



Gurnee Park District
ENRICHING COMMUNITY THROUGH FUN AND NATURE.



POPULAR ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2026

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HOW TO USE THIS REPORT

This Popular Annual Financial Report summarizes selected information from the District's 2026 ACFR in a shorter, more visual format. Dollar amounts may be rounded for readability. For the complete financial statements, notes, supplementary schedules, and statistical information, refer to the District's Annual Comprehensive Financial Report for the fiscal year ended April 30, 2026.

ACCESSIBILITY

This edition uses real text, structured headings, accessible tables, high-contrast colors, and text explanations for financial information. It is designed so the essential content does not depend on color, icons, or charts alone.



FROM THE EXECUTIVE DIRECTOR

Thank you for your interest in the Gurnee Park District. We are pleased to share our Popular Annual Financial Report (PAFR), offering a clear and easy-to-understand look at the District's finances and how our resources support the parks, programs, facilities, and services that enrich our community.

Financial transparency and responsible stewardship of public funds are at the heart of our commitment to you. By managing our resources thoughtfully, we can continue to meet the needs of our community today while building a strong financial foundation for the future.

A handwritten signature in black ink that reads "Michael Szpylman". The signature is written in a cursive, flowing style.

Mike Szpylman
Executive Director

ABOUT THE PAFR

This Report conforms to Generally Accepted Accounting Principles (GAAP) and summarizes key financial information from the Gurnee Park District's Annual Comprehensive Financial Report (ACFR) and does not include all financial statements, disclosures, and supporting information. The district has a dozen funds, four major and the rest nonmajor. Glimpses from the major funds are covered here.

The complete ACFR provides further details is available on the District's website at <https://www.gurneeparkdistrict.com/wp-content/uploads/2026/10/Gurnee-Park-District-ACFR-26.pdf> and at the Viking Park Administrative Office, 4374 Old Grand Avenue, Gurnee, IL 60031





SERVING OUR COMMUNITY

OUR DISTRICT

Established by referendum on September 7, 1968, Gurnee Park District is a special-purpose unit of government dedicated to providing exceptional parks, programs, facilities, and services that enrich community through fun and nature.

The District encompasses 14.73 square miles in northeastern Lake County and serves residents of Gurnee as well as portions of neighboring communities.

OUR BOARD

Five elected Commissioners establish policy and provide leadership and oversight for the District.

1968

ESTABLISHED

Seperate municipal body

14.73

SQUARE MILES

District Service Area

33,458

POPULATION SERVED

Current population reported



CHRISSIE POPPER
President



AARON DALZOT
Vice President



GERALD CREWS
Commissioner



LIZ NELSON
Commissioner



SARAH BECKMANN
Commissioner

OUR EMPLOYEES



A TEAM DEDICATED
TO OUR COMMUNITY

55
FULL-TIME
STAFF

170
PART-TIME
STAFF

180
SEASONAL
STAFF

OUR ORGANIZATION



FINANCIAL HEALTH & TRENDS

WHAT DO WE DO? HOW DO WE DO? FOR WHOM?

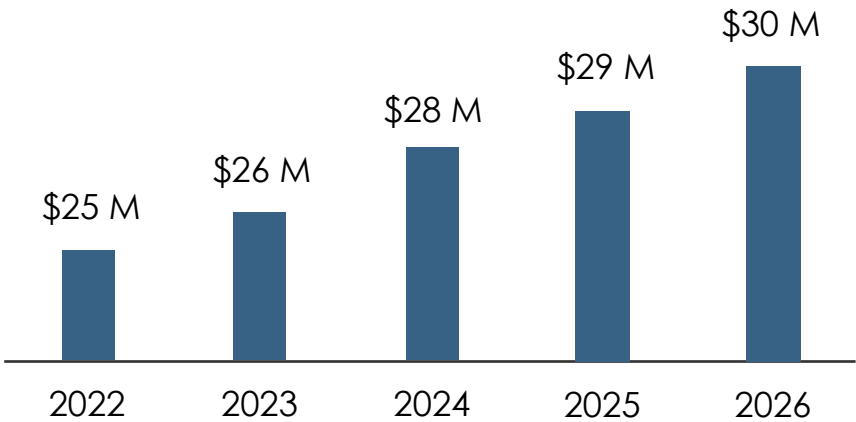


Is the community better off because we did what we did? Yes! Our fiscal discipline ensured we did not pass on our costs of \$15.2 Million to future citizens for providing current services but paid from what we earned, \$16.4 Million.

\$16.408M

REVENUE

2026 governmental activities



\$15.157M

EXPENSES

2026 governmental activities

Above is a chart showing the Net Position over the last 5 years. It went up from \$25 M to \$30 M, showing the long-term viability of the District.

+\$1.251M

NET POSITION CHANGE

2026 increase



WHERE OUR REVENUE COMES FROM

A Balanced Approach to Funding



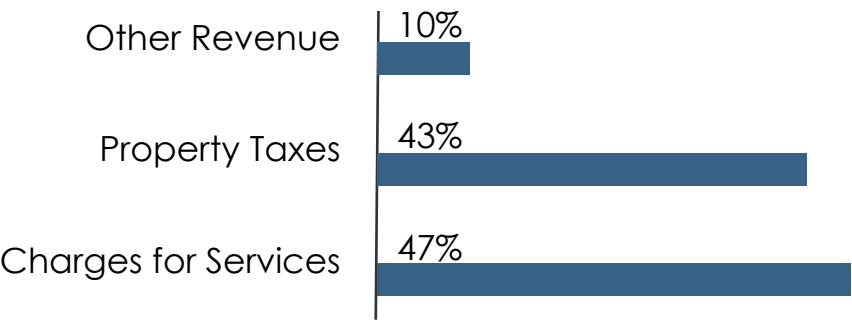
\$16.4 MILLION
TOTAL REVENUE

Simply put, governmental activities represent the District's core operations--the parks, programs, facilities, and services that support our community.

In fiscal year 2026, these activities generated \$16.4 million in revenue to help support District operations and services.



WHERE OUR MONEY COMES FROM



WHAT DO THESE SOURCES MEAN?

\$16.4M
TOTAL 2026 REVENUE
\$16,408,242 exact

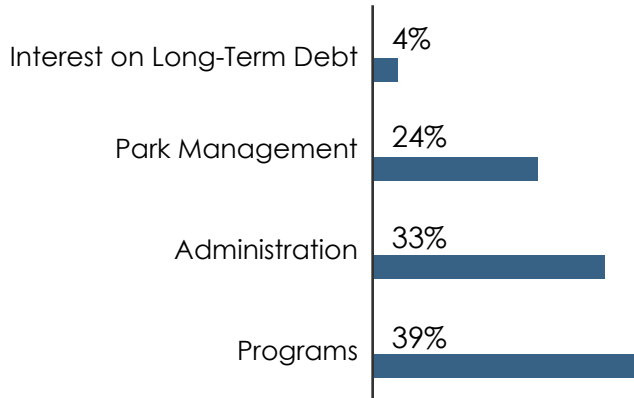
47%
CHARGES FOR SERVICES
\$7,743,967

43%
PROPERTY TAXES
\$7,078,173

Charges for Services are 47% of the revenue and include fees connected with programs, memberships, admissions, rentals, and other District services. Property taxes are 43% and provide a stable local revenue source. Other Revenue combines capital grants, investment income, and miscellaneous revenue.

The District's mix of fees, taxes, grants, investment income, and other revenue helps support operations while reducing reliance on any single source.

WHERE OUR MONEY GOES



Programs at 39% represented the largest share of 2026 expenses. Programs and Park Management together accounted for about 63% of total expenses.

INVESTING IN OUR COMMUNITY

\$2.19M
MAJOR CAPITAL ADDITIONS
\$2,191,066 exact

\$713.8K
JIM GOSHORN PLAYGROUND
\$713,778 exact

WHAT RESIDENTS SAW

The Jim Goshorn park project included new playground equipment, safety surfacing, and ADA site improvements. FitNation received four replacement rooftop HVAC units and new selectorized fitness equipment. The District also completed sports-field and court work and installed safety systems including fire alarm and lightning detection improvements.



PROVIDING SERVICES & PROGRAMS

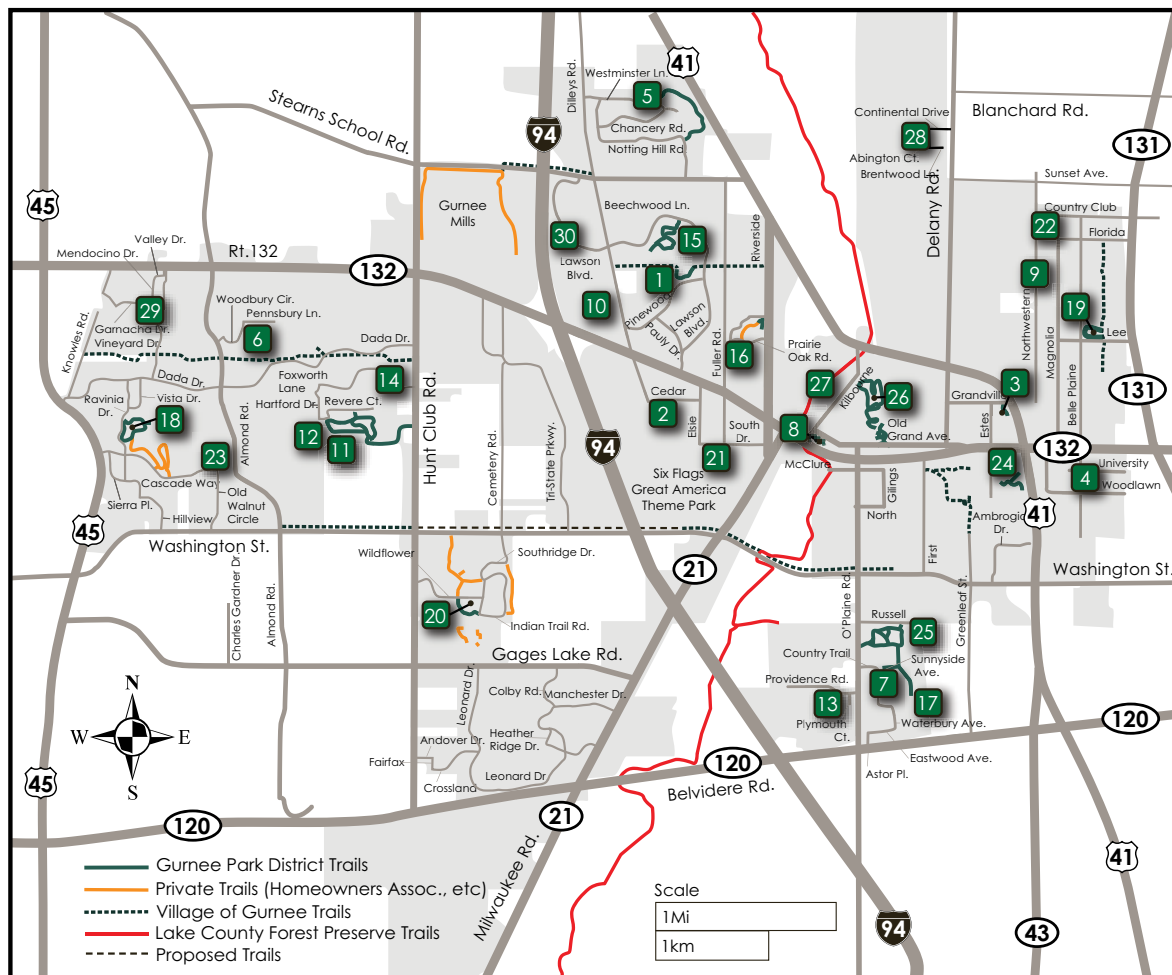
SPACES TO PLAY, PLACES TO CONNECT

29
PARK SITES
FY2026

422
ACRES
Total acreage

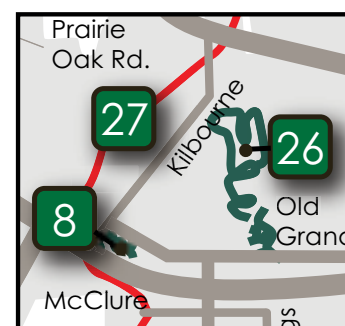
24
PLAYGROUNDS
FY2026

MAP OF GURNEE PARK DISTRICT AND FACILITIES



1 Betty Russell	11 Hunt Club Park	21 South Park
2 Cedar Park	12 Jim Goshorn Park	22 Spaulding School/Park*
3 Chittenden Park	13 Kings Park	23 Timberwoods Park
4 Christine Thompson Park	14 Maintenance Facility	24 University Park*
5 Churchill Hunt Park	15 Pembroke Woods	25 Vicki Paddock Park
6 Concord Oaks Park	16 Prairie Oaks Park	26 Viking Park
7 Country Trails Parkway	17 Providence Park	27 Viking Park West
8 Esper Petersen Park*	18 Ravinia Park	28 Village Park/Nature Preserve
9 Eugene J. Kennick Park Site	19 Shaw Park	29 Vineyard Park
10 FitNation	20 Southridge Park	30 Westgate Park

*Facilities provided through agency agreement



OUR IMPACT ON THE COMMUNITY

We create opportunities for people of all ages to play, learn, stay active, connect with nature, and spend time together. Here's a snapshot of the people, places, and experiences that brought our mission to life this year.

17,432
PROGRAM REGISTRATIONS



55,936
AQUATIC CENTER VISITS

3,039
AQUATIC CENTER PASSES



6,214
FITNESS MEMBERSHIPS

469,424
FITNESS AREA VISITS



~1,000
MEMBERSHIP GROWTH

FEEDBACK FROM COMMUNITY

Our community rated our parks, facilities, and programs as follows:



96%
PARKS

Park District residents gave an overall 96% positive rating for our parks.



97%
FACILITIES

Park District residents gave an overall 97% positive rating for our facilities.



96%
PROGRAMS

Park District residents gave an overall 96% positive rating for our programs.



KEEPING IT GOING

STRATEGIC FOCUS & PLANNING FOR THE FUTURE

The 2024 Comprehensive Strategic Master Plan emphasizes excellence and access in parks, improved user experiences, investment in people and resources, fiscal responsibility and creative funding, inclusive experiences, and diverse community connections and outreach. For more details, please visit our website at https://www.gurneeparkdistrict.com/wp-content/uploads/2026/01/2024-July30_GPD_Final-Report_StrategicPlan.pdf.



The District's five-year capital planning process identifies projects intended to maintain quality, improve accessibility, protect infrastructure, and respond to community needs. Some identified for the upcoming year are as below.

Southridge Park	New equipment and safety surfacing with ADA improvements; parking lot and trail repairs.
Hunt Club Park Community Center	Access road work; bathroom partitions; front door replacement; gym floor refinishing; interior painting; master plan and surveys.
FitNation	Indoor pool HVAC Dectron replacement for dehumidification to enhance member experience
Viking Park Community Center	Rooftop unit replacements, roof repairs, furnaces, and exterior paint.
Prairie Oaks Park	Drainage swales and culvert improvements plus replacement of about 200 feet of pathway for safer travel.

YOUR PARK DISTRICT. YOUR COMMUNITY.

Thank you for being part of what makes Gurnee a great place to live, play, and grow. Together, residents, staff, volunteers, and community partners help create opportunities for fun, nature, recreation, and connection.

Visit the District website for current programs, events, facilities, registration information, financial reports, and opportunities to provide feedback to the District.

Gurnee Park District 2026 POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED APRIL 30, 2026

Contact Us

ENRICHING COMMUNITY THROUGH FUN AND NATURE

Viking Park Community Center

4374 Old Grand Ave
Gurnee, IL 60031

Hunt Club Park Community Center

920 N Hunt Club Rd
Gurnee, IL 60031

847-623-7788

GurneeParkDistrict.com

