission. Notwithstanding the foregoing provisions, the District may continue to use its existing goals in a manner consistent with this Policy.

#### 4.8.7 Applicability

If any provision of this Policy conflicts with any provision of the Act, the provisions of the Act shall prevail.

This Policy shall not create any new liability or increase any existing liability of the District, or any of its officers, employees, or agents, which exists under any other law, including but not limited to the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.* Nor shall this Policy alter, diminish, restrict, cancel, or waive any defense or immunity of the District or any of its officers, employees, or agents, which exists under any other law, including but not limited to the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*

#### 4.8.8 Availability of Policy

All District employees who have responsibility for or contact with Movable Soccer Goals shall be advised of this Policy.

A copy of the Policy is available to all other employees and any member of the public by requesting a copy from FOIA Officer at 847/623-7788 or through the District website, [www.gurneeparkdistrict.com](http://www.gurneeparkdistrict.com).

#### 4.8.9 Amendments

This Policy may be amended by the District at any time.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 4.8.10 Effective Date

This Policy became effective August 16, 2011 as approved by the Board of Park Commissioners.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## ATTACHMENT 1

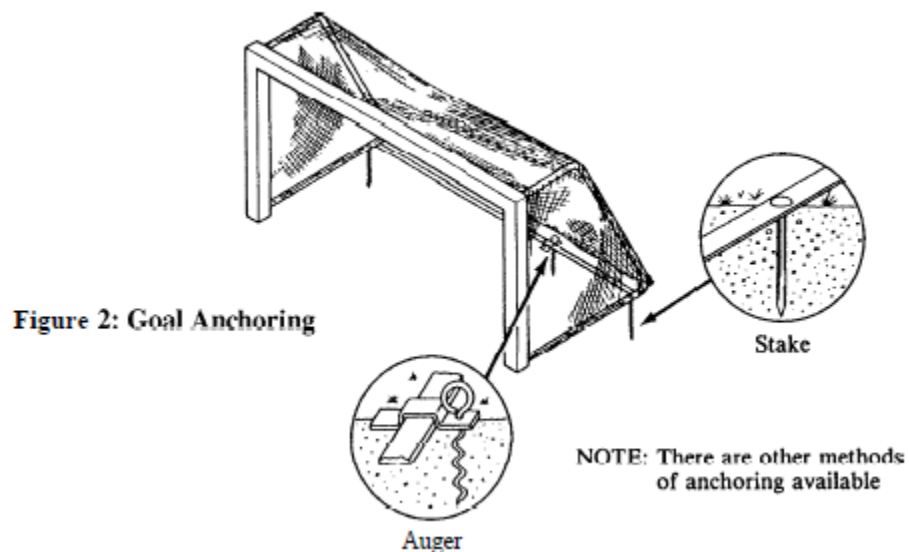
*NOTE: The Guidelines for Movable Soccer Goal Safety published by the U.S. Consumer Product Safety Commission state that there are several different ways to properly secure a soccer goal and that the number and type of anchors to be used depend on a number of factors, such as soil type, soil moisture content, and total goal weight. The following guidelines are taken from the CPSC recommendations for Anchoring/Securing/Counterweighting goals. It is advisable to adapt Attachment 1 to the extent the recommendations are appropriate to a District's particular situation.*

**GUIDELINES FOR SAFELY SECURING MOVABLE SOCCER GOALS**

According to the U.S. Consumer Product Safety Commission (CPSC), a properly anchored / counter-weighted movable soccer goal is much less likely to tip over. Accordingly, it is **IMPERATIVE** that **ALL** movable soccer goals are always anchored properly (*e.g.*, see Figure 2 below) and that they are secured to the ground (preferably at the rear of the goal), making sure the anchors are flush with the ground and clearly visible.

There are several different ways to secure a Movable Soccer Goal. The number and type of anchors to be used will depend on a number of factors, such as soil type, soil moisture content, and total goal weight. Each goal shall be secured in accordance with the appropriate anchoring system as set forth below.

In addition, warning labels required by the District's Soccer Goal Safety and Education Policy will be attached to each goal. Nets shall be secured to posts, crossbars, and backdrops with tape or Velcro straps at intervals of no less than one every four feet.

**Illustrations and Recommendations according to the U.S. Consumer Product Safety Commission**

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## Attachment 1 - continued

## Anchor Types

## 1. Auger style

This style anchor is “helical” shaped and is screwed into the ground. A flange is positioned over the ground shoes (bar) and rear ground shoe (bar) to secure them to the ground. A minimum of two auger-style anchors (one on each side of the goal) are recommended. More may be required, depending on the manufacturer’s specifications, the weight of the goal, and soil conditions.

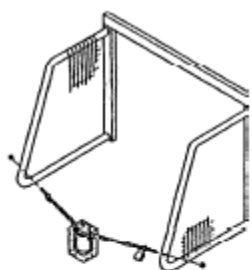
**Figure 3.1: Auger Style Anchor**



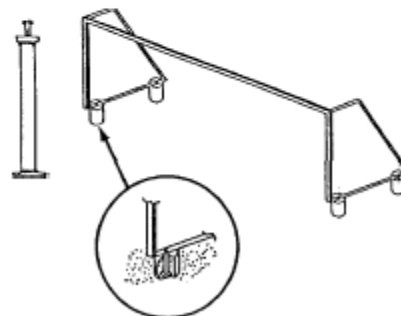
## 2. Semi-permanent

This anchor type is usually comprised of two or more functional components. The main support requires a permanently secured base that is buried underground. One type (3.2a) of semi-permanent anchor connects the underground base to the soccer goal by means of 2 tethers. Another design (3.2b) utilizes a buried anchor tube with a threaded opening at ground level. The goal is positioned over the buried tube and the bolt is passed through the goal ground shoes (bar) and rear ground shoe (bar) and screwed into the threaded hole of the buried tube.

**Figure 3.2a: Semipermanent Anchor**



**Figure 3.2b: Semipermanent Anchor**

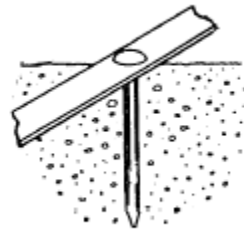


## GURNEE PARK DISTRICT - FINANCIAL POLICIES

## 3. Peg or Stake style (varying lengths) Anchor

Typically two to four pegs or stakes are used per goal (more for heavier goals) (Figure 3.3). The normal length of a peg or stake is approximately 10 inches (250mm). Care should be taken when installing pegs or stakes. Pegs or stakes should be driven into the ground with a sledge-hammer as far as possible and at an angle if possible, through available holes in the ground shoes (bar) and rear ground shoe (bar) to secure them to the ground. If the peg or stake is not flush with the ground, it should be clearly visible to persons playing near the soccer goal. Stakes with larger diameters or textured surfaces have greater holding capacity.

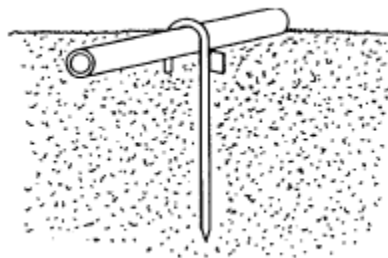
**Figure 3.3: Peg or Stake Style Anchor**



## 4. J-Hook Shaped Stake style

This style is used when holes are not pre-drilled into the ground shoes (bars) or rear ground shoe (bar) of the goal. Similar to the peg or stake style, this anchor is hammered, at an angle if possible, directly into the earth. The curved (top) position of this anchor fits over the goal member to secure it to the ground (Figure 3.4). Typically, two to four stakes of this type are recommended (per goal), depending on stake structure, manufacturers specifications, weight of goal, and soil conditions. Stakes with larger diameters or textured surfaces have greater holding capacity.

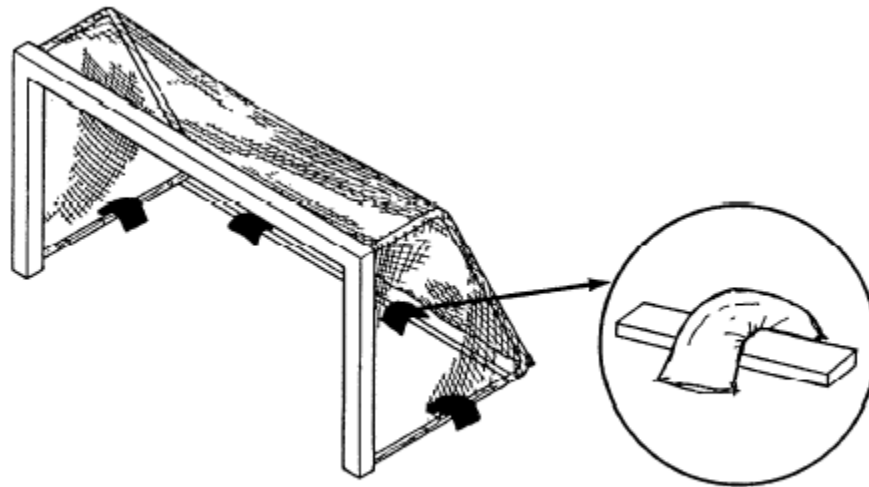
**Figure 3.4: J-Hook Anchor**



## 5. Sandbags/Counterweights

Sandbags or other counterweights could be an effective alternative on hard surfaces, such as artificial turf, where the surface cannot be penetrated by a conventional anchor (i. e., an indoor practice facility) (Figure 3.5). The number of bags or weights needed will vary and must be adequate for the size and total weight of the goal being supported.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

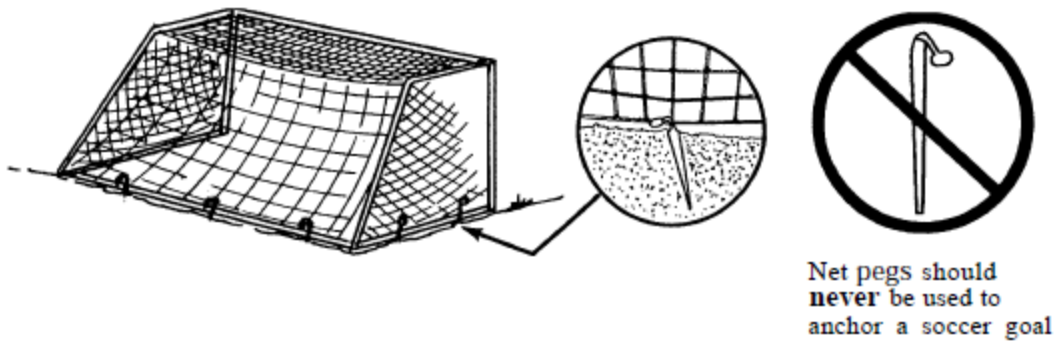


**Figure 3.5: Sandbag Method of Anchoring**

(Rear) Ground Bar/Shoe

### 6. Net Pegs

These tapered, metal stakes should be used to secure only the NET to the ground (Figure 3.6). Net pegs should NOT be used to anchor the movable soccer goal.



**Figure 3.6: Net Pegs**

Net pegs should **never** be used to anchor a soccer goal

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**ATTACHMENT 2  
SAMPLE NOTICE**

[INSERT DATE]

TO WHOM IT MAY CONCERN: All parents and guardians of soccer players:

One of our primary objectives is that children have safe recreation areas. To that end, soccer goals should remain securely anchored to the ground and nets firmly attached to the goals.

In an effort to keep the goals and nets secure and children safe, you are required to advise your children/soccer players and any other person accompanying you for whom you are responsible that the following is strictly prohibited: moving any soccer goals and any use of a soccer goal that is inconsistent with soccer-related activity, including without limitation, playing, climbing, or hanging on any part of the soccer goal. This especially applies to children climbing on or hanging from nets or goal frames. According to the U.S. Consumer Product Safety Commission, these activities can result in serious injury, including death.

If you observe any child inappropriately using a soccer goal or net, immediately and politely ask the child to stop. If the activity continues, please notify a coach or referee as soon as possible. Players violating this rule may be forced to sit out, at the coach's discretion.

Finally, if you see any soccer goal that is not anchored down or any net that is not firmly secured to the goal, please notify a coach or referee immediately.

Sincerely,

Gurnee Park District

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.9 Financial Assistance Policy****Statement of Purpose**

The Gurnee Park District provides financial assistance/scholarships to residents who are interested in enrolling in a District program, but unable to do so due to financial hardships. Based on available funds the district may also offer financial assistance to applicants who reside outside of the Gurnee Park District but within the school district boundaries of District 50 or 56 for a CARE or Day Camp program where they are eligible to receive the resident rate. The Park District reserves the right to approve full or partial assistance or deny an applicant's request.

**Administration of the Policy**

Those who are seeking financial assistance must complete the Financial Assistance/Scholarship Application Form. Completed applications should be directed to the Director of Recreation located at the Hunt Club Community Center **at least three weeks prior to the start of the program (four weeks if it is a camp, CARE or preschool program)**. The applications will be individually reviewed and the applicants will be notified of the decision within three weeks after receipt of the completed application at which point a letter will be sent to the address on the application with the determination and further instructions. Awards are given after recommendation of eligibility is made by the Director of Recreation and approval by the Executive Director.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.10 Volunteer Policy****Statement of Purpose**

It is the intent of the Gurnee Park District to utilize volunteers to enhance and improve the quality of the overall operations and to offer opportunities for individuals to gain experience that may be useful in their future endeavors to secure employment or to fulfill community service desires they may have. The use of volunteers is not intended to replace payroll personnel, but to supplement our programs and services in non-hazardous environments.

**Administration of the Policy**

A Volunteer Coordinator shall be appointed by the Director of Recreation to recruit, assign, and retain volunteers for various activities throughout the District.

1. Prior to being accepted by the District as a volunteer, all individuals wishing to volunteer must complete a Volunteer Application Form for the area/event in which they wish to work. The Volunteer Application Form, in compliance with Illinois Law 70 ILCS 1205/8-23a, shall ask each applicant whether they have been convicted of or found to be a child sex offender.
2. The Volunteer Application Form will be forwarded to Volunteer Coordinator for the Park District. Once the form is received and reviewed, if the candidate is approved by the District, the volunteer will be assigned to the appropriate staff person for that activity.
3. The staff member in charge of the program/event will contact the volunteer (or meet them prior to the activity) to review details, arrange for training, schedule their assignments, etc. At times this may also be provided by the Volunteer Coordinator.
4. A criminal background check will be completed on volunteers who are 18 years and older who are placed in activities where there is direct instruction of children's activities, including, but not limited to sports coaches. As part of the criminal background check process, applicants will need to provide their Social Security Number.
5. Rewards and recognition may be awarded to volunteers based on the current Employee and Volunteer Recognition Policy.
6. Program Discounts may be awarded to volunteers of certain programs as approved by the Executive Director.

**Confidentiality**

The Gurnee Park District respects the privacy of volunteers and information received during a volunteer's screening process will not be disclosed outside of the organization (absent a legal need or duty to disclose to third-parties) and will be shared within the organization only on a "need to know" basis. This would include keeping the consent/release form (which includes personal data on the volunteer) in secure locations and only in the hands of authorized personnel. Volunteers should also be aware and

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

acknowledge that the organization might, in special circumstances, have a legal duty or need to disclose to third parties, including government agencies, certain types of information.

**Applicable Legal Requirements**

Gurnee Park District shall comply with all applicable federal, state and local laws regarding background checks for prospective volunteers.

**Recommended Criteria for Exclusion**

A conviction for any other offense that would prohibit the individual from employment under 70 ILCS 1205/8-23 would also disqualify an applicant to volunteer; however, the Gurnee Park District Reserves the right to be more stringent of this criteria to ensure a safe environment for its participants.

Nothing in this policy shall guarantee a person the right to volunteer with the District, and the District shall exercise its discretion as to whether to allow individuals to volunteer when they do not have convictions that automatically bar volunteering, such as those convictions referenced above.

**Pending Cases**

Anyone who has been charged for any of the disqualifying offenses or for cases pending in court should not be permitted to volunteer until the official adjudication of the case.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.11 Employee and Volunteer Recognition Policy****Statement of Purpose**

Gurnee Park District believe it is important to recognize achievements in the workplace by our staff and our volunteers and has developed this policy to guide decisions in recognizing those who contribute to the success of the organization and the delivery of services to the community.

**Administration of the Policy**

The following set of guidelines has been established to give noted staff the authority to provide recognition at varying levels:

“Above & Beyond” Performance Awards

This program is intended to provide management with tools to recognize contributions of employees and volunteers in a consistent manner. The following are guidelines for recognizing District employees for “above and beyond” performance on the job. Some examples of the type of work and behavior that needs to be recognized are listed below, and there may be many more areas that need acknowledgement, which should be determined by the Supervisor. A memo or thank you note letting the employees know what they are being recognized for should accompany all awards except those in Level 1. This program is not intended to eliminate the verbal and written recognition managers are expected to give on a regular basis.

## 4.11.1 Award Levels

The awards are divided into four levels. Following is a list of awards and their levels.

**LEVEL 1**

*(not to exceed \$5)  
(Approved by Supervisor)*

\$5 Gift Cards  
\$5 coupon to Cattail Café  
GPD accessories <\$5  
Motivational items

**LEVEL II**

*(not to exceed \$25)  
(Approved by Dept. Head)*

Gift Cards  
Movie gift cards  
GPD Gift certificate  
GPD accessories/apparel

**LEVEL III**

*(not to exceed \$50)  
(Approved by Exec. Director)*

Gift Cards  
Premier Choice Award  
Free rental (SK or shelters)  
½ day off

**LEVEL IV – Team/Project Awards**

*(Approved by Executive Director)*

Catered Lunch  
Offsite Lunch or Breakfast  
Team Building exercises – 1 hour

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

- 4.11.2 Level I Awards can be given out by any employee with approval from respective supervisor. Each Supervisor will be given a supply of items from this level which they can give out to employees as they see fit. Supervisors are responsible for keeping track of who they give the awards to and for what purpose. Supervisors can request additional items from the Finance Department when they are low on supply. Finance Department will be responsible for purchasing and keeping track of these recognition items.

The “motivational items” in this category can be determined and purchased by each supervisor based on the individual team’s needs. These should be low cost items and no more than \$200 can be spent on these items in any given fiscal year by each supervisor. Supervisors must notify the Director of Business Services regarding their purchase prior to or immediately after the purchase.

- 4.11.3 Level II accomplishments are determined by employee’s immediate supervisor and approved by the respective Director. The supervisor or Director can request the award item from the Finance Department. The Finance Department will keep track of the items as to who requested and who received the award.
- 4.11.4 Level III accomplishments are determined by employee’s immediate supervisor, then referred to the respective Superintendent and approved by the Executive Director.
- 4.11.5 Level IV accomplishments are determined by supervisors or Directors and approved by the Executive Director. Request must be made to the Executive Director prior to planning the lunch.

The employee should be allowed to select the award of their choice from the appropriate level whenever feasible.

#### 4.11.6 Examples

Following are examples of accomplishments that will qualify an employee to receive one of the above awards for above and beyond expected performance.

- Extraordinary customer service
- Consistent positive attitude
- Assisting co-workers
- Voluntarily working extra hours
- Courageous leadership
- Exceeding pre-determined goals
- Exceptional teamwork
- Special achievements
- Expanding programs and increasing revenue/new program implementation

#### 4.11.7 Training

Occasionally, food will be provided at trainings such as all-staff meeting, District-wide staff meeting, etc. Directors are authorized to purchase donuts, bagels etc. for staff meetings or any

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

other training sessions. Any other purchase of food for training purposes must be approved by the Executive Director.

## 4.11.8 Anniversary Awards

A Premiere Choice certificate in the amount of \$50, \$100, \$150, \$200 and \$250 will be given to employees on their 5, 10, 15, 20, and 25-year anniversaries respectively. Fulltime employees are eligible. This program is handled by the Business Services Department.

## 4.11.9 Not Acceptable

- Payments for celebrations such as birthdays, showers, non-work related milestones etc.
- The District will not pay for alcoholic beverages
- No gifts unless approved by Park Board
- No Holiday gifts

## 4.11.10 Annual Holiday Recognition Party

This event will be held to recognize full time and year-round part time employees. The District will provide a catered meal for both the employee and their guest. The District does not pay for any alcoholic beverages.

There may be other recognition parties provided by the District for employees who are not part of the above event. These must have prior approval by the Executive Director including amount and location.

## 4.11.11 Annual Summer Volunteer/Staff Recognition Party

This event features a pool party cookout at the Hunt Club Park Aquatic Center. The District will provide food for the employees and volunteers along with their guests. No alcoholic beverages are permitted. The party may be moved to another location in case of inclement weather.

## 4.11.12 Other Awards

The Executive Director has the discretion to approve other recognition awards. Any such award requested by staff must be obtained in writing.

## GURNEE PARK DISTRICT - FINANCIAL POLICIES

**4.12 Policy on Criminal Background Check for Contractual Program Providers****Statement of Purpose**

Criminal background checks consistent with those required by Section 8-23 of the Park District Code (70 ILCS 1205/8-23) shall be conducted on all independent contractors teaching Park District programs or providing services at any Park District programs or facilities where the individual will be alone with children. Criminal background investigations may also be required for persons providing services in positions that have physical access to or control over cash or other public funds; persons, who by virtue of their position, have on a regular basis, individual unsupervised contact with or access to users of Gurnee Park District programs and/or facilities; or whenever the Executive Director determines necessary in the interest of public safety.

If the independent contractor is an organization with individuals employed by them providing services listed in the preceding paragraph, the organization shall be required to file signed authorization forms for each individual to submit to the criminal background checks or, in the alternative, provide results from criminal background checks already conducted by the organization signing the independent contractor agreement.

**Administration of the Policy**

Each year the Business Services Office will send an updated Contractual Agreement to the Program Supervisor overseeing that program area. After review, the Program Supervisor will make a recommendation to the Director of Recreation whether or not the agreement shall be renewed. If the agreement is renewed, the Business Services Office will send the contract to the appropriate contractual program provider for their approval. Evidence will be requested of a background check completed within the past year on themselves and all instructors that are to lead the activity. If the contractual provider does not have current background checks they have the option to:

1. Perform the background checks themselves and send us a copy of the completed background check(s).
2. Request a background check be conducted by the Gurnee Park District for them and their staff. If they choose this option, the necessary background check forms will be provided to them by the Business Services office with a return date indicated. Once the forms are submitted to the Gurnee Park District, at its own expense the District will run the background checks to confirm there are no concerns with their staff working with our participants.

Any background check reports containing criminal records shall be forwarded to the Program Supervisor to be reviewed with the Director of Recreation and a determination will be made if they will be permitted to perform these services. The Program Supervisor shall communicate any objections to the contractual program provider. The successful completion of a background check is a condition of the contractual agreement and the independent contractor or their staff may be disqualified from leading activities if the background check is concerning. Any background checks results that are not favorable will be sent to the Director of Recreation for review and a determination of their eligibility to lead activities.

FY 2025-26 ANNUAL GOALS		Core Values	Comprehensive Plan Strategic Initiatives
<b>Mission</b>		Service Ownership Fun Inclusion Excellence	1. Maintain & enhance standard of excellence and access in parks 2. Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed 3. Elevate operational excellence through appropriate investment in our people / team & resources 4. Maintain fiscal responsibility & explore new, creative funding sources 5. Offer age and ability inclusive, culturally diverse, experiences 6. Continue innovative and diverse community connections & outreach efforts
Enriching community through Fun and Nature			
<b>Vision</b>			
The leader of innovative and sustainable experiences for ALL			

#	Annual Goal	Lead Department	Strategic Initiative	Estimate Completion
1	Centralize key business data into dashboard display using Microsoft technology.	Business Services Department	Strategic Initiative #3	8/31/2025
2	Research and create a plan to outline implementing door access control throughout the park district.	Business Services Department	Strategic Initiative #3	4/30/2026
3	Revamp new and rehire onboarding experience - Build and automate manager pre-hire tasks in Paycom, create guides for both manager and employee on first day and first week items to complete and topics to review. As a final step, build out a 6 month check in and review program for managers and employees to complete via Paycom to ensure a great start at GPD.	Business Services Department	Strategic Initiative #3	11/30/2025
4	Audit and create full cycle recruiting procedure for managers to follow. From posting requisitions, reviewing candidates and using email templates to communicate, scheduling interviews, tracking notes and evaluations, and pushing through to an offer, all via Paycom.	Business Services Department	Strategic Initiative #3	12/31/2025
5	Develop and Launch new GPD/FitNation App	Marketing Department	Strategic Initiative #2	4/30/2026
6	Establish a comprehensive process for grant efforts for the district.	Marketing Department	Strategic Initiative #4	4/30/2026
7	Complete a Market Analysis of Major Program Areas	Marketing Department	Strategic Initiative #4	4/30/2026
8	Evaluate and propose additional sponsorship opportunities for possible availability in Q2 of fiscal year 2025-26.	Marketing Department	Strategic Initiative #4	4/30/2026

FY 2025-26 ANNUAL GOALS	Core Values	Comprehensive Plan Strategic Initiatives
<b>Mission</b>	Service  Ownership  Fun  Inclusion  Excellence	1. Maintain & enhance standard of excellence and access in parks  2. Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed  3. Elevate operational excellence through appropriate investment in our people / team & resources  4. Maintain fiscal responsibility & explore new, creative funding sources  5. Offer age and ability inclusive, culturally diverse, experiences  6. Continue innovative and diverse community connections & outreach efforts
Enriching community through Fun and Nature		
<b>Vision</b>		
The leader of innovative and sustainable experiences for ALL		

#	Annual Goal	Lead Department	Strategic Initiative	Estimate Completion
9	Finalize the Viking Park Master Plan, integrating staff, community input and Board feedback. Submit a comprehensive Open Space Land Acquisition and Development (OSLAD) Grant application to the Illinois Department of Natural Resources by the designated deadline. The objective is to secure up to \$600,000 in grant funding to support the implementation of key priority improvements	Parks Department	Strategic Initiative #1	4/30/2026
10	Rehabilitate the community garden plots at O'Plaine Park to enhance accessibility, functionality, and overall aesthetics. The project will include the installation of an ADA-accessible pathway from the parking lot to the garden area, the creation of raised garden beds to accommodate gardeners of all abilities, and the implementation of improved fencing and visual enhancements.	Parks Department	Strategic Initiative #1	4/30/2026
11	To identify and select a crisis communication software, develop a reunification plan, and update our Crisis Communication plan for the Gurnee Park District.	Parks Department	Strategic Initiative #3	3/31/2026
12	Develop and implement a comprehensive preventative maintenance schedule for all Gurnee Park District facilities and critical systems, including plumbing, HVAC, machinery, safety equipment, flooring, painting, and seasonal shutdown procedures. The schedule will ensure timely inspections, servicing, and repairs to extend equipment lifespan, improve safety, and enhance operational efficiency.	Parks Department	Strategic Initiative #3	4/30/2026

FY 2025-26 ANNUAL GOALS		Core Values	Comprehensive Plan Strategic Initiatives
<b>Mission</b>		Service  Ownership  Fun  Inclusion  Excellence	1. Maintain & enhance standard of excellence and access in parks 2. Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed 3. Elevate operational excellence through appropriate investment in our people / team & resources 4. Maintain fiscal responsibility & explore new, creative funding sources 5. Offer age and ability inclusive, culturally diverse, experiences 6. Continue innovative and diverse community connections & outreach efforts
Enriching community through Fun and Nature			
<b>Vision</b>			
The leader of innovative and sustainable experiences for ALL			

#	Annual Goal	Lead Department	Strategic Initiative	Estimate Completion
13	Develop a comprehensive 20-year capital replacement plan for all Gurnee Park District facilities. The plan will outline lifecycle projections, replacement schedules, and funding strategies to ensure fiscal sustainability and operational efficiency.	Parks Department	Strategic Initiative #4	4/30/2026
14	Centralize and increase surveying efforts, and achieve 20-30% survey response rates for the aquatic center, summer camp, swim lessons, C.A.R.E., soccer and basketball leagues, dance, and preschool.	Recreation Department	Strategic Initiative #2	4/30/2026
15	Develop and implement a survey specifically for new FitNation Members.	Recreation Department	Strategic Initiative #2	8/31/2025
16	Conduct a space utilization analysis of available indoor and outdoor spaces, strategically grow programming beginning in fall, and ensure facilities are actively utilized throughout the fiscal year by adding programming during underutilized times.	Recreation Department	Strategic Initiative #2	4/30/2026
17	Research and develop a viable proposal to revitalize the vacant space at FitNation by May 2026.	Recreation Department	Strategic Initiatives #2 and #4	2/1/2025
18	Provide increased opportunity for staff collaboration and learning through cross-training, brainstorming sessions, revitalized trainings, reimagined program curriculum, and actively seeking feedback.	Recreation Department	Strategic Initiative #3	4/30/2026
19	Conduct a market comparison of fees for summer camp, recreational and competitive dance, preschool, swim lessons, and the aquatic center.	Recreation Department	Strategic Initiative #4	12/31/2025

FY 2025-26 ANNUAL GOALS		Core Values	Comprehensive Plan Strategic Initiatives
<b>Mission</b>		Service  Ownership  Fun  Inclusion  Excellence	1. Maintain & enhance standard of excellence and access in parks 2. Continued improvement in user experiences, maximize use of existing spaces & expand facilities, as needed 3. Elevate operational excellence through appropriate investment in our people / team & resources 4. Maintain fiscal responsibility & explore new, creative funding sources 5. Offer age and ability inclusive, culturally diverse, experiences 6. Continue innovative and diverse community connections & outreach efforts
Enriching community through Fun and Nature			
<b>Vision</b>			
The leader of innovative and sustainable experiences for ALL			

#	Annual Goal	Lead Department	Strategic Initiative	Estimate Completion
20	Enhance and increase programming in cultural arts, adult programs, aquatics, youth variety, fitness, and athletics. This includes increasing the number of programs offered, rejuvenating programs, and improving the revenue generated.	Recreation Department	Strategic Initiatives #2, #4, and #5	4/30/2026
21	Research community organizations that support underserved populations and connect with at least three organization leaders.	Recreation Department	Strategic Initiative #6	4/30/2026



# **FIVE YEAR FINANCIAL PLAN**

## **FISCAL YEARS 2025-2026 to 2029-2030**

**Presented by:**

**Michael Szpylman, CPRE, Executive Director**

**Sumitra Potharazu, CPFO, CGFM, Director of Business Services**

## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

#### EXECUTIVE OVERVIEW

The Gurnee Park District has prepared this Five-Year Financial Plan covering the current fiscal year, 2025-2026, through fiscal year 2029-30. This multi-year financial plan will be used in conjunction with the 2024 Comprehensive Strategic Master Plan to guide Management Staff in successful operations of the District.

As with the Annual Operating Budget, this Five-Year Financial Plan is prepared consistent with the Park District's mission of Enriching Community through Fun and Nature as well as the Park District vision of being the leader of innovative and sustainable experiences for ALL.

A core strength of the Gurnee Park District is financial stability which enables the District to consistently offer top level recreation experiences and services to our community members. Many years of successful planning and execution have positioned the Park District to thrive during the next five years.

#### 2024 COMPREHENSIVE STRATEGIC MASTER PLAN

At the June 18, 2024, Board meeting, the 2024 Comprehensive Strategic Master Plan was approved by the Park Board of Commissioners. This capped a year long process which included insights, feedback and information from community members, Park District Board, all levels of District staff, as well as key community stakeholders. During the process, the Park District mission and vision statements were updated as stated above. Also, the strategic and master plan key themes that will guide Park District operations over the next five years are –

1. Maintain and enhance standard of excellence and access in parks
2. Continued improvement in user experiences, maximize use of existing spaces and expand facilities as needed
3. Elevate operational excellence through appropriate investment in our people / team and resources
4. Maintain fiscal responsibility and explore new, creative funding sources
5. Offer age and ability inclusive, culturally diverse experiences
6. Continue innovative and diverse community connections and outreach efforts

Management is extremely excited to begin implementation of the plan and the new heights to be reached by the District.

#### FINANCIAL POLICIES

The Park District operates under a series of financial policies and procedures that outline processes for financial planning, treatment of revenue streams and control of expenditures. The Park District's financial policies seek to improve the programs and services provided to our community as well as enhance the financial capability of the Park District.

The Fund Balance Policy is of particular relevance to the District's long-term financial planning. The Park District has set the minimum fund balance level for all non-capital related funds at 25% of annual expenditures. Maintaining these fund balance levels ensures financial stability and gives the Park District the ability to operate successfully during non-normal times.

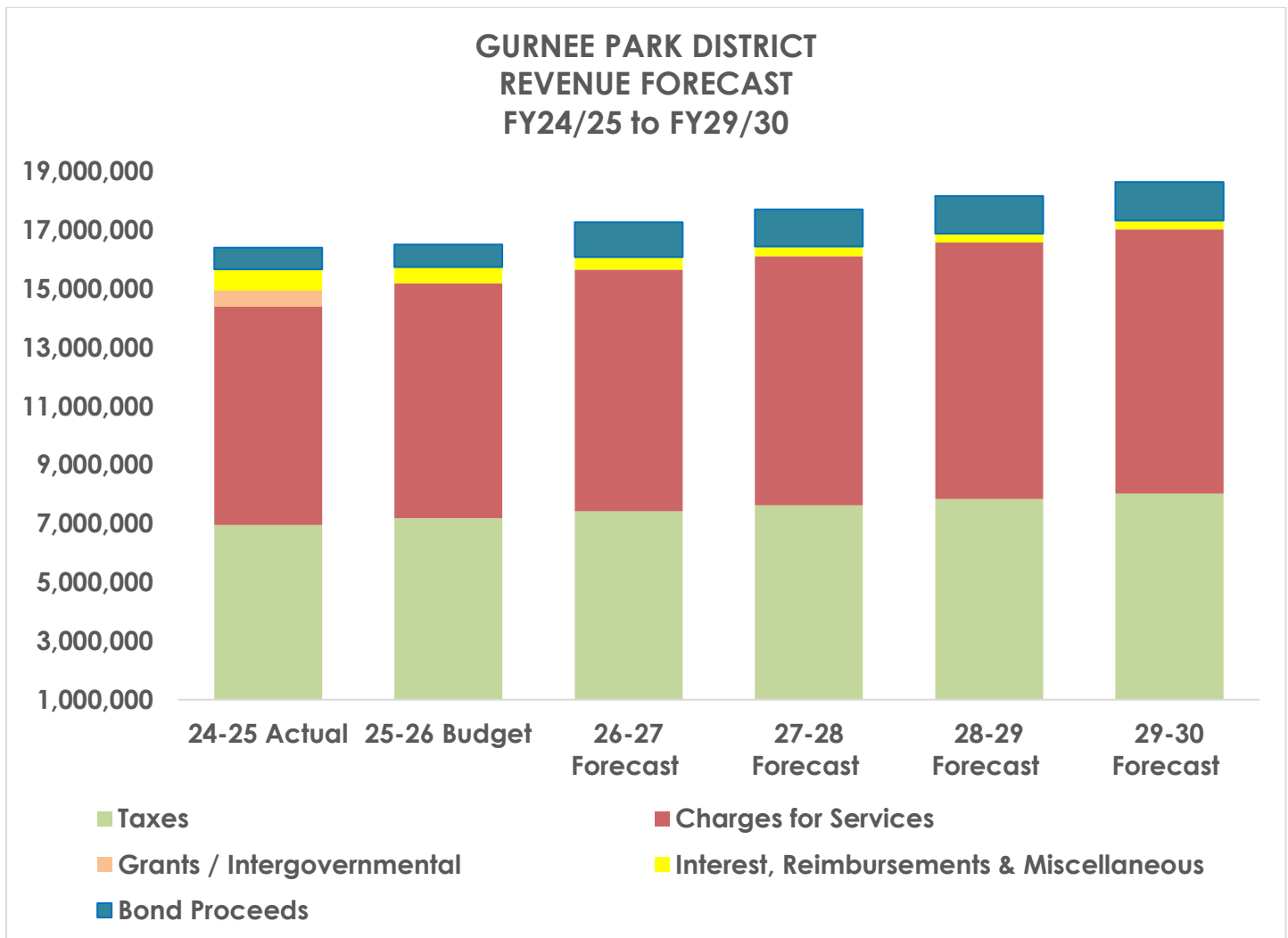
**GURNEE PARK DISTRICT, ILLINOIS**

**Five Year Financial Plan  
May 1, 2025 to April 30, 2030**

**REVENUE**

The chart and graph below illustrate the forecasted revenue for the next five years (including Bond Proceeds) for the Park District as well as actual 2024-25.

Revenue	24-25 Actual	25-26 Budget	26-27 Forecast	27-28 Forecast	28-29 Forecast	29-30 Forecast
Taxes	6,955,914	7,190,495	7,418,625	7,624,670	7,838,546	8,025,574
Charges for Services	7,444,533	8,006,103	8,246,286	8,493,099	8,747,304	9,009,124
Grants / Intergovernmental	550,000	0	0	0	0	0
Interest, Reimbursements & Miscellaneous	720,116	551,210	425,971	336,626	300,770	299,101
Bond Proceeds	742,770	770,919	1,182,029	1,262,245	1,287,490	1,313,240
<b>Total Revenue</b>	<b>16,413,333</b>	<b>16,518,727</b>	<b>17,272,911</b>	<b>17,716,639</b>	<b>18,174,110</b>	<b>18,647,039</b>



## GURNEE PARK DISTRICT, ILLINOIS

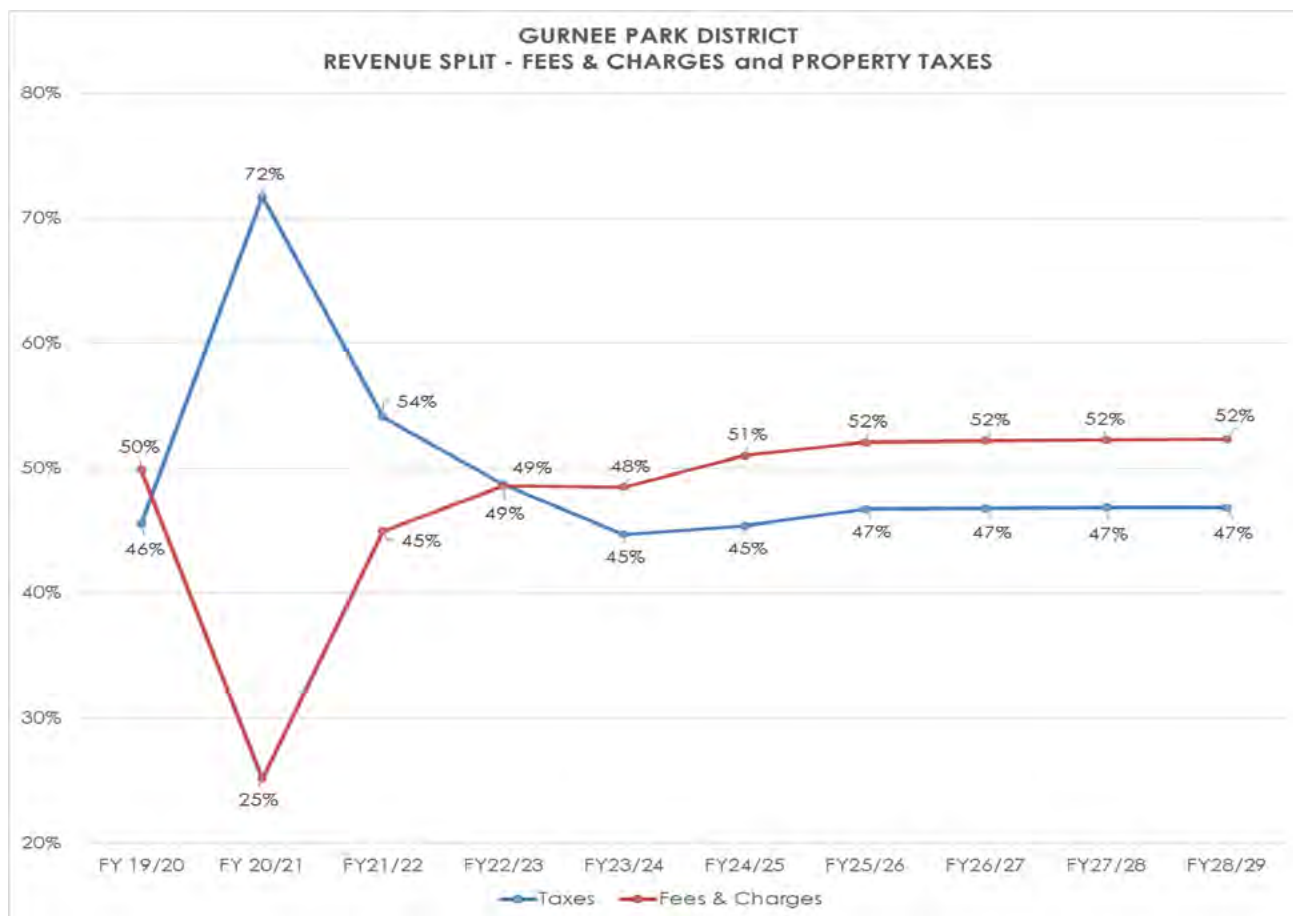
### Five Year Financial Plan May 1, 2025 to April 30, 2030

#### REVENUE (continued)

The following assumptions were used in forecasting the Park District revenue –

- **Charges for Services (Recreation Programming, Fitness Operations and Hunt Club Park Aquatic Center Operations)** - Fiscal year 2025-26 budgeted charges for services revenue reflect the approved budget presented to and approved by the Board in April 2025. Subsequent year forecasts reflect moderate program growth and fee increases.
- **Property Tax** – 2.9% increase in levy year 2025 to account for actual 2024 inflation, 3% increase in 2026 and 2027, followed by 2.5% increase in 2028 to account for estimated annual CPI increases. State of IL law allows for capture of CPI increase in annual tax levy with a cap of 5%.
- **Interest Income** - Conservative interest rate is used to balance changes in recent interest rate climate. Interest calculated based on each fund’s prior year average fund balance.
- **Bond Proceeds** – Increase in future debt service extension base mirrors the tax levy increase to account for annual increase in CPI.

The two main revenue sources for the Park District are charges for services and property taxes.

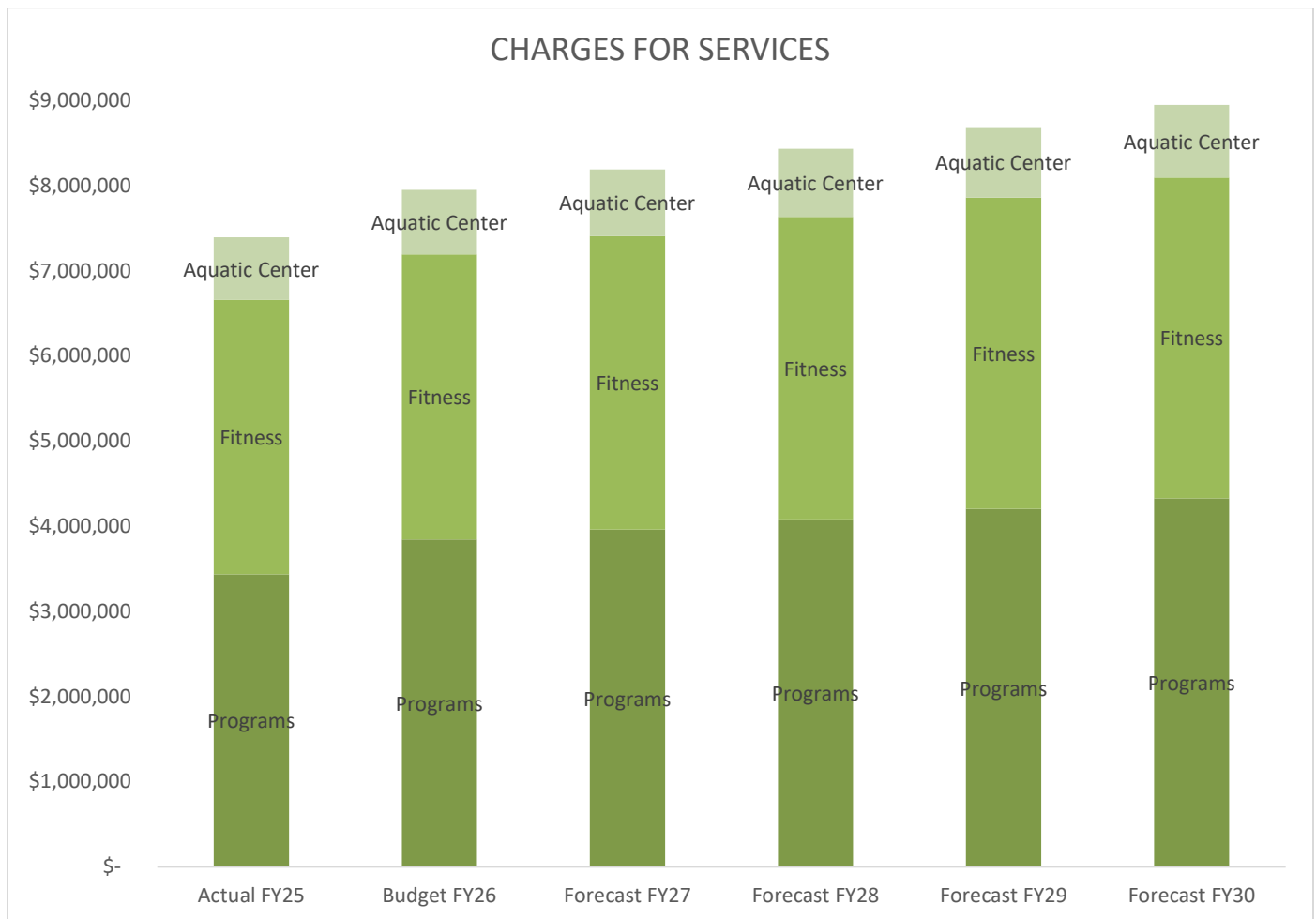


## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

Since the acquisition of FitNation, charges for services have been the largest revenue source for the District. Having this revenue balance between fees for services and property taxes is very important to the financial stability and growth of the Park District. Fiscal year 2024-25 year-end results show a healthy revenue split of 48% charges for services, 44% taxes, and 8% other revenue. In 2025-26, the budget calls for a revenue split at 51% charges for services, 46% taxes, and 3% other revenue.

In the Recreation Fund, FY 2025-26 charges for services account for 81% of the total revenue. Revenue from charges for services consists of recreation program revenue, fitness center operations and aquatic center operations.



Moderate consistent growth is expected with property tax revenues to account for the very modest growth in Park District equalized assessed valuation (EAV) as well as the expected increase in CPI year over year.

Miscellaneous revenue sources are mainly through interest income. From time to time the Park District receives developer donations for new dwelling developments within the Park District boundaries. These

## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

payments are not budgeted or included in forecasting as the Park District has no control over this income source and new dwelling developments are no longer common in Gurnee.

The chart below details each revenue program area.

GURNEE PARK DISTRICT FIVE YEAR FINANCIAL PLAN RECREATION PROGRAMS, FITNESS OPERATIONS, and HCPAC REVENUE						
PROGRAM AREA	Actual FY 2024/25	Budget FY 2025/26	Forecast FY 2026/27	Forecast FY 2027/28	Forecast FY 2028/29	Forecast FY 2029/30
Athletics	441,231	485,676	500,246	515,254	530,711	546,633
Gen Youth Rec	258,426	342,949	353,237	363,835	374,750	385,992
CARE	759,398	798,376	822,327	846,997	872,407	898,579
Pre School	484,048	519,627	535,216	551,272	567,810	584,845
Day Camp	1,038,821	1,163,543	1,198,449	1,234,403	1,271,435	1,309,578
Adult Recreation	30,072	42,393	43,665	44,975	46,324	47,714
Rentals	53,413	67,500	69,525	71,611	73,759	75,972
Special Events	72,615	92,014	94,774	97,618	100,546	103,563
Aquatics (Swim Lessons)	298,452	333,416	343,418	353,721	364,333	375,263
<b>Programs</b>	<b>\$ 3,436,476</b>	<b>\$ 3,845,494</b>	<b>\$ 3,960,859</b>	<b>\$ 4,079,685</b>	<b>\$ 4,202,075</b>	<b>\$ 4,328,137</b>
Fitness Center Ops	3,221,917	3,347,368	3,447,789	3,551,223	3,657,759	3,767,492
HCPAC (Aquatic Center)	733,065	757,316	780,035	803,437	827,540	852,366
<b>Grand Total</b>	<b>\$ 7,391,458</b>	<b>\$ 7,950,178</b>	<b>\$ 8,188,683</b>	<b>\$ 8,434,344</b>	<b>\$ 8,687,374</b>	<b>\$ 8,947,995</b>

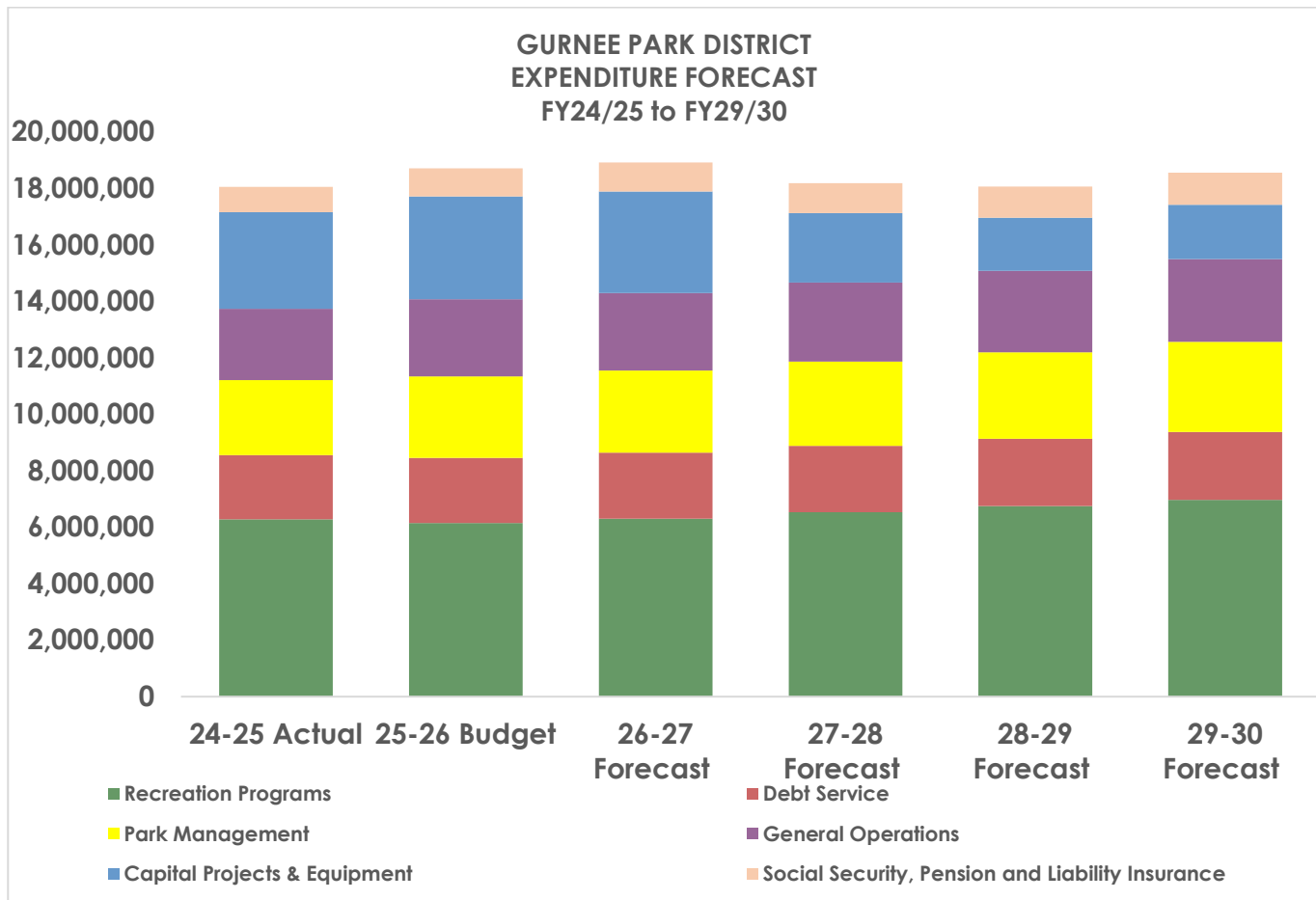
**GURNEE PARK DISTRICT, ILLINOIS**

**Five Year Financial Plan  
May 1, 2025 to April 30, 2030**

**EXPENDITURES**

The chart and graph below show the forecasted expenditures for the Park District for the next five years as well as actual 2024-25.

<b>Expenditures</b>	<b>24-25 Actual</b>	<b>25-26 Budget</b>	<b>26-27 Forecast</b>	<b>27-28 Forecast</b>	<b>28-29 Forecast</b>	<b>29-30 Forecast</b>
Recreation Programs	6,279,730	6,142,110	6,304,150	6,525,806	6,746,255	6,971,372
Debt Service	2,274,998	2,310,032	2,330,600	2,354,003	2,379,133	2,401,885
Park Management	2,650,622	2,880,580	2,915,466	2,981,341	3,070,099	3,193,376
General Operations	2,524,040	2,736,378	2,734,392	2,798,382	2,875,780	2,927,622
Capital Projects & Equipment	3,423,826	3,643,441	3,594,217	2,458,781	1,879,995	1,915,066
Social Security, Pension and Liability Insurance	896,086	989,571	1,027,249	1,064,561	1,103,241	1,143,340
<b>Total Expenditures</b>	<b>18,049,302</b>	<b>18,702,112</b>	<b>18,906,073</b>	<b>18,182,874</b>	<b>18,054,503</b>	<b>18,552,661</b>



## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

#### EXPENDITURES (continued)

The following assumptions were used in forecasting the Park District expenditures –

- Full-time and administrative part-time positions assume the current budgeted personnel structure with no increase in the first forecast year and a 1.75% increase for the rest.
- Employee health insurance costs assume no increase in the first forecast year and 6% the next and 7% the rest.
- Utilities cost increase assumes a 3% annual increase.
- Contractual services utilized by the Park District assume a 2% - 3% increase.
- Professional services are forecasted to include major initiatives listed on Page 9.

With revenue growth expected in fiscal year 2025-26 and to grow in subsequent years, management predicts expenditures will also follow this pattern. With that said, Park District staff are always committed to providing the best possible programming and services in the most efficient matter. As in past years, it is expected that the District will continue to grow while providing the highest quality experience for our community with the resources available.

As the premier provider of recreational opportunities in our community, Recreation Program expenditures are forecasted to increase slightly each year to correlate with the increase in fees & charges revenue. Debt service payments are funded through the Park District's annual debt service property tax levy, the Park District's annual rollover bond, and fitness operations revenue.

Social Security, Pension and Liability Insurance expenditures are forecasted to increase slightly each year in anticipation of part-time and seasonal staff growth needed to support the growth in recreation programming and fitness operations. The State of Illinois minimum wage increase continues to affect the Park District. The Park District relies heavily on seasonal and part-time staff to deliver our programming and services. The minimum wage increase continues to affect these costs.

Capital spending will taper down in the next few years as we complete various significant projects on our plan. Capital projects are funded through the Capital Replacement/Development Fund, prior year accumulated fund balances, and the Park District's annual rollover bonds. Capital projects are planned out using the Board approved Five Year Capital Plan which is developed using the District's Master Plan and annual evaluation of each park site and facility. Detailed capital plan is maintained and referred to for capital budget.

## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

The table below shows the estimated capital projects expenditures and available funds dedicated to capital projects for the next five years.

	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
<b>Fiscal Year Capital Projects Expenditures</b>	<b>\$3,375,758</b>	<b>\$3,311,500</b>	<b>\$2,159,500</b>	<b>\$1,571,000</b>	<b>\$1,627,500</b>
<b>Available Funds - Beginning Fiscal Year</b>	<b>\$4,462,038</b>	<b>\$2,561,567</b>	<b>\$947,031</b>	<b>\$529,146</b>	<b>\$722,034</b>
<b>Capital Funds Inflow</b>					
Interest Income	\$271,825	\$89,169	\$51,944	\$22,273	\$21,042
Annual rollover bond proceeds	\$754,319	\$1,164,279	\$1,244,245	\$1,269,240	\$1,297,090
Grant Proceeds	\$0	\$0	\$0	\$0	\$0
ADA fund - 25% of total levy towards capital	\$93,643	\$95,516	\$97,426	\$99,375	\$101,362
Funds from Paving and Lighting Fund	\$55,500	\$23,000	\$23,000	\$23,000	\$23,000
Transfer in from Corp and Rec Funds	\$300,000	\$325,000	\$325,000	\$350,000	\$350,000
<b>Total Capital Funds Inflow</b>	<b>\$1,475,287</b>	<b>\$1,696,964</b>	<b>\$1,741,615</b>	<b>\$1,763,888</b>	<b>\$1,792,493</b>
<b>Available Funds - Fiscal Year End</b>	<b>\$2,561,567</b>	<b>\$947,031</b>	<b>\$529,146</b>	<b>\$722,034</b>	<b>\$887,028</b>

Park District Management is always prepared to adjust expenditures as conditions affect revenue the Park District can generate. Historically, the main operating funds of the Park District, Corporate and Recreation, achieve positive net results. Fund balances in excess of the required fund balance target in the Corporate and Recreation Fund are transferred to the Capital Replacement/Development Fund on an annual basis.

### MAJOR INITIATIVES

During the next five years, the Park District plans to complete many major initiatives. These initiatives will ensure the District remains an industry leader and is providing the highest value to the community.

The chart below lists the major initiatives.

Initiative	Fiscal Year	Estimated Cost
Compensation Study	2026/27	\$15,000
CAPRA	2026/27	\$10,000
IAPD Distinguished Agency	2027/28	\$5,000
Gold Medal	2028/29	\$10,000
Comprehensive Plan (Update)	2029/30	\$75,000

## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

#### FUND BALANCE

The Park District budget is guided by the Fund Balance Policy to maintain a prudent level of financial resources to protect against revenue shortfalls or unpredicted expenditures. The fund balance policy for most funds is to have a minimum fund balance of 25% of the operating expenditures. Maintaining these fund balance levels ensures financial stability and gives the Park District the ability to operate successfully during non-normal times.

The table below outlines the fund balance forecasts for each of the Park District Funds.

FUND	FY25/26 (Budget)	FY26/27 (Forecast)	FY27/28 (Forecast)	FY28/29 (Forecast)	FY29/30 (Forecast)	Fund Balance* Target Amount	Excess* (Deficiency)	Explanation of Target Amount
CORPORATE	759,747	759,746	759,746	759,746	759,747	690,068	69,678	25% of operating expenditures
SITE & CONST (Dev donation)	119,186	126,774	130,385	134,207	138,168	-	119,186	no specified amount
SITE & CONST (bonds)	239,112	1,541	3,798	3,638	3,767	-	239,112	no specified amount
CAPITAL REPL / DEVLP	4,513,293	3,118,502	2,690,098	2,841,009	2,972,717	-	4,513,293	no specified amount
RECREATION	2,378,371	2,378,371	2,378,372	2,378,372	2,378,372	2,331,248	47,123	25% of operating expenditures
AUDIT	9,158	9,035	9,226	9,746	9,942	7,828	1,331	25% of operating expenditures
PAVING & LIGHTING	15,076	9,644	31,246	32,489	73,651	9,250	5,826	25% of operating expenditures
REC FOR HANDICAPPED	385,237	363,949	271,795	210,195	101,822	-	385,237	no specified amount
LIABILITY INSURANCE	56,856	58,491	60,744	62,634	64,405	55,298	1,557	25% of operating expenditures
IMRF	96,371	94,207	98,015	101,529	104,662	89,970	6,401	25% of operating expenditures
SOCIAL SECURITY	106,234	107,726	111,480	115,938	121,149	102,125	4,109	25% of operating expenditures
BOND & INTEREST	1,521	19,014	35,128	47,635	58,424	-	1,521	no specified amount
<b>TOTAL</b>	<b>\$ 8,680,161</b>	<b>\$ 7,047,000</b>	<b>\$ 6,580,035</b>	<b>\$ 6,697,142</b>	<b>\$ 6,786,830</b>	<b>\$ 3,285,787</b>	<b>\$ 5,394,374</b>	

\* Fund balance target amounts and the corresponding excess (deficiency) represent the current fiscal year budgeted year-end fund balance compared to the target amount.

The excess amount of fund balance over fund target of \$3,285,374 is mainly due to the funds that do not have a designated target. The nature of the funds without fund balance targets are for capital projects and bond payments. These funds are not used for operational expenditures.

The Capital Replacement and Development Fund is used to accumulate funds for the replacement and development of capital assets and infrastructure. Annual transfers ranging from \$300,000 to \$350,000 are projected to go to Capital Replacement and Development Fund from Fitness Operations for FitNation capital needs. Other relevant sources such as donations or grants or funds from Site and Construction and Recreation for Handicapped Funds are first explored if a capital project fits the purpose of those funds. Capital Replacement and Development Fund is the last resort to ensure the needed capital project is completed. It is also used to pay down a portion of the FitNation debt after the principal payoff.

#### DEBT MANAGEMENT

The Park District is committed to offering quality parks and facilities for our community. Therefore, the District makes it a priority to plan for the upkeep of our infrastructure. The costs associated with acquiring and improving many long-term capital assets are met with the use of the District's existing bonding ability as well as surplus funds from operations. The Park District reviews existing obligation structure, current and projected surplus from operations and future liability levels before deciding to issue new debt.

## GURNEE PARK DISTRICT, ILLINOIS

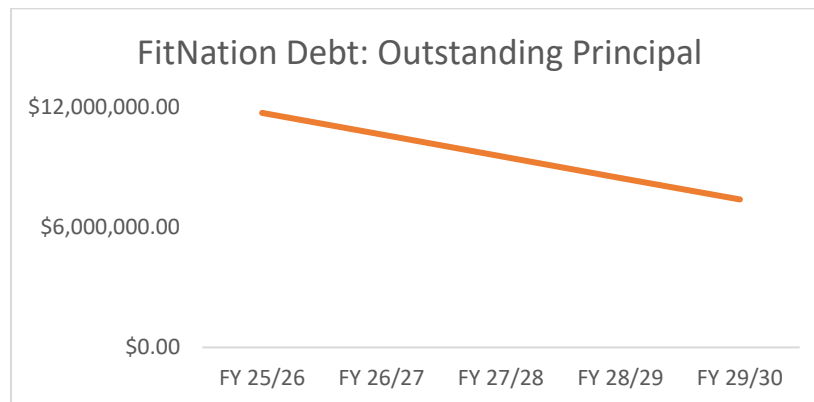
### Five Year Financial Plan May 1, 2025 to April 30, 2030

The Park District debt management is guided by the Debt Issuance and Management Policy. The issuance of each type of debt may differ and the Park District takes 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.

The Park District works with its financial advisors to determine the need to obtain a municipal bond rating. This determination is made singularly as the need for bonds arises and will be made on an issue-by-issue basis. Consideration is given to the amount of the bond, length of the bond, local financial institutions' willingness to purchase the bond unrated at competitive rates, or any other material factors that would allow the Park Board to make the best fiscal determination on behalf of the public trust. On March 28, 2019 the Park District received a AA+ rating from Standard and Poor's for the Series 2019 bond issue, the Park District's most recent issue. Standard and Poor's stated in their Rating Rationale Report that **"Recent financial performance has been, in our view, strong. Overall finances remain, what we consider, very strong"**.

The Park District currently has the following outstanding long term debt issuances –

**Series 2013 A & 2014 A General Obligation Bonds - Alternative Revenue Source (\$8,510,000 & \$1,990,000)** – On December 17, 2013 and January 21, 2014 the Park District issued a total of \$10,500,000 in general obligation alternative revenue source bonds to finance the acquisition and rehabilitation of FitNation. FitNation is a 75,000 square foot fitness center located just off Interstate 94. The FitNation space encompasses an expansive fitness floor with cardio and weightlifting machines and equipment, a large gymnasium, five lane lap pool with hot tubs, several specialized group exercise studios, childcare room, and well-appointed locker rooms with sauna and steam rooms. The Park District uses revenues from the fitness operations accumulated in the Recreation fund to pay debt service on these bonds. The combined outstanding principal balance as of April 30, 2025, is \$9,890,000.

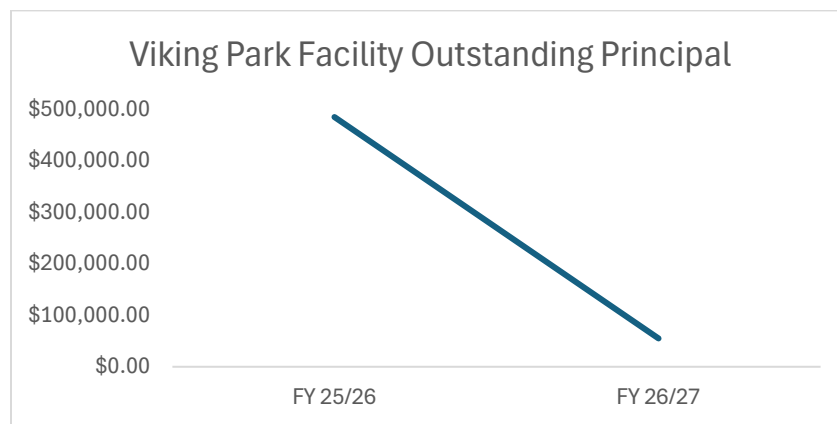


## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

#### Series 2019 General Obligation limited tax park bonds (\$1,205,000) –

On April 16, 2019 the Park District issued \$1,205,000 in general obligation limited tax park bonds to finance the construction of the new maintenance facility located at Viking Park. The new facility replaced the 40 year old pole barn and includes a woodworking shop, office space, work area, ample storage for parks and recreation needs, lunchroom, bathroom, and laundry area. The new maintenance facility also improves the efficiency of the Parks Team to service the east side of the District. The outstanding principal balance as of April 30, 2025, is \$895,000.



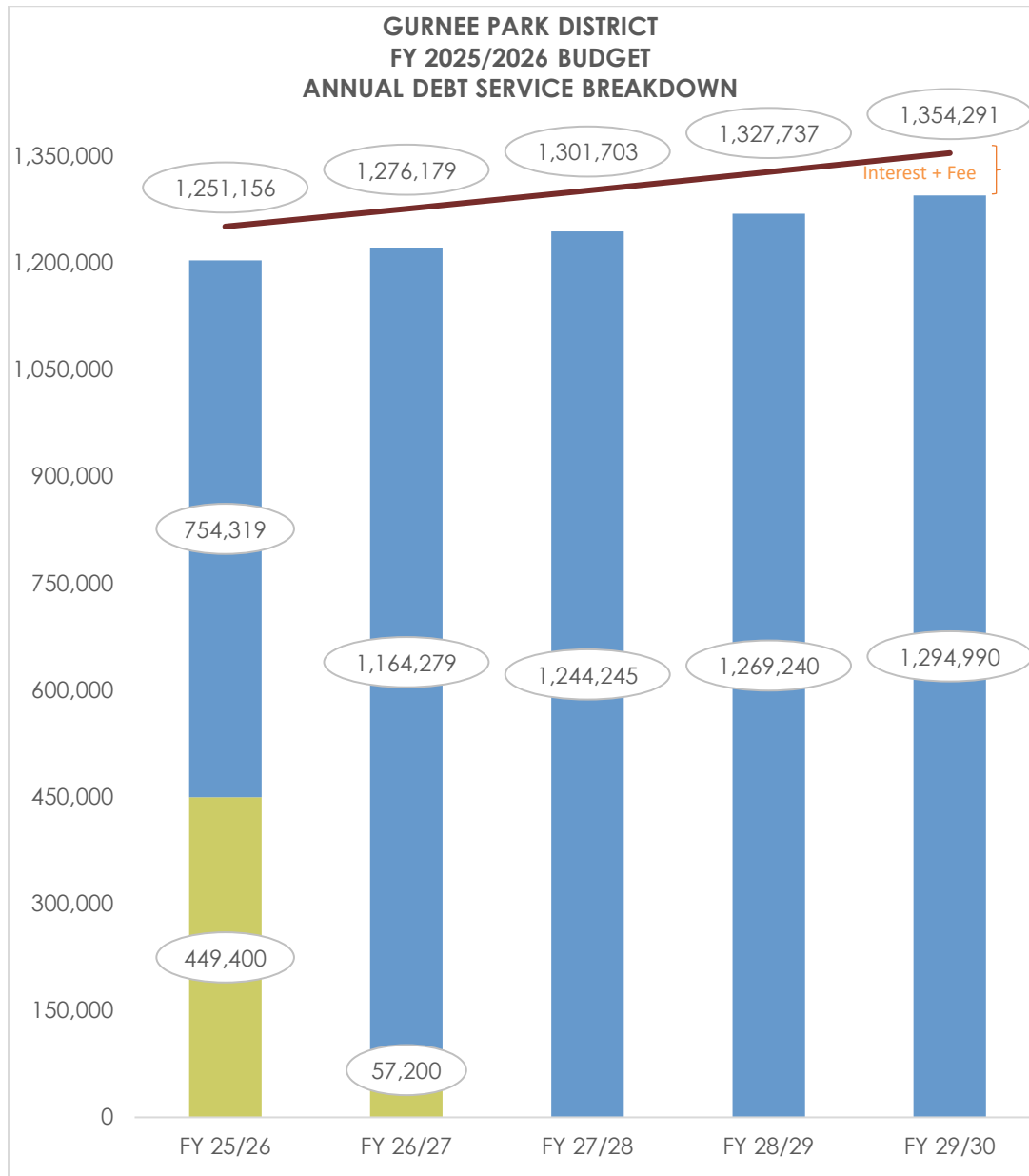
The annual tax extension is used to pay off the Viking Park Maintenance Facility bonds which are directly attached to the debt service tax extension. Park District issues one year general obligation limited tax bonds annually in the amount of the annual debt service tax extension less the VP Maintenance Facility bonds. This annual bond is used to pay for the Viking Park Maintenance Facility and the rest goes to fund annual ongoing capital projects. As shown graphically in FY2026/27, the Viking Park bond will have been paid and the funds will be devoted to the capital projects.

The Park District's statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the district. The Park District currently has 95% legal debt margin available. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are in fact extended.

Pursuant to IL State Statute, the Park District is allowed an annual debt service tax extension. The graph below shows the annual debt service details. There is a gap between the red line, our debt extension amount, and the columns, our debt proceeds. The columns show proceeds net of interest payments and processing fee which include payments to various professionals helping with the processing of the debt.

**GURNEE PARK DISTRICT, ILLINOIS**

**Five Year Financial Plan  
May 1, 2025 to April 30, 2030**



**FINANCIAL REPORTING EXCELLENCE**

**Distinguished Budget Presentation Award** - The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA’s best practices on budgeting and then to recognize individual governments that succeed in achieving that

## GURNEE PARK DISTRICT, ILLINOIS

### Five Year Financial Plan May 1, 2025 to April 30, 2030

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goal. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting. The Gurnee Park District has received this award every year beginning with the first submission for the fiscal year 2010-2011 annual budget. The Park District plans to continue to prepare the GFOA budget document and submit for the award annually.

**Certificate of Achievement for Excellence in Financial Reporting** - The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (COA) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves. Documents submitted to the COA Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector finance. The Gurnee Park District has received this award every year beginning with the first submission for the fiscal year 1998-1999 comprehensive annual financial report. The Park District plans to continue to prepare the Government Financial Officers Association financial report document and submit for the award annually.

### SUMMARY

As a National Gold Medal winner, the Park District has a core standard of never accepting the status quo, but instead to always move forward providing excellent services and recreational opportunities to our great community while being prudent stewards of the District's finances. We are confident that this financial plan will enable the Park District to successfully serve our residents and customers as well as achieve the plan themes.

## Appendix G

### GLOSSARY

**ADA** – Americans with Disabilities Act, legislation that defines accessibility standards for facilities, programs and informational material.

**AED** – Automated external defibrillators, which operate automatically to restore heartbeat, are now located in all of the district's facilities.

**Annual Budget** – A plan approved by the Board of Commissioners for raising and expending monies for the recreation interests of its residents.

**Appropriations** – Amounts expended for the administration, maintenance and management of properties and programs for the Gurnee Park District.

**APRP** – Associate Park and Recreation Professional.

**B & A** – Budget and Appropriation Ordinance considered by the Board of Commissioners.

**Board of Park Commissioners** – Independent board of five individuals elected at large for alternating four year terms by the residents of the Gurnee Park District.

**CAFR** – Acronym for the Comprehensive Annual Financial Report.

**CARE** – Acronym for Children Active in Recreation Enrichment, before and after school programs for children in preschool through 8<sup>th</sup> grade.

**CPA** – Certified Public Accountant.

**CPR** – Cardiopulmonary Resuscitation consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as the brain and heart.

**CPRA** – Certified Park and Recreation Associate, a designation that may be used by professionals that meet certain years of experience.

**CPRE** – Certified Park and Recreation Executive, a designation that may be used by professionals that have a bachelor's or higher degree, meet certain years of experience and successfully pass an examination administered by the NRPA.

**CPRP** – Certified Park and Recreation Professional, a designation that may be used by professionals that have a bachelor's or higher degree, meet certain

years of experience and successfully pass an examination administered by the NRPA.

**Carry Over Capital Projects** – Capital projects that were appropriated and the Board or Staff believes are important enough to work on in the new fiscal year.

**Committee of the Whole** – Board of Commissioners Committee consisting of all the Board members and is chaired by the Board President. No action may be taken at a Committee of the Whole meeting.

**Cooperative Partnerships** – The park district cooperates with many nonprofit organizations including FC Lake County, Gurnee Youth Baseball, and Chicago Charges Cricket.

**EAV** – Equalized Assessed Valuation, property value on which real estate taxes are levied.

**Ellis and Associates** – A program of lifeguard training and evaluation to assure pool patron safety.

**Fund** – Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

**GAAP** – Generally accepted accounting principles.

**GASB** – Government Accounting Standards Board.

**GFOA** – Government Finance Officers' Association.

**HCPAC** - Hunt Club Park Aquatic Center, a 1500-bather capacity zero depth outdoor pool with full service concession stand and bath house, cooperatively funded with the Village of Gurnee.

**HCPCC** – Hunt Club Park Community Center, a 44,000 square foot building adjacent to the outdoor aquatic center, opened in October 2006 housing preschool rooms, dance/fitness rooms, meeting rooms, family activity and before/after school program area, gymnasium, rock climbing wall, and a community fitness center.

**IAPD** – Illinois Association of Park Districts is a statewide organization of park districts that ensures the quality of parks and recreation through education, research and advocacy.

**IMRF** – Illinois Municipal Retirement Fund is a state established retirement fund for municipal workers. Both the employee and the Park District pay into this defined benefit plan.

**Incode** – The financial/accounting/payroll software used by the Park District.

**Intergovernmental Agreement** – The Park District maintains intergovernmental agreements with several taxing bodies including the Village of Gurnee, Gurnee Grade School District 56, Woodland School District 50, Warren Township High School District 121, and SEDOL.

**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.

**MainTrac** – The work order, maintenance tracking and inspection software used by the Park District.

**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.

**PDRMA** – Park District Risk Management Agency, is an association of 149 park districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risk of recreation activities.

**RecTrac** – Customer registration and membership software used by the Park District.

**SOFFI** – Customer service standards of the Park District: Serve, Ownership, Family, Fun and Integrity.

**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 Rate** – 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.

**WebTrac** – Online customer registration component of the RecTrac software used by the Park District.

**WSRA** - Warren Special Recreation Association, a partnership of Warren Township, Gurnee Park District, Wildwood Park District and Grandwood Park District dedicated to meeting the recreational needs of people with physical, mental and emotional disabilities.

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Gurnee Park District  
**ANNUAL BUDGET**

FISCAL YEAR 2025-2026

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