



PROMOTING FUN • PRESERVING NATURE

Gurnee Park District

4374 Old Grand Avenue, Gurnee IL 60031

GurneeParkDistrict.com



Gurnee
Park District

Fiscal Year

2020 - 2021

Annual Budget

Gurnee Park District

Annual Budget

Fiscal Year May1, 2020 - April 30, 2021

Administrative Office

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

Board of Park Commissioners

James G. Goshorn - President
Victoria Paddock - Vice President
Saundra Campbell - Secretary
Michelle Klemz - Commissioner
Gerald Crews - Commissioner

Prepared by: Michael Szpylman, CPRE - Director of Business Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Gurnee Park District

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morrill

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, 2019.

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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Mission and Vision Statement



Gurnee Park District

Mission

Promoting fun and preserving nature.

Vision

As a nationwide leader in our field, be the premier provider of community driven and innovative park and recreation experiences, while maintaining financial stability.



Gurnee Park District

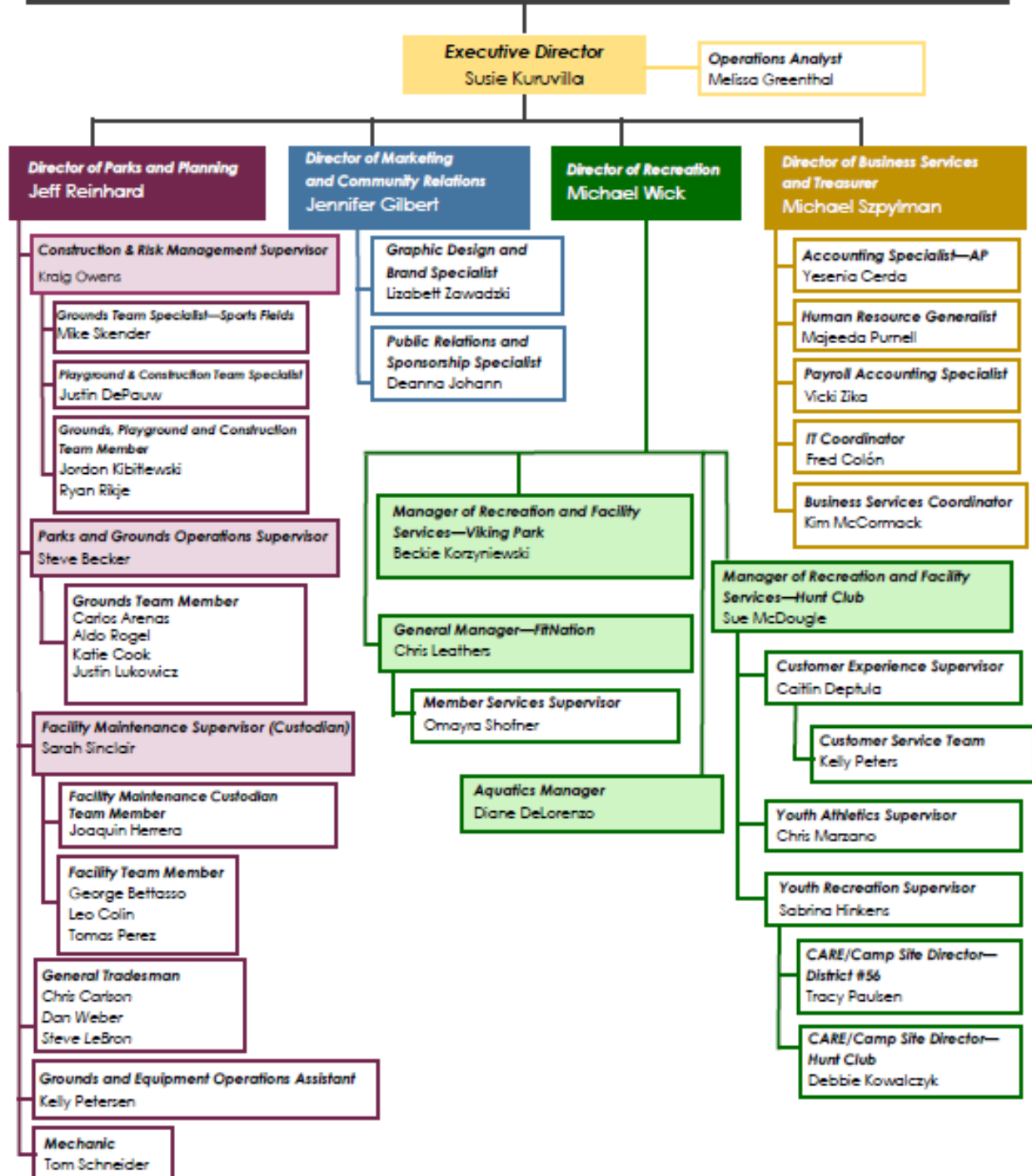
ORGANIZATIONAL CHART

Full time Positions

Board of Park Commissioners

Jim Goshorn, President
Wald Paddock, Vice President

Sandra Campbell, Secretary
Gerry Crews, Commissioner
Michelle Klemz, Commissioner



Revised 6/30/2020

Gurnee Park District Leadership Team

Susie Kuruvilla, CPA, CPRP - Executive Director

Melissa Greenthal - Operations Analyst

Michael Szpylman, CPRE - Director of Business Services

Fredrick Colón - IT Coordinator

Majeeda Purnell - Human Resources Generalist

Michael Wick, CPRP - Director of Recreation

Sue McDougale, CPRP - Manager of Recreation and Facility Services - Hunt Club

Beckie Korzyniewski - Manager of Recreation and Facility Services - Viking Park

Diane DeLorenzo - Aquatic Manager

Chris Leathers - Fitness Facility Manager

Sabrina Hinkens - Youth Recreation Supervisor

Chris Marzano, CPRP - Youth Athletics Supervisor

Omayra Shofner - Membership Services Supervisor

Caitlin Deptula, CPRP - Customer Experience Supervisor

Jeff Reinhard, CPRP - Director of Parks & Planning

Steve Becker, CPRP - Parks & Grounds Operations Supervisor

Sarah Sinclair - Facility Maintenance Supervisor

Kraig Owens - Safety Supervisor, CPRP

Jennifer Gilbert, CPRP - Director of Marketing & Community Relations

Gurnee Park District Profile

- 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 Jim Goshorn, President; Victoria Paddock, Vice President; Sandra Campbell, Secretary; Libby Baker and Gerald Crews.
- 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 33,067.
- REAL ESTATE** The equalized assessed value (EAV) of real estate for 2018 is \$1,199,805,752.
- TAX RATE** The tax rate for 2019 is \$0.494 per \$100 of assessed value.
- 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 416 acres, which includes parks, trails, ball fields, wetlands and open space. The Park District maintains 28 park sites, two community centers, two fitness centers, one outdoor aquatic center, five tennis courts, 15 outdoor pickleball courts, seven volleyball courts, three skate parks, one fishing area, 16 ball fields, 22 soccer fields, 14 picnic areas, 24 playgrounds, and 23 basketball courts. Agreements with the local schools provide the Park District with the use of their facilities that include several gymnasiums.

SERVICES

The 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 an annual 10K run, a Halloween Trick or Treat Path, a Halloween Party, an annual winter festival (Frosty Fest), Easter Egg Hunt with the Easter Bunny, Breakfast with Santa, Enchanted Evening parent/child dance, 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 which includes a full-time staff of 48, approximately 278 year round part time and 157 seasonal employees as well as hundreds of volunteers under normal operating conditions. As a result of the

negative impact of the COVID-19 pandemic on Park District operations, the current staffing level includes 44 fulltime, 116 year round part time and 55 seasonal employees.

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, Warren Area Lacrosse, Blue Devil Swim Club and Warren Blue Devils Baseball Club. 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

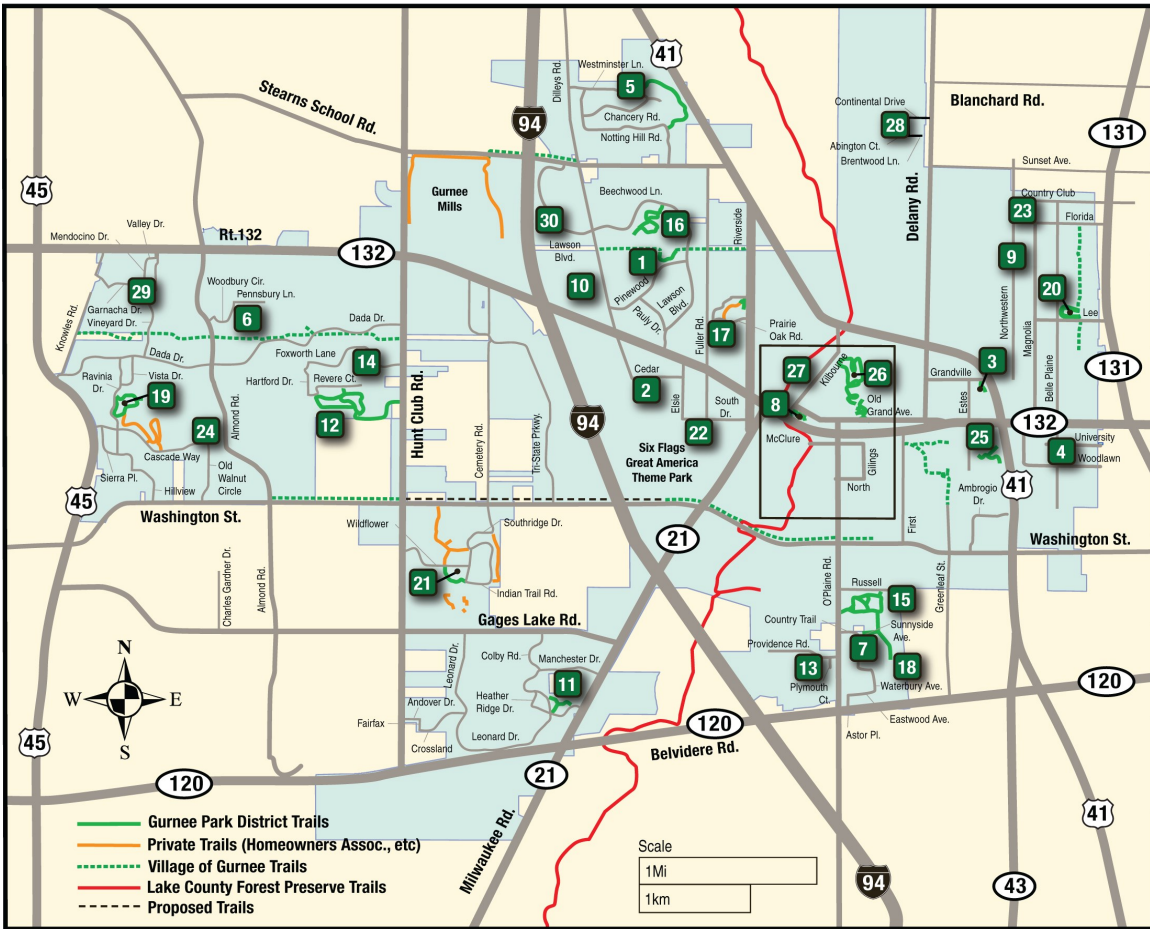
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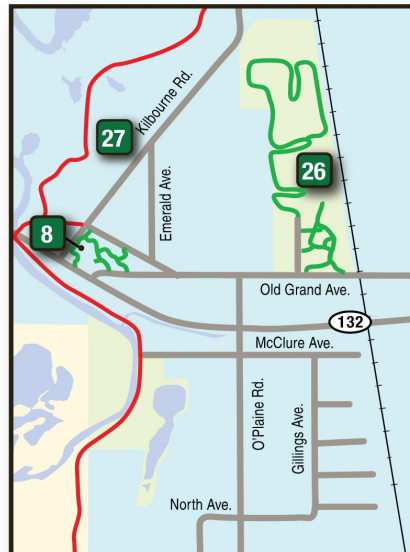
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Map of Gurnee Park District Parks and Facilities



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





Gurnee
Park District



Jim Goshorn
President

Vicki Paddock
Vice President

Sandra Campbell
Secretary

Gerald Crews
Commissioner

Michelle Klemz
Commissioner

Susie Kuruwila, CPA, CPRP
Executive Director

Mike Szpylman, CPRE
Treasurer

July 21, 2020

Board of Park Commissioners
Gurnee Park District
Lake County, IL

Honorable Commissioners:

Management presented the Board with a preliminary 2020-2021 budget at the March Board meeting prepared consistent with the Park District vision: As a nationwide leader in our field, be the premier provider of community driven and innovative park and recreation experiences, while maintaining financial stability. The budget presented was the financial plan to enable the Park District to continue the District's strong financial position into the future following the Gurnee Park District Strategic Plan for 2017-2022 approved March 21, 2017.

At that time the COVID-19 pandemic was just beginning to impact the operations of the District as well as the rest of the country. As we began to understand the tremendous impact this pandemic would have on our operations, the decision was made to postpone the adoption of a fiscal year 2020-2021 budget and utilize the time granted by state law to pass a budget. Pursuant to state law, the District has 90 days from the beginning of the fiscal year to adopt a budget. The preliminary budget was presented to the Board at the June meeting with the intention of adopting an operating budget and pass the 2020-2021 Budget and Appropriation Ordinance at the July meeting. Management feels this timeline will allow us to budget with the most available information while staying compliant with legal requirements.

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. The Leadership Team is working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while safely operating within the guidelines of the State re-opening plan.

Fiscal Year 2019-20

Park District management and staff are proud of the accomplishments and high level of success achieved in the 2019-2020 fiscal year. A major issue the District faced the last two months of the fiscal year is the COVID-19 pandemic.

In compliance with State of IL COVID-19 guidelines, the District was forced to close all facilities and cancel all recreational programming beginning March 14, 2020 continuing through the end of the fiscal year. These closures and cancellations resulted in over \$800,000 in lost recreation programming and fitness operations revenue. Management implemented strict controls which reduced expenditures around \$700,000 during this time period.

Prior to the COVID-19 pandemic impacting operations, some great accomplishments were achieved at the Park District as described in detail below.

Promoting fun. Preserving nature.

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The Park District takes great pride in being great stewards of the public resources and returning great value with the highest integrity. In April 2019 the Board of Park Commissioners approved an extended five year capital plan through fiscal year 2023-2024. Included in the approved capital plan are several projects in fiscal year 2019-2020 that enhanced the physical assets of the District. Two neighborhood parks received playground equipment renovations; South Park and Providence Park. Replacement playground equipment was also purchased for Chittenden Park, however, installation has been delayed due to the COVID-19 pandemic. The replaced equipment at all three parks were over twenty years old. As with all playground renovations, the replacement of the playground equipment at these parks was identified through the Park District's Master Plan, recommendations from the District's Parks and Facilities Team as well as the annual park tour of the Park District Board and Executive Director.

The construction of the new Viking Park Maintenance Facility was completed in 2019-2020. The former facility was a 40 year old pole barn with a non-heated, dirt floor, storage area, as well as a small lunchroom, small laundry area, carpenters shop, and a single bathroom. The new 4,200 square foot facility 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 and Facilities Team to service the eastside of the District.

Another large capital project completed this fiscal year was the replacement of the brick pathway at the Park District's flagship Viking Park. 17,425 square feet of pathway was replaced with premium grade brick. All of the dedicated bricks located throughout the pathway were also redone.

The GO GURNEE movement has been enthusiastically accepted by the Park District community. In 2019-2020, the Park District continued to add programs under this strategic initiative. The walking club continues to grow in popularity giving residents the ability to meet up with fellow community members and go on a safe healthy walk through various beautiful walking paths and trails throughout Lake County. When the COVID-19 pandemic began to impact operations, GO GURNEE programming was an important element of the Park District that was able to safely continue allowing our residence much needed outdoor activity opportunities.

It is always important for the Park District to adapt to the changing needs of our residents and customers. In fiscal year 2019-2020, the District launched Sunrise Club for older adults in the community to enjoy coffee and donuts while visiting with friends and enjoying fun activities. Based on a schedule change implemented by one of the local school districts, the before and after school CARE program was modified which increased participation in the program. With the opening of FitNation in fall of 2013, the District identified much less usage in the fitness member childcare room located at the Hunt Club Park Community Center. This room was used for preschool programming this past school year to make better use of the space and serve more of the community. Additional parent/tot athletic programming was introduced to serve the growing toddler population in Gurnee. Lastly, when the COVID-19 pandemic did force the closing of facilities and cancellation of programs, the District was able to stay engaged with the community through many virtual program offerings such as online group fitness classes, virtual preschool activities and story time, virtual visit with the Easter Bunny as well as some new family programming such as trivia and bingo nights.

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Included in the Park District vision is to be an industry leader in innovation. This fiscal year was no exception. The District continues to utilize the iDashboards software acquired in early 2018 to make data driven decisions and enhance operations. In 2019-2020 mobile apps were launched for the Park District and FitNation which has greatly enhanced the public experience. In early 2020, ExecuTime was implemented as the Park District's new employee time and attendance software which has increased efficiency for management as well as provided enhanced features for staff.

The Park District's Fiscal Year 2019-2020 Annual Budget won the Distinguished Budget Presentation Award. This was the 10th year the Park District received the Distinguished Budget Presentation Award. The Park District first applied for the award in 2010 with the Fiscal Year 2010 – 2011 Annual Budget. The GFOA established the Distinguished Budget Presentation Awards Program (Budget 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 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.

Fiscal Year 2020-21

Park District management anticipates that the COVID-19 pandemic will continue to have an impact on operations through most of fiscal year 2020-2021. The State of IL entered phase 4 of the Restore Illinois Plan on June 26, 2020 allowing the Park District to expand some recreation offerings and open FitNation with several restrictions in place. While this phase of the plan does give the District the ability to offer more, many restrictions still remain that prohibit typical full engagement with the community. Phase 3 of the plan lasted one month, however, management believes phase 4 will be in effect for much longer, possibly through the entire fiscal year, as phase 5 represents full recovery from the pandemic.

Management and staff are committed to and working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while safely operating within the guidelines of the State re-opening plan. Some examples of adjusted recreation programming offerings are as follows –

- Extremely limited programming for the summer. Traditional summer camp cannot be offered, however, staying within state guidelines, Summer Club is ongoing which has less than 10% participation of normal summer camp. Other limited youth athletic and recreational programming, as well as new virtual programming is being offered during the summer months.
- Larger fall and winter programs (CARE / Preschool) are anticipated to be at 50% capacity in the fall, moving to 75% capacity into the winter and early spring months.
- No programming is anticipated at 100% capacity as management does not anticipate the State of IL reaching phase 5 until the end of the fiscal year at the earliest.
- Fitness operations is budgeted to operate at 50% of normal levels.

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- The Hunt Club Park Aquatic Center is anticipated to be closed for the upcoming season.

A core value of the Park District is to operate in a financially responsible manner. Management has planned the following expenditure adjustments based on the COVID-19 impact on operations –

- Total operating expenditures have been budgeted 28% below normal amounts.
- General administrative expenditures have been reduced 15% from normal operating levels.
- Parks Team expenditures remain at a level to allow for proper maintenance of parks, trails and facilities.
- Leadership Team and essential fulltime staff are at full schedule, while non-essential fulltime staff are furloughed mainly through summer.
- Year-round part-time staff costs are anticipated to be at 55% compared to normal operating levels.
- Seasonal part-time staff have been brought on board in areas where a need exists, for example, Summer Club and park maintenance.

Another significant effect of the pandemic is the \$300,000 in expected unemployment costs to the District. Normally unemployment costs are extremely minimal if any at all.

As stated above, the Park District takes great pride in being great stewards of the public resources and returning great value with the highest integrity. Following the approved capital project plan the District will complete many important projects in 2020-2021. One of these projects is the replacement of the concrete in front of Hunt Club Park Community Center with brick pavers giving the entrance to the community center a great new look. Much needed drainage improvements will be completed at Viking Park including a small pedestrian bridge from the parking lot to the north athletic fields. Several parking lots, sport courts and pathways throughout the District will receive much needed updates and repair work. All park rule signs will be updated, replacing older signs which in some cases display outdated rules.

There is no doubt 2020-2021 fiscal year will be very challenging based on the effects of the COVID-19 pandemic. Many years of successful planning and execution have prepared the District to not only survive, but emerge in a positive position. Management and staff remain excited about the challenges and opportunities ahead in 2020-2021.

The Reporting Entity and its Services

The Park District provides recreational opportunities and services to the residents of Gurnee, Lake County, Illinois as well as surrounding communities. These services include providing recreational programs, maintaining park facilities, and managing capital improvement projects.

A Board of five Commissioners, elected at large by district residents, governs the Park District. The Commissioners serve four-year terms staggered with elections every two years. The Board is responsible for the long-term direction of the district, establishing overall policies and

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appointment of the Executive Director and other Board officers. The Board selects the officers of President, Vice President and Secretary.

The Park District includes all of the funds of its governmental operations and component units based on financial accountability. The accompanying budget documents include only those funds of the Park District, and there are no other organizations for which we have financial accountability. The Park District participates in the Illinois Municipal Retirement Fund (IMRF), the Warren Special Recreation Association (WSRA), and the Park District Risk Management Agency (PDRMA). Since these organizations are separate government units and the Park District does not exercise financial accountability over these agencies, their annual budgets are not included in this report.

Economic Condition and Outlook

The Gurnee Park District was established as a separate municipal body in 1968. In over 50 years of service, we have grown in programs, facilities and recreation value to the lives of Gurnee Park District residents. The current population served is 33,067. Modest growth is expected to continue in both residential and commercial development in future years. Equalized assessed valuations (EAV) of \$1.199 billion for tax year 2019, represents a 3.82% increase from 2018. This is the fifth straight year of increase in EAV for the Park District after six straight years of decreases in EAV. The tax year 2019 EAV is still 13% lower than the tax year 2008 EAV.

The greatest factor negatively effecting the current national and local economy is the COVID-19 pandemic, creating a very uncertain economic time. Historically, the Park District has been able to maintain financial stability through uncertain economic times because of the core value of fiscal responsibility. An important factor to our financial success is the revenue source split between fees and charges for services and taxes, which since 2013 has been around 55% and 40% respectively, with the remaining 5% generated from interest income, developer donations and miscellaneous revenues. The impact of COVID-19 has lowered our charges for services revenue by 58% and changed the expected revenue split for the District to 64% taxes and 35% charges for services.

Several years ago the Park District instituted a minimum fund balance policy requiring that fund balances be equal to 25% of operating expenditures. Also, any excess fund balance above the goal is transferred to the Capital Development and Replacement Fund for future capital needs. As a result of this policy the Park District is well positioned to weather economic storms such as the COVID-19 pandemic.

One main financial goal for this fiscal year is to remain above the combined fund balance targets for the two main operating funds, Corporate and Recreation. While we will not be able to remain above the fund target in the Recreation Fund because of the negative pandemic impact on programming, we will be able to bring the fund balance up to the target level by directing money from the Corporate Fund which can remain above the fund balance target through expenditure control. Achieving this goal will insure all funds will be at their prescribed fund balance target levels at the end of the fiscal year.

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The financial discipline and stability the Park District holds as a core value will make it possible for us to successfully tackle the COVID-19 pandemic.

Budget Highlights

The 2020/2021 COVID-19 adjusted budget as presented is a \$12 million budget reduced from the \$16.2 million budget presented in March.

The COVID-19 pandemic has the biggest effect on the Recreation Fund where programming is directly impacted. One main financial goal for this fiscal year is to remain above the combined fund balance targets for the two main operating funds, Corporate and Recreation. While we will not be able to remain above the fund target in the Recreation Fund because of the negative pandemic impact on programming, we will be able to bring the fund balance up to the target level by directing money from the Corporate Fund which can remain comfortably above the fund balance target through expenditure control.

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 Budget and Appropriation Ordinance, which is the legally required document, will be discussed during a public hearing and approved at an open Board meeting on July 21, 2020.

The 2020-21 Annual Budget was assembled through the efforts of the Executive Director, 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.

Respectfully Submitted,



Susie Kuruvilla, CPA, CPRP
Executive Director



Michael Szpylman, CPRE
Director of Business Services

Gurnee Park District

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2020-21 Annual Operating Budget Overview

INTRODUCTION

The Gurnee Park District Annual Operating Budget for fiscal year 2020-21 continues the long standing practice as the financial guide to meet the parks, open space and recreational opportunities for a community of 33,067 residents.

This detailed document is prepared as an aid to understand the legal budget and appropriation ordinance. The Budget and Appropriation Ordinance, appropriating all funds, is scheduled to be adopted following a public hearing on July 21, 2020. No more than thirty days prior to the hearing, notice of the place and time is published in the local press. The ordinance was made available for inspection by the public on the Park District's website. A physical copy of the ordinance was available by contacting the Director of Business Services because of the closing of the Viking Park Community Center and Hunt Club Park Community Center

due to the COVID-19 pandemic. 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 also outlines any probable expenditure of grant or developer impact fees.

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.

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

BUDGET PLANNING PROCESS

The budget process officially begins in November when the Board of Commissioners approves the Park District's "Categories of Service" document. This document

outlines all the services provided by the Park District into four categories. Those categories are Basic Public, Extra Public, Private and Enterprise. Services are categorized based on how much they are subsidized by the Park District as well as the availability of the service to the community. The amount of subsidy is determined by the percentage of revenue set aside after direct expenses. The net revenue percentage for indirect costs is calculated at the beginning of the upcoming fiscal year budget cycle using the average of projected indirect cost percentage for the current fiscal year and actual indirect cost percentage from the previous two fiscal years. See Appendix B to see the current Categories of Service approved by the Board for Fiscal Year 2020-21.

Once the Categories of Service is approved, budget "kickoff" meetings are scheduled with the Recreation, Parks and Marketing Departments. These meetings are held on an annual basis to provide staff with direction and guidance in developing their departmental

Fiscal Year 2020-21 Budget Timeline (Adjusted for COVID Pandemic):

June 12, 2020	Post Budget & Appropriation Ordinance in tentative form.
June 16, 2020	Present preliminary COVID-19 adjusted operating budget to Board. Call public hearing to be held on July 21, 2020.
July 10, 2020	Public hearing notice appears in Daily Herald.
July 21, 2020	Budget & Appropriation public hearing at 7:00PM.
July 21, 2020	Approve Operating Budget.
July 21, 2020	Adopt Budget and Appropriation Ordinance at the regular board meeting.
July 31, 2020	File Budget & Appropriation Ordinance with Lake County.

budgets. In addition, meetings are held with each department on a quarterly basis throughout the budget year.

After the budget kickoff meeting, staff spent the month of December preparing preliminary departmental budgets. Once the preliminary departmental budgets were completed, staff submitted their budgets to the Director of Business Services. During the month of January, the

Director of Business Services added non-departmental specific items to the budget and completed the first draft of the document.

The Executive Director and the Director of Business Services reviewed the first draft and held departmental meetings to review and make any necessary adjustments.

The Business Services Department prepared a preliminary line item

budget document with corresponding summary worksheets and an Executive Summary for presentation to the Board of Commissioners at the March 17, 2020 meeting. At that time the COVID-19 pandemic was just beginning to impact the operations of the District as well as the rest of the country. As we began to understand the tremendous impact this pandemic will have on our operations, the decision was made to postpone the adoption of a fiscal year budget and utilize the time granted by state law to pass a budget. An adjusted budget reflecting the anticipated impact of COVID-19 was presented to the Board at the June meeting with the Board being asked to adopt an operating budget and pass the 2020-2021 Budget and Appropriation Ordinance at the July 21, 2020 meeting. This timeline will allow management to budget with the most available information while staying compliant with legal requirements.

The Park District was awarded the Government Finance Officers

Association (GFOA) Distinguished Budget Award for the 2018-19 fiscal year budget for the ninth consecutive year. The Park District will again seek to win the GFOA Distinguished Budget Award for the 2019-20 fiscal year budget. This requires preparing a budget document in compliance with GFOA requirements.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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.

Principally, user fees, interest income and taxes provide funds for services. User fees are studied for trends, weather impact and facility availability before projecting realistic goals. Property taxes are one of the major sources of revenue for general operations. The property tax levy for operations has gradually increased over the past several years at roughly the rate of inflation plus allowances for new construction. The overall 2019 levy is a 2.5% increase from the 2018 tax levy and the Park District has a consistent property tax collection rate of over 99%.

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 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.

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.

BALANCED BUDGET

The Park District adheres 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 or to account for extraordinary

circumstances such as the COVID-19 impact on 2020-21 fiscal year.

ASSET INVENTORY

The Park District prescribes to the policy of asset protection. Major capital assets, including recreation facilities, support facilities, open recreation venues and vehicle fleet are reviewed annually for repair proposals. Existing conditions studies are occasionally performed on older facilities to develop longer term plans for renovation or expansion. Master plans for major park land are done at initial acquisition and at other times to develop long term renewal strategies.

DIVERSITY OF REVENUE

The Park District is generally funded through fees for services and real estate taxes. The Park District has little or no control over the diversity of the tax base. Taxes are assessed twice per year at the end of spring and at the end of summer. The Park District adheres to the policy of varied fees for services. To the extent possible, fees are collected before a service or

facility is used. Revenue-producing facilities are kept in good to excellent condition and studied in depth before major renovation. If revenue facilities are taken off line for renovation, care is taken to gauge the impact to revenue and to plan the business re-development.

FEES FOR SERVICES

The Park District adheres to the policy that fees are charged for recreation activities. Non-residents will be charged a higher rate for participation in most Park District programs. Residents are defined as those whose home is within the boundaries of the Park District. 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.

INFREQUENT REVENUE

The Park District occasionally receives revenues that cannot be relied upon for ongoing funding. Examples of these are grants, contributions to capital projects and developer impact fees. The Park District prescribes to a policy that these funds are used towards capital improvements and repairs to the Park District's capital assets. If grants or contributions are designated for a specific project, they will be held for that project in the fund balance. Development impact fees may be used to acquire property or update nearby parks to provide service to the new

residents.

DEBT ISSUANCE

The Park District subscribes to a policy that facility improvements will be provided from the real estate tax base and program fees will support the recreation activities. Therefore, the costs associated with acquiring and improving long-term capital assets are funded with the issuance of debt and/or surplus from operations. The Park District reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new

debt. The Board reviews the statutory debt limit as part of any new issuance or referendum. Real estate tax revenue and obligation retirement expenditures pass through the Debt Service Fund. Detailed information on the Park District's statutory debt limits and other statistics are detailed on pages 54-57.

FUND BALANCE

The Park District's fund balance policy prescribes to maintain a prudent level of financial resources when possible to protect against revenue shortfalls or unpredicted expenditures.

Table 1 - Fund balance

FUND	4/30/2021 Budgeted FB	Fund Balance Target	Excess (Shortfall)
10- CORPORATE	\$ 1,064,080	\$ 537,932	\$ 526,148
15 - SITE & CONST (Dev donation)	\$ 73,266	\$ -	\$ 73,266
16 - SITE & CONST (bonds)	\$ 11,097	\$ -	\$ 11,097
17 - CAPITAL REPL / DEVL	\$ 4,373,511	\$ -	\$ 4,373,511
20 - RECREATION	\$ 1,407,079	\$ 1,933,044	\$ (525,964)
30 - AUDIT	\$ 12,085	\$ 7,543	\$ 4,542
35 - PAVING & LIGHTING	\$ 13,125	\$ 9,250	\$ 3,875
40 - REC FOR HANDICAPPED	\$ 212,639	\$ -	\$ 212,639
45 - LIABILITY INSURANCE	\$ 95,175	\$ 53,651	\$ 41,524
50 - IMRF	\$ 97,846	\$ 81,000	\$ 16,846
55 - SOCIAL SECURITY	\$ 141,230	\$ 82,876	\$ 58,354
60 - BOND & INTEREST	\$ 52,660	\$ -	\$ 52,660
61 - DEBT SERVICE (Aquatic Center)	\$ -	\$ -	\$ -
Total Fund Balance	\$ 7,553,793	\$ 2,705,296	\$ 4,848,496

* The excess amount of fund balance over fund target of \$4,848,496 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.

Table 1 shows the budgeted fund balances at the end of fiscal year 2020/2021.

The fund balance policy for most funds is to have a minimum fund balance of 25% of the following year's operating expenditures. One main goal for this fiscal year is to remain above the combined fund balance targets for the two main operating funds, Corporate and Recreation. While the Recreation Fund will not remain above the target because of the negative pandemic impact on programming, the fund balance will be brought up to the target level by transferring money from the Corporate Fund which can remain comfortably above the fund balance target through expenditure control. In total the Park District's Fund Balance target amount for all funds combined is \$3,230,665. The Park District is projected to have \$8,679,409 on hand at the end of fiscal year 2019-20. Of this total, \$4,835,940 is in the Capital Replacement / Development Fund and is designated for future capital items and debt payments. The chart on the previous page illustrates the fund balance levels in the respective funds. The full fund balance policy is included in this document as Appendix E.

CAPITAL ASSETS

The Park District's capital asset policy and procedures prescribes that 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 which are land, buildings, improvements other than buildings, and machinery and equipment. Additions and disposals of capital assets are recorded on an annual basis. The Business Services department is responsible for the upkeep of the capital asset records. Depreciation is used to reflect the economic loss in the value of an asset using Generally Accepted Accounting Principals (GAAP). The full capital asset policy and procedures is included in this document as Appendix D.

INVESTMENT POLICY

The investment policy represents the formal effort of the Gurnee Park District Board of Commissioners to develop, implement, and monitor guidelines for the prudent investment and management of

the District's funds. 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. The Treasurer is designated as the investment officer of the District. 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 in order by priority: safety of principal, liquidity, rate of return, and public trust. The investment policy outlines the investments available for the District and mandates that all investments are authorized by and consistent with applicable State law. The Treasurer ensures that all investments are properly collateralized with the institution that holds the investment. A written report is provided to the Park Board on a monthly basis detailing all outstanding investments.

EXPENDITURE ACCOUNTABILITY

The Park District regularly reviews financial results compared to the

budget. Each month financial results are reported and discussed with the Park Board. In addition, relevant program information, year-to-date revenues and expenditures and projected year-end results are provided by staff. Tracking of capital improvement project expenditures is provided on a regular basis as well.

Fiscal policy states that the Park District shall make prompt payment of purchases as provided by the Local Governmental Prompt Payment Act of Illinois.

A detailed investment policy emphasizing safety of principal, authorized investments, collateralization and a policy promoting inclusion of community businesses in purchasing opportunities are also in place.

INTERNAL CONTROLS

The 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



**Gurnee
Park District**
PROMOTING FUN. PRESERVING NATURE.

Mission Statement: Promoting fun and preserving nature.

Vision Statement: As a nationwide leader in our field, be the premier provider of community driven and innovative park and recreation experiences, while maintaining financial stability.

encourage adherence to prescribed financial policies adopted by the Park District 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 Park District demonstrates a commitment to attract, develop and retain competent individuals in alignment with the mission and vision of the District. Individuals are held accountable for their

internal control responsibilities as it relates to their job duties.

MASTER PLAN

The Board of Commissioners initiated a process to update the District's current Master Plan in late 2009. A committee was formed, comprised of a cross-departmental team. The results from the 2007 community-wide interest and attitude survey were used to assist the development of this plan. Public input was also sought through a public hearing held on March 16, 2010.

This Master Plan identifies all parks and facilities owned and operated by the District and the need for future improvements and additions. Since Gurnee is

heavily developed, and no major population increases are anticipated in the next ten years, most of the Park District's efforts will focus on maintaining a high standard of excellence with current infrastructure along with ensuring quality service to all residents through timely maintenance, improvements and replacements.

Following national open space standards, the Park District currently has met the open space requirements of 10 acres per 1,000 population. However, the District is lacking in the area of acreage for community parks. Several potential acquisitions are identified. The plan also consists of recommendations and implementation strategies aimed at helping the district meet the expectations of its constituency over the next ten years. This plan will be annually reviewed and updated according to changes in circumstances and opportunities. This process permits the district to maintain its responsiveness to the residents' needs and is imperative to the district's future success.

The Board of Commissioners

approved the Master Plan on April 20, 2010.

STRATEGIC PLAN

On March 21, 2017 the Park District Board of Commissioners approved the Gurnee Park District Strategic Plan 2017 - 2022. Planning and research for the new Strategic Plan began in May 2016 and included several meetings with the Park Board, the Leadership Team and local civic leaders. The Park District also held two open community meetings to gather input from residents. After all meetings were held the Executive Steering Committee, consisting of the Leadership Team and a consulting group specializing in Strategic Plan development, began the process

of creating the strategic initiatives for the plan. Seven strategic initiatives were identified for the new Strategic Plan. Each initiative went through a full analysis process before being finalized for the Strategic Plan document.

The Park District Board and Leadership Team are confident that Strategic Plan 2017 - 2022 will serve as the guide for continued successful operations and prosperous growth of the Park District through fiscal year 2021-2022.

A listing of the Park District initiatives identified in the Strategic Plan 2017 - 2022 are included below.

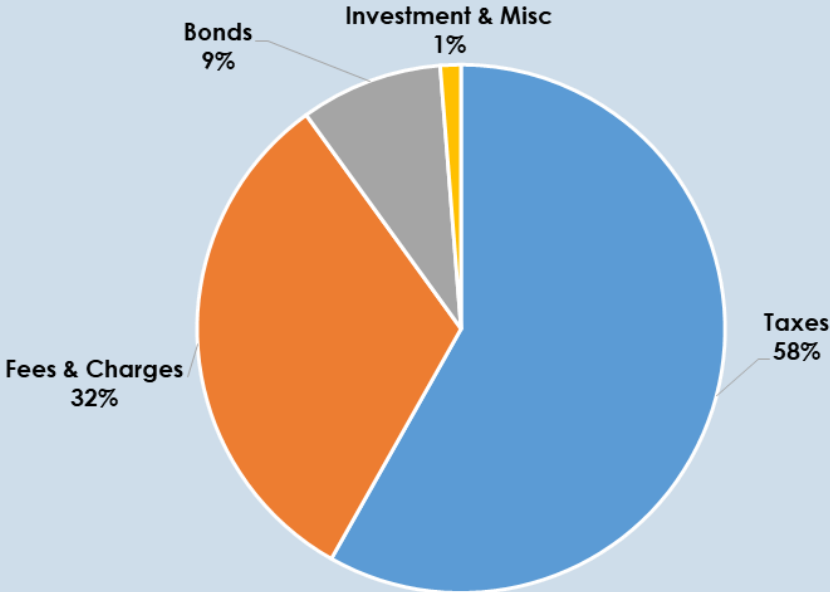
Park District Initiatives as Identified in the Strategic Plan 2017 - 2022

Based on the District's vision and the community needs identified through the research, an Executive Steering Committee developed the following seven strategic initiatives:

- 1. Excellence in Parks and Facilities**
- 2. Exceptional Programs and Services for the Community**
- 3. Leader in Promoting Health and Wellness for the Community**
- 4. Strong Intergovernmental Relations and Community Engagement**
- 5. Effective Communications, Marketing and Customer-Friendly Processes**
- 6. Highly Engaged Employees**
- 7. Financial Stability**

Chart 1: Source and use of funds

Source of Funds



Use of Funds

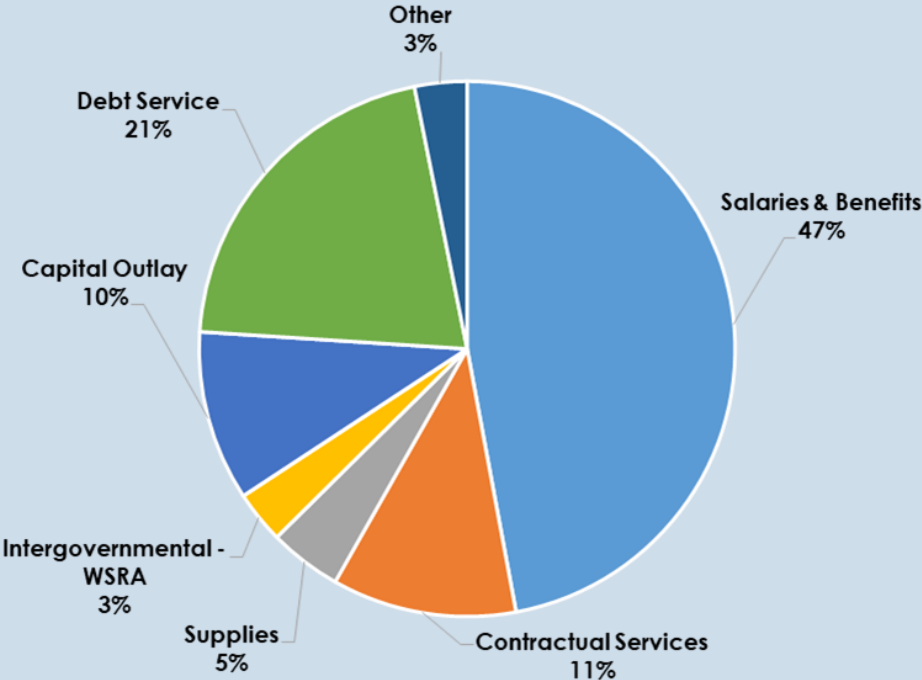


Chart 1 shows the funding sources and the major expenditure use of the 2020-21 Annual Budget. Currently, the sources are split 58% taxes and 32% fees for services. Salaries and benefits make up the largest use of funds followed by debt service, contractual services and capital outlay.

Supplemental Information

The Gurnee Park District is located approximately 45 miles northwest of the Chicago Loop. With a population of approximately 33,067, the Park District offers recreation opportunities to a very diverse population base who live mostly in single family homes with a median household income of \$85,726.

The Park District continues to be an integral part of the community. As the population in the community begins to age and becomes more diverse (see tables 2 and 3 from the Village of Gurnee 2010 and 2006 census), shifting the program offerings and concentrating on customer service continues to help maintain the Park District's goodwill in the community. The median age in the community is about 37.9.

Although predominantly white, the Park District has substantial African American, Latino and Asian populations. There are 12,031 households with 76.1% being owner occupied. The average household size is 2.77 with 41.5% of households having an

Table 2: Age distribution in Gurnee, IL

Age	2010		2006	
	Population	Percent	Population	Percent
Less than 10 years	4,452	15%	4,855	16%
10 - 19 years	5,134	16%	5,097	16%
20 - 34 years	4,850	15%	5,263	17%
35 - 44 years	4,932	16%	5,782	19%
45 - 54 years	5,655	18%	5,174	17%
55 - 64 years	3,517	11%	2,645	8%
Greater than 65 years	2,755	9%	2,354	7%
Total:	31,295	100%	31,170	100%

Table 3: Race distribution in Gurnee, IL

	2010		2006	
	Population	Percent	Population	Percent
White / Caucasian	20,938	67%	22,234	79%
Black or African American	2,362	8%	1,965	5%
Hispanic or Latino	3,665	12%	2,902	6%
Indigenous	57	< 1%	93	< 1%
Asian	3,601	11%	3,241	8%
Other	672	2%	735	2%
Total:	31,295	100%	31,170	100%

Note: The estimated Park District population is 33,067. The Census data above is from the Village of Gurnee.

individual younger than 18 at home.

Listed in Table 4 are tax rates among Park Districts in the Lake County area compared to the Gurnee Park District tax rate.

The Gurnee Park District boundaries largely overlap the

Village of Gurnee. The Village of Gurnee has many employment opportunities for local residents. Major industries include tourism and retail shopping. In addition, a large industrial complex known as the Grand Tri-State Business Park provides a variety of factory, warehouse and office

Table 4: Tax rates among Lake County, IL park districts.

Zion Park District - 1.066	Grandwood Park Park District - .536
Waukegan Park District - .897	Buffalo Grove Park District - .510
Wheeling Park District - .877	Gurnee Park District - .494
Barrington Park District - .774	Lake Bluff Park District - .477
Foss Park District - .698	Grayslake Park District - .473
Round Lake Area Park District - .682	Mundelein Park District - .458
Deerfield Park District - .567	Vernon Hills Park District - .420
Park District of Highland Park - .560	

Table 5: Largest Employers in Gurnee, IL

Employer	2020		
	Employees	Rank	% of Total District Employment
Six Flags Great America*	3,470	1	20.5%
Woodland School District 50	902	2	5.3%
Great Wolf Lodge*	600	3	3.6%
Warren Township High School Dist. #121	484	4	2.9%
Gurnee Park District*	479	5	2.8%
Nosco, Inc.	400	6	2.4%
Gurnee School District 56	390	7	2.3%
Bass Pro Shop	350	8	2.1%
Jewel-Osco	250	9	1.5%
Walmart Supercenter	250	10	1.5%
Village of Gurnee	224	11	1.3%
Sam's Club	220	12	1.3%
	8,019		47.5%

*Includes seasonal employees

2020 Data Sources: Phone canvass of employers, Illinois Department of Employment Security, 2019 Illinois Manufacturer and Services Directories, 2019 Lake County Official Statement, and Official Website of Employer Reference USA Database

jobs. The area's largest employers are presented in Table 5.

The Park District works with several affiliates to offer recreational opportunities

including baseball, basketball, softball and soccer. The Park District extends recreation opportunities during the day and evening by coordinating with

local schools for facility use after the school day.

Park Information

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.

Betty Russell Park was renovated and expanded beginning in fall of 2010 with replacing the swing sets and installing synthetic grass in the swing areas with materials much like what would be found on synthetic turf athletic fields. In the spring of 2011, the second phase of renovations began with the installation of a Pentagode climbing structure. This structure is a new enhancement to the original playground design. New playground equipment was

installed in the toddler and youth playground areas. The entire project was completed in the fall of 2011. Residents were invited to a rededication and re-opening of Betty Russell Park which was held on April 24, 2012.

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, 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.

O'Plaine Community Park

O'Plaine Park, formerly known as Russell Community Park, was changed to O'Plaine Community 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.

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 O'Plaine Community 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 O'Plaine 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.

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.

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.

General Budget Review

Management presented the Board with a preliminary 2020-21 budget at the March Board meeting prepared consistent with the Park District's mission and vision. At that time the COVID-19 pandemic was just beginning to impact the operations of the District as well as the rest of the country. As we began to understand the tremendous impact this pandemic will have on our operations, the decision was made to postpone the adoption of a fiscal year 2020-21 budget and utilize the time granted by state law to pass a budget.

The Board will be asked to adopt an operating budget and pass the 2020-21 Budget and Appropriation Ordinance at the July meeting. Management feels this timeline will allow us to budget with the most available information while staying compliant with legal requirements.

The 2020/2021 COVID-19 adjusted budget is a \$12 million budget reduced from the \$16.2 presented in March.

The COVID-19 pandemic has the biggest affect on the Recreation Fund where programming is directly impacted. One main financial goal for this fiscal year is to remain above the combined fund balance targets for the two main operating funds, Corporate and Recreation. While we will not be able to remain above the fund target in the Recreation Fund because of the negative pandemic impact on programming, we will be able to bring the fund balance up to the target level by directing money from the Corporate Fund which can remain comfortably above the fund balance target through expenditure control.

This is the eleventh consecutive year that the Gurnee Park District is seeking the Distinguished Budget Presentation Award.

The Park District was awarded the GFOA Distinguished Budget Award for the ten previous fiscal year budgets. In order to receive the budget award, the Park District has to satisfy nationally

recognized guidelines for effective budget presentation. The guidelines assess how well the Park District's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award. The Government Finance Officers Association serves over 17,400 government finance professionals throughout North America.

The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

We believe our current budget is in conformance with program requirements and are officially submitting it to the GFOA to determine its eligibility for Distinguished Budget Presentation Award.

Chart 2: Total revenue and expenditures

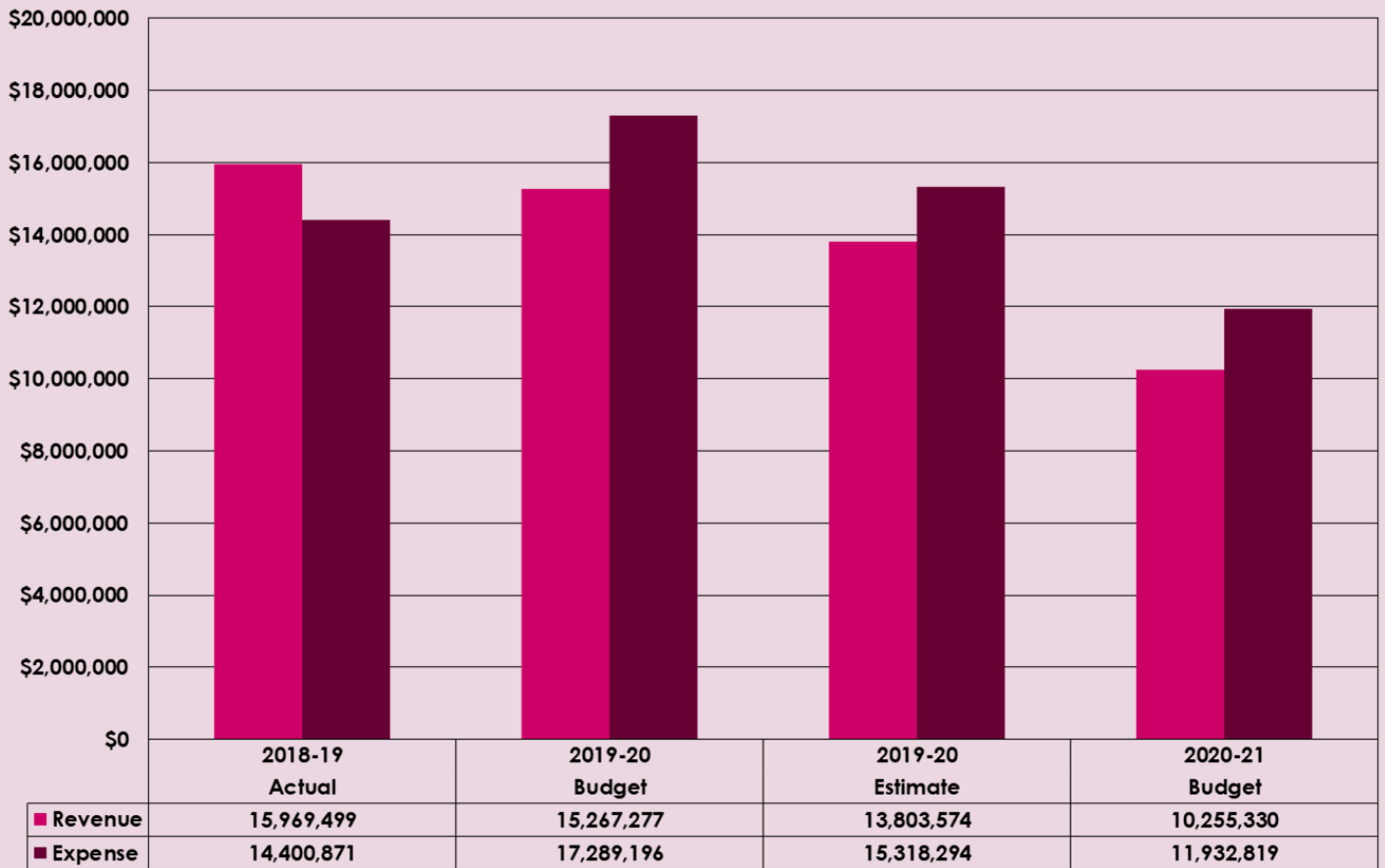


Chart 2 shows the revenues and expenditures for the total Park District operations. All amounts in the chart above and on page 30 exclude transfers between funds.

Under normal conditions, The Park District does not rely on the use of fund balance or one time revenue items for operating purposes. Fund balance and one time revenue sources are used strictly for major capital projects and/or carry-over capital projects from the prior fiscal year.

Because of the COVID-19 pandemic negative impact on operations, the Fiscal Year 2020-21 budget in the Recreation Fund utilizes \$600,000 from prior year fund balances for operating purposes.

Budget Summary Report

Fund Analysis as of June 30, 2020

The Basis of Budgeting for all funds listed on page 33 is modified accrual. This is the same as the Park District's basis of accounting used in the District's audited financial statements. Under this modified accrual, revenues are budgeted when estimated to occur according to past history and normal scheduled events and calendars. Expenditures are appropriated when estimated to occur according to past history and program implementation. The Park District prepares a detail budget by month to the program expenditure line. In the modified accrual basis of accounting, revenues are recorded when available and measurable and expenditures are recorded when the liability is incurred.

THE FOLLOWING FUNDS ARE CLASSIFIED AS MAJOR PARK DISTRICT FUNDS

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. Taxes, which account for 99% of the revenue in the Corporate Fund, are budgeted at \$2,259,853 which is \$90,574 higher than last year's actual tax receipts. The total budgeted expenditures for the Corporate Fund are \$2,211,251, which is less than 1% higher than last year's budget and includes \$20,000 in capital

expenditures. Fiscal year 20/21 budget includes \$306,716 in anticipated unemployment costs to account for COVID-19 related layoffs. Not including the unemployment costs, which are normally very minimal if any at all, the Corporate Fund budget is 14% lower than the fiscal year 19/20 budget. Total Park Management expenditures in the Corporate Fund are budgeted to decrease 16% compared to the 19/20 budget and decrease 8% compared to 19/20 year end projections. This year no fund balance is budgeted to be transferred to the Capital Replacement /

Development Fund, instead any dollars in excess of the fund balance target will be transferred to the Recreation Fund. The budgeted year end fund balance in this fund is \$1,064,080, which is \$526,148 above the fund balance target.

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 fees charged for the programs, use of the fitness centers and aquatic center. The COVID-19 pandemic has the biggest affect on the Recreation Fund where programming is directly impacted. The Leadership Team is working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while safely operating within the guidelines of the State re-opening plan. Total budgeted expenditures in the

Budget summary as of June 30, 2020

GURNEE PARK DISTRICT							
BUDGET SUMMARY							
As of June 30, 2020							
Fund Description	Beginning Fund Balance 05/1/2019*	2019-20 Estimated Revenues	2019-20 Estimated Expenditures	Projected Fund Balance 04/30/20	2020-21 Budgeted Revenues	2020-21 Budgeted Expenditures	Projected Fund Balance 04/30/21
Corporate	\$ 694,163	\$ 2,309,377	\$ 2,012,713	\$ 990,828	\$ 2,284,503	\$ 2,211,251	\$ 1,064,080
Site & Construction	1,700,496	880,048	2,271,830	308,715	895,000	1,119,352	84,363
Capital Replacement / Development	5,021,262	458,287	687,271	4,792,278	35,500	454,267	4,373,511
Recreation	2,123,047	7,754,183	7,793,013	2,084,217	4,577,574	5,254,712	1,407,079
Audit	8,160	31,053	29,356	9,857	31,637	29,409	12,085
Paving & Lighting	24,324	55,875	64,083	16,115	57,510	60,500	13,125
Recreation for the Handicapped	139,925	465,498	456,444	148,978	480,962	417,301	212,639
Liability Insurance	59,162	252,619	222,825	88,955	220,825	214,605	95,175
IMRF	119,410	302,358	297,312	124,456	295,751	322,361	97,846
Social Security	138,762	281,590	314,156	106,197	336,133	301,100	141,230
Bond & Interest	27,223	1,024,264	1,009,042	42,445	1,038,427	1,028,212	52,660
Debt Service (Aquatic Center)	690,069	346,423	518,250	518,242	1,508	519,750	-
Total All Funds:	\$ 10,746,002	\$ 14,161,574	\$ 15,676,294	\$ 9,231,282	\$ 10,255,330	\$ 11,932,819	\$ 7,553,793
By Operational Area		2019-20 Estimated Revenues	2019-20 Estimated Expenditures	2019-20 Estimated Surplus (deficit)	2020-21 Budgeted Revenues	2020-21 Budgeted Expenditures	2020-21 Budgeted Surplus (Deficit)
General Operations ¹		\$ 5,941,893	\$ 6,262,368	\$ (320,475)	\$ 5,196,794	\$ 5,186,163	\$ 10,631
Parks Management ²		-	2,269,659	(2,269,659)	-	2,122,809	(2,122,809)
Recreation ³		8,219,681	7,144,267	1,075,414	5,058,536	4,623,847	434,690
Total All Areas:		\$ 14,161,574	\$ 15,676,294	\$ (1,514,720)	\$ 10,255,330	\$ 11,932,819	\$ (1,677,489)
				Less: Interfund Transfers	\$ -	\$ -	
				Revenue/Expenditures from Operations	\$ 10,255,330	\$ 11,932,819	

* Amounts for the Beginning Fund Balance 05/01/2019 are from the District's Audited FYE2019 Comprehensive Annual Financial Report.

General Operations¹ includes the Corporate Fund less Park Management expenditures, Site & Construction Fund, Capital Replacement / Development Fund, Audit Fund, Paving and Lighting Fund, Liability Insurance Fund, IMRF Fund, Social Security Fund, Bond & Interest Fund, and Debt Service (Aquatic Center) Fund. Park Management² includes expenditures from the Corporate Fund and Recreation Fund. Recreation³ includes the Recreation Fund and Recreation for Handicapped Fund.

Recreation Fund are \$5,254,712 which is 38% lower than the 19/20 budget. Total budgeted revenue in the Recreation Fund is \$4,577,574 which is 50% lower than the 19/20 budget. The budgeted revenues for recreation programs is \$1,569,001 which is 58% lower compared to the 19/20 budget, and 48% lower compared to 19/20 year-end results which were effected by the COVID-19 pandemic for six weeks. Some examples of adjusted recreation programming revenue are as follows -

- Extremely limited programming for the summer. Traditional summer camp cannot be offered, however, staying within state guidelines, we will offer Summer Club which will have less than 10% the participant capacity of normal summer camp. Other limited virtual programming will also be offered, for example dance.
- Larger fall and winter programs (CARE / Preschool) have been budgeted at 50% capacity in the fall, moving

to 75% capacity into the winter and early spring months.

- No programming is budgeted at 100% of capacity as we do not anticipate the State of IL reaching phase 5 until the end of the fiscal year at the earliest.

Fitness operations are budgeted to generate \$1.7 million in revenue, which represents only 50% of revenue under normal conditions. Fitness operations were forced to shutdown in mid-March due to the COVID-19 pandemic. We expect

Table 6: Program budget analysis

PROGRAM Area	FISCAL YEAR 2019/2020 (BUDGET)				FISCAL YEAR 2020/2021 (BUDGET)			
	REV	EXP	NET	%	REV	EXP	NET	%
Athletics	403,086	219,680	183,406	46%	197,114	107,450	89,664	45%
Gen Youth Rec	213,957	129,281	84,676	40%	175,068	107,078	67,990	39%
CARE	835,333	340,048	495,285	59%	526,178	248,137	278,040	53%
Pre School	573,639	271,501	302,139	53%	341,600	197,394	144,206	42%
Day Camp	1,104,948	565,033	539,915	49%	154,500	42,443	112,057	73%
Adult Recreation	41,561	30,032	11,529	28%	10,674	8,168	2,507	23%
Rentals	66,890	28,580	38,310	57%	21,600	11,134	10,466	48%
Special Events	26,700	48,323	(21,623)	-81%	17,855	22,363	(4,508)	-25%
Aquatics	435,075	319,240	115,835	27%	124,413	122,250	2,162	2%
Total	\$3,701,189	\$1,951,717	\$1,749,472	47%	\$1,569,001	\$ 866,416	\$ 702,584	45%
Fitness Center Ops	3,521,316	3,521,316	(0)	0%	1,695,951	1,695,951	(0)	0%
HC Aquatic Center	593,825	593,825	(0)	0%	-	117,002	(117,002)	n/a
Grand Total	\$7,816,330	\$6,066,858	\$1,749,472	22%	\$3,264,952	\$2,679,370	\$ 585,582	18%

Table 6 compares 2020-21 and 2019-20 budgeted Recreation Fund program area revenues and expenditures.

operations to resume at the end of June, pursuant to State of IL guidelines, however, we expect a large number of members will not feel comfortable in a fitness center environment upon re-opening.

Following State of IL Health Department guidelines, the Hunt Club Park Aquatic Center is scheduled to be closed for the 2020 season. Even though no revenue will be generated, \$117,002 in expenditures is included in the budget for ongoing facility costs such as utilities and maintenance.

Total Park Management expenditures in the Recreation Fund are budgeted 1.5% lower compared to the 2018/2019 budget and increase 8% compared to 2018/2019 year end projections. This year \$155,000 of accumulated fund balance is budgeted to be transferred to the Capital Replacement / Development Fund from the Recreation Fund. The budgeted year end fund balance is \$2,001,053 which is \$68,011 above the fund balance target.

With the elimination of the

HCPAC Fund, the remaining fund balance was transferred by Board approval after the 2017-2018 fiscal year audit was complete. \$139,427 was transferred into the Recreation Fund to account for 25% of operating expenditures for the Aquatic Center and the remaining \$421,646 was transferred into the Capital Replacement/Development Fund to be used on future capital needs of the HCPAC.

Bond and Interest Fund

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.

The budgeted year end fund balance in this fund is \$52,660. There is no fund balance target in this fund.

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.

Due to the negative impact on operations of the COVID-19 pandemic, no transfers from the Corporate or Recreation Funds are budgeted into the Capital Replacement / Development Fund. Management is confident all projects contained in the five year capital plan can be completed using existing capital fund balances as well as annual rollover bonds.

There are several capital project items included in the budget for this fund a list of which is included as Appendix A.

The proposed budgeted year end fund balance in this fund is \$4,373,511; \$2,237,769 is for regular capital projects (including HCPAC), \$92,765 is for future FitNation facility capital items, and \$2,042,977 is for future FitNation debt payments. There is no fund balance target in this fund.

THE FOLLOWING FUNDS ARE CLASSIFIED AS NON-MAJOR PARK DISTRICT FUNDS

Site and Construction Fund

The Site and Construction Fund is used to account for capital expenditures associated with acquiring, improving, and maintaining the Park 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. The budgeted year end fund balance in this fund is \$84,363. There is no fund balance target in 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 \$12,085 which is \$4,542 above the fund balance target.

Paving and Lighting

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 \$13,125 which is \$3,875 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 the handicapped and impaired. This fund is also used to make ADA improvements to the Park District's park infrastructure. The proposed budgeted year end fund balance in this fund is \$212,639. 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 budgeted year end fund balance in this fund is \$95,175 which is \$41,524 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 regulated Illinois Municipal Retirement Fund. The budgeted year end fund balance in this fund is \$97,846 which is \$81,000 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 \$141,230 which is \$58,354 above the fund balance target.

Debt Service (Aquatic Center) Fund

This fund is used to accumulate funds for the retirement of alternate revenue bonds issued for the construction of the aquatic center. Financing is provided by annual payments from the Village of Gurnee and the Park District's annual rollover bonds. In FY 2020/2021, the Park District will make the final debt service payment on the Hunt

Chart 3: Total park district revenue (excluding transfers)

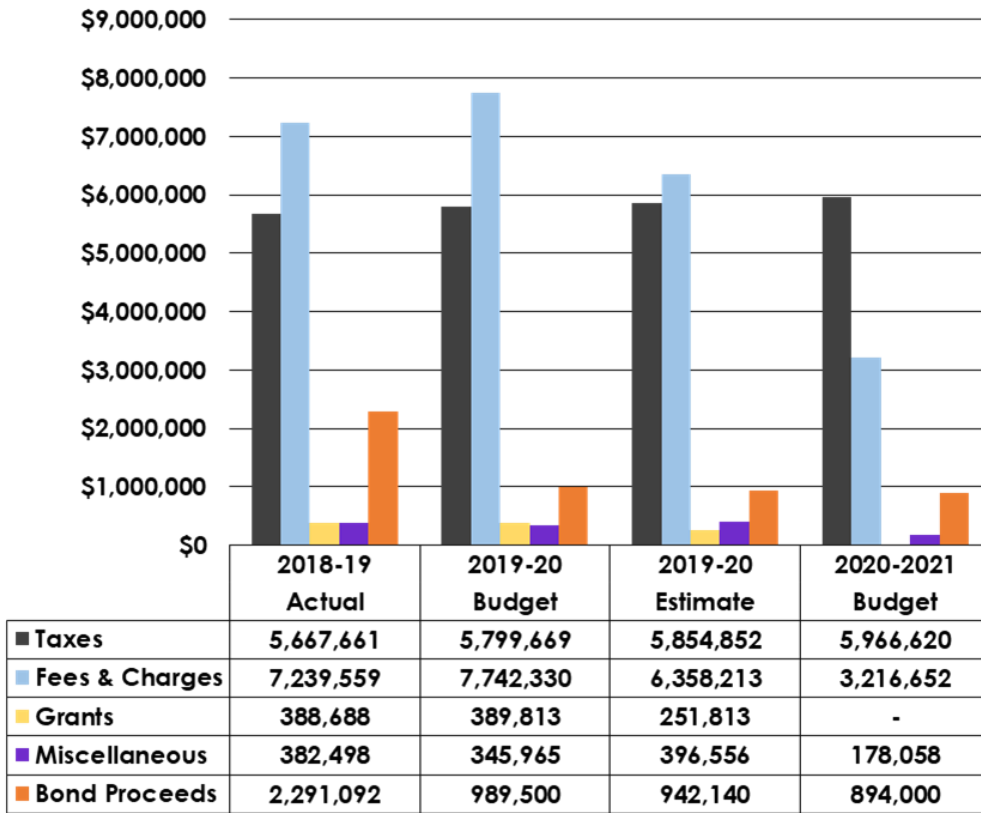


Chart 3 illustrates total revenue by major category for 2018-19, the budget and estimated revenue for 2019-20 and the budgeted revenue for 2020-21, all of which exclude fund transfers.

Club Park Aquatic Center. At the end of 20/21 all dollars will have been spent out of this fund leaving no remaining fund balance.

OPERATIONAL AREAS:

The lower portion of the Budget Summary Report on page 33 is the individual Operational Areas estimated and budgeted revenues, expenditures, and surplus or deficit. The fund balances are directly related to the results of the operational area. The beginning fund

balance for all funds, plus or minus the surplus or deficit, will result in the ending fund balance for all funds. Real estate taxes are collected in the General Operations and Recreation areas. Most capital improvement costs are expensed in the General Operations area with the exception of those directly attributable to the Recreation area. The Park District does not budget revenue directly to the Parks Management Operational area.

Overall budget deficit in 2020-21 is the result of the negative impact of the COVID-19 pandemic on recreation programming as well planned spending of accumulated fund balances for various capital projects. Most of these capital projects are budgeted out of the General Operations area. The Recreation area is budgeted to have a significant decrease in surplus from 2019-20 year end estimates due to the reduction in net programming revenue caused by the impact of COVID-

19 on the ability to offer full recreational programming.

MAJOR REVENUE SOURCES

Tax Revenue

Tax revenue, consisting of property tax levy and business replacement tax, accounts for 64% of the total park district revenue. The total District property tax levy includes the Corporate Fund, Recreation Fund, Audit Fund, Paving and Lighting Fund, Recreation for Handicapped Fund, Illinois Municipal Retirement Fund, Liability Insurance Fund, Social Security Fund, and the Bond and Interest Fund. Total tax revenue is budgeted to increase 2% in 2020-21 compared to 2019-20 total tax revenue which reflects the increase in CPI. Population growth in the Park District has remained relatively flat over the last several years. Because of this, the Park District expects a trend of very modest growth in property tax revenue over the next several fiscal years.

Fees and Charges

Under normal circumstances Fees and charges account for over 50% of the budgeted total park

district revenue. In 2020-21, based on reduced program offerings, Fees and charges account for In the Recreation Fund, fees and charges for 34% of total budgeted revenue. Revenue from fees and charges for services consists of recreation program revenue, fitness center operations revenue and aquatic center operations revenue. Fees and charges for services revenue is budgeted to decrease 50% compared to 2019-20 year end estimates. Recreation program revenue is budgeted to decrease 58% compared to 2019-20 year end estimates. Fitness operations accounts for \$1.7 million in budgeted revenue in 2020-21, which is only 50% of normal operating levels. The Aquatic Center is scheduled to be closed for the 2020 season.

The Leadership Team is working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while following the State of IL guidelines for safely operating during the COVID-19 pandemic.

Other Sources

The Park District received the final annual payment from the Village of Gurnee for a portion of the yearly debt service payment for the Hunt Club Park Aquatic Center in 2019-20 with the final debt payment occurring in 2020-21. Other revenue sources are mainly through interest income and reimbursement for services performed by the Parks Team. Based on the effect the COVID-19 pandemic is having on the economy, interest income has been budgeted about 50% less than 2019-20 year-end estimates.

TOTAL PARK DISTRICT EXPENDITURES

The chart on the following page illustrates total expenditures by major category for 2018-19 through 2020-21, excluding transfers. Total Park District expenditures budgeted at \$11,932,819 for 2020-21 represents a 45% decrease compared to last year's budget mainly due to operational expenditure decreases from the COVID-19 impact on operations as well as the decrease in capital outlay with the completion of the Viking

Chart 4: Total park district expenditures (excluding transfers)

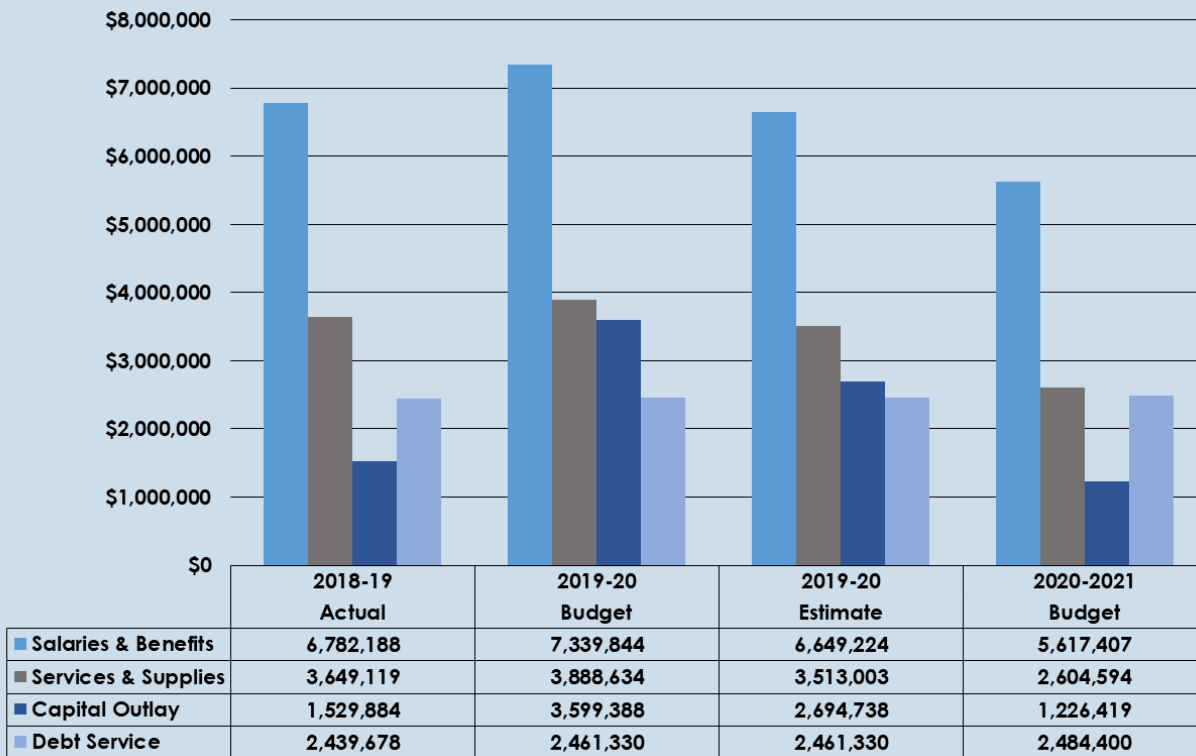


Chart 4 illustrates total expenditures by major category for 2018-19, the budget and estimated expenditures for 2019-20 and the budgeted expenditures for 2020-21, all of which exclude transfers.

Park Maintenance Facility in fiscal year 2019-20.

Salaries & Benefits / Services & Supplies

The 27% decrease in 2020-21 budget compared to 2019-20 budget is a direct reflection of the impact of COVID-19. General administrative expenditures have been reduced 15%. Parks Team expenditures remain budgeted at a level to allow for proper maintenance of parks, trails and facilities. Leadership Team and

essential fulltime staff are budgeted at full schedule, while non-essential fulltime staff are furloughed until operations return to normal. Year-round part-time staff costs are budgeted at 55% of normal operations. Seasonal part-time staff are budgeted only in areas where a need exists, for example, Summer Club and park maintenance. Fitness operations expenditures are budgeted at 50% of normal operations. The operating

budget includes \$300,000 in expected unemployment costs. Normally unemployment costs are extremely minimal if any at all.

Capital Outlay

The 2020-21 budget includes several projects detailed in Appendix A.

Debt Service

Debt service expenditures are budgeted at a slight increase to reflect the fiscal year 2020-21 debt payments.

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

The Combined Statement of Revenues, Expenditures and Changes in Fund Balance presents primary revenue and expenditure categories by major and non-major funds and three years of information. The 2018-19 actual amounts are audited figures. A surplus or deficit for each fund is calculated and the resulting fund balance is presented. Total projected fund balance at the end of 2020-21 is \$7.55 million.

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. Total revenues are projected to increase slightly from 2018-19 to 2019-20 and decrease slightly in 2020-21. The decrease in 2020-21 are due to a small reallocation of tax dollars into the Recreation Fund as well as lower expected interest income. The primary revenue source for this fund is taxes (property and replacement) which account for 99% of the

revenue in the Fund. Very modest growth is expected in tax revenue for the next several years as illustrated by the chart. Expenditures in this fund are projected to increase over the three year period to \$2,211,251 from \$1,988,747. The budgeted fund balance at year end 2020-21 is \$1,064,080 which is \$526,148 above the fund balance target. The excess fund balance will be transferred into the Recreation Fund to help offset the tremendous negative impact of the COVID-19 pandemic on recreation operations.

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 fees charged for the programs, use of the fitness centers and aquatic center. The primary revenue source for this fund is fees and charges. Traditionally in the Recreation Fund, fees for

services account for 85% of the total revenue. Due to the COVID-19, the budget reflects 70% fees for services revenue. Other budgeted revenues include property and replacement taxes (27.5%), interest on investments and miscellaneous revenues (2.5%). The decrease in budgeted revenues is a direct reflection of the COVID-19 pandemic impact on recreation operations. Examples of affected recreation programming revenue are as follows -

- Extremely limited programming for the summer. Traditional summer camp cannot be offered, however, staying within state guidelines, we will offer Summer Club which will have less than 10% the participant capacity of normal summer camp. Other limited virtual programming will also be offered, for example dance.
- Larger fall and winter programs (CARE / Preschool) have been budgeted at 50% capacity in the fall, moving to 75% capacity into the winter and early spring months.

- No programming is budgeted at 100% of capacity as we do not anticipate the State of IL reaching phase 5 until the end of the fiscal year at the earliest.
- Fitness operations revenue has been adjusted to 50% of the preliminary March budget amount.
- The adjusted budget reflects the Hunt Club Park Aquatic Center to be closed for the upcoming season.

The budgeted fund balance at year end 2020-21 is \$1,407,079 which is \$525,964 under the fund balance target. The fund balance can be brought up to the target level by directing money from the Corporate Fund which can remain comfortably above the fund balance target through expenditure control

BOND AND INTEREST

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 specifically for the purpose of retiring bonded indebtedness. The budgeted

fund balance at year end 2020-21 is \$52,660.

CAPITAL REPLACEMENT / DEVELOPMENT FUND

The Capital Replacement and Development fund is used to accumulate funds for the replacement and development of capital assets and infrastructure. Financing is provided by transfer of funds from the Corporate and Recreation funds as well as interest income. Because of the negative impact of COVID-19 on District operations, no fund balance transfer is budget in 2020-21. \$35,500 is budgeted from interest on investments. The budgeted fund balance at year end 2020-21 is \$4,373,511; \$2,237,769 is for regular capital projects (including HCPAC), \$92,765 is for future FitNation facility capital items, and \$2,042,977 is for future FitNation debt payments.

NONMAJOR GOVERNMENTAL FUNDS

The remaining funds are grouped together as they are nonmajor funds. They consist of the Site and Construction Fund, Audit

Fund, Paving and Lighting Fund, Recreation for the Handicapped Fund, Liability Insurance Fund, Illinois Municipal Retirement Fund, Social Security Fund, and the Debt Service (Aquatic Center) Fund. The primary revenue sources for these funds are taxes, bond proceeds and interest income. These funds account for \$656,462 of the Park District's total budgeted fund balance.

TOTAL GOVERNMENTAL FUNDS

The Park District operates under a conservative financial approach. Under normal circumstances, surplus operating budgets, program fees and taxes that exceed general operating expenses are proposed each year. The 2020-21 budget reflects the tremendous negative impact of the COVID-19 pandemic on Park District operations. Excluding capital expenditures and debt service expenditures as well as bond proceeds and grants, the District would be budgeting a \$102,193 surplus for 2020-21, compared to a \$3.05 million surplus in 2019-20.

(Article continues on page 48)

GURNEE PARK DISTRICT**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**

Major and Nonmajor Funds

2018-2021 Summary

	Major Corporate Fund		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ 2,118,335	\$ 2,272,457	\$ 2,259,853
Fees & Charges	-	-	-
Grants / Intergovernmental	-	-	-
Investment Income	24,526	26,156	16,500
Donations and Miscellaneous	11,300	10,765	8,150
Total Revenues	\$ 2,154,161	\$ 2,309,377	\$ 2,284,503
Expenditures			
Salaries and Benefits	\$ 1,361,359	\$ 1,416,165	\$ 1,703,844
Contractual Services	235,519	225,687	213,857
Supplies	185,437	181,042	167,950
Intergovernmental - WSRA	-	-	-
Capital Outlay	44,456	40,353	20,000
Debt Service	-	-	-
Other	161,977	149,466	105,600
Total Expenditures	\$ 1,988,747	\$ 2,012,713	\$ 2,211,251
Surplus (Deficit)	\$ 165,414	\$ 296,665	\$ 73,252
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ -
Transfers Between Funds In (Out)	(225,000)	-	-
Total Other Sources (Uses)	(225,000)	-	-
Net Surplus (Deficit)	\$ (59,586)	\$ 296,665	\$ 73,252
Fund Balance			
May 1	\$ 753,750	\$ 694,163	\$ 990,828
April 30	\$ 694,163	\$ 990,828	\$ 1,064,080

GURNEE PARK DISTRICT

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2018-2021 Summary

	Major Recreation Fund		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ 1,146,385	\$ 1,212,629	\$ 1,258,672
Fees & Charges	7,239,559	6,358,213	3,216,652
Grants / Intergovernmental	-	-	-
Investment Income	77,965	80,030	40,100
Donations and Miscellaneous	81,829	103,311	62,150
Total Revenues	\$ 8,545,737	\$ 7,754,183	\$ 4,577,574
Expenditures			
Salaries and Benefits	\$ 4,781,637	\$ 4,612,081	\$ 3,280,653
Contractual Services	1,244,361	1,189,315	824,163
Supplies	596,732	577,791	355,219
Intergovernmental - WSRA	-	-	-
Capital Outlay	135,286	70,149	25,800
Debt Service	497,438	497,438	497,438
Other	509,787	488,240	271,440
Total Expenditures	\$ 7,765,240	\$ 7,435,013	\$ 5,254,712
Surplus (Deficit)	\$ 780,497	\$ 319,171	\$ (677,138)
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ -
Transfers Between Funds In (Out)	(1,227,130)	(358,000)	-
Total Other Sources (Uses)	(1,227,130)	(358,000)	-
Net Surplus (Deficit)	\$ (446,633)	\$ (38,829)	\$ (677,138)
Fund Balance			
May 1	\$ 2,569,680	\$ 2,123,047	\$ 2,084,218
April 30	\$ 2,123,047	\$ 2,084,218	\$ 1,407,079

GURNEE PARK DISTRICT**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**

Major and Nonmajor Funds

2018-2021 Summary

	Major Bond and Interest Fund		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ 993,227	\$ 1,017,597	\$ 1,036,427
Fees & Charges	-	-	-
Grants / Intergovernmental	-	-	-
Investment Income	5,689	6,667	2,000
Donations and Miscellaneous	-	-	-
Total Revenues	\$ 998,916	\$ 1,024,264	\$ 1,038,427
Expenditures			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Intergovernmental - WSRA	-	-	-
Capital Outlay	-	-	-
Debt Service	988,286	1,009,042	1,028,212
Other	-	-	-
Total Expenditures	\$ 988,286	\$ 1,009,042	\$ 1,028,212
Surplus (Deficit)	\$ 10,631	\$ 15,222	\$ 10,215
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ -
Transfers Between Funds In (Out)	-	-	-
Total Other Sources (Uses)	-	-	-
Net Surplus (Deficit)	\$ 10,631	\$ 15,222	\$ 10,215
Fund Balance			
May 1	\$ 16,592	\$ 27,223	\$ 42,445
April 30	\$ 27,223	\$ 42,445	\$ 52,660

GURNEE PARK DISTRICT

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2018-2021 Summary

	Major Capital Replacement / Development Fund		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ -	\$ -	\$ -
Fees & Charges	-	-	-
Grants / Intergovernmental	-	-	-
Investment Income	92,299	100,287	35,500
Donations and Miscellaneous	-	-	-
Total Revenues	\$ 92,299	\$ 100,287	\$ 35,500
Expenditures			
Salaries and Benefits	\$ -	\$ -	\$ -
Contractual Services	-	-	-
Supplies	-	-	-
Intergovernmental - WSRA	-	-	-
Capital Outlay	610,593	687,271	454,267
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	\$ 610,593	\$ 687,271	\$ 454,267
Surplus (Deficit)	\$ (518,293)	\$ (586,984)	\$ (418,767)
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ -
Transfers Between Funds In (Out)	1,452,130	358,000	-
Total Other Sources (Uses)	1,452,130	358,000	-
Net Surplus (Deficit)	\$ 933,837	\$ (228,984)	\$ (418,767)
Fund Balance			
May 1	\$ 4,087,425	\$ 5,021,262	\$ 4,792,278
April 30	\$ 5,021,262	\$ 4,792,278	\$ 4,373,511

GURNEE PARK DISTRICT

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2018-2021 Summary

	Nonmajor Governmental Funds *		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ 1,409,715	\$ 1,352,169	\$ 1,411,668
Fees & Charges	-	-	-
Grants / Intergovernmental	388,688	251,813	-
Investment Income	44,705	42,321	12,158
Donations and Miscellaneous	44,184	27,020	1,500
Total Revenues	\$ 1,887,292	\$ 1,673,323	\$ 1,425,326
Expenditures			
Salaries and Benefits	\$ 639,192	\$ 620,979	\$ 632,910
Contractual Services	334,463	295,018	289,065
Supplies	-	-	-
Intergovernmental - WSRA	380,845	406,444	377,301
Capital Outlay	739,549	1,896,965	726,352
Debt Service	953,955	954,850	958,750
Other	-	-	-
Total Expenditures	\$ 3,048,005	\$ 4,174,256	\$ 2,984,377
Surplus (Deficit)	\$ (1,160,713)	\$ (2,500,934)	\$ (1,559,051)
Other Sources (Uses)			
Bond Proceeds	\$ 2,291,092	\$ 942,140	\$ 894,000
Transfers Between Funds In (Out)	-	-	-
Total Other Sources (Uses)	2,291,092	942,140	894,000
Net Surplus (Deficit)	\$ 1,130,379	\$ (1,558,794)	\$ (665,051)
Fund Balance			
May 1	\$ 1,749,927	\$ 2,880,307	\$ 1,321,513
April 30	\$ 2,880,307	\$ 1,321,513	\$ 656,462

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

GURNEE PARK DISTRICT

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

Major and Nonmajor Funds

2018-2021 Summary

	Total Governmental Funds		
	2018-19 Actual	2019-20 Estimate	2020-21 Budget
Revenues			
Taxes	\$ 5,667,661	\$ 5,854,852	\$ 5,966,620
Fees & Charges	7,239,559	6,358,213	3,216,652
Grants / Intergovernmental	388,688	251,813	-
Investment Income	245,184	255,460	106,258
Donations and Miscellaneous	137,314	141,096	71,800
Total Revenues	\$ 13,678,406	\$ 12,861,434	\$ 9,361,330
Expenditures			
Salaries and Benefits	\$ 6,782,188	\$ 6,649,224	\$ 5,617,407
Contractual Services	1,814,342	1,710,020	1,327,085
Supplies	782,169	758,833	523,169
Intergovernmental - WSRA	380,845	406,444	377,301
Capital Outlay	1,529,884	2,694,738	1,226,419
Debt Service	2,439,678	2,461,330	2,484,400
Other	671,763	637,706	377,040
Total Expenditures	\$ 14,400,871	\$ 15,318,294	\$ 11,932,819
Surplus (Deficit)	\$ (722,464)	\$ (2,456,860)	\$ (2,571,489)
Other Sources (Uses)			
Bond Proceeds	\$ 2,291,092	\$ 942,140	\$ 894,000
Transfers Between Funds In (Out)	-	-	-
Total Other Sources (Uses)	2,291,092	942,140	894,000
Net Surplus (Deficit)	\$ 1,568,628	\$ (1,514,720)	\$ (1,677,489)
Fund Balance			
May 1	\$ 9,177,374	\$ 10,746,002	\$ 9,231,282
April 30	\$ 10,746,002	\$ 9,231,282	\$ 7,553,793

This reflects the Board of Commissioners' desire to operate and maintain the Park District in a positive position so that it has the capacity to improve existing and develop new recreational opportunities for residents.

The Budget Summary Report on page 33 balances to the Combined Statement of Revenues, Expenditures and Changes in Fund Balance on pages 42 - 47.

Fees and charges, property taxes and interest income / miscellaneous money provide funding for the recreation services provided by the Park District.

Expenditure appropriations are developed from both trends and the operation of facilities under optimal weather conditions, particularly camps, the aquatic center, and other outdoor programming. This generally results in appropriated expenditures that are higher than actual level of expenditures for staffing and materials.

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.

All Park District funds are classified as governmental funds and include:

The Corporate Fund - where a government accounts for general corporate expenditures not reported in another fund.

Special Revenue Funds - includes the Recreation Fund, for reporting revenue sources that are limited to being used for a particular purpose.

Debt Service Fund - accounts for the retirement of debt.

Capital Project Fund - tracks the accumulation and use of resources for constructing, acquiring and rehabilitating capital assets, such as buildings and recreation facilities.

Fund balance is required to be reported in five components; nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable fund balance - is not available to be spent, either

in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted fund balance - is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Committed fund balance - has self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

Assigned fund balance - denotes an intended use of resources but with no formal Board action.

Unassigned fund balance - is available expendable financial resources in the General Fund that is not the object of tentative management plan.

Chart 5: Operational Revenue and Program Expenditure (Annual Budget 2020-21)

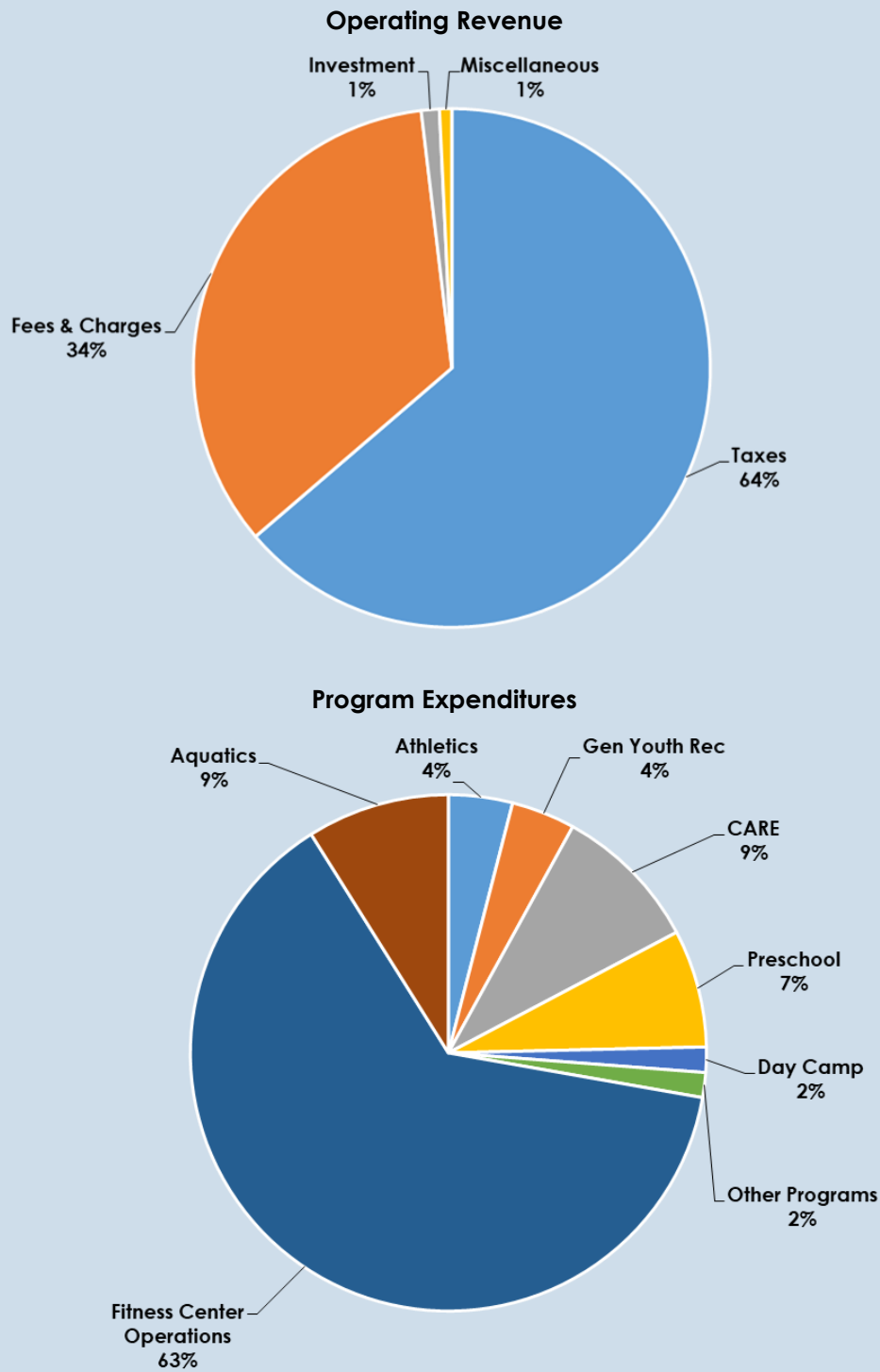


Chart 5 shows the revenue from operations excluding bond proceeds and intergovernmental sources. Operating revenues are obtained primarily through taxes, fees and charges, and investments. Program Expenditures are shown by major category.

FUND BALANCE COMPARISON - 10 YEARS ALL FUNDS

The tables on this page and the following page show a 10 year fund balance history for the Park District. The complete Park District fund balance policy is included in this document under Appendix E.

FUND	FY 20/21 (Budget)	Fund Balance Target Amount	Excess (Deficiency)	Explanation of Target Amount
CORPORATE	1,064,080	537,932	526,148	25% of operating expenditures
SITE & CONST (Dev donation)	73,266	-	73,266	no specified amount
SITE & CONST (bonds)	11,097	-	11,097	no specified amount
CAPITAL REPL / DEVL	4,373,511	-	4,373,511	no specified amount
RECREATION	1,407,079	1,933,044	(525,964)	25% of operating expenditures
HUNT CLUB PARK AQUATIC CENTER	-	-	-	
AUDIT	12,085	7,543	4,542	25% of operating expenditures
PAVING & LIGHTING	13,125	9,250	3,875	25% of operating expenditures
REC FOR HANDICAPPED	212,639	-	212,639	no specified amount
LIABILITY INSURANCE	95,175	53,651	41,524	25% of operating expenditures
IMRF	97,846	81,000	16,846	25% of operating expenditures
SOCIAL SECURITY	141,230	82,876	58,354	25% of operating expenditures
BOND & INTEREST	52,660	-	52,660	no specified amount
DEBT SERVICE (Aquatic Center)	-	-	-	Following year's debt payment
TOTAL	\$ 7,553,793	\$ 2,705,296	\$ 4,848,495	

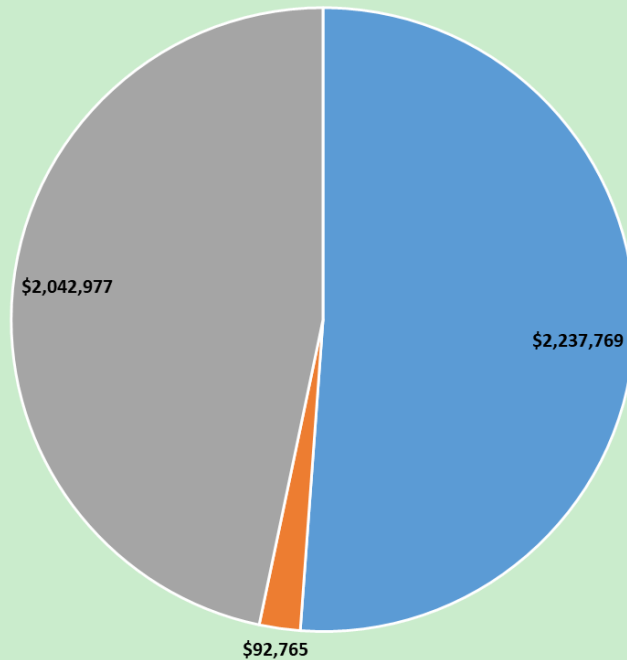
FUND	FY 17/18 (Actual)	FY 18/19 (Actual)	FY 19/20 (Projected)
CORPORATE	753,750	694,163	990,828
SITE & CONST (Dev donation)	456,683	371,104	189,118
SITE & CONST (bonds)	142,683	1,329,392	119,597
CAPITAL REPL / DEVL	4,087,425	5,021,262	4,792,278
RECREATION	2,148,034	2,123,047	2,084,218
HUNT CLUB PARK AQUATIC CENTER	421,646	-	-
AUDIT	8,083	8,160	9,857
PAVING & LIGHTING	24,919	24,324	16,115
REC FOR HANDICAPPED	164,139	139,925	148,978
LIABILITY INSURANCE	66,424	59,162	88,955
IMRF	97,635	119,410	124,456
SOCIAL SECURITY	118,106	138,762	106,197
BOND & INTEREST	16,592	27,223	42,445
DEBT SERVICE (Aquatic Center)	671,255	690,069	518,242
TOTAL	\$ 9,177,374	\$ 10,746,002	\$ 9,231,282

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FUND	FY 11/12 (Actual)	FY 12/13 (Actual)	FY 13/14 (Actual)	FY 14/15 (Actual)	FY 15/16 (Actual)	FY 16/17 (Actual)
CORPORATE	561,648	589,071	625,296	658,789	645,201	683,839
SITE & CONST (Dev donation)	248,585	395,455	395,688	80,512	199,287	378,265
SITE & CONST (bonds)	104,415	295,497	729,860	193,123	286,494	175,534
CAPITAL REPL / DEVL	3,011,049	3,044,607	3,091,392	2,880,075	2,649,655	3,142,031
RECREATION	1,565,801	1,699,583	1,603,839	1,900,969	2,003,930	2,047,713
HUNT CLUB PARK AQUATIC CENTER	884,797	929,410	894,710	823,439	735,863	627,230
AUDIT	6,667	4,957	11,337	16,028	12,088	7,766
PAVING & LIGHTING	73,430	77,365	103,879	70,891	76,006	14,269
REC FOR HANDICAPPED	176,225	199,234	266,806	53,044	109,569	95,185
LIABILITY INSURANCE	32,343	45,775	67,272	80,554	67,109	60,260
IMRF	82,170	102,515	59,734	45,275	117,231	140,585
SOCIAL SECURITY	130,788	128,999	121,866	94,697	104,905	109,322
BOND & INTEREST	12,136	28,878	32,664	42,334	50,890	7,087
DEBT SERVICE (Aquatic Center)	640,237	641,899	647,452	652,123	656,960	662,647
TOTAL	\$ 7,530,291	\$ 8,183,245	\$ 8,651,794	\$ 7,591,854	\$ 7,715,188	\$ 8,151,733

The Capital Replacement/Development Fund balance consists of funds set aside for regular Park District capital projects, future FitNation capital needs, future Hunt Club Park Aquatic Center capital needs and future FitNation debt payments. The table below shows the breakdown of the total projected Capital Replacement/Development Fund balance at the end of fiscal year 2020-21.

Total FYE 2020-21 Projected Capital Replacement/Development Fund Balance- \$4,373,511



■ Capital Projects (Including HCPAC) ■ FitNation Facility Capital Items ■ FitNation Future Debt Payments

Equalized Assessed Valuation, Tax Levy and Tax Rates

The spreadsheet on page 53 shows the equalized assessed valuation (EAV), total tax levy and tax rates for ten years beginning with 2010.

In 2009, the Park District experienced its first decrease in EAV resulting in a slight tax rate increase from 2008 to 2009. The trend of decreased EAV continued through 2014 resulting in a corresponding annual increase in the tax rate until 2015. The 2015 EAV increased 2.7% from

2014 resulting in a slightly lower tax rate. The 2015 increased EAV represented the first increase in EAV since 2008. The trend continued in 2016, 2017 and 2018. In 2019 there was a 3.8% increase in EAV, resulting in a 2.5% lower tax rate. The 2019 EAV still reflects a 13% decrease from the 2008 EAV.

The Board of Commissioners and staff discuss the tax levy every fall. The following timeline was used for the 2019 tax levy:

October 15, 2019: Determine Truth-in-Taxation hearing is needed and present to the Board.

November 8, 2019: Truth-in Taxation hearing notice appears in the newspaper.

November 19, 2019: Hold Truth-in Taxation hearing.

November 19, 2019: Adopt Tax Levy Ordinance.

November 26, 2019: File Tax Levy Ordinance with Lake County Clerk.

Chart 4: Tax levy rate - 10 years

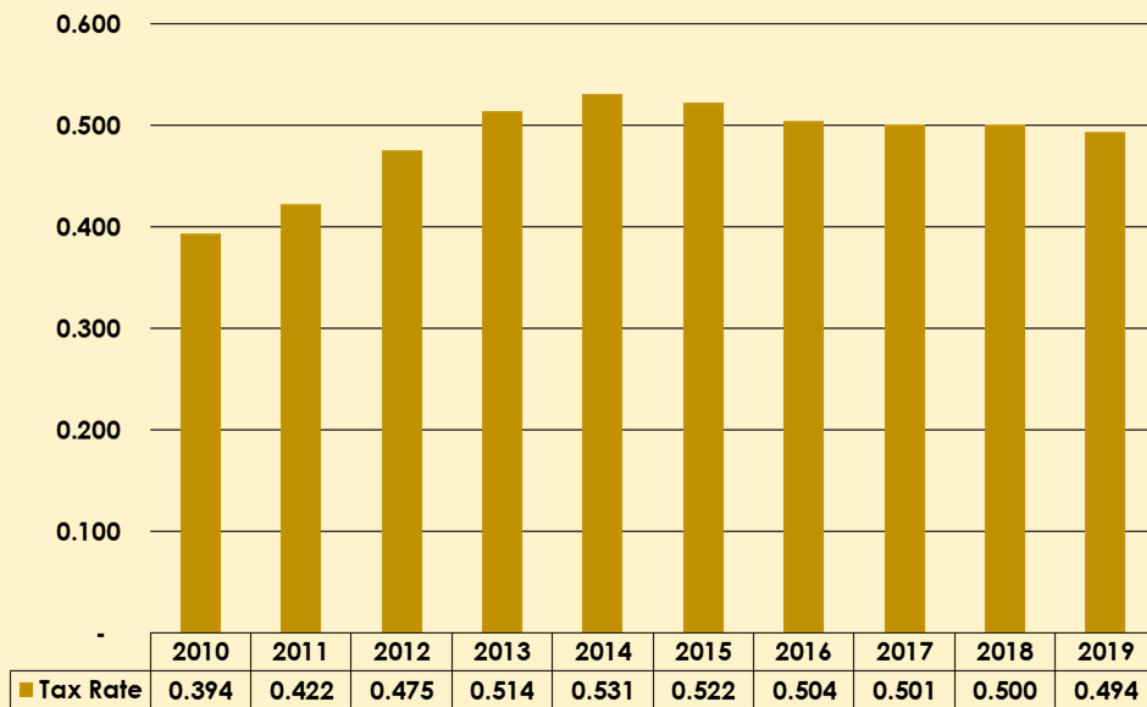


Chart 4 shows the Tax Levy Rate for the last ten years.

GURNEE PARK DISTRICT
Equalized Assessed Valuation, Tax Levy and Tax Rates

Tax Levy Year	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Equalized Assessed Valuation</u>	<u>\$ 1,199,805,752</u>	<u>\$ 1,155,684,158</u>	<u>\$ 1,125,748,618</u>	<u>\$ 1,092,489,340</u>	<u>\$ 1,022,376,751</u>
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
Total Tax Rate:	<u>0.494</u>	<u>0.500</u>	<u>0.501</u>	<u>0.504</u>	<u>0.522</u>

Tax Levy Year	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Equalized Assessed Valuation</u>	<u>\$ 1,014,262,650</u>	<u>\$ 1,033,716,226</u>	<u>\$ 1,100,827,710</u>	<u>\$ 1,204,262,913</u>	<u>\$ 1,275,067,212</u>
Total Tax Levy:	\$ 5,386,891	\$ 5,313,301	\$ 5,228,932	\$ 5,081,990	\$ 5,023,765
Corporate	0.196	0.191	0.168	0.148	0.138
Recreation	0.108	0.105	0.097	0.085	0.082
Audit	0.002	0.003	0.003	0.002	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	0.036	0.031	0.030	0.027	0.022
Liability	0.016	0.018	0.017	0.014	0.011
Social Security	0.033	0.029	0.030	0.025	0.024
Debt Service	0.095	0.092	0.085	0.076	0.070
Total Tax Rate:	<u>0.531</u>	<u>0.514</u>	<u>0.475</u>	<u>0.422</u>	<u>0.394</u>

The tax levy in the stated year is collected in the following year, for example, 2019 taxes levied from ordinance 19/20-3, passed November 19, 2019, are collected in calendar year 2020.

Debt Position

Park District residents call for quality facilities and parks, so we budget capital and infrastructure expenditures for recreation activities and open space. Therefore, the costs associated with acquiring and improving many long-term capital assets are met with the issuance of debt and surplus operations. The Park District reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The Park District currently has five outstanding debt issuances.

SERIES 2001 ALTERNATE REVENUE SOURCE BONDS (\$6,000,000) –

On April 17, 2001 the Park District issued \$6,000,000 in alternate revenue source bonds to finance the construction of the Hunt Club Park Aquatic Center. The Aquatic Center has a 1,500 bather load pool, three large water slides, two smaller drop slides, as well as a splash area for smaller children. The Park District entered into an agreement with the Village of Gurnee wherein the Village annually reimburses the Park District for 75% of the debt service. The Park District uses property tax revenues to pay the remaining 25% debt service on this bond issue. This issuance is paid out of the Debt Service (Aquatic Center) fund.

The outstanding principal balance as of April 30, 2020 is \$495,000. The final debt payment for these bonds will be made in fiscal year 2020-21.

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 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. The Park District will use 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, 2020 is \$10,500,000.

SERIES 2015 B GENERAL OBLIGATION REFUNDING PARK BONDS - ALTERNATIVE REVENUE SOURCE (\$3,910,000) – On June 21, 2005 the Park District issued a total of \$6,310,000 in debt certificates to finance the construction of the Hunt Club Park Community Center. On November 4, 2015 the Park District took the opportunity to refinance the Hunt Club Park Community Center debt and issued \$3,910,000 in general obligation refunding alternative revenue source bonds. The refunding will save the Park District around \$300,000 over the

remaining life of the bonds. The Hunt Club Park Community Center is a 44,000 square foot facility that has a 4,000 square foot fitness center, basketball court, preschool rooms, administrative offices and a dance studio. The Park District uses revenue from fitness center operations (\$65,000) accumulated in the Recreation Fund and property tax revenues to pay the debt service on this bond issue. The outstanding principal balance as of April 30, 2020 is \$2,300,000.

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 will replace the current 40 year old pole barn and will include a woodworking shop, office space, work area, ample storage for parks and recreation needs, lunchroom, bathroom and laundry area. The new maintenance facility will also improve the efficiency of the

Parks Team to service the eastside of the District. The outstanding principal balance as of April 30, 2020 is \$1,205,000.

Series 2019 General Obligation Limited Tax Park Bonds (\$942,140)–

On December 5, 2019 the Park District issued a total of \$942,140 in G.O. bonds. This is a bond issue that the district does every year to pay off larger bonds that are outstanding such as the Aquatic Center debt and the Hunt Club Community Center debt. Additionally a small portion of the proceeds will go towards ongoing capital projects. Over the past six years the Park District purchased its own G.O. Bonds. Buying our own bonds kept the interest from these bonds in the Park District. In 2019 the bonds

were sold in the open market because of the favorable interest rates offered. The interest due on these bonds will be less than the Park District is earning in interest on investments. These are one year bonds and will be paid off in 2020 out of the Bond and Interest Fund.

BOND RATING

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”**. Additionally, the District's General Obligation Debt is rated “Aa2”

Debt limit		
	Amount	Percent
Assessed Valuation - 2019 Levy	\$ 1,199,805,752	
Legal Debt Limit - 2.875% of EAV	34,494,415	100.00%
Amount of Debt Applicable to Limit	1,205,000	3.49%
Legal Debt Margin	\$ 33,289,415	96.51%

Ratio of bonded debt to assessed value

Fiscal Year	Net General Obligation Debt	EAV	Ratio of Bonded Debt to Assessed Value	Population	Per Capita
2011	\$9,878,378	\$1,275,067,212	0.775%	34,170	\$289
2012	\$9,277,959	\$1,204,262,913	0.770%	34,170	\$272
2013	\$8,788,796	\$1,100,827,710	0.798%	34,170	\$257
2014	\$18,758,812	\$1,033,716,226	1.815%	34,295	\$547
2015	\$18,030,494	\$1,014,262,650	1.778%	34,295	\$526
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

by Moody's. Moody's cites **"We expect the district's financial position will remain healthy given ample flexibility to adjust programming and staffing levels, coupled with a favorable revenue mix and history of maintaining sound reserve levels."**

DEBT LIMIT

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. See the previous page for the Park District's debt limit for fiscal year 2020-21. Bonds are not included in the computation of statutory indebtedness unless taxes levied

to pay for such obligations are in fact extended.

RATIO OF BONDED DEBT TO ASSESSED VALUE

Shown in the chart above is the ratio of bonded debt to assessed value and per capita amounts for the past five years. The increase in ratio of bonded debt to assessed value and per capita amount from 2013 to 2104 is directly related to the general obligation alternative revenue source bonds to finance the acquisition and rehabilitation of FitNation. It is the intention of the Park District to use revenues from fitness operations to pay debt service

on these bonds. To date, all FitNation bond payments have been made with revenues from fitness operations and is included in the 2020-21 budget.

DEBT SERVICE REQUIREMENTS TO MATURITY

The chart on the following page shows the Gurnee Park District's debt service requirements through their maturity. In fiscal year 2015-16 the Park District refunded the 2005 Hunt Club Park Community Center debt certificates, leaving only Alternate Revenue Source and General Obligation Bonds outstanding.

Debt service requirements to maturity

Fiscal Year	Governmental Activities			
	Alternate Revenue		General Obligation	
	Source Bonds		Bonds	
	Principal	Interest	Principal	Interest
2021	930,000	526,188	75,000	43,600
2022	570,000	488,388	75,000	42,100
2023	600,000	471,288	80,000	40,600
2024	640,000	453,288	80,000	39,000
2025	665,000	434,088	410,000	35,800
2026	680,000	414,137	430,000	19,400
2027	700,000	386,937	55,000	2,200
2028	725,000	358,937	-	-
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	-	-
Total	\$ 13,295,000	\$ 5,295,810	\$ 1,205,000	\$222,700

The annual debt service requirements to maturity, including principal and interest are shown above.

Total District

MAJOR BUDGET CHANGES REVENUE

The total 2020-21 budgeted revenue of \$10.3 million is a 26% decrease from 2019-20 year end estimates. The main source of revenue decrease is fees for services which is directly related to the negative impact on recreational offering due to the COVID-19 pandemic. While staff is working extremely hard to offer programming that aligns with the State of IL guidelines, these restrictions call for drastic changes to the District's activities offered for residents. The two main revenue sources for the Park District are fees for services and property taxes. Since the acquisition of FitNation, fees for services has been the largest revenue source for the District. The impact of COVID-19 has lowered our fees for services revenue and changed the expected revenue split for the District to 58% taxes and 31% fees for services. The pandemic has the largest impact on the Recreation Fund. Traditionally in the Recreation Fund, fees for

Total Park District Staffing

	2019-20	2019-20	2020-21
Headcounts	Budget	Y/E Estimate	Proposed
Full-Time Positions	51	49	44
Part-Time	451	452	116
Seasonal	157	157	55
Total	659	658	215

All of the employment reductions shown above from 2019-20 into 2020-21 are related to the negative COVID-19 impact on recreation programming. The Park District recreation offerings are greatly reduced in 2020-21 based on safely operating within the State of IL COVID-19 guidelines. The majority of the employment reductions listed above are in the Recreation area.

services account for 85% of the total revenue. Due to the COVID-19 pandemic, the 2020-21 budget reflects 64% fees for services revenue. Revenue changes for the 2020-21 budget include:

Tax Receipts

Tax Revenue is proposed to increase slightly (1.9%) to \$5,966,620. The increase in property tax revenue is from the increase in CPI as well as a modest increase in EAV.

Fees and Charges

There is a budgeted decrease in fees and charges of just over \$3.1 million or 50% compared to 2019-20 year end estimates. The budgeted revenues for recreation programs is \$1,569,001 which is 58% lower compared to the 2019-20 budget, and 48% lower compared to 2019-20 year-end estimates which were effected by the COVID-19 pandemic for six weeks. Fitness operations are budgeted to generate \$1.7 million in revenue,

Gurnee Park District
Annual Budget Summary
Fiscal Year 2020-21

Total District	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Budget	Budget vs. Current Year Estimate
Tax Receipts	5,667,661	5,799,669	5,854,852	5,966,620	111,768
Fees & Charges	7,239,559	7,742,330	6,358,213	3,216,652	(3,141,561)
Bond Proceeds	2,291,092	989,500	942,140	894,000	(48,140)
Grants / Intergovernmental	388,688	389,813	251,813	-	(251,813)
Investment Income	245,184	239,550	255,460	106,258	(149,202)
Donations & Miscellaneous	137,314	106,416	141,096	71,800	(69,296)
Total Revenue*	\$ 15,969,499	\$ 15,267,277	\$ 13,803,574	\$ 10,255,330	\$ (3,548,244)
Salaries & Benefits	6,782,188	7,339,844	6,649,224	5,617,407	(1,031,818)
Contractual Services	1,814,342	1,921,107	1,710,020	1,327,085	(382,935)
Supplies	782,169	862,542	758,833	523,169	(235,664)
Intergovernmental - WSRA	380,845	384,817	406,444	377,301	(29,143)
Capital Outlay	1,529,884	3,599,388	2,694,738	1,226,419	(1,468,319)
Debt Service	2,439,678	2,461,330	2,461,330	2,484,400	23,070
Other	671,763	720,169	637,706	377,040	(260,666)
Total Expenditures*	\$ 14,400,871	\$ 17,289,196	\$ 15,318,294	\$ 11,932,819	\$ (3,385,475)
Net Surplus / (Deficit)	\$ 1,568,628	\$ (2,021,919)	\$ (1,514,720)	\$ (1,677,489)	\$ (162,769)

* Total Revenue and Total Expenditures do not include transfers between funds (\$0 in 2020-21; \$358,000 in 2019-20; \$1,227,130 in 2018-19)

which represents only 50% of revenue under normal conditions. Fitness operations were forced to shutdown in mid-March due to the COVID-19 pandemic. We expect operations to resume at the end of June, pursuant to State of IL guidelines, however, we expect a large number of members will not feel comfortable in a fitness center environment upon re-opening. Following State of IL Health Department guidelines, the Hunt Club Park Aquatic Center is scheduled to be closed for the 2020 season.

Investment Income

Investment income is budgeted to decrease \$149,202 or 58% compared to 2019-20 year end estimates. The decrease in anticipated interest income is due to less dollars available to invest as well as significantly lower interest rates because of the COVID-19 impact on the national economy.

Bond Proceeds

Bond proceeds are budgeted to decrease \$48,140 in 2020-21 compared to 2019-20 year end estimate due to the planned

increase in payments on the Viking Park Maintenance Facility bonds issued in 2018.

Donations and Miscellaneous

Donations and Miscellaneous are budgeted to decrease \$69,296 in 2020-21 compared to 2019-20 year end estimates. The decrease is directly related to less special events programming and affiliate services in 2020-21 due to the COVID-19 pandemic.

EXPENDITURES

Salaries and Benefits

The proposed budget is \$1,031,818 (16%) lower than 2019-20 year end estimates. Leadership Team and essential fulltime staff are budgeted at full schedule, while non-essential fulltime staff are furloughed until programming returns to full offerings. Year-round part-time staff costs are budgeted at 55% compared to normal operating conditions. Seasonal part-time staff are budgeted in areas where a need exists, for example, Summer Club and park maintenance. The operating budget includes just over \$300,000 in expected unemployment costs due to

COVID-19 related layoffs. Normally unemployment costs are extremely minimal if any at all.

Contractual Services

The proposed budget is \$382,936 (22%) lower than 2019-20 year end estimates. The decrease is mainly due to contractual recreation program expenditures reduced based on the COVID-19 limitations to programming.

Supplies

The proposed budget is \$235,664 (31%) lower than 2019-20 year end estimates due to recreation program expenditures reduced based on the COVID-19 limitations to programming.

Intergovernmental - WSRA

The proposed budget is decreased \$29,143 (7%) from the 2019-20 year end estimates. The Gurnee Park District contributes 75% of its Recreation for Handicapped tax levy to the Warren Special Recreation Association. The Park District also reimburses WSRA for WSRA staff needed for inclusion services during recreation programs. The decrease in overall

intergovernmental expenditures is due solely to reduced need of staff inclusion services based on less programming.

Capital Outlay

Budgeted capital outlay is \$1.5 million lower than 2019-20 year end estimates due mainly to the construction of a new maintenance facility at Viking Park being completed in 2019-20, Details of the District's Capital Outlay can be found in Appendix A.

Debt Service

Budgeted Debt Service expenditures increased 1% compared to prior year end estimates as planned in the debt service repayment schedules.

Other

Other Expenditures are \$260,666 (41%) lower than prior year end estimates. due to recreation program expenditures reduced based on the COVID-19 limitations to programming.

ANNUAL GOALS / PERFORMANCE MEASURES

The Gurnee Park District's Strategic Plan is the directional map used to develop annual goals and objectives which lead

the operational activities of the Park District for the fiscal year. Each year the goals and objectives for the Park District are approved by the Board of Commissioners prior to the approval of the budget. The goals and objectives are used to guide the budget process and dictate the proper allocation of Park District resources.

The management team, consisting of the Executive Director and Department Directors, work together to ensure the successful implementation of the goals and objectives each fiscal year.

Six months into the fiscal year, the management team reports on the progress of the annual goals and objectives to the Board of Commissioners. At the conclusion of the fiscal year, a twelve month report on the goals and objectives is given to the Board from the management team. The performance of the Park District management team is measured through the acceptable completion of the fiscal year goals and objectives as well as the overall financial

performance of the Park District as detailed in the Comprehensive Annual Financial Report prepared by the District a few months after the fiscal year end.

Because of the operational uncertainty and the tremendous negative impact the COVID-19 pandemic has on Park District operations, the traditional annual goals process was not followed leading into fiscal year 2020-2021. Park District management and staff were all operating under the main goal of offering recreational opportunities to residents in the safest manner possible while working within the State of IL COVID-19 guidelines. More detailed goals were established for the first half of the fiscal year which are listed on the following page.

The twelve month goals and objectives report for the 2019-2020 fiscal year as reported to the Park District Board at the May 2020 Board meeting is included as Appendix F.

Located on pages 64-66 are key performance measures tracked by the management team and reported to the Board.

Fiscal Year 2020-21 - Goals thru October 31, 2020

General Operations

1. Provide Administrative team with up-to-date and accurate financial reporting and projections.
2. Provide accurate and timely fitness membership data to use in operating decisions.
3. Recommend cost cutting measures to Executive Director that will ensure budgeted net results are met.
4. Administer sexual harassment training for all Park District employees.
5. Properly handle all COVID-19 related employee cases.
6. Properly manage Park District unemployment claim process to minimize exposure as much as possible.
7. Upgrade employee use Wi-Fi at Viking Park Community Center.
8. Launch RecTrac enhancements as they become available from VSI.
9. Move AP invoice submission process to all electronic.
10. Audit website and replace content with COVID relevant information.
11. Review GPD/FN Apps, train staff on use, promote customer download.
12. Review current sponsor relationship and determine if other alternate agreements are possible.
13. Feature parks as a primary engagement campaign for residents.
14. Focus on media releases to promote relevancy of agency and industry during COVID-19 pandemic.
15. Personal Training campaign development.
16. Program Guide Refresh- look for design and digital enhancements for new online only guide.
17. Video- develop video strategy and begin 3 videos to "show and tell" FitNation, Preschool, CARE and other active programs.
18. Staff Training/Development-free/low cost opportunities for continued staff development.
19. Develop public relations/guerilla marketing efforts for GO Gurnee Program.

Parks Management

1. Replace concrete in front of Hunt Club Community Center with brick paving.
2. Regrade watershed running through Viking Park
3. Complete the construction of Chittenden Playground.
4. Install ADA park entrance South Park.
5. Complete various asphalt patching.
6. Install newly purchased park rules signs.
7. Replace HVAC unit in server room at Hunt Club Community Center.
8. Hire, train and retain facility maintenance staff.

Recreation

1. Identify fall class options/locations for Studio Dance and implement program.

2. Execute Fall special events (virtual, passive, etc.)
3. Develop successful strategies to accommodate new CARE program.
4. Intergrade the new electronic forms into CARE, Days Off and Preschool CARE by communicating with parents and training staff.
5. Adjust preschool at Hunt Club to accommodate CARE participants mid-morning until the end of the day.
6. Develop successful strategies for safe operation of preschool within CDC/LCHD/PDRMA Guidelines.
7. Establish new field rental fees.
8. Establish plan for 1500 square feet attached to the Athletico space.
9. Create Phase 4 FitNation Front Desk/Membership new processes.
10. Develop a front desk operations manual for Hunt Club and FitNation.
11. Develop and implement a formal front desk staff new hire training program for both FitNation and Hunt Club staff.
12. Create a process for returning part time staff as needed including cleaning and safety protocols.
13. Daily FitNation cleaning video on social media.
14. Continue with session based lessons for the fall, adding additional classes to the schedule and increasing enrollment by 10-20% from Summer 2020 participation.
15. Successfully run 2 new lifeguard classes to increase staffing levels.
16. Develop and execute a plan to run fall soccer given current guidelines and registration numbers.
17. Create a contingency plan for winter basketball should school gyms not be available.
18. Develop a class schedule for indoor sports (classes/leagues) to allow participation given the current IDPH guidelines and also facility availability.
19. Transition all coach and parent meetings to be done via Zoom.

General Governmental Revenues by Source - Last Ten Fiscal Years

An important indicator of the financial stability of the Park District is the split between revenue sources. As shown below, the two main revenue sources for the Park District charges for services and taxes. The measurement of these two sources of revenue is something the Park District tracks on a regular basis. Modest growth in tax revenue has been the trend the last several years and is expected to continue for many years to come. Because of this, the growth in Park District revenue will come from charges for services.

In November 2013, the Park District opened FitNation, a 75,000 square foot fitness facility. Since the opening of FitNation, charges for services have become the largest source of revenue for the Park District with a 64% increase from 2013 to 2020.

In 2021, the impact of COVID-19 has lowered our fees for services revenue and changed the expected revenue split for the District to 64% taxes and 35% fees for services.

GURNEE PARK DISTRICT, ILLINOIS

General Governmental Revenues by Source - Last Ten Fiscal Years

Source	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Projected 2020	Budget 2021
Taxes	\$ 5,082,188	5,131,180	5,251,516	5,369,403	5,447,353	5,487,201	5,551,943	5,667,661	5,854,852	5,966,620
Charges for Services	4,430,852	4,726,023	5,305,589	6,777,010	7,359,080	7,358,172	7,228,763	7,239,559	6,358,213	3,216,652
Investment Income	23,485	22,687	22,546	30,886	47,815	65,684	127,197	245,184	255,460	106,258
Miscellaneous	653,090	565,926	489,983	565,234	621,045	708,190	566,081	526,002	392,909	71,800
Total	10,189,615	10,445,816	11,069,634	12,742,533	13,475,293	13,619,247	13,473,984	13,678,407	12,861,434	9,361,330

The Park District's fees and charges revenue comes from recreation program registrations as well as Fitness Center and Aquatic Center operations. Shown below and on the following page are examples of three performance measurement tables the District tracks on a regular basis. The first table shows the total recreation program registrations by function for the last ten years. The second table shows the fitness membership and facility usage activity over the last fiscal year. The third shows the Hunt Club Park Aquatic Center data tracked and analyzed each season.

Registrations by Function/Program - Last Ten Fiscal Years

GURNEE PARK DISTRICT, ILLINOIS

Registrations by Function/Program - Last Ten Fiscal Years

Attendance/Registrations by Program or Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Athletics	5,469	5,537	5,642	4,863	5,035	4,624	4,450	4,244	3,702	3,074
Youth Recreation	2,512	2,588	2,934	2,327	2,213	1,747	1,700	1,610	3,149	3,050
Early Childhood/Preschool/CARE	1,117	1,213	1,432	1,221	1,152	1,390	1,421	1,393	1,323	1,584
Day Camp	2,708	3,137	3,439	3,731	3,833	3,913	3,853	3,879	3,783	3,274
Aquatics	4,168	4,365	4,397	3,736	3,716	3,141	2,738	2,758	1,231	821
Arts/Special Events	1,618	2,219	2,232	2,391	2,704	2,307	2,281	2,177	1,947	1,728
Adult Programming	1,563	1,606	1,771	1,318	1,217	1,146	961	807	1,341	1,779
Other	907	854	-	-	-	-	-	-	-	-
Total Program Registrations	20,062	21,519	21,847	19,587	19,870	18,268	17,404	16,868	16,476	15,310

Fitness Membership Monthly Reporting

	2019								2020			
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Active Fitness Memberships - end of last month	5,793	5,743	5,682	5,662	5,597	5,523	5,509	5,564	5,600	5,694	5,766	5,740
New members	131	130	156	158	173	172	204	195	277	243	98	0
Cancellations	181	191	176	223	247	186	149	159	183	171	124	0
Active Members - end of month	5,743	5,682	5,662	5,597	5,523	5,509	5,564	5,600	5,694	5,766	5,740	5,740
Net active members change - previous month	(50)	(61)	(20)	(65)	(74)	(14)	55	36	94	72	(26)	0
Budget Membership	5,840	5,790	5,758	5,680	5,650	5,674	5,684	5,714	5,869	5,899	5,999	6,001
Difference from Budget	(97)	(108)	(96)	(83)	(127)	(165)	(120)	(114)	(175)	(133)	(259)	(261)
Active Group X memberships	1,208	1,193	1,181	1,192	1,185	1,163	1,146	1,142	1,152	1,154	1,089	1,087
Active Childcare memberships	510	513	508	494	464	461	449	440	433	439	435	401
Student memberships	287	463	467	219	33	4	51	319	29	5	5	2
Avg Membership Rate (included GX and CC)	\$43.58	\$43.27	\$43.52	\$43.56	\$43.22	\$43.11	\$43.24	\$43.32	\$43.41	\$43.48	\$43.60	\$43.62
Usage Breakdown												
Total visits	36,679	33,457	34,291	32,784	31,457	34,063	34,070	37,021	38,179	33,975	13,855	0
Members	35,443	32,288	33,136	31,802	30,936	33,227	33,153	35,429	36,705	32,643	13,337	0
Daily paid visits	713	675	662	608	214	519	369	947	699	676	309	0
Hotel Guests	51	25	52	43	26	9	12	16	12	18	2	0
Guests of members	472	469	441	331	281	308	536	629	763	638	207	0

Note: Due to the COVID-19 pandemic, the District closed down all facilities and cancelled all programming starting March 14, 2020 continuing beyond the end of the fiscal year.

It is the financial goal of the Aquatic Center each year for season pass sales, daily use fees and concession revenue to cover operational and capital expenditures for the year. The table below illustrates several performance measures that Park District management looks at each season in analyzing the operational success of the Aquatic Center. In addition to pass holder and daily use attendance and financial metrics, the Park District also tracks how the weather affects Aquatic Center operations and financial performance.

Hunt Club Park Aquatic Center 10 Year Operating Metrics Comparison										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Scheduled Operating Days	97	97	97	98	97	104	98	88	89	90
Days Closed	3	11	3	16	12	15	3	8	10	10
Actual Operating Days	94	86	94	82	85	89	95	80	79	80
Days Partially Closed	14	10	11	20	25	24	17	16	10	N/A
% of Days Open	96.9%	88.7%	96.9%	83.7%	87.6%	85.6%	96.9%	90.9%	88.8%	88.9%
Available Operational Hours	823.00	810.00	833.50	839.00	825.50	842.00	810.00	647.00	635.00	635.00
Actual Operational Hours	743.00	718.25	774.50	634.50	643.00	655.00	719.00	530.75	546.00	560.00
% of Time Open	90.3%	88.7%	92.9%	75.6%	77.9%	77.8%	88.8%	82.0%	86.0%	88.2%
Avg. High Temp (in degrees F)	80.4	79.8	84.1	76.8	77.8	77.8	82.2	80.1	82.0	79.0
Avg. Time Closed for Day	7:40 PM	8:06 PM	7:43 PM	7:37 PM	7:21 PM	7:16 PM	7:09 PM	5:50 PM	6:45 PM	N/A
Daily Fees (Attendance)	12,316	11,584	10,202	8,108	7,399	8,190	10,294	8,437	6,988	6,491
Guest Passes (Attendance)	1,611	916	3,189	1,517	1,411	2,282	2,050	2,208	2,358	2,155
Prepaid (Attendance)					974	1,873	1,435	331	3,193	5,529
Camp (Attendance)			9,788,000	8,522	8,003	8,768	8,818	9,848	11,981	10,393
Pass Usage (Attendance)	54,057	51,596	56,374	39,778	33,902	32,984	33,837	26,591	27,200	23,854
B-Days, Rentals, Ext. Camps (Attendance)	931	1,131	3,168	2,264	3,043	485	1,025	422	858	743
Total Attendance	68,915	65,227	82,721	60,189	54,732	54,582	57,459	47,837	55,225	49,165
Average Daily Attendance	733	758	880	734	644	613	605	598	699	615
Total # of Pass Holders	5,617	5,876	5,775	5,148	4,514	3,990	3,739	3,585	3,529	3,262
Total # of Applications (Households)	1,885	1,915	1,981	1,769	1,540	1,364	1,274	1,236	1,253	1,144
Average Pass Holders per Household	3.0	3.1	2.9	2.9	2.9	2.9	2.9	2.9	2.8	2.9
Avg visit per pass holder, per season	9.6	8.8	9.8	7.7	7.5	8.3	9.0	7.4	7.7	7.3
Avg visit per household, per season	28.7	26.9	28.5	22.5	22.0	24.2	26.6	21.5	21.7	20.9
Resident Pass Holders	3,221	3,406	3,208	2,944	2,579	2,372	2,069	1,878	1,715	1,585
Non-Resident Pass Holders	2,396	2,470	2,434	2,204	1,935	1,618	1,670	1,707	1,814	1,677
% of Pass Holders - Resident	57.3%	58.0%	55.5%	57.2%	57.1%	59.4%	55.3%	52.4%	48.6%	48.6%
% of Pass Holders - Non-Resident	42.7%	42.0%	42.1%	42.8%	42.9%	40.6%	44.7%	47.6%	51.4%	51.4%
\$ per Operating Day - Admissions	\$1,382	\$1,613	\$1,378	\$1,120	\$1,155	\$1,386	\$1,214	\$1,238	\$1,919	\$1,952
\$ per Operating Day - Concessions	\$938	\$1,024	\$1,022	\$875	\$852	\$822	\$804	\$922	\$1,064	\$940
\$ per Operating Day - Other	\$12	\$13	\$9	\$9	\$5	\$8	\$7	\$10	\$17	\$15
\$ per Operating Day - Total Revenue	\$5,724	\$6,939	\$6,261	\$6,139	\$5,637	\$5,165	\$4,640	\$5,311	\$6,041	\$5,929
\$ from Admissions / Daily Fee Atten.	\$10.55	\$11.98	\$12.70	\$11.33	\$11.72	\$12.26	\$9.83	\$11.29	\$11.48	\$12.95
\$ from Camp Transfer / Camp Atten.	-	-	\$3.06	\$3.52	\$3.75	\$3.99	\$3.97	\$4.32	\$4.43	\$5.11
\$ from Season Pass Sales / Pass Atten	\$7.28	\$8.10	\$7.39	\$9.31	\$9.89	\$8.71	\$8.11	\$9.73	\$9.18	\$9.53
\$ from Concessions / Total Attendance	\$1.28	\$1.35	\$1.16	\$1.19	\$1.32	\$1.34	\$1.33	\$1.54	\$1.48	\$1.53
Total \$ / Total Attendance	\$7.81	\$9.15	\$8.28	\$9.56	\$10.08	\$9.76	\$9.00	\$10.42	\$11.73	\$9.63

General Operations

GENERAL RESPONSIBILITIES:

The General Operations area is responsible for the management of the District's financial, human resources, management information systems, marketing and public information. The

General Operations area budget includes property tax receipts, grants, development impact fees and investment income. The area's expenditures include administration, operating and

support expenditures, the District's capital improvement/development plans, and expenditures associated with the site and construction funds, special revenue funds and debt service funds.

GENERAL OPERATIONS - FUNDS:

- Corporate Fund (less Park Management expenditures)
- Site & Construction Fund
- Capital Replacement / Development Fund
- Audit Fund
- Paving and Lighting Fund
- Liability Insurance Fund
- IMRF Fund
- Social Security Fund
- Bond & Interest Fund
- Debt Service (Aquatic Center) Fund

GENERAL OPERATIONS

The General Operations area manages the following:

Administration

Develops, recommends and implements long range plans affecting the entire Park District. General Operations acts as

General Operations Staff

Executive Director – Susie Kuruvilla, CPA, CPRP

Operations Analyst – Melissa Greenthal

Director of Business Services – Michael Szpylman, CPRE

Business Services Specialist – Kim McCormack

IT Coordinator – Fredrick Colón

Payroll Accounting Specialist – Vicki Zika

Accounts Payable Specialist – Yesenia Cerda

Human Resources Generalist - Majeeda Purnell

Director of Marketing & Community Relations – Jennifer Gilbert

Graphic Design and Brand Specialist – Lizabett Zawadzki

Public Relations and Sponsorship Specialist – Deanna Johann

Headcounts	2019-20 Budget	2019-20 Y/E Estimate	2020-21 Proposed
Full-Time Posi-	12	11	11
Part-Time	1	1	1
Total	13	12	12

In March 2019, when the COVID-19 pandemic began to impact recreation programming, the Marketing Assistant position was laid off until programming returns to normal.

Chart 6: General Operations

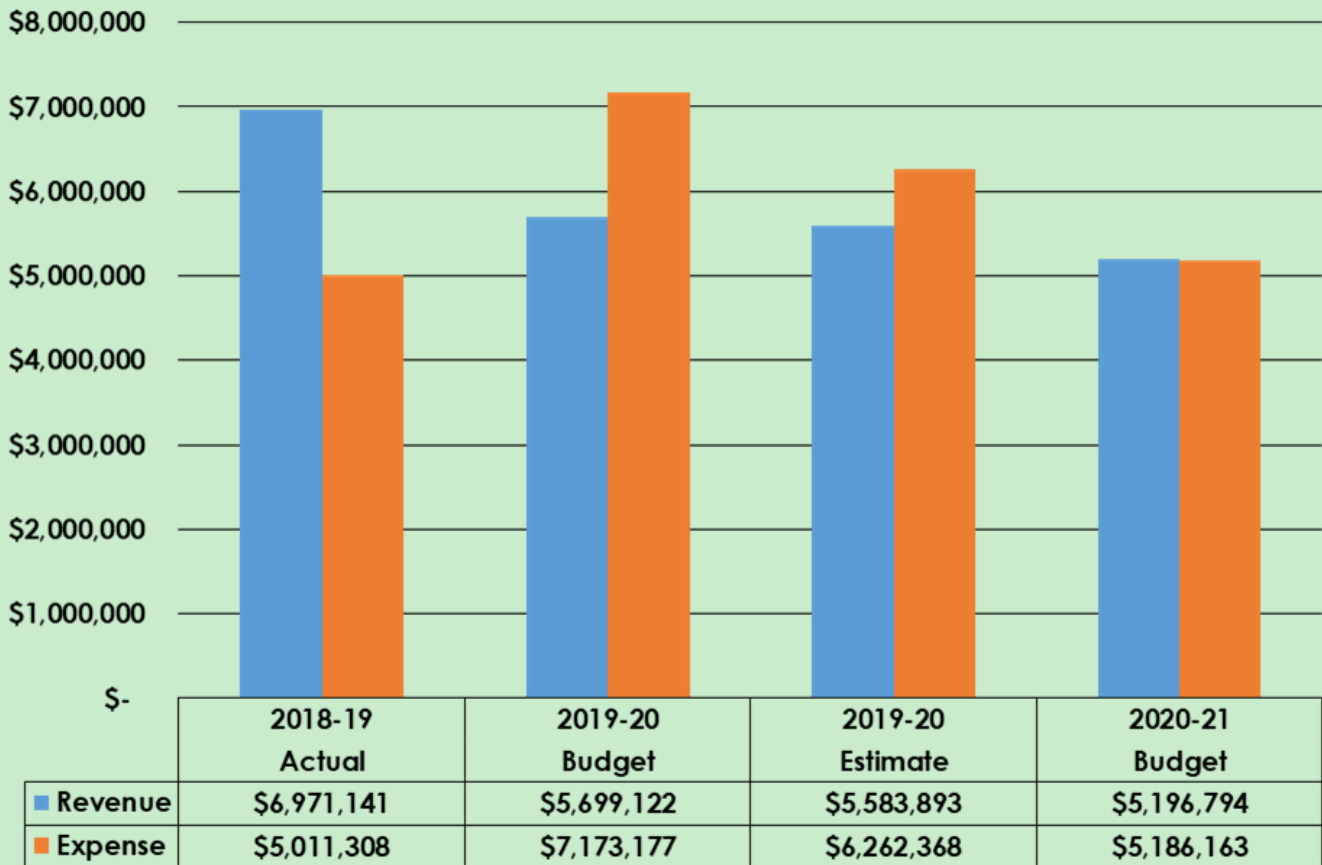


Chart 6 shows the Revenue and Expenditure actuals for 2018-19; Budgeted amounts for 2019-20, Estimates for 2019-20; and budgeted amounts for 2020-21 (Less transfers)

primary liaison with the elected Board of Commissioners in setting priorities. Administration prepares, maintains and files Park District 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 the compensation management programs for fulltime exempt and non-exempt personnel; researches, develops and implements wage and salary modifications in policy; researches and implements part-time wage schedules; preparation of bi-weekly payroll and all required

GENERAL OPERATIONS

government 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 develop, implement and communicate personnel policies and procedures to all Gurnee Park District staff.

Insurance Program

Administration represents the 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

Responsible for overall management of the District's telephone communications and voice mail systems, the District's central office supplies purchasing, and the 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 District.

Marketing and Public Relations

The Marketing Department is responsible for administration, organization, development and distribution of public information, media releases, public relations, Park District website, and assists in developing marketing and promotional strategies for the Park District. The marketing department is also the Park 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 the Park District.

Budget Preparation

Coordinates annual budget process, three-year capital improvement plan and reports progress to the Board through monthly and quarterly financial

reports. Staff tracks 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

Implements effective control of receipts and disbursements, reviews and monitors debt management procedures, protects cash and assets through sound internal controls, and invests surplus funds to earn a market rate of return and ensures the preservation of capital.

Records Management

Organizes, controls and safeguards/or discards district's records in compliance with the Local Government Records Act.

Management Information

Systems Maintenance

Maintains all centralized

computer hardware, coordinates software purchases and software development, and maintains a secure computer environment with reliable, usable data.

Performs in-house and coordinates external computer training on the District's computer applications.

2019-20 Accomplishments

All 2019-20 accomplishments can be found in the twelve month goals and objectives report for the 2019-2020 fiscal year as reported to the Park District Board at the May 2020 Board meeting and used by the Board of Commissioners to measure the performance of the Park District found in this document as Appendix F.

2020-21 Goals thru October 31, 2020

1. Provide Administrative team with up-to-date and accurate financial reporting and projections.
2. Provide accurate and timely fitness membership data to use in operating decisions.
3. Recommend cost cutting measures to Executive Director that will ensure budgeted net results are met.
4. Administer sexual harassment training for all Park District employees.
5. Properly handle all COVID-19 related employee cases.
6. Properly manage Park District unemployment claim process to minimize exposure as much as possible.
7. Upgrade employee use Wi-Fi at Viking Park Community Center.
8. Launch RecTrac enhancements as they become available from VSI.
9. Move AP invoice submission process to all electronic.
10. Audit website and replace content with COVID relevant information.
11. Review GPD/FN Apps, train staff on use, promote customer download.
12. Review current sponsor relationship and determine if other alternate agreements are possible.
13. Feature parks as a primary engagement campaign for residents.
14. Focus on media releases to promote relevancy of agency and industry during COVID-19 pandemic.
15. Personal Training campaign development.
16. Program Guide Refresh- look for design and digital enhancements for new online only guide.
17. Video- develop video strategy and begin 3 videos to "show and tell" FitNation, Preschool, CARE and other active programs.
18. Staff Training/Development-free/low cost opportunities for continued staff development.
19. Develop public relations/guerilla marketing efforts for GO Gurnee Program.

MAJOR BUDGET CHANGES

REVENUE

Revenue is budgeted to decrease \$387,099 or 7% from 2019-20 year end estimates mainly due to the final payment from the Village of Gurnee for the Hunt Club Park Aquatic Center bonds being received in 2019-20, as well as a decrease in investment income to account for the lower interest rates due to the negative COVID-19 pandemic on the national economy.

Tax Receipts

Tax Receipts are budgeted to increase by 1% to \$4,228,985. The increase is mainly attributed to the increase in CPI and a small increase in the District's EAV offset slightly by a small reallocation of tax levy to the Recreation Fund.

Bond Proceeds

Bond proceeds are budgeted to decrease \$48,140 in 2020-21 compared to 2019-20 year end estimate due to the planned increase in payments on the Viking Park Maintenance Facility bonds issued in 2018. The Viking Park Maintenance Facility bonds

are general obligations bonds which means the yearly payment is made out of the District's debt service extension base before the annual rollover bonds amount is calculated.

Grants / Intergovernmental

This revenue line represents the payment from the Village of Gurnee for the Hunt Club Park Aquatic Center annual debt service payment. There is no fiscal year 2020-21 budget amount as the final payment from the Village was received in 2019-20 for the final bond payment due this fiscal year.

Interest Income

Interest income is budgeted \$115,348 or 64% lower than 2019-20 year end estimates. The decreased budget amount accounts for lower interest rates due to the COVID-19 pandemic impact on the national economy as well as slightly lower balances in the capital funds as larger projects were completed in the past couple years.

Donations and Miscellaneous

Donations and Miscellaneous are budgeted to decrease

\$28,135 or 74% in 2020-21 compared to 2019-20 year end estimates. In 2019-20 the Park District received a rebate from our risk management agency from our liability insurance policies in response to the COVID-19 pandemic. This was a one-time payment that is not expected to be received in 2020-21

EXPENDITURES

Salaries and Benefits

Salaries and benefits are budgeted \$350,988 or 29% higher than 2019-2020 year-end estimates. The general operations budget includes \$306,716 in expected unemployment costs due to COVID-19 related layoffs. Normally unemployment costs are extremely minimal if any at all. Without the budgeted unemployment costs, salaries and benefits expenditures are budgeted to increase 4% compared to 2019-20 year end estimates, which is mainly due to a few fulltime positions that were filled in 2019-2020 after being vacant for a couple months as well as a slight increase in the District's IMRF contribution rate.

Contractual Services

A \$25,925 (6%) decrease from 2019-20 estimates is mainly due to a decrease in liability, property and workers' compensation insurance as well as implementation of some administrative cost cutting measures to reflect the negative financial impact of the COVID-19 pandemic.

Supplies

The proposed budget is \$4,077 or 31% less than 2019-20 estimates to reflect administrative cost cutting measures in response to the negative financial impact of the COVID-19 pandemic.

Capital Outlay

Budgeted capital outlay is \$1.5 million lower than 2019-20 year end estimates due mainly to the construction of a new maintenance facility at Viking Park being completed in 2019-20, Details of the District's Capital Outlay can be found in Appendix A.

Debt Service

The proposed budget is \$23,070 (1%) more than 2019-20 year end estimates as planned in the debt

service repayment schedules. FitNation bond payments are budgeted to be paid out of recreation operations using fitness operations revenue.

Other

Other expenditures are budgeted \$10,713 (16%) lower than 2019-20 year end estimates. Other expenditures include items such as bank charges, travel expenditures, training and recruitment expenditures, staff recognition and marketing. The budget decrease reflects administrative cost cutting measures in response to the negative financial impact of the COVID-19 pandemic.

Overall

Total revenues are budgeted to decrease 7% in 2020-21 compared to the 2019-20 year end estimates mainly due to the final payment from the Village of Gurnee for the Hunt Club Park Aquatic Center bonds being received in 2019-20, as well as a decrease in investment income to account for the lower interest rates due to the negative COVID-19 pandemic on the national economy. Tax receipts account

for 81% of total revenue in General Operations which is expected to increase slightly for the next several years. Total expenditures are budgeted to decrease 17% compared to the 2019-20 year end estimates with majority of the decrease coming from capital outlay with the building of the Viking park Maintenance Facility in 2019-20. There are also several administrative cost cutting measures in response to the negative financial impact of the COVID-19 pandemic.

Gurnee Park District
Annual Budget Summary
Fiscal Year 2020-21

General Operations	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Budget	Budget vs. Current Year Estimate
Tax Receipts	4,065,214	4,150,060	4,172,649	4,228,985	56,336
Fees & Charges	-	-	-	-	-
Bond Proceeds	2,291,092	989,500	942,140	894,000	(48,140)
Grants / Intergovernmental	388,688	389,813	251,813	-	(251,813)
Investment Income	170,662	157,050	179,506	64,158	(115,348)
Donations & Miscellaneous	55,485	12,700	37,785	9,650	(28,135)
Total Revenue*	<u>\$ 6,971,141</u>	<u>\$ 5,699,122</u>	<u>\$ 5,583,893</u>	<u>\$ 5,196,794</u>	<u>\$ (387,099)</u>
Salaries & Benefits	1,206,865	1,289,811	1,208,990	1,559,978	350,988
Contractual Services	480,514	488,067	443,779	417,854	(25,925)
Supplies	11,938	17,000	13,227	9,150	(4,077)
Intergovernmental - WSRA	-	-	-	-	-
Capital Outlay	1,289,106	3,329,123	2,565,167	1,155,619	(1,409,548)
Debt Service	1,942,241	1,963,892	1,963,892	1,986,962	23,070
Other	80,644	85,285	67,313	56,600	(10,713)
Total Expenditures**	<u>\$ 5,011,308</u>	<u>\$ 7,173,177</u>	<u>\$ 6,262,368</u>	<u>\$ 5,186,163</u>	<u>\$ (1,076,205)</u>
Net Surplus / (Deficit)	<u>\$ 1,959,833</u>	<u>\$ (1,474,055)</u>	<u>\$ (678,475)</u>	<u>\$ 10,631</u>	<u>\$ 689,106</u>

* Total Revenue does not include transfers between funds (\$0 in 2020-21;
\$358,000 in 2019-20; \$1,227,130 in 2018-19)

Parks Management

Parks Management Staff

Director of Parks & Planning – Jeff Reinhard, CPRP

Construction & Risk Management Supervisor – Kraig Owens, CPRP

Grounds Team Specialist (Sports Fields) – Mike Skender

Playground & Construction Team Specialist – Justin DePauw

Grounds/Playground/Construction Team Member - Jordan Kibitlewski

Grounds/Playground/Construction Team Member - Ryan Rikje

Parks & Grounds Operations Supervisor – Steve Becker, CPRP

Grounds Team Member (Horticulturist) - Katie Cook

Grounds Team Member – Carlos Arenas

Grounds Team Member – Aldo Rogel

Grounds Team Member - Justin Lukowicz

Facility Maintenance Supervisor – Sarah Sinclair

Facility Maintenance Custodian – Joaquin Herrera

Facility Team Member - Leonardo Colin

Facility Team Member - George Bettasso

Facility Team Member - Tomas Perez

Mechanic – Tom Schneider

Grounds & Equipment Operations Assistant – Kelly Petersen

Facility Operations

General Tradesman – Dan Weber

General Tradesman - Chris Carlson

General Tradesman - Steve LeBron

General Responsibilities:

The Parks Management area is responsible for the maintenance and upkeep of all the Park District's buildings, parks, playgrounds, trails, and open spaces. Additionally, they maintain all Park District vehicles and equipment. They are also responsible for safety and the management of risk. The Parks Management budget does not include any revenue as this area is 100% subsidized by other Park District operations. Budgeted expenditures include salaries and benefits of parks maintenance personnel; building, equipment, and grounds maintenance services; utilities; building, equipment, and grounds supplies; and risk management supplies.

PARKS MANAGEMENT – FUNDS:

- Corporate Fund (Parks Management expenditures)
- Recreation Fund (Parks Management expenditures)

Headcounts	2019-20	2019-20	2020-21
	Budget	Y/E Estimate	Proposed
Full-Time Positions	22	22	21
Part-Time	14	15	15
Seasonal	18	18	6
Total	54	55	42

There was a COVID-19 related resignation of a fulltime employee at the end of 2019-20, this position will remain vacant during the pandemic. The reduction in seasonal staff for 2020-21 is due to less demand for park services from recreation programming based on the limited amount of summer programming.

Chart 7: Parks Management

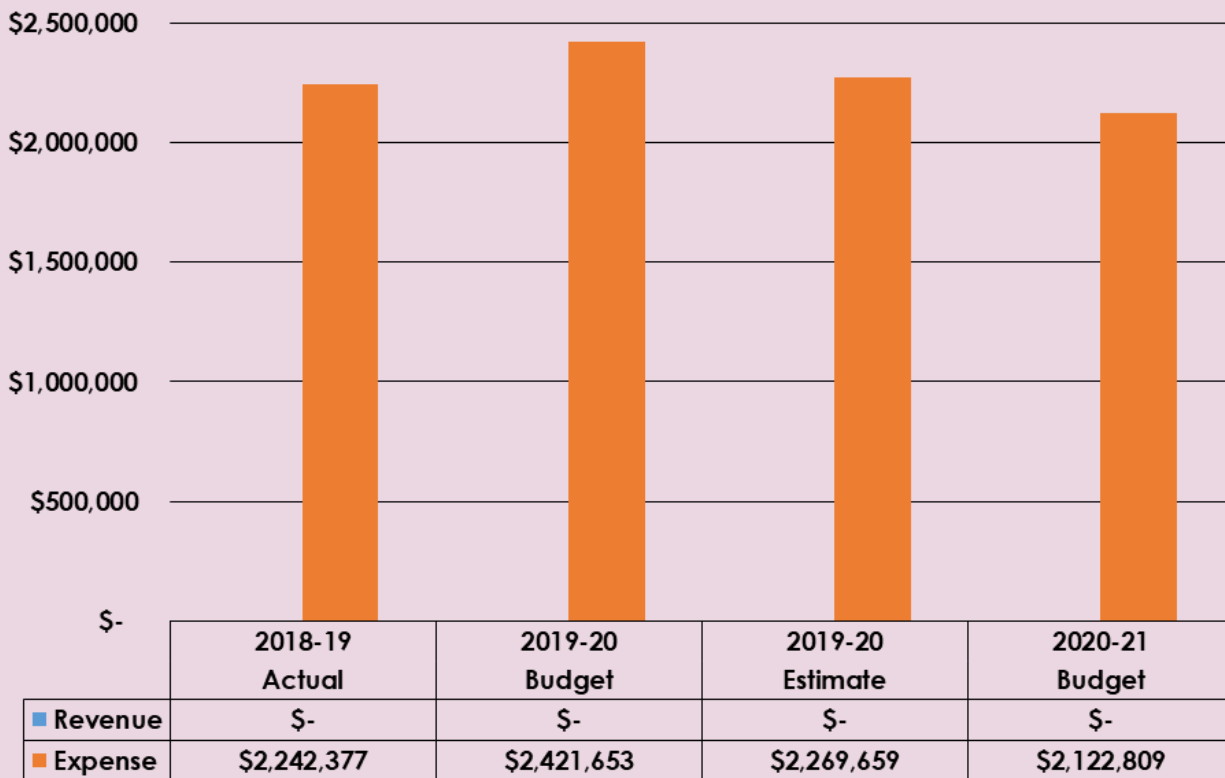


Chart 7 shows the Expenditure actuals for 2018-19; Budgeted amounts for 2019-20, Estimates for 2019-20; and budgeted amounts for 2020-21

PARKS MANAGEMENT

THE PARKS MANAGEMENT AREA MANAGES THE FOLLOWING:

Landscape Maintenance

General maintenance and upkeep of all District grounds turf,

trees, shrubs and landscape areas and turf maintenance of the Village-owned Esper Petersen Park. This includes planting of new landscaped areas such as park renovations. Athletic field repair

maintenance prepares, renovates and repairs baseball, softball and soccer fields. The Park District has a field maintenance agreement with Gurnee Youth Baseball to maintain the fields used by this

group.

Facility Maintenance

The Parks Management area repairs and monitors operations of buildings and facilities in the areas of electrical, heating, air conditioning and plumbing. This includes the installation, remodeling and additions to facilities, such as minor building improvements, and renovation of park playgrounds. Parks Management is responsible for construction and replacement of park regulatory and control signage throughout District areas and facilities.

Mechanical Maintenance

Mechanical Maintenance includes the major repairs to, and the selection and replacement of all District vehicles, equipment and other mechanical inventory.

Risk Management

Risk Management coordinates the District-wide loss reduction programs in cooperation with the Park District Risk Management Agency (PDRMA). This includes employee on-the-job safety through education, training, physical assessment and

2020-21 Goals thru October 31, 2020

1. Replace concrete in front of Hunt Club Community Center with brick paving.
2. Regrade watershed running through Viking Park
3. Complete the construction of Chittenden Playground.
4. Install ADA park entrance South Park.
5. Complete various asphalt patching.
6. Install newly purchased park rules signs.
7. Replace HVAC unit in server room at Hunt Club Community Center.
8. Hire, train and retain facility maintenance staff.

Gurnee Park District
Annual Budget Summary
Fiscal Year 2020-21

Parks Management	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Budget	Budget vs. Current Year Estimate
Tax Receipts	-	-	-	-	-
Fees & Charges	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Grants / Intergovernmental	-	-	-	-	-
Investment Income	-	-	-	-	-
Donations & Miscellaneous	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits	1,551,078	1,704,427	1,625,572	1,527,842	(97,730)
Contractual Services	260,424	279,926	231,732	245,668	13,935
Supplies	320,925	321,100	301,836	290,300	(11,536)
Intergovernmental - WSRA	-	-	-	-	-
Capital Outlay	28,618	35,200	28,366	10,000	(18,366)
Debt Service	-	-	-	-	-
Other	81,332	81,000	82,153	49,000	(33,153)
Total Expenditures	\$ 2,242,377	\$ 2,421,653	\$ 2,269,659	\$ 2,122,809	\$ (146,849)
Net Surplus / (Deficit)	<u>\$(2,242,377)</u>	<u>\$(2,421,653)</u>	<u>\$(2,269,659)</u>	<u>\$(2,122,809)</u>	<u>\$ 146,849</u>

accident prevention.

Specialty Maintenance

Specialty Maintenance includes pest / vegetation control, wetlands maintenance, snow removal, outdoor ice rinks and special event support.

2019-20 Accomplishments

All 2019-20 accomplishments can be found in the twelve month goals and objectives report for the 2019-2020 fiscal year as reported to the Park District Board at the May 2020 Board meeting and used by the Board of Park Commissioners to measure the performance of the Park District found in this document as Appendix F.

MAJOR BUDGET CHANGES

EXPENDITURES

Salaries & Benefits

Salaries and benefits are budgeted \$97,730 lower than 2019-20 year end estimates which represents a 6% decrease. The decrease in budget is due to a COVID-19 related resignation of one fulltime employee that will remain vacant during the pandemic, less seasonal employees in Parks Management

based on reduced demand for Parks services because of significantly less summer recreational programming caused by the impact of COVID -19 pandemic, as well as the reduction of approved overtime hours as a cost savings measure in response to the financial impact of the COVID-19 pandemic.

Contractual Services

Contractual services are budgeted \$13,935 (6%) over 2019-20 estimates. The budget reflects normal cost increases in utilities and other contractual services. Prior year end estimates are lower than budgeted.

Supplies

Supplies are budgeted \$11,536 (4%) lower than 2019-20 estimates. This budget decrease is due to Park services normally needed for recreational programming support that was reduced due to the COVID-19 pandemic.

Capital Outlay

Capital Outlay is budgeted with a \$18,366 (65%) decrease compared to the 2019-20 year end estimates. With the financial

impact of COVID-19, the Park District is committed to reducing non-essential expenditures.

Other

Other expenditures are budgeted \$33,153 (40%) lower than prior year end estimates as another cost savings measure in response to the COVID-19 pandemic.

Overall

The total Park Management budget is \$146,849 (6%) lower than the 2019-20 estimates. Expenditures are budgeted to allow for proper maintenance of parks, trails and facilities. There are no revenues that come directly into the Parks Management Area. Parks Management is responsible for maintaining the parks and facilities of the District. The funds available for the expenditures from this area are received through the General Operations area and the Recreation area.

Recreation

General Responsibilities:

The Recreation area is responsible for programming areas that include Athletics, Youth Recreation, Pre-school, Day Camp, Crafts, Aquatics and Dance. Additionally, they are responsible for programming fitness activities as well as managing fitness center operations. The Recreation area is also responsible for planning and holding many special events throughout the year and oversees the rental of Park District facilities such as the Viking Park Dance Hall and Summer Kitchen. Operations of the Hunt Club Park Aquatic Center is also in the Recreation area.

Recreation – Funds Included:

- Recreation Fund (less Park Management expenditures)
- Recreation for Handicapped

Recreation Staff

Director of Recreation – Michael Wick, CPRP

Manager of Recreation and Facility Services (Viking Park) – Beckie Korzyniewski

Manager of Recreation and Facility Services (HCPCC) – Sue McDougle, CPRP

Youth Recreation Supervisor – Sabrina Hinkens

Camp / CARE Site Director – Tracy Paulsen

Camp / CARE Site Director – Debbie Kowalczyk

Customer Experience Supervisor – Caitlin Deptula

Customer Service – Kelly Peters

Fitness Facility General Manager – Chris Leathers

Membership Services Supervisor – Omayra Shofner

Aquatics Manager – Diane DeLorenzo

Athletics Supervisor – Chris Marzano, CPRP

	2019-20 Budget	2019-20 Y/E Estimate	2020-21 Proposed
Full-Time Positions	17	16	12
Part-Time	436	436	100
Seasonal	139	139	49
Total	592	591	161

All of the employment reductions shown above from 2019-20 into 2020-21 are related to the negative COVID-19 impact on recreation programming. The Park District recreation offerings are greatly reduced in 2020-21 based on safely operating within the State of IL COVID-19 guidelines.

Chart 8: Recreation

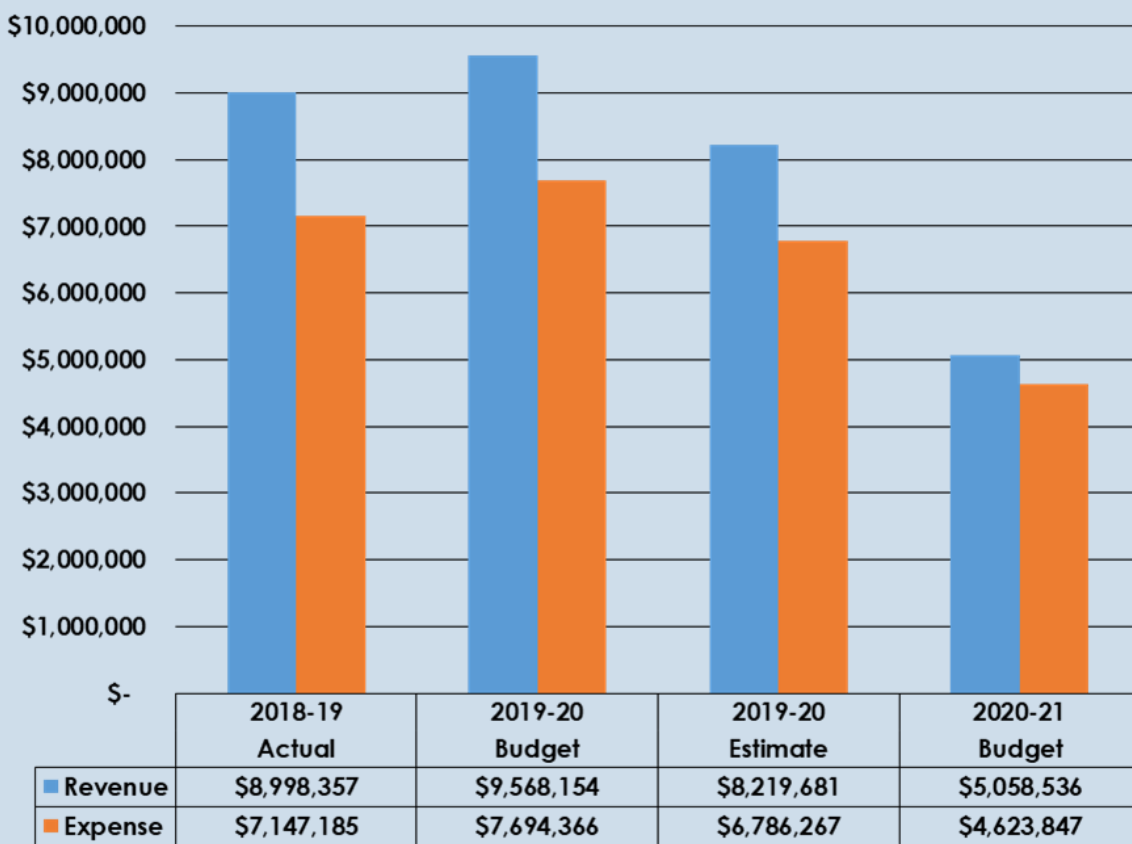


Chart 8 shows the Revenue and Expenditure actuals for 2018-19; Budgeted amounts for 2019-20, Estimates for 2019-20; and Budgeted amounts for 2020-21 (Less transfers)

THE RECREATION AREA MANAGES THE FOLLOWING:

Recreation Administration

Recreation Administration provides overall support and

direction to recreation programs and services for each age, ability and interest represented in our community. 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, golf lessons, 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 theatre.

Preschool

The Gurnee Park District 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

The 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

The Park District offers many

programs geared towards adult hobbies and interests. These include crafts, dance, cooking, trips and floral workshops.

Dance

The 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

The 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, scuba, open swim times and aquatic fitness programs. Additionally, the Warren Blue Devil Swim Club is an affiliate of the Park District.

Monthly Mixer

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

Special Events

Throughout the year, the Park District offers several different special events. These events

include various holiday festivals, a winter celebration, summer concerts and in 2018 our 50th anniversary celebration. Additionally, the Park District hosts and is deeply involved with the planning of the community wide Gurnee Days festival.

Facility Rentals

The Park District has many facilities available for rent. These include the Viking Park Dance Hall, the Summer Kitchen 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.

2019-20 Accomplishments

All 2019-20 accomplishments can be found in the twelve month goals and objectives report for the 2019-2020 fiscal year as reported to the Park District Board at the May 2020 Board meeting and used by the Board of Park Commissioners to measure the performance of the Park District found in this document as Appendix F.

2019-20 Goals thru October 31, 2020

1. Identify fall class options/locations for Studio Dance and implement program.
2. Execute Fall special events (virtual, passive, etc.)
3. Develop successful strategies to accommodate new CARE program.
4. Intergrade the new electronic forms into CARE, Days Off and Preschool CARE by communicating with parents and training staff.
5. Adjust preschool at Hunt Club to accommodate CARE participants mid-morning until the end of the day.
6. Develop successful strategies for safe operation of preschool within CDC/LCHD/PDRMA Guidelines.
7. Establish new field rental fees.
8. Establish plan for 1500 square feet attached to the Athletico space.
9. Create Phase 4 FitNation Front Desk/Membership new processes.
10. Develop a front desk operations manual for Hunt Club and FitNation.
11. Develop and implement a formal front desk staff new hire training program for both FitNation and Hunt Club staff.

12. Create a process for returning part time staff as needed including cleaning and safety protocols.
13. Daily FitNation cleaning video on social media.
14. Continue with session based lessons for the fall, adding additional classes to the schedule and increasing enrollment by 10-20% from Summer 2020 participation.
15. Successfully run 2 new lifeguard classes to increase staffing levels.
16. Develop and execute a plan to run fall soccer given current guidelines and registration numbers.
17. Create a contingency plan for winter basketball should school gyms not be available.
18. Develop a class schedule for indoor sports (classes/leagues) to allow participation given the current IDPH guidelines and also facility availability.
19. Transition all coach and parent meetings to be done via Zoom.

MAJOR BUDGET CHANGES

REVENUE

Total revenue is budgeted to decrease by \$3,161,144 (38%) compared to 2019-20 year end estimates. The COVID-19 pandemic has the biggest negative impact on recreation programming at the Park District.

Tax Receipts

Tax Receipts are budgeted to increase slightly by \$55,432 (3%) to \$1,737,635 which is due to the increase in CPI, a slight increase in the District's EAV as well as a small increase in tax levy allocation to the Recreation Fund.

Fees and Charges

There is a budgeted decrease in fees and charges of just over \$3.1 million or 50% compared to 2019-20 year end estimates. The budgeted revenues for recreation programs is \$1,569,001 which is 58% lower compared to the 2019-20 budget, and 48% lower compared to 2019-20 year-end estimates which were effected by the COVID-19 pandemic for six weeks. Fitness operations are budgeted to generate \$1.7 million in revenue,

which represents only 50% of revenue under normal conditions. Fitness operations were forced to shutdown in mid-March due to the COVID-19 pandemic. We expect operations to resume at the end of June, pursuant to State of IL guidelines, however, we expect a large number of members will not feel comfortable in a fitness center environment upon re-opening. Following State of IL Health Department guidelines, the Hunt Club Park Aquatic Center is scheduled to be closed for the 2020 season. The Leadership Team is working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while safely operating within the State of IL guidelines.

Interest Income

Interest income is budgeted to decrease \$33,854 (45%) compared to 2018-19 year end estimates. The decreased budget amount accounts for lower interest rates due to the COVID-19 pandemic impact on the national economy.

Donations and Miscellaneous

Donations and Miscellaneous revenue is budgeted \$41,161 less than 2019-20 year end estimates. The decrease in directly related to less special events programming and affiliate services in 2020-21 due to the COVID-19 pandemic.

EXPENDITURES

Salaries & Benefits

Salaries and benefits are budgeted \$1,285,076 lower than 2019-20 year end estimates which represents an 34% decrease. Four fulltime positions have been terminated based on the COVID-19 related reduced recreation programming. Year-round part-time staff costs are budgeted at 55% compared to normal operating conditions. Seasonal staff was significantly reduced to reflect the limited summer recreation program offerings and the aquatic center being closed for the season.

Contractual Services

A \$370,945 (36%) decrease in contractual services over 2019-20 estimates is due to 3rd party contractual recreation program

expenditures reduced based on the COVID-19 limitations to programming.

Supplies

The proposed budget is \$220,051 (50%) lower than 2019-20 estimates. The budget reduction is directly due to reduced program offerings caused by the COVID-19 pandemic.

Intergovernmental - WSRA

The proposed budget is decreased \$29,143 (7%) from the 2019-20 year end estimates. The Gurnee Park District contributes 75% of its Recreation for Handicapped tax levy to the Warren Special Recreation Association. The Park District also reimburses WSRA for WSRA staff needed for inclusion services during recreation programs. The decrease in overall intergovernmental expenditures is due solely to reduced need of staff inclusion services based on less programming.

Capital Outlay

Capital Outlay is \$40,404 (40%) lower than the 2018-19 year end estimate. This is mainly due to budgeted equipment replacement at FitNation being

significantly reduced as a cost saving measure in response to the negative financial impact of COVID-19,

Debt Service

The proposed budget is equal to prior year end estimates to account for the FitNation bonds repayment schedule. 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

Other expenditures are budgeted \$216,801 (44%) less than 2019-20 year end estimates. The budget reduction is directly due to reduced program offerings caused by the COVID-19 pandemic.

In addition to marketing and banking fees, expenditures classified as "other" include items such as travel expenditures, training and recruitment expenditures, staff recognition and scholarships.

Overall -

Total budgeted revenue is \$3,161,141 (38%) lower than 2019-20 year end estimates due to the tremendous negative impact of the COVID-19 pandemic on the Park District recreation programming. Total budgeted expenditures are \$2,162,420 (32%) lower than 2019-20 year end estimates. Total net results for the Recreations area are budgeted 70% lower than compared to 2019-20 year end estimates. The COVID-19 pandemic has the biggest negative impact on recreation programming at the Park District. The Leadership Team is working extremely hard to offer recreation programming and fitness opportunities to the residents and customers of the Gurnee Park District while safely operating within the State of IL guidelines.

Gurnee Park District
Annual Budget Summary
Fiscal Year 2020-21

<u>Recreation</u>					Budget vs.
	2018-19	2019-20	2019-20	2020-21	Current Year
	Actual	Budget	Estimate	Budget	Estimate
Tax Receipts	1,602,447	1,649,609	1,682,203	1,737,635	55,432
Fees & Charges	7,239,559	7,742,330	6,358,213	3,216,652	(3,141,561)
Bond Proceeds	-	-	-	-	-
Grants / Intergovernmental	-	-	-	-	-
Investment Income	74,522	82,500	75,954	42,100	(33,854)
Donations & Miscellaneous	81,829	93,716	103,311	62,150	(41,161)
Total Revenue	<u>\$ 8,998,357</u>	<u>\$ 9,568,154</u>	<u>\$ 8,219,681</u>	<u>\$ 5,058,536</u>	<u>\$ (3,161,144)</u>
Salaries & Benefits	4,024,244	4,345,607	3,814,662	2,529,587	(1,285,076)
Contractual Services	1,073,404	1,153,114	1,034,509	663,563	(370,945)
Supplies	449,307	524,442	443,770	223,719	(220,051)
Intergovernmental - WSRA	380,845	384,817	406,444	377,301	(29,143)
Capital Outlay	212,161	235,065	101,204	60,800	(40,404)
Debt Service	497,438	497,438	497,438	497,438	-
Other	509,787	553,884	488,240	271,440	(216,801)
Total Expenditures**	<u>\$ 7,147,185</u>	<u>\$ 7,694,366</u>	<u>\$ 6,786,267</u>	<u>\$ 4,623,847</u>	<u>\$ (2,162,420)</u>
Net Surplus / (Deficit)	<u>\$ 1,851,172</u>	<u>\$ 1,873,789</u>	<u>\$ 1,433,414</u>	<u>\$ 434,690</u>	<u>\$ (998,724)</u>

** Total Expenditures do not include transfers between funds (\$0 in 2020-21; \$358,000 in 2019-20; \$1,227,130 in 2018-19)

**Capital Improvement Plan
Fiscal Year 2020-21**

Overview

This section is a summary of the Gurnee Park District's capital improvement plan. In 2019 the Park District Board approved a five year Capital Project Plan for fiscal years 2019-20 through 2023-24. The Plan has anticipated amounts for all projects recommended by the staff. The total Capital Project Plan for 2020-21 is budgeted at \$1,180,619. A detailed list begins on page A-6.

Miscellaneous capital items and current fiscal year carry over items are also included in the 2020-21 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. Carry over items are those started and/or approved by the Board, but which will not be completed before the end of the current fiscal year. Carry over projects were included in prior years' budget and appropriation ordinances. Miscellaneous items and carry over items are approved as part of the regular budget process. A listing of miscellaneous items is included on page A-10.

Projects are selected for the Capital Improvement Plan from the Comprehensive 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 and accumulated surplus from Park District operations. The detailed purchasing procedure for all expenditures, with emphasis on expenditures over \$2,500, includes sealed bids for items or services over \$25,000. The Board approves all proposed expenditures over \$25,000 in advance. The 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. 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 daily services provided by the Park District. In addition to these daily 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.

Major Initiatives

Planning

The Board of Park Commissioners approved a Comprehensive Master Plan on March 16, 2010. During the 2010-2011 Fiscal Year the Park District received Distinguished Accreditation from the Illinois Association of Park Districts and the Illinois Parks and Recreation Association and received re-accreditation during the 2015-16 Fiscal Year. Also during the 2010-2011 Fiscal Year the Park District received the National Recreation and Park Association's Gold Medal Award. These achievements were identified as goals in the planning process.

In addition, every three to five years the Park District completes a Strategic Plan to guide the short term initiatives of the Park District. The strategic planning process includes input from the community, Board of Park Commissioners, other community leaders as well as Park District management and staff. On March 21, 2017 the Park District Board of Commissioners approved the Gurnee Park District Strategic Plan 2017 - 2022. The Park District Board and Leadership Team are confident that Strategic Plan 2017 - 2022 will serve as the guide for continued successful operations and prosperous growth of the Park District through fiscal year 2021-2022.

It is through these planning mechanisms that the Park District sets priorities and formulates the Capital Improvement plan.

General Operations Projects

Technology - The Park District continues its effort to upgrade technology and is budgeting \$20,000 for computer replacement. The computer replacement budget is an annual process that allows the park district to replace computers every 4-6 years of use.

Parks Management Projects

South Park – In 2019-2020 the 2-12 year old aged children playground structure was replaced. In 2020-21, \$15,000 is budgeted to add a shade shelter to the park. \$40,000 is also budgeted to create an ADA entrance and extend the stone pathway.

Park Rules Signs - \$25,000 is budgeted for new park rules signs at various parks throughout the Park District. This will be a two year project.

Land Acquisition - \$115,000 is budgeted for possible land acquisition. As part of the Park District's annual goals, the District identifies any potential opportunities to acquire land adjacent to community and neighborhood parks.

Pathway/Concrete/Surfacing repairs - \$102,500 is budgeted for pathway, parking lot, concrete and surfacing repairs at Hunt Club Park Community Center, Viking Park, Prairie Oaks Park, Timberwoods Park, Chittenden Park and Hunt Club Park.

Viking Park Drainage Improvement - \$85,000 is budgeted to help mitigate flooding of sports fields and an adjacent parking lot at Viking Park from storm water runoff. Engineered plans call for re-shaping of existing drainage swales and the installation a new bridgehead with 30" culverts replacing a deteriorating bridgehead with 24" culverts currently in place.

Viking Park, Hunt Club Park and O'Plaine Park Restrooms - \$30,000 is budgeted for restroom improvements at Viking Park, Hunt Club Park and O'Plaine Park.

Other – The Parks Management Team will complete various smaller park site improvements throughout the District. The amount budgeted for these various smaller capital purchases is \$25,000.

Sports Court Surfacing - \$23,500 is included in the 2020-21 budget for sports court resurfacing at various parks.

Building Improvement Projects

Viking Park Maintenance Facility - The replacement of the Viking Park Maintenance Facility was completed near the end of fiscal year 2019-20. The new maintenance facility is a great addition to the Park District with a lunchroom, bathroom, laundry area, woodworking shop, and ample storage for parks and recreation needs. The new maintenance facility will also improve the efficiency of the Parks and Facilities Team to service the eastside of the District. There is \$38,352 included in the 2020-21 budget for asphalt work that needs to be completed outside the new facility.

Viking Park Community Center Dancehall - \$25,000 is budgeted for the entry way door into the dancehall located inside the Viking Park Community Center.

Viking Park Bungalow Building Removal - \$20,000 is included in the budget to remove the old bungalow building located at Viking Park.

Hunt Club Park Community Center HVAC Control Unit - The software that controls the HVAC system at Hunt Club Park Community Center is outdated and must be replaced. \$77,000 is included in the 2020-21 budget for this replacement.

Hunt Club Park Community Center Server Room HVAC - \$25,000 is budgeted to replace the HVAC unit dedicated to the server room.

Hunt Club Park Community Center Concrete Replacement - \$120,000 is included in the 2020-21 budget to replace the concrete in front of the Community Center. The area large area in front of the main entrance will be replaced with brick pavers. The area in front of the preschool entrance will be replaced with new concrete.

Hunt Club Park Maintenance Yard Fencing - \$35,000 is budgeted to install fencing around the maintenance yard at Hunt Club Community Center. This will add security for the many District vehicles that parked at this location when not in use.

Hunt Club Park Maintenance Garage Doors - The garage doors at the maintenance garage need replacing at a budgeted cost of \$15,000.

FitNation - There is \$79,267 included in the 2020-21 Capital Project plan for FitNation facility improvements. These projects are funded from a transfer

made to the Capital Replacement/Development Fund from the Recreation Fund fitness operations revenue.

Contingency – There is \$100,000 included in the 2020-21 Capital Project Plan for contingency to be used as needed on the various capital projects listed above.

Equipment Replacement and Purchases

The Parks Management Team has included the replacement of four vehicles and a Dingo for the Landscape Team in the 2020-21 Capital Project Plan. There is \$165,000 budgeted for these purchases.

Miscellaneous Capital Items

The miscellaneous capital items listed on page A-10 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 2020-21 budget for miscellaneous capital items is \$45,800.

**GURNEE PARK DISTRICT
CAPITAL PROJECT PLAN 2020-2021**

Project description	FY 20/21 Budget
Parks Department Vehicle and Equipment	
Replacement - P-7 Ford F-250 (2WD) (2009)	\$30,000
Replacement - P-13 Rec Passenger Van (2000)	\$30,000
Replacement P-26 Ford F-250 (4WD) (2011) with a new Western Plow	\$40,000
Replacement - P-1 Ford Explorer (2010)	\$35,000
Dingo for Landscape Team- Hunt Club Maintenance	\$30,000
Total Vehicle and Equipment	\$165,000.00
Playground Replacements/Improvements	
Misc Improvements - all parks	\$25,000
South Park Shelter	\$15,000
Total Playground Improvements	\$40,000.00
ADA Improvements	
South Park ADA entrance and stone pathway extension.	\$40,000
Total ADA Plan	\$40,000
Sports Court Surfacing	
Chittenden Park Basketball Court Color Coating	\$3,500
Vineyard Park Basketball Court Color Coating	\$3,600
Betty Russell Park Basketball Court Color Coating	\$4,500
Viking Park Picnic Area Asphalt	\$6,400
Westgate Park	\$5,500
Total Sports Court Surfacing	\$23,500
Asphalt Surfaces/Pathways	
Hunt Club Community Park Patching Parking Lot	\$20,000
Viking Parking Lot	\$20,000
Parking Lot Re-Striping	\$2,500
Hunt Club Park Neighborhood Walkway Patching	\$5,000
Prairie Oaks side walk replacement.	\$20,000
Timberwoods Park Parking Lot and Pathway Resurfacing	\$20,000
Chittenden Park Pathway	\$15,000
Total Asphalt Surfaces	\$102,500
Facility Improvements	
Viking Park Dancehall Door	\$25,000
Viking Park Maintenance Facility	\$38,352
HVAC Delta System to replace Tracer Summit Controls.	\$77,000
Hunt Club Server Room HVAC new unit.	\$25,000
Hunt Club Community Center Brick for front of building	\$100,000
Hunt Club Preschool Concrete replacement	\$20,000
Hunt Club Maintenance Yard and Gate Fence	\$35,000
Hunt Club Maintenance Garage Doors 3 main building	\$15,000
Viking Park- Remove Bungalow	\$20,000
Total Facility Improvements	\$355,352

**GURNEE PARK DISTRICT
CAPITAL PROJECT PLAN 2020-2021**

Project description

FY 20/21 Budget

Miscellaneous Capital	
Park Rules Sign Replacements	\$25,000
Viking Park Drainage Improvements and bridge	\$85,000
Betty Russell Restroom Improvements	\$10,000
Viking Park Outside Restroom Improvements	\$10,000
O'Plaine Park Outside Restroom Improvements	\$10,000
Land Acquisition	\$115,000
Computer Equipment	\$20,000
Contingency	\$100,000
Total Miscellaneous	\$375,000
Total Regular Capital Projects	\$1,101,352

FitNation Capital

FitNation HVAC	\$0
FitNation Parking Lot	\$0
FitNation Roofing Repairs	\$4,267
FitNation- Locker room improvements	\$25,000
Remodel previously leased space	\$50,000
Total FitNation Capital Projects	\$79,267.00

Grand Total Capital Projects	\$1,180,619.00
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GURNEE PARK DISTRICT
Miscellaneous Capital Items - Fiscal Year 2020-21

FUND	DESCRIPTION	Budget Amount
Corporate Fund	Viking park wireless router replacements	8,500
	Office equipment as needed	6,500
	New landpride mower	3,200
	Parks team equipment as needed	1,800
Recreation Fund	Recreation Programming equipment replacement as needed	9,000
	Office equipment as needed	3,800
	Viking Park preschool room tile	2,000
	New landpride mower	3,200
	Parks team equipment as needed	1,800
	Fitness equipment	5,000
	Swim school equipment	1,000
	Grand Total	45,800

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% - 46% for indirect costs*
- Services available to the community with some limitations to participation

PRIVATE

- No Subsidy
- Covers all direct costs with net revenue 47% 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

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: November 19, 2019

**Budget and Appropriations Ordinance
Fiscal Year 2020-21**

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. Page 18 of this document contains the timeline for this year's budget.

Attached is the tentative Budget and Appropriations Ordinance number 20/21-5, which will be passed by the Board of Commissioners on May 19, 2020 and filed with the Lake County, Illinois Clerk's Office on May 29, 2019.

BUDGET AND APPROPRIATION ORDINANCE
2020/2021
AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND
APPROPRIATION
OF FUNDS FOR GURNEE PARK DISTRICT BEGINNING
ON THE 1ST DAY OF MAY, 2020, AND
ENDING ON THE 30TH DAY OF APRIL, 2021.

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 21st day of July, 2020, 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, 2020, and ending April 30, 2021 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, 2020, and ending on the 30th day of April, 2021.

CORPORATE FUND

Administration:

Salaries	\$776,636	\$931,964
Contractual/Legal/Professional Services	\$105,079	\$126,094
Insurance Benefits	\$150,432	\$180,518
Utilities	\$23,711	\$28,453
Materials & Supplies	\$9,150	\$10,980
Capitalized Equipment	\$15,000	\$18,000
Other Expenses	\$56,600	\$67,920
Total for Administration	\$1,136,608	\$1,363,929

Park Management:

Salaries	\$632,295	\$758,754
Contractual Services	\$43,150	\$51,780
Insurance Benefits	\$144,480	\$173,376

Utilities	\$41,918	\$50,302
Materials & Supplies	\$158,800	\$190,560
Capitalized Equipment	\$5,000	\$6,000
Other Expenses	\$49,000	\$58,800
Total for Park Management	\$1,074,643	\$1,289,572

CORPORATE FUND TOTAL **\$2,211,251** **\$2,653,501**

Income:

Real Estate Tax Levy	\$2,203,933	\$2,644,720
Other	\$80,570	\$96,684
Fund Transfer	\$0	\$0
CORPORATE FUND INCOME	\$2,284,503	\$2,741,404

SITE & CONSTRUCTION FUND (DEVELOPER DONATIONS)

Contractual/Legal/Professional Services	\$1,000	\$1,200
Capital Outlay:		
New Equipment	\$0	\$0
Park Development / Building		
Improvements	\$115,352	\$138,422
Land Acquisitions	\$0	\$0
Other Expenses	\$0	\$0
SITE & CONSTRUCTION FUND TOTAL	\$116,352	\$139,622

Income:

Grants	\$0	\$0
Developer Donations	\$0	\$0
Other	\$500	\$600
TOTAL FUND INCOME	\$500	\$600

SITE & CONSTRUCTION FUND (BONDS)

Contractual/Legal/Professional Services	\$16,500	\$19,800
Capital Outlay:		
New Equipment	\$20,000	\$24,000
New Vehicles	\$165,000	\$198,000
Park Development / Building		
Improvements	\$247,500	\$297,000
Land Acquisitions	\$115,000	\$138,000
Total Capital Outlay	\$547,500	\$657,000
Debt Retirement	\$370,000	\$444,000
Other Expenses	\$69,000	\$82,800

SITE & CONST. FUND (BONDS) TOTAL	\$1,003,000	\$1,203,600
Income:		
Bond Proceeds	\$894,000	\$1,072,800
Other	\$500	\$600
TOTAL SITE & CON FUND (BONDS) INCOME	\$894,500	\$1,073,400

CAPITAL REPLACEMENT / DEVELOPMENT FUND

Contractual Services	\$0	\$0
Capital Outlay:		
Land Acquisition	\$0	\$0
New Equipment	\$0	\$0
Park Improvements	\$155,000	\$186,000
Building Improvements	\$299,267	\$359,120
CAPITAL REPLACEMENT / DEVELOPMENT FUND TOTAL	\$454,267	\$545,120
Income:		
Other	\$35,500	\$42,600
Fund Transfer	\$0	\$0
TOTAL FUND INCOME	\$35,500	\$42,600

RECREATION FUND

Administration:		
Salaries	\$645,278	\$774,334
Contractual/Professional	\$127,496	\$152,995
Insurance Benefits	\$156,888	\$188,266
Utilities	\$42,329	\$50,794
Materials & Supplies	\$24,000	\$28,800
Capitalized Equipment	\$9,000	\$10,800
Other Expenses	\$60,060	\$72,072
Total for Administration	\$1,065,051	\$1,278,061
Park Management:		
Salaries	\$584,075	\$700,890
Contractual Services	\$66,800	\$80,160
Insurance Benefits	\$166,992	\$200,390
Utilities	\$93,799	\$112,559
Materials & Supplies	\$131,500	\$157,800
Capitalized Equipment	\$5,000	\$6,000

Total for Park Management	\$1,048,166	\$1,257,799
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Programs:

Salaries	\$1,677,481	\$2,012,977
Contractual Services	\$249,996	\$299,995
Insurance Benefits	\$32,091	\$38,510
Utilities	\$243,742	\$292,491
Materials & Supplies	\$187,219	\$224,662
Capitalized Equipment	\$11,800	\$14,160
Debt Service	\$497,438	\$596,925
Other Operating Expenses	\$241,728	\$290,074
Total for Programs	\$3,141,495	\$3,769,794

RECREATION FUND TOTAL	\$5,254,712	\$6,305,654
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Income:

Real Estate Tax Levy	\$1,240,032	\$1,488,038
Fees & Charges	\$3,264,952	\$3,917,942
Other	\$72,590	\$87,108
Fund Transfer	\$0	\$0
TOTAL RECREATION FUND INCOME	\$4,577,574	\$5,493,089

AUDIT FUND

Auditing Services	\$29,409	\$35,291
AUDIT FUND TOTAL	\$29,409	\$35,291

Income:

Real Estate Tax Levy	\$31,437	\$37,724
Other	\$200	\$240
TOTAL AUDIT FUND INCOME	\$31,637	\$37,964

PAVING & LIGHTING FUND

Paving Expense	\$23,500	\$28,200
Lighting Expense	\$37,000	\$44,400
PAVING & LIGHTING FUND TOTAL	\$60,500	\$72,600

Income:

Real Estate Tax Levy	\$57,260	\$68,712
Other	\$250	\$300
TOTAL PAVING & LIGHTING FUND INCOME	\$57,510	\$69,012

RECREATION FOR HANDICAPPED FUND

Payment to WSRA	\$359,222	\$431,066
ADA Inclusion Services	\$18,079	\$21,695
ADA Improvements	\$40,000	\$48,000
RECREATION FOR HANDICAPPED TOTAL	\$417,301	\$500,761

Income:		
Real Estate Tax Levy	\$478,962	\$574,755
Other	\$2,000	\$2,400
TOTAL INCOME	\$480,962	\$577,155

LIABILITY INSURANCE FUND

Unemployment Insurance	\$0	\$0
Tort Liability Insurance	\$50,524	\$60,629
Property Insurance	\$79,733	\$95,680
Workers' Comp. Insurance	\$84,348	\$101,217
LIABILITY INS. FUND TOTAL	\$214,605	\$257,526

Income:		
Real Estate Tax Levy	\$217,625	\$261,150
Other	\$3,200	\$3,840
TOTAL LIABILITY INS. FUND INCOME	\$220,825	\$264,990

IMRF FUND

IMRF Fund Contribution	\$322,361	\$386,833
IMRF FUND TOTAL	\$322,361	\$386,833

Income:		
Real Estate Tax Levy	\$293,251	\$351,901
Other	\$2,500	\$3,000
TOTAL IMRF FUND INCOME	\$295,751	\$354,901

SOCIAL SECURITY FUND

Social Security Contribution	\$301,100	\$361,320
SOCIAL SECURITY FUND TOTAL	\$301,100	\$361,320

Income:		
Real Estate Tax Levy	\$333,133	\$399,760

Other	\$3,000	\$3,600
TOTAL SS FUND INCOME	\$336,133	\$403,360

BOND & INTEREST FUND

Debt Retirement	\$942,140	\$1,130,568
Other Expenses	\$86,072	\$103,286
BOND & INTEREST FUND TOTAL	\$1,028,212	\$1,233,854

Income:

Real Estate Tax Levy	\$1,036,427	\$1,243,712
Other	\$2,000	\$2,400
TOTAL BOND & INTEREST FUND INCOME	\$1,038,427	\$1,246,112

DEBT SERVICE FUND (AQUATIC CENTER)

Debt Retirement	\$495,000	\$594,000
Other Expenses	\$24,750	\$29,700
DEBT SERVICE FUND (AC) FUND TOTAL	\$519,750	\$623,700

Income:

Bond Proceeds	\$0	\$0
Grants/Intergovernmental	\$0	\$0
Other	\$1,508	\$1,810
TOTAL DEBT SERVICE FUND (AC) INCOME	\$1,508	\$1,810

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
CORPORATE	\$2,211,251	\$2,653,501
SITE & CONSTRUCTION (DEV DONATION)	\$116,352	\$139,622
SITE & CONSTRUCTION (BONDS)	\$1,003,000	\$1,203,600
CAPITAL REPLACE / DEVELOP	\$454,267	\$545,120
RECREATION	\$5,254,712	\$6,305,654
AUDIT	\$29,409	\$35,291
PAVING & LIGHTING	\$60,500	\$72,600
RECREATION FOR HANDICAPPED	\$417,301	\$500,761
LIABILITY	\$214,605	\$257,526
IMRF	\$322,361	\$386,833
SOCIAL SECURITY	\$301,100	\$361,320
BOND & INTEREST	\$1,028,212	\$1,233,854
DEBT SERVICE (AQUATIC CENTER)	\$519,750	\$623,700
TOTAL FOR ALL FUNDS	\$11,932,820	\$14,319,382

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, 2020, and ending April 30, 2021, for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2020, 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 \$9,231,281;
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$12,306,396;
- (c) An estimate of the expenditures contemplated for the fiscal year is \$14,319,382;
- (d) The estimated cash expected to be on hand at the end of the fiscal year is \$7,218,295;
- (e) An estimate of the amount of taxes to be received during the fiscal year:

Real Estate Taxes	<u>\$7,070,472</u>
Personal Property Replacement Tax	<u>\$89,472</u>
TOTAL	<u>\$7,159,944</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 21st day of July, 2020.

AYES:

NAYS:

ABSENT AND NOT VOTING:

President

ATTEST:

Secretary

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, Sandra Campbell, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Gurnee Park District in the county and state aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said District.

I do further certify that the attached and foregoing is a true and complete copy of the “Combined Budget and Appropriation Ordinance of the Gurnee Park District, Lake County, Illinois, for the Fiscal Year beginning on the 1st of May 2020 and ending on the 30th of April 2021” which includes a Certification of Estimate of Revenue by the Chief Fiscal Officer of the District, as adopted by the Board of Commissioners at its properly convened meeting held on the 21st day of July, 2020 as appears from the official records of said District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said District in Lake County, Illinois, on this 21st day of July, 2020.

Secretary, Board of Park Commissioners
Gurnee Park District

(seal)

ESTIMATE OF REVENUES FOR FISCAL YEAR 2020/2021
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 2020/2021.

1)	Real Estate Taxes	\$7,070,472
2)	Personal Property Replacement Taxes	\$89,472
3)	Fees	\$3,917,942
4)	Interest Income	\$124,510
5)	Donations	\$0
6)	Grants/Foundation	\$0
7)	Reimbursements	\$3,720
8)	Non-Referendum Bonds	\$1,072,800
9)	Contract Financing	\$0
10)	Miscellaneous Income	\$27,480
11)	Fund Transfer	\$0
	TOTAL	<u>\$12,306,396</u>

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 2020/2021.

Dated: 7/21/2020

Michael Szpylman
Treasurer

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, Furniture and Other Equipment, and Vehicles.

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 Park 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, furniture, other equipment and vehicles” accounts consists 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.

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	5 – 20
Machinery, Furniture and Other Equipment	5 - 10
Vehicles	5

3.6.4 Procedure for Additions & 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, he/she 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.

GURNEE PARK DISTRICT POLICY MANUAL

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.
- 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.

Debt Service (Aquatic Center) Fund – the fund balance target should represent the amount needed for the following fiscal year debt payment scheduled to be made from this fund. The fund is used to accumulate monies for the retirement of alternate revenue bonds issued for the construction of the Aquatic Center. All funds maintained in this fund are restricted for the purpose of paying debt service for the Aquatic Center.

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 Park District's park infrastructure.

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 Park 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 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.

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.

UPDATED 6/19/2018

Fiscal Year 2019-2020 Annual Goals

Strategic Initiative #1				
Excellence in Parks & Facilities				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Build new maintenance building at Viking Park. Work with FGM architect and contractor.	Jeff Reinhard	11/15/2019	Building Complete. Asphalt scheduled for June 2020.
2	Replace 5-12 playground structure at Chittenden Park.	Jeff Reinhard	8/1/2019	On Hold until Fall 2020
3	Replace 2-12 playground structure at South Park. Add shade and seating area.	Jeff Reinhard	8/1/2019	Completed
4	Design and rebuild playground at Providence Park.	Jeff Reinhard	11/15/2019	Completed
5	Replace the brick pathways at Viking Park.	Jeff Reinhard	7/15/2019	Completed
6	Replace HVAC unit in Fit Room #3 at FitNation.	Jeff Reinhard	10/15/2019	Completed
7	Complete parking lot study FitNation	Jeff Reinhard	11/1/2019	Completed
8	Review and upgrade the Park Maintenance Plan and the Standards of Maintenance.	Jeff Reinhard	9/1/2019	Completed
9	Review and report suggested changes to the Park Maintenance Plan to the Executive Director and Board.	Jeff Reinhard	9/1/2019	Started
10	Review and report suggested changes to the Standards of Maintenance to the Executive Director and Board.	Jeff Reinhard	11/19/2019	Started
11	Plan the replacement of all capital equipment such as asphalt surfaces, roofs, HVAC units, buildings, etc. that need replacement in the next five years at HCPCC and VPCC	Jeff Reinhard	4/30/2020	Moved to Winter 20/21
12	Study current facilities and operations for environmental efficiencies.	Jeff Reinhard	4/30/2020	ComEd reviewed our buildings, waiting for their report.
13	Enhance the District's current operations and policy training programs.	Jeff Reinhard	12/31/2019	Started - Kraig has completed the necessary OSHA 30 Hour Compliance course and has begun revising and creating GPD specific policy and training plans
14	Repurpose HCPCC child care room for preschool/camp/programming	Mike Wick (Sue)	6/1/2019	Complete
15	Create Yearly FitNation Maintenance Plan	Mike Wick (Pat)	9/1/2019	Ongoing - maintenance plan to be reworked based on new COVID information
Strategic Initiative #2				
Exceptional programs and services for the community				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Investigate the impact of lowering the non resident fee percentage for preschool non-resident students. Implement if determined to be of benefit.	Mike Wick (Sue)	12/1/2019	Analysis complete, not recommended at this time
2	Program HCPCC child care room for preschool/camp	Mike Wick (Sue)	12/1/2019	Completed
3	Implement new CARE options related to new school start times	Mike Wick (Sue / Sabrina)	4/30/2020	Completed

Fiscal Year 2019-2020 Annual Goals

4	Implement new front desk staffing and coverage structure	Mike Wick (Sue / Janet)	6/1/2019	Completed
5	Maintain swim school membership numbers with a minimum of 370 participants	Mike Wick (Kara)	4/30/2020	Complete - Yearly average prior to March shut down was 387
6	Define the maximum enrollment within Swim School as to not negatively impact the quality of the program.	Mike Wick (Kara)	5/31/2019	Done - at our current structure the max number is 425
7	Add 3 new toddler or parent & toddler classes either internally or contractually.	Mike Wick (Chris)	11/1/2019	Completed
8	Re-structure Lil Kickers & 1st Grade soccer to open up more opportunities for new players & better follow USA soccer standards.	Mike Wick (Chris)	12/1/2019	Complete - Scheduled for fall 2020 start
9	Create & offer HS age intramural league	Mike Wick (Chris)	3/1/2020	Complete - decision was made to offer adult kickball in summer of 2020
10	Add basketball clinics prior to the start of our basketball leagues.	Mike Wick (Chris)	6/1/2019	Not complete
Strategic Initiative #3				
Leader in promoting health and wellness for the community				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Complete Business Plan for 4,000 sq feet of potential space within FitNation	Mike Wick	12/31/2019	On going - plan to be modified to operate within 1,500 sq. ft.
2	Hire and work with a fitness consultant to assess fitness operations, implement changes as needed	Mike Wick	6/31/2019	On hold
3	Enhance and Expand Adult Programming Offerings and Services	Mike Wick (Beckie)	4/30/2020	Sunrise Club added / ongoing
4	Addition of Wellness coaching and Nutritional coaching monthly at FN	Mike Wick (Pat)	4/30/2020	On hold
Strategic Initiative #4				
Strong Intergovernmental relations and community engagement				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Implement a Reputation Management Program	Jennifer Gilbert	12/31/2019	Completed
2	Explore additional use of social platforms to better engage with customers-(additional branding/ digital identity for major divisions)	Jennifer Gilbert	4/30/2019	Completed
3	Identify and integrate online engagement and feedback data into idashboards	Jennifer Gilbert	11/30/2019	On-Hold
4	Work with local soccer clubs (FC Lake County or IGPF) to develop a soccer curriculum that can be use by coaches in the Lil Kickers & 1st Grade levels.	Mike Wick (Chris)	12/1/2019	In progress - working document has been created. Final document is not complete
5	Create CARE options to meet the needs of Woodland families and the new school start times, and structure to meet the wide age range of participants.	Mike Wick (Sabrina)	4/30/2020	Completed

Fiscal Year 2019-2020 Annual Goals

Strategic Initiative #5				
Effective communications, marketing and customer-friendly processes				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Investigate and recommend a Influencer Strategy and report to Executive Director	Jennifer Gilbert	12/31/2019	On Hold
2	Investigate CRM system and report findings and recommendation to Executive Director	Jennifer Gilbert	8/1/2019	On Hold
3	Integrate Mobile App to enhance GPD online experience	Jennifer Gilbert	4/30/2020	Completed
4	Add Marketing Plans to Business Plans as developed	Jennifer Gilbert	4/30/2019	Pending business plans
5	Develop retention tactics and plan for Swim School, Preschool, Dance	Jennifer Gilbert	8/31/2019	Completed
6	Promote preschool with videos of children/staff engaged in preschool activities	Mike Wick (Sue with assistance from Marketing)	6/1/2019	Completed
7	Track adult participation in special events, Go Gurnee, community events and designated program/program areas.	Mike Wick (Beckie)	4/30/2020	Or Hold
8	Implement and provide evaluation (audits) of Customer Service Staff based on new Customer Service Standards/Key Indicators	Mike Wick	4/30/2020	Om Hold
9	Develop a consistent communication tool among all camp and CARE sites.	Mike Wick (Sabrina)	4/30/2020	phone in which staff communicated via phone calls and text messaging. Camp uses the Remind App to continue
10	Schedule full time staff to work an opening shift, evening shift and weekend morning shift to provide expertise during busy times at the desk	Mike Wick (Janet)	3/31/2020	Complete and on going.
11	Develop a task force to examine the process of establishing and changing households, and proving residency in VSI.	Mike Wick (Janet)	9/31/2020	Complete
12	Shift responsibilities to PT staff allowing FT staff to focus on daily schedule, GPD email/voicemail, FB responses, rentals, scholarships and memberships.	Mike Wick (Janet)	12/31/2019	Complete but responsibilities will be adjusted to meet our new challenges in 2020
Strategic Initiative #6				
Highly engaged employees				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Implement ExecuTime as Park District time and attendance software.	Mike Szpylman	8/30/2019	Completed

Fiscal Year 2019-2020 Annual Goals

2	Automate new hire paperwork process	Mike Szpylman	12/31/2019	Incode onboarding product was not robust enough to meet our needs. Researching a couple other softwares that have been recommended by other Park Districts. Recommendation to purchase new software on hold until operations back to normal.
3	Full Incode utilization for training tracking and employee notification	Mike Szpylman	7/31/2019	Currently on hold. Will be tied into product recommended in HR software.
4	Evaluate current internal tools- Rainout, Survey Monkey, Sign-Up Genius, RTV, Hootsuite, determine best practices and need for enterprise accounts	Jennifer Gilbert	2/28/2020	Completed
5	Administer Employee Survey	Mike Szpylman	12/31/2019	Completed
6	Implementation of new employee recognition program	Mike Szpylman	10/31/2019	On hold. Revisit after full operations resume.
7	During summer camp provide an energetic/motivating appreciation-type activity once a week to keep camp staff motivated throughout the summer.	Mike Wick (Sabrina)	8/11/2019	Completed.
8	Hire and Train HCPC building manager	Mike Wick (Sue)	6/1/2019	Completed
9	Create 2 new corporate fitness membership partnerships	Mike Wick (Pat)	4/30/2020	50% - Partnership with Vipers Basketball was established
10	Successfully implement and lead new Recreation Coordinators to enhance and maximize community benefit through efficiencies, programming and tangible results-driven criterion.	Mike Wick (Beckie)	4/30/2020	Complete / On going
Strategic Initiative #7 Financial Stability				
	Goal	Responsible Person	Completion Date	12 month Update (April 2020)
1	Create business plans in the major recreation program areas.	Mike Szpylman	4/30/2020	20/21 budget process changed due to COVID19 pandemic. Business plans for major recreation program areas will be included as part of the 21/22 budget process.
2	Evaluate automation of accounts payable invoice approval process	Mike Szpylman	4/30/2020	Completed

Fiscal Year 2019-2020 Annual Goals

3	Select and implement content management solution	Mike Szpylman	4/30/2020	On hold.
4	Complete minimum wage increase financial forecast	Mike Szpylman	5/31/2019	20/21 budget process process changed. Minimum wage forecasting will occur after Park District returns to normal operations.
5	Create dashboards to present financial information to Leadership Team.	Mike Szpylman	11/30/2019	To be completed in fiscal year 20/21
6	Implement Fraud Risk Assessment Program for the Park District	Mike Szpylman	1/31/2020	On hold during COVID19 pandemic. Will resume and complete in fiscal year 20/21.
7	Meet budgeted revenue for preschool	Sue McDougle	4/30/2020	At end of Feb fund was on target for 85% of revenue.
8	Meet budgeted revenue for Recreation Fund	Mike Wick	4/30/2020	At end of Feb fund was on target for 95% of revenue, net revenue was on track to exceed budget
9	Create 2 new corporate fitness membership partnerships	Mike Wick (Pat)	4/30/2020	50% - Partnership with Vipers Basketball was established
10	Research, select, and implement CRM product, if deemed necessary for Fitness Member acquisition and retention purposes	Mike Wick (Pat)	12/1/2019	Research complete - at this time it is not a recommended purchase.
11	Update FitNation Business Plan to encompass staff changes and new sales philosophy	Mike Wick (Pat)	8/1/2019	Complete - will be updated as COVID information evolves
12	Increase fitness member annual retention rate by 1%	Mike Wick (Pat)	4/30/2020	Complete - retention increased by 2.57%
13	Create 1 new hotel relationships for fitness memberships	Mike Wick (Pat)	4/30/2020	Incomplete
14	Operate HCPAC at a breakeven budget	Mike Wick (Kara)	4/30/2020	Completed
15	Create Business plan for Swim School	Mike Wick	9/30/2019	Complete - will be updated as COVID information evolves
16	Create Business plan for Aquatic Center	Mike Wick	12/31/2019	Complete - will be updated as COVID information evolves

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Assumptions

The following assumptions were used in developing the three year financial forecast.

Revenue

1. Property tax levy increase of 2% per year estimated based on current Consumer Price Index.
2. With the COVID-19 pandemic as a major factor in financial planning, all recreation programming and fitness operations revenue assume 75% of normal operating levels in 2021-22 and back to 100% normal operating conditions in 2022-23.
3. Small increases year-to-year for all other revenue items.

Expenditures

1. Staffing level assumes normal relationship to revenue reflected in each fiscal year.
2. Board approved Five Year Capital Plan (2019-2020 to 2023-2024) used for all capital projects.
4. All recreation program and fitness operations expenditures assume normal relationship to programming revenue each fiscal year.
6. Health insurance costs to the Park District assume a 5% increase each year.

Funds

1. Capital Funds include the Site & Construction Funds as well as the Capital Replacement/Development Fund.
2. Other Funds include Audit, Paving & Lighting, Recreation for the Handicapped, Liability Insurance, IMRF, Social Security, Bond & Interest, HCPAC Debt Service.

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Total District

		Total District		
		2019-20 Budget	2020-21 Forecast	2021-22 Forecast
Revenues and Other Financing Sources				
Taxes	\$	5,966,619	\$ 6,086,396	\$ 6,223,123
Fees & Charges	\$	3,216,652	5,430,000	7,240,000
Grants / Intergovernmental	\$	-	-	-
Investment Income	\$	106,258	111,571	117,150
Bond Proceeds	\$	894,000	911,000	923,000
Donations and Miscellaneous	\$	71,800	111,308	116,798
Total Revenues	\$	10,255,330	\$ 12,650,274	\$ 14,620,071
Expenditures				
Salaries and Benefits	\$	5,617,407	\$ 6,452,604	\$ 7,260,699
Contractual Services	\$	1,327,085	1,472,989	1,767,601
Supplies	\$	523,169	617,027	771,468
Intergovernmental - WSRA	\$	377,301	384,847	392,544
Capital Outlay	\$	1,226,419	1,397,907	860,216
Debt Service	\$	2,484,400	1,945,988	1,963,138
Other	\$	377,040	510,866	617,509
Total Expenditures	\$	11,932,819	\$ 12,782,228	\$ 13,633,174
Surplus (Deficit)	\$	(1,677,489)	\$ (131,953)	\$ 986,898
Other Sources (Uses)				
Transfers - Excess Fund Balance	\$	-	-	-
Transfers - Future Debt Payments	\$	-	-	-
Total Other Sources (Uses)		-	-	-
Net Surplus (Deficit)	\$	(1,677,489)	\$ (131,953)	\$ 986,898
Fund Balance				
May 1	\$	9,231,282	\$ 7,553,793	\$ 7,421,840
April 30	\$	7,553,793	\$ 7,421,840	\$ 8,408,738
Fund Balance Target	\$	2,705,296	\$ 2,737,158	\$ 2,759,774
Excess/(Deficiency)	\$	4,848,498	\$ 4,684,682	\$ 5,648,964

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Corporate Fund

		Corporate Fund		
		2019-20 Budget	2020-21 Forecast	2021-22 Forecast
Revenues and Other Financing Sources				
Taxes	\$	2,259,853	\$ 2,310,050	\$ 2,371,251
Fees & Charges	\$	-	-	-
Grants / Intergovernmental	\$	-	-	-
Investment Income	\$	16,500	17,325	18,191
Bond Proceeds	\$	-	-	-
Donations and Miscellaneous	\$	8,150	8,558	8,985
Total Revenues		\$ 2,284,503	\$ 2,335,933	\$ 2,398,428
Expenditures				
Salaries and Benefits	\$	1,703,844	\$ 1,754,959	\$ 1,807,608
Contractual Services	\$	213,857	218,135	222,497
Supplies	\$	167,950	171,309	174,735
Intergovernmental - WSRA	\$	-	-	-
Capital Outlay	\$	20,000	35,000	35,000
Debt Service	\$	-	-	-
Other	\$	105,600	106,656	107,723
Total Expenditures		\$ 2,211,251	\$ 2,286,058	\$ 2,347,563
Surplus (Deficit)		\$ 73,252	\$ 49,874	\$ 50,865
Other Sources (Uses)				
Transfers - Excess Fund Balance		-	(526,000)	(60,000)
Transfers - Future Debt Payments		-	-	-
Total Other Sources (Uses)		-	(526,000)	(60,000)
Net Surplus (Deficit)		\$ 73,252	\$ (476,126)	\$ (9,135)
Fund Balance				
May 1	\$	990,828	\$ 1,064,080	\$ 587,954
April 30	\$	1,064,080	\$ 587,954	\$ 578,819
Fund Balance Target		\$ 537,932	\$ 562,765	\$ 578,141
Excess/(Deficiency)		\$ 526,148	\$ 25,189	\$ 678

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Recreation Fund

		Recreation Fund		
		2019-20 Budget	2020-21 Forecast	2021-22 Forecast
Revenues and Other Financing Sources				
Taxes	\$	1,258,672	\$ 1,346,345	\$ 1,309,522
Fees & Charges	\$	3,216,652	5,430,000	7,240,000
Grants / Intergovernmental	\$	-	-	-
Investment Income	\$	40,100	42,105	44,210
Bond Proceeds	\$	-	-	-
Donations and Miscellaneous	\$	62,150	101,250	106,313
Total Revenues		\$ 4,577,574	\$ 6,919,700	\$ 8,700,045
Expenditures				
Salaries and Benefits	\$	3,280,653	\$ 4,045,748	\$ 4,781,637
Contractual Services	\$	824,163	960,008	1,244,361
Supplies	\$	355,219	445,718	596,732
Intergovernmental - WSRA	\$	-	-	-
Capital Outlay	\$	25,800	82,000	135,286
Debt Service	\$	497,438	497,438	497,438
Other	\$	271,440	404,210	509,787
Total Expenditures		\$ 5,254,712	\$ 6,435,122	\$ 7,765,240
Surplus (Deficit)		\$ (677,138)	\$ 484,578	\$ 934,805
Other Sources (Uses)				
Transfers - Excess Fund Balance		-	526,000	-
Transfers - Future Debt Payments		-	(483,000)	(608,000)
Total Other Sources (Uses)		-	43,000	(608,000)
Net Surplus (Deficit)		\$ (677,138)	\$ 527,578	\$ 326,805
Fund Balance				
May 1	\$	2,084,218	\$ 1,407,080	\$ 1,934,658
April 30	\$	1,407,080	\$ 1,934,658	\$ 2,261,463
Fund Balance Target		\$ 1,933,044	\$ 1,933,044	\$ 1,933,044
Excess/(Deficiency)		\$ (525,964)	\$ 1,615	\$ 328,419

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Capital Funds

		Capital Funds		
		2019-20 Budget	2020-21 Forecast	2021-22 Forecast
Revenues and Other Financing Sources				
Taxes	\$	-	-	-
Fees & Charges	\$	-	-	-
Grants / Intergovernmental	\$	-	-	-
Investment Income	\$	36,500	38,325	40,241
Bond Proceeds	\$	894,000	911,000	923,000
Donations and Miscellaneous	\$	-	-	-
Total Revenues	\$	930,500	949,325	963,241
Expenditures				
Salaries and Benefits	\$	-	-	-
Contractual Services	\$	-	-	-
Supplies	\$	-	-	-
Intergovernmental - WSRA	\$	-	-	-
Capital Outlay	\$	1,134,619	1,108,907	652,930
Debt Service	\$	439,000	435,950	437,600
Other	\$	-	-	-
Total Expenditures	\$	1,573,619	1,544,857	1,090,530
Surplus (Deficit)	\$	(643,119)	(595,532)	(127,289)
Other Sources (Uses)				
Transfers - Excess Fund Balance	\$	-	-	60,000
Transfers - Future Debt Payments	\$	-	483,000	608,000
Total Other Sources (Uses)		-	483,000	668,000
Net Surplus (Deficit)	\$	(643,119)	(112,532)	540,711
Fund Balance				
May 1	\$	5,100,992	4,457,873	4,345,341
April 30	\$	4,457,873	4,345,341	4,886,053
Fund Balance Target	\$	-	-	-
Excess/(Deficiency)	\$	4,457,873	4,345,341	4,886,053

GURNEE PARK DISTRICT
Three Year Financial Forecast
Fiscal Year 2020-2021 thru 2022-2023
Other Funds

	Other Funds		
	2019-20 Budget	2020-21 Forecast	2021-22 Forecast
Revenues and Other Financing Sources			
Taxes	\$ 2,448,095	\$ 2,430,000	\$ 2,542,350
Fees & Charges	\$ -	-	-
Grants / Intergovernmental	\$ -	-	-
Investment Income	\$ 13,158	13,816	14,507
Bond Proceeds	\$ -	-	-
Donations and Miscellaneous	\$ 1,500	1,500	1,500
Total Revenues	\$ 2,462,753	\$ 2,445,316	\$ 2,558,357
Expenditures			
Salaries and Benefits	\$ 632,910	\$ 651,897	\$ 671,454
Contractual Services	\$ 289,065	294,846	300,743
Supplies	\$ -	-	-
Intergovernmental - WSRA	\$ 377,301	384,847	392,544
Capital Outlay	\$ 46,000	172,000	37,000
Debt Service	\$ 1,547,962	1,012,600	1,028,100
Other	\$ -	-	-
Total Expenditures	\$ 2,893,237	\$ 2,516,190	\$ 2,429,841
Surplus (Deficit)	\$ (430,484)	\$ (70,874)	\$ 128,517
Other Sources (Uses)			
Transfers - Excess Fund Balance	\$ -	-	-
Transfers - Future Debt Payments	\$ -	-	-
Total Other Sources (Uses)	-	-	-
Net Surplus (Deficit)	\$ (430,484)	\$ (70,874)	\$ 128,517
Fund Balance			
May 1	\$ 1,055,243	\$ 624,759	\$ 553,885
April 30	\$ 624,759	\$ 553,885	\$ 682,402
Fund Balance Target	\$ 234,320	\$ 241,350	\$ 248,590
Excess/(Deficiency)	\$ 390,439	\$ 312,536	\$ 433,812

Other Funds include Audit, Paving & Lighting, Recreation for the Handicapped, Liability Insurance, IMRF, Social Security, Bond & Interest, HCPAC Debt Service.

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 8th 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 Gurnee Youth Baseball, FC Lake County, Blue Devil Swim Club, Warren Blue Devils Baseball Club, Warren Area Lacrosse, Gurnee/Warren Twp. Healthy Communities/Healthy Youth Initiative and the Lake County After School Coalition.

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.